



El Dorado County Fiscal Year 2022-23 Recommended Budget



Presented to the Board of Supervisors on June 7, 2022

Prepared by the Chief Administrative Office



IMAGE CREDIT:

El Dorado County Sheriff's Office Sergeant Moke Auwae

Fallen Leaf Lake - El Dorado County, California

PRESENTED TO THE

El Dorado County Board of Supervisors

JUNE 2022

DONALD ASHTON, MPA
CHIEF ADMINISTRATIVE OFFICER



John Hidahl
District I



George Turnboo
District II



Wendy Thomas
District III



Lori Parlin
Chair, District IV



Sue Novasel
District V

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

BOARD OF SUPERVISORS

District I: John Hidahl
District II: George Turnboo

District V: Sue Novasel

District III: Wendy Thomas
District IV: Lori Parlin

ELECTED COUNTY OFFICIALS

Assessor Karl Weiland
Auditor-Controller Joe Harn
District Attorney Vern Pierson
Recorder-Clerk..... Janelle K. Horne
Sheriff/Coroner/Public Administrator John D'Agostini
Surveyor..... Brian Frazier
Treasurer-Tax Collector..... Karen E. Coleman

APPOINTED COUNTY OFFICIALS

Agriculture Commissioner/Director of Weights and Measures..... Charlene Carveth
Alternate Public Defender Elvira Lua
Chief Administrative Officer Don Ashton
Chief Probation Officer Brian Richart
Clerk of the Board of Supervisors Kim Dawson
Child Support Services Director Ron Ladage
County Counsel..... David Livingston
Environmental Management Director..... Jeffrey Warren
Health & Human Services Agency Interim Director Daniel Del Monte
Human Resources Director Joseph Carruesco
Information Technologies Director Tonya Digiorno
Library Services Director..... Carolyn Brooks
Planning & Building Director..... Karen L. Garner
Public Defender Teri Monterosso
Registrar of Voters..... Bill O'Neill
Transportation Director..... Rafael Martinez



The County of El Dorado

Chief Administrative Office

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Placerville, CA 95667-4197

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Chief Administrative Officer

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May 27, 2022

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

Honorable Members of the Board of Supervisors:

With this letter, I submit for your consideration the Fiscal Year (FY) 2022-23 Recommended Budget for El Dorado County. A public budget hearing is scheduled for June 7, 2022, to consider the recommended spending plan, at which time the Board may make any additions, deletions or modifications to the Recommended Budget.

The total Recommended Budget for all Governmental Funds for FY 2022-23 is \$864.9 million, which is \$93.1 million (12%) more than the FY 2021-22 Adopted Budget of \$771.8 million. It should be noted these totals reflect all Governmental Funds, including Special Revenue Funds.

Total General Fund appropriations are recommended at \$397.6 million, which is \$27.1 million (7%) more than the FY 2021-22 Adopted Budget of \$370.5 million approved by the Board in September 2021.

As a result of the efforts of your staff, the budget is balanced, meets State requirements, and fully funds the General Fund Contingency (\$16.3 million) and General Reserves (\$10.75 million). In addition, the recommended budget meets the Board's new policy goals of contributing \$6 million to the Designation for Capital Projects, and it exceeds the policy goal of contributing \$5 million of discretionary revenues to road maintenance by \$2 million, for a total contribution to road maintenance and snow removal services of \$7.95 million.

In addition, based on prior Board direction the recommended budget includes the following priorities:

- Allocates \$3.9 million for the Sheriff's helicopter program, including \$800,000 in ongoing operational costs, funded by \$400,000 from Transient Occupancy Tax revenue and \$400,000 from the General Fund.
- Sets aside \$2.9 million for future CalPERS cost increases.
- Sets aside \$2.15 million for the FY 2023-24 Public Safety Facility loan payment.
- Allocates \$1 million for the Diamond Springs Sports complex and \$250,000 for the Chili Bar park project.

- Allocates \$2.5 million to support one-time costs for local fire districts.
- \$300,000 to establish the Office of Wildfire Preparedness & Resilience
- Sets aside an additional \$9.8 million in contingency to address future, unknown cost increases relative to inflation and economic uncertainty.
- \$20 million in federal revenue and expenditures to begin construction of the Mosquito Bridge.

Budget Approach

The recommended budget before you has been developed using the following criteria:

- Compliance with State-mandated programs and services
- Compliance with Board policies
- Consistency with the Strategic Plan and Board-identified priorities and direction provided on April 25, 2022
- Conservative but realistic revenue and expenditure projections
- Preparing for the impacts of the future-year commitments and requirements
- Consideration of service level and system-wide impacts
- Pursuing and maximizing efficiencies
- Investment in employee compensation to improve retention and recruitment
- Investment in additional staff to ensure delivery of services to the public

Budget Outlook

Due to the Board's adherence to your fiscal and budget policies that have been developed over the past six years, as well as much higher than anticipated discretionary revenues and federal funding associated with the CARES Act and American Rescue Plan, the County's General Fund is in a strong position. However, the Board should be aware of the following comments from the Legislative Analyst's Office relative to the Governor's proposed budget, which can be applied to local government:

- *"Given the persistent strength in state tax collections, it may come as a surprise that California's General Fund likely faces a budget problem in the coming years."*
- *"Throughout the past year, inflation has accelerated faster than the consensus forecast anticipated. Now at 40-year highs, the Federal Reserve has embarked on a cycle of tightening monetary policy intended to cool inflation. Put more plainly, the Federal Reserve is attempting to reduce inflation by orchestrating an intentional slowdown in economic growth. Ideally, the slowdown would bring down inflation without a substantial increase in unemployment or causing a recession. History suggests that this is a daunting task, however, and at least raises the odds of a recession."*

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

Similar to a question posed by the Legislative Analyst's Office to the Governor: Are the County's existing reserves enough to cover the budget problems we estimate are likely within the timeframe of its forecast horizon? While no one knows for sure, due to rising inflation and

associated economic uncertainty, the most prudent approach is for the Board to maintain these reserves and contingency amounts, and not authorize any additional spending at this time. By doing so, the Board will maintain flexibility in order to ensure we can continue to provide essential, but non-mandated, services to our community in an extremely competitive labor market and in the event of a recession or further inflationary increases.

We will return to your Board in September for the formal adoption of the Budget, following the close of the FY 2021-22 financial records.

I would like to express my sincere appreciation to your executive leadership team of Department Heads and their staffs, as well as the Board's ad-hoc budget committee, for their support and participation through this process. In addition, the professionalism, patience and commitment all of your employees have to serve our community through these unprecedented times of local emergencies, staffing challenges and increasing demands should be commended.

Sincerely,



Donald Ashton, MPA
Chief Administrative Officer

Welcome to the Recommended Budget for the Fiscal Year 2022-23, which begins July 1, 2022. This section of the budget book is designed to help readers understand the purpose and content of the budget, as well as to locate data and information they may be looking for.

THE PURPOSE OF THE BUDGET

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

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

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

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

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

BALANCED BUDGET REQUIREMENT

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

“In the recommended, adopted, and final budgets the funding sources shall equal the financing uses. This is known as the balanced budget requirement.”

BUDGET DEVELOPMENT PROCESS

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

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

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

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

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

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

READING THE BUDGET BOOK

Department Budget Narrative

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

General Fund Contribution

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

Special Revenue Funds

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. These schedules represent Countywide Special Revenue Funds. The majority of the special revenue funds collect specific revenue sources and transfer those funds to County operating budgets for expenditure. The purpose of any associated expenses is therefore discussed in each Department's budget narrative.

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

Countywide Personnel Allocation

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

Summary of the Recommended Budget

The Recommended Budget for all Governmental Funds for FY 2022-23 is \$864.9 million, which is \$93.1 million (12%) more than the FY 2021-22 Adopted Budget of \$771.8 million.

Total General Fund appropriations are recommended at \$397.6 million, which is \$27.1 million (7%) more than the FY 2021-22 Adopted Budget of \$370.5 million.

The totals presented here reflect all Governmental Funds, including Special Revenue funds. The increase in the total Recommended Budget can be attributed to the Mosquito Bridge replacement project, Caldor Fire Hazardous Tree Removal projects, and increased funding for road maintenance totaling \$48 million of increased appropriations in the Department of Transportation, the second \$18.7 million allocation of American Rescue Plan Act (ARPA) funding, and \$8 million in increased state and federal grants and allocations in the Health and Human Services Agency. The Recommended Budget represents an effort to leverage state and federal funding and growth in local revenue to fund Board policies and priorities.

TOTAL APPROPRIATIONS

	FY 2021-22 Adopted Budget	FY 2022-23 CAO Recm'd Budget	\$ Increase / (Decrease)	Percent Change
Governmental Funds*	\$771.8 M	\$864.9 M	\$93.1 M	12%
General Fund	\$370.5 M	\$397.6 M	\$27.1 M	7%
Net County Cost**	\$158.7 M	\$175.7 M	\$17.1 M	11%

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

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

TOTAL APPROPRIATIONS BY EXPENDITURE CLASS

Expenditure Class	FY 2021-22 Adopted Budget	FY 2022-23 CAO Recm'd Budget	\$ Increase / (Decrease)	Percent Change
Salaries & Benefits	\$242.6 M	\$266.6 M	\$24.0 M	10%
Services, Supplies, & Other Charges	\$229.5 M	\$275.2 M	\$45.7 M	20%
Fixed Assets	\$45.9 M	\$50.1 M	\$4.2 M	9%
Transfers	\$131.7 M	\$144.9 M	\$13.2 M	10%
Contingencies	\$107.2 M	\$121.4 M	\$14.2 M	13%
Additions to Reserves / Designations	\$14.8 M	\$6.7 M	(\$8.1 M)	-55%
Total Appropriations*	\$771.8 M	\$864.9 M	\$93.1 M	11%

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



Summary of the Recommended Budget

TOTAL APPROPRIATIONS BY FUNCTIONAL GROUP

Functional Group	FY 2021-22 Adopted Budget	FY 2022-23 CAO Recm'd Budget	\$ Increase / (Decrease)	Percent Change
General Gov't	\$55.8 M	\$61.4 M	\$5.5 M	10%
Law & Justice	\$143.4 M	\$155.5 M	\$12.1 M	8%
Land Use / Dev Svc	\$118.0 M	\$170.0 M	\$52.0 M	44%
Health & Human Svc	\$189.7 M	\$203.3 M	\$13.6 M	7%
Appropriations	\$506.9 M	\$590.1 M	\$83.2 M	16%

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



GENERAL FUND SUMMARY

General Fund Revenues

The Recommended Budget reflects an increase of \$10.7 million (8.7%) in General Fund major revenue sources. Revenue from Property Tax (including Current Secured and Property Tax In-Lieu of VLF) is projected to increase by 4.75% in FY 2022-23 (\$4.9 million), based on the projected increase in assessed value in the County. Transient Occupancy Tax is projected to increase by 43% in FY 2022-23 (\$2.5 million) from the FY 2021-22 Adopted Budget, no increase from FY 2021-22 projected receipts. Sales and Use Tax is projected to increase by 22% in FY 2022-23 (\$3.3 million) from the FY 2021-22 Adopted Budget, a 2.4% increase from FY 2021-22 projected receipts.

Carryover Fund Balance

The Recommended Budget anticipates \$47,077,391 in Fund Balance carryover in the General Fund, which is \$3 million (6%) less than what was included in the FY 2021-22 Adopted Budget. These are funds that are anticipated to be available at the end of FY 2022-23 as a result of operational savings, unanticipated revenues, unspent appropriations designated for capital project work, and unspent Contingency. It is important to note that, although these funds are considered to be one-time in nature, the County still relies on a portion of these carryover funds to help balance its operating budget.

The carryover Fund Balance committed for capital projects is estimated at \$4,256,826 for FY 2022-23. Capital Projects are fully budgeted in the year they are approved even if it is anticipated that some of the project may continue into the next year. This ensures there are a sufficient appropriations for the project even if it spans multiple years. Due to this practice, there are usually General Fund capital project contributions that carry over from one budget year to the next.

In FY 2021-22 carryover Fund Balance was used to increase Contingency by \$13.6 million above the Board Policy of 3% of adjusted General Fund appropriations, for a total Contingency of \$19.7 for FY 2021-22. This entire balance is carried forward into FY 2022-23. Additional detail on the recommended

Summary of the Recommended Budget

Contingency amount for FY 2022-23 can be found in the Board Policies & Funded Priorities section of the Summary of the Recommended Budget.

Transient Occupancy Tax Fund Balance is projected at \$5.7 million. This fund balance consists of \$2.5 million in projected excess revenues, \$1.1 million in additional fund balance from the prior year due to an audit adjustment of FY 2020-21 receipts, \$1.7 million in unspent Broadband Grant match, and \$0.4 million in projected unspent appropriations from the prior year.

In the FY 2021-22 Adopted Budget, the Board set aside \$5 million in a Caldor Fire Relief Designation. During FY 2021-22, the Board authorized the use of \$2,047,461 of the designation. Of this amount, it is projected that \$500,000 will be unspent at the end of FY 2021-22 and will be carried forward to fund Caldor Fire recovery activities in FY 2022-23.

After accounting for the above-described carryover items, \$16.9 million of projected fund balance is available to meet operational funding requirements in FY 2022-23. Of this, \$8.15 million is from unanticipated general revenue increases, which represents 5% of total general revenues in the FY 2021-22 Adopted Budget. The remaining \$8.75 million of carryover fund balance is from projected departmental savings, representing 2.4% of total General Fund appropriations in the FY 2021-22 Adopted Budget. It should be noted that these budgeted amounts are estimates and are subject to change with the close of the FY 2021-22 financial records in the fall.

General Fund Cost & General Fund Contributions

The General Fund Cost (also referred to as Net County Cost) represents the part of a budget unit's expenses that is financed by local general purpose revenues, which are predominantly made up of property taxes, sales and use tax, general purpose fees, and interest earnings. Many departments that are budgeted in funds other than the General Fund also receive General Fund Contributions. Funding for the General Fund Contributions to other funds is also financed by general purpose revenues.

The overall cost to the General Fund, made up of General Fund/Net County Cost and General Fund Contributions to other funds, is increasing by 3%. The chart below reflects the distribution of increases and decreases in General Fund Cost/General Fund Contribution by functional group.

NET COUNTY COST BY FUNCTIONAL GROUP

Functional Group	FY 2021-22 Adopted Budget	FY 2022-23 CAO Recm'd Budget	\$ Increase / (Decrease)	Percent Change
General Gov't	\$41.8 M	\$47.0 M	\$5.2 M	12%
Law & Justice	\$89.5 M	\$94.2 M	\$4.7 M	5%
Land Use / Dev Svc	\$8.9 M	\$14.2 M	\$5.3 M	60%
Health & Human Svc	\$18.5 M	\$20.3 M	\$1.8 M	10%
Net County Cost*	\$158.7 M	\$175.7 M	\$17.1 M	11%

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

Summary of the Recommended Budget



BOARD POLICIES & FUNDED PRIORITIES

The Board of Supervisors adopted 10 budget policies in 2015. Those policies were updated and expanded over the years, with the last update approved by the Board on April 25, 2022. As with prior years, the Chief Administrative Office approached the development of the FY 2022-23 Recommended Budget with the direction and intent to recommend funding in line with these policies.

Of particular note are Budget Policies 8, 10, 11, 12, 13, and 15, which establish targets for funding the General Fund Appropriation for Contingency and General Fund reserves and designations. It is with these policies in mind that the following Board priorities are recommended for funding in the FY 2022-23 Recommended Budget.

General Fund Contingency funded at 3% of the adjusted General Fund appropriations: Board Budget Policy #8 directs that the Contingency be set at a minimum of 3% of the adjusted General Fund appropriations. This funding is a set-aside to provide resources in the event of unforeseen needs throughout the year. In FY 2021-22, additional Contingency, in the amount of \$13.6 million, was budgeted to address the unknown impacts of the Caldor Fire. On March 3, 2022, the Board approved the use of \$3.375 million of this additional Contingency be used as the County match for a federal Hazard Mitigation Grant to conduct defensible space, home hardening work, and hazardous fuels reduction in the County.

The Recommended Budget includes the carryover of the remaining Contingency; setting General Fund Contingency at \$16,293,995. Of this amount, \$6.5 million is to meet the 3% of adjusted General Fund appropriations goal, leaving \$9.8 million in additional contingency.

The Board has made significant investments in the County workforce by bringing the majority of County classifications to the median of the market. Some of the increases in compensation occurred after departments submitted their budget requests, and it was not feasible to attempt to incorporate all increases into the Recommended Budget. For at least the past year, the County has experienced increased difficulties recruiting employees resulting in higher salary savings. If recruitment challenges continue, these savings will be used to cover the increases that are not included in the Recommended Budget. The Chief Administrative Office is recommending that departments reassess Salary and Benefit appropriations with the Mid-Year Budget report. If departments are unable to absorb compensation increases with savings, the additional Contingency could be utilized for any appropriations issues.

Over the past year, inflation has accelerated faster than the consensus forecast anticipated. The Consumer Price Index (CPI) is a measure of the average change in prices over time in a fixed market basket of goods and services. For Northern California, the CPI has increased 5.4% from April 2021 to April 2022. Inflation has positively impacted tax revenues, but it has also increased the costs for Service and Supplies. Pursuant to the Legislative Analyst's Office, "it is plausible

Summary of the Recommended Budget

that the economy could continue to produce strong revenue collections in 2022-23, but then fall into a recession shortly thereafter.” The excess Contingency amount noted above is recommended in the event the economic growth slows during FY 2022-23, that general revenues do not meet projected levels, and/or if inflation results in Services and Supplies appropriations not being sufficient to cover program costs.

General Reserve funded at 5% of adjusted General Fund appropriations: Board Budget Policy #10 directs that the General Reserve be set at an amount equivalent to approximately 5% of the adjusted General Fund appropriations. The General Reserve is established to provide for additional resources in the event of significant emergency situations where additional funds are required, and functions as a cash flow reserve during the year. The FY 2022-23 Recommended Budget adds an additional \$450,000 to the General Reserve, bringing it to \$10.75 million, 5% of the adjusted General Fund appropriations.

Contribution to Capital Reserves funded at \$6 million: The Recommended Budget includes an increase to the General Fund Designation for Capital Projects in the amount of \$6 million. Board Budget Policy #11 directs that, once General Reserves and General Fund Contingency equal 8% of adjusted General Fund appropriations, the Board may transfer remaining discretionary resources to the Designation for Capital Projects.

Pension Funding: Board Budget Policy #15 directs that, once General Reserves and General Fund Contingency equal 8% of adjusted General Fund appropriations, the Board may transfer remaining discretionary resources to the Designation for CalPERS Cost Increases. The goal is to maintain funding in this designation equal to at least two years of the projected General Fund increases in pension costs. The Recommended Budget includes the use of \$2,305,705 from the designation to cover the projected General Fund increases in CalPERS contributions and the addition of \$299,181 to the designation to bring it to \$2,925,065, the projected General Fund increases in CalPERS contributions for FY 2023-24 and FY 2024-25.

Transient Occupancy Tax: Policy #13 outlines the use of Transient Occupancy Tax revenue. The Recommended Budget has been prepared in alignment with this policy and the Board direction provided on April 25, 2022.

Contribution to Road Maintenance funded at \$5 million: Board Budget Policy #15 directs that, once General Reserves and General Fund Contingency equal 8% of adjusted General Fund appropriations, the Board has a goal of setting aside \$5 million in discretionary resources annually for road maintenance. The Recommended Budget includes a contribution of discretionary resources for Road Maintenance in the amount of \$7 million. This includes \$1.5 million of discretionary funding from the Shingle Springs Band of Miwok Indians, \$1.5 million of Transient Occupancy Tax funding, \$1 million of discretionary General Fund, and \$3 million from the Ray Lawyer Drive General Fund Designation. As part of the FY 2019-20 Recommended Budget, \$3 million was placed in a General Fund Designation for the purpose of roadway improvements for access to a potential new courthouse facility. There is currently no estimated date for approval or construction of the new courthouse facility, and it is recommended that this designation be transferred in its entirety to the Road Fund for Road Maintenance.

The following priorities are currently recommended for funding in the FY 2022-23 Recommended Budget, based on prior Board direction or to continue implementation of ongoing projects:

Summary of the Recommended Budget

Community Planning

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

Compensation Philosophy

The current compensation philosophy of the Board of Supervisors is to attempt to compensate all employees at the median of the total compensation paid to employees in Butte, Napa, Nevada, Placer, Sacramento, Solano, Sutter and Yolo counties and the State of California. During FY 2021-22, the Board brought multiple bargaining unit classifications to the median. As stated above in the General Fund Contingency section, the FY 2022-23 Recommended Budget includes compensation increases approved by the Board before January 2022. Increases approved after departments submitted their budget requests are not included in the budget. It is anticipated that Salaries and Benefits savings can cover some of the increases; if departments are unable to absorb compensation increases with savings, the additional Contingency could be utilized for any appropriations issues.

El Dorado County Homelessness

The Health and Human Services Agency Community Services Department continues to be the Administrative Entity for the El Dorado Opportunity Knocks Continuum of Care (CoC) in support of El Dorado County Homeless programs. The expected outcomes include, but are not limited to, capital improvements for temporary and permanent housing, rental subsidies, landlord incentives, a youth homeless prevention set-aside, and other public services including coordinated entry for the homeless and those at risk of becoming homeless. The County has received a number of grants to support the homeless population. The FY 2022-23 Recommended Budget includes \$18.4 million in state and federal revenue to be used to prevent and address homelessness in El Dorado County.

Sheriff's Office Helicopter

On April 25, 2022, the Board directed the CAO to include the helicopter program in the Recommended Budget. The budget includes a total of \$3.9 million for the implementation of the program. The purchase cost for a used helicopter and related equipment is estimated at \$3.1 million, which is being funded through the use of Special Revenue Funds, including Federal Asset Seizure, Rural Counties, and Citizens' Option for Public Safety (COPS). The ongoing annual operating costs of the program, including staffing, are estimated at \$800,000. Half of this will be funded through General Fund Transient Occupancy Tax, anticipating that this program will help mitigate the impacts of tourism. This is a one-time funding allocation that will be re-assessed after data regarding the program's work on mitigating impacts of tourism has been collected and analyzed. The remaining \$400,000 will be funded through the General Fund.

Mosquito Bridge

The Department of Transportation received federal funds from the Federal Highway Association Highway Bridge Program (HBP) to replace the existing Mosquito Road Bridge (Project) located in a steep canyon of the South Fork of the American River, six miles north of U.S. Highway 50, and 2.3 miles south of the communities of Mosquito and Swansboro. The purpose of the Project is to replace the existing bridge with a functional bridge that meets current design and safety standards. The FY 2022-23 Recommended Budget includes \$20 million in revenue and expenditures to begin construction of the Mosquito Road Bridge.

Summary of the Recommended Budget

IT Deferred Infrastructure & Maintenance

In support of the Good Governance Strategic Plan Infrastructure Objectives 3.4.2 and 3.4.3, the Recommended Budget includes just under \$650,000 in Information Technologies supplemental requests for critical maintenance, software and licenses in FY 2022-23, to bring the County in line with industry standards and to reduce risk to County data. This includes \$265,000 for the Microsoft Office 365 migration.

American Rescue Plan Act

On March 11, 2021, the American Rescue Plan Act (ARPA) was signed into law. This Act established the Coronavirus Local Fiscal Recovery Fund, which will provide \$37.5 million to El Dorado County for responding to the impact of the coronavirus pandemic and in efforts to contain the coronavirus pandemic. The U.S. Department of the Treasury released guidance on the use of funds and final allocation amounts on May 10, 2021. The County has received half of the funds, and the second half of the funds are anticipated at the beginning of FY 2022-23. The ARPA funding has been included in the FY 2022-23 Recommended Budget pursuant to Board direction provided during FY 2021-22.

BUDGET PRESSURES & POLICY CONSIDERATIONS

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

CalPERS Retirement Plan Changes and Cost Increases

El Dorado County is under contract with the California Public Employees' Retirement System (CalPERS) for employee retirement benefits. Like most public agencies, El Dorado County has experienced continued increases in its employer costs for its two retirement plans (Safety and Miscellaneous). In March 2012, the pension fund reduced its discount rate from 7.75 percent to 7.5 percent, citing economic conditions. In December 2016, the CalPERS Board further reduced the rate, to 7 percent. Because the resultant cost increases to its member public agencies would be so great and so sudden, the CalPERS Board approved phasing in this change over a three year period, beginning with FY 2018-19; however, in July 2021, at the end of the phase-in period for the last round of reductions, the discount rate was reduced again, from 7% to 6.8%, due to the Funding Risk Mitigation Policy. In general, a lower discount rate results in higher required contributions from the County to CalPERS. The July 2022 CalPERS Actuarial Reports will incorporate the new discount rate and determine if high investment returns in 2021 will offset the impact of the lower discount rate. It is important to note that these are costs the County cannot avoid or elect to not pay. Similar to long-term debt, providing for the payment of these costs will continue to be a budget pressure in future years' budgets, particularly as economic slowing impacts investment returns.

Workers' Compensation and General Liability Programs

El Dorado County self-insures its General Liability Program and was self-insured for all claims prior to September 2019 for its Workers' Compensation Programs. The programs are administered by Risk Management. The funding levels for the programs are based on actuarial analysis and recommendations of Bickmore Risk Services and Consulting. The required program funding is determined and applied to an allocation schedule for charges to departments. General Liability and Workers' Compensation charges are based on each department's program claims losses (experience) relative to the County as a whole and the budgeted payroll for each department relative to total budgeted payroll (exposure). Charges to departments

Summary of the Recommended Budget

are weighted 80% on the department's experience over the most recent seven years and 20% on the department's exposure.

In Fiscal Year 2020-21, due to an excess of program reserves, it was determined that a General Liability rate holiday would be enacted to bring the program funding to an acceptable confidence level. The FY 2021-22 Budget resumed department charges and included \$2.8 million in General Liability Insurance Premium expenses. The FY 2021-22 was a reduced amount from prior years, utilizing reserves for some of the program costs. As the program has been brought to an acceptable confidence level, the FY 2022-23 Recommended Budget includes \$4.6 million in General Liability Insurance Premium expenses, a \$1.8 million increase from the prior year.

In Fiscal Year 2021-22, due to an excess of program reserves, it was determined that a Workers' Compensation rate holiday would be enacted to bring the program funding to an acceptable confidence level. The FY 2022-23 Recommended Budget includes the resumption of these charges to departments, totaling \$7.4 million.

In FY 2020-21, during the General Liability rate holiday, the Board established a General Fund Designation of \$3 million to use in future budget years to mitigate the impact of the resumption of charges on the budget. With General Liability and Workers' Compensation charges increasing by \$9.2 million in the Recommended Budget, the budget includes the use of the \$3 million designation.

Caldor Fire Recovery

The Caldor Fire, the 15th largest ever in California history, burned 221,835 acres, forced the evacuation of more than 50,000 Californians, and destroyed over 1,000 structures, most of which were homes. The Caldor Fire had a profound impact on the County's population, environment and resources. Multiple departments within El Dorado County government worked in tandem and with other governmental entities and nonprofit organizations to assist residents and animals with shelter, food and access to their properties, ranches and vital documents once the fire was contained. The County's Caldor Fire Recovery efforts continue with debris cleanup, rebuilding, and human services to those impacted by the fire.

During FY 2021-22, the Board established a \$5 million General Fund Designation for the purpose of funding Caldor Fire Recovery activities. To date, the Board has authorized the use of \$2.04 million of the Caldor Fire Relief Designation. The FY 2022-23 Recommended Budget pulls an additional \$1.7 million, leaving \$1.2 million in the designation.

Some Caldor Fire response activities are eligible for reimbursement with a (75%) FEMA funding, (18.75%) CalOES funding and (6.25%) local funding formula. Based upon prior emergency response claims, reimbursement funding can take an extended time to receive. Due to the expected delay in reimbursement, the FY 2022-23 Recommended Budget does not include reimbursement funding. If funding is received in FY 2022-23, it will result in additional savings.

ALLOCATED POSITIONS & STAFFING CHANGES

The FY 2021-22 Recommended Budget includes 1,971.63 Full Time Equivalent allocations (FTEs). This represents a 17.3 FTE net increase from the current FY 2021-22 Position Allocation (as of May 5, 2022). The chart below summarizes the recommended staffing changes. Detail of all allocated positions and recommended position changes is included in a later section of the Recommended Budget, and is discussed in departmental budget narratives.

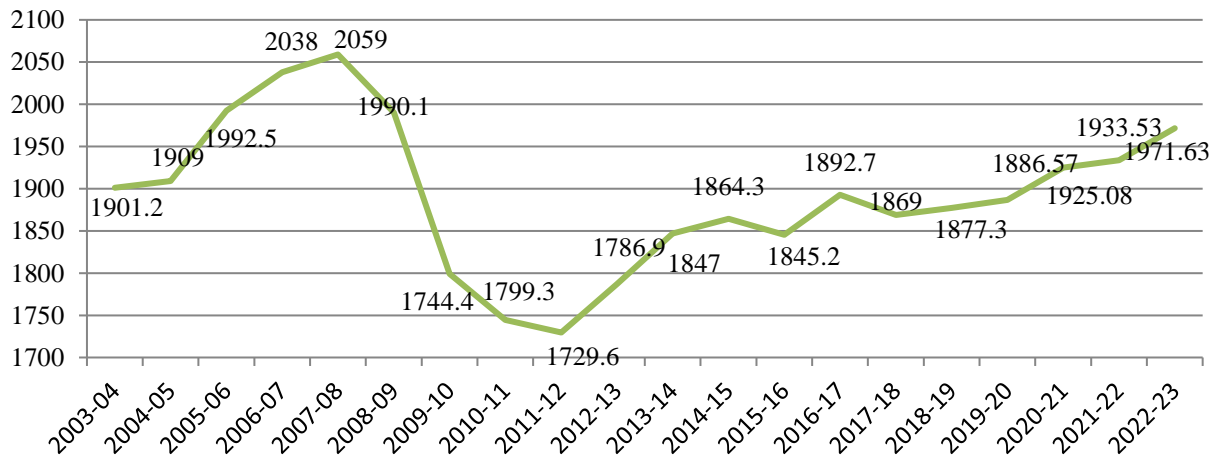
Summary of the Recommended Budget

Summary of Recommended Position Changes

Department	Net Change
Agriculture	1.00
Auditor-Controller	2.00
Board of Supervisors	0.50
CAO - Administration & Budget	0.50
CAO - Central Services	2.50
CAO - EMS & Emergency Preparedness and Response	(3.00)
CAO - Parks	1.00
Child Support Services	(1.00)
District Attorney	(1.80)
Health and Human Services Agency	6.60
Human Resources / Risk Management	1.00
Information Technologies	2.50
Probation	4.50
Public Defender	1.50
Surveyor	1.00
Transportation	(2.00)
Treasurer-Tax Collector	0.50
Total	17.30

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

Total County Allocations by Fiscal Year

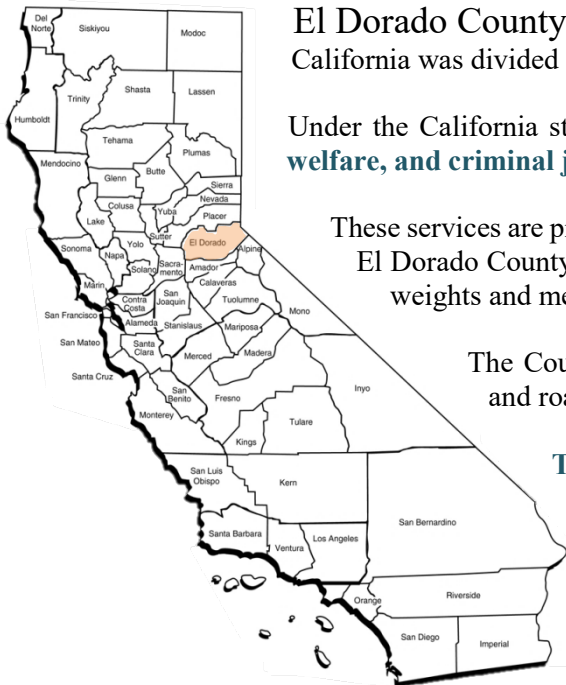


NEXT STEPS FOR BUDGET ADOPTION

Summary of the Recommended Budget

The Chief Administrative Office anticipates submitting a modified budget for consideration by the Board of Supervisors in September, incorporating those changes that are necessary based on state and federal action and to record actual fund balances after the close of the FY 2021-22 financial records.

EL DORADO COUNTY PROFILE & DEMOGRAPHICS



El Dorado County is one of the original 27 counties into which the state of California was divided at its organization and admission to the union in 1850.

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

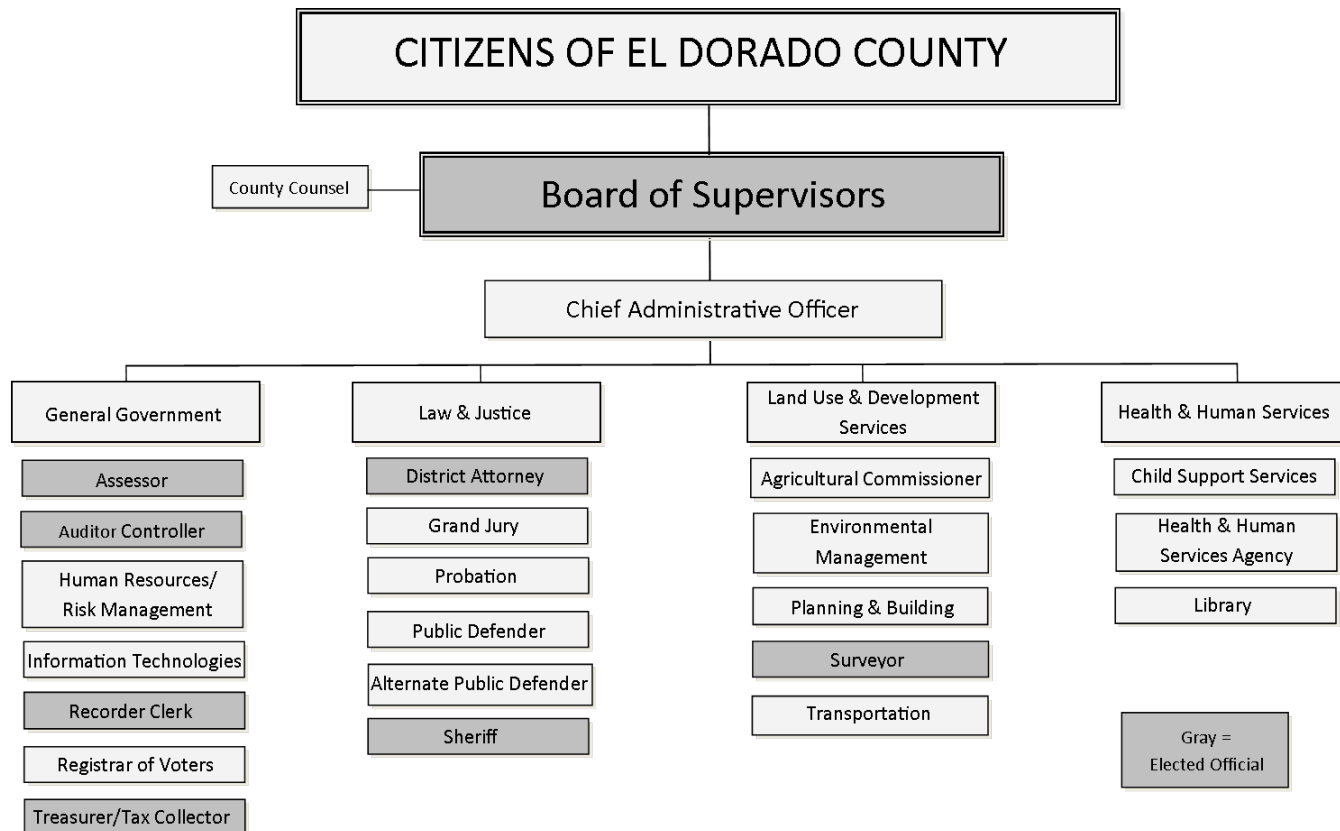
These services are provided to all residents within the county’s jurisdiction. In addition, El Dorado County provides regional services such as libraries, parks and recreation, weights and measures inspection, and pesticide regulation.

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

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

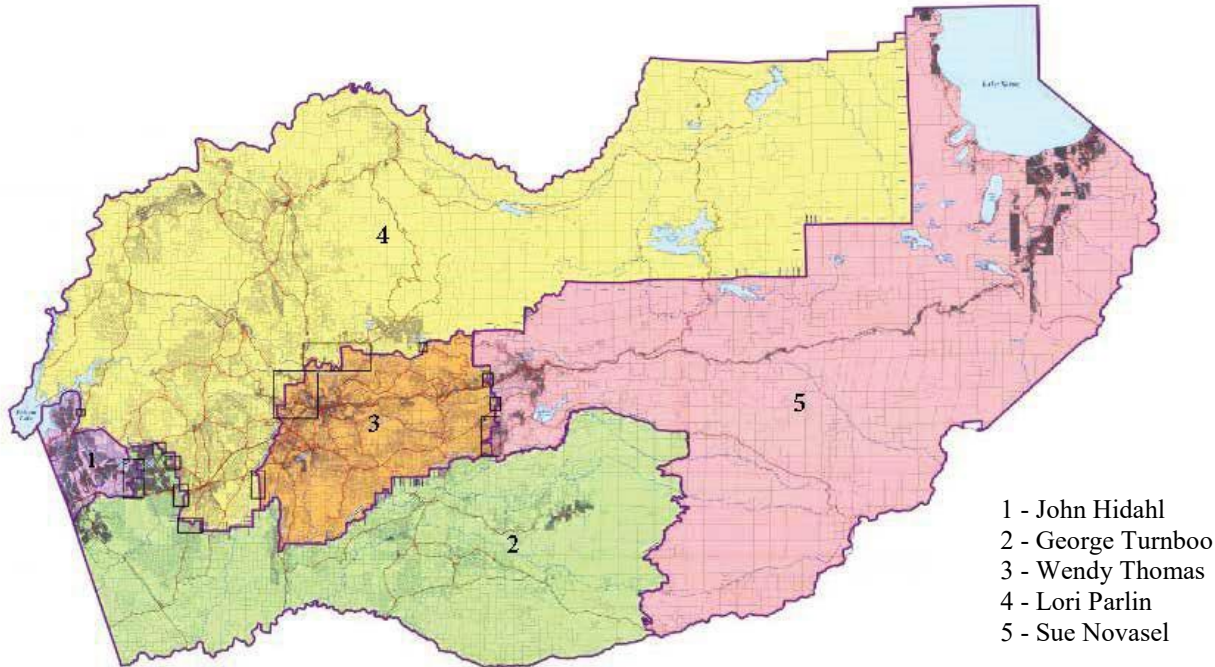
COUNTY ORGANIZATION

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



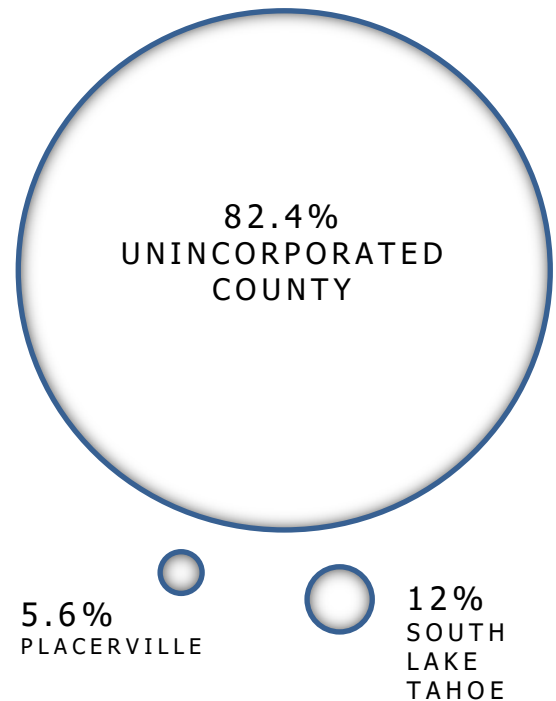
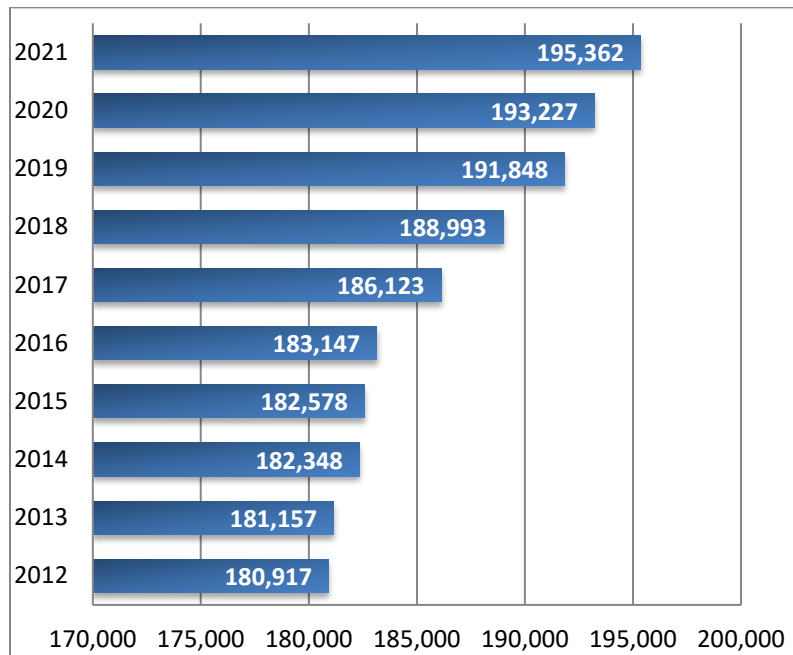
BOARD OF SUPERVISORS

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



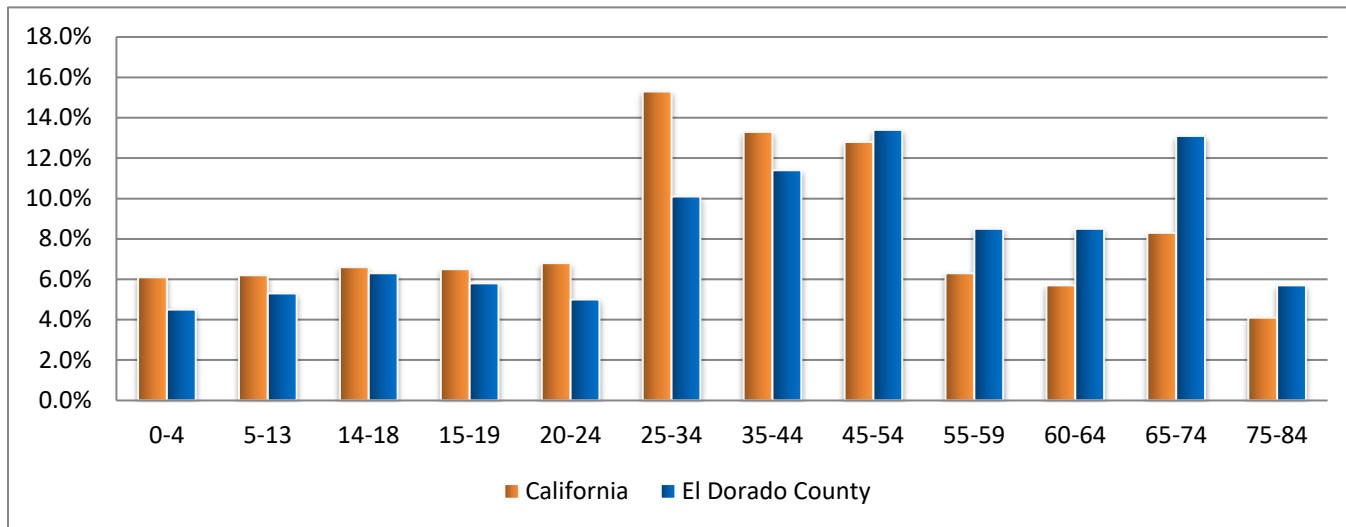
TOTAL POPULATION

Over the last 10-year period, El Dorado County grew 8 percent. The majority of El Dorado County citizens (161,076) reside outside of the two incorporated cities of Placerville and South Lake Tahoe.

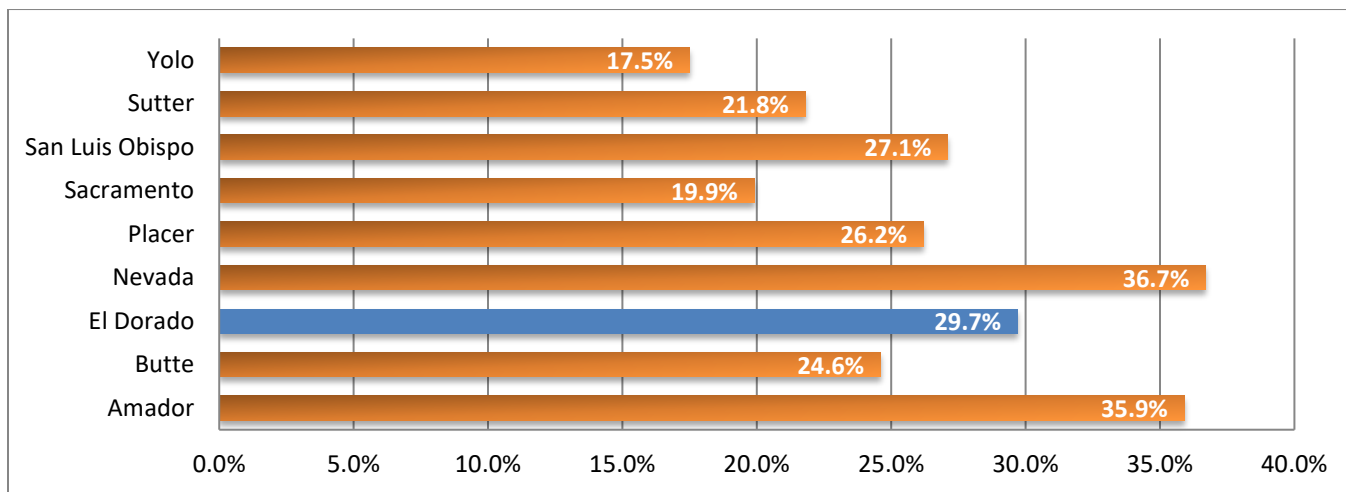


Source: State of California, Department of Finance, 2020-21 E-1 Population Estimates.

POPULATION BY AGE GROUP



PERCENT OF POPULATION 60 YEARS AND OVER



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

HOUSING

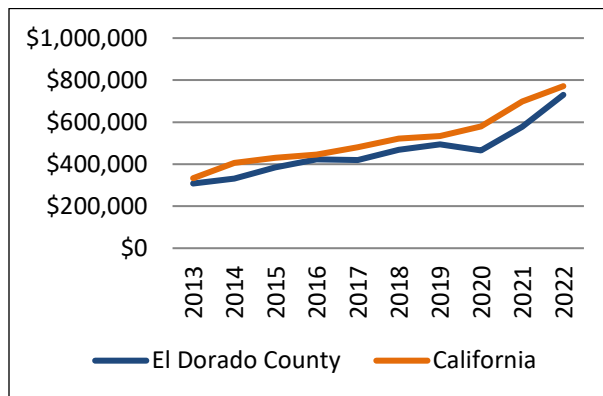
In El Dorado County there are approximately 91,660 housing units. For the County as a whole, 75.5% of homes are owner-occupied. However, this number is affected by only 41.8% of housing units in the City of South Lake Tahoe being owner-occupied. Many homes in that area of the County are second homes and not the primary residence of the owner.

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

SINGLE-FAMILY MEDIAN HOME SALE PRICES

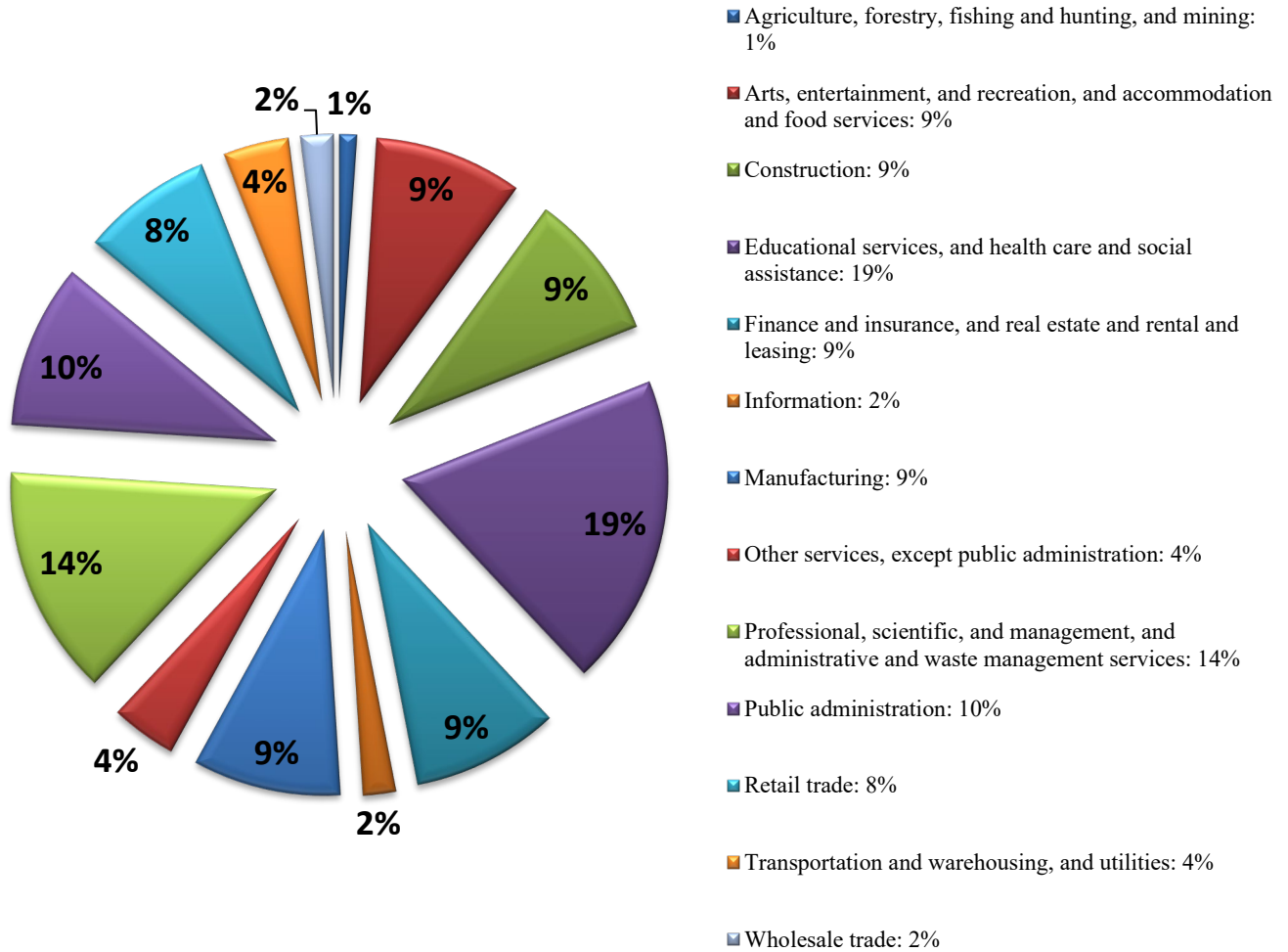
El Dorado County home values have increased 26.4% over the past year. The median home value of owner-occupied housing is \$730,000. The median list price per square foot in El Dorado County is \$348, which is lower than the State of California average of \$392.

Source: California Association of Realtors, Feb 2022



ECONOMY

El Dorado County enjoys a diverse economy.



The County’s largest employment sector is Educational Services, Health Care, and Social Assistance, employing 10,543.

Professional, Scientific, and Management, and Administrative and Waste Management Services employ 7,964. Public Administration comes in third, employing 5,377.

The County’s poverty rate is 8.5% compared to California’s rate of 12.6%.

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

11.9	El Dorado
12.2	Nevada
18.0	Amador
22.2	Sacramento
23.6	Placer
24.5	San Luis Obispo
40.6	Butte
50.1	Sutter
64.6	Yolo

MEDIAN HOUSEHOLD INCOME⁽²⁾

California	El Dorado
\$78,672	\$83,710

UNEMPLOYMENT RATE⁽³⁾

California	El Dorado
5.5%	4.5%

PER CAPITA INCOME⁽²⁾

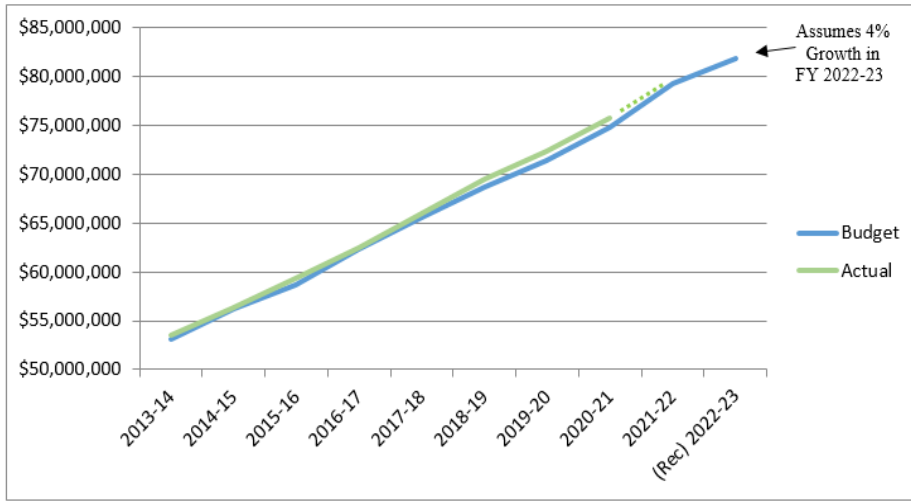
California	El Dorado
\$38,576	\$44,651

Sources:

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

PROPERTY TAX

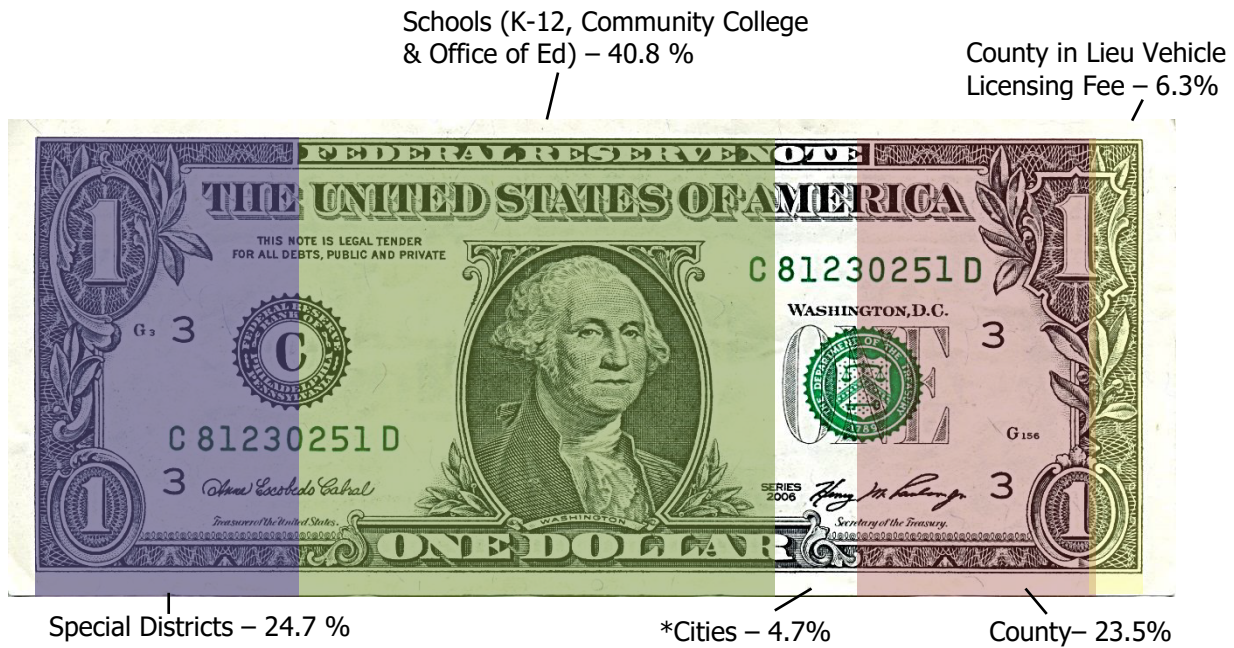
All real and some personal property (unless exempted), is assessed and taxed under the State Constitution and Revenue & Taxation Code.



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

How is property tax revenue distributed?

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

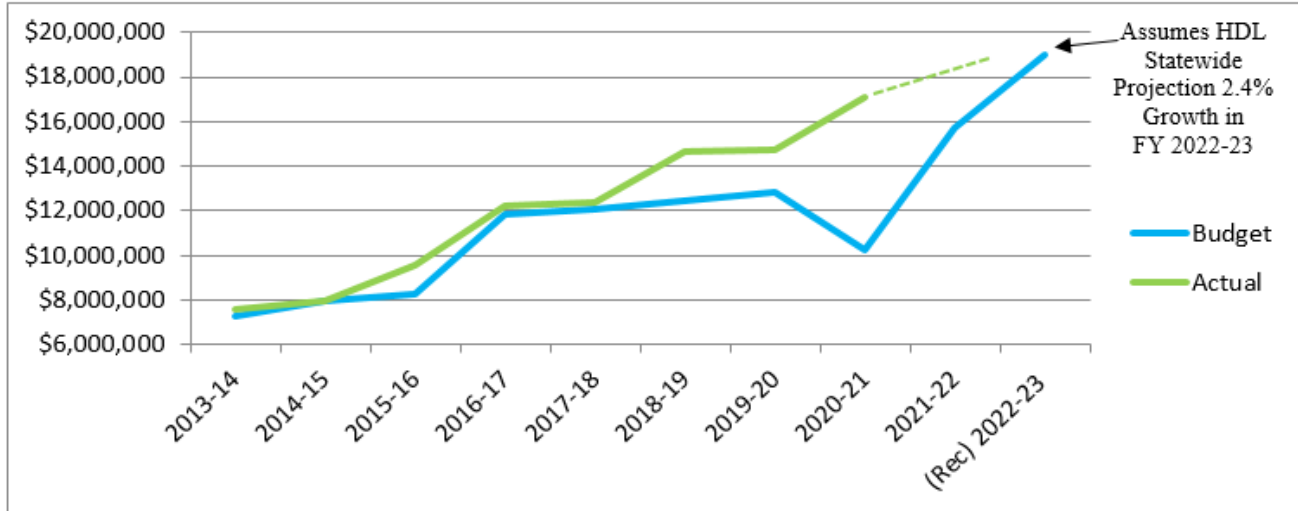


*Includes the Cities of Placerville and South Lake Tahoe (2.5%), Cities in Lieu Vehicle Licensing fees (.9%) and City of So. Lake Tahoe Redevelopment Successor Agency (1.3%).

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

SALES TAX

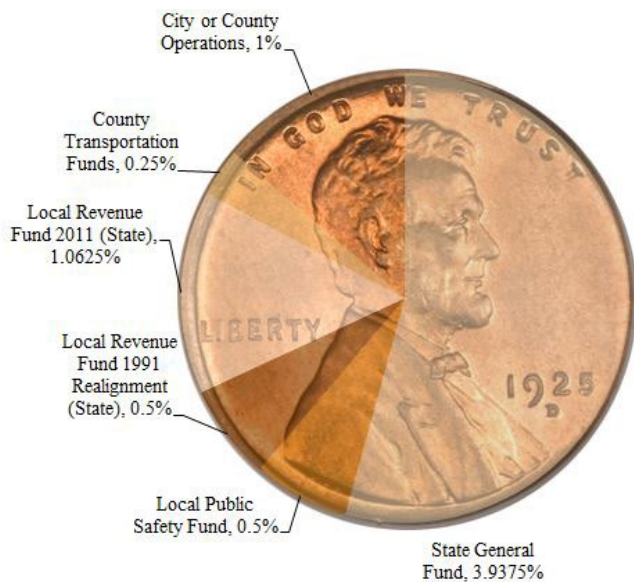
The Bradley-Burns Uniform Sales and Use Tax Law provides for a city/county rate of 1.25%. One-quarter cent of the levy is sent to the county-wide regional transportation fund. The balance goes to support local government general funds.



*Represents only the General Fund Discretionary Sales tax Source: El Dorado County Final Budget, 2012-13 through 2021-22

How is Sales Tax Allocated?

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



Data source: California State Board of Equalization, Sales & Use Tax Rate, Effective April 1, 2022

TAXES COLLECTED

(Total FY 2020-21, in millions)

Sacramento	\$700.59
Placer	\$260.19
San Luis Obispo	\$208.86
El Dorado	\$141.81
Butte	\$76.69
Yolo	\$56.71
Nevada	\$52.60
Sutter	\$34.95
Amador	\$26.88

(FY 2020-21, Per Resident, excludes cities)

Placer	\$2,270.10
Yolo	\$2,211.60
San Luis Obispo	\$1,808.20
Sutter	\$1,652.70
Butte	\$1,290.80
Amador	\$1,248.90
Sacramento	\$1,186.40
El Dorado	\$880.40
Nevada	\$804.10

Source: FY 2019-20 adopted budgets, Summary Schedule 5 estimates

County Core Values

Accountability

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

Collaboration

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

Integrity

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

Service Excellence

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

Fiscal Responsibility

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

The Fiscal Year 2022-23 Recommended Budget was created with the County's Core Values as a guide for how to prepare and present the budget. The Budget provides accountability and transparency to the Board and the public on how County resources are accounted for and expended. The book is prepared in collaboration with all County departments who submit their requests and work with staff to determine the Chief Administrative Officer's recommendations. The integrity of the budget preparation process lies in ensuring compliance with all applicable laws and regulations. The budget is prepared in service of the taxpayers and people of El Dorado County. Lastly, the budget is key to ensuring El Dorado County develops and maintains "a fiscally conservative budget that ensures financial resiliency while meeting the capital and operational needs of the organization and the citizens of El Dorado County."

County Vision

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



County Mission

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

County Strategic Plan & Budget Policies

RECOMMENDED BUDGET - FY 2022-23

The Fiscal Year 2022-23 Recommended Budget furthers the County's Economic Development Strategic Plan Goal.

- \$2.1 million in Transient Occupancy Tax funding for the Economic Development Division of the Planning and Building Department.
- \$3.3 million in American Rescue Plan Act funding for a nonprofit and small business Lost Revenue Grant Program.
- \$1 million in Transient Occupancy Tax funding for the Diamond Springs Sports Complex working toward the theme of promoting and expanding recreation and tourism.
- \$600,000 for Broadband projects that develop high speed internet services.
- The continuation of the use of a retired annuitant to explore the feasibility of biomass and cogeneration plants.



Economic Development

Enable a prosperous and vibrant community

The Fiscal Year 2022-23 Recommended Budget implements system-wide processes and maintains a supportive culture for all employees by:

- Completing the Microsoft 365 conversion countywide with \$265,000 in continued funding for the project.
- Incorporating Board-approved compensation increases, bringing many employees to the median of the market in compensation.
- Adds 2.0 full time equivalent allocations in the Information Technologies Department to support Strategic Initiatives.
- Invests in the countywide Records Management Program with an additional allocation and moving the program to the Clerk of the Board's Office.



Good Governance

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

To improve the health, well-being and self-sufficiency of El Dorado County residents while enhancing the safety and quality of life for our communities, businesses and visitors. The Fiscal Year 2022-23 Recommended Budget:

- Includes \$18.4 million in state and federal revenue to be used to prevent and address homelessness in El Dorado County. This includes the development of year-round emergency shelter beds, a solution to address and reduce homelessness in El Dorado County.
- Reflects \$309,000 in additional General Fund support for senior programs due to reduced revenue and modifications to service provisions required by the coronavirus pandemic. These programs help meet the needs of El Dorado County's growing older adult population.
- Improves the Behavioral Health Continuum of Care by leveraging American Rescue Plan Act and other state and federal funding to develop a comprehensive system of care that will achieve better outcomes for children, young adults and families in the areas of mental illness and substance abuse prevention.
- Creates the Office of Wildfire Preparedness and Resilience in the Chief Administrative Office that will lead and facilitate the creation and maintenance of fire-adapted communities.
- Continues to fund the Mental Health Worker and Social Worker limited term allocations and Disaster Case Management services to assist those who were impacted by the Caldor Fire.



Healthy Communities

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

The Health and Human Services functional group leverages \$91 million in state, federal and other government funding to build healthy communities, 48% of the funding for the Health and Human Services functional group.



County Strategic Plan & Budget Policies

RECOMMENDED BUDGET - FY 2022-23



The Fiscal Year 2022-23 Recommended Budget includes strategic investments in the County's infrastructure including:

- A contribution of discretionary resources to improve road maintenance in the amount of \$7 million, exceeding the Board Budget Policy goal of \$5 million.
- A Capital Projects Work Plan totaling \$32,233,314 in appropriations for the ongoing maintenance, operations and replacement of County facilities.
- Designating \$6 million of discretionary resources for future capital improvements.
- \$500,000 for the Tahoe Transportation District to address traffic issues and concerns in the Tahoe Basin.
- \$20 million in revenue and expenditures to begin construction of the Mosquito Bridge.

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



Public Safety

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

The Fiscal Year 2022-23 Recommended Budget includes the following investments in Public Safety:

- The purchase of a \$3.1 million Helicopter in the Sheriff's Office to aid in and improve Sheriff response capabilities.
- \$18.4 million for the Jail expansion project in the Facilities Work Plan to enhance jail services to better comply with regulations.
- The addition of 4.5 full time equivalent allocations in the Probation Department for rehabilitative services.
- \$2.5 million in Transient Occupancy Tax funding to Fire Districts for tourism impacts.





Subject: BUDGET POLICIES	Policy Number: B-16	Page Number: 1 of 5
	Date Adopted: 04/25/2022	Effective Date: 04/25/2022

I. PURPOSE

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

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

II. POLICY

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



Subject: BUDGET POLICIES	Policy Number: B-16	Page Number: 2 of 5
	Date Adopted: 04/25/2022	Effective Date: 04/25/2022

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



Subject: BUDGET POLICIES	Policy Number: B-16	Page Number: 3 of 5
	Date Adopted: 04/25/2022	Effective Date: 04/25/2022

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

12. Pension funding: El Dorado County shall continue the policy of “pay as you go” to fund the County’s pension liability. To mitigate the impacts of annual increases in pension costs to the County, a General Fund designation has been established.

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

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

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

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



Subject: BUDGET POLICIES	Policy Number: B-16	Page Number: 4 of 5
	Date Adopted: 04/25/2022	Effective Date: 04/25/2022

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



Subject: BUDGET POLICIES	Policy Number:	Page Number:
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IV. REFERENCES

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

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

V. RESPONSIBLE DEPARTMENT

Chief Administrative Office

VI. DATES ISSUED AND REVISED; SUNSET DATES:

Issue Date:	05/19/2015	Sunset Review Date:	N/A
Revision Date:	04/25/2022	Next Review Date:	04/24/2026



MISSION

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

DEPARTMENT BUDGET SUMMARY

Description	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	476,346	355,000	405,000	50,000
Miscellaneous Rev	4,090	25,000	15,000	(10,000)
Other Fin Sources	200,664	283,492	267,708	(15,784)
Total Revenue	681,100	663,492	687,708	24,216
Salaries & Benefits	4,071,079	4,606,613	4,716,064	109,451
Services & Supplies	91,127	172,612	286,949	114,337
Other Charges	0	500	500	0
Intrafund Transfers	7,795	10,124	11,473	1,349
Total Appropriations	4,170,002	4,789,849	5,014,986	225,137
FUND 1000 GENERAL FUND TOTAL	3,488,902	4,126,357	4,327,278	200,921

MAJOR BUDGET CHANGES

Revenues

\$24,216 Increase in Assessment & Tax Collections (\$50,000) offset by a decrease in revenue from the Assessor AB1653 special revenue fund and a decrease in Operating Transfers In.

Appropriations

Salaries and Benefits

\$109,451 Increase in employer share of Retirement, Health Insurance and Worker’s Compensation costs, offset by a decrease in Permanent Employee costs due to the deletion of 1.0 FTE Property Transfer Specialist.

Services and Supplies

\$114,337 Increase in General Liability Insurance Premiums, Subscription and Printing costs, and Professional Services and Software Licensing for the acquisition and implementation of new software.

Assessor

RECOMMENDED BUDGET • FY 2022-23

Intrafund Transfers

\$1,349 Increase in Mail Service Charges and Building Maintenance.

PROGRAM SUMMARIES

Administration & Management

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

Appraisal

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

Assessment

Upon receipt of reappraised property value from the appraisal function, this group is responsible for the accurate generation of appropriate assessments. This includes providing lawful notice to the property owner, record-keeping, and assessment transmission to the Auditor for tax calculation. Processes all assessment roll corrections and escape assessments. Makes all changes to property characteristic data and other information in the property system.

Discovery & Inventory

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

Inventory is charged with the responsibility for analyzing and processing all changes to the master property inventory. Also processes parcel map changes and makes Jarvis/Gann reappraisability determinations. Responds to public inquiry about reassessability of proposed actions and initiates inquiry where clarification is required. Processes exemption applications from homeowners, veterans and disabled veterans, and transactions qualifying for exclusion as parent/child or replacement residence transfers as

well as entities meeting the requirements for educational, welfare, religious or other organizational exemptions. Maintains inventory of more than 100,000 parcels, 37,000 timeshares, 4,500 businesses, 4,000 boats, mining claims, mutual water companies, apartments, possessory interests, and other assessable personal property.

IT & GIS Technology

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

FUTURE/PENDING ISSUES AND POLICY CONSIDERATIONS

The Assessor's office is impacted by the growing volume of Prop 19 base year and intergenerational transfers. The Board of Equalization, Department of Tax and Fee Administration, and Legislature continue to make changes to regulations that all Assessors have to incorporate into operational procedures.

The Assessor's office will annually review the reduced assessment to property damaged in the Caldor Fire in addition to tracking valuations and assessments as residences are reconstructed.

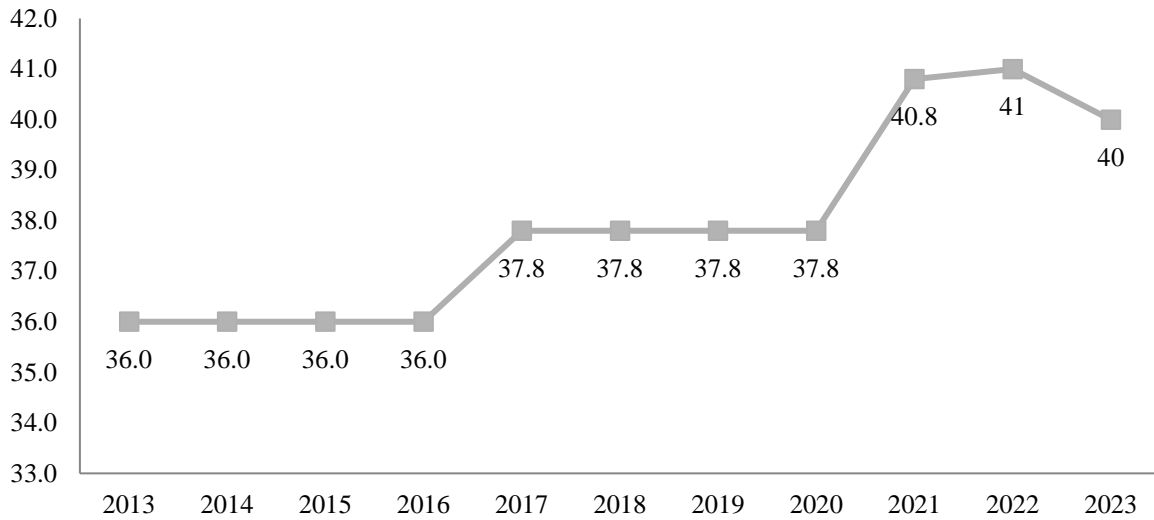
STAFFING TREND

During the FY 2021-22 Adopted Budget 3.2 FTEs were added: one FTE each of Property Transfer Specialist, Office Assistant, and Department System Analyst, and .2 FTE of Assessment Technician to bring the existing .8 FTE of Assessment Technician to a full FTE, for a total of 41 FTEs. The additional staffing is to provide the Assessor with resources to process the Prop 19 base year and intergenerational transfers, as well as supporting the additional tracking, valuations and assessments related to the Caldor Fire.

The Recommended Budget for the Assessor is 40 FTEs, which represents the deletion of 1 FTE of a vacant Property Transfer Specialist that is no longer needed due to expected efficiencies from the pending implementation of new software.

Assessor

RECOMMENDED BUDGET • FY 2022-23



RECOMMENDED BUDGET

The Assessor Budget is recommended at \$5,014,968, which is an increase of \$225,137 (5%) when compared to the FY 2021-22 Adopted Budget.

The General Fund provides 86% of the funding for this Department, and is increased by \$200,921 (5%) when compared to the FY 2021-22 Adopted Budget. The increase is due primarily to Salaries and Benefits, specifically, employer share of Retirement, Health Insurance and Worker's Compensation costs, and Services and Supplies for the implementation and purchase of new software.

Sources & Uses of Funds

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

Auditor-Controller

RECOMMENDED BUDGET • FY 2022-23

MISSION

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

DEPARTMENT BUDGET SUMMARY

Description	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	415,697	394,050	392,200	(1,850)
Other Fin Sources	35,040	39,176	39,788	612
Total Revenue	450,737	433,226	431,988	(1,238)
Salaries & Benefits	3,947,285	4,449,379	4,923,923	474,544
Services & Supplies	54,220	82,872	90,989	8,117
Intrafund Transfers	10,260	11,367	11,284	(83)
Intrafund Abatement	(74,712)	(88,150)	(89,550)	(1,400)
Total Appropriations	3,937,053	4,455,468	4,936,646	481,178
FUND 1000 GENERAL FUND TOTAL	3,486,317	4,022,242	4,504,658	482,416

MAJOR BUDGET CHANGES

Revenues

Service Charges

(\$1,850) Decrease in Audit and Accounting Fees (\$3,000) offset by a small increase in Assessment and Tax Collection Fees (\$1,050).

Other Financing Sources

\$612 Increase in Operating Transfers In for time share handling costs.

Appropriations

Salaries and Benefits

\$474,544 Increase in Permanent Employee costs (\$311,201) due to the addition of 1 FTE Senior Administrative Analyst and 1 FTE Fiscal Technician, and additional Retirement, Deferred Compensation, Workers' Compensation, and Flexible Benefits costs (\$145,595).

Auditor-Controller

RECOMMENDED BUDGET • FY 2022-23

Services and Supplies

\$8,117 Increase in General Liability Insurance Premiums (\$9,141) offset by small decreases in other Services and Supplies line items.

PROGRAM SUMMARIES

Administration

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

Property Tax

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

Financial Reporting

This Division provides financial reporting, accounting, and auditing support services to County operating departments and independent special districts. The Auditor-Controller's staff acts as fiscal liaison between County, state and federal funding agencies, and assists departmental managers in the design and implementation of accounting and bookkeeping procedures. This Division provides professional review of financial and other cost reports for departments prior to their submission to the State. Staff performs analytical review of cost applied rates such as the fleet rates and workers' compensation rates. Staff prepares the annual A87 Cost Plan and the annual draft financial statements for the county's external auditors. The County's fixed asset accounting is managed by this Division as well as the accounting and distribution of the State Transportation Development Act (TDA) funds to the various claimants. Staff within this Division is responsible for the daily management of Positive Pay with the County's bank to provide validation of daily checks issued. This Division prepares the State's required annual financial reports on behalf of 35 independent special districts as well as all of the Board governed districts.

Payroll

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

Accounting

This Division reviews and processes accounts payable disbursement items, including employee travel reimbursements, contract payments and payments for product purchases; maintains ledger accounts and

Auditor-Controller

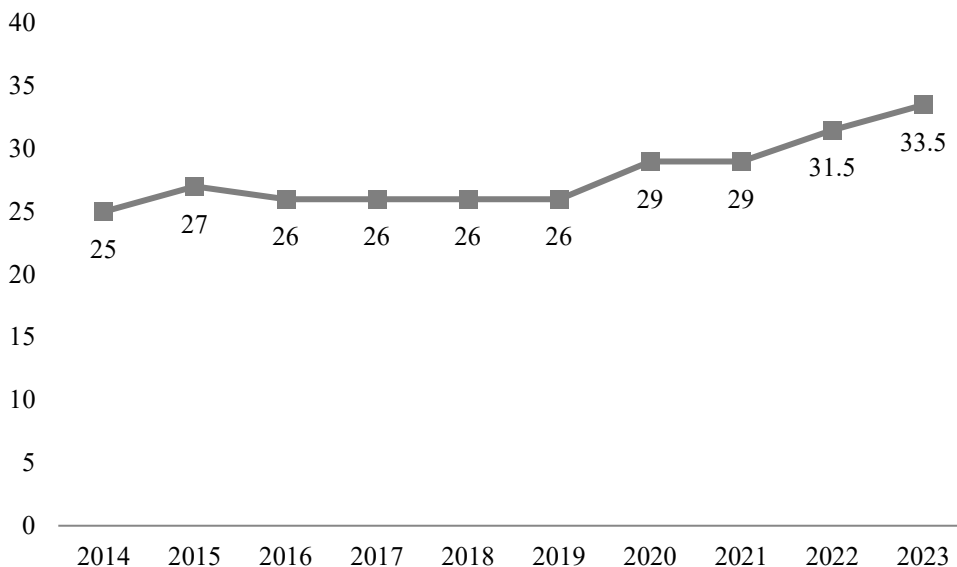
RECOMMENDED BUDGET • FY 2022-23

processes transactions for 40 Special Districts having independent governing boards; provides computerized financial reporting for budget item detail and account summary information to all departments and agencies, using the County Treasury as their cash depository. This Division reviews and processes the daily deposits for all county departments, schools and other agencies. The County's purchase card program (PCard) is managed by the staff within this Division. This includes the issuance of purchase cards (384 cards), continuous modification of commodity types and dollar thresholds for cardholders, review of over 15,687 purchase card transactions that amount to over \$9.78 million in charges, reconciliation and distribution of biweekly purchase card statements and the posting of the purchase card charges to the department budgets. This Division is responsible for the records management of the Department. This Division administers eleven bond issues for Mello-Roos districts providing all accounting services, annual reports, calculating the annual special tax levy, debt service management, and administration of all delinquencies. Staff administers funding for the Missouri Flat MC&FP development through an analysis of the quarterly sales tax reports from California State Board of Equalization (BOE) to determine the amounts generated from new businesses that must be transferred to the restricted fund for this project. This Division has assumed the added responsibility from Information Technologies for the daily printing of accounts payable vendor checks which total approximately 28,000 on an annual basis. In addition the accounting staff printed in excess of 10,000 Social Service C-IV checks and Social Service general assistant checks this past year. The Division's Enterprise Resource Planning Analyst supports and trains departmental staff, audits security, and performs all testing and troubleshooting in FENIX. Beginning in FY 21-2022, this Division has also assumed all the accounting functions for the Recorder-Clerk's Office.

STAFFING TREND

The Recommended Budget for the Auditor-Controller's Office is 33.5 FTEs. This represents an increase in 2.0 FTEs from the prior year, including 1.0 FTE Senior Administrative Analyst and 1 FTE Fiscal Technician to address increased workload.

In FY 2021-22 an additional 1 FTE Chief Assistant Auditor-Controller was added for a total of 2.0 FTEs Chief Assistant Auditor-Controller. The additional FTE was added in preparation of the primary Chief Assistant Auditor-Controller's retirement in December, 2022. The additional allocation will be deleted upon official retirement of the primary Chief Assistant Auditor-Controller.



Auditor-Controller

RECOMMENDED BUDGET • FY 2022-23

RECOMMENDED BUDGET

This Budget is recommended at \$4,936,646, which is an increase of \$481,178 (11%) when compared to the FY 2021-22 Adopted Budget.

The Recommended Budget includes (\$311,201) due to the addition of 1.0 FTE Senior Administrative Analyst and 1 FTE Fiscal Technician, and additional Retirement, Deferred Compensation, Workers' Compensation, and Flexible Benefits costs (\$145,595).

The General Fund provides 91% of the funding for this Department, and is increased by \$482,416 (12%) when compared to the FY 2021-22 Adopted Budget. The increase in General Fund support is attributed to increases in Salaries and Benefits due to the addition of two FTEs and increases in Retirement, Deferred Compensation, Workers' Compensation, and Flexible Benefits costs.

Sources & Uses of Funds

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

The Department receives revenue for accounting services provided to departments, special districts, and Mello-Roos districts (\$111,750). Revenues to the Department for property tax administration cost recovery are estimated at \$280,000. The Department also receives a share of the fees charged for the separate assessment of timeshares (\$31,788).

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

Board of Supervisors
RECOMMENDED BUDGET • FY 2022-23

MISSION

The Board of Supervisors is the five-member governing body of the County, serving a population of approximately 192,000 residents and operating within the County Charter and State Law. Each Board member is elected for a four-year term and represents a geographic jurisdiction referred to as a District. The presiding official is the Board Chair, who is selected annually among the five members.

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

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

DEPARTMENT BUDGET SUMMARY

Description	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	2,080	2,000	2,000	0
Miscellaneous Rev	52	0	0	0
Other Fin Sources	171	180	216	36
Total Revenue	2,303	2,180	2,216	36
Salaries & Benefits	1,454,704	1,644,008	1,889,895	245,887
Services & Supplies	81,732	158,530	293,215	134,685
Intrafund Transfers	48,648	50,388	50,063	(325)
Total Appropriations	1,585,084	1,852,926	2,233,173	380,247
FUND 1000 GENERAL FUND TOTAL	1,582,781	1,850,746	2,230,957	380,211

MAJOR BUDGET CHANGES

Appropriations

Salaries and Benefits

- \$145,643 Increase in Salaries and Benefits to reflect the move of 0.5 FTE Storekeeper allocation from the Chief Administrative Office and the creation of the new Records Manager classification due to the move of the countywide records program from the Chief Administrative Office to the Board of Supervisors’ Office.
- \$30,470 Increase in Workers' Compensation charges due to a resumption of premium charges after a rate holiday in Fiscal Year 2021-22.
- \$69,774 Increase in Salaries and Benefits costs primarily due to Board-approved compensation increases.

Board of Supervisors

RECOMMENDED BUDGET • FY 2022-23

Services and Supplies

- \$118,160 Increase in General Liability insurance premium expense, as departmental charges are resuming after a rate reduction in Fiscal Year 2021-22 and the Board of Supervisors' share of overall County claims incurred has increased from prior years, increasing their Liability insurance premium expense.
- \$3,200 Increase in Services and Supplies due to the move of the Records Management Program.
- \$13,325 Increase in Services and Supplies costs primarily due to increased costs for subscriptions, equipment and office expenses.

Intrafund Transfers

- (\$325) Decrease in Intrafund Transfers Out primarily due to a decrease in Central Fiscal administrative charges to more closely align budgeted rates with actual charges.

PROGRAM SUMMARIES

Board of Supervisors

The Board of Supervisors Department is comprised of five (5) Members of the Board of Supervisors, each elected from each of the five supervisorial districts, and six (6) appointed Supervisor's Assistant positions (four full-time and two part-time).

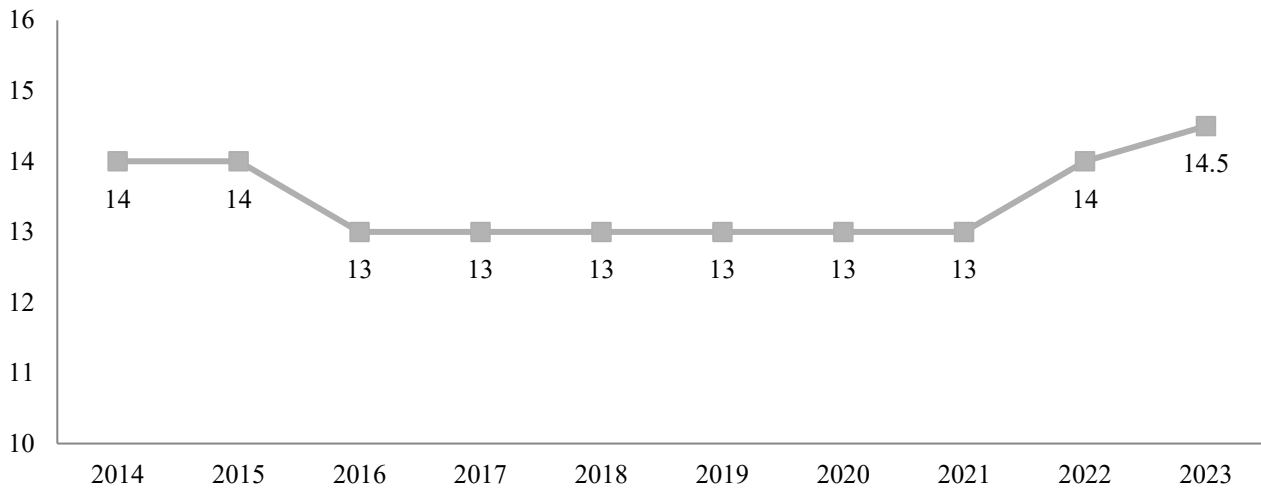
Clerk of the Board

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

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

STAFFING TREND

The recommended staff allocation for FY 2022-23 is 14.5 FTEs. This is a net increase of 0.5 FTEs when compared to the FY 2021-22 Adopted Budget. The Recommended Budget includes the move of a 0.5 FTE Storekeeper I/II allocation from the Chief Administrative Office Administration and Budget division to the Clerk of the Board. The budget includes additional appropriations for a new position that will manage the Records Management Program and other duties within the Clerk of the Board's Office. The appropriations have been added, but as the classification has not been finalized staff will return to the Board later in the fiscal year to add the allocation.



RECOMMENDED BUDGET

This Budget is recommended at \$2,233,173, which is an increase of \$380,247 (20.5%) when compared to the FY 2021-22 Adopted Budget. The General Fund provides 99.98% of the funding for the Department, and is increased by \$380,211 (20.5%) when compared to the FY 2021-22 Adopted Budget.

Sources & Uses of Funds

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



MISSION

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

In addition to the responsibility for overall County administration, the Chief Administrative Office oversees the following: Emergency Medical Services (EMS) and Emergency Preparedness Response Division; Office of Wildfire Preparedness and Resilience; Parks Division; and maintains a Central Services Division to provide services to the divisions of the Office and other County departments through two centralized fiscal units, countywide Procurement and Contracts, mail and stores, and centralized Facilities services.

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



Chief Administrative Office

RECOMMENDED BUDGET • FY 2022-23

MISSION

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

DEPARTMENT BUDGET SUMMARY

Description	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	0	114,000	0	(114,000)
Miscellaneous Rev	0	0	175,000	175,000
Other Fin Sources	0	1,000	1,000	0
Total Revenue	0	115,000	176,000	61,000
Salaries & Benefits	1,698,632	2,044,310	2,529,619	485,309
Services & Supplies	30,082	414,520	712,221	297,701
Intrafund Transfers	61,759	75,852	84,339	8,487
Intrafund Abatement	(36,099)	(66,781)	(29,000)	37,781
Total Appropriations	1,754,375	2,467,901	3,297,179	829,278
FUND 1000 GENERAL FUND TOTAL	1,754,375	2,352,901	3,121,179	768,278

MAJOR BUDGET CHANGES

Revenue

- (\$114,000) Decrease in Interfund revenue from the American Rescue Plan Act (ARPA) for a position that was funded in FY 2021-22 that is not included in the Recommended Budget.
- \$175,000 Increase in Miscellaneous Revenue due to funding from the California Fire Safe Council for the fire safe coordinator project.

Appropriations

Salaries and Benefits

- \$546,736 Increase in Salaries and Benefits due to the creation of the Office of Wildfire Preparedness & Resilience that includes the move of the Vegetation Management Program into the Administration and Budget Division from the Emergency Medical Services and Emergency Preparedness and Response Division.
- (\$114,000) Decrease in Salaries and Benefits due to the deletion of the Sr. Administrative Analyst ARPA Ombudsman position.
- (\$20,928) Decrease in Salaries and Benefits due to the move of a 0.5 FTE Storekeeper allocation to the Board of Supervisors' Office as part of the move of the Records Management Program.

Administration & Budget

RECOMMENDED BUDGET • FY 2022-23

(\$105,000)	Decrease in Salaries and Benefits due to the deletion of the 1.0 FTE Management Analyst I/II Limited Term allocation that was funded with the Caldor Fire Relief Designation in FY 2021-22.
\$165,308	Increase in Salaries and Benefits costs primarily due to Board-approved compensation increases.
\$13,193	Increase in Workers' Compensation charges due to a resumption of premium charges after a rate holiday in Fiscal Year 2021-22.

Services and Supplies

\$280,900	Increase in Services and Supplies due to the creation of the Office of Wildfire Preparedness & Resilience and the move of the Vegetation Management Program into the Administration and Budget Division.
\$75,256	Increase in General Liability insurance premium expense, as departmental charges are resuming after a rate reduction in Fiscal Year 2021-22.
(\$58,455)	Decrease in Services and Supplies primarily due to the move of the Records Management Program to the Board of Supervisors' Office, equipment purchases budgeted in FY 2021-22 that are not needed in FY 2022-23, and adjustments across multiple objects to align with historical trends and projected costs.

Intrafund Transfers

\$8,487	Increase in Central Fiscal administrative charges to more closely align budgeted rates with actual charges.
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Intrafund Abatement

(\$37,781)	Decrease in Intrafund Abatements due to a projected reduction in reimbursable time of the Deputy Chief Administrative Officer overseeing Emergency Medical Services and Emergency Preparedness activities.
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Program Summaries

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

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

The Chief Administrative Office acts as an advisor to the Board of Supervisors and in this role provides objective analysis and recommendations regarding policy and management matters. The Chief

Chief Administrative Office

RECOMMENDED BUDGET • FY 2022-23

Administrative Office is responsible for recommending an annual County budget and administering the budget after its adoption by the Board of Supervisors.

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

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

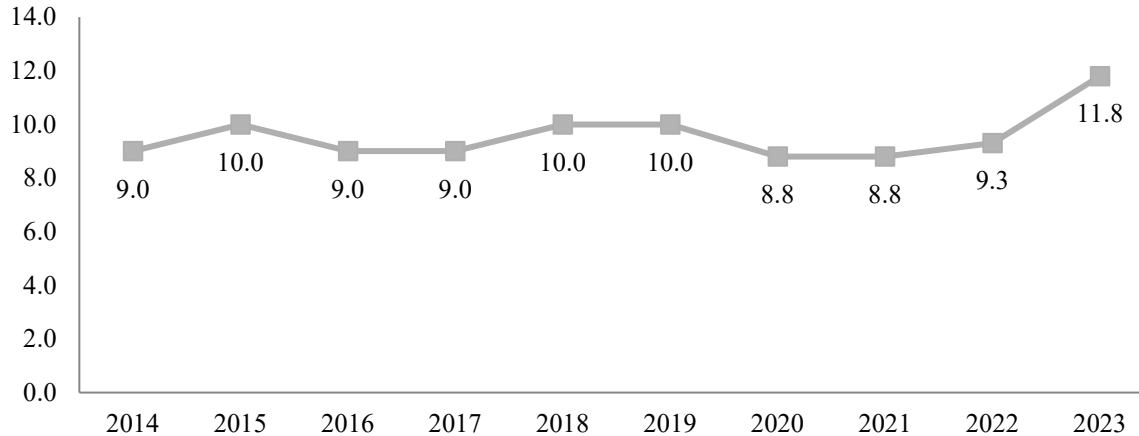
STAFFING TREND

Changes in staffing for the Administration and Budget Division have fluctuated slightly over the past years, reflecting changing roles and responsibilities of the Chief Administrative Office. With the FY 2021-22 Adopted Budget, a 0.5 FTE Storekeeper I/II allocation was transferred from the Information Technologies Department to the Administration and Budget Division with the move of the Records Management Program. During FY 2021-22, a 1.0 FTE Management Analyst I/II limited term allocation was added to backfill a Management Analyst allocation that was reassigned to Caldor Fire recovery.

The Fiscal Year 2022-23 Recommended Budget reflects a net increase of 1.5 FTE allocations. The Recommended Budget includes the move of 0.5 FTE Storekeeper I/II allocation to the Board of Supervisors' Office with the move of the Records Management Program. A 1.0 FTE Deputy Chief Administrative Officer allocation is being recommended to coordinate and manage the Office of Wildfire Preparedness & Resilience. Due to the move of the Vegetation Management Program, the budget includes the move of 1.0 FTE Administrative Analyst I/II allocation and 1.0 FTE Sr. Defensible Space Inspector allocation into the Administration and Budget Division from the Emergency Medical Services and Emergency Preparedness and Response Division. The 1.0 FTE Management Analyst I/II Limited Term allocation is being deleted as the vacant allocation is not needed in FY 2022-23. Lastly, a 1.0 FTE Administrative Analyst allocation was inadvertently not deleted from the Chief Administrative Office allocation when Airports and Cemeteries moved from the Chief Administrative Office to Planning and Building, the budget includes the deletion of this allocation that has not been reflected in the Administration and Budget Division total. The Fiscal Year 2022-23 Recommended Budget reflects a total of 11.8 FTEs, all located on the West Slope.

Administration & Budget

RECOMMENDED BUDGET • FY 2022-23



RECOMMENDED BUDGET

The budget for the Administration and Budget Division is recommended at \$3,297,179, which is an increase of \$829,278 (33.6%) when compared to the FY 2021-22 Adopted Budget. The General Fund provides 95% of the funding for the division and is increased by \$768,278 when compared to the FY 2021-22 Adopted Budget.

The increased appropriations and General Fund cost is attributed to the creation of the Office of Wildfire Preparedness & Resilience and the move of the Vegetation Management Program into the Division. The Office of Wildfire Preparedness & Resilience and the move of the Vegetation Management Program results in \$827,636 in additional appropriations and an increased General Fund cost of \$652,636. These increases are slightly offset by a \$56,896 reduction in appropriations from the move of the Records Management Program to the Board of Supervisor's Office, a \$105,000 reduction in appropriations from the deletion of a vacant 1.0 FTE Management Analyst I/II allocation, and a \$427,935 reduction in General Fund cost in the Emergency Medical Services and Emergency Preparedness and Response Division for the move of the Vegetation Management Program.

Sources & Uses of Funds

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

Chief Administrative Office

RECOMMENDED BUDGET • FY 2022-23

MISSION

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

DIVISION BUDGET SUMMARY

Description	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	29,954	10,000	23,600	13,600
IG Rev - State	85,975	72,645	137,694	65,049
Service Charges	2,183,601	2,316,324	2,385,997	69,673
Miscellaneous Rev	8,653	0	0	0
Other Fin Sources	576,858	549,868	484,995	(64,873)
Total Revenue	2,885,041	2,948,837	3,032,286	83,449
Salaries & Benefits	8,532,370	9,796,048	10,733,452	937,404
Services & Supplies	3,592,324	5,005,571	4,785,055	(220,516)
Serv/Supply Abate	(328,068)	(428,100)	(428,000)	100
Other Charges	33,952	14,000	14,000	0
Fixed Assets	23,765	27,000	15,000	(12,000)
Other Fin Uses	0	82,000	120,000	38,000
Intrafund Transfers	976,861	1,182,633	902,294	(280,339)
Intrafund Abatement	(3,087,536)	(3,484,269)	(3,606,772)	(122,503)
Total Appropriations	9,743,668	12,194,883	12,535,029	340,146
FUND 1000 GENERAL FUND TOTAL	6,858,627	9,246,046	9,502,743	256,697

MAJOR BUDGET CHANGES

Revenue

Use of Money / Property

\$13,600 Increase in Facilities Building rent revenue primarily due to a new site license agreement with Verizon for the lease of a cell tower site on Johnson Boulevard.

State Revenue

\$65,049 Increase in Facilities State revenue primarily due to a full year of CAL FIRE facility use agreement payments for 299 Fair Lane.

Central Services

RECOMMENDED BUDGET • FY 2022-23

Service Charges

- \$49,728 Increase in Central Fiscal and Community Development Finance and Administration interfund charges due to increasing salary costs for these divisions. This is in addition to increases shown in Intrafund Abatements.
- \$2,245 Increase in revenue collected for Mail and Stores based on overhead allocations for non-General fund departments.
- \$17,700 Increase in Facilities Interfund Charges due to increasing salary cost for the division and projected increased service requests to non-General Fund departments.

Other Financing Sources

- (\$64,873) Decrease primarily in Facilities Operating Transfers In due to a projected decrease in time of Facilities staff performing work on Accumulative Capital Outlay (ACO) projects.

Appropriations

Salaries & Benefits

- \$201,588 Increase in Salaries and Benefits costs due to the addition of 2.0 FTE Administrative Technician allocations to the Central Fiscal and Community Development Finance and Administration programs.
- \$25,996 Increase in Salaries and Benefits costs due to the addition of 0.5 FTE Grounds Maintenance Worker I/II allocation to Facilities.
- \$193,653 Increase in Workers' Compensation charges due to a resumption of premium charges after a rate holiday in Fiscal Year 2021-22.
- \$516,167 Increase in Salaries and Benefits costs due to Board-approved compensation increases.

Services & Supplies

- (\$253,397) Decrease in Facilities Services and Supplies primarily due to one-time special projects that were budgeted in FY 2021-22.
- \$16,422 Increase in Community Development Finance and Administration Services and Supplies costs primarily due to an increase in postage costs, office expenses, and General Liability cost applied charges.
- \$16,459 Other smaller increases across programs to account for increased supplies costs.

Fixed Assets

- (\$12,000) Decrease in Facilities Services Fixed Assets due to one-time purchases in FY 2021-22, the only Fixed Asset for FY 2022-23 is a replacement tractor for the South Lake Tahoe facilities to assist with walkway snow removal in the winter and lawn mowing in the summer months.

Chief Administrative Office
RECOMMENDED BUDGET • FY 2022-23

Other Financing Uses

\$38,000 Increase in Operating Transfers Out to Fleet due to the purchase of a vehicle for Facilities staff.

Intrafund Transfers

(\$298,284) Decrease in Community Development Finance and Administration Intrafund Transfers due to a decrease in Countywide Cost Allocation Plan (A-87 Plan) charges.

(\$22,849) Decrease in Facilities Services due primarily to a decreased allocation from Central Fiscal.

\$31,366 Increase in Intrafund Transfers from Procurement & Contracts due to increases in Central Fiscal charges (\$29,111) and for the Mail/Stores overhead allocations (\$2,309).

(\$132) Decrease in Central Fiscal due to a decrease in Facilities support, mail services and stores costs.

\$9,560 Increased Central Fiscal charges to Mail and Stores.

Intrafund Abatement

\$153,225 Decrease in General Fund abatement (shown as a negative expense) in Community Development Finance and Administration based on actual time study hours recorded for each Department served.

(\$296,653) Increase in Central Fiscal General Fund abatement based on actual time study hours recorded for each Department and Division served.

(\$2,885) Increase in Mail (\$20,917), offset by a decrease in Stores (\$18,032) based on overhead allocations for general fund departments.

\$23,810 Decrease in Facilities due to projected decreased service requests to General Fund departments.

PROGRAM SUMMARIES

Central Fiscal and Community Development Finance and Administration

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

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

Central Services

RECOMMENDED BUDGET • FY 2022-23

Procurement and Contracts

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

Facilities

The Facilities Division manages the County Accumulative Capital Outlay program and provides administrative oversight for buildings and grounds maintenance and custodial services.

Mail - Courier and Central Stores

The Mail and Stores Units provide mail and courier service to County departments and operates the County's warehouse and surplus property programs.

BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Central Fiscal	\$ 507,854	\$ 350,559	\$ 157,295	20
Procurement & Contracts	\$ 1,589,348	\$ 43,120	\$ 1,546,228	14
Facilities	\$ 8,505,997	\$ 747,609	\$ 7,758,388	41.85
Community Development Finance	\$ 1,931,830	\$ 1,890,998	\$ 40,832	20
Total	\$ 12,535,029	\$ 3,032,286	\$ 9,502,743	95.85

STAFFING TREND

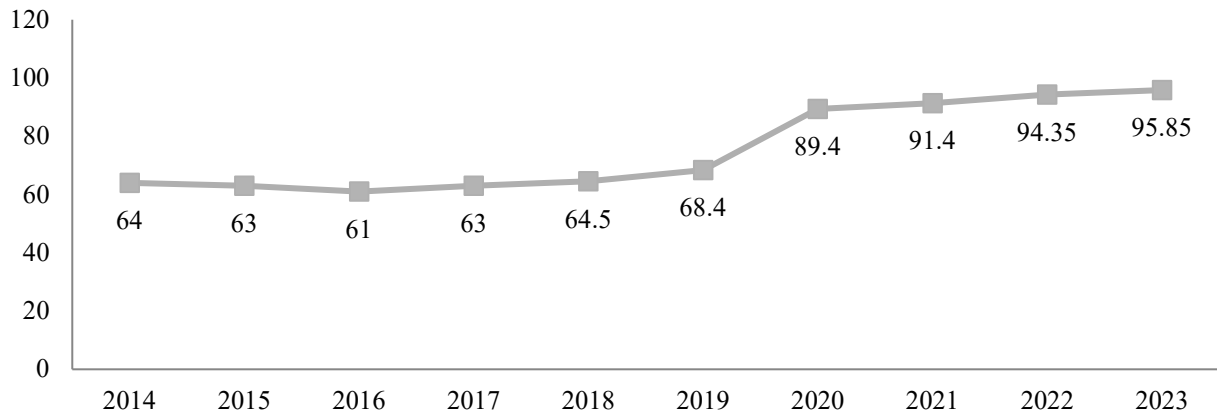
Changes in staffing for the Chief Administrative Office reflect the addition of central service functions and other organizational changes throughout the past ten years. Before FY 2016-17, the positions in Community Development Services Administration and Finance Division were counted in the Development Services Division. Beginning in FY 2017-18, the positions were counted in the Administrative and Finance Division of the Community Development Agency, which became the Community Development Services Administration and Finance Division.

The total for the FY 2021-22 Adopted Budget was 94.35 FTEs. In January 2022, 1.0 FTE Grounds Maintenance Worker II was added due to the loss of inmate labor, a position that was budgeted with the Adopted Budget but inadvertently left out of the personnel allocation. In October 2021, 2.0 FTE vacant Sr. Fiscal Assistant allocations and 1.0 FTE vacant Sr. Office Assistant allocation were deleted, and 1.0 FTE Fiscal Technician and 1.0 FT Fiscal Assistant I/II were added to CDFA. The changes during FY 2021-22 resulted in no net change in FTE allocations in the Division.

For FY 2022-23, it is recommended that 2.0 FTE Administrative Technician positions be added. One will be assigned to Central Fiscal to add capacity for ongoing special projects and increased workload in departments served, and one for CDFA due to the growth in scope of the departments served by this unit. The addition of a Facilities Operations Supervisor, the deletion of a Building Operations Manager, and the addition of a 0.5 FTE Grounds Maintenance Worker I/II, primarily due to the addition of the Public Safety Facility grounds, are recommended changes for the Facilities Unit. The total recommended allocation for FY 2022-23 is 95.85 FTEs.

Chief Administrative Office

RECOMMENDED BUDGET • FY 2022-23



RECOMMENDED BUDGET

The Central Services Division budget reflects an overall budget of \$12,535,029, which is an increase of \$340,146 (2.8%) when compared with the FY 2021-22 Adopted Budget. The General Fund provides \$9,502,743 for this Division, and is increased by \$256,697 (2.8%) when compared with the FY 2021-22 Budget.

Central Fiscal

The total budget for the Central Fiscal Unit serving the CAO, HR, Risk, IT, Surveyor, District Attorney, Public Defender, BOS, and Courts is \$507,854, an increase of \$52,147 (11.4%) when compared with the FY 2021-22 Adopted Budget, resulting in a total Net County Cost of \$157,295. The increase in cost is due to the additional Administrative Technician position, increased General liability costs, and the fluctuation in billable hours to departments served. The net county cost in this unit is primarily due to the division adding the Enterprise Resource Planning (ERP) Analyst during Fiscal Year 2020-21.

Community Development Finance and Administration

The total budget for the Fiscal Unit serving the Departments of Transportation, Environmental Management, and Planning & Building is recommended at \$1,931,830, a \$51,622 (2.7%) increase when compared with the FY 2021-22 Budget. While under usual circumstances there is no direct General Fund contribution for this unit, as all costs for administration and finance are allocated to the departments served, the unit is budgeting a \$40,832 net county cost for FY 2022-23. This is due to expenses related to the Caldor Fire, which if not reimbursed by Federal Emergency Management Agency/ California Office of Emergency Services, will result in a General Fund cost.

Procurement and Contracts including Mail - Courier and Central Stores

The budget for the Procurement and Contracts Unit totals \$1,589,348, an increase of \$75,393 (5%) when compared with the FY 2021-22 Adopted Budget. This unit is funded entirely with General Fund. The increase can be attributed to increased salary and benefits costs as well as an increased charge from Central Fiscal for services. The Mail-Courier and Central Stores programs are fully-funded by a fixed cost applied charge, which is developed annually during budget development, and reimburses the program the full budgeted expenditures. Any variance between actual and budgeted costs is adjusted in the next year's budget.

Central Services

RECOMMENDED BUDGET • FY 2022-23

Facilities

The Facilities Division budget totals \$8,505,997, a total increase of \$160,984 (1.9%) when compared with the FY 2021-22 Adopted Budget, resulting in a total Net County Cost of \$7,758,388. The increase is primarily due to the addition of 0.5 FTE Grounds Maintenance Worker and projected increased Salaries and Benefits costs.

Sources & Uses of Funds

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

Chief Administrative Office
RECOMMENDED BUDGET • FY 2022-23

MISSION

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

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

Emergency Preparedness and Response (EPR): The mission of El Dorado County Emergency Preparedness and Response is to prepare the residents of El Dorado County for natural and intentional public health disasters and emergencies through improved operational readiness, planning, and mitigation activities, and to ensure a timely response and successful recovery as a collaborative and resilient community.

DEPARTMENT BUDGET SUMMARY

General Fund

Description	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	29,314	185,000	35,000	(150,000)
IG Rev - Federal	415,209	164,275	0	(164,275)
Service Charges	14,776	10,000	17,000	7,000
Miscellaneous Rev	1,588	0	0	0
Other Fin Sources	1,145,308	1,769,378	1,868,547	99,169
Total Revenue	1,606,194	2,128,653	1,920,547	(208,106)
Salaries & Benefits	997,975	1,388,593	1,172,808	(215,785)
Services & Supplies	350,170	728,935	337,898	(391,037)
Other Charges	100,000	0	0	0
Fixed Assets	24,778	0	0	0
Intrafund Transfers	612,668	662,186	772,800	110,614
Intrafund Abatement	(202,370)	(208,016)	(320,834)	(112,818)
Total Appropriations	1,883,222	2,571,698	1,962,672	(609,026)
FUND 1000 GENERAL FUND TOTAL	277,028	443,045	42,125	(400,920)

MAJOR BUDGET CHANGES

Revenue

License and Permits

(\$150,000) Decrease to EMS revenue due to a projected decrease in Ground Emergency Medical Transport Quality Assurance Fees.

Federal Revenue

(\$164,275) Decrease Federal Block Grant revenue due to the end of pandemic-related grants during FY 2021-22.

EMS & Emergency Preparedness

RECOMMENDED BUDGET • FY 2022-23

Service Charges

- \$14,000 Increase in Interfund Transfers In from the Sheriff's Office from Public Safety Power Shut Off funding for Continuity of Operations Planning ("COOP"). This funding in the prior year was transferred through an Operating Transfer and corresponds to a decrease in Operating Transfers.
- (\$7,000) Decrease in projected Interfund Transfers In from EMS funds for administration of the Maddy/Richie fund.

Other Financing Sources

- (\$29,725) Decrease in Operating Transfers In of the Public Safety Power Shut Off grant, partially offset by these funds now being transferred through an Interfund Transfer.
- \$372,407 Increase in Operating Transfers In to the EMS program from County Service Areas 3 & 7 due to increase costs for the administration of the EMS program.
- (\$211,000) Decrease in Operating Transfers In from Emergency Preparedness and Response Grants that are ending in FY 2021-22.
- (\$32,513) Decrease in Operating Transfers In to the Ambulance Billing program from County Service Areas 3 & 7 due to projected lower administration costs for the program.

Appropriations

Salaries and Benefits

- (\$303,995) Decrease in Salaries and Benefits due to the movement of the Vegetation Management Program to the Chief Administrative Office Administration and Budget Division's Office of Wildfire Preparedness & Resilience.
- (\$38,216) Decrease in Salaries and Benefits for Emergency Preparedness and Response grant activities primarily due to the end of coronavirus pandemic grants.
- \$119,999 Increase in Salaries and Benefits costs from Board-approved compensation increases and vacancies in the department that are budgeted to accommodate hiring experienced staff with the maximum cost of employee benefit elections.
- \$6,427 Increase in Workers' Compensation charge due to a resumption of premium charges after a rate holiday in FY 2021-22.

Services and Supplies

- (\$84,590) Decrease in Services and Supplies due to the movement of the Vegetation Management Program.
- (\$359,108) Decrease in Services and Supplies for Emergency Preparedness and Response Grant activities primarily due to the end of coronavirus pandemic grants.
- \$10,000 Increase in Special Department Expense in Continuity of Operations Planning for emergency sheltering and services for citizens during emergencies.

Chief Administrative Office
RECOMMENDED BUDGET • FY 2022-23

\$42,661 Increase in Services and Supplies primarily due to contractual increases to software licensing.

Intrafund Transfers

\$110,614 Increase in Intrafund Transfers Out primarily due to increased cost recovery of EMS/EPR administration costs.

Intrafund Abatements

(\$112,818) Increase in Intrafund Abatement (shown as a negative expense) primarily due to increased cost recovery of EMS/EPR administration costs.

EMS Preparedness Fund

Description	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	323,285	350,000	324,000	(26,000)
Rev Use Money/Prop	2,064	0	2,000	2,000
IG Rev - State	66,246	68,000	67,000	(1,000)
IG Rev - Federal	311,954	624,000	414,000	(210,000)
Other Fin Sources	1,690	0	0	0
Residual Equity	323,996	0	0	0
Fund Balance	0	386,551	386,551	0
Total Revenue	1,029,235	1,428,551	1,193,551	(235,000)
Services & Supplies	262,796	340,000	307,000	(33,000)
Other Charges	0	10,000	3,000	(7,000)
Other Fin Uses	381,240	692,000	481,000	(211,000)
Contingency	0	386,551	402,551	16,000
Total Appropriations	644,036	1,428,551	1,193,551	(235,000)
FUND 1120 EMS PREPAREDNESS TOTAL	(385,199)	0	0	0

MAJOR BUDGET CHANGES

Revenue

Fines & Penalties

(\$26,000) Decrease in projected Maddy/Richie Fund Court Fines.

Federal Revenue

(\$210,000) Decrease Federal Block Grant and other federal revenue primarily due to the end of pandemic related grants during FY 2021-22.

EMS & Emergency Preparedness

RECOMMENDED BUDGET • FY 2022-23

Appropriations

Services and Supplies

(\$33,000) Decrease in Services and Supplies as budget reflects only the anticipated base grant award amount. Year-end grant balance will roll to FY 2022-23 and be incorporated into the Adopted Budget or brought to the Board with a budget transfer once carry over and final award amounts are determined.

Other Financial Uses

(\$211,000) Decrease in Operating Transfers Out to the General Fund operating accounts due to Emergency Preparedness and Response Grants that are ending in FY 2021-22.

Other Charges

(\$7,000) Decrease in Interfund Transfers Out of the Maddy/Richie fund to Central Fiscal to align budgeted rates with actual charges.

Contingency

\$16,000 Increase in Contingency based upon current projected use of funds.

County Service Area 3 Fund

Description	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	108,972	108,100	108,100	0
Fines & Penalties	2,961	2,700	2,700	0
Rev Use Money/Prop	8,543	38,800	4,000	(34,800)
Service Charges	3,326,648	3,356,800	4,221,500	864,700
Miscellaneous Rev	62,662	0	0	0
Fund Balance	0	1,672,691	711,600	(961,091)
Total Revenue	3,509,787	5,179,091	5,047,900	(131,191)
Services & Supplies	199,618	261,275	286,125	24,850
Other Charges	3,850,272	4,122,300	4,379,140	256,840
Other Fin Uses	172,179	225,289	355,860	130,571
Contingency	0	570,227	26,775	(543,452)
Total Appropriations	4,222,070	5,179,091	5,047,900	(131,191)
FUND 1353 County Service Area #3 TOTAL	712,283	0	0	0

MAJOR BUDGET CHANGES

Revenue

Use of Money / Property

(\$34,800) Decrease in Interest Revenue due to a decrease in fund balance from the prior year that can generate interest.

Chief Administrative Office
RECOMMENDED BUDGET • FY 2022-23

Service Charges

\$864,700 Increase in Service Charges due to a rate increase that is being brought to the Board for approval before the fiscal year begins.

Fund Balance

(\$961,091) Decrease in use of County Service Area 3 South Lake Tahoe fund balance for Emergency Medical Services.

Appropriations

Services and Supplies

\$24,850 Increase in Services and Supplies to align current costs with budgeted amount, primarily due to increase in administration fees and funding to other governmental agencies.

Other Charges

\$256,840 Increase in payments to ambulance providers primarily due to annual contractual increases with CalTahoe, and increased costs from the yearly Ambulance Inflation Factor.

Other Financial Uses

\$130,571 Increase in Operating Transfers Out for EMS Program administration cost recovery.

Contingency

(\$543,452) Decrease in the projected amount of fund balance available after funding operations.

County Service Area 7 Fund

Description	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	5,494,496	5,435,500	5,604,000	168,500
Fines & Penalties	8,831	8,200	9,000	800
Rev Use Money/Prop	43,841	149,200	50,000	(99,200)
IG Rev - State	29,126	29,600	30,000	400
Service Charges	9,043,561	8,547,100	9,224,000	676,900
Miscellaneous Rev	490,782	300,000	275,000	(25,000)
Residual Equity	0	0	0	0
Fund Balance	0	11,181,603	12,410,550	1,228,947
Total Revenue	15,110,638	25,651,203	27,602,550	1,951,347
Services & Supplies	720,903	791,400	817,400	26,000
Other Charges	12,171,821	11,757,300	12,310,000	552,700
Other Fin Uses	566,812	691,953	901,276	209,323
Contingency	0	12,410,550	13,573,874	1,163,324
Total Appropriations	13,459,536	25,651,203	27,602,550	1,951,347
FUND 1357 County Service Area #7 TOTAL	(1,651,102)	0	0	0

EMS & Emergency Preparedness

RECOMMENDED BUDGET • FY 2022-23

MAJOR BUDGET CHANGES

Revenue

Taxes

\$168,500 Increase in Taxes due to projected growth in Property Taxes and Special Taxes.

Use of Money / Property

(\$99,200) Decrease in Interest Revenue due to a decrease in fund balance from the prior year that can generate interest.

Service Charges

\$676,900 Increase in Ambulance Service Charges revenue from County Service Area 7.

Miscellaneous Revenue

(\$25,000) Decrease in projected revenue from the Shingle Springs Band of Miwok Indians.

Fund Balance

\$1,228,947 Increase in use of County Service Area 7 fund balance for Emergency Medical Services.

Appropriations

Services and Supplies

\$26,000 Increase in Services and Supplies primarily due to increased payments to the state as required for the collection of Ground Emergency Medical Transport Quality Insurance Fees and increased administration fees.

Other Charges

\$552,700 Increase in payments to ambulance providers pursuant to current contract.

Other Financial Uses

\$209,323 Increase in Operating Transfers Out for EMS Program administration cost recovery.

Contingency

\$1,951,347 Increase in the projected amount of fund balance available after funding operations.

PROGRAM SUMMARIES

Emergency Medical Services Agency (EMS)

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

County Service Areas

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

Emergency Preparedness and Response

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

Staff in the EMS & Emergency Preparedness Programs are instrumental in carrying out the Chief Administrative Office’s responsibilities under Board of Supervisors Policy K-3, “Emergency Management,” and are responsible for the planning, training and evaluation of the County’s Continuity of Operations/Government (COOP) Plan. These staff lead the Continuity Coordination and Implementation Group and coordinate with all County departments and the Sheriff’s Office of Emergency Services to ensure continuity of government essential functions during an emergency.

BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing FTEs
EMS Administration	\$ -	\$ -	\$ -	1.20
Emergency Preparedness & Response	\$ 1,148,536	\$ 1,106,411	\$ 42,125	3.40
Emergency Medical Services	\$ 1,750,788	\$ 1,750,788	\$ -	3.10
Ambulance Billing	\$ 256,899	\$ 256,899	\$ -	1.00
County Service Area 3- EMS	\$ 5,047,900	\$ 5,047,900	\$ -	
County Service Area 7- EMS	\$ 27,602,550	\$ 27,602,550	\$ -	
Total	\$ 35,806,673	\$ 35,764,548	\$ 42,125	8.70

EMS & Emergency Preparedness

RECOMMENDED BUDGET • FY 2022-23

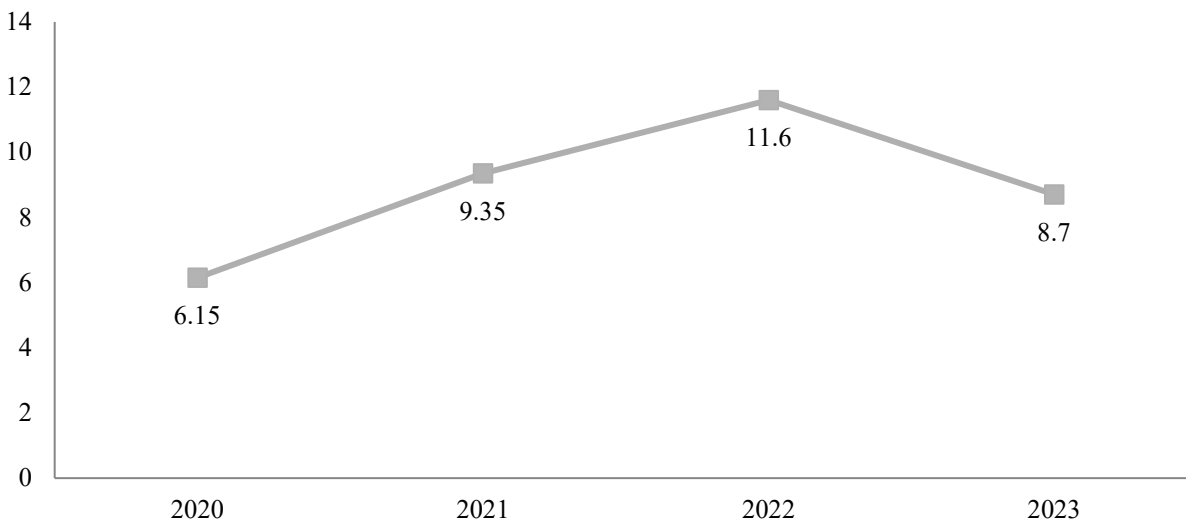
STAFFING TREND

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

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

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

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



RECOMMENDED BUDGET

EMS, Preparedness, & Response

This Budget is recommended at \$3,156,223, which is a decrease of \$844,026 (21.1%) when compared to the FY 2021-22 Adopted Budget. The decrease is primarily due to the move of the Vegetation Management Program out of the division and decreased grant funded programming. The General Fund provides \$42,125 (1.3%) of funding for EMS and Emergency Preparedness & Response Programs. General Fund support

Chief Administrative Office

RECOMMENDED BUDGET • FY 2022-23

for the EMS and Emergency Preparedness & Response program is limited to countywide continuity of operations planning and training expenses that are not claimable through grants or other sources.

County Service Areas

The total budget for the CSAs is recommended at \$32,650,450, which is an increase of \$1,820,156 (5.9%) when compared to the FY 2021-22 Adopted Budget. This is due mainly to contractual compensation increases, including the Ambulance Inflation Factor, which is 5.1% for FY 2022-23. The budget for CSA 3 includes an Appropriation for Contingency of \$26,775, approximately 0.5% of the operating cost of the ambulance services in that area. The budget for CSA 7 includes an Appropriation for Contingency of \$13,573,874, approximately 97% of the operating cost of the ambulance services in that area. The budget tables for the CSAs can be found under the Special Revenue Funds tab of this book.

Sources & Uses of Funds

The Emergency Preparedness and Response program is funded primarily through state and federal grants (\$481,000), but also continues to receive some Public Health Realignment funding (\$130,411).

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

The County Service Areas are funded by property taxes (\$3,850,000), special taxes (\$1,862,100), benefit assessments (\$579,500), payments from the Shingle Springs Band of Miwok Indians (\$275,000), and ambulance service fees (\$12,866,000). The budgeted use of fund balance is \$13,122,150 with \$13,600,649 budgeted in Contingency.



Chief Administrative Office – Parks

RECOMMENDED BUDGET • FY 2022-23

MISSION

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

DIVISION BUDGET SUMMARY BY FUND – GENERAL FUND

Description	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	798,154	3,565,915	3,543,766	(22,149)
IG Rev - Federal	(16,235)	9,200	9,200	0
Service Charges	24,980	25,000	125,000	100,000
Miscellaneous Rev	45,222	38,040	38,040	0
Other Fin Sources	470,690	708,808	998,183	289,375
Total Revenue	1,322,811	4,346,963	4,714,189	367,226
Salaries & Benefits	478,301	667,343	714,224	46,881
Services & Supplies	628,202	1,360,252	2,958,710	1,598,458
Other Charges	531,272	100,200	136,496	36,296
Fixed Assets	138,722	2,541,269	2,867,096	325,827
Intrafund Transfers	121,438	139,708	164,255	24,547
Intrafund Abatement	0	(250,000)	(1,250,000)	(1,000,000)
Total Appropriations	1,897,936	4,558,772	5,590,781	1,032,009
FUND 1000 GENERAL FUND TOTAL	575,125	211,809	876,592	664,783

MAJOR BUDGET CHANGES

Revenue

State Revenue

(\$22,149) Decrease in State Proposition 68 funding (\$5,523), Sacramento-Placerville Transportation Corridor (SPTC) Grant funding (\$1,097) and Rubicon grant funding (\$15,529).

Service Charges

\$100,000 Increase in park and recreation fee revenue due to a new agreement with the State of California for State Park fee collection. This revenue is offset by appropriations in Services and Supplies, Other Government Agencies, to account for the fees passed through to the state.

Other Financing Sources

\$289,375 Increase in Operating Transfers In from various Special Revenue Funds to the operations budget, including the State Off-Highway Vehicle (Green Sticker) fund for Rubicon activities, Henningsen Lotus Park fee fund for staffing and park improvements, and the River Use Permit fund for staff time and equipment.

Chief Administrative Office – Parks

RECOMMENDED BUDGET • FY 2022-23

Appropriations

Salaries and Benefits

\$84,768	Increase in salary and benefit cost due to the addition of 1.0 FTE Parks and Trails Maintenance Worker position and Board-approved compensation increases.
\$4,170	Increase in Workers' Compensation charges due to a resumption of premium charges after a rate holiday in FY 2021-22.
(\$42,057)	Decrease in temporary Employee costs due to the reduced need for extra help as a result of the addition of the Parks and Trails Maintenance Worker position.

Services and Supplies

(\$26,022)	Decrease to Household Expense in Rubicon grant funding for sanitation supplies following a one-year increase due to carry forward of grant funding from FY 2020-21 to FY 2021-22, which increased the total for FY 2021-22.
\$63,177	Increase in General Liability charge due to a rate reduction in FY 2021-22.
\$50,000	Increased Trail Maintenance costs for El Dorado Trail natural trail improvements.
\$1,351,656	Increase in Professional Services contracts for various Parks planning, design and improvement efforts, including Diamond Springs Community Park Sports Complex development (\$1,000,000), the Chili Bar clean-up (\$50,000) and redevelopment (\$250,000), Rubicon Access Road 14N05 repair (\$100,000), offset in part by reductions in other grant activities.
\$100,000	Increase in Other Government Agencies expense due to a new agreement with the State of California for State Park fee collection. This is offset by park and recreation fee revenue.
\$88,106	Increase to Special Department expense for costs related to Rubicon State OHV Grounds and Education/Safety grants.
(\$28,459)	Smaller changes to several other line items based on ongoing programs costs for the year.

Other Charges

\$36,296	Increase in Non-County Government Agencies expense due to the increase in funding to the City of Placerville to fund maintenance at the Placerville Pool from \$40,000 (for two years of \$20,000 annual aid payments) to \$76,500, offset by a small decrease to interfund charges for the Department of Transportation staff time spent on the Rubicon program (\$204).
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Fixed Assets

\$9,477	Increase in Buildings and Improvements due to re-budgeting funding for projects that have not yet been completed, with slight cost increases, including the Rubicon Maintenance Building (\$215,000), Rail Park Playground (\$62,500), Forebay Park (\$300,000), and Old Depot Bike Park (\$1,900,746).
\$300,000	Increase to Design Services for the Diamond Springs Community Park / Sports Complex.

Chief Administrative Office – Parks

RECOMMENDED BUDGET • FY 2022-23

\$16,350 Increase in Equipment for the installation of a Park Fee kiosk at Henningsen Lotus Park (\$16,350).

Intrafund Transfers

\$33,370 Increase in Central Fiscal service charges based on prior year actuals.

(\$8,000) Decrease in transfers to the Surveyor’s Office due to the completion of GIS work performed in FY 2021-22.

(\$823) Smaller adjustments to Mail, Stores, and Facilities charges.

Intrafund Abatement

\$1,000,000 Increase in Intrafund Abatement (shown as a negative expense) due to the addition of Transient Occupancy Tax revenue to fund the Chili Bar (\$250,000) and Sports Complex \$1,000,000 development projects; offset by the removal of funding for the Parks and Trails Master Plan update, which is now being completed in-house (\$250,000).

DIVISION BUDGET SUMMARY BY FUND – PARKS SPECIAL REVENUE FUNDS

Description	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	116,778	162,044	130,000	(32,044)
Rev Use Money/Prop	5,402	0	60	60
IG Rev - State	102,832	63,000	63,000	0
Service Charges	202,295	80,000	80,000	0
Fund Balance	0	1,071,881	1,187,199	115,318
Total Revenue	427,307	1,376,925	1,460,259	83,334
Other Fin Uses	182,616	521,791	844,133	322,342
Contingency	0	855,134	616,126	(239,008)
Total Appropriations	182,616	1,376,925	1,460,259	83,334
FUND 1206 COUNTYWIDE SR - CENTRAL SRV TOTAL	(244,690)	0	0	0

MAJOR BUDGET CHANGES

Revenue

License, Permit, and Franchise Fees

(\$32,044) Decrease in River Use Permit revenue based on year-over-year actuals.

Chief Administrative Office – Parks

RECOMMENDED BUDGET • FY 2022-23

Fund Balance

\$115,318 Increase in use of Fund Balance, primarily in the State Highway Vehicle Licensing fee account (\$55,068), River Use Permit account (\$62,324), and minor adjustments to other Parks Special Revenue fund accounts (\$956).

Appropriations

Other Financing Uses

\$322,342 Increase in Operating Transfers Out in State Off-Highway Vehicle Licensing Fees account (\$145,982), Henningsen Lotus Park Account (\$61,850), the Ponderosa Quimby Funds Account (\$50,000) and the River Use Permit Account (\$73,669), offset in part by decreases in the use of other Quimby account funds (\$9,159).

Contingency

(\$239,008) Decrease to Appropriation for Contingency in several accounts due to the use of these funds for program needs in FY 2022-23.

PROGRAM SUMMARY

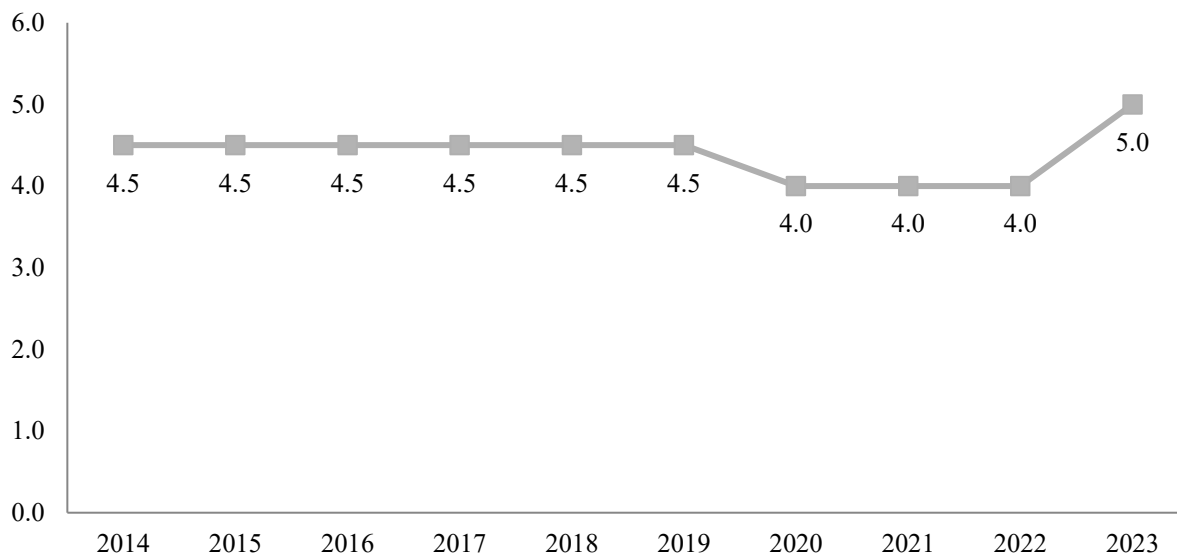
The Parks & Trails Division, in accordance with El Dorado County’s General Plan Goal 9.1, directs the County to provide adequate recreation opportunities and facilities, including parks, trails, and resource-based recreation areas for the health and welfare of El Dorado County residents and visitors.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

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

Parks is also responsible for implementation of the El Dorado County River Management Plan (RMP). The program regulates commercial and non-commercial whitewater recreation activities on the 20.7-mile segment of the South Fork of the American River between the Chili Bar Dam near State Highway 193 and Salmon Falls Road at the upper extent of Folsom Reservoir. This program administers the established operational rules for commercial and non-commercial/private boaters navigating the river, along with health and safety objectives identified in the RMP and other County Ordinances. The division provides private boat education at the put-ins along the river corridor.

STAFFING TREND

Changes in staffing for the Parks Division reflects several organizational changes throughout the past 10 years, though there have been few changes to the total number of FTEs. In 2019, one Office Assistant (0.5 FTE) was re-assigned to the Central Fiscal Unit. During FY 2020-21, one Administrative Analyst position (1 FTE) was reassigned to the Central Services Fiscal Unit, and one Parks Program Coordinator position (1 FTE) was added with the FY 2021-22 Budget. For FY 2022-23, an additional Parks and Trails Maintenance Worker position (1 FTE) is proposed, to be offset by a reduction in extra help costs in the program. With these changes, the total recommended staff for this Division for FY 2022-23 is 5.0 FTEs.



RECOMMENDED BUDGET

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

The General Fund budget for the Division is recommended at \$5,590,781, which is an increase of \$1,032,009 (22.6%) compared to the FY 2021-22 Adopted Budget. Revenues total \$4,714,189 for this budget, an increase of \$367,226 (8.4%) compared to FY 2021-22. The increase in the budget is due to changes in programming, which are primarily funded through grants, funding from the Special Revenue Funds, and Transient Occupancy Tax funding. A total of \$1,250,000 in Transient Occupancy tax funding has been allocated to Parks for FY 2022-23, the largest influx of General Fund dollars toward park development and infrastructure in the county in recent history. These funds will be used to develop parks facilities that will provide new amenities to residents and spur economic development through use by visitors.

The total General Fund Contribution of \$829,292 represents approximately 16% of the Parks budget, an increase of \$664,783 compared to the prior year. This increase is attributed primarily to increases to the Central Fiscal charges which are partially, but not fully covered by grant funding, General Fund program costs including grant matches and park improvements, and the increase in Placerville Pool funding.

Chief Administrative Office – Parks

RECOMMENDED BUDGET • FY 2022-23

CAO Adjustments

At the recommendation of the Parks and Recreation Commission, there were several requests for funding for Parks improvements. The funding for the Parks and Trails Maintenance Worker position, as well as funding to complete the Sports Complex CEQA Analysis, Chili Bar Park clean-up, El Dorado Trail natural trail improvements, Rubicon Maintenance Building and access road improvements, and the Henningsen Lotus Park Credit Card kiosk are recommended and included in the budget.

The request for picnic tables (\$25,000) at Henningsen Lotus Park has not been included in the recommended budget, as Facilities has been able to accommodate this request in FY 2021-22. The requests for the Carson Creek Land Appraisal (\$25,000), Skate Park Lighting (\$30,000), additional Henningsen Lotus Park Restroom (\$100,000), and the river plan Appraisal (\$15,000) are not recommended at this time but may be included in the Adopted Budget should additional funding become available.

Sources & Uses of Funds

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

Accumulative Capital Outlay Fund

RECOMMENDED BUDGET • FY 2022-23

MISSION

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

DEPARTMENT BUDGET SUMMARY

Description	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	1,679,619	1,714,909	1,783,505	68,596
Fines & Penalties	771	217	226	9
Rev Use Money/Prop	(14,045)	13,924	12,000	(1,924)
IG Rev - State	113,657	15,281	15,892	611
Other Gov Agency	6,209	6,113	6,500	387
Miscellaneous Rev	266,611	0	0	0
Other Fin Sources	4,939,521	27,487,601	25,772,191	(1,715,410)
Fund Balance	0	3,605,981	4,643,000	1,037,019
Total Revenue	6,992,343	32,844,026	32,233,314	(610,712)
Salaries & Benefits	380,011	562,834	561,755	(1,079)
Other Charges	1,084,947	0	0	0
Fixed Assets	5,256,603	31,756,304	31,206,144	(550,160)
Other Fin Uses	722,725	524,888	465,415	(59,473)
Total Appropriations	7,444,286	32,844,026	32,233,314	(610,712)
FUND 1800 ACO FUND TOTAL	451,943	0	0	0

CAPITAL WORK PLAN SUMMARY

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

Continuing Projects

Countywide Special Projects/Facilities Planning

Funding from the annual Accumulative Capital Outlay Fund is set aside annually for capital projects that have not been specifically identified. For FY 2022-23, a total of \$150,000 is set aside for emergency

Accumulative Capital Outlay Fund

RECOMMENDED BUDGET • FY 2022-23

projects, security upgrades, HVAC repairs, painting, and Americans with Disabilities Act (ADA) compliance needs that may come up throughout the year.

Additionally, \$650,000 is budgeted for facilities planning costs, such as environmental assessments, ADA assessments, real estate negotiations or other miscellaneous costs associated with future facility planning. \$500,000 of planning costs are for the potential move of Spring Street programs, Elections, and the Court in the old Juvenile Hall facility.

Parks Projects

\$366,000 in funding has been budgeted for various projects at Forebay Park, Bradford Park, Pioneer Park, Henningsen Lotus Park, Joe's Skate Park, and the Sacramento-Placerville Transportation Corridor (SPTC) trail.

Asset Management System

The budget includes \$250,000 for a new asset management system; this is a carryforward project from FY 2021-22. The Department has identified a system and is working with Information Technologies and the vendor to move toward the purchase and implementation of the system.

Placerville Jail Expansion

The County received a \$25 million SB 844 grant from the Board of State and Community Corrections for the expansion/improvement of the Placerville Jail facility. The FY 2022-23 ACO work plan includes \$18.5 million for the Placerville Jail Expansion.

Juvenile Hall

In FY 2016-17, the Board set aside \$1.2 million as the County contribution and grant match for the replacement of the West Slope Juvenile Hall facility. Facilities continues to work with the State and the U.S. Federal Department of Justice on funding possibilities for the new Juvenile Hall. While the County did receive a \$9.6 million grant to build the new facility, project costs are estimated at closer to \$18 million. The budget includes \$800,000, with \$250,000 of that from the Juvenile Hall General Fund Designation, in FY 2022-23 for use on preparing bridging documents if Board direction is received to continue moving forward with the project.

HHS South Lake Tahoe Campus Project

The FY 2022-23 Recommended Budget includes \$50,000 for project planning related to Health and Human Services and the South Lake Tahoe El Dorado Center.

Shakori Garage

The Board directed that \$2.5 million be set aside out of the Capital Reserve in FY 2020-21 for the replacement of the Shakori garage for the Department of Transportation. The Board, with Legistar item 21-0889, authorized the use of an additional \$1.1 million of the Capital Projects Designated Reserve due to increasing costs. Engineering and design services have begun with a target date of spring 2023 to begin construction. The division anticipates spending approximately \$115,000 in FY 2021-22, which leaves a budget of \$3.3 million in FY 2022-23.

Accumulative Capital Outlay Fund

RECOMMENDED BUDGET • FY 2022-23

Deferred Maintenance

The FY 2022-23 Work Plan includes approximately \$6.04 million to fund deferred maintenance projects in the coming year. The majority of these projects are related to heating, ventilation and air conditioning (HVAC) replacements, jail control panel replacements, jail toilet and shower replacements, generators, and roof repairs.

Recommended New Projects

The only new projects recommended in FY 2022-23 are improvements for the South Lake Tahoe Juvenile Hall Facility, South Lake Tahoe Jail, and Placerville Jail. The majority of improvements are safety upgrades.

Sources of Funds

The General Fund contribution is currently recommended at \$6,147,553, which includes \$674,284 of General Fund Balance carryforward, \$3,332,542 of Capital Reserve carryforward fund balance, \$250,000 of the Juvenile Hall designation and \$1,890,727 of new General Fund contribution. The following funding sources are also included: \$18,196,959 from SB 844 for the Jail Expansion, \$4,643,000 of ACO fund balance and \$1,818,123 of new ACO revenue made up primarily of \$975,000 from the Sheriff for various projects, \$167,529 from the Probation Department, \$100,000 from Health and Human Services Tobacco Settlement funds, \$180,000 from the Criminal Justice Construction Special Revenue Fund, property tax growth, and \$5,150 from Quimby funds.

Pending Issues and Policy Considerations

Prior to FY 2016-17, the County had not maintained a consistent practice for setting aside adequate reserves to ensure sufficient funding is available to meet long-term facility needs. In 2013, the County contracted with VANIR for a facilities assessment report that assessed 20 County buildings. The report indicated that, while maintenance and repairs had been taking place annually, the rate of accumulating deferred maintenance had exceeded the investment being made.

Of the facilities that were included, the two assessments identified approximately \$55 million in deferred maintenance projects that would need to be completed over a period of years, with increased investment in these years in order to correct the deferred maintenance backlog. In 2016, the County completed an assessment of 20 additional buildings and identified an additional \$7.6 million in deferred maintenance needs. When these costs are adjusted for construction inflation, the total deferred maintenance identified is approximately \$85 million based upon assessments performed in 2013 and 2016. Since 2013, the County has completed approximately \$36 million in deferred maintenance projects and identified \$14 million that will not need to be completed due to new construction (including the Public Safety Facility, South Lake Tahoe El Dorado Center, District Attorney buildings on Main Street, South Lake Tahoe DOT Shakori Shop, and Placerville Juvenile Hall), leaving a balance of approximately \$35 million in identified deferred maintenance projects to be completed.

A standard measurement metric used within the facilities industry for determining the required budget to properly maintain public facilities is two to four percent of their replacement value. Our current replacement value for County facilities is estimated at \$480 million. With this metric applied at two percent of the replacement value, the County would be appropriating approximately \$9.6 million, invested annually into our assets. The FY 2022-23 Recommended Budget includes approximately \$6 million towards projects in the ACO Fund identified as deferred maintenance, and approximately \$3.8 million in the maintenance division budget (labor and projects less than \$25,000), for a total of \$9.8 million included

Accumulative Capital Outlay Fund

RECOMMENDED BUDGET • FY 2022-23

in the Recommended Budget toward what are identified as deferred maintenance projects on the County’s public facilities.

In addition to the ongoing maintenance for facilities, the FY 2022-23 Recommended Budget fully funds the \$6 million annual contribution to the Capital Projects Reserve with General Fund dollars. These funds have been set aside annually for large capital projects and for future building replacement needs. These funds have been discussed as possible funding sources for funding required to complete the El Dorado Center / Health and Human Services Agency campus project in South Lake Tahoe, and for the possible replacement of the Spring Street facility, which houses several County Health and Human Services programs including the Psychiatric Health Facility.

The County has made a concerted effort to appropriate funding to make progress on deferred maintenance needs, and has made significant progress over the past several years with the new Animal Shelter; renovations and roof replacements of Buildings A and B; full carpet replacement, bathroom fixture replacements, boiler and chiller replacement, and new interior paint in Building C; replacement of the boilers and chillers, a new roof, and lock and food slot replacements at the Placerville Jail; major work on the mechanical systems at the South Lake Tahoe Jail; major roof repair at the South Lake Tahoe Johnson Center; and work on the mechanical systems at both the Cameron Park and South Lake Tahoe libraries. The County has also installed generators at the majority of all County buildings to ensure continuity of operations in the event of power shutoffs.

CAPITAL PROJECTS WORKPLAN

CAO FY 2022-23 Facilities Capital Budget		
PROPOSED WORKPLAN as of May 5, 2022		
Project Title	Requested Amount for FY 2022-23	Funding Source
Countywide Special Projects	150,000	ACO Fund
Facilities Planning	150,000	ACO Fund
New Facility Asset Management System	250,000	ACO Fund
Placerville Jail Expansion	18,196,959	SB844 Grant
- Staff time not billable to grant	100,000	ACO Fund
- Match requirement	180,284	General Fund
Juvenile Hall Replacement planning/design	800,000	\$550k General Fund, \$250k JH Designation
El Dorado Center - SLT	50,000	ACO Fund
Shakori Garage	3,332,542	General Fund - Capital Reserve
Deferred Maintenance (see below)	6,040,000	\$5,500,273 ACO Fund, \$180,000 CJ Funding, \$100,000 Tobacco Settlement, \$259,727 GF
Parks and Trails (see detail below)	366,000	\$100,000 General Fund, \$260,850 ACO Fund, \$5,150 Quimby Funds
AQMD Charging Stations	0	AQMD funds
AQMD Fairground Pathway Construction	0	AQMD funds
Sheriff Various Projects	975,000	Sheriff
Facilities Planning Spring Street/Courts/PHF/Elections	500,000	General Fund
Placerville Jail Safety Upgrades	600,000	General Fund
SLT Jail Safety Upgrades	375,000	General Fund
SLT JTC outdoor heating	167,529	Probation
Total ACO Workplan	32,233,314	

Accumulative Capital Outlay Fund

RECOMMENDED BUDGET • FY 2022-23

Totals by Funding Source	
ACO	6,461,123
Criminal Justice SRF	180,000
General Fund	2,565,011
Capital Reserve	3,332,542
Juvenile Hall Designation Reserve	250,000
Quimby Funds	5,150
HHSa Tobacco Settlement Funds	100,000
Sheriff	975,000
Probation	167,529
SB 844 Funds	18,196,959
Total	32,233,314

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

Deferred Maintenance Subtotals by Building:	
Building A	375,000
Building B	175,000
Building C	250,000
Ag	150,000
Placerville Jail (\$219K Criminal Justice)	1,250,000
Main Library	200,000
Cameron Park Library	95,000
El Dorado Hills Library	-
El Dorado Hills Sr. Center	525,000
Spring Street (\$100K Tobacco Settlement)	300,000
Veteran's Building	150,000
Placerville Animal Shelter	50,000
SLT Johnson Center	100,000
SLT JTC	25,000
SLT Jail	1,535,000
SLT Library	505,000
DOT Shakori (General Fund)	30,000
SLT Animal Shelter	50,000
SLT HHSa Sandy Way	275,000
Deferred Maintenance Total	6,040,000

Accumulative Capital Outlay Fund

RECOMMENDED BUDGET • FY 2022-23

RECOMMENDED BUDGET

This Budget is recommended at \$32,233,314. The Recommended Budget reflects a decrease of \$610,712 when compared to the FY 2021-22 Adopted Budget. The budget fluctuates annually based on the funding and resources available and projects completed, for example the FY 2021-22 Budget included the purchase of generators at County facilities.

General Fund – Designation for Capital projects

The FY 2022-23 Budget includes a recommended \$6,000,000 increase to the General Fund's Designation for Capital Projects, to set one-time monies aside to fund future capital projects and deferred maintenance. This recommendation is made pursuant to Board Budget Policy No. 11, Designation for Capital Projects, which provides, in part:

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

The \$6,000,000 Designation for Capital Projects is not reflected in the FY 2022-23 Work Plan, as it is reserved for future capital projects. These funds will be transferred to the ACO fund and appropriated through the ACO Work Plan when capital projects are identified and require General Fund funding.

MISSION

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

DEPARTMENT BUDGET SUMMARY

Description	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	440,110	443,300	476,300	33,000
Miscellaneous Rev	46	0	0	0
Total Revenue	440,156	443,300	476,300	33,000
Salaries & Benefits	3,229,492	3,472,688	3,799,088	326,400
Services & Supplies	257,040	398,715	382,847	(15,868)
Intrafund Transfers	5,374	6,333	7,013	680
Intrafund Abatement	(86,287)	(25,500)	(62,500)	(37,000)
Total Appropriations	3,405,620	3,852,236	4,126,448	274,212
FUND 1000 GENERAL FUND TOTAL	2,965,464	3,408,936	3,650,148	241,212

MAJOR BUDGET CHANGES

Revenues

\$33,000 Increase in legal service charges to align with current rates, primarily from the Environmental Management and Transportation departments.

Appropriations

Salaries and Benefits

\$20,667 Increase in Workers' Compensation charge due to a resumption of premium charges after a rate holiday in Fiscal Year 2021-22.

\$92,662 Increase in Retirement Employer Share as a result of increases to the CalPERS Unfunded Accrued Liability (UAL) payment.

\$213,071 Increase in Salaries and Benefits costs from Board-approved compensation increases and vacancies in the department that are budgeted to accommodate hiring experienced staff with the maximum cost of employee benefit elections.

County Counsel

RECOMMENDED BUDGET • FY 2022-23

Service and Supplies

- (\$27,300) Decrease in computer and software maintenance expenses due to the completion of the two-year software transition and data migration project.
- \$6,565 Increase in General Liability charge due to a rate reduction in Fiscal Year 2021-22.
- \$4,867 Increase in Services and Supplies costs primarily due to contractual increases to the WebQA, law book and online law subscriptions, and to legal practice management software.

Intrafund Transfers

- \$680 Increase in facilities, mail and stores charges for services.

Intrafund Abatements

- \$37,000 Increase in legal service charges to align with current rates, primarily from the Planning and Building department.

PROGRAM SUMMARIES

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

Statutory / State Programs

Public Guardian and Elder Protection

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

receive attorneys' fees commensurate with a conservatee's ability to pay. The attorneys may provide backup to the Child Protective Services (CPS) caseloads.

Child Protective Services

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

Land Use/Transportation/Capital Improvement Programs

Transportation, Planning & Land Use, and EMS

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

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

General Government

County Counsel and Assistant County Counsel

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

County Counsel

RECOMMENDED BUDGET • FY 2022-23

procedures to staff, the public, the CAO, other County departments and state and local agencies. They maintain current knowledge of changes in directives, policies, statutes, and regulations that affect operations, and make suggestions on proposed legislation and regulations concerning the County.

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

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

General Law, Contracts, and all other Departments

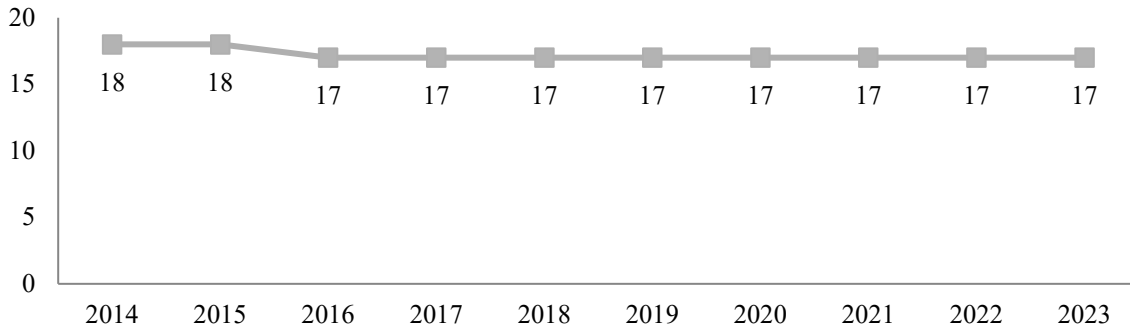
The attorneys in this assignment provide legal advice and support on a wide variety of legal issues that are encountered by any County Department. They also review and develop responses to subpoenas and Public Records Act requests, and represent employees who have been subpoenaed as witnesses in various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

Administrative, Operations Support

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

STAFFING TREND

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



RECOMMENDED BUDGET

This Budget is recommended at \$4,126,448, which is an increase of \$274,212 (7%) when compared to the FY 2021-22 Adopted Budget. The General Fund provides 88.5% of the funding for the Department, and is increased by \$241,212 (7%) when compared to the FY 2021-22 Adopted Budget.

A net increase of \$326,400 in Salaries and Benefits costs is primarily due to Board-approved compensation increases and vacancies in the department that are budgeted to accommodate hiring experienced staff with the maximum cost of employee benefit elections.

CAO Adjustments

No adjustments are recommended.

Sources & Uses of Funds

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

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



General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2022-23

MISSION

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

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

BUDGET SUMMARY GENERAL REVENUES AND NON-DEPARTMENTAL EXPENSES

Description	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	132,958,490	130,603,140	141,267,288	10,664,148
License, Pmt, Fran	2,359,200	1,690,000	1,690,000	0
Fines & Penalties	529,973	500,000	500,000	0
Rev Use Money/Prop	396,349	325,000	325,000	0
IG Rev - State	2,631,036	2,470,000	2,730,000	260,000
IG Rev - Federal	20,546,536	832,000	835,892	3,892
Other Gov Agency	7,619,776	7,675,812	7,788,428	112,616
Service Charges	6,070,793	7,388,484	7,849,611	461,127
Miscellaneous Rev	196,325	0	0	0
Other Fin Sources	123,568	0	0	0
Residual Equity	0	1,806	0	(1,806)
Fund Balance	0	55,273,402	59,031,232	3,757,830
Total Revenue	173,432,044	206,759,644	222,017,451	15,257,807
Salaries & Benefits	0	30,000	30,000	0
Services & Supplies	12,441,497	2,404,100	4,864,650	2,460,550
Other Charges	4,940,051	6,157,910	11,107,149	4,949,239
Fixed Assets	780,663	0	0	0
Other Fin Uses	10,499,161	17,903,425	24,130,459	6,227,034
Intrafund Transfers	6,397,644	3,544,292	5,175,234	1,630,942
Intrafund Abatement	(7,557,433)	(7,234,551)	(7,770,464)	(535,913)
Contingency	0	19,649,415	16,293,995	(3,355,420)
Reserves Budgetary	0	14,837,865	6,749,181	(8,088,684)
Total Appropriations	27,501,583	57,292,456	60,580,204	3,287,748
FUND 1000 GENERAL FUND TOTAL	(145,930,461)	(149,467,188)	(161,437,247)	(11,970,059)

General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2022-23

MAJOR BUDGET CHANGES

Revenue

Taxes

- \$4,856,438 Increase in Property Taxes and the Property Tax In-Lieu of Vehicle License Fee revenue based on projected increase in total assessed value of taxable property, currently estimated at a 4.75% increase over FY 2021-22 projected receipts.
- \$3,313,170 Increase in Sales and Use Tax revenue based on projected increase estimated at a 2.4% increase over FY 2021-22 projected receipts.
- \$2,494,577 Increase in Transient Occupancy Tax to align with FY 2021-22 projected receipts.
- (\$37) Decrease in Timber Yield Tax to round annual projected amount to the nearest thousand.

State Intergovernmental

- \$260,000 Increase in Tobacco Settlement Fund revenue to align with projected FY 2021-22 actuals.

Federal Intergovernmental

- \$3,892 Increase in Federal Payments In-Lieu of Taxes (PILT) to align with projected FY 2021-22 actuals.

Other Intergovernmental

- \$112,616 Increase as outlined in the Memorandum of Understanding with the Shingle Springs Band of Miwok Indians.

Services Charges

- (\$659,000) Decrease in Assessment and Tax Collection Fees to align with actuals.
- \$1,120,127 Increase in Interfund Transfers In due to the Countywide cost allocation plan as provided by the Auditor-Controller's Office.

Residual Equity

- (\$1,806) Decrease in Residual Equity Transfer In from the Hawk View Zone of Benefit that was dissolved in FY 2021-22.

Fund Balance

- (\$6,696,598) Decrease in estimated carryover Fund Balance available for general operations, as compared to the FY 2020-21 Adopted Budget.
- \$3,156,932 Increase in estimated carryover Transient Occupancy Tax Fund Balance.

General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2022-23

\$517,822	Increase in estimated carryover Fund Balance committed for Accumulative Capital Outlay projects.
(\$1,094,357)	Decrease in use of the Capital Projects Reserve, as \$1.1 million of the reserve was used in FY 2021-22 for the Shakori Garage project, and there is no use of the Capital Projects Reserve in the FY 2022-23 Recommended Budget.
\$7,874,031	Increase in use of General Fund designations from the prior year primarily due to the use of \$3 million from the Ray Lawyer Drive designation, \$3 million from the Workers' Compensation and General Liability designation, and \$1.7 million from the Caldor Fire Relief designation.

Appropriations

Services and Supplies

(\$1,080,000)	Decrease in Professional and Specialized Services for Transient Occupancy Tax-funded Broadband projects.
\$3,230,250	Increase in Special Department Expenses for the Hazard Mitigation Grant Program County match for the Office of Wildfire Preparedness & Resiliency and Transportation projects.
\$200,000	Increase in Special Projects due to the addition of \$250,000 for a potential security services contract for County facilities, offset by a \$50,000 reduction to Caldor response expenses added to the Non-Departmental Expenses budget in the FY 2021-22 Adopted Budget.
\$15,000	Increase in Contribution to a Nongovernmental Agency to increase Board of Supervisors Community Funding from \$35,000 to \$50,000 annually.
\$95,600	Increase in Contribution to a Nongovernmental Agency to Arts and Culture El Dorado at a rate of 50 cents per resident of El Dorado County.
(\$300)	Decrease in Memberships to align with actuals.

Other Charges

\$24,800	Increase in contributions to El Dorado Local Agency Formation Commission (LAFCO) in the event there is growth in the required contribution. This amount will be aligned with actuals in the Adopted Budget.
\$4,400	Increase in contributions to the El Dorado Hills County Water District for the Educational Revenue Augmentation Fund (ERAF) encumbrance equivalent amount, based on estimated growth in assessed valuation.
\$57,412	Increase in contributions to the Shingle Springs Band of Miwok Indians as outlined in the Memorandum of Understanding.
\$10,000	Increase in contributions to the Resource Conservation Districts due to projected General Fund change in assessed value as outlined in the agreements.

General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2022-23

\$5,000 Increase in Retirement of Long-Term Debt for the annual USDA loan payment for the Public Safety Facility, primarily due to rounding.

\$4,847,627 Increase in Transient Occupancy Tax-funded Other Charges per Board direction provided on April 25, 2022.

Other Financing Uses

\$700,000 Increase in Operating Transfers Out of Transient Occupancy Tax funds per Board direction provided on April 25, 2022.

(\$542,165) Decrease in Operating Transfers Out to the Accumulative Capital Outlay (ACO) fund primarily due to a reduction in carryover General Fund contributions from the prior year.

\$267,608 Increase in Operating Transfers Out to the Department of Transportation for the Industrial Drive Intersection Project, using designated funds.

\$4,000,000 Increase in Operating Transfers Out to the Department of Transportation for road maintenance, with \$3,000,000 from the Ray Lawyer Drive Designation and \$1,000,000 of discretionary funding.

\$1,200 Increase in Operating Transfers Out to the Department of Transportation per the agreement for the use of office space at Headington Road by California State Assemblymember Bigelow.

\$15,000 Increase in Operating Transfers Out to the Fish and Wildlife Commission to complete the work plan for FY 2022-23.

\$161,869 Increase in Operating Transfers Out to the Georgetown and Placerville Airports to support operations as costs exceed estimated revenues in the Airports Enterprise Funds.

\$399,673 Increase in Operating Transfers Out to Community Services primarily due to a rise in the cost of providing the senior programs with modifications to service provisions required by the coronavirus pandemic and reduced revenue.

\$132,184 Increase in Operating Transfers Out to Public Health due to the Jail and Juvenile Hall Medical Contract increase.

\$233,492 Increase in Operating Transfers Out to Public Health for the California Medical Services Program (CMSP) participation fee. The fee has been waived for several years, but the decision for FY 2022-23 will not be made until a later date.

\$858,173 Increase in Operating Transfers Out of Caldor Fire Relief Designation funds for the limited term Mental Health Worker (\$139,423) and hazardous tree removal (\$718,750).

Intrafund Transfers

\$1,630,942 Increase in Intrafund Transfers Out of Transient Occupancy Tax funds per Board direction provided on April 25, 2022.

General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2022-23

Intrafund Abatements

(\$535,913) Increase in Intrafund Abatements, shown as a negative expense, due to the cost allocation plan as provided by the Auditor-Controller’s Office.

Contingency

(\$3,355,420) Decrease in Contingency primarily due to the Hazard Mitigation Grant Program County match for the Office of Wildfire Preparedness & Resiliency and Transportation projects.

Reserves Budgetary

(\$8,088,684) Decrease in additions to designations and reserves as compared to the FY 2021-22 Adopted Budget, directly related to carryover Fund Balance designated for future uses during the September budget adoption. Similar increases to Designations/Reserves will be considered in September 2022, based on actual carryover Fund Balance available.

BUDGET SUMMARY AMERICAN RESCUE PLAN ACT SPECIAL REVENUE FUND

Description	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - Federal	1,000	18,728,746	18,729,746	1,000
Fund Balance	0	0	6,702,686	6,702,686
Total Revenue	1,000	18,728,746	25,432,432	6,703,686
Services & Supplies	0	18,496,337	0	(18,496,337)
Other Charges	0	232,409	5,601,446	5,369,037
Other Fin Uses	0	0	7,913,650	7,913,650
Contingency	0	0	11,917,336	11,917,336
Total Appropriations	0	18,728,746	25,432,432	6,703,686
FUND 1215 COUNTYWIDE SR - NON DEPARTMENT TOTAL	(1,000)	0	0	0

MAJOR BUDGET CHANGES

Revenue

Fund Balance

\$6,702,686 Increase in projected American Rescue Plan Act (ARPA) Fund Balance remaining at the end of FY 2021-22 for use in FY 2022-23.

Appropriations

Services & Supplies

\$18,496,337 Decrease in Services and Supplies as the ARPA appropriations were budgeted in Services and Supplies in the FY 2021-22 Budget until Board direction was provided later in the Fiscal Year.

General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2022-23

Other Charges

\$5,369,037 Increase in Other Charges based upon projected FY 2022-23 expenditures in alignment with Board direction.

Contingency

\$6,703,686 Increase in Contingency based upon projected ARPA funding remaining at the end of FY 2022-23 in alignment with Board direction.

BUDGET SUMMARY SUPERIOR COURT MAINTENANCE OF EFFORT

Description	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	0	408,670	373,000	(35,670)
Service Charges	0	742,872	703,800	(39,072)
Total Revenue	0	1,151,542	1,076,800	(74,742)
Other Charges	0	1,167,608	1,202,606	34,998
Total Appropriations	0	1,167,608	1,202,606	34,998
FUND 1000 GENERAL FUND TOTAL	0	16,066	125,806	109,740

MAJOR BUDGET CHANGES

Revenue

Fines and Penalties

(\$35,670) Decrease in projected Court Fine revenue.

Service Charges

(\$39,072) Increase in projected Court service charges.

Appropriations

Other Charges

\$34,998 Increase in Contribution to Non-County Governmental Agency for annual County Facilities Payment as required by the State Trial Court Facilities Act.

GENERAL FUND REVENUES AND OTHER OPERATIONS

Property Tax

Property Tax is the County's largest source of revenue in the General Fund. The property tax is levied annually on the assessed value of real property including land and permanently attached improvements, and tangible personal property (movable property). El Dorado County distributes property tax proceeds to a number of local governments, school districts, and special districts within the County in accordance with state law. The County receives an estimated \$23 for every \$100 collected from County taxpayers. Total Property Tax revenue is projected at \$84.2 million, a \$3.7 million increase (4.75%) over FY 2021-22 Adopted Budget and projected actual receipts.

General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2022-23

Education Revenue Augmentation Fund (ERAF)

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

Upon adoption of ERAF II, the voters were asked to approve Proposition 172 (Public Safety Sales Tax) as a backfill of property tax dollars shifted. It is important to note that the County only received 50 cents on the dollar and exchanged discretionary revenue for one that is restricted to law enforcement (Sheriff, District Attorney, Probation, and Public Defender) with statutory anti-supplanting language. The total estimated Public Safety Sales Tax revenue for FY 2021-23 is \$16.7 million; however, more than \$25 million in local property tax revenue was shifted to the State as a result of ERAF II in FY 2021-22.

Proposition 13

Proposition 13, passed by voters in 1978, limits the real property tax rate to one percent of assessed value, plus any rates imposed to fund indebtedness approved by the voters. Proposition 13 also allows increases to the value of real property at the rate of the Consumer Price Index (CPI), not to exceed two percent per year based on the 1975 value, unless the property is improved or sold, at which time the property is reassessed at market value. Since most property tax is guaranteed by placing a lien on the real property, properties are classified as secured or unsecured.

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

Current Secured Property Tax revenue is recommended at \$81,904,520 for FY 2022-23. The Recommended Budget for Property Tax revenue assumes an increase of 4.75% in the Current Secured Roll over the FY 2021-22 Adopted Budget and projected actual receipts.

Sales and Use Tax

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

Sales and Use Tax revenue is recommended at \$19,009,823 for FY 2022-23. The Recommended Budget for Sales and Use Tax assumes a 2.4% increase from the projected Sales and Use Tax Revenue for FY 2021-22. The County's Sales and Use Tax consultant, HDL Companies, projects statewide growth in Sales and Use Tax of 2.4% in FY 2022-23, slowing to 1.8% in FY 2023-24. The FY 2022-23 Recommended Budget increases Sales and Use Tax budgeted revenue by \$1.9 million when compared to the FY 2020-21 projected receipts.

General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2022-23

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

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

Property Tax In-Lieu of VLF revenue is recommended at \$25,192,738 for FY 2022-23, increasing by 4.75% when compared to the FY 2021-22 projected receipts.

Transient Occupancy Tax (TOT)

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

TOT revenue is recommended at \$8.25 million for FY 2022-23. As discussed with the Board on April 25, 2022, this is in alignment with total projected FY 2021-22 receipts, and reflects a 43% increase from the FY 2021-22 Adopted Budget.

Other Taxes

Other miscellaneous taxes include property transfer taxes, tax loss reserve, Cannabis Activities Tax, and timber yield. Cannabis Activities Tax was added in FY 2019-20 and is recommended at \$732,626 for FY 2022-23, the same as the previous year. The remaining miscellaneous taxes’ combined revenues are anticipated to remain relatively flat in FY 2021-22.

License/Permit/Franchise

The County receives franchise fees from a number of garbage and cable companies. Garbage franchise fees total \$840,000. Cable franchise fees total \$850,000.

Fines/Forfeitures/Penalties

Revenue recorded in this category represents delinquent property tax payments. This revenue is anticipated to remain relatively flat in FY 2022-23 and is recommended at \$500,000.

State Revenue

Pursuant to a statewide Master Settlement Agreement, California counties receive an annual Tobacco Settlement payment. Tobacco Settlement payments will increase by \$260,000 in FY 2022-23 to align with current fiscal year receipts. This revenue is recommended at \$1.96 million in FY 2022-23.

General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2022-23

El Dorado County also receives one source of state subvention revenues: the homeowner property tax relief (\$610,000). A minor amount for mandate payments (SB90) of \$100,000 is also included in this category.

Federal Revenue

The County receives federal revenue for Payments in Lieu of Taxes (PILT). This revenue is budgeted at \$835,892 for FY 2022-23 in alignment with FY 2021-22 actual receipts, as FY 2022-23 amounts have not been announced by the federal government.

Other Governmental

This category includes Tribe funding in the amount of \$7.5 million, as well as funding from other governmental agencies (\$245,000). This annual payment from the Shingle Springs Band of Miwok Indians is budgeted pursuant to the current Agreement.

Charges for Service

Charges for service includes a fee for the collection of property taxes for the cities of Placerville and South Lake Tahoe and a number of special districts under the account name “Assessment/Tax Collection Fees” (\$2,100,000); the General Fund Countywide Cost Allocation Plan charges to various non-General Fund operations, which used to be referred to as A-87 (\$5.5 million); and recording fees of \$200,000. The combined revenue in this category is anticipated to increase by \$461,127 in FY 2022-23, primarily due to increased Cost Plan charges.

Fund Balance

The Recommended Budget anticipates \$47,077,391 in Fund Balance carryover in the General Fund, which is \$3 million (6%) less than what was included in the FY 2021-22 Adopted Budget. These are funds that are anticipated to be available at the end of FY 2022-23 as a result of operational savings, unanticipated revenues, and unspent appropriations designated for capital project work and Contingency.

The carryover Fund Balance committed for capital projects is estimated at \$4,256,826 for FY 2022-23. In FY 2021-22 carryover Fund Balance was used to increase Contingency by \$13.6 million above the Board Policy of 3% of adjusted General Fund appropriations, for a total Contingency of \$19.7 for FY 2021-22. This entire balance is carried forward into FY 2022-23. Transient Occupancy Tax Fund Balance is projected at \$5.7 million. This fund balance consists of \$2.5 million in projected excess revenues, \$1.1 million in additional fund balance from the prior year due to an audit adjustment of FY 2020-21 receipts, \$1.7 million in unspent Broadband Grant match, and \$0.4 million in projected unspent appropriations from the prior year.

In the FY 2021-22 Adopted Budget, the Board set aside \$5 million in a Caldor Fire Relief Designation. During FY 2021-22, the Board authorized the use of \$2,047,461 of the designation. Of this amount, it is projected that \$500,000 will be unspent at the end of FY 2021-22 and will be carried forward to fund Caldor Fire recovery activities in FY 2022-23.

After accounting for the carryover items described above, \$16.9 million of projected FY 2021-22 fund balance is available to meet operational funding requirements for FY 2022-23. Of this, \$8.15 million is from unanticipated general revenue increases, which represents 5% of total general revenues in the FY 2021-22 Adopted Budget. The remaining \$8.75 million of carryover fund balance is from departmental savings, representing 2.4% of total General Fund appropriations in the FY 2021-22 Adopted Budget. It

General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2022-23

should be noted that these budgeted amounts are estimates and are subject to change with the close of the FY 2021-22 financial records in the fall.

General Reserve and Appropriation for Contingency

The General Reserve and Contingency calculations are determined based on adjusted General Fund appropriations. The General Fund Appropriation for Contingency is recommended at \$6.5 million to meet Board Budget Policies B-15, Section II (8), which directs that the Contingency be set at a minimum of 3% of the adjusted General Fund appropriations. In addition to meeting the Board Policy, the budget includes carrying over \$9.8 million in additional contingency from FY 2021-22. This funding is a set aside to provide resources in the event of unforeseen needs throughout the year.

The General Fund General Reserve is recommended at \$10.75 million. Board Budget Policies B-15, Section II (9) directs that the General Reserve be set at an amount equivalent to approximately 5% of the adjusted General Fund appropriations. The General Reserve is established to provide for additional resources in the event of significant emergency situations where additional funds are required, and functions as a cash flow reserve during the year.

Use of Designations (Reserved Fund Balance)

The Recommended Budget includes a use of \$11.95 million of funds previously set aside in General Fund Designations. This includes \$2.3 million to offset growth in the General Fund's share of CalPERS Retirement cost increases. The Recommended Budget also includes the addition of \$299,181 to this designation for CalPERS Retirement cost increases anticipated in FY 2024-25, in alignment with Board Budget Policies B-15, Section II (15). In FY 2017-18, the Board created a General Fund Other Post-Employment Benefits (OPEB) designation for the purpose of exploring prefunding of County pension liabilities. The Recommended Budget includes the use of the \$1.4 million in remaining funding as the Board has adopted Board Policy B-15, Section II (15), which does not include prefunding pension liabilities.

In FY 2020-21, during the General Liability rate holiday, the Board established a General Fund Designation of \$3 million to use in future budget years to mitigate the impact of the resumption of charges on the budget. With General Liability and Workers' Compensation charges increasing by \$9.2 million in the Recommended Budget, the budget includes the use of the \$3 million designation.

During FY 2021-22, the Board established a \$5 million General Fund Designation for the purpose of funding Caldor Fire Recovery activities. To date, the Board has authorized the use of \$2.04 million of the Caldor Fire Relief Designation. The FY 2022-23 Recommended Budget uses an additional \$1.7 million, leaving \$1.2 million in the designation. Caldor Fire Relief activities funded in FY 2022-23 include the County's share of hazardous tree removal in Transportation, the Salvation Army Disaster Case Management contract, a limited term Mental Health Worker allocation, and a limited term Social Worker allocation in the Health and Human Services Agency, extra help Development Aides in Environmental Management, an extra help Community Health Advocate in the Library Department, and allocations and contracts in Planning and Building to assist in recovery and rebuilding.

As part of the FY 2019-20 Recommended Budget, \$3 million was placed in a General Fund Designation for the purpose of roadway improvements for access to a potential new courthouse facility. There is currently no estimated date for approval or construction of the new courthouse facility, and it is recommended that this designation be transferred in its entirety to the Road Fund for road maintenance.

In FY 2016-17, the Board set aside \$1.2 million as the County contribution and grant match for the replacement of the West Slope Juvenile Hall facility. In FY 2019-20, the Board brought the General Fund

General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2022-23

designation for the Juvenile Hall Project to \$1,722,556. The budget includes the use of \$250,000 of the Juvenile Hall General Fund Designation for preparing bridging documents, if Board direction is received to continue moving forward with the project.

The Recommended Budget includes using the final \$349,299 from the Industrial Drive Intersection Project Designation for transfer to the Department of Transportation. As this is the last of the designated funds, this designation will not be shown in future budgets.

Community Funding Requests

The Recommended Budget includes \$50,000 for Community Funding Requests. El Dorado County has provided varying levels of funding for a variety of community organizations in the past. During the Budget discussions for FY 2017-18, \$50,000 was allocated for Community Funding Requests based on Board direction and has been allocated each year since. This amount was reduced to \$30,000 with the FY 2020-21 Adopted Budget, and is being brought back to \$50,000 in FY 2022-23 based upon Board input. The Board will bring requests for use of the funding throughout the year, with amounts allocated based on Board direction.

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

SUPERIOR COURT MAINTENANCE OF EFFORT (MOE)

Court Facilities

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

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

Superior Court Maintenance of Effort

The Court Maintenance of Effort budget reflects the County's share of fines and forfeitures levied during Court proceedings, some of which are collected and distributed by the State Superior Court, El Dorado County branch. The Court MOE budget unit also includes appropriations for the County's payment of the mandated revenue "maintenance of effort" for ongoing support of the State Superior Court. Appropriations for local Court operations are not reflected in the County Budget since the Court is now a part of the State system. The State's appropriations to the local courts Statewide are determined by the State Judicial Council based upon recommendations from the State Administrative Office of Courts.

General Fund – General Revenues & Other Operations

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RECOMMENDED BUDGET

The Recommended Budget for General Fund Other Operations is \$86,215,242, including \$25.4 million of ARPA appropriations, \$1.2 million in Court MOE appropriations, and the remaining in Non-Departmental Expenses. The total revenue in the unit is recommended at \$248,526,683. This reflects an increase in revenue of \$21,886,751 and an increase in appropriations of \$10,026,432 when compared to the FY 2021-22 Adopted Budget. This increase is primarily due to the ARPA projected fund balance and final disbursement and projected increased general revenues used to fund Board priorities.

Description	Recommended Budget
General Fund Contingency	\$ 16,293,995
General Fund Contributions to	
Accumulative Capital Outlay Facilities Investment	\$ 6,147,553
Miwok Indians for Health Programs	\$ 2,928,022
DOT for Road Maintenance	\$ 4,000,000
DOT for Industrial Drive Project	\$ 1,159,309
DOT for Office Space	\$ 3,000
Georgetown Airport	\$ 150,699
Placerville Airport	\$ 198,506
HCED	\$ 115,000
LAFCO	\$ 180,000
Tahoe Regional Planning Agency (TRPA) Compact	\$ 46,000
El Dorado Hills Fire ERAF	\$ 99,700
EDC Transportation Commission Federal Advocacy MOU	\$ 40,000
Fish and Wildlife Commission	\$ 15,000
Arts and Culture El Dorado	\$ 95,600
Resource Conservation District Contracts (El Dorado & Georgetown)	\$ 220,000
General Fund Contribution to Health - Public Health Programs	\$ 4,518,827
Jail & Juvenile Hall Medical Services Contract (CFMG)	\$ 3,820,783
California Children's Services (CCS)	\$ 464,552
California Medical Services Program (CMSP)	\$ 233,492
Participation Fee	
General Fund Contribution to Human Services - Community Services	\$ 3,553,690
Area Agency on Aging Programs	\$ 2,485,241
Senior Day Care	\$ 737,970
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

General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2022-23

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)	\$ (418,999)
A87 Charges to Social Services	\$ (3,038,350)
A87 Charges to HHS Admin, Planning & Building, CDA Admin, Animal Services, EMS EP&R & Public Guardian	\$ (4,313,115)
Countywide Legislative Memberships (CSAC, NACO)	\$ 35,800
Hazard Mitigation Grant Program County Match	\$ 3,680,250
Public Safety Facility Loan Payment	\$ 2,100,000
Potential Security at Government Facilities Services	\$ 250,000
Community Funding Requests	\$ 50,000

GENERAL FUND RESERVES & DESIGNATIONS	FY 2021-22 ENDING BALANCE	FY 2022-223 ADDITIONS	FY 2022-23 USES	FY 2022-23 ENDING BALANCE
GENERAL RESERVE	\$10,300,000	\$450,000		\$10,750,000
CAPITAL PROJECTS	\$20,992,188	\$6,000,000		\$26,992,188
PUBLIC SAFETY FACILITY LAST LOAN PAYMENT	\$2,300,000			\$2,300,000
PUBLIC SAFETY FACILITY LOAN PAYMENTS	\$2,145,100			\$2,145,100
PARKS ACQUISITION & DEVELOPMENT	\$125,000			\$125,000
EL DORADO CENTER	\$2,310,019			\$2,310,019
AUDIT RESERVE	\$861,464			\$861,464
TOT SPECIAL PROJECTS	\$2,276,417			\$2,276,417
CALPERS COST INCREASES	\$4,931,589	\$299,181	(\$2,305,705)	\$2,925,065
CALPERS OPEB	\$1,368,765		(\$1,368,765)	\$0
CALDOR FIRE RELIEF	\$2,952,539		(\$1,680,072)	\$1,272,467
RAY LAWYER DR	\$3,000,000		(\$3,000,000)	\$0
RD INFRASTRUCTURE	\$380,000			\$380,000
JUVENILE HALL	\$1,722,556		(\$250,000)	\$1,472,556
GENERAL LIABILITY & WORKERS' COMPENSATION	\$3,000,000		(\$3,000,000)	\$0
OTHER - INDUSTRIAL DRIVE	\$349,299		(\$349,299)	\$0



Human Resources & Risk Management

RECOMMENDED BUDGET • FY 2022-23

MISSION

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

DEPARTMENT BUDGET SUMMARY

Human Resources

Description	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Salaries & Benefits	1,540,076	2,112,229	2,065,797	(46,432)
Services & Supplies	282,065	383,620	394,340	10,720
Intrafund Transfers	82,476	74,045	102,573	28,528
Total Appropriations	1,904,617	2,569,894	2,562,710	(7,184)
FUND 1000 GENERAL FUND TOTAL	1,904,617	2,569,894	2,562,710	(7,184)

MAJOR BUDGET CHANGES

Appropriations

Salaries and Benefits

- \$29,563 Increase in Workers' Compensation charge due to a resumption of premium charges after a rate holiday in Fiscal Year 2021-22.
- (\$88,992) Decrease in Health Insurance Employer Share due to employee elections that result in savings when compared to the prior year.
- \$12,997 Increase in Salaries and Benefits costs due to Board-approved compensation increases that are partially offset by savings resulting from aligning budget to prior year time studies across Human Resources and Risk Management and two underfills during FY 2021-22 that are incorporated into the Recommended Budget.

Services and Supplies

- (\$19,000) Decrease in legal services as it is anticipated there will be decreased bargaining unit negotiations due to current memorandum of understanding end dates.
- \$8,500 Increase in travel and training costs to return to pre-pandemic levels.
- \$5,505 Increase in Software Licenses for contractual increases to the NeoGov software for employee recruitment and evaluation.

Human Resources & Risk Management

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\$10,000 Increase in Computer Equipment for use in new employee onboarding.

\$5,715 Increase due to adjustments in multiple objects to align with actual costs and projected increases.

Intrafund Transfers

\$28,528 Increase in Intrafund Transfers primarily due to increases in Central Fiscal administrative charges to more closely align budgeted rates with actual charges.

DEPARTMENT BUDGET SUMMARY

Risk Management

Description	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	169,763	0	0	0
Service Charges	33,582,458	46,555,252	56,724,136	10,168,884
Miscellaneous Rev	753,189	0	0	0
Fund Balance	0	22,936,654	14,046,139	(8,890,515)
Total Revenue	34,505,410	69,491,906	70,770,275	1,278,369
Salaries & Benefits	763,701	850,863	1,029,111	178,248
Services & Supplies	39,834,072	55,158,251	56,599,389	1,441,138
Other Charges	(1,359,053)	604,037	648,811	44,774
Intrafund Transfers	2,934,481	3,146,346	3,200,496	54,150
Intrafund Abatement	(2,934,481)	(3,146,346)	(3,200,496)	(54,150)
Contingency	0	12,878,755	12,492,964	(385,791)
Total Appropriations	39,238,720	69,491,906	70,770,275	1,278,369
FUND 5250 RISK TOTAL	4,733,310	0	0	0

MAJOR BUDGET CHANGES

Revenue

\$10,168,884 Increase in Service Charges due to a \$2.4 million increase in General Liability rates, a \$7.4 million increase in Workers' Compensation rates, a \$102,00 increase in Retiree Health rates, and a \$270,192 increase in Health Benefit costs partially as a result of a rate reduction for General Liability and a rate pass for Workers' Compensation in FY 2021-22.

Appropriations

Salaries and Benefits

\$132,282 Increase in Salaries and Benefits costs due to the addition of a Sr. Risk Analyst allocation through an overfill of a HR Technician allocation during FY 2021-22 that has been incorporated into the Recommended Budget.

Human Resources & Risk Management

RECOMMENDED BUDGET • FY 2022-23

\$5,555 Increase in Workers' Compensation charge due to a resumption of premium charges after a rate holiday in Fiscal Year 2021-22.

\$40,411 Increase in Salaries and Benefits costs primarily due to Board-approved compensation increases and increases from aligning budget to prior year time studies across Human Resources and Risk Management.

Services and Supplies

\$5,150 Increase in travel and training costs to return to pre-pandemic levels.

\$1,312,324 Increase in insurance premiums due to rising premiums across multiple insurance programs.

\$81,804 Increase in medical services costs due to pandemic mitigation costs.

\$31,000 Increase in Legal Attorney Contracts due to projected increased use of contract attorneys in Risk programs.

\$10,860 Increase due to adjustments in multiple objects to align with projected costs.

Other Charges

\$44,774 Increase in Interfund Transfers primarily due to increased facilities service charges and increases in Central Fiscal administrative charges to more closely align budgeted rates with actual charges.

Intrafund Transfers

\$54,150 Increase in Intrafund Transfers to align budget to prior year time studies across Risk Management programs.

Intrafund Abatements

\$54,150 Increase in Intrafund Abatements to align budget to prior year time studies across Risk Management programs.

Contingency

(\$385,791) Decrease in Contingency based on Fund Balance that was budgeted in Contingency with the FY 2021-22 Adopted Budget, rather than placing in Reserves/Designations.

PROGRAM SUMMARIES

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

Human Resources & Risk Management

RECOMMENDED BUDGET • FY 2022-23

Talent Acquisitions and Services

Recruitment and Selection

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

Classification and Compensation

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

Training and Organizational Development

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

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

Employee Relations and Labor Relations

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

Employee Benefits

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

Human Resources & Risk Management

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Performance Management

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

Risk and Safety Management Services

Liability Program

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

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

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

Workers' Compensation and Medical Leave Management

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

Leave Management

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

Human Resources & Risk Management

RECOMMENDED BUDGET • FY 2022-23

BUDGET SUMMARY BY PROGRAM

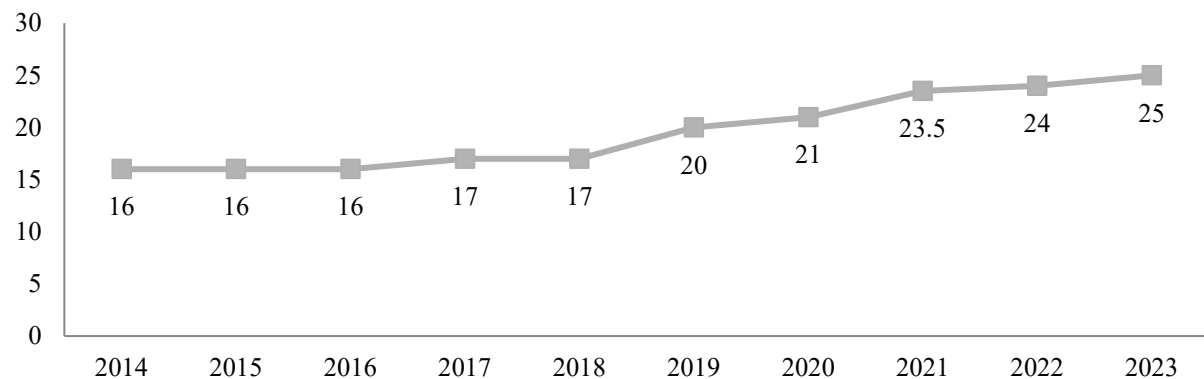
	Appropriations	Revenues	Net County Cost	Staffing
Human Resources	\$ 2,562,710	\$ -	\$ 2,562,710	16
Risk Management			\$ -	
Liability	\$ 6,012,181	\$ 6,012,181	\$ -	2.9
Workers' Compensation	\$ 8,895,246	\$ 8,895,246	\$ -	3.9
Self-Insured Health	\$ 40,587,692	\$ 40,587,692	\$ -	2.2
Retiree Health Prefunding	\$ 15,004,964	\$ 15,004,964	\$ -	
Total	\$ 73,062,793	\$ 70,500,083	\$ 2,562,710	25.0

STAFFING TREND

On November 17, 2020, with Legistar item 20-1553, the Board approved the addition of a Limited Term Risk Manager due the military deployment of the County's Risk Manager, bringing the allocation to 24.5. The Limited Term Risk Manager allocation is a four-year position and will end during FY 2024-25.

During FY 2021-22, an allocation for a Principal Human Resources Analyst was underfilled with a Training and Organizational Development Specialist allocation. The Principal Human Resources Analyst position was added with the FY 2020-21 Adopted Budget that would be focused on organization development. The department was unable to fill the position at the Principal Human Resources Analyst level and determined that the Training and Organizational Development Specialist classification would meet the organizational need and resulted in a successful recruitment. During FY 2021-22 a Principal Human Resources Analyst allocation became vacant, and it was determined that a Sr. Human Resources Analyst allocation would be sufficient for current organizational needs. The Principal Human Resources Analyst was underfilled with a Sr. Human Resources Analyst allocation. The Recommended Budget recommends that the Board revises the allocation to match the current classifications of the positions that were alternately filled in FY 2021-22.

Lastly, with the ongoing impacts of the coronavirus pandemic on the Risk Management division, the department requested to overfill a vacant Human Resources Technician allocation with a Sr. Risk Analyst allocation. This new allocation would provide Risk the staffing and oversight necessary to respond to pandemic related regulations and provide the leadership necessary to implement the Risk Management programs. Human Resources determined that it was not sustainable to operate with one less Human Resources Technician over the long term, so they requested that the FY 2022-23 Recommended Budget include the restoration of the Human Resources Technician allocation and the new Sr. Risk Analyst allocation. These changes bring the Department to a total of 25 FTE positions in the FY 2022-23 Recommended Budget.



Human Resources & Risk Management

RECOMMENDED BUDGET • FY 2022-23

RECOMMENDED BUDGET

Human Resources

The budget for the Human Resources Division is recommended at \$2,562,710, which is a decrease of \$7,184 (0.3%) when compared to the FY 2021-22 Adopted Budget. The Human Resources Division is entirely funded by the General Fund, so General Fund costs have also decreased by \$7,184 (0.3%) when compared to FY 2021-22.

Risk Management

The budget for the Risk Management Division is recommended at \$70,770,275, which is an increase of \$1,278,369 (1.8%) when compared to the FY 2021-22 Adopted Budget. The Risk Management budget is funded entirely through charges to other departments and there is no direct General Fund contribution.

El Dorado County self-insures its General Liability and Workers' Compensation Programs. To maintain the General Liability and Workers' Compensation Funds, annual actuarial studies are conducted to determine program funding confidence levels. The actuarial study, conducted in fall 2019, determined that a decrease in premium charges paid by departments and an increased use of fund balance in FY 2020-21 could be used to bring the program funding levels to an acceptable confidence level. This approach in FY 2020-21 brought the General Liability Fund closer to an acceptable confidence level, but Workers' Compensation was still not at the desired confidence level. Based on this, Workers' Compensation charges were waived and there was a rate reduction for General Liability during FY 2021-22. This year's Workers' Compensation charges to departments are returning totaling \$7,372,071 and General Liability charges are increasing by \$2,424,621.

CAO Adjustments

The department did not request any additional appropriations that were not included in the Recommended Budget.

Sources & Uses of Funds

The Human Resources Division is primarily funded with discretionary General Fund revenues. These revenues are collected in Department 15 – General Fund Other Operations. A portion of the costs for Human Resources is recovered from other County departments through the countywide Cost Allocation Plan (A-87 Plan). This reimbursement to the General Fund is shown in Department 15 – General Fund Other Operations.

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



Information Technologies

RECOMMENDED BUDGET • FY 2022-23

MISSION

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

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

DEPARTMENT BUDGET SUMMARY

Description	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	517	0	0	0
Total Revenue	517	0	0	0
Salaries & Benefits	5,297,283	6,043,692	6,923,216	879,524
Services & Supplies	3,388,707	4,528,764	5,586,278	1,057,514
Fixed Assets	90,738	597,090	385,000	(212,090)
Intrafund Transfers	164,011	185,507	260,208	74,701
Total Appropriations	8,940,740	11,355,053	13,154,702	1,799,649
FUND 1000 GENERAL FUND TOTAL	8,940,223	11,355,053	13,154,702	1,799,649

MAJOR BUDGET CHANGES

Appropriations

Salaries and Benefits

\$879,524 Net increase in salaries and related benefits (\$689,278) is due to Board-approved compensation adjustments and the addition of 2.5 FTEs. CalPERS retirement costs are increasing by \$122,042, health insurance premium is increasing by \$20,524, and the Workers' Compensation premium payment is increasing by \$43,490 due to a resumption of premium charges after a rate holiday in FY 2021-22. Retiree health insurance premium is increasing by \$4,190.

Services and Supplies

\$1,057,514 Increases include: \$311,000 for the purchase of an asset management system; \$231,000 for countywide replacement of telephone and computer equipment and related services; \$265,000 rebudgeted for the Microsoft 365 implementation project that was initiated in FY 2021-22; and \$231,000 in various software licensing, maintenance cost increases, and rebudgeted items from FY 2021-22.

Fixed Assets

(\$212,090) Decrease from prior year due to the cyclical nature of hardware replacements.

Information Technologies

RECOMMENDED BUDGET • FY 2022-23

Intrafund Transfers

\$74,701 Increase of \$64,701 Central Fiscal administrative charges to more closely align budgeted rates with actual charges. Includes a \$10,000 increase to cover Facilities charges for an office reconfiguration.

PROGRAM SUMMARIES

Administration

Administration

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

Security Officer

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

Project Management & Applications

Project Management Office (PMO)

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

Application Development

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

Application Support

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

EDCGOV (internet) and EDCNET (intranet)

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

Communications

Telecommunications

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

Network/Server/Desktop Support

Network Administration

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

Server Administration

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

Desktop/PC Support

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

Technology Research

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

Information Technologies

RECOMMENDED BUDGET • FY 2022-23

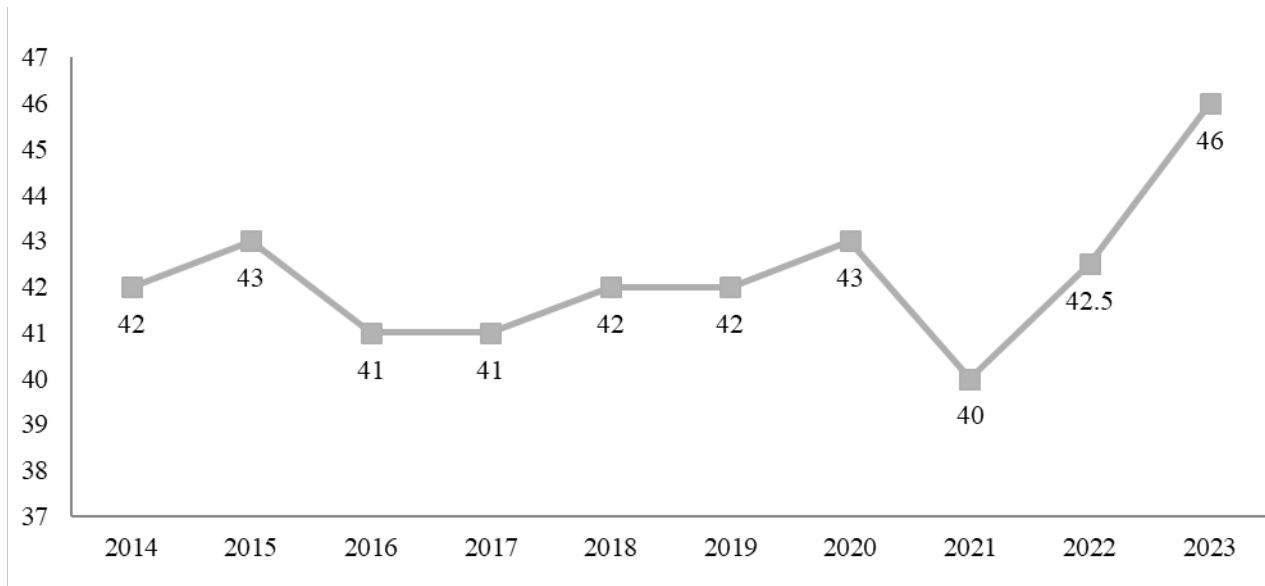
BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Administration	\$ 2,328,482	\$ -	\$ 2,328,482	6.00
Applications & Web Support	\$ 2,848,290	\$ -	\$ 2,848,290	18.00
Network/Server/Desktop Support	\$ 6,895,499	\$ -	\$ 6,895,499	20.75
Communications	\$ 1,082,431	\$ -	\$ 1,082,431	1.25
Total	\$ 13,154,702	\$ -	\$ 13,154,702	46.00

STAFFING TREND

Staffing for Information Technologies for FY 2022-23 is recommended at 46 FTEs, which is an increase of 2.5 FTEs from the FY 2021-22 adjusted personnel allocation, and 3.5 FTEs from the FY 2021-22 Adopted Budget. One allocation was added in FY 2021-22 to support the countywide Microsoft 365 migration efforts and to provide ongoing customer support to County departments.

The CAO recommends the addition of 2.5 FTEs in the Recommended Budget. A Project Manager and Business Analyst will support centralized Information Technologies strategic initiatives and support departments' project needs. All IT positions are located in Placerville. The Recommended Budget also includes the deletion of 0.5 FTE Sr. Office Assistant and the Addition of 1.0 FTE Administrative Technician is recommended to provide administrative support to the Director and management staff.



RECOMMENDED BUDGET

The Budget for Information Technologies is recommended at \$13,154,702, which is an increase of \$1,799,649 (15.8%) when compared to the FY 2021-22 Adopted Budget. The General Fund provides 100% of the funding for the Department, with partial cost recovery in subsequent years through the A-87 Cost Allocation Plan.

Information Technologies

RECOMMENDED BUDGET • FY 2022-23

The bulk of the increases are in Salaries and Benefits, due to Board-approved compensation increases and the addition of 2.5 FTEs, as discussed above. The department's Services and Supplies and Fixed Asset budgets include funding for a new asset management system, continued implementation of the Microsoft 365 system, and replacement of countywide phone and computer equipment.

Sources & Uses of Funds

The Department is fully funded with discretionary General Fund revenues. These revenues are collected in Department 15 – General Fund Other Operations. Costs are recovered through the A-87 Cost Allocation Plan, which is administered by the Auditor-Controller's Office.



MISSION

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

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

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

DEPARTMENT BUDGET SUMMARY

Description	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	50,879	80,000	50,000	(30,000)
Service Charges	2,022,679	685,000	660,000	(25,000)
Miscellaneous Rev	115,400	452,000	450,000	(2,000)
Other Fin Sources	0	359,000	891,000	532,000
Total Revenue	2,188,957	1,576,000	2,051,000	475,000
Salaries & Benefits	930,772	1,257,575	1,413,801	156,226
Services & Supplies	190,099	253,430	577,497	324,067
Fixed Assets	148,952	0	0	0
Other Fin Uses	24,258	0	0	0
Intrafund Transfers	9,058	51,385	50,406	(979)
Total Appropriations	1,303,140	1,562,390	2,041,704	479,314
FUND 1000 GENERAL FUND TOTAL	(885,817)	(13,610)	(9,296)	4,314

MAJOR BUDGET CHANGES

Revenue

Licenses, Permits

(\$30,000) Decrease in Marriage License revenue based on current trend.

Service Charges

(\$25,000) Decrease in Recording Fee revenue based on expected decrease in transactions due to an increase in interest rates.

Recorder-Clerk

RECOMMENDED BUDGET • FY 2022-23

Other Financing Sources

\$532,000 Increase in operating transfers from dedicated Special Revenue Funds to fund the department's document imaging project to ensure compliance with AB 1466, which requires the Recorder to establish a restrictive covenant program to assist in the redaction of unlawfully restrictive covenants.

Appropriations

Salaries and Benefits

\$156,226 Increase primarily due to negotiated Salary and Benefits increases (\$90,438), and Deferred Compensation, Workers' Compensation and employer share of health insurance increases.

Services and Supplies

\$324,067 Increase in General Liability Insurance premium and Professional Services for the document imaging project to ensure compliance with AB 1466, offset with a slight decrease in software licensing costs.

PROGRAM SUMMARIES

Recorder

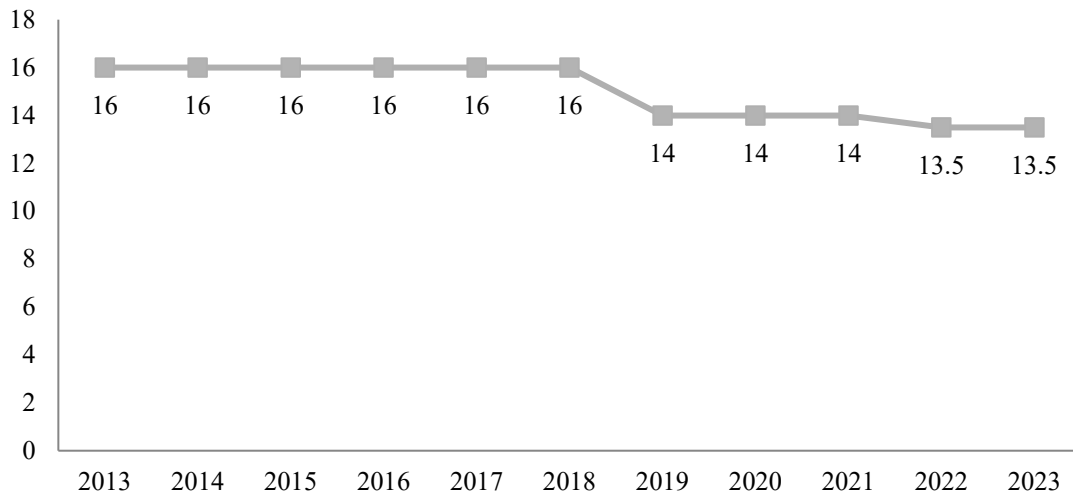
The County Recorder is responsible for the examination, recordation, indexing and image retention of all recorded instruments related to real property within the County or as required by statute; collection and distribution of real property documentary transfer tax law and filing of vital records (birth,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

Clerk

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

STAFFING TREND

The Recommended Budget for Recorder-Clerk is 13.5 FTEs. There is no change from the prior year. There are 13.5 FTEs on the West Slope, and staffing is provided in the South Lake Tahoe office one day per week, based on demand.



RECOMMENDED BUDGET

The Recorder-Clerk budget is recommended at \$2,041,704, which is an increase of \$479,314 (30%) when compared to the FY 2021-22 Adopted Budget.

The Recommended Budget includes Salaries and Benefits increases (\$90,438) and a new document imaging project (\$325,000) to import records from Digital Reel/Fiche to the current recording system.

The General Fund cost for this Department is recommended at (\$9,296), a net return to the General Fund. Costs in the Recorder-Clerk department are substantially offset by Recording Fee revenue, and the department currently does not require General Fund support.

Sources & Uses of Funds

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

The Recorder-Clerk is responsible for the collection of various fees as outlined below. In FY 2020-21, the following revenue was collected:

- \$4,814,029 Documentary Transfer Tax – collected on the full value of the property being conveyed at a rate of \$1.10 per thousand.
- \$139,729 Real Estate Fraud Fee – collected on every document not included in a sale of real property.
- \$12,462 Children’s Trust Fund – collected on every certified copy of birth record.
- \$62,376 Domestic Violence Trust Fund – collected on every marriage license issued.

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

State law provides for the collection of additional fees through the Recorder-Clerk for certain documents for specified purposes. These revenues are held in Special Revenue Funds and transferred to the department to offset expenditures that are appropriate for reimbursement by those funds. The Recommended Budget for FY 2022-23 reflects the following use of the Special Revenue Funds:

Recorder-Clerk

RECOMMENDED BUDGET • FY 2022-23

\$225,000	Micrographics fund to cover a portion of salaries, equipment costs and services associated with the conversion of microfilm documents to digital image. Includes \$50,000 for the third year of the Book Restoration and Preservation project.
\$240,000	Computer Modernization fund to cover a portion of salaries, services and supplies, software and maintenance fees.
\$75,000	Electronic Recording Delivery System fund to cover a portion of salaries, the cost of regulation and oversight of electronic decoding by the Attorney General.
\$1,000	Notary fund used for administration of confidential marriages.
\$25,000	Vital Health Statistics fund used to offset the cost of modernization of vital records management.
\$325,000	Social Security Truncation fund used for the document imaging project. This fee is no longer collected as of January 1, 2018.

Registrar of Voters
RECOMMENDED BUDGET • FY 2022-23

MISSION

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

DEPARTMENT BUDGET SUMMARY

Description	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	26,727	1,616,750	730,254	(886,496)
IG Rev - Federal	406,858	18,690	11,240	(7,450)
Service Charges	451,653	95,000	240,000	145,000
Total Revenue	885,237	1,730,440	981,494	(748,946)
Salaries & Benefits	942,917	1,165,482	1,152,660	(12,822)
Services & Supplies	920,788	2,053,759	1,590,590	(463,169)
Fixed Assets	50,628	0	0	0
Other Fin Uses	4,725	0	0	0
Intrafund Transfers	4,730	9,537	8,464	(1,073)
Intrafund Abatement	(3,749)	0	0	0
Total Appropriations	1,920,039	3,228,778	2,751,714	(477,064)
FUND 1000 GENERAL FUND TOTAL	1,034,801	1,498,338	1,770,220	271,882

BUDGET CHANGES

Revenue

State and Federal Intergovernmental

(\$893,946) Decrease in state and federal funding from a reduction in grants awarded to Elections during the prior year.

Charges for Services

\$140,000 Increase in Election Services revenue for special district elections that did not occur in the prior year.

\$5,000 Increase in Candidate Filing Fees for Gubernatorial General Election.

Appropriations

Salaries and Benefits

(\$80,000) Decrease in Temporary Employees due to one election in the fiscal year compared to two elections in the prior fiscal year.

\$67,178 Increase in Salaries and Benefits primarily due to Board-approved compensation increases.

Registrar of Voters

RECOMMENDED BUDGET • FY 2022-23

Services and Supplies

\$15,000	Increase in Small Tools for new toner cartridges for all mobile ballot printers at the vote centers to ensure ballots are printed properly.
(\$200,596)	Decrease in Special Department Expenses due to grant funded activities in the prior fiscal year that are not continued into FY 2022-23.
\$29,435	Increase in maintenance costs for election software systems due to contractual increases.
(\$307,008)	Decrease in Services and Supplies primarily due to one general election in the fiscal year compared to two general elections in the prior fiscal year.

Intrafund Transfers Out

(\$1,073)	Decrease in Intrafund Transfers Out due to changes in cost-applied charges for facilities and mail services.
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PROGRAM SUMMARY

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

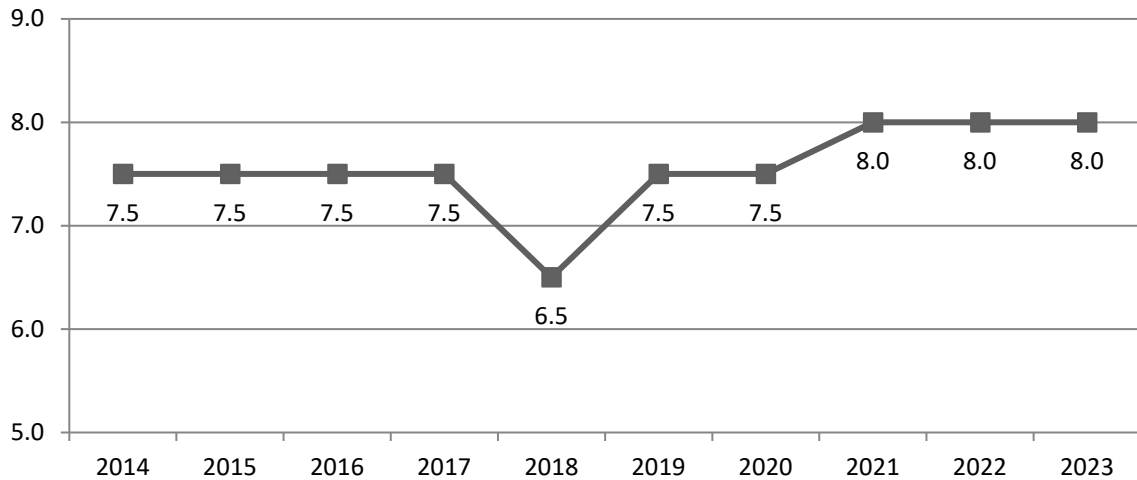
Fair Political Practices Commission (FPPC) filing and activity as mandated by the California Secretary of State is provided by the Elections Department. All candidate filings and forms required are also administered. Form 700 Statement of Economic Interest filers may now use the new online application.

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

The Registrar of Voters/Elections Department has converted to a new voting system and vote centers, as well as implemented new systems with a higher efficiency rate. The department has also begun a reorganization to better align with the new vote center model. It is the expectation that the department reorganization will ensure the department is more streamlined and effective in executing vote center elections.

STAFFING TREND

The proposed staffing allocation for FY 2022-23 remains at 8.0 FTEs with no changes to the allocation.



RECOMMENDED BUDGET

The Budget is recommended at \$2,751,714 which is a decrease of \$477,064 (14.8%) when compared to the FY 2021-22 Adopted Budget. The General Fund provides 64% of the funding for the Department, and is increased by \$271,882 (18%) when compared to FY 2021-22 Adopted Budget.

The decrease in appropriations is attributed to holding only one general election during the fiscal year and the completion of the transition to Vote Centers and a new voting system. The increase in General Fund cost is primarily attributed to Board-approved compensation increases and lower grant revenue.

CAO Adjustments

No CAO adjustments were made.

Sources & Uses of Funds

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



MISSION

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

DEPARTMENT BUDGET SUMMARY

**DEPT : 04 TREASURER/TAX
 COLLECTOR**

FUND : 1000 GENERAL FUND

Description	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	656,363	0	0	0
License, Pmt, Fran	581,403	550,000	529,600	(20,400)
Fines & Penalties	57,910	56,000	56,000	0
Service Charges	748,508	863,776	845,265	(18,511)
Miscellaneous Rev	180,125	150,000	256,000	106,000
Other Fin Sources	159,528	179,664	163,788	(15,876)
Total Revenue	2,383,836	1,799,440	1,850,653	51,213
Salaries & Benefits	2,373,310	2,640,335	2,852,120	211,785
Services & Supplies	505,374	640,074	715,890	75,816
Fixed Assets	0	38,618	10,500	(28,118)
Other Fin Uses	2,445	5,000	5,000	0
Intrafund Transfers	17,492	26,532	18,019	(8,513)
Intrafund Abatement	(26,917)	(401,050)	(474,300)	(73,250)
Total Appropriations	2,871,704	2,949,509	3,127,229	177,720
FUND 1000 GENERAL FUND TOTAL	487,868	1,150,069	1,276,576	126,507

MAJOR BUDGET CHANGES

Revenue

Licenses, Permits, and Franchise Fees

(\$20,400) Reduced licensing fee revenue in the Tax Collection Division due to the expected loss of businesses, likely related to COVID-19 and a decrease in Vacation Home Rental business licenses due to the cap on the number of permits issued and anti-clustering provisions.

Service Charges

(\$35,294) Decrease to Assessment and Tax Collection in fees in the Tax Collection Division.

\$16,783 Increase to Investment & Cash Management Fee revenue in the Treasury Division based on projected cost of bank services contract and treasury staff costs, and removed Revenue Recovery collections fee due to immateriality (\$50).

Treasurer-Tax Collector

RECOMMENDED BUDGET • FY 2022-23

Miscellaneous Revenues

\$106,000 Increase in Miscellaneous Revenue, primarily due to cost recovery of Tax Sale fees (\$77,000), and prior year actuals projecting an upward trend in lien filing fees, returned check fees, and payment plan processing fees (\$17,000) in the Tax Collection Division and an increase in Revenue Recovery Division revenue (\$12,000).

Other Financing Sources

(\$15,876) Decrease in Operating Transfers due to a reduction in Timeshare collection revenue allocated to the Tax Collection Division.

Appropriations

Salaries and Benefits

\$117,941 Increase in Permanent Employee Salary costs due to the addition of a 0.5 Fiscal Tech I/II position and Board-approved salary increases.

\$19,790 Increased extra help (\$16,790) and overtime costs (\$3,000) based on workload and a number of pending retirements and health-related absences that may leave the Department temporarily short-staffed.

\$33,240 Increase to retirement costs due to salary increases, the additional FTE as noted above, and planned retirement payout costs in the Department.

\$40,814 Increase in Workers' Compensation charges due to a resumption of premium charges following the FY 2021-22 rate holiday.

Services and Supplies

\$66,700 Increase in software costs in the Tax Collection Division due to an increase of 14% for the Host Compliance software cost and for Transient Occupancy Tax Collection Compliance, a contract that is utilized by multiple departments, and smaller increases to other software costs (\$46,350); and the addition of a new investment software (\$20,350) in the Treasury Division.

\$9,116 Several small changes to various Services and Supplies line items.

Fixed Assets

(\$13,618) Decrease in equipment in the Tax Collection Division following the one-time purchase of an envelope sorter/opener in FY 2021-22.

\$10,500 Increase in equipment for the purchase of a computerized whiteboard (smartboard) for use in the staff development and training room.

(\$25,000) Decrease in equipment software in the Tax Collection Division due to a one-time purchase of a Megabyte Tax Sale Module in FY 2021-22.

Intrafund Transfers

(\$8,513) Decrease in Intrafund transfers due to reduced charges from Mail (\$4,455), Stores (\$358) and Facilities (\$3,700).

Intrafund Abatement

(\$73,250) Decrease in General Fund Intrafund Abatement in the Tax Collection Division due to additional Transient Occupancy Tax being allocated to the Department to offset increased tax collection expenses. Shown as a negative appropriation.

PROGRAM SUMMARIES

Treasury Division

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

Tax Collection Division

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

Revenue Recovery Division

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

BUDGET SUMMARY BY PROGRAM

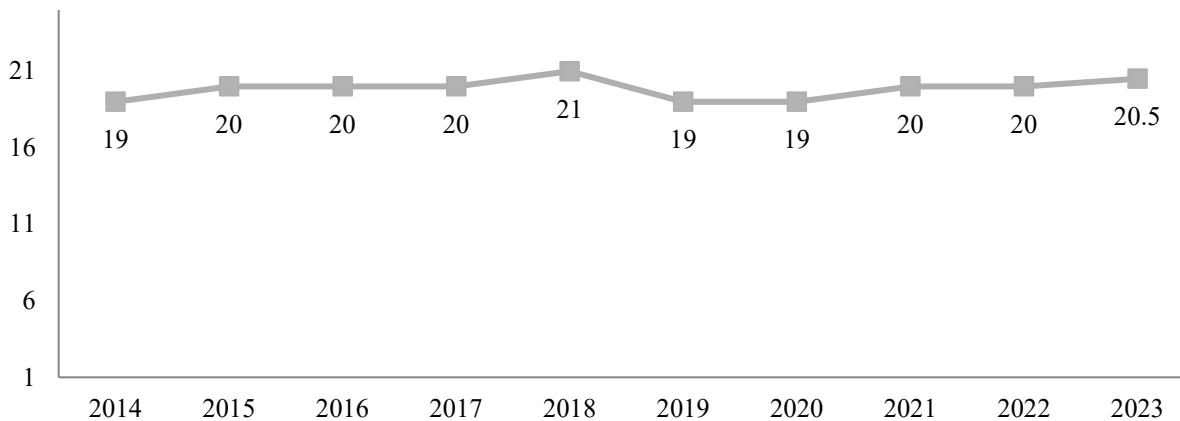
	Appropriations	Revenues	Net County Cost	Staffing
0400000 - TR: ADMINISTRATION	\$ 956,051	\$ -	\$ 956,051	6.08
0410000 - TR: TAX COLLECTION	\$ 1,321,475	\$ (1,080,388)	\$ 241,087	9.44
0420000 - TR: TREASURY DIVISION	\$ 750,315	\$ (750,315)	-	3.07
0430000 - TR: REVENUE RECOVERY	\$ 99,388	\$ (19,950)	\$ 79,438	1.91
Grand Total	\$ 3,127,229	\$ (1,850,653)	\$ 1,276,576	20.5

Treasurer-Tax Collector

RECOMMENDED BUDGET • FY 2022-23

STAFFING TREND

Staffing for the Treasurer-Tax Collector Department has remained fairly flat over the last 10 years. In FY 2020-21, one (1.0 FTE) Accountant I/II was added to the allocation, with the understanding that upon the retirement of an employee, a Fiscal Technician allocation (1.0 FTE) was to be deleted, which then occurred in FY 2021-22. An Administrative Analyst I/II was also added due to new systems and increased complexity in the Treasury and Tax Collection programs for a total of 20.0 FTEs. For FY 2022-23, a 0.5 FTE Fiscal Technician is proposed to be added in order to provide continuity in the office due to several pending retirements. The total for FY 2022-23 is 20.5 FTEs.



RECOMMENDED BUDGET

This Budget is recommended at \$3,127,229, which is an increase of \$177,720 (6.0%) compared to the FY 2021-22 Adopted Budget. Revenue is recommended at \$1,850,653, an increase of \$51,213 (3%) compared to FY 2021-22. The General Fund provides 41% of the funding for this Department, and is increased by \$126,507 (11%) when compared to the FY 2021-22 Adopted Budget.

Sources & Uses of Funds

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

Alternate Public Defender
RECOMMENDED BUDGET • FY 2022-23

MISSION

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

DEPARTMENT BUDGET SUMMARY

Description	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	435,130	0	0	0
Service Charges	771,902	0	0	0
Miscellaneous Rev	2,125	0	14,300	14,300
Total Revenue	1,209,157	0	14,300	14,300
Salaries & Benefits	0	745,941	876,382	130,441
Services & Supplies	1,112,705	1,980,571	1,817,137	(163,434)
Other Charges	1,183,898	0	0	0
Other Fin Uses	29,721	264,000	0	(264,000)
Intrafund Transfers	39,552	56,912	107,536	50,624
Total Appropriations	2,365,876	3,047,424	2,801,055	(246,369)
FUND 1000 GENERAL FUND TOTAL	1,156,719	3,047,424	2,786,755	(260,669)

MAJOR BUDGET CHANGES

Revenues

Miscellaneous Revenue

\$14,300 The Alternate Public Defender is receiving funding from the Board of State and Community Corrections to participate in the Public Defense Pilot Program.

Appropriations

Salaries and Benefits

\$130,441 Increase in permanent employee salaries is due mainly to Board-approved compensation increases which are offset partially by a reduction in health insurance premium costs. FY 2021-22 was the first year of the office and health insurance was budgeted at the highest level. As employees have been hired their actual benefit elections were lower, resulting in savings.

Services and Supplies

(\$163,434) Decrease is due mainly to the elimination of the El Dorado Law contract, which was in place for three months during FY 2021-22 as a transition period during the establishment of this new office.

Alternate Public Defender

RECOMMENDED BUDGET • FY 2022-23

Other Financing Uses

(\$264,000) Decrease due to the elimination of the transfer out to the Facilities Division, which was included in the FY 2021-22 budget for completion of the buildout of the Alternate Public Defender's office space.

Intrafund Transfers

\$50,624 Increase in intra-fund charges from the Chief Administrative Office Central Fiscal Division for fiscal and administrative support. Charges for FY 2021-22, the first year of the office, were estimated. The charge for FY 2022-23 is based on actual time spent by the Central Fiscal Division in FY 2021-22.

PROGRAM SUMMARY

Alternate Public Defender

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

The Office was created in March, 2022; prior to that, all services were provided through contracts. The Office will serve the West Slope with County employees. For the first two years, the Office will provide services in the Tahoe Basin through contracts with two attorneys that are currently providing these services for the County in the Basin.

STAFFING TREND

The Office of the Alternate Public Defender was established in 2021 with 5.0 FTEs. No changes to the personnel allocation are recommended with this budget.

RECOMMENDED BUDGET

This Budget is recommended at \$2,801,055, which is a decrease of \$246,369 (8%) when compared to the FY 2021-22 Adopted Budget. The General Fund provides 99% of the Department and total General Fund support is reduced by 8.6% when compared to the FY 2021-22 Adopted Budget.

Sources & Uses of Funds

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

MISSION

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

DEPARTMENT BUDGET SUMMARY

Description	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	4,700	6,500	3,000	(3,500)
IG Rev - State	1,938,979	2,098,870	2,396,523	297,653
IG Rev - Federal	1,141,859	1,269,681	1,142,954	(126,727)
Service Charges	25,445	23,150	18,150	(5,000)
Miscellaneous Rev	1,815	4,232	2,000	(2,232)
Other Fin Sources	640,808	777,174	781,184	4,010
Total Revenue	3,753,606	4,179,607	4,343,811	164,204
Salaries & Benefits	10,691,411	12,702,329	13,233,830	531,501
Services & Supplies	1,307,642	1,935,806	2,007,065	71,259
Other Charges	5,881	11,700	11,700	0
Fixed Assets	214,426	0	0	0
Other Fin Uses	0	34,000	84,000	50,000
Intrafund Transfers	263,983	312,897	420,395	107,498
Intrafund Abatement	(322,005)	(376,536)	(376,536)	0
Total Appropriations	12,161,338	14,620,196	15,380,454	760,258
FUND 1000 GENERAL FUND TOTAL	8,407,732	10,440,589	11,036,643	596,054

MAJOR BUDGET CHANGES

Revenues

State Revenue

\$297,653 Decreases in grant funding related to the California Victim Compensation Board program and CHP Cannabis program totaling \$373,174 are offset by anticipated growth in Public Safety Sales Tax (Proposition 172) is \$530,290. Total Proposition 172 revenue for the District Attorney is projected at \$1,672,122, which represents 2.4% growth over the estimated FY 2021-22 actual receipts. In addition, state revenue for the Victim Witness program is increasing by \$140,537, offset by a reduction in federal program revenue.

Federal Revenue

(\$126,727) Decrease due to the shift in funding sources for the Victim Witness program from federal to state.

District Attorney

RECOMMENDED BUDGET • FY 2022-23

Appropriations

Salaries and Benefits

\$531,501 The total net increase includes the reduction of \$262,670 for the deletion of 1.8 FTE allocations, which is factored into the numbers below.

Net increase in salaries and related benefits is due to Board-approved compensation adjustments (\$154,015). CalPERS retirement costs are increasing by \$219,544, and the Workers' Compensation premium payment is increasing by \$186,139 due to a resumption of premium charges after a rate holiday in FY 2021-22. Retiree health insurance premium is increasing by \$9,117. These increases are offset slightly by reductions in Extra Help (\$4,171), Tahoe Differential (\$4,800), Bilingual Pay (\$2,088), and health benefits (\$26,255).

Services and Supplies

\$71,259 Increase in employee training and travel (\$22,447) to bring activity back up to pre-pandemic levels. Increase in General Liability due to a rate reduction in FY 2021-22 (\$35,670). Rent is increasing by \$11,398 based on the lease agreement for the Placerville Office. The remainder of the increase (\$1,744) is due to anticipated cost increases across for services and supplies.

Other Financing Uses

\$50,000 Increase due to the purchase of a fleet vehicle to replace a vehicle that was not in the fleet.

Intrafund Transfers

\$107,498 Increase in Central Fiscal administrative charges to more closely align budgeted rates with actual charges.

PROGRAM SUMMARIES

Automobile Insurance Fraud

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

Core Prosecution

Alcohol and Drug Impaired Vertical Prosecution Program

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

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

Core Prosecution

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

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

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

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

Child Abuse Treatment

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

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

Elder Abuse Prosecution

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

SB 90

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

District Attorney

RECOMMENDED BUDGET • FY 2022-23

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

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

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

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

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

Welfare Fraud

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

Funding for this program is reviewed on an annual basis.

Cold Case Homicides

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

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

Environmental Crimes

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

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

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

Proposition 64

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

Real Estate Fraud

This unit provides the investigation and prosecution of Real Estate Fraud. The funding for Real Estate Fraud is ongoing. As the real estate instruments specified under GC 27388 are recorded, a \$1.00 fee is assessed, with 90% of the fee being deposited into a Special Revenue Account for use by the District Attorney's office for the investigation and prosecution of Real Estate Fraud. In addition to the recorded document fees, funding from a specialized grant will be utilized.

Victim Witness Assistance

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

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

District Attorney

RECOMMENDED BUDGET • FY 2022-23

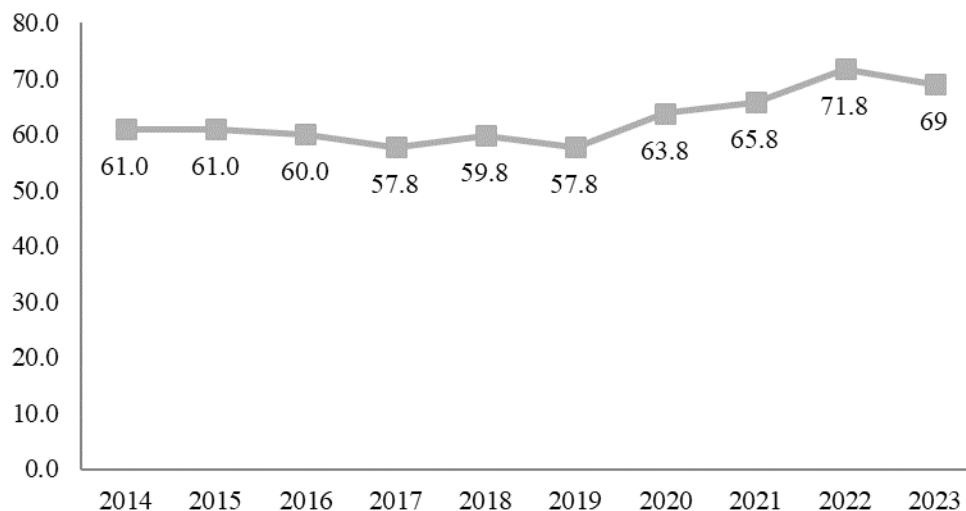
Workers' Compensation Insurance Fraud

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

STAFFING TREND

Staffing for the District Attorney's Office has remained fairly stable over the last decade. The reduction in FY 2016-17 was related to the transfer of administrative staff to the CAO Central Fiscal Division.

The recommended staff allocation for FY 2022-23 is 69 FTEs, a reduction of 1.8 FTEs from the current adjusted allocation, and 2.8 FTEs from the FY 2021-22 Adopted Budget. One allocation was deleted during FY 2021-22 with the reorganization of the Victim Witness Unit. The Department has requested the deletion in the Recommended Budget of 1.0 FTE Limited Term District Attorney Investigator and 0.8 FTE Sr. Office Assistant due to reductions in grant funding.



RECOMMENDED BUDGET

This Budget is recommended at \$15,380,454, which is an increase of \$760,258 (5.2%) when compared to the FY 2020-21 Adopted Budget. The General Fund provides 72% of the funding for the Department, and total General Fund support is increased by \$596,054 (5.7%) when compared to the FY 2020-21 Adopted Budget.

Sources & Uses of Funds

The District Attorney's Office is primarily funded through discretionary General Fund revenue; however, several State grants provide funding for various programs within the office. The Office also receives a portion of the Public Safety Sales Tax (\$1,141,832), and revenue transfers-in from special revenue funds for the Workers Compensation Fraud, Real Estate Fraud, and Environmental Crimes programs (\$745,184). The Department is drawing down \$36,000 in Public Safety Realignment funds, no change from FY 2021-22.



MISSION

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

DEPARTMENT BUDGET SUMMARY

Description	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Services & Supplies	29,716	56,938	56,813	(125)
Intrafund Transfers	2,322	3,062	3,187	125
Total Appropriations	32,038	60,000	60,000	0
FUND 1000 GENERAL FUND TOTAL	32,038	60,000	60,000	0

PROGRAM SUMMARY

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

RECOMMENDED BUDGET

This Budget is recommended at \$60,000, with no change in appropriations or Net County Cost from FY 2021-22.

Sources & Uses of Funds

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



MISSION

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

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

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

DEPARTMENT BUDGET SUMMARY

Description	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	2,520,922	2,076,027	3,070,759	994,732
IG Rev - Federal	232,047	220,000	220,000	0
Other Gov Agency	0	25,000	0	(25,000)
Service Charges	193,147	65,000	65,000	0
Miscellaneous Rev	6,225	1,300	500	(800)
Other Fin Sources	3,822,348	4,819,612	5,171,116	351,504
Total Revenue	6,774,688	7,206,939	8,527,375	1,320,436
Salaries & Benefits	14,351,373	15,572,192	17,134,385	1,562,193
Services & Supplies	2,312,754	3,264,737	3,779,639	514,902
Other Charges	89,895	392,400	261,400	(131,000)
Fixed Assets	22,523	187,600	33,950	(153,650)
Other Fin Uses	54,288	15,000	167,529	152,529
Intrafund Transfers	118,385	33,531	35,740	2,209
Intrafund Abatement	(35,724)	0	0	0
Total Appropriations	16,913,495	19,465,460	21,412,643	1,947,183
FUND 1000 GENERAL FUND TOTAL	10,138,807	12,258,521	12,885,268	626,747

MAJOR BUDGET CHANGES

Revenue

State Revenue

\$994,732 Increase in Public Safety Sales Tax (Proposition 172) of \$608,944. Total Proposition 172 revenue for the department is projected at \$2,006,546, which represents 2.4% growth over the estimated FY 2021-22 actual receipts. The remainder of the increase is revenue allocated through state legislation to fund pretrial services.

Other Financing Sources

\$351,504 Increase in Operating Transfers In of \$167,529 from the special revenue fund that was established to account for state revenue related to the realignment of the state Department

Probation

RECOMMENDED BUDGET • FY 2022-23

of Juvenile Justice responsibilities to counties. This funding will be used to make capital improvements to the Juvenile Treatment Center in South Lake Tahoe to accommodate longer-term stays. The remainder of the increase is in the department's public safety realignment (AB 109) allocation.

Appropriations

Salaries and Benefits

\$1,562,193 Increase of \$340,695 due to the addition of 4.5 FTEs, including 4.0 Probation Assistants and 0.5 Deputy Probation Officer I/II. CalPERS retirement costs are increasing by \$189,874, and Workers' Compensation charge is increasing by \$762,654 due to a resumption of premium charges after a rate holiday in FY 2021-22. The remainder of the increase (\$268,970) is related to Board-approved compensation increases.

Services and Supplies

\$514,902 Increase in General Liability insurance premium (\$36,774) due to a rate reduction in FY 2021-22. Software license and support costs are increasing by \$135,653 due primarily to the development of new assessment tools for the grant-funded Stepping Up Initiative and the purchase of room check software for the Juvenile Treatment Center. Professional services costs are increasing by \$256,260 due to the Court's increased reliance on electronic monitoring, and services related to the EDCXchange Project, which aims to improve outcomes for individuals with behavioral health concerns that become involved with the justice system. This program is funded through the Justice and Mental Health Collaboration federal grant.

Other Charges

(\$131,000) Decrease due to the realignment of acute offenders to counties, resulting in fewer out-of-county placements.

Fixed Assets

(\$153,650) Decrease due to the completion of several projects in FY 2021-22.

Other Financing Uses

\$152,529 Increase in Operating Transfers Out to the Facilities Division for capital improvements to the Juvenile Treatment Center in South Lake Tahoe to accommodate longer-term stays.

PROGRAM SUMMARIES

Administration

The Administration Division plans, organizes, directs and supports the daily operations of the Probation Department by providing exceptional customer service to Probation employees, County departments, outside agencies and the community we serve. The division leads the development of policy and

procedures of all administrative, clerical and fiscal aspects of the department and oversees the development and implementation of the departmental budget.

Adult Probation Services

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

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

Juvenile Court Commitments

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

Juvenile Probation Services

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

Juvenile Residential Facility

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

Probation

RECOMMENDED BUDGET • FY 2022-23

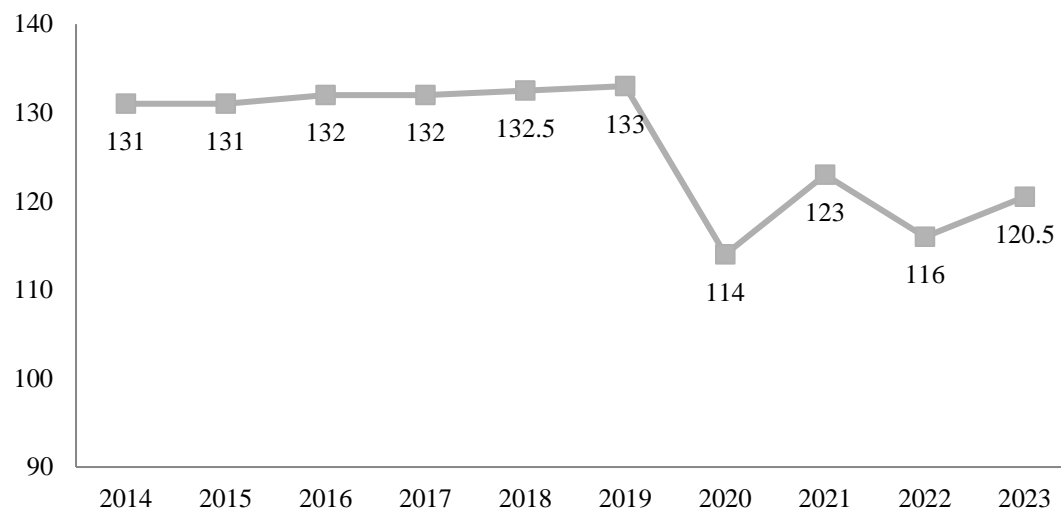
Operations Support Division

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

BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Administration	\$ 4,623,143	\$ 5,600	\$ 4,617,543	25.5
Adult Probation Services	\$ 7,434,987	\$ 4,143,719	\$ 3,291,268	37
Juvenile Detention Facilities	\$ 5,821,216	\$ 1,765,471	\$ 4,055,745	37
Juvenile Probation Services	\$ 3,533,297	\$ 2,612,662	\$ 920,635	21
Total	\$ 21,412,643	\$ 8,527,452	\$ 12,885,191	120.5

STAFFING TREND



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

For FY 2022-23, the department has requested, and the CAO recommends, the addition of 4.5 FTEs. Two Probation Assistants will staff the control room at the Juvenile Treatment Center, funded by the General Fund. This function had been performed by sworn staff, often through overtime. The use of Probation Assistants will reduce the department's overtime and temporary help costs. Two additional Probation Assistants are recommended to staff the pretrial program, and are funded through the state pretrial funding allocation. Finally, 0.5 FTE Deputy Probation Officer is recommended to augment training in the Adult Supervision program.

RECOMMENDED BUDGET

The Probation Department budget is recommended at \$21,412,643, which is an increase of \$1,947,183 (10%) when compared to the FY 2021-22 Adopted Budget. The General Fund provides 60% of the funding for the department, and total General Fund Support is increased by 5% when compared to the FY 2021-22 Adopted Budget.

The bulk of the net increase for the department is in Salaries and Benefits. The appropriations increases related to the addition of staff (\$340,695) are mostly offset by increased state revenues for the pretrial program and reductions in overtime and extra help costs. The remainder of the increases in Salaries and Benefits is due to the increased Workers' Compensation charge, as described above, and Board-approved compensation increases.

The increases in appropriations for Services and Supplies are offset by increased grant funding and Public Safety Sales Tax (Proposition 172) funding.

Sources & Uses of Funds

The department is mainly supported by discretionary General Fund tax revenue; however, the department also receives a share of the Public Safety Augmentation Fund (Proposition 172) Sales Tax (\$2,006,546) and funding from the State for juvenile probation services (\$2,612,662)

The Probation Department's budgeted use of Public Safety Realignment funds is \$2,358,117 in FY 2022-23. This includes recovery of 13% of the Office's overhead costs at \$201,191, which is not full recovery of overhead costs and results in a General Fund subsidy for these activities. It should be noted that the total budget in FY 2022-23 for the Public Safety Realignment program (including funding in the Sheriff's Office and HHSA) relies on the use of limited fund balance. In future years, if Public Safety Realignment fund balance is exhausted and related revenues do not increase, it may be necessary to reduce or restructure services, or consider an increase to the General Fund subsidy to the programs.

Transfers from special revenue funds include \$201,500 from the Corrections Performance Innovation fund; \$691,688 from the Youthful Offender Block Grant Fund; \$250,000 from the SB 823 Block Grant Fund; and \$167,529 in Part B funding from SB823. SB 823 Block Grant and Part B funding allocations are to assist Counties in programming and facility modifications to provide services to youth realigned to their home county with the closure of the State's Division of Juvenile Justice Facilities.



Public Defender
RECOMMENDED BUDGET • FY 2022-23

MISSION

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

DEPARTMENT BUDGET SUMMARY

Description	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	391,415	497,170	873,751	376,581
Service Charges	0	20,000	20,000	0
Other Fin Sources	3,777	53,000	6,000	(47,000)
Total Revenue	395,192	570,170	899,751	329,581
Salaries & Benefits	3,696,534	4,011,071	4,941,395	930,324
Services & Supplies	315,341	696,330	763,780	67,450
Other Fin Uses	3,621	0	0	0
Intrafund Transfers	61,810	58,614	72,499	13,885
Intrafund Abatement	(10,267)	0	0	0
Total Appropriations	4,067,039	4,766,015	5,777,674	1,011,659
FUND 1000 GENERAL FUND TOTAL	3,671,847	4,195,845	4,877,923	682,078

MAJOR BUDGET CHANGES

Revenues

State Revenue

\$376,581 Increase due in part to the anticipated growth in Public Safety Sales Tax (Proposition 172). Total revenue for the Public Defender is projected to grow by \$159,087 for a total of \$501,637, which represents 2.4% growth over the estimated FY 2021-22 actual receipts. The remainder of the increase (\$217,494) is grant funding from the Board of State and Community Corrections (BSCC) to fund the Public Defender’s Public Defense Pilot Program, approved by the Board of Supervisors on April 19, 2022.

Other Financing Sources

(\$47,000) Decrease in funding from Public Safety Realignment. Prior year allocation included funding to serve as a match to BSCC grant funding.

Public Defender

RECOMMENDED BUDGET • FY 2022-23

Appropriations

Salaries and Benefits

\$930,324 Increase in permanent employee salaries (\$430,297) includes Board-approved salary increases, salary for a Paralegal allocation that was added in FY 2021-22 but funded through salary savings, and the addition 1.0 FTE Paralegal I/II Limited Term and 0.5 FTE Sr. Office Assistant. CalPERS retirement costs are increasing by \$127,290. Health insurance premium cost is increasing by \$255,000 as a result of budgeting the department's eight vacancies at the highest benefit level. Workers' Compensation insurance premium is increasing by \$44,000 after a rate holiday in FY 2021-22. Other Compensation is increasing by \$25,140 for lead pay for Lead Attorney and Longevity pays that were inadvertently omitted in FY 2021-22. Tahoe Differential is increasing by \$20,474 due to the increase of staffing in the Tahoe Basin by 0.5 FTE.

Services and Supplies

\$67,450 Increase of \$20,030 in General Liability insurance premium after a rate reduction in FY 2021-22. Increase in Professional Services (\$40,000) related to the grant-funding pilot program. The remainder of the increase is due to anticipated cost increases in the department's usual Services and Supply purchases.

PROGRAM SUMMARY

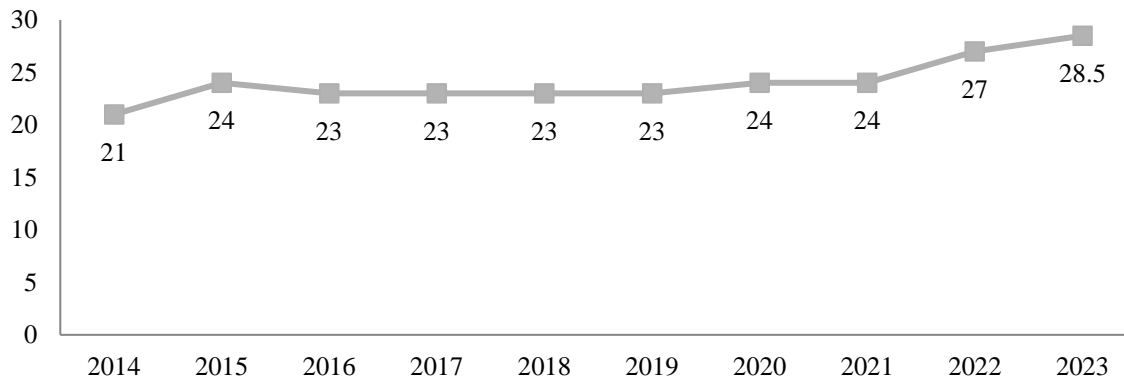
The functions of the Public Defender's Office are defined by California state law and the County Charter. The Public Defender provides legal representation, including investigative services, to adults and juveniles charged with criminal offenses who cannot afford to retain the services of a private attorney.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

- Adults accused of felonies or misdemeanors who cannot afford private counsel, including both new cases and violations of probation (VOP), and those requiring mandatory community supervision (MCS) or post-release community supervision (PRCS);
- Juveniles accused of felonies or misdemeanors whose parents cannot afford private counsel, including both new cases and VOP;
- Lanterman-Petris-Short (LPS) conservatees (mentally ill persons who are gravely disabled) on petitions to establish or re-establish conservatorship, on petitions for involuntary psychotropic medication, and on writs for involuntary psychiatric hospitalization;
- Probate conservatees (seniors and developmentally delayed persons who are unable to care for themselves) on petitions to establish the initial conservatorship and/or on petitions to renew the conservatorship; and

- Clients in specialty courts, such as Behavioral Health Court, Veterans’ Court, Proposition 36/Drug Court, and Family Wellness Court, when accepted into those programs as part of the overall justice mandate to reduce recidivism and facilitate re-entry into the community.

STAFFING TREND

Staffing for the Public Defender’s Office has changed little over the last ten years. The recommended staff allocation for FY 2022-23 is 28.5 FTEs, which includes an increase 0.5 FTE Sr. Office Assistant in the South Lake Tahoe office and the addition of 1.0 Paralegal I/II-Limited Term for the Public Defense Pilot Program, funded by a grant from the BSCC.



RECOMMENDED BUDGET

This Budget is recommended at \$5,777,674, which is an increase of \$1,011,659 (21%) when compared to the FY 2021-22 Adopted Budget. The General Fund provides 84% of the funding for the department, and total General Fund support is increased by \$682,078 (16.3%) when compared to the FY 2021-22 Adopted Budget.

Sources & Uses of Funds

The department is primarily funded with discretionary General Fund revenue; however, the department does receive a share of the Public Safety sales tax (\$501,637), as well as funding from Public Safety Realignment (\$6,000). The Public Safety Realignment funding will be used for staff training. This budget also includes the first year of grant funding from the BSCC for the Public Defense Pilot Program (\$217,494).



MISSION

The mission of the El Dorado County Sheriff's Office is to uphold the law through the investigation and enforcement of criminal and civil law, to provide leadership and law enforcement support to allied law enforcement agencies, to deliver consistent and humane treatment to those placed in our care and custody, and to perform these responsibilities in a manner that is responsive to the needs of our community and faithful to the Constitution of the United States and the Constitution of the State of California.

The vision of the Sheriff's Office is a modern approach to traditional law enforcement values; total enforcement on crime and criminals and total care for victims, witnesses and the community with professionalism through training and by example.

DEPARTMENT BUDGET SUMMARY

Description	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	149,010	149,010	149,010	0
License, Pmt, Fran	315,798	254,200	257,200	3,000
Fines & Penalties	83,589	50,000	50,000	0
IG Rev - State	11,229,171	28,156,121	32,013,029	3,856,908
IG Rev - Federal	480,147	1,118,000	1,118,000	0
Other Gov Agency	724,725	500,000	1,000,000	500,000
Service Charges	654,538	757,000	717,000	(40,000)
Miscellaneous Rev	710,854	21,500	24,000	2,500
Other Fin Sources	6,068,563	8,531,280	9,782,848	1,251,568
Total Revenue	20,416,396	39,537,111	45,111,087	5,573,976
Salaries & Benefits	58,201,474	63,715,366	69,875,456	6,160,090
Services & Supplies	8,499,293	12,164,638	13,024,657	860,019
Other Charges	31,390	42,000	29,000	(13,000)
Fixed Assets	1,932,066	3,045,832	5,864,500	2,818,668
Other Fin Uses	414,824	20,140,725	19,293,459	(847,266)
Intrafund Transfers	121,636	243,709	298,957	55,248
Intrafund Abatement	(5,691,780)	(330,128)	(726,400)	(396,272)
Total Appropriations	63,508,904	99,022,142	107,659,629	8,637,487
FUND 1000 GENERAL FUND TOTAL	43,092,508	59,485,031	62,548,542	3,063,511

Sheriff

RECOMMENDED BUDGET • FY 2022-23

DEPARTMENT BUDGET SUMMARY (CONT.)

Description	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	10,186	7,000	7,000	0
Miscellaneous Rev	735,499	0	0	0
Fund Balance	0	2,245,576	2,245,576	0
Total Revenue	745,685	2,252,576	2,252,576	0
Services & Supplies	473,545	683,200	768,400	85,200
Contingency	0	1,569,376	1,484,176	(85,200)
Total Appropriations	473,545	2,252,576	2,252,576	0
FUND 1118 COMMISSARY TOTAL	(272,140)	0	0	0

MAJOR BUDGET CHANGES

Revenue

State

\$3,856,908 Increase due to the anticipated growth in Public Safety Sales Tax (Proposition 172). Total Proposition 172 revenue for the Sheriff's Office is projected at \$12,541,000, which represents 2.4% growth over the estimated FY 2021-22 actual receipts.

Other Governmental Agencies

\$500,000 Increase in revenue from the Shingle Springs Band of Miwok Indians as a result of an amendment to their agreement with the County to address the impacts of development on the Rancheria. This is a one-time increase.

Other Financing Sources

\$1,251,568 Increase in transfers in from Special Revenue funds for the purchase of Fixed Assets.

Appropriations

Salaries and Benefits

\$6,160,090 Increase in permanent employee salaries is due to Charter-mandated salary adjustments, negotiated salary increases, and step increases (\$915,943). CalPERS retirement costs are increasing by \$1,052,342, and Overtime and Extra Help are increasing by \$94,900 to accommodate the increases in salaries. Health benefits costs are increasing by \$129,034 to accommodate hiring staff with the maximum cost of employee benefit elections into vacant positions. Workers' Compensation premium is increasing by \$3,967,408 due to a resumption of premium charges after a rate holiday in Fiscal Year 2021-22. In addition, as in previous years, the Sheriff's Salaries and Benefits budget has been reduced by \$1,200,000 in anticipation of savings due to natural attrition and turnover.

Services and Supplies

\$860,019 General Liability insurance premium charge is increased by \$715,850 due to a rate reduction in Fiscal Year 2021-22. The remainder of the increase occurs across several line items, due to anticipated cost increases. It should also be noted that an increase in Special Department Expense of \$834,000, mainly for expenses related to the Sheriff's proposed helicopter program, is offset by reductions in Computer Equipment and Law Enforcement Equipment.

Fixed Assets

\$2,818,668 Increase is due mainly to the purchase of a helicopter, estimated at \$3.1 million.

Other Financing Uses

(\$847,266) Decrease in transfer out to Fleet services for vehicle upgrades in FY 2021-22.

Intrafund Abatement

(\$396,272) Abatements (expense reductions) are increasing to reflect the use of \$400,000 in Transient Occupancy Tax as a one-time offset to the anticipated operating costs of the Sheriff's helicopter program.

PROGRAM SUMMARIES*Administration*

Sheriff's Administration is responsible for the overall management of the Sheriff's Office and includes the office of the Sheriff, Undersheriff, Captains, Chief Fiscal Officer, and the Sheriff's Executive Assistant. Also included within Administration is the Sheriff's Fiscal Division, which is responsible for grant administration, accounting, budgeting, payroll, purchasing, legislative analysis and contract administration, and is the County CalOES/FEMA Reimbursement liaison.

Custody and Bailiff

The Custody Division is responsible for the operation of the County's two adult custody facilities in Placerville and South Lake Tahoe. The Custody Division offers work programs, warrant services, courtroom security, and perimeter security for our local Courts, transportation and supervision of inmates to court proceedings, and movement to other correctional facilities. The jails also provide a Commissary and contracted medical care for the inmates. Additionally, the Custody Division provides security for the courthouses throughout the County.

Operations

Patrol Services is responsible for countywide law enforcement patrol activities; responding to calls for service; recording crime reports from citizens and handling investigations of crimes; making arrests where there is a violation of local, State, or Federal laws, codes, or ordinances; assisting other agencies during emergencies; and responding to any and all safety needs of the citizens of El Dorado County. Included within the Patrol Services Division are the Crime Scene Investigators and Detective Units that are responsible for countywide investigation of criminal cases, narcotics investigations and follow-up

Sheriff

RECOMMENDED BUDGET • FY 2022-23

investigation of crimes referred by the Patrol Deputies, cases from the District Attorney and/or Probation Departments, and the coordination of investigations with multi-jurisdictional task forces. Additionally, the Homeless Outreach Team, Interdiction, Unmanned Aerial Systems, Fleet, Bomb Squad, Search & Rescue, SWAT, K-9, the Dive Team, the Crisis Negotiation Team, the Sheriff’s Honor Guard, Reserves, Explorers, Office of Emergency Services, the Public Information Officer, and the Sheriff’s substations come under the Patrol Services Division.

Support Services

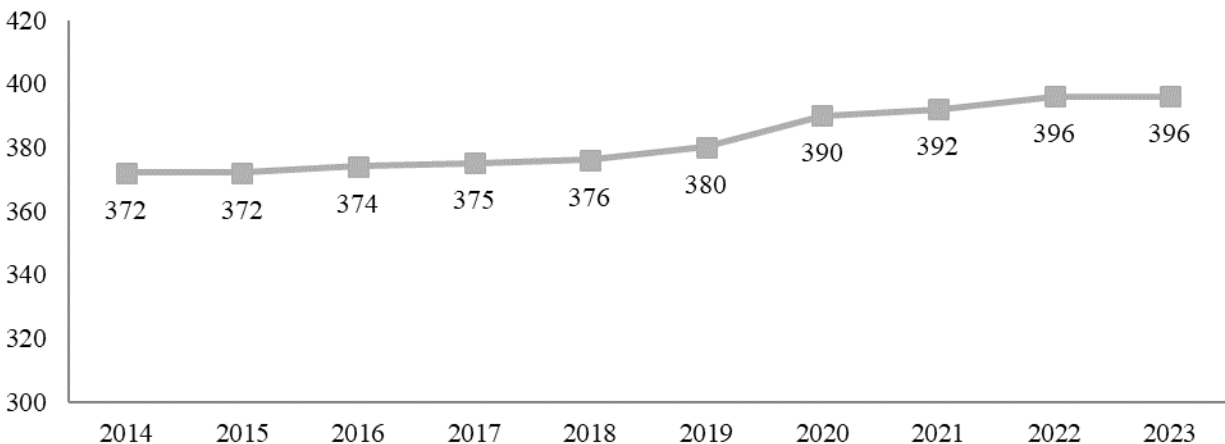
Support Services provides the public with employment opportunities, public records and property, the office of the Coroner, civil process, Vehicle Abatement, the Range/Armory, the Radio Shop, and Information Technology support to the Sheriff’s Office. Also included within the Support Services Division are the Sheriff’s Training section, the Concealed Carry Weapons (CCW) Unit, the Body Worn Camera Unit, Dispatch, the Professional Standards and Background Investigative Unit, Radio Communications staff, the Sheriff’s Team of Active Retiree (STAR) program, and the Assistant Public Administrator.

BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Administration	\$ 3,994,737	\$ 241,000	\$ 3,753,737	16
Bailiff	\$ 3,656,950	\$ 3,656,950	-	23
Custody	\$ 38,610,658	\$ 19,998,857	\$ 18,611,801	126
Operations	\$ 43,984,894	\$ 20,479,880	\$ 23,505,014	153
Support Services	\$ 17,412,390	\$ 734,400	\$ 16,677,990	78
Commissary	\$ 2,252,576	\$ 2,252,576	-	0
Total	\$ 109,912,205	\$ 47,363,663	\$ 62,548,542	396

STAFFING TREND

The recommended allocation for FY 2022-23 is 396, with no change from FY 2021-22.



RECOMMENDED BUDGET

The Sheriff's budget is recommended at \$107,659,629, which is an increase of \$8,637,487 (8.7%) when compared to the FY 2021-22 Adopted Budget. The General Fund provides 58% of the funding for the Department, and total General Fund support is increased by \$3,063,511 (5.2%) when compared to the FY 2021-22 Adopted Budget.

With the exception of the proposed addition of a helicopter program, the Sheriff's budget is status quo. The Sheriff presented the helicopter to the Board of Supervisors on April 25, 2022, and the Board directed the CAO to include the program in the Recommended Budget. The budget includes a total of \$3.9 million for the implementation of the program. The purchase cost for a used helicopter and related equipment is \$3.1 million, which is being funded through the use of Special Revenue Funds, including Federal Asset Seizure, Rural Counties, and Citizens' Option for Public Safety (COPS). The ongoing annual operating costs of the program, including staffing, are estimated at \$800,000. Half of this will be funded through General Fund Transient Occupancy Tax, anticipating that this program will help mitigate the impacts of tourism. The remaining \$400,000 will be funded through regular General Fund. The total operating costs for the program are estimated, and it is not yet known how much of the program's time will be spent mitigating tourism impacts. The amounts from TOT and regular General Fund will be re-evaluated based on data collected once the program has become fully operational.

Sources & Uses of Funds

The Sheriff is primarily funded by General Fund discretionary revenues and a share of the Public Safety Augmentation Fund (Proposition 172 of 1993) sales tax. The Office also receives grant funding from the Federal Department of Homeland Security, the State Department of Boating and Waterways, and other governmental agencies. The Sheriff's Office receives \$500,000 annually as a result of the County's agreement with the Shingle Springs Band of Miwok Indians, however this amount is increased to \$1,000,000 in FY 2022-23 due to the agreement by the Tribe to provide an additional one-time allocation of \$500,000 for the purchase of law enforcement equipment in part to mitigate development on the Rancheria. The Sheriff will use the funding to purchase a tactical vehicle and related equipment.

The Sheriff's Office also receives revenue from special revenue funds. The FY 2022-23 Recommended Budget includes the use of approximately \$3.6 million in revenues from the State of California Trial Court Security Account for security services provided to the Superior Court. This amount may be adjusted with final budget adoption based on ongoing negotiations with the Courts.

Other uses of special revenue funds include \$1,400,000 from Rural Counties, \$1,091,500 from the Supplemental Law Enforcement Services Fund (SLESF), \$750,000 from Federal Equitable Sharing Asset Forfeiture, \$563,500 from the California Multi-Jurisdictional Methamphetamine Enforcement Team (Cal-MMET), and amounts \$425,000 from State Asset Forfeiture funds.

The Sheriff's budgeted use of Public Safety Realignment funds is approximately \$1.59 million in FY 2022-23. This includes recovery of 13% of the Office's overhead costs, which is not full recovery of overhead costs and results in a General Fund subsidy for these activities. It should be noted that the total FY 2022-23 budget for Public Safety Realignment program (including funding in the Probation Department and HHSA) relies on the use of limited fund balance. In future years, if Public Safety Realignment fund balance is exhausted and related revenues do not increase, it may be necessary to reduce or restructure services, or consider an increase to the General Fund subsidy to the programs.

Sheriff

RECOMMENDED BUDGET • FY 2022-23

The Inmate Welfare fund is budgeted at \$2,252,576, which includes \$768,400 in Services and Supplies for the benefit and educational needs of inmates and the operation of a commissary, and \$1,484,176 in Appropriation for Contingency.

MISSION

The Department of Agriculture, Weights & Measures' mission is to protect, enhance, and promote the preservation of agriculture and the environment while sustaining the public health, safety, and welfare of all citizens, and to provide consumer and marketplace protections through the fair and equitable enforcement of laws and regulations in El Dorado and Alpine Counties.

DEPARTMENT BUDGET SUMMARY

Description	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	123,697	122,400	127,400	5,000
Rev Use Money/Prop	20	200	200	0
IG Rev - State	885,295	843,536	819,579	(23,957)
IG Rev - Federal	0	0	77,000	77,000
Other Gov Agency	32,777	150,727	150,427	(300)
Service Charges	24,175	21,193	21,253	60
Miscellaneous Rev	338	244	244	0
Total Revenue	1,066,303	1,138,300	1,196,103	57,803
Salaries & Benefits	1,210,616	1,351,902	1,502,968	151,066
Services & Supplies	181,962	281,619	293,331	11,712
Other Charges	0	278,535	278,535	0
Fixed Assets	0	0	0	0
Other Fin Uses	33,307	0	0	0
Intrafund Transfers	3,047	3,836	10,797	6,961
Total Appropriations	1,428,931	1,915,892	2,085,631	169,739
FUND 1000 GENERAL FUND TOTAL	362,628	777,592	889,528	111,936

MAJOR BUDGET CHANGES

Revenue

License, Permit, and Franchise Fees

\$5,000 Increase in revenue from weights and measures device registration fees based on totals from the previous fiscal year and actuals to date.

State Inter-Governmental

(\$23,957) Decrease in state revenue due to an expected decrease in Unclaimed Gas Tax Revenue.

Federal Inter-Governmental

\$77,000 Increase due to three federal grants for early detection and treatment of noxious weeds in El Dorado and Alpine Counties.

Agricultural Commissioner

RECOMMENDED BUDGET • FY 2022-23

Appropriations

Salaries and Benefits

- \$187,641 Increase in salary and benefit costs due to step increases and Board-approved compensation increases (\$115,641) and the addition of 1.0 FTE Agriculture Biologist/Standards Inspector I/II/III (\$72,000).
- (\$45,005) Decrease in extra help employee costs as a result of the addition of the regular Agriculture Biologist/Standards Inspector I/II/III.
- \$8,430 Increase in Workers' Compensation charge due to a resumption of premium charges after a rate holiday in FY 2021-22.

Services and Supplies

- \$11,712 Increase in Services and Supplies, mostly due to Fleet Services and fuel cost increases, and minor decreases in other line items to offset these increases.

Intrafund Transfers

- \$6,961 Increase in Building Maintenance and Improvements for flooring replacement in the portable building, which is used by the University of California Cooperative Extension.

PROGRAM SUMMARIES

Agricultural Commissioner

Agricultural Commission

Created in 1967 by the Board of Supervisors, the seven-member Agricultural Commission acts in an advisory capacity to the Board and the Planning Commission on all matters related to agriculture. The Agricultural Commission's scope of interest includes a wide variety of agricultural, timber and land use issues including agricultural land preservation, agricultural production, forestland preservation, and forest production. The Commission also advises the Board on procedures and techniques requiring legislative or policy actions that would encourage and promote agricultural activities that are conducive to the continued well-being of El Dorado County.

Agriculture Programs

The Department is responsible for numerous mandated programs that promote, protect and enhance various aspects of agricultural activities.

- Pest Exclusion – plant protection and quarantine;
- Pest Detection – early detection of exotic pests using insect detection traps;

- Pest Management-Vegetation Management – There are nine different noxious weed species under eradication throughout the County. Most weed species in El Dorado County are listed as ‘A’ rated weeds by the State, and are of limited distribution throughout California;
- Glassy-winged Sharpshooter (GWSS) – initiated in 1999 to prevent the introduction of this insect to El Dorado County. The GWSS is known to spread Pierce’s Disease, which can devastate vineyard plantings. The pest monitoring program includes inspections of all nursery stock shipped into the County from known infested areas. Historically, the Department utilizes Extra Help Agricultural Biology Technician employees (4.0) and Limited Term employees (1.0) for Pest Management programs;
- Vertebrate Pest Management – advice on rodent control;
- Integrated Pest Management – emphasizes preventive methods that provide economical, long-term solutions to pest problems;
- Nursery and Seed inspections – protecting customers and growers;
- Apiary Registration & Inspections – Inspections are made for the purpose of sustaining the continued health of the bee industry in California, which directly translates to the successful production of numerous crops;
- Fresh Fruit, Nut, and Vegetable Quality Control, Honey Quality Control and Egg Quality Control – enforcement of quality standards protecting the consumer;
- Certified Farmers’ Market (Direct Marketing) – Markets give the producers of farm products the option of selling directly to the consumer without the requirements of meeting size, pack, container, and labeling requirements (Standardization). These markets give the public a “direct” link to the production of the crop by buying the produce from the grower;
- Organic Producers – The Department is the local enforcement agency concerning the registration, investigation of complaints and auditing of organic producers and handlers; and
- Crop Report – California Food and Agricultural Code requirement for the purpose of publishing an accurate and meaningful report concerning the agricultural conditions in El Dorado/Alpine Counties.

Administration positions are proportionally allocated to provide oversight, direction and support for Agriculture programs, which include budgeting, accounting, personnel, payroll, purchasing, office support, and administration of contracts through the California Department of Food and Agriculture and private grants. The principle funding source for these programs is the County’s share of unclaimed gas tax as authorized by the Food and Agricultural Code § 224(g).

Pesticide Use Enforcement

The pesticide laws and regulations of California require safe, responsible handling of pesticides from the time of purchase through transportation, storage, usage, and disposal. The safety of employees, the environment, and the public are of paramount importance in this program. The enforcement of the regulations by this department applies to all agricultural, non-agricultural, and structural usage. The more toxic pesticides are regulated under the restricted materials permit program.

Agricultural Commissioner

RECOMMENDED BUDGET • FY 2022-23

The two main revenue sources are: California Department of Food and Agriculture unclaimed gas tax for Pesticide Regulatory Activities pursuant to §224(a) of the Food and Agricultural Code, and the California Department of Pesticide Regulation distribution of the Pesticide Mill Assessment collections in accordance with §12844 of the Food and Agricultural Code.

Weights & Measures

The mission of Weights & Measures is to allow a good-value comparison to the consumer while maintaining fair competition between businesses. Weights & Measures affects everyone's daily life through the inspections of all commercially used devices such as gas pumps, scales, and scanners, as well as through testing of packages to ensure the product inside the package actually weighs or measures as much as is stated on the label. The Department also enforces requirements for petroleum products, including antifreeze, brake fluid, and motor oil; grades of diesel; and octane levels of gasoline. Weighmaster inspections are intended to deter fraudulent transactions at junk dealers and recyclers, and to decrease the sale of stolen property.

The Department's revenue sources include inspection reimbursement for Service Agents, Petroleum Products Compliance and Weighmaster Enforcement through the California Department of Food and Agriculture Division of Measurement Standards, and the annual device registration for commercially used devices such as gasoline dispensers, scales, taxicabs, etc.

Wildlife Services

Wildlife Services works to maintain a biologically sound integrated wildlife damage management program assisting public agencies, businesses, private citizens, schools, property owners, farmers, and ranchers in a cooperative venture between El Dorado/Alpine Counties, the U.S. Department of Agriculture, and the California Department of Fish and Wildlife. Wildlife Services is intended to provide Federal leadership and skill to resolve wildlife interactions that threaten public health and safety, as well as agricultural, property and natural resources.

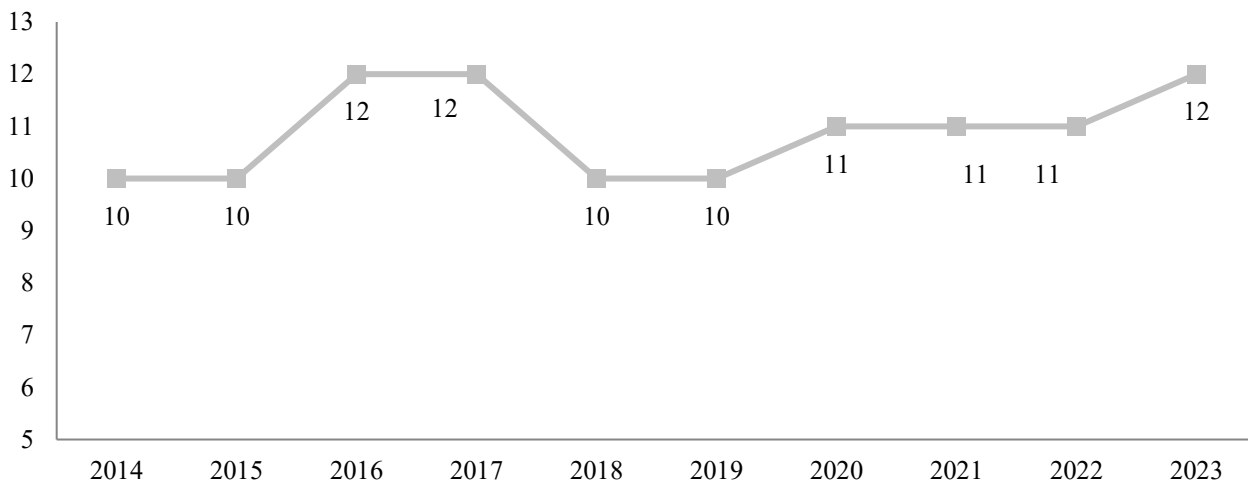
The main focus of the program is to provide technical assistance to prevent wildlife conflicts and to remove only the animals that are causing the problem. Administration and oversight are provided by the Agricultural Commissioner and the USDA Regional Wildlife Services Supervisor. The Department's appropriations include a contract with USDA. Revenues include a portion of unclaimed gas tax received from the California Department of Food and Agriculture. The USDA provides 1.0 FTE through contract to match the County's 1.0 FTE dedicated to this program.

University of California Cooperative Extension Program

University of California Cooperative Extension Office Programs include 4-H Youth Development Staff, Master Gardener Staff, Natural Resources Advisors, Specialty Crop Advisors, and the Forestry Advisor program.

STAFFING TREND

Staffing for the Agriculture Department has fluctuated slightly over the past several years. Depending on need, the Department has one Limited Term position with funding directly associated with Unclaimed Gas Tax Revenue expected based on FY 2020-21 actual expense levels. A Limited Term Agriculture Biology Technician has been recommended to be budgeted again for Fiscal Year 2022-23. In addition, an Agriculture Biologist/Standards Inspector I/II/III has been added to the Recommended Budget. This position is in lieu of funding for extra help staff, as Noxious Weed work has become increasingly needed year-round, and grant funding sources for this work are ongoing. The Department’s staffing level is recommended at 12 FTEs.



RECOMMENDED BUDGET

This Budget is recommended at \$2,085,631, which is an increase of \$169,739, or 8.9% when compared to the Fiscal Year 2021-22 Adopted Budget. The General Fund is providing \$889,528, or 43% of the funding for the Department and is increasing by \$111,936, or 14.4%. This increase is mostly due to increases in Salaries and Benefits as a result of Board-approved and compensation step salary increases.

Sources & Uses of Funds

The Agricultural Commissioner is funded in part with General Fund discretionary revenues.

The Department receives a larger share of its funds from licenses and permits, state and federal revenue to administer programs, and fees charged for services.

The Department’s largest source of revenue outside of the County’s general fund is unclaimed gas tax. Each year, county agriculture departments receive unclaimed gas tax revenue through the California Department of Food and Agriculture (CDFA) and the Department of Pesticide Regulations (DPR) as partial reimbursement for agricultural program costs. The allocation formula is based on the size of the pool of funds available and on each county’s previous year’s cost for agricultural programs. Counties with a higher net county cost receive a larger share of the available funds. The CDFA and DPR distribute these funds in the late third quarter or early fourth quarter of the fiscal year. Due to the timing of these disbursements, it can be difficult to accurately forecast how much the County will actually receive.



Environmental Management

RECOMMENDED BUDGET • FY 2022-23

MISSION

The mission of the Environmental Management Department is to protect, preserve, and enhance public health, safety, and the environment through a balanced program of environmental monitoring and enforcement, innovative leadership, community education, customer service, and emergency response for the citizens of and visitors to the County of El Dorado.

DEPARTMENT BUDGET SUMMARY – GENERAL FUND PROGRAMS

Description	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	1,553,464	1,348,770	1,314,770	(34,000)
Service Charges	607,271	1,218,579	1,386,336	167,757
Miscellaneous Rev	1,218	500	600	100
Other Fin Sources	204,576	332,032	435,066	103,034
Total Revenue	2,366,528	2,899,881	3,136,772	236,891
Salaries & Benefits	2,151,838	2,477,973	2,666,390	188,417
Services & Supplies	131,295	198,622	263,511	64,889
Other Charges	273	300	300	0
Fixed Assets	0	34,000	0	(34,000)
Other Fin Uses	2,311	0	0	0
Intrafund Transfers	171,519	188,986	206,571	17,585
Intrafund Abatement	(90,281)	0	0	0
Total Appropriations	2,366,955	2,899,881	3,136,772	236,891
FUND 1000 GENERAL FUND TOTAL	427	0	0	0

MAJOR BUDGET CHANGES

Revenue

License, Permit, and Franchise Fee Revenue

(\$34,000) Decrease in Food Facility permit revenue based on previous year actuals.

Service Charges

\$167,757 Increase in Administration Interfund Charges to other Environmental Management programs due to overall cost increases in department administration.

Other Financing Sources

\$106,179 Increase in Environmental Health Operating Transfers In due to re-budgeted funding from FY 2021-22 from the Health and Human Services Agency, Communicable Disease Account, from a California Department of Public Health Grant transfer for inspection and public education for

Environmental Management

RECOMMENDED BUDGET • FY 2022-23

livestock events and for Public Safety Power Shutoff (PSPS) events as they relate to staff inspections of food facilities.

\$1,805 Increase in State Health Vehicle License Fees in Lieu of Sales Tax fund

(\$4,950) Decrease in State Health Sales Tax realignment funding.

Appropriations

Salaries and Benefits

\$96,218 Increase in employee salary and benefit costs due to negotiated increases to existing staff salaries.

\$69,000 Increase in extra help employee costs due to the addition of Caldor Fire recovery positions.

\$23,199 Increase in Workers' Compensation charges due to a resumption of premium charges after a rate holiday in Fiscal Year 2021-22.

Services and Supplies

\$14,797 Increase in General Liability insurance charge due to a rate reduction in Fiscal Year 2021-22.

\$44,600 Increase in Computer System costs due to the addition of the Envision Software replacement to be purchased in FY 2022-23, in addition to ongoing licensing needs for current software.

\$5,492 Other smaller changes to Services and Supplies line items.

Fixed Assets

(\$34,000) Decrease in vehicle costs due to the purchase of a new vehicle funded with an Infectious Disease Prevention and Control grant in FY 2021-22.

Intrafund Transfers

\$17,585 Increase in the transfer from Environmental Management to Community Development Finance Administration (CDFA) for Finance and Administration costs (\$17,065) and other smaller changes in intrafund charges (\$520).

Environmental Management

RECOMMENDED BUDGET • FY 2022-23

DEPARTMENT BUDGET SUMMARY – COUNTY SERVICE AREA #3 VECTOR CONTROL SPECIAL REVENUE FUND

Description	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	494,100	439,800	439,800	0
Fines & Penalties	1,560	2,586	2,586	0
Rev Use Money/Prop	15,551	59,600	12,000	(47,600)
IG Rev - State	4,088	4,100	4,100	0
Other Gov Agency	6,869	6,000	6,000	0
Service Charges	344,410	350,750	350,750	0
Fund Balance	0	2,604,315	2,741,239	136,924
Total Revenue	866,578	3,467,151	3,556,475	89,324
Salaries & Benefits	154,374	240,177	297,233	57,056
Services & Supplies	36,069	67,675	65,185	(2,490)
Other Charges	308,017	418,060	406,225	(11,835)
Other Fin Uses	225	0	0	0
Contingency	0	2,741,239	2,787,832	46,593
Total Appropriations	498,686	3,467,151	3,556,475	89,324
FUND 1353 County Service Area #3 TOTAL	(367,892)	0	0	0

MAJOR BUDGET CHANGES

Revenue

Revenue Use of Money and Property

(\$47,600) Decrease in Interest revenue in CSA #3 Vector Control based on FY 2020-21 and 2021-22 Actuals.

Fund Balance

\$136,924 Increase in use of fund balance in CSA #3 Vector Control.

Appropriations

Salaries and Benefits

\$57,056 Increase in permanent employee salary and benefit costs due to natural increases in salaries and the addition of two Vector Control Technician I/II positions, which is offset in part by decreases in extra help salary costs.

Contingency

\$46,593 Increase in Appropriation for Contingency in Vector Control mostly due to increased fund balance not planned to be spent within FY 2022-23.

Environmental Management

RECOMMENDED BUDGET • FY 2022-23

DEPARTMENT BUDGET SUMMARY – ENVIRONMENTAL MANAGEMENT COUNTY SERVICE AREA #10 (SOLID WASTE, LIQUID WASTE, HAZARDOUS WASTE, AND LITTER ABATEMENT)

Description	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	19,240	6,500	17,500	11,000
Fines & Penalties	10,901	13,331	13,131	(200)
Rev Use Money/Prop	42,966	141,800	124,043	(17,757)
IG Rev - State	293,912	135,000	90,000	(45,000)
IG Rev - Federal	129,375	10,000	0	(10,000)
Service Charges	3,744,386	3,712,453	3,729,453	17,000
Miscellaneous Rev	598	2,950	2,950	0
Other Fin Sources	111,871	177,563	2,028,336	1,850,773
Fund Balance	0	4,305,038	3,204,026	(1,101,012)
Total Revenue	4,353,249	8,504,635	9,209,439	704,804
Salaries & Benefits	1,303,603	1,552,257	1,629,466	77,209
Services & Supplies	1,625,968	2,478,249	2,476,213	(2,036)
Other Charges	521,504	930,683	1,253,749	323,066
Fixed Assets	57,337	179,500	2,015,000	1,835,500
Other Fin Uses	22,270	110,600	48,201	(62,399)
Intrafund Transfers	242,266	448,843	433,732	(15,111)
Intrafund Abatement	(242,266)	(448,843)	(433,594)	15,249
Contingency	0	3,177,544	1,754,628	(1,422,916)
Reserves Budgetary	0	75,802	32,044	(43,758)
Total Appropriations	3,530,682	8,504,635	9,209,439	704,804
FUND 1360 County Service Area #10 TOTAL	(822,567)	0	0	0

Revenue

License, Permit, and Franchise Fees

\$11,000 Increase in construction permit revenue in County Service Area (CSA) #10 Solid Waste based on prior year actuals and FY 2021-22 year-to-date actuals.

Use of Money/Property

(\$17,757) Decrease in interest revenue in CSA #10, primarily in the Hazardous Waste account, based on two-year averages.

State Revenue

(\$45,000) Decrease in state revenue in CSA #10, Solid Waste due to the ending of the Waste Tire Amnesty CalRecycle Grant program.

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Federal Revenue

(\$10,000) Decrease in federal revenue in CSA #10, Hazardous Waste due to the completion of the El Dorado County Hazardous Materials Area Plan funded by the Hazardous Materials Emergency Preparedness (HMEP) Grant program.

Service Charges

\$17,000 Increase in CSA #10 Solid Waste revenues due to an increased contribution from the Department of Transportation for the litter abatement program.

Other Financing Sources

\$1,925,000 Increase in Operating Transfers In to Liquid Waste due to American Rescue Plan Act (ARPA) funding for the Headworks Engineering work (\$325,000) and construction of the Headworks (\$1,600,000) at the Union Mine Waste Water Treatment Plant.

(\$62,399) Decrease in Operating Transfers In from the Union Mine Closure Fund following the prior year increase to appropriately fund this account.

(\$11,828) Minor decreases in Operating Transfers In to Solid Waste and Hazardous Waste.

Fund Balance

(\$1,125,210) Decrease in use of fund balance in CSA #10 primarily due to large decreases in Solid Waste (\$343,745), Liquid Waste (\$475,182), Hazardous Waste (\$297,453), and Lake Tahoe Solid Waste (\$8,830).

\$24,198 Increase in use of fund balance in the Union Mine Closure Fund due to the prior year increase to appropriately fund this account.

Appropriations

Salaries and Benefits

\$77,209 Increase in permanent employee Salaries and Benefits costs due to Board-approved compensation adjustments and natural increases in salaries.

Services and Supplies

\$75,000 Increase in Equipment Maintenance in Solid Waste for replacement Lysimeters and to raise the groundwater well.

(\$39,754) Decrease to Special Department Expense in Solid Waste due to a grant awarded for FY 2021-22 from the Beverage Container Recycling City/County Payment Program for grant-related expenses.

(\$79,000) Decrease in Professional and Specialized Services due to changes in Solid Waste programming including the completion of several projects and the cancellation of several programs including

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the Cal Fire Growlersburg Crew and Tire Amnesty program (\$62,000); a decrease to Hazardous Waste due to a reduction in the number of Hazardous waste events (\$97,000); offset by an increase in Liquid Waste primarily due to ARPA-funded projects (\$80,000).

(\$75,000) Decrease in Construction and Engineering Contracts due to the FY 2021-22 installation of a pad for a grit/trash box.

\$4,964 Other minor changes to several Services and Supplies line items.

Other Charges

\$323,066 Increase in Interfund Services between Fund Types, mostly attributable to an increase in Solid Waste (\$271,316), an increase in Liquid Waste (\$30,887), and an increase to Hazardous Waste (\$23,185), and decrease in South Lake Tahoe Solid Waste (\$2,322) due to changes in allocated costs for Environmental Management Administration overhead.

Fixed Assets

\$1,865,000 Increase in Building and Improvements in Liquid Waste due to due to American Rescue Plan Act (ARPA) funding for the Headworks equipment at the Union Mine Waste Water Treatment Plant.

(\$29,500) Decrease in Equipment in Liquid Waste due to the completion of maintenance projects at the Wastewater Treatment Plant in FY 2021-22.

Other Financing Uses

(\$62,399) Decrease in Operating Transfers Out in Solid Waste due primarily to no transfer to Environmental Management Administration account needed in FY 2022-23.

Intrafund Transfers

(\$15,111) Decrease in Intrafund transfers from Solid Waste to Liquid Waste due to overall decreases in the Liquid Waste budget, which reduces the 25% funding amount from Solid Waste.

Intrafund Abatement

\$15,249 Increase in Liquid Waste Intrafund abatement (shown as a negative appropriation) due to overall decreases in the Liquid Waste budget, which reduces the 25% funding amount from Solid Waste.

Contingency

(\$1,422,916) Decrease in Appropriation for Contingency in CSA #10 Solid Waste (\$704,784), Liquid Waste (\$429,435) and Hazardous Waste (\$288,401) and South Lake Tahoe Litter Abatement (\$296).

PROGRAM SUMMARIES

Administration/General Support

The Environmental Management Department Administration/General Support unit provides executive leadership and oversight for the Environmental Management Department (EMD). Effective July 1, 2019, the majority of costs associated with providing Administrative/General Support to the other EMD programs are primarily offset through direct charges to those programs, with the remaining costs spread to the other programs based on predetermined percentages.

South Lake Tahoe Vector Control (CSA #3)

The South Lake Tahoe Vector Control program carries out activities for the control of mosquitoes, plague, Hantavirus, and yellow jackets in the South Lake Tahoe Basin on a seasonal basis. Program revenue is largely derived from ad valorem taxes and from special tax assessments on improved property.

South Lake Tahoe City Snow Removal (CSA #3)

This is a pass-through to the City of South Lake Tahoe. Special tax assessment fees have been levied against properties within the incorporated area of South Lake Tahoe to fund city snow removal services. These assessments are collected by the County and passed on to the City.

Solid Waste (CSA #10)

The Solid Waste program implements the Integrated Waste Management Plan (AB939) and other State mandated solid waste diversion initiatives (AB341, AB1826, SB1383); administers solid waste contracts and franchise agreements; implements and enforces the Construction and Demolition Debris Ordinance (C&D), Bear Proof Garbage Can Requirements Ordinance, and Solid Waste Management Ordinance; operates and maintains the Union Mine Landfill to maintain compliance with permits issued by multiple State agencies, including closed landfill cover and open landfill cells, landfill gas (LFG) extraction system and perimeter probe network, groundwater well network, and surface water sampling; and provides regulatory services at other landfill sites in the County. This program promotes various recycling programs through State grants, including food recovery and diversion from landfilling, beverage container recycling, waste tire enforcement, and waste tire collection and disposal. This program also includes the West Slope Litter Abatement program, which provides for the removal of roadside litter, administration of and response to solid waste complaints, procurement of grants to fund litter abatement activities, and prosecution of litter or illegal dumping violations.

This program further includes collection of a designated special assessment for the Clean Tahoe Program (pass-through) which provides for litter pickup and control in the unincorporated area of the South Lake Tahoe Basin. Revenue generated in this program comes from special assessments on improved parcels (ongoing), funding from the Department of Transportation for roadside litter abatement (West Slope), Material Recovery Facility (West Slope) landfill tipping fees, and charges to other EMD programs for staff time. There are several one-time funding sources identified within the solid waste program that are funded by State grants. Appropriations associated with these grants are also one-time in nature.

Household Hazardous Waste/Incident Response (CSA #10)

The Household Hazardous Waste program administers the countywide household hazardous waste collection and disposal program, including the operation of a household hazardous waste drop-off facility, grant activities that promote education and safe recycling related to used and refined oil, as well as recycling of electronic waste, universal waste, and waste oil and latex-based paints. The program operates the hazardous materials

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incident response team, which includes response to incidents involving hazardous materials and functions as the County's first responder to all emergencies involving the release or threatened release of hazardous materials. The primary source of revenue generated to support this program comes from special assessments on improved parcels (ongoing) within the County. There are one-time funding sources identified within the Household Hazardous Waste program that are funded by State grants. Appropriations associated with these grants are also one-time in nature.

Liquid Waste (CSA #10)

The Liquid Waste program operates the Union Mine Wastewater Treatment Facility. Effective February 2021 this facility is permitted to annually accept and process up to 7.3 million gallons of septic tank waste (septage), portable toilet waste, and leachate generated from the Union Mine Landfill. The facility comprises a two-million-gallon Class II surface impoundment for the collection of leachate, a receiving station for septage and portable toilet waste haulers, two 500,000-gallon aerobic digesters, two two-million-gallon storage tanks for holding processed wastewater, two high-speed centrifuges for the processing of solids, and a multitude of pumps, blowers, and other specialized equipment necessary to receive, process, store, and discharge the liquid wastes received by the facility. Revenue generated to support the Union Mine Wastewater Treatment Plant comes from special assessments on improved parcels (ongoing) and charges for services for disposal of septage at the Union Mine Wastewater Treatment Facility (variable depending on usage). Additionally, 25% of the annual expenses incurred to operate this facility are offset by a transfer from the CSA#10 Solid Waste program.

Environmental Health

The Environmental Health program is responsible for ensuring countywide compliance with applicable state laws, regulations, and County Ordinances concerning many fundamental environmental public health components, such as food facilities, food safety training, public swimming pools/spas, wells, small water systems, and septic systems. This program participates in epidemiological investigation and emerging pathogen response such as foodborne illnesses, norovirus outbreaks and West Nile Virus.

Other components of the program activities relate to the reduction in mosquito breeding sources on the West Slope (seasonal) that may impose a threat of West Nile Virus and other diseases carried by mosquitoes and addressing program-related public complaints. The primary source of revenue generated to support this program comes from fees for services, including, but not limited to, various health permits, land use permits, realignment distribution, and charges to other EMD programs for staff time. Additionally, Environmental Health currently receives temporary grant funding contributions from the Health and Human Services Agency to assist with funding the West Slope Mosquito Control program or other Environmental Health operations.

Hazardous Materials -CUPA

The Hazardous Materials/Certified Unified Program Agency (CUPA) program administers and implements the State-mandated (CUPA) program for commercial facilities that store hazardous materials or generate hazardous waste countywide. Activities include inspections of underground and above-ground fuel storage tanks and businesses that store hazardous materials or generate hazardous waste, California Accidental Release Program (CalARP), and response to hazardous materials release incidents at fixed facilities. The primary source of revenue generated to support this program comes from fees for services, including, but not limited to, facility permits and business plans related to the program components, as well as a transfer of civil penalty funds on an as-needed and infrequent basis.

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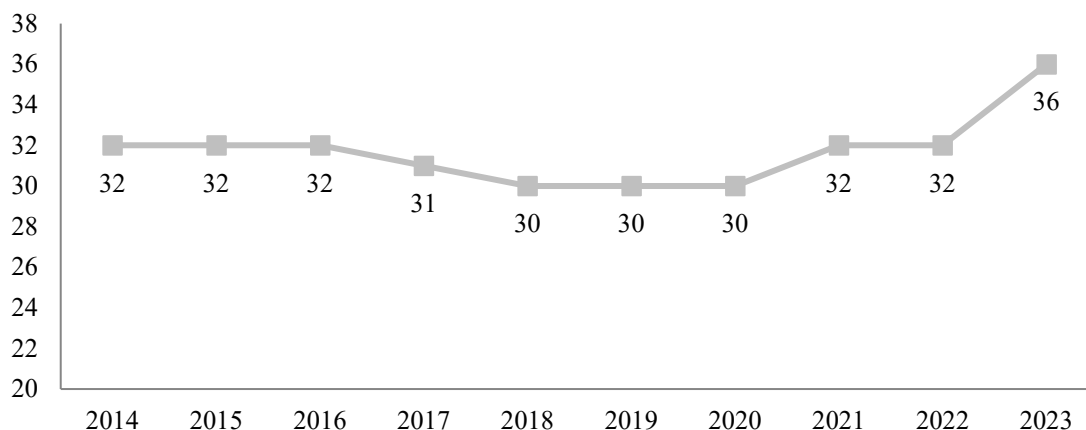
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BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
1000 - GENERAL FUND	\$ 3,136,772	\$ (3,136,772)	\$ -	
3800000 - EM: ADMINISTRATION	\$ 720,431	\$ (1,005,965)	\$ (285,534)	2
3800010 - EM: ENVIRONMENTAL MANAGEMENT	\$ 2,416,341	\$ (2,130,807)	\$ 285,534	17.5
1238 - COUNTYWIDE SR - ENV MGMNT	\$ 220,385	\$ (220,385)	\$ -	
3870702 - EM: COUNTY HAZ WASTE MGMT PLAN	\$ 2,025	\$ (2,025)	\$ -	
3870703 - EM: MEYERS LANDFILL	\$ 25,000	\$ (25,000)	\$ -	
3870704 - EM: PHILLIPS 66 SETTLEMENT	\$ 84,125	\$ (84,125)	\$ -	
3870705 - EM: OIL PAYMENT PROGRAM GRANT	\$ 28,740	\$ (28,740)	\$ -	
3870706 - EM: UPA ENFORCEMENT PENALTIES	\$ 40,550	\$ (40,550)	\$ -	
3870708 - CITY/COUNTY PAYMNT PROGRAM	\$ 39,945	\$ (39,945)	\$ -	
1353 - County Service Area #3	\$ 3,556,475	\$ (3,556,475)	\$ -	
3830300 - EM: VECTOR CONTROL	\$ 3,320,025	\$ (3,320,025)	\$ -	4
3830350 - EM: CITY OF SLT SNOW REMOVAL	\$ 236,450	\$ (236,450)	\$ -	
1360 - County Service Area #10	\$ 9,209,439	\$ (9,209,439)	\$ -	
3810100 - EM: CSA #10 SOLID WASTE	\$ 4,154,488	\$ (4,154,488)	\$ -	9.5
3810110 - EM: CSA #10 SOLID WASTE - SLT	\$ 309,002	\$ (309,002)	\$ -	
3810120 - EM: CSA #10 LIQUID WASTE	\$ 4,029,668	\$ (4,029,668)	\$ -	3
3810130 - EM: CSA #10 HAZARDOUS WASTE	\$ 656,354	\$ (656,354)	\$ -	
3810140 - EM: CSA #10 LITTER - SLT	\$ 27,883	\$ (27,883)	\$ -	
3810145 - EM: CSA #10 LITTER ABATEMENT	\$ -	\$ -	\$ -	
3898980 - EM: UNION MINE CLOSURE/POST CL	\$ 32,044	\$ (32,044)	\$ -	
Total	\$ 16,123,071	\$ (16,123,071)	\$ -	36

STAFFING TREND

Staffing for the Environmental Management Department has fluctuated slightly over the past several years. A total of 7.0 Administration staff were moved from Environmental Management to the Community Development Agency Administration and Finance Division in 2014. In FY 2020-21, a Sustainability Coordinator (1.0 FTE), an additional Waste Management Technician FTE, and Hazardous Material Recycling Specialist FTE were added, and 1.0 FTE Environmental Health Specialist III position was deleted, bringing the total to 32 FTEs. During FY 2020-21, one Development Technician I/II position (1.0 FTE) was added replacing a Development Aide I/II allocation. This left the total FTEs for Environmental Management at 32. During FY 2021-22, two Limited Term Development Aides were added to the allocation to provide Caldor Fire recovery assistance. Additionally, two Vector Control Technician I/II positions were added in lieu of extra help positions. This results in the addition of 4 FTEs for a total of 36 for FY 2022-23.



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RECOMMENDED BUDGET

The budget for Environmental Management is recommended at \$15,902,686, which is an increase of \$1,031,019 (6.9%) when compared to the FY 2021-22 Adopted Budget. The Environmental Management Department programs do not have a Net County Cost, which means that revenues other than discretionary tax dollars are used to operate the programs (e.g. fees, licenses, permits, Federal and State revenues help to operate the programs). The changes in appropriations for this budget have equal changes to revenues.

This total includes the General Fund portion of the Department Budget, which is budgeted at \$3,136,772, a \$236,891 increase (8.2%) compared to the 2021-22 budget. This program continues to be supported by the Department's CSA #10 Solid Waste discretionary fund balance to close the revenue deficit in General Fund programs. Consistent with previous years' budgets, any deficits in these General Fund programs are offset by a transfer of CSA #10 Solid Waste discretionary funds.

County Service Area #3 includes both the Vector Control and Snow Removal programs, and is budgeted at \$3,556,475, an \$89,324 increase (2.6%) from the FY 2021-22 budget.

County Service Area #10 includes the Solid Waste, Liquid Waste, Hazardous Waste, and Litter Abatement Programs, as well as the Union Mine closure program. CSA #10 is budgeted at \$9,209,439, a \$704,804 increase (8.3%) compared with the FY 2021-22 Budget. This increase is due to the allocation of ARPA funding to the Headworks project at Union Mine Waste Water Treatment facility.

The Environmental Management Countywide Special Revenue Fund budget, which includes the Hazardous Waste Management Plan fund, the Meyers Landfill fund, the Phillips 66 Settlement fund, the Certified Unified Program Agency (CUPA) Enforcement Penalties fund, and the funds for the Oil Payment Program and City/County Payment Program, is included in totals for the Budget Summary by Program (above) but details are shown in the Special Revenue Funds portion of this Budget book.

Sources & Uses of Funds

The Environmental Management Department is funded by a combination of taxes, assessments, state funding, grants, realignment distribution, and fees for services. The Environmental Management Department Special Revenue Fund programs do not have a Net County Cost, which means that revenues other than discretionary tax dollars are used to operate the programs. CSA #3 revenue is derived from ad valorem taxes and from special tax assessments on improved property. The Solid Waste, Hazardous Waste, Liquid Waste (Union Mine Wastewater Treatment Facility), and Litter Abatement programs (CSA #10) are funded by State grants, charges for services provided by the Department, fines for violations, designated special assessments (pass-through funds), Material Recovery Facility (West Slope) landfill tipping fees, and charges to other EMD programs for staff time. A small amount of funding is received from other County departments, including Department of Transportation for roadside litter abatement (West Slope) and Health and Human Services Agency for public health-related services.

Fish & Wildlife Commission
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MISSION

The Fish and Wildlife Commission is appointed by the Board of Supervisors for the purpose of advising the Board on matters related to the conservation of fish and wildlife and overseeing the expenditure of the Fish and Wildlife funds received from fines collected by the Courts.

DEPARTMENT BUDGET SUMMARY

Description	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	7,260	5,000	5,000	0
Rev Use Money/Prop	97	0	0	0
Other Fin Sources	0	0	15,000	15,000
Fund Balance	0	12,548	0	(12,548)
Total Revenue	7,357	17,548	20,000	2,452
Services & Supplies	14,683	17,548	20,000	2,452
Total Appropriations	14,683	17,548	20,000	2,452
FUND 1106 FISH & GAME TOTAL	7,326	0	0	0

MAJOR BUDGET CHANGES

Revenues

Other Financing Sources

\$15,000 Increase in Operating Transfers In due to a General Fund contribution in order for the Commission to complete the workplan for FY 2022-23.

Fund Balance

(\$12,548) Decrease in use of fund balance based upon Fish and Wildlife Commission workplan for FY 2022-23.

Appropriations

Services and Supplies

\$2,452 Increase in Special Projects for expenses related to Fish and Wildlife Commission workplan for FY 2022-23.

RECOMMENDED BUDGET

This Budget is recommended at \$20,000, which is \$2,452 (14%) more than the FY 2021-22 Adopted Budget. The General Fund has provided contributions in amounts ranging from \$12,000 to \$20,000 in prior years. In FY 2021-22, no General Fund contribution was provided due to the availability of fund balance. For FY 2022-23, a \$15,000 General Fund contribution is recommended in order for the Commission to complete its workplan.

Fish & Game Commission

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CAO Adjustments

There are no CAO adjustments recommended.

Sources & Uses of Funds

This budget is made up of \$5,000 in fines and penalties revenue and \$15,000 in General Fund contribution. During FY 2022-23, it is anticipated that up to \$20,000 will be spent on special projects and expenses related to the conservation of fish and wildlife.

MISSION

The mission of the Planning and Building Department is to guide land use and development consistent with the General Plan, Building Codes and related regulations by providing accurate, timely and courteous professional and technical services to customers; maintain the County's unique quality of life; protect public safety and the environment; and promote economic vitality for current and future generations.

DEPARTMENT BUDGET SUMMARY BY FUND – GENERAL FUND PROGRAMS

FUND : 1000 GENERAL FUND

Description	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	7,254,847	8,516,300	8,965,500	449,200
IG Rev - State	35,000	342,040	275,000	(67,040)
Service Charges	2,251,242	2,911,041	3,047,428	136,387
Miscellaneous Rev	8,125	66,500	155,500	89,000
Other Fin Sources	329,505	1,196,620	3,093,620	1,897,000
Total Revenue	9,878,719	13,032,501	15,537,048	2,504,547
Salaries & Benefits	9,704,865	11,108,314	12,694,171	1,585,857
Services & Supplies	2,118,935	6,083,643	8,233,072	2,149,429
Other Charges	161,143	177,000	177,000	0
Fixed Assets	0	187,000	18,000	(169,000)
Other Fin Uses	8,763	124,000	0	(124,000)
Intrafund Transfers	2,706,771	3,220,320	7,415,272	4,194,952
Intrafund Abatement	(123,882)	(2,856,699)	(7,066,208)	(4,209,509)
Total Appropriations	14,576,596	18,043,578	21,471,307	3,427,729
FUND 1000 GENERAL FUND TOTAL	4,697,876	5,011,077	5,934,259	923,182

MAJOR BUDGET CHANGES

Revenue

License, Permit, and Franchise Fees

- \$370,000 Increase in construction permit revenue in the Building Division (\$350,000), an approximate 5% increase, based on increased permit activity, and in the Long Range Planning unit (\$20,000) due to increased General Plan Implementation fees.
- (\$20,800) Decrease in Zoning Permit revenue in the Building Division due to budgeting the Zoning Permit fees in the Current Planning Division. The decrease is offset by an increase in Service Charges.
- \$50,000 Increase in Public Utility Franchise Fees revenue in the Tahoe Planning and Stormwater Division due to updated revenue estimates for FY 2022-23.
- \$50,000 Increase in technology fee revenue based on projected increases in permit revenue.

Planning and Building

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State Revenue

(\$67,040) Decrease in state revenue in the Long Range Planning unit due to decreased use of Local Early Action Planning Grant revenue.

Service Charges

(\$75,000) Decrease in planning and engineering fee revenue in the Building Division due to budgeting these fees in the Current Planning unit.

\$185,000 Increase in planning and engineering fee revenue in the Current Planning unit for site review and plan check services, based on prior year actuals and due to budgeting the Zoning Permit fees in the Current Planning Division. The increase is offset in part by a smaller decrease to Zoning Permit revenue in the Building Division.

(\$145,000) Decrease to grading application fee revenue in the Building Division based on new flat fee methodology.

(\$70,000) Decrease to grading permit revenue in the Building Division due to budgeting this revenue in construction permits rather than inspection fees beginning in FY 2022-23.

\$188,500 Increase in Planning Division time and materials developer fees, based on the potential for use of several on-call planning and environmental consultant contracts that may be used for large development projects within the fiscal year.

\$75,000 Increases to Building Division permit-related fees including Tahoe Regional Planning Agency (TRPA) application fee revenue.

\$27,000 Increase to Code Enforcement Division fines (\$25,000) and inspection fees (\$2,000) based on increased enforcement and revenue recovery.

\$8,000 Increase in encroachment inspection fee revenue.

(\$700) Reductions to ecological preserve fee revenue.

(\$56,413) Decrease in interfund charges from Planning and Building Administration to Airports due to a change in budgeting methodology whereby Community Development Finance and Administration charges are budgeted in the Division directly.

Miscellaneous Revenue

\$89,000 Increase in reimbursement revenue from El Dorado Irrigation District (EID) for the Texas Hill Rezone and General Plan Amendment and Environmental services (\$96,000) in the Long Range Planning unit, increase in the Planning Division miscellaneous fees (\$1,000), offset in part by a decrease in the Code Enforcement Division for hearing fees (\$8,000).

Other Financing Sources

\$2,500,000 Increase in Operating Transfers In to the Economic Development Division from the American Rescue Plan Act (ARPA) fund for Broadband project funding.

Planning and Building

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- (\$394,000) Decrease in Operating Transfers In from various special revenue funds for the Long Range Planning unit projects to better reflect prior year actual spending on Professional Service contracts.
- (\$25,000) Decrease in Operating Transfers In to the Building Division for the Certified Access Specialist Program (CAsp) State Disability Fees, Building Permit Deposit draw-down, and TRPA allocation revenue based on anticipated activity for FY 2022-23.
- (\$184,000) Decrease in Operating Transfers In to the Current Planning unit due to reduced developer project permit deposit draw-down revenue based on ongoing projects and anticipated activity for FY 2022-23.

Appropriations

Salaries and Benefits

- \$1,227,018 Increase in Permanent Employees costs and associated benefit costs due to the addition of permanent staff for Caldor Fire recovery efforts, as well as Board-approved compensation increases.
- \$263,497 Increase in temporary employee costs (\$200,377), as well as overtime appropriations (\$63,120) for Caldor Fire recovery efforts.
- \$95,342 Increase in Workers' Compensation premium charge following a rate holiday in FY 2021-22.

Services and Supplies

- \$84,013 Increase in General Liability insurance premium expense, after a rate reduction in FY 2021-22.
- \$16,931 Increase to computer and software maintenance costs due to the addition of TRAKiT system maintenance costs.
- (\$13,500) Decrease in cemetery maintenance costs (\$15,000), offset by an increase in supplies (\$1,500) based on year over year actuals.
- \$29,765 Increase in book purchases, mostly attributable to new Building Code books to be issued in FY 2022-23.
- (\$10,104) Reduction in membership costs based on prior year actuals.
- \$2,029,742 Increase in Professional and Specialized Services due to the addition of American Rescue Plan Act broadband design and engineering work in the Economic Development Division (\$2,500,00), offset by decreases in other divisions and programs in the Department to better reflect past year actuals (\$470,258).
- (\$65,000) Decrease in Current Planning unit legal services fees for reduced developer-funded costs related to Specific Plans.
- \$67,471 Increase in travel and training costs mostly attributable to increases in fuel and vehicle costs.
- \$10,111 Other more minor changes, resulting in an overall increase.

Planning and Building

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Fixed Assets

(\$169,000) Decrease in Long Range Planning unit's land Fixed Asset appropriations due to the Department not currently pursuing the purchase of ecological preserve land (\$175,000), offset by an increase in the Building Division for the purchase of one large format scanner (\$18,000).

Operating Transfers Out

(\$124,000) Decrease in Operating Transfers Out to the Fleet Internal Service Fund for three new vehicles for the Code Enforcement Division purchased in FY 2021-22 (\$120,000), and the upgrade cost for one replacement vehicle for the Building Division (\$4,000).

Intrafund Transfers

\$4,197,171 Increase in General Fund Intrafund Transfers due to a change in budgeting methodology whereby charges are budgeted in Planning and Building Administration, including Community Development Finance and Administration charges, and these charges are allocated to each Division in the Department. These costs are offset by an increase to Intrafund Abatements.

(\$2,219) Other smaller changes to charges including mail, stores, and maintenance support services.

Intrafund Abatement

(\$3,896,567) Decrease in Intrafund Abatements (budgeted as a negative in Appropriations), due to charges from Planning and Building Administration and Community Development Finance and Administration being allocated to each Division in the Department. These costs are offset by an increase to Intrafund Transfers.

(\$312,942) Decrease in Intrafund Abatements (budgeted as a negative in Appropriations) in the Long Range Planning unit due to Transient Occupancy Tax (TOT) funding being allocated for Community Planning and Affordable housing efforts (\$145,000), additional TOT funding for the Economic Development Division (\$157,942), and services performed for the Department of Transportation (County Engineer) by the Tahoe Planning and Stormwater Division (\$10,000).

DEPARTMENT BUDGET SUMMARY BY FUND – HOUSING, COMMUNITY

Description	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	55,528	51,500	36,500	(15,000)
IG Rev - Federal	0	537,500	537,500	0
Service Charges	0	0	75,000	75,000
Miscellaneous Rev	136	150	150	0
Other Fin Sources	415,350	315,000	290,000	(25,000)
Fund Balance	0	790,621	792,725	2,104
Total Revenue	471,015	1,694,771	1,731,875	37,104
Salaries & Benefits	83,288	64,754	70,405	5,651
Services & Supplies	140	806,976	762,797	(44,179)
Other Charges	34,261	33,831	34,313	482
Other Fin Uses	145	0	0	0
Intrafund Transfers	8,549	251,650	211,500	(40,150)
Intrafund Abatement	(8,549)	(251,650)	(211,500)	40,150
Contingency	0	789,210	864,360	75,150
Total Appropriations	117,834	1,694,771	1,731,875	37,104
FUND 1108 HOUSING, COMMUNITY & ECONC DEV TOTAL	(353,181)	0	0	0

MAJOR BUDGET CHANGES

Revenue

Use of Money and Property

(\$15,000) Decrease due to Community Development Block Grant (CDBG) Revolving Loan Interest revenue (\$20,000), partially offset by an increase in Home Revolving Loan interest revenue (\$5,000) based on outstanding loans.

Service Charges

\$75,000 Increase in development fee revenue due to Affordable Housing fees resulting from developer payment terms included in Development Agreements.

Other Financing Sources

(\$25,000) Decrease in principal loan/notes repayment in CDBG Revolving Loan based on outstanding loans and prior year trends.

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Appropriations

Salaries and Benefits

\$5,651 Increase in salaries and associated benefit costs based on Board-approved increases in salaries, offset in part by the retirement of a long-time employee in this unit.

Services and Supplies

(\$44,179) Decrease in special department expense due to anticipated Housing Rehabilitation Loan expenditures (\$43,147) and other smaller changes to services and supplies (\$1,032).

Intrafund Abatement

(\$40,150) Decrease in Intrafund Abatements (shown as a negative appropriation) in the transfer in to Administration from CDBG Revolving Loans (\$45,150) and decrease from Home Revolving Loan (\$5,000).

Contingency

\$75,150 Increase to appropriations for contingency in Affordable Housing fees due to developer payment terms included in Development Agreements (\$75,000) and to CDBG Revolving Loans (\$150).

DEPARTMENT BUDGET SUMMARY BY FUND – AIRPORTS ENTERPRISE FUND

Description	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	262,527	259,752	254,013	(5,739)
IG Rev - State	7,725	0	0	0
IG Rev - Federal	12,356	343,000	257,760	(85,240)
Service Charges	0	0	0	0
Miscellaneous Rev	364,006	476,143	480,143	4,000
Other Fin Sources	152,928	208,406	419,995	211,589
Fund Balance	0	424,695	437,644	12,949
Total Revenue	799,542	1,711,996	1,849,555	137,559
Salaries & Benefits	278,453	374,024	366,379	(7,645)
Services & Supplies	388,032	588,846	930,517	341,671
Other Charges	428,997	460,126	435,470	(24,656)
Fixed Assets	24,219	289,000	59,620	(229,380)
Cap Fixed Assets	(12,267)	(289,000)	(59,620)	229,380
Other Fin Uses	193	0	0	0
Intrafund Transfers	331,895	326,268	329,446	3,178
Intrafund Abatement	(331,895)	(326,268)	(329,446)	(3,178)
Reserves Budgetary	0	289,000	117,189	(171,811)
Total Appropriations	1,107,627	1,711,996	1,849,555	137,559
FUND 5114 AIRPORTS TOTAL	308,085	0	0	0

MAJOR BUDGET CHANGES

Revenue

Federal Revenue

(\$85,240) Increase in Federal Aviation Administration grant funding for the Placerville Airport (\$6,460), offset by a decrease in funding for the Georgetown Airport (\$91,700).

Other Financing Sources

\$211,589 Increase in Operating Transfers In to the Placerville (\$110,088) and Georgetown (\$51,501) Airports accounts, as well as Administration (\$50,000) due to additional General Fund support for airport operations.

Appropriations

Services and Supplies

\$338,600 Increase in Professional and Specialized services due to the Airport Economic Development Plan in Airports Administration (\$50,000), and increases to costs for the On-Airport Obstruction Removal Project (offset by reductions due to the Pavement Maintenance Management Program project in FY 2021-22) and the Beacon Replacement at the Placerville Airport (\$174,400) and Georgetown Airport (\$114,200), costs which are anticipated to be covered by Federal Aviation Administration (FAA) and FAA American Rescue Plan Act (ARPA) grant revenue and Accumulative Capital Outlay Funds.

\$3,071 Other small fluctuations in Services and Supplies costs.

Other Charges

\$6,616 Increase in depreciation at both the Placerville (\$2,646) and Georgetown (\$3,970) Airports.

(\$31,272) Decrease in Other Charges due to a change in methodology for Planning and Building Administration and Community Development Finance and Administration charges.

Fixed Assets

(\$13,000) Decrease to Design Services due to the Obstruction Removal Survey and Pavement Maintenance Management Program projects completed in FY 2021-22, offset by costs for the On-Airport Obstruction Removal projects at both Airports.

(\$230,000) Decrease in Construction costs due to the Beacon Replacement projects at the Placerville Airport (\$85,000) and Georgetown Airport (\$85,000), and the Obstruction Removal at the Georgetown Airport (\$60,000) in FY 2021-22.

\$71,189 Increase to Equipment Fixed Assets for the purchase of a utility tractor (\$27,937) and mower (\$5,683) for use at both Airports, and a generator (\$15,550) and fuel dispensers (\$22,019) at the Placerville Airport.

(\$57,569) Decrease in Capitalized building improvements.

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Fixed Assets Capitalization

\$229,380 Increase due to fixed assets mentioned above.

Budgetary Reserves

(\$171,811) Decrease to Designation of Fund Balance due to an increase in Administration (\$33,620), offset by decreases at both Placerville (\$52,431) and Georgetown (\$153,000) due to capitalization of fixed assets.

PROGRAM SUMMARIES

Department Structure

The Planning and Building Department consists of an Administration unit along with eight Divisions, which include a variety of sub-units, and is currently staffed by 101 full-time employees (FTE) and 22 Extra Help employees. There have been significant changes to the structure of the Department over the last few years, most notably the addition of the Airports, Cemeteries, and Commercial Cannabis Divisions; however, the Department continues to evaluate options and reallocate programs and services to effectively and efficiently meet the needs of the public, enhance its level of service and customer interactions, and fulfill the mission of the Department.

Administration

The Administration unit provides executive leadership and oversight for the Planning and Building Department. The Director's salary cost, along with the salary costs of other executive staff, is allocated to the other Divisions in the Department, so the remaining expenditures are related to the general support costs for Planning and Building operations. The Administrative unit currently consists of 4 FTEs, including the Director of Planning and Building, the Assistant Director of Planning and Building, and two support staff.

Building Division

The Building Division is a regulatory agency mandated by the State of California to enforce laws and regulations to assure healthy, safe, sustainable and accessible buildings and grounds in our community. The Division's philosophy is to be compassionate, efficient and customer-friendly public servants who always strive to reduce the burden on our customers. The Building Division currently consists of 44 FTEs and 15 Extra Help employees spread across four groups, including Field Inspection, Plan Check, Permit Center, and File Room operations. These functions are overseen by the Deputy Director of Building on both the West Slope and in the Tahoe Basin.

The Building Division provides building and grading permit review, issuance, and inspection services for all unincorporated areas of El Dorado County. The Building Division regulates building construction from the initial application through final inspection to ensure fire- and life-safety for code compliance. Permit types include residential and non-residential buildings, grading, repair, alteration and miscellaneous activities.

Additionally, the Building Division provides services for other agencies such as California Title 14 enforcement for each County Fire District, and through a Memorandum of Understanding (MOU) with the Tahoe Regional Planning Agency (TRPA), provides services to include plan review and enforcement of all TRPA regulations and standards.

The Building Division is also responsible for maintaining official permanent records of all permitting activities. The Division provides support and assistance to various agencies and divisions such as the Economic Development Division, Code Enforcement Division, Utility Districts, Community Services Districts, Planning Division, Transportation Department, and Environmental Management Department.

The State requires the Division to establish fees to offset the cost of enforcement activities. These revenues are obtained through permit and administration fees. Additional revenue is obtained from the administration of TRPA's Code of Ordinances. The Division also collects the fees for distribution to associated permitting agencies.

Code Enforcement Division

The purpose of the Code Enforcement Division is to protect the health and safety of County residents by enforcing minimum standards for property maintenance as well as procedures for abatement of public nuisances. Code Enforcement staff perform investigations and enforce violations of the County Code and other related codes and ordinances for all applicable County departments. The Division is also responsible for handling administrative hearings for violations. The Code Enforcement Division currently consists of 9 FTEs, and these functions are overseen by the Assistant Director of Planning and Building.

Investigations are initiated by responding to citizen inquiries and complaints as well as upon the request of other health and safety agencies. Enforcement actions specifically address safety-related or non-permitted items such as illegal businesses, fire hazards, and substandard or dangerous housing.

In the last four years, the Division has taken on additional enforcement efforts as a result of County Ordinances pertaining to signs, oak trees, cannabis cultivation, and Vacation Home Rentals (VHRs). The Division also works with the Sheriff's Office during the cannabis cultivation season to execute cannabis search warrants, which allows for the enforcement of violations of the Building Code that are committed in order to support the cannabis grows, such as unpermitted structures or illegal wiring.

Code Enforcement is also used for the initial investigation and subsequent tracking of complaints that may affect multiple departments. This Division is primarily funded by the General Fund, with some offsetting revenues from enforcement fines, administrative hearings, and other fees.

Economic Development Division

The Economic Development Division is responsible for developing strategies and programs to stimulate business growth and economic expansion in El Dorado County, with the added component of processing priority Economic Development projects within the Department along with Planning Division staff. This Division currently consists of 5.0 FTEs and 1.0 Extra Help employee and these functions are overseen by the Economic and Business Relations Manager.

Economic Development activities include efforts to retain businesses that already exist in the County or that may be interested in expansion, and the attraction of new businesses; developing and implementing technical assistance to enhance local employment and coordinating programs and services with County departments and community organizations; maintaining a dedicated Countywide Economic Development Project Team that provides timely, professional, and accurate business liaison services to businesses looking to expand or locate in the County; and creating an overall business-friendly atmosphere. The Division also provides staff assistance to the Community and Economic Development Advisory Committee (CEDAC).

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The Economic Development Program is funded by Transient Occupancy Tax (TOT) revenues, which are collected and dispersed through the General Fund.

Planning Division

The Planning Division is responsible for developing, implementing and maintaining the General Plan and Zoning Ordinance, the processing of discretionary applications and ministerial permits, performing the planning review of plans associated with building permits, and responding to general land-use inquiries from the public. The Planning Division currently consists of 26.0 FTEs and 4.0 Extra Help employees spread across Current Planning, the Permit Center, Long Range Planning, and Administration and Support Staff, which also provides assistance with the Planning Commission and Zoning Administrator. These functions are overseen by the Deputy Director of Planning, and the Current Planning unit is further separated into two core groups: Discretionary Projects and the Permit Center, as discussed below.

Discretionary Projects

The Discretionary Projects unit focuses on processing non-County-initiated discretionary development applications such as Tentative Subdivision Maps, Conditional Use Permits, and Rezone Applications subject to the provisions of California Environmental Quality Act (CEQA) analysis. Staff provides information to the public regarding the development review process and the status of existing projects. Discretionary development projects are reviewed by staff and may require additional review or approval by the Director, the Zoning Administrator, the Board-appointed Planning Commission, or the Board of Supervisors. The Planning Commission reviews matters related to planning and development such as specific plans, rezoning, conditional use permits, and subdivisions that are more complex and potentially more controversial than those reviewed by the Zoning Administrator. Depending upon provisions in the County Code, the Commission or Zoning Administrator either approves/denies or makes recommendations to the Board regarding proposed land use projects. The primary revenue source for the Discretionary Projects unit is developer-funded application fees.

Permit Center

The Permit Center unit is responsible for processing ministerial planning applications such as Administrative Permits, Temporary Use Permits, and Lot Line Adjustments. The Permit Center issues zoning verification letters and business licenses, and provides Planning review of commercial, residential and agricultural building and grading permits. The unit is also responsible for responding to phone and email inquiries from the public, and providing information to the public on planning- and zoning-related questions at the Planning Permit Center Counter. The primary source of revenue for the Permit Center is permit fees collected. Because a significant amount of staff time in this unit is spent answering planning questions from the public in advance of a formal application, a portion of this unit is offset by General Fund revenue.

The Planning Division also functions as the County liaison for coordination with the Federal Emergency Management Agency (FEMA) for floodplain management and the California Department of Water Resources on floodplain management issues. Floodplain management tasks include providing local and federal floodplain information to the community, and ensuring compliance with the Local Floodplain Management Plan.

Long Range Planning Unit

The Long Range Planning unit (LRP) is responsible for assisting the Board of Supervisors in developing policies, plans, ordinances, and programs that support the goals and objectives of the County's General Plan. Long range planning involves highly complex and diverse land use decisions that require a careful balancing of competing economic, environmental and social interests. LRP consists two core groups: Land Use Planning

and Housing, Community, and Economic Development (HCED), and these functions are also overseen by the Deputy Director of Planning.

Long Range Planning's Mission Statement is to "Serve the needs of El Dorado County's current and future residents, businesses and visitors by providing accurate information, impartial analysis, and forums for stakeholder discussions to support well-informed long range planning decisions; and facilitating implementation of Board-adopted plans, policies, and ordinances."

Land Use Planning

The Land Use Planning unit oversees General Plan implementation and monitoring, General Plan Amendments and Element updates, Zoning Ordinance updates, development of new ordinances, and development of community design standards.

Land Use Planning staff collaborate with Department of Transportation (DOT) staff on growth projections for the Traffic Impact Fee (TIF) Major Updates, implementation of SB 743 (Vehicle Miles Traveled metric for transportation projects subject to CEQA), and interagency coordination with the El Dorado County Transportation Commission (EDCTC) and Sacramento Area Council of Governments (SACOG) on EDCTC's Regional Transportation Plan and SACOG's Metropolitan Transportation Plan/Sustainable Communities Strategy (MTP/SCS).

Housing, Community, and Economic Development

The Housing, Community, and Economic Development (HCED) program's mission is to administer and expand grant-funded programs that provide an overall economic benefit to the County through support for a variety of housing options, especially low- to moderate-income housing. The HCED program is directed by the policy and objectives of the Board of Supervisors and the Housing Element of the County General Plan. HCED is responsible for implementing and managing related housing programs and special projects to meet those objectives in addition to reporting progress to the Board, the State, and other local agencies.

The Community Development Block Grants (CDBG) and HOME Investment Partnerships Program (HOME) grants provide low-interest loans to qualifying low- to moderate-income households in the unincorporated areas of the County for housing repair and for gap-financing to purchase their first home. CDBG Economic Development (CDBG-ED) grants create or preserve jobs in the unincorporated area of the County by providing business loans and technical assistance to business owners and low- to moderate-income entrepreneurs for business expansion or startups. Loan repayments provide for a revolving loan fund for ongoing CDBG, HOME, and CDBG-ED activities.

Significant current projects for FY 2022-23 include a General Plan Safety Element Update, a General Plan Five-Year Review, finalizing the Community Design Standards, conducting major amendments to the Zoning Ordinance for Communication Facilities, Signs, and Oak Resources Conservation, updating the Eco-Preserve Fee, and preparing an Affordable Housing ordinance.

The Long Range Planning unit is primarily funded by General Fund revenue, with a portion of costs offset by state and federal grant funding as well as special revenue funds.

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Tahoe Planning and Stormwater Division

The Tahoe Planning and Stormwater Division is responsible for assisting the Board of Supervisors in developing policies, plans, ordinances and programs that support the goals and objectives of the County's General Plan and the Tahoe Regional Planning Agency's (TRPA) Regional Plan in the Lake Tahoe Basin portion of the County. This Division oversees Tahoe Current and Long Range Planning activities such as processing ministerial and discretionary project applications, and stormwater review for building and grading permits, the Tahoe Housing Policy, the Memorandum of Understanding (MOU) with TRPA, Environmental Improvement Program Policy and Implementation, the implementation and management of the Vacation Home Rental (VHR) Ordinance, and all County stormwater activities. The Tahoe Planning and Stormwater Division currently consists of 7.0 FTEs and 1.0 Extra Help employee, and these functions are overseen by the Deputy Director of Tahoe Planning and Stormwater.

Stormwater staff manage the implementation of the National Pollutant Discharge Elimination System (NPDES) program. The NPDES program consists of two permits: one for the West Slope and the other for the Lake Tahoe Basin.

West Slope Stormwater Management Program

The West Slope Stormwater Management Program primarily focuses on implementing the requirements outlined in the State of California Phase II NPDES Permit. This Permit requires the County to address high-priority water quality issues identified within the urbanized areas of El Dorado County to enhance surface water quality.

Lake Tahoe Stormwater Management Program

The Lake Tahoe Stormwater Management Program primarily focuses on implementing the requirements outlined in the Lake Tahoe Phase I NPDES Permit. This Permit requires the County to reduce fine sediment particle discharges to Lake Tahoe within the framework of the Lake Tahoe Total Maximum Daily Load.

These Stormwater management programs support General Plan Implementation Measure PS-L: Develop and implement a countywide drainage management program.

Primary revenue sources for the Tahoe Planning and Stormwater Division include General Fund, developer reimbursement, VHR permit fees, and Public Utility Franchise Fees (PUFF) equal to 50 percent of NPDES program costs.

Commercial Cannabis Division

The Commercial Cannabis Division is responsible for the oversight of commercial cannabis activities in the County, including the management of the permitting process, monitoring compliance, and coordinating with other County departments and agencies as needed. The Commercial Cannabis Division currently consists of 1.0 FTE, and these functions are overseen by the Assistant Director of Planning and Building. Given that this is a relatively new division, the Department will continue to evaluate the needs of the Division and may request additional staffing in the future.

Permitting activities for Commercial Cannabis include an optional pre-application process that allows applicants to discover the possible variables/issues in their project before starting the application process, which can take a significant amount of time for staff to complete. The application process includes a commercial

cannabis use permit, which is a conditional use permit as part of the land entitlement process. In addition, and in conjunction with the use permit, applicants will go through the commercial cannabis annual operating permit process. This process includes a review of the cannabis activities by several County departments, including Agriculture/Weights and Measures, Chief Administrative Office (CAO), County Counsel, Environmental Management, Planning and Building, and Sheriff's Office. After approval of the Commercial Cannabis Use Permit and Commercial Cannabis Annual Operating Permit, the business will enter the Commercial Cannabis Monitoring Program, which the County operates to ensure that cannabis businesses adhere to the rules in the voter-approved ballot measures. After a full year in the program, a commercial cannabis business must renew their commercial cannabis annual operating permit. At that time, the County will assess the business's performance and review potential changes to the business's operations.

The Commercial Cannabis Division is primarily funded by General Fund revenue at this time, with a portion of costs offset by Commercial Cannabis permit fees. Cannabis Tax revenues are reflected in the General Fund – Other Operations (Department 15) budget.

Airports Division

The Airports Division is responsible for administering both of the County-owned and operated airports, which are located in Placerville and Georgetown, and provides for oversight of capital improvement projects at both airports. These airports play an important role in the safety, efficiency and sustainability of the County's communities, as well as enhance the quality of life and mobility by connecting these communities with business services, emergency response, fire suppression, law enforcement, tourism and travel. The Airports Divisions currently consists of 2.5 FTEs and 1.0 Extra Help employee, and these functions are overseen by the Assistant Director of Planning and Building.

The primary source of funding is provided through the sale of aviation fuel, rental of tie-downs and hangars at the airports, State Aviation funds, and other miscellaneous revenue. The Division also receives a General Fund contribution to support operations at the Placerville and Georgetown Airports, which provides a contribution to the airports to allocate property tax representative of the amount collected at the airports. Additionally, federal and state grants, as well as an Accumulative Capital Outlay/General Fund contribution, are received to fund the capital improvement projects at both airports.

The Airports Division is also partially funded through a Special Aviation pass-through fund. State Aviation revenue and interest income is recognized in this Special Revenue Fund and allocated equally to both the Placerville and Georgetown Airports for operations.

Cemeteries Division

The Cemeteries Division is responsible for administering and maintaining 17 public cemeteries throughout the County, eight of which are actively used for burials. Administrative activities include: coordinating or contracting for landscape maintenance; selling plots, crypts, and niches; making arrangements for burials; and responding to public inquiries. The Division also assists with the work of two advisory committees, one associated with three Georgetown Zone of Benefit cemeteries, and the other associated with countywide cemeteries. The Cemeteries Division currently consists of 2.5 FTEs, and these functions are overseen by the Assistant Director of Planning and Building.

The primary source of funding is the General Fund, with a portion of costs offset by charges for burial services. With the combination of Cemetery Operations and the Placerville Union Cemetery in FY 2018-19, the Special Revenue fund was designated for the operation and maintenance of the Placerville Union Cemetery.

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Funding for the operation and maintenance of the Georgetown Cemetery Zone of Benefit cemeteries is provided through parcel assessments and charges for burial services.

BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
1000 - GENERAL FUND	\$ 21,471,307	\$ (15,537,048)	\$ 5,934,259	98.5
3530300 - CEMETERY	\$ 393,891	\$ (34,000)	\$ 359,891	2.5
3700000 - BP: ADMINISTRATION	\$ 319,960	\$ (264,428)	\$ 55,532	4
3710100 - BP: BUILDING SERVICES	\$ 7,941,533	\$ (8,241,620)	\$ (300,087)	44
3720200 - BP: CURRENT PLANNING SERVICES	\$ 4,724,589	\$ (2,686,500)	\$ 2,038,089	20
3725250 - BP: TAHOE PLANNING & STORMWATE	\$ 1,784,846	\$ (754,000)	\$ 1,030,846	7
3730300 - BP: LONG RANGE PLANNING	\$ 2,185,986	\$ (827,000)	\$ 1,358,986	6
3740000 - BP: ECONOMIC DEVELOPMENT	\$ 2,500,000	\$ (2,500,000)	\$ -	5
3750500 - BP: CODE ENFORCEMENT	\$ 1,411,017	\$ (169,500)	\$ 1,241,517	9
3760100 - BP: COMMERCIAL CANNABIS	\$ 209,485	\$ (60,000)	\$ 149,485	1
1108 - HOUSING, COMMUNITY & ECONC DEV	\$ 1,731,875	\$ (1,731,875)	\$ -	
3735350 - BP: HOUSING, COMM, & ECON DEV	\$ 652,500	\$ (652,500)	\$ -	
3735351 - BP: AFFORDABLE HOUSING	\$ 97,022	\$ (97,022)	\$ -	
3735352 - BP: CDBG REVOLVING LOAN	\$ 443,119	\$ (443,119)	\$ -	
3735353 - BP: HOME REVOLVING LOAN	\$ 535,719	\$ (535,719)	\$ -	
3735354 - BP: HOME CONSTRCT REHAB	\$ 3,515	\$ (3,515)	\$ -	
5114 - AIRPORTS	\$ 1,849,555	\$ (1,849,555)	\$ -	2.5
3540400 - AIRPORTS - ADMINISTRATION	\$ 50,000	\$ (50,000)	\$ -	
3540410 - AIRPORTS - PLACERVILLE	\$ 1,410,423	\$ (1,410,423)	\$ -	
3540420 - AIRPORTS - GEORGETOWN	\$ 389,132	\$ (389,132)	\$ -	
3540430 - CIP - PLACERVILLE	\$ -	\$ -	\$ -	
3540435 - CIP - GEORGETOWN	\$ -	\$ -	\$ -	
Total	\$ 25,052,737	\$ (19,118,478)	\$ 5,934,259	101

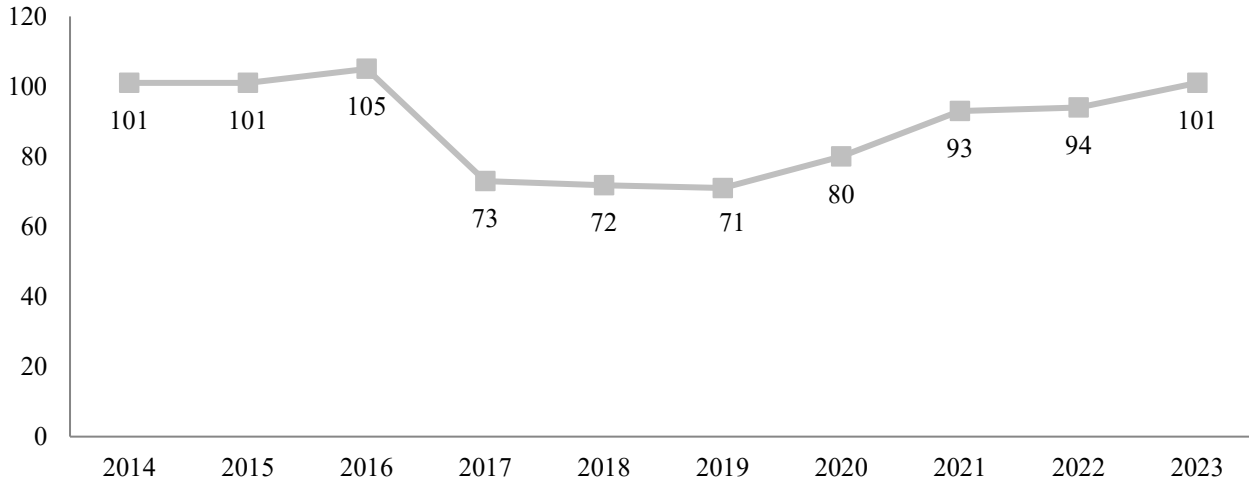
STAFFING TREND

Staffing has fluctuated over the last 10-year period due to changes in organizational structure and the addition of several programs to the Planning and Building Department.

Starting in FY 2013-14, because of the structure of the budget, the Planning and Building Department budget included the allocations for the Community Development Services Administration and Finance Division and the Long Range Planning unit, and it therefore increased to 101 FTEs. The Administration and Finance Division was organized into a separate department in FY 2016-17, resulting in a significant decrease in FTEs to 73. In FY 2017-18 and 2018-19, further changes were made as a result of the transition from the Community Development Agency model to a stand-alone Planning and Building Department.

During FY 2019-20 and 2020-21, several new programs were transferred from other departments or created and added to the Department, including the Economic Development Division, Vacation Home Rental permitting and enforcement program, Airports and Cemeteries Divisions, and the Commercial Cannabis Division (22 FTEs). The FY 2021-22 Recommended Budget included the addition of five FTEs, including two Senior Planner positions, one Senior Development Technician, and two Code Enforcement Officers. An Administrative Technician (1.0 FTE) in Cemeteries and Airports was requested with the Recommended Budget and deferred, but approved with the Adopted Budget for a total of 97 FTEs. During FY 2021-22, an additional Planning Manager FTE was added back to the allocation following the deletion of this position based on COVID-19-related budgeting constraints. Additionally, one Assistant/Associate Planner, one Associate

Engineer, and one Development Technician I/II were added to aid in the ongoing Caldor recovery efforts (3.0 FTEs). There are no additions proposed with the recommended budget. The total allocation for the Department is recommended at 101 FTEs.



RECOMMENDED BUDGET

The overall Planning and Building Department Budget, including all General Fund programs, HCED, and the Airports Enterprise fund, is recommended at \$25,052,737, which is an increase of \$3,427,729 (19%) when compared to the FY 2021-22 Adopted Budget. The Department’s budgeted Net County Cost reflects General Fund support of \$5,934,259, an increase of \$923,182 (18.4%) when compared to the FY 2021-22 Adopted Budget. This figure does not include Transient Occupancy Tax (TOT) funding, which is appropriated in Department 15 - General Revenues and Other Operations and is transferred to the Department. The increase in General Fund dollars is mostly attributable to the \$2,500,000 increase in Economic Development from the American Rescue Plan Act (ARPA) fund for Broadband project funding, as well as an increase in permit revenue. Overall, Department revenues have increased by \$2,679,210 (16.3%) again due to ARPA funding for Economic Development.

General Fund Programs

The majority of the Department Budget is in the General Fund. This includes Planning and Building Administration, the Building Division, Current Planning unit, Long Range Planning unit, Tahoe Planning and Stormwater Division, Economic Development Division, Code Enforcement Division, Cemeteries Division, and the Commercial Cannabis Division. This Budget is recommended at \$21,471,307, which is an increase of \$2,504,547 (19%) when compared to the FY 2021-22 Adopted Budget. Revenues have increased by \$2,504,547 (19.2%) mostly due to the influx of ARPA funding and the anticipated increase in permit activity as noted above.

Special Revenue Funds

Non-General Fund portions of this budget include the Airport Enterprise Fund (Fund 5114), Special Aviation (1105), Housing, Community and Economic Development (HCED) (Fund 1108), Environmental Impact Report (EIR) Development Fees (Fund 1114), Placerville Union Cemetery (Fund 1119), Development Services Countywide Special Revenue Fund (Fund 1237), El Dorado Development Project Fund (Fund 1374), and the

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Rare Plant Preserve Fund (Fund 3095). These funds are each balanced and show as no Net County Cost, but some funds receive a General Fund contribution. Detailed tables for all funds other than the Airport Enterprise Fund (Fund 5114) and the Housing, Community and Economic Development (HCED) (Fund 1108) are located in the Special Revenue Funds portion of this Budget book.

Some Special Revenue Funds are not budgeted to expend any funds in FY 2022-23; the revenue shown is Fund Balance only and the appropriations are Contingency only. These include the Placerville Union Cemetery Special Revenue Fund, Special Aviation, Environmental Impact Report (EIR) Development Fees Fund, and El Dorado Development Project Fund.

Airports Enterprise Fund

The Airports Enterprise Fund budget is recommended at \$1,849,555, which is an increase of \$137,559 (8%) when compared to the FY 2021-22 Adopted Budget. This change is mostly due to decreased contingency budgeted in these programs, as a use of the fund balance is required in order to continue basic airport operations. A transfer in from the General Fund to each airport has occurred historically as a property tax offset. This amount is generally approximately \$30,000 for the Placerville Airport and \$3,500 for the Georgetown Airport. In addition, the Georgetown Airport has received additional funding of approximately \$15,000 each year for operational needs. Beginning in FY 2020-21, an additional General Fund contribution was needed in order to continue the operation of both airports. For FY 2022-23, the budgeted amount of General Fund is \$198,506 for the Placerville Airport and \$150,699 for the Georgetown Airport. The Department plans to develop an Economic Strategy for both airports in order to bring in additional revenues for this program to minimize the amount of General Fund required for operation, maintenance, and capital airport needs. For FY 2022-23, \$50,000 of TOT funding is budgeted for this purpose.

Housing, Community and Economic Development (HCED)

The HCED budget is recommended at \$652,500, which is an increase of \$2,103 (0.3%) when compared to the FY 2021-22 Adopted Budget. This budget varies widely based on changes to grant funding each year for the program.

CAO Adjustments

The Department requested additional appropriations that were deferred in the Recommended Budget, and will be considered in the fall with the Adopted Budget. This includes several supplemental requests for the Airports Division, totaling \$290,000, to be funded by the General Fund. These requests are not included in the Recommended Budget, but may be added should the year end with higher than anticipated General Fund balance. There were also requests to add a Sr. Planner position and a Sr. Development Technician position in the Tahoe office, and to delete an Assistant/Associate Planner, as well as the addition of a Code Enforcement Manager position and the deletion of a Development Technician I/II position. These were additional supplemental requests that were discussed and received after the deadline to submit requests. They will be evaluated by the CAO and Human Resources for appropriateness and may be included in the Adopted budget.

Sources & Uses of Funds

The Planning and Building Department receives the bulk of its revenue through permit fees. The Department is also funded partially by mitigation measure-related funding, including for rare plant mitigation payments, which are collected in Special Revenue Fund 3095, Rare Plant Preserve. The Current Planning unit collects deposits for time and material projects in Special Revenue Fund 1237, Development Services.

The Cemetery and Airports Divisions also rely on a combination of several special revenue funds, state and federal grant funding, user fee revenue and General Fund contributions, both for property tax offsets and to fund capital improvements and operations. Lastly, the division receives some pass-through funds for Special Districts and Zone of Benefit.

Other funding sources include other fees for services, federal and state grant revenues, Public Utility Franchise Fee Revenue, and discretionary General Fund revenue, including Transient Occupancy Tax.



MISSION

The County Surveyor is responsible for providing information to the public on the complex issues of property ownership and for the timely review of all parcel maps, subdivision maps, records of survey, lot line adjustments, certificates of compliance, street names and addresses, Abandonment of Public Easements and Irrevocable Offers of Dedication to facilitate development and serve the public, County departments and outside agencies.

The County Surveyor is also responsible for the Geographic Information System (GIS) including operation, maintenance and enhancements. The system is used to manage a variety of project and permitting databases and to interpret data in conjunction with location to create maps providing responsive service to the public, County departments and outside agencies.

DEPARTMENT BUDGET SUMMARY

Description	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	105,009	94,388	384,118	289,730
Miscellaneous Rev	705	0	0	0
Total Revenue	105,714	94,388	384,118	289,730
Salaries & Benefits	1,563,477	1,730,004	1,818,752	88,748
Services & Supplies	49,559	125,632	125,606	(26)
Other Charges	342	1,500	1,500	0
Other Fin Uses	0	0	42,000	42,000
Intrafund Transfers	32,308	27,366	49,570	22,204
Intrafund Abatement	0	(16,000)	(8,000)	8,000
Total Appropriations	1,645,686	1,868,502	2,029,428	160,926
FUND 1000 GENERAL FUND TOTAL	1,539,972	1,774,114	1,645,310	(128,804)

MAJOR BUDGET CHANGES

Revenues

Service Charges

- \$196,032 Increase to map review fees based on year-over-year actuals and anticipated increases resulting from the Surveyor’s fee study.
- \$98,698 Increase to charges for services based on year-over-year actuals and anticipated increases resulting from the Surveyor’s fee study.
- (\$5,000) Decrease in Interfund Service charges due to decreased services provided to the Department of Transportation planned for FY 2022-23.

Surveyor

RECOMMENDED BUDGET • FY 2022-23

Appropriations

Salaries and Benefits

\$44,385	Increase in salaries due to funding an additional Survey Technician Position (1 FTE), along with natural salary increases and Board-approved compensation adjustments, offset in part by salary cost reductions due to the retirement of a long-time employee.
\$6,000	Increase in Temporary Employees due to the addition of extra help funding for a retired annuitant to provide additional office support.
\$27,671	Increased Retirement and benefit costs due to higher benefit elections for some employees, as well as increases associated with higher salary costs.
\$10,692	Increase in Workers' Compensation premium charge following a rate holiday in FY 2021-22, as provided by the Risk Management Division.

Other Financing Uses

\$42,000	Increase in Operating Transfers Out to the Fleet Enterprise Fund for the purchase of a replacement vehicle for the Department.
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Intra-fund Transfers

(\$10,155)	Increase due to an increase in Central Fiscal administrative charges based on current-year staff time (\$21,778), as well as smaller increases in Mail (\$213) and Stores (\$213) support charges.
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Intra-fund Abatement

\$8,000	Increase in Intrafund Abatement funding from Parks (shown as a negative appropriation) due to a reduction in GIS work needed on grant-funded Rubicon program projects.
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PROGRAM SUMMARIES

Addressing/Road Name Services

The State-mandated functions applicable to the California Business and Professions, Resources, and Government Codes including structure and suite addressing for building permits, and collaboration with emergency services.

Administration

Administration provides oversight, direction and support for the Department, including Services and Supplies and Fixed Asset line items, and is responsible for administrative and business support functions including budgeting, accounting, payroll, personnel, purchasing and contract coordination, computer services and support, and clerical operations.

Geographic Information Services

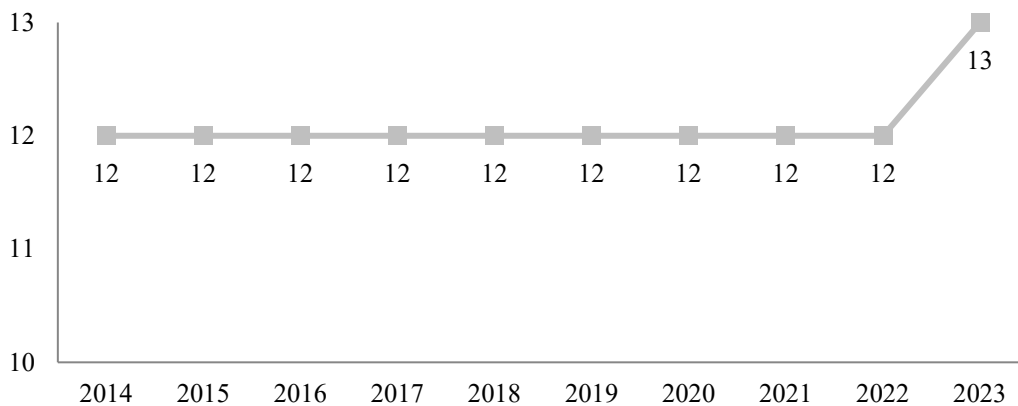
The GIS Program manages hundreds of GIS layers and datasets that support addressing, permitting, property tax, Economic Development, Planning activities, Public Health and Safety, Census and Elections planning, and Transportation operations and planning. The GIS team provides data, mapping, application support and development, data and system integration, and consulting services to County departments, external agencies and the public. The GIS team integrates data from and to various systems (TRAKiT, Megabyte and ESRI) to provide an effective and efficient information resource for all County departments, outside agencies and the public.

Surveyor Services

Licensed Surveyors in the Office perform state mandated functions applicable to the California Business and Professions, Resources, and Government Codes, including Map Checking and Certificate of Compliance issues.

STAFFING TREND

The Surveyor’s Office maintained 12 FTEs for the past 10-year period. With the 2021-22 Adopted Budget, the structure of the Department changed minimally with the addition of 1.0 FTE Associate Land Surveyor position and the deletion of 1.00 FTE GIS Analyst I/II position. For FY 2022-23, it is recommended that 1 FTE Surveyor Technician be added in order to better support succession planning and provide more capacity in Surveying Services. The total recommended allocation for FY 2022-23 is 13 FTEs.



RECOMMENDED BUDGET

The Budget is recommended at \$2,029,428, which is an increase of \$160,926 (8.6%) compared to the FY 2021-22 Adopted Budget. The General Fund provides 81% of the funding for the Department and is decreasing by \$128,804 as a result of the anticipated increase in fee revenue.

The Recommended Budget represents an overall increase of \$289,730 (307%) in revenue due to the anticipated adoption of increased fees resulting from the completion of the Fee Study.

Surveyor

RECOMMENDED BUDGET • FY 2022-23

CAO Adjustments

There were no CAO adjustments.

Sources & Uses of Funds

The budget for the Surveyor is funded in part by fees for services, primarily funded with discretionary General Fund revenue.

MISSION

The mission of the Department of Transportation is to serve our residents by providing a safe, reliable, sustainable and fiscally responsible transportation system that enhances the quality of life for El Dorado County citizens.

DEPARTMENT BUDGET SUMMARY BY FUND – GENERAL FUND

Description	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	975,282	542,500	863,500	321,000
Miscellaneous Rev	1,962	2,000	2,000	0
Other Fin Sources	199,715	501,483	458,000	(43,483)
Total Revenue	1,176,959	1,045,983	1,323,500	277,517
Salaries & Benefits	361,607	470,263	613,907	143,644
Services & Supplies	29,664	189,500	60,000	(129,500)
Other Charges	467,398	429,303	650,189	220,886
Intrafund Transfers	87,689	75,500	122,500	47,000
Total Appropriations	946,358	1,164,566	1,446,596	282,030
FUND 1000 GENERAL FUND TOTAL	(230,601)	118,583	123,096	4,513

MAJOR BUDGET CHANGES

Revenues

Service Charges

\$321,000 Increase in revenues for development project billings based on current-year activity and anticipated revenue in FY 2022-23 for developer deposits and County Engineer time and material charges (\$315,000) with other more minor changes (\$6,000).

Other Financing Sources

(\$43,483) Decrease in Operating Transfers In to the County Engineer program due to a reduction in developer deposits from deposit accounts.

Appropriations

Salaries and Benefits

\$143,644 Increase in Permanent Employee Salaries and Benefits due to an anticipated increase in the use of staff for engineering work, as well as Board-approved compensation increases.

Transportation

RECOMMENDED BUDGET • FY 2022-23

Services and Supplies

(\$129,500) Decrease in overall Professional and Specialized Services (\$125,000) due to the use of Department staff for plan checking and inspection work for development projects, and minimal decreases in Other Governmental Agencies funding (\$4,500).

Other Charges

\$220,886 Increase in Interfund expenses due to increased County Engineer work performed by staff and reimbursed to Road Fund Engineering.

Intrafund Transfers

\$47,000 Increase in Intrafund transfers to County Counsel for charges for developer project work.

DEPARTMENT BUDGET SUMMARY BY FUND – EROSION CONTROL

Description	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(193)	0	0	0
IG Rev - State	2,351,527	1,332,681	837,194	(495,487)
IG Rev - Federal	191,116	4,208,640	4,668,272	459,632
Service Charges	95,428	368,452	447,364	78,912
Miscellaneous Rev	10,285	0	0	0
Other Fin Sources	0	200,000	200,000	0
Fund Balance	0	73,930	0	(73,930)
Total Revenue	2,648,163	6,183,703	6,152,830	(30,873)
Salaries & Benefits	262,573	329,534	411,389	81,855
Services & Supplies	2,017,149	5,476,907	5,067,271	(409,636)
Other Charges	2,050	2,500	2,500	0
Intrafund Transfers	302,180	300,832	671,670	370,838
Contingency	0	73,930	0	(73,930)
Total Appropriations	2,583,952	6,183,703	6,152,830	(30,873)
FUND 1101 EROSION CONTROL TOTAL	(64,211)	0	0	0

MAJOR BUDGET CHANGES

Revenues

State Revenue

(\$182,086) Decrease in revenue from the Water Resources Control Board due in large part to schedule changes for the Glenridge Erosion Control Project and the Delaware Water Quality Project.

(\$378,181) Decrease in California Tahoe Conservancy (CTC) funding due mostly to the completion of portions of the South Tahoe Greenway Shared Use Trail project and the exhaustion of CTC grant funds on the Country Club Heights Erosion Control Project.

\$64,780 Increase in Caltrans State funding due to anticipated grant funding for the South Tahoe Greenway - Upper Truckee River Bridge at Johnson Meadow.

Federal Revenue

(\$91,900) Decrease in Erosion Control U.S. Forest Service Funding due in large part to schedule changes for the Glenridge Erosion Control Project and the Delaware Water Quality Project.

\$323,760 Increase in Congestion Mitigation and Air Quality Improvement (CMAQ) funding for the San Bernardino Class I Bike Trail Project.

(\$717,969) Decrease in Surface Transportation Program funding due to the completion of portions of the San Bernardino Class I Bike Trail Project, Apache Avenue Pedestrian Safety and Connectivity Project, and South Tahoe Greenway - Upper Truckee River Bridge at Johnson Meadow Projects in FY 2021-22.

945,741 Increase in federal funding for the environmental improvements portion of the San Bernardino Class I Bike Trail Project.

Fund Balance

(\$78,930) Decrease in Fund Balance to \$0.

Appropriations

Salaries and Benefits

\$81,855 Increase in Permanent Employee Salaries and Benefits due to the increase in staff time to be spent on Erosion Control work based on Capital Improvement Program (CIP) projects, as well as Board-approved compensation increases.

Services and Supplies

(\$409,636) Increase to Construction and Engineering contracts (\$589,369) offset by a decrease in Professional and Specialized Services (\$999,005), due primarily to the CSA #5 Erosion Control, Meyers Stream Environment Zone, Country Club Heights Erosion Control Project, Apache Avenue Pedestrian Safety and Connectivity, and South Tahoe Greenway Shared Use Trail projects.

Intrafund Transfers

\$370,838 Increase in Intrafund transfers from Erosion Control to the Road Fund due to an increase in the associated overhead attributed to increased Erosion Control work, driven by the work planned for the year in the CIP.

Transportation

RECOMMENDED BUDGET • FY 2022-23

Contingency

\$73,930 Decrease in Appropriation for Contingency due to the anticipated decrease in Fund Balance to \$0.

DEPARTMENT BUDGET SUMMARY BY FUND – ROAD FUND

Description	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	10,002	148,000	45,000	(103,000)
License, Pmt, Fran	1,027,963	680,000	730,000	50,000
Rev Use Money/Prop	(5,978)	(25,599)	(22,024)	3,575
IG Rev - State	11,981,328	11,456,134	21,088,455	9,632,321
IG Rev - Federal	14,284,472	21,785,336	56,137,488	34,352,152
Service Charges	2,977,851	3,942,179	5,548,599	1,606,420
Miscellaneous Rev	3,761,736	806,551	24,500	(782,051)
Other Fin Sources	17,397,559	31,820,565	36,335,119	4,514,554
Fund Balance	0	5,825,079	4,571,870	(1,253,209)
Total Revenue	51,434,932	76,438,245	124,459,007	48,020,762
Salaries & Benefits	16,785,722	17,769,928	19,359,992	1,590,064
Services & Supplies	24,056,092	40,123,827	89,987,054	49,863,227
Other Charges	3,685,218	5,498,012	7,366,276	1,868,264
Fixed Assets	5,672,320	7,054,972	8,417,355	1,362,383
Other Fin Uses	193,051	45,000	0	(45,000)
Residual Equity Xfer	1,822,881	0	0	0
Intrafund Abatement	(302,445)	(300,832)	(671,670)	(370,838)
Contingency	0	6,247,338	0	(6,247,338)
Total Appropriations	51,912,838	76,438,245	124,459,007	48,020,762
FUND 1103 ROAD FUND TOTAL	477,906	0	0	0

MAJOR BUDGET CHANGES

Revenues

Taxes

(\$103,000) Decrease primarily due to an increase in Transportation Development taxes in Capital Improvements, driven by the overall increase in work planned for the year in the CIP.

State Revenue

\$1,059,598 Increase in State Highway taxes based on California State Association of Counties (CSAC) estimates for the County, based on higher gas prices as well as the increase of 2.8 cents per gallon gas tax as part of the implementation of SB 1.

\$1,785,006 Increase in Disaster Relief funding from CalOES due to Caldor Fire recovery work.

Transportation

RECOMMENDED BUDGET • FY 2022-23

\$5,364,000	Increase in Other state funding in Capital Improvements (\$5,114,000) due to projected funding for the El Dorado Trail – Missouri Flat Road Bike/Pedestrian Overcrossing project and changes to the El Dorado Trail – Halcon to Carson Road project funding and in Maintenance (\$250,000) for a CalRecycle Rubberized Pavement grant that diverts waste tires from the California waste stream for use in surface treatments.
(\$532,587)	Decrease in Caltrans State funding to Capital Improvements due to the schedule changes for projects funded in part by the Active Transportation Program in the CIP.
\$2,000,000	Increase to State Transportation Bond Proposition 1B (2006) revenue in Capital Improvements due to the receipt of grant funding for the Diamond Springs Parkway – Phase 1B project.
(\$43,696)	Other more minor changes in Regional Surface Transportation Program (RSTP) Road Fund state revenue.

Federal Revenue

\$29,323,759	Increase in Highway Bridge Program funding due primarily to an increase in funding anticipated for the Mosquito Road Bridge at South Fork American River - Bridge Replacement project, as construction is to begin during FY 2022-23.
(\$921,856)	Decrease in Hazard Elimination funding in Capital Improvements based work completed in FY 2021-22, including various improvements to road safety, intersection safety/pedestrian safety, sight triangle improvement, and Tahoe guardrail upgrades.
(\$1,130,067)	Decrease in Hazard Elimination and Congestion Mitigation and Air Quality Improvement (CMAQ) funding in Capital Improvements (\$1,380,067), offset in part by an increase in CMAQ funding to the Maintenance Equipment Shop (\$250,000) for a Tahoe Regional Planning Agency (TRPA) grant to assist with the purchase of a vactor truck.
(\$1,147,178)	Decrease in Federal Surface Transportation Program Funding in Capital Improvements due to the completion of the Silva Valley Parkway/Harvard Way Intersection Improvements and the Merrychase/Country Club – Sidewalks, Class I/II Bike Path projects.
(\$792,320)	Decrease in Federal Emergency Management Agency Funding (FEMA) due to reimbursement received in FY 2021-22 for the 2017 FEMA Storms projects.
(\$29,381)	Decrease in Federal Highway Administration revenue in Capital Improvements based on the completion of the Green Valley Road – Slip Below Road project.
(\$75,000)	Decrease in Forest Reserve revenue based on prior year actuals.
\$9,124,195	Increase in Other Federal Revenue in Capital Improvements due to Federal Lands Access Program (FLAP) grant funding for the Ice House Road Pavement Rehab – Phase 3 and Coronavirus Response and Relief grant funding for the US 50/El Dorado Hills Boulevard Interchange Improvements Phase 2B and the Clear Creek Road Scour Mitigation projects (\$499,195) in Capital Improvements, and in Maintenance due to a contract with FEMA to perform Caldor Fire hazardous tree removal (\$8,625,000).

Transportation

RECOMMENDED BUDGET • FY 2022-23

Service Charges

- \$1,418,720 Increase in Charges for Services in Capital Improvements due to the work planned for the year, based on the CIP.
- \$220,886 Increase in Interfund revenue from the County Engineer account due to increased staff overhead reimbursed to Road Fund Engineering due to increased work in County Engineer.
- (\$33,186) Other more minor increases and decreases in Service Charges.

Fixed Assets

- \$1,207,000 Increase in Maintenance Building and Improvement costs for the Headington Building floor and window replacements (\$350,000), a replacement generator at Bullion Bend (\$40,000), and the Tahoma Building remodel (\$850,000), offset in small part by decreases in the Equipment Shop (\$8,000).
- (\$451,817) Decrease to Capital Improvement infrastructure acquisitions based on projects planned for the year.
- \$607,200 Increase to Equipment Shop due to new fixed assets for road maintenance, repair, and snow removal.

Other Financing Sources

- \$1,154,977 Increase in Operating Transfers In primarily due to use of Traffic Impact Fee revenue for Capital Improvement Plan projects, including Cameron Park Drive Widening – Phase 1 (Palmer Drive to Toronto Road) and Bucks Bar Road at the N. Fork Consumnes River – Bridge Replacement.
- \$6,362,151 Increase in Maintenance Operating Transfers In due to increases in General Fund contributions for road maintenance (\$4,000,000, including \$1,000,000 in General Fund and \$3,000,000 from the Ray Lawyer Drive courthouse road designation), for the Hazardous Tree Removal grant match (\$718,750), from Transient Occupancy Tax funds for Tahoe bike path snow removal (\$50,000), new snow equipment (\$500,000), and Tribe funds (\$1,465,101).
- (\$3,189,170) Decreases in Operating Transfers In to General Department and Capital Improvements due to changes in the projects planned for the year.
- \$1,391,700 Increase in Operating Transfers In to Maintenance Equipment Shop from Tribe funds for the purchase of several fixed assets (\$1,000,000) and from Transient Occupancy Tax (TOT) funding for snow removal equipment and rentals (\$391,700).
- (\$923,416) Decrease in El Dorado Hills Road Improvement Fund revenue due to a decrease in Developer Reimbursements.
- (\$281,688) Decrease in use of Road District Tax revenue for Road Maintenance (\$298,471), offset in part by a slight increase to SB 1 funding for maintenance and equipment (\$16,783).

Fund Balance

(\$1,253,209) Decrease in Road Fund balance to \$4,571,870.

Appropriations

Salaries and Benefits

\$719,385 Increase in Permanent Employee Salaries and Benefits due to negotiated and natural increases.

\$241,579 Increase in overtime, primarily in Capital Improvements for projects, and based on year-over-year actuals.

\$629,100 Increase in Workers' Compensation charge following a rate holiday in FY 2021-22, as provided by the Risk Management Division.

Services and Supplies

\$313,967 Increase in General Liability Insurance Premium expense.

\$90,500 Increase in Maintenance service contracts for traffic signals.

\$3,613,809 Increase in overall Professional and Specialized Services in Engineering (\$450,000) primarily due to contracts for utility inspections, as well as an increase in Capital Improvements (\$3,223,809) due to work planned for the year, including the Mosquito Road Bridge at South Fork American River – Bridge Replacement and the Mount Murphy Road at South Fork American River – Bridge Replacement projects. This is offset by a decrease in Maintenance (\$60,000), attributable to differences in work planned for the fiscal year.

\$29,770,202 Increase in Construction and Engineering Contracts in Capital Improvements due to the start of construction of the Mosquito Bridge project.

\$15,485,000 Increase in road maintenance and construction costs due in large part to increased surface treatment projects as well as Caldor Fire hazardous tree removal (\$11,500,000).

\$82,000 Increase in vehicle maintenance costs.

\$273,500 Increase in road repair and materials costs.

\$122,050 Increase in fuel and utility costs.

\$74,550 Increase in staff development costs due to a new state law requiring all Class A License Training to be completed at a federally approved training facility. This training was previously conducted within the Department.

\$37,649 Other smaller changes in the Road Fund Services and Supplies budget.

Transportation

RECOMMENDED BUDGET • FY 2022-23

Other Charges

\$1,192,882	Increase in Right of Way expenses in Capital Improvements due to the Right of Way Acquisition phase of Diamond Springs Parkway Phase 1B and other projects.
\$596,054	Increase in Interfund charges Between Fund Types due primarily to an increase in A-87 Cost Allocation Plan charges.
\$50,000	Increase to Interfund charges for County Counsel work on Capital Improvement projects based on prior year actuals and anticipated needs for projects during the year.
\$40,767	Increase to Interfund Salary and Benefit Charges for increased Community Development Administration and Finance service charges, based on prior year actuals.
(\$11,439)	Other more minor budget changes to Other Charges.

Intrafund Abatement

(\$370,838)	Decrease in Erosion Control Intrafund Abatement to Engineering as the Road Fund is to receive a larger reimbursement due to more staff time charged to Erosion Control projects (shows as a negative appropriation).
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DEPARTMENT BUDGET SUMMARY BY FUND – FLEET ENTERPRISE FUND

Description	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	11,185	40,000	12,000	(28,000)
Service Charges	1,808,005	2,117,228	2,247,225	129,997
Miscellaneous Rev	80,805	82,616	88,000	5,384
Other Fin Sources	92,553	1,284,000	367,500	(916,500)
Fund Balance	0	(157,677)	0	157,677
Total Revenue	1,992,548	3,366,167	2,714,725	(651,442)
Salaries & Benefits	345,770	381,077	411,935	30,858
Services & Supplies	542,724	581,906	669,951	88,045
Other Charges	1,093,909	1,276,861	1,265,339	(11,522)
Fixed Assets	684,015	4,091,500	1,690,500	(2,401,000)
Cap Fixed Assets	(684,015)	(4,091,500)	(1,690,500)	2,401,000
Other Fin Uses	423	0	0	0
Contingency	0	1,126,323	367,500	(758,823)
Total Appropriations	1,982,826	3,366,167	2,714,725	(651,442)
FUND 5260 FLEET TOTAL	(9,722)	0	0	0

MAJOR BUDGET CHANGES

Revenues

Use of Money and Property

(\$28,000) Decrease in interest revenue based on prior year actuals.

Service Charges

\$129,997 Increase in revenue from other County departments for countywide fleet services.

Other Financing Sources

(\$916,500) Decrease in Operating Transfers In from various County departments for fewer new vehicles and vehicle upgrades.

Fund Balance

\$157,677 Increase to fund balance following a negative fund balance in FY 2021-22.

Appropriations

Salaries and Benefits

\$30,858 Increase in Permanent Employee Salaries and Benefits due to negotiated and natural increases.

Services and Supplies

\$88,045 Increase due to higher costs for vehicle maintenance, parts and supplies.

Fixed Assets

(\$2,401,000) Decrease to Fleet Vehicle Fixed Assets based on fewer new and replacement vehicles (\$2,311,000) and the completion of the HVAC system and restroom in the Fleet building in FY 2021-22 (\$90,000).

Capitalized Fixed Assets

\$2,401,000 Increase from \$4,001,500 to \$1,690,500 to Capitalized Fixed Assets due to the decrease in Fixed Asset costs (shown as a negative appropriation).

Contingency

(\$758,823) Decrease in Appropriation for Contingency for the Fleet fund.

Transportation

RECOMMENDED BUDGET • FY 2022-23

PROGRAM SUMMARIES

Transportation – General Fund Programs

County Engineer

The County Engineer program provides civil engineering functions associated with subdivision and parcel map development, including tentative map and improvement plan check; construction inspection and contract administration; grading and site improvement plan check and inspection; and miscellaneous responsibilities. Staff supporting the County Engineer function is initially funded in the Road Fund in various cost centers to include the Engineering and the Long Range Planning unit. These labor costs are secondarily billed to the County Engineer function, which accounts for the fact that the Full Time Equivalent (FTE) positions are shown as zero.

The County Engineer unit's revenue sources are from development, flat-rate fees, and time and material charges for work performed by the unit. The General Fund provides the balance of funding for this program.

Transportation – Road Fund

Maintenance

This division is responsible for the maintenance of approximately 1,082 centerline miles of roadway in El Dorado County. The maintenance program includes asphalt patching and paving, roadside brushing and tree trimming, crack sealing, ditch cleaning, roadway sweeping, storm drain and culvert cleaning, bridge maintenance, and the roadside vegetation control (herbicide) program. In addition, Maintenance conducts the snow removal program and the surface treatment (overlay and chip seal) program as funding becomes available. This division is also responsible for Traffic Operations, which provides installation and maintenance of roadway signs, traffic signals, and roadway striping. Additionally, Maintenance operates the equipment maintenance facilities that maintain heavy equipment and County vehicles.

Engineering

The Engineering Divisions were combined in FY 2017-18 to include the Development Division, Right-of-Way and Environmental (DRE) Division, the Office Engineer, and the Materials Lab. Staff in the DRE Division are responsible for discretionary review of projects where development is conditioned to construct improvements to mitigate impacts resulting from the proposed project. The unit is also responsible for acquiring right-of-way and performing environmental reviews for the Capital Improvement Program (CIP). DRE oversees public utility facilities' construction activities within the County road right-of-way on the west slope of the County. Additionally, the DRE division seeks, compiles data for, and applies for State and Federal grants that provide revenue for the various units in the Transportation Department. The Office Engineer and Materials Lab units are responsible for the construction of the department's CIP and the Environmental Improvement Program (EIP). The construction of these projects includes planning, designing, engineering, surveying, and constructing County roads, highways, bridges, interchanges, and storm water quality and environmental restoration projects. Engineering also performs inspections and material testing for roadway construction, including developer-advanced road projects, performs the subdivision inspection function of the County Engineer, and oversees public utility facilities construction activities within the County road right-of-way in South Lake Tahoe. The Office Engineer is responsible for the creation of operating standards to facilitate project delivery and the creation of policy and guidelines for the department's Continuous Quality Improvement Program (CQIP). Certain Appropriations are shown as a negative expense because this division supports the CIP and Erosion Control Programs, which generate overhead recovery. The revenue is realized as an intrafund abatement to the appropriations rather than in a revenue classification.

Administration

The Director's Office manages and has overall responsibility for all Divisions within Transportation. Department-wide administrative costs, such as the allocation of Central Services Administration costs, A-87 cost plan allocation charges, and Department-specific software costs, are included in this Division's appropriations. These costs are allocated and recovered throughout the Department in the administrative component of the Department's labor rates.

General Department Costs

General costs include items such as liability insurance, County Counsel charges, utilities, telephone charges, etc. Where these services are provided to restricted road fund programs, costs are recovered through the billing rates charged to that program. The Road Fund discretionary revenue sources are received in this Division. Major revenue sources are State Highway Taxes (Gas Tax), Senate Bill (SB) 1 Taxes, Road District Taxes, Tribe Funds (Local Discretionary), and Public Utility Franchise Fees.

Capital Roadway Improvements

This program (with the staff provided by Engineering and DRE) provides for the project development and construction of County roadway capital improvements. The CIP focuses on the transportation system within the County, consisting of the roadway network and bicycle and pedestrian facilities. The CIP provides for rehabilitation of existing infrastructure as well as expansion of existing facilities and systems. The appropriations included in the Recommended Budget are consistent with the proposed 2022 CIP.

Transportation – Other Special Revenue Funds

Erosion Control Improvements

The primary objective of the Erosion Control program is to utilize grant funding and local Tahoe Regional Planning Agency (TRPA) mitigation funds to construct the El Dorado County Stormwater quality improvement projects and environmental restoration projects contained within the Lake Tahoe Basin EIP, which is incorporated into the CIP. Resources provided by the Tahoe Engineering Unit are utilized to accomplish this objective. The Lake Tahoe Basin EIP and federal water quality mandates have objectives designed to accelerate achievement of water quality improvement goals established for the Lake Tahoe region. The Erosion Control Program also includes efforts related to the implementation of bicycle facilities identified in the Lake Tahoe EIP to assist in the attainment of air quality thresholds.

Road District Tax

This budget unit is established for the purpose of initially capturing property taxes designated for road purposes as Road District Tax revenues, which are subsequently transferred out of this fund and recorded as funding sources to the Road Fund. Since the enactment of ERAF I (Education Revenue Augmentation Fund I) by the State of California, an annual subsidy from the Road District Tax fund to the Cameron Park Airport District has been provided for road maintenance.

The Road District Tax unit receives all revenue from property taxes and homeowners' tax relief funds.

Transportation

RECOMMENDED BUDGET • FY 2022-23

Fleet – Internal Service Fund

The Fleet Services unit is overseen by the Department’s Maintenance Division. Fleet Services manages the planning, acquisition and replacement of County vehicles, as well as the sale or disposal of surplus vehicles, and manages the fleet pool. This unit also provides auto maintenance and repair services for County vehicles both in and out of the fleet pool. This internal service fund charges costs for services to other County departments.

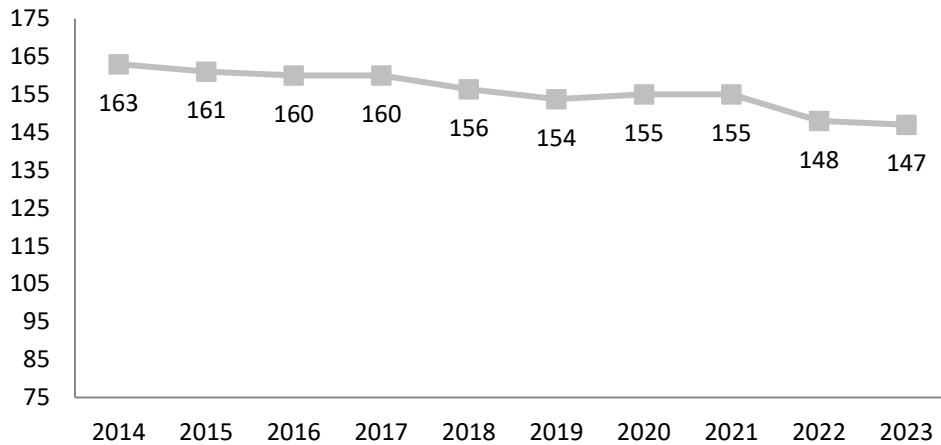
BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
1000 - GENERAL FUND	\$ 1,446,596	\$ (1,323,500)	\$ 123,096	
3620250 - DOT: COUNTY ENGINEER	\$ 1,446,596	\$ (1,323,500)	\$ 123,096	
1101 - EROSION CONTROL	\$ 6,152,830	\$ (6,152,830)	\$ -	
3610150 - DOT: ENVIRONMENTAL IMPROVEMENT	\$ 6,152,830	\$ (6,152,830)	\$ -	
1103 - ROAD FUND	\$ 124,459,007	\$ (124,459,007)	\$ -	
3600000 - DOT: ADMINISTRATION	\$ 4,464,150	\$ (7,500)	\$ 4,456,650	2.0
3600010 - DOT: GENERAL DEPARTMENT	\$ 1,263,322	\$ (23,774,602)	\$ (22,511,280)	
3610100 - DOT: CAPITAL IMPROVEMENTS	\$ 71,061,457	\$ (71,061,456)	\$ 1	
3620200 - DOT: ENGINEERING	\$ 5,576,662	\$ (2,055,985)	\$ 3,520,677	51.0
3630300 - DOT: MAINTENANCE	\$ 35,389,691	\$ (25,548,464)	\$ 9,841,227	74.0
3630350 - DOT: MAINTENANCE - EQUIP SHOP	\$ 6,703,725	\$ (2,011,000)	\$ 4,692,725	
5260 - FLEET	\$ 2,714,725	\$ (2,714,725)	\$ -	20.0
3650500 - DOT: FLEET	\$ 2,714,725	\$ (2,714,725)	\$ -	
3650510 - DOT: FLEET ACCIDENT	\$ -	\$ -	\$ -	
Grand Total	\$ 134,773,158	\$ (134,650,062)	\$ 123,096	147.0

STAFFING TREND

Staffing for the Department of Transportation has fluctuated over the last 10 years due to a number of organizational changes, including the reorganization and transfer of various programs such as airports, facility services, and administrative and finance functions from Transportation to other departments, and Fleet Services, Zones of Benefit, and Traffic functions to Transportation. During FY 2021-22, the Department made several changes to the personnel allocation. On March 9, 2021, the Board approved changes to delete one Deputy Director allocation, three Sr. CADD Technician allocations, one Sr. Development Technician allocation, one Transportation Engineer/Traffic Engineer, and one Planning Manager allocation (deleting 7.0 FTEs), and add one Supervising Civil Engineering and one Administrative Technician (adding 2.0 FTEs). These changes were recommended due to the decline in developer-oriented projects and in order to reduce indirect costs or overhead to compensate for the reduced revenue. With these changes, the total allocation for the Department was reduced to 148 FTEs. In June of 2021, one Limited Term Administrative Technician was added for a total of 149 FTEs.

In March 2022, the Board approved the deletion of one Services Operations Coordinator in the Fleet program, and added one Fleet Services Supervisor. In April 2022, the Board approved the reclassification of two Administrative Analysts to Sr. Administrative Analysts. The Recommended Budget deletes one Limited Term Administrative Technician. A vacant Sr. Planner position is also recommended to be deleted. Additionally, an Assistant in Civil Engineering is underfilling one Transportation Planner allocation, and a Sr. Civil Engineer is underfilling one Sr. Traffic Engineer position. Therefore, changes are recommended to add 1.0 FTE Assistant in Civil Engineering and 1.0 FTE Sr. civil Engineer and delete 1.0 FTE Transportation Planner and 1.0 FTE Sr. Traffic Engineer. The recommended staff allocation for FY 2021-22 is 147 FTEs.



RECOMMENDED BUDGET

The vast majority of funding for Transportation is not within the General Fund. The General Fund portion of the budget reflects only the County Engineer program. The General Fund budget for Transportation is recommended at \$1,446,596, which is an increase of \$282,030 (24.2%) when compared to the FY 2021-22 Adopted Budget. The General Fund provides \$123,096 (8.5%) of the funding for the General Fund portion of the budget and has increased by \$4,513 (4%) when compared to the FY 2021-22 Adopted Budget. The increase in this budget can be attributed to an increase in engineering staff work on non-reimbursable projects.

The remainder of the Department Budget is within Special Revenue Funds, which are restricted or committed to expenditure for specified purposes, and are expended by the Department. Details for these funds are listed in the Special Revenue Fund section of this budget book.

The Road Fund Special Revenue Fund is the largest portion of the Transportation budget and includes department Administration, Capital Improvement, Engineering, and Road Maintenance. The Road Fund budget is recommended at \$124,459,007, which is an increase of \$48,020,762 (62.8%) when compared to the FY 2020-21 Adopted Budget. Revenue for the Road program is recommended at the same amount. The increase is mostly attributable to beginning the construction of the Mosquito Bridge, which accounts for \$20 million in revenue and expenditures for this project alone. Additionally, in recognition of Board priorities, additional General Fund has been allocated for road maintenance in order to allow continued road repair in the face of rising materials and labor costs. Despite the increase in funding, the Department is projecting zero fund balance in the Road Fund for the year due to its plan to spend the additional funding within the year. This trend will likely continue to fund ongoing operations. For the second year, staff is recommending that the Road Fund receive General Fund supplementation through the use of TOT (\$1,800,000). These funds are transferred into the programs, and thus the budget continues to reflect no net county cost for the Road Fund.

Projects and operations budgeted within the Road Fund are generally funded with other sources of revenue. Of the revenue received for the Road program, approximately \$7,740,000 is allocated from discretionary funding sources, including Tribal Funding (\$5,540,714), franchise fees (\$600,000), and SMUD funds (\$134,457) for road maintenance and Capital Improvement projects. Use of Tribe Funds includes \$1,465,101 for an allocation to fund road maintenance, as directed by the Board of Supervisors. In addition, approximately \$6,580,000 in Traffic Impact Fee (TIF) revenues will be used for CIP projects. Other major sources of revenues for this fund come from State (\$8,887,524) and Federal (\$45,865,177) Sources. The additional \$718,750 in grant match funding for hazardous tree removal and \$1,159,309 capital improvement funding from the General Fund bring

Transportation

RECOMMENDED BUDGET • FY 2022-23

the discretionary funds support for roads total to \$9,743,160. An additional \$3,075,613 for capital projects and \$1,000,000 for equipment purchases from Tribe funding bring this amount to \$13,818,773.

The Department also has several other Special Revenue Funds for specific funding purposes. The Erosion Control budget is recommended at \$6,152,830, which is a decrease of \$30,873 (0.5%) when compared to the FY 2020-21 Adopted Budget.

The Fleet Program Internal Service Fund Recommended Budget, recommended at \$2,714,725, represents an overall decrease of \$651,442 (19.4%) when compared to the FY 2021-22 Adopted Budget. There is no General Fund Cost for the Fleet Internal Service Fund. The decrease is due primarily to Fleet's overall expenses increasing due to capital asset purchases (e.g. cars and equipment) in FY 2020-21, and fewer purchases in FY 2022-23.

The Road District Tax Special Revenue Fund and the Roads Countywide Special Revenue Fund, which contain many varied sources of funding for Transportation projects, can be found in the Special Revenue Fund section of this budget book.

Based on Board direction, there were several additions to the Budget that were determined to be needed after submission of the Transportation Budget request. These changes are a result of the discussion with the Board of Supervisors on April 25, 2022, at the Special Budget Meeting, regarding the use of TOT. Recommendations are based on Board Policy (Policy B-16, Section II, No. 13), which states, "Transient Occupancy Tax revenue shall be directed toward the impact of tourism and economic development, with consideration for support of tourism and promotion activities within the County and for continued support for grant fund allocations to support Veteran programs within the County." In acknowledgement that tourism creates increased traffic along locally-maintained roadways throughout all areas of the County, but especially in popular areas such as Coloma-Lotus, the Tahoe Basin, and Apple Hill, the Board approved \$1,500,000 in TOT to be directed toward Road Maintenance. The Board also directed that an additional \$900,000 in funding be directed toward snow removal equipment purchases and rentals, to include one new snow blower and a grader, since tourists in the Tahoe Basin and elsewhere in the County rely on maintained roads. An additional \$500,000 was requested by the Department for sleeping quarters as part of the Tahoma building remodel, but this request was directed by the Board to be deferred until Adopted Budget. An additional \$50,000 was added to the budget for Class I Bike Trail snow removal, as directed the Board of Supervisors.

On February 23, 2021, the Board approved revisions to the Board Policy B-16: Budget Policies, including adding a new goal of designating \$3,000,000 of unappropriated discretionary resources annually for Road Maintenance. At the April 25, 2022, Special Budget meeting, the Board asked that this amount be increased to \$5,000,000. The \$1,900,000 in TOT funding noted above, plus \$1,465,101 allocated from Tribe Funds, an additional \$1,000,000 in General Fund, and \$3,000,000 as a result of closing the General Fund Designation for the new courthouse roadway serve to meet this goal. This amounts to \$7,865,101 in discretionary revenues being directed to additional road maintenance. Due to increased costs for labor and materials, the additional discretionary funding from Tribe Funds, General Fund, and TOT will continue to allow for current operations, with limited additional road maintenance work beyond the status quo.

Sources & Uses of Funds

The Department of Transportation is primarily funded by State and Federal revenues. Other revenues come primarily from Traffic Impact Fees, discretionary tribe funds, and fees for services. The Fleet Management function is an internal service fund and receives the majority of its funding through charges to other County departments that use Fleet services.

There is a General Fund cost related to the County Engineer function, which is funded by general revenues received in the Department 15 – Other County Operations budget unit.



Child Support Services

RECOMMENDED BUDGET • FY 2022-23

MISSION

The State of California’s Child Support Program’s mission is to promote parental responsibility to enhance the well-being of children by providing child support services to establish parentage and collect child support.

El Dorado County Child Support Services’ mission is “Making a difference in the lives of children by providing exceptional child support services to families.” El Dorado County Child Support Services meets the State’s mission by providing County residents the opportunity to receive services in the Shingle Springs and South Lake Tahoe offices.

DEPARTMENT BUDGET SUMMARY

Description	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	11,352	0	0	0
IG Rev - State	1,595,689	1,523,392	1,522,893	(499)
IG Rev - Federal	2,675,458	2,957,174	3,187,921	230,747
Total Revenue	4,282,498	4,480,566	4,710,814	230,248
Salaries & Benefits	3,534,655	3,575,709	3,835,436	259,727
Services & Supplies	487,058	519,576	577,256	57,680
Fixed Assets	7,142	0	0	0
Intrafund Transfers	271,698	395,281	427,491	32,210
Intrafund Abatement	(14,401)	0	0	0
Total Appropriations	4,286,153	4,490,566	4,840,183	349,617
FUND 1000 GENERAL FUND TOTAL	3,654	10,000	129,369	119,369

MAJOR BUDGET CHANGES

Revenue

Revenue: State and Federal Intergovernmental

\$230,248 Increase in Federal funding as a result of the Federal Financial Partnership program that matches 34% General Fund to 66% federal funding.

Appropriations

Salaries and Benefits

(\$91,300) Decrease in Salaries and Benefits due to the deletion of a vacant Child Support Specialist I/II allocation.

\$22,773 Increase in Workers' Compensation charge due to a resumption of premium charges after a rate holiday in Fiscal Year 2021-22.

\$328,254 Increase in Salaries and Benefits costs due to Board-approved compensation increases.

Child Support Services

RECOMMENDED BUDGET • FY 2022-23

Services and Supplies

- \$5,334 Increase in General Liability charge due to a rate reduction in Fiscal Year 2021-22.
- \$36,200 Increase in travel and training costs to return to pre-pandemic levels.
- \$16,146 Increases in Services and Supplies costs primarily due to projected increases in facility and equipment rental costs, utilities, and law books.

Intrafund Transfers

- \$36,231 Increase in the countywide cost allocation plan charges.
- (\$4,021) Decrease in cost applied charges for mail, facilities, and stores services.

PROGRAM SUMMARIES

Administration and Services

The Child Support Program is a federal/state/local mandated partnership aimed at establishing paternity and enforcement of child support and medical support. The Federal Child Support Enforcement Program was established in 1975 nationwide. A restructuring of the child support program in 2000 through State reform legislation allows counties to independently operate under the State Department of Child Support Services. The goals of the program are to promote the well-being of children and self-sufficiency of families by assisting both parents in meeting the financial, medical and emotional needs of their children through the delivery of quality child support establishment, collection and distribution services. Revenues for services are ongoing and are provided by the State at 31.4%, the Federal government at 65.9%, and the County General Fund at 2.7%.

EDP Maintenance and Operations

This refers to the Electronic Data Processing (EDP)/Maintenance and Operations arm of the Division. Funding is provided by the State and Federal governments for specific, identifiable child support automation duties and responsibilities. Funding covers information technology support, network costs, and other automation related expenses. Revenues for this program are provided by the State at 34% and Federal government at 66%. There is no cost to the County General Fund.

BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Administration & Services	4,574,900	4,445,531	129,369	30.00
EDP Maintenance & Operations	265,283	265,283	-	1.00
Total	4,840,183	4,710,814	129,369	31.00

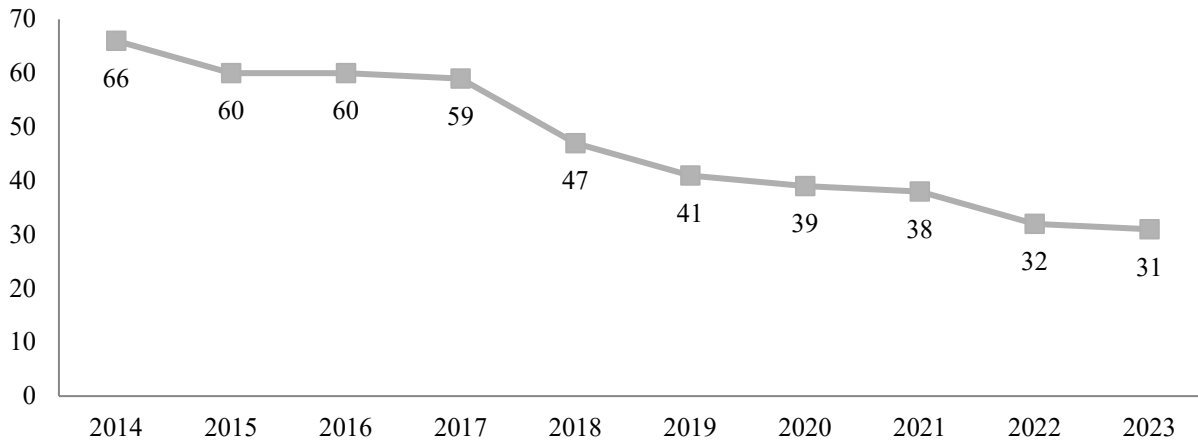
STAFFING TREND

The Recommended Budget includes a decrease of 1.0 FTE from 32.0 to 31.0 due to the deletion of 1.0 vacant FTE Child Support Specialist I/II allocation that was held vacant in Fiscal Year 2021-22 in

Child Support Services

RECOMMENDED BUDGET • FY 2022-23

anticipation of a budget shortfall in FY 2022-23. Child Support Services support positions are located in Shingle Springs (28) and South Lake Tahoe (3).



RECOMMENDED BUDGET

The Recommended Budget for Child Support Services is \$4,840,183, an increase of \$349,617 (7.8%) when compared to the FY 2021-22 Adopted Budget. The General Fund provides 2.7% of the funding for the Department and is increased by \$119,369 (1,194%) when compared to FY 2021-22 Adopted Budget.

The State reduced El Dorado County’s Local Child Support Agency allocation during FY 2020-21. In FY 2021-22 the department was able to delete vacant positions in order to avoid an increase in General Fund support. The budget for FY 2022-23 is recommended with an increase of \$119,369 in General Fund support and \$349,617 in overall appropriations. This will enable the department to leverage federal matching funds to continue to provide the same level of service without reducing filled positions. The increase in costs is related to Board-approved compensation increases, increased fixed cost applied charges, and other increased costs. The department is exploring ways to reduce costs in future years, primarily by relocating to a smaller facility when the current facility lease expires. It is anticipated that the increased General Fund support will last no longer than three years.

CAO Adjustments

No CAO adjustments are recommended.

Sources & Uses of Funds

As stated above, the Child Support Program is a federal/state/local mandated partnership; this means that State and County contributions to the program are matched by federal funding with a ratio of 34% state/county funding and 66% federal funding. In prior years, the Child Support Services budget had only \$10,000 in General Fund support to fund tuition reimbursement and outreach materials. To address a budget shortfall, the budget is recommended with additional General Fund support to leverage federal matching.



Health and Human Services Agency

RECOMMENDED BUDGET • FY 2022-23

MISSION

The Health and Human Services Agency (HHS) is a Department of El Dorado County that partners with the community on health and welfare issues. The Agency mission is, with integrity and respect, to provide effective, efficient, collaborative services that strengthen, empower and protect individuals, families and communities, thereby enhancing their quality of life.

AGENCY PROGRAM SUMMARY

	Appropriations	Revenues	Total General Fund Support	Staffing
Administration	\$ 4,710,269	\$ 4,065,280	\$ 644,989	64.50
Social Services	\$ 67,820,714	\$ 64,615,940	\$ 3,204,774	276.25
Community Services	\$ 29,041,328	\$ 25,487,638	\$ 3,553,690	61.68
Behavioral Health	\$ 56,019,605	\$ 55,863,672	\$ 155,933	113.05
Public Health	\$ 30,702,140	\$ 25,479,121	\$ 5,223,019	67.35
Animal Services	\$ 4,112,171	\$ 1,813,247	\$ 2,298,924	21.00
Public Guardian	\$ 2,214,188	\$ 160,000	\$ 2,054,188	12.00
Veteran Affairs	\$ 818,385	\$ 137,051	\$ 681,334	7.10
Total	\$ 195,438,800	\$ 177,621,949	\$ 17,816,851	622.93

General Fund Budget Request

	FY 2021-22 Adopted Budget	FY 2022-23 Recommended Budget	Increase/ (Decrease)
Administration	\$ 255,997	\$ 644,989	\$ 388,992
Social Services	\$ 2,956,086	\$ 3,204,774	\$ 248,688
Community Services	\$ 3,154,017	\$ 3,553,690	\$ 399,673
Behavioral Health	\$ 16,510	\$ 155,933	\$ 139,423
Public Health	\$ 4,857,343	\$ 5,223,019	\$ 365,676
Animal Services	\$ 2,196,626	\$ 2,298,924	\$ 102,298
Public Guardian	\$ 1,884,872	\$ 2,054,188	\$ 169,316
Veteran Affairs	\$ 588,001	\$ 681,334	\$ 93,333
Total	\$ 15,909,452	\$ 17,816,851	\$ 1,907,399

AGENCYWIDE PENDING ISSUES

Governor's Care Court Proposal

On March 3, 2022, Governor Newsom proposed the addition of Community Assistance, Recovery, and Empowerment (CARE) Courts in California. The CARE Court program would allow a person with a psychiatric condition to be referred to civil court where they would be assigned a public defender and a “supporter” to use the “supported decision making” model to work with the client and Behavioral Health to develop a treatment, stabilizing medication, and housing plan. The CARE Court program could impact Behavioral Health, Public Guardian, and Homeless Services. Currently the plan does not include additional funding for these programs

Health and Human Services Agency

RECOMMENDED BUDGET ● FY 2022-23

and will exacerbate the structural deficits in Realignment funded programs. Staff continue to monitor the Governor's plan and the advocacy the California Association of Counties is conducting with the State.

Realignment Funded Programs

The 1991 Realignment revenues fund the County's share of cost for realigned programs in three different HHSA areas: Public Health, Behavioral Health and Social Services. The 2011 Realignment revenues fund the County's share of cost for realigned programs in two different areas: Behavioral Health and Protective Services. For many years, HHSA has discussed with the Board the challenges of funding these mandated programs with Realignment revenues that are impacted by economic conditions. California State 1991 and 2011 realignment legislation allows for a 10% transfer between the Public Health, Social Services and Behavioral Health realignment funds to allow counties funding flexibility for mandated services and operations. The FY 2022-23 Recommended Budget includes the 10% transfer of Realignment revenue from Public Health and Social Services into Behavioral Health. This transfer adds up to an additional \$1.5 million in revenue into Traditional Behavioral Health Programs. Due to increased statewide sales tax collections, these departments received increased realignment revenue in FY 2021-22. The Recommended Budget projects the following Realignment fund balances at the end of FY 2022-23: Social Services Realignment \$2.5 million, Public Health Realignment \$8.9 million, and Behavioral Health Realignment \$3.9 million.

RECOMMENDED BUDGET

The budget for the Health and Human Services Agency is recommended at \$195,438,800, which is an increase of \$13,857,274 (7.6%) when compared to the FY 2021-22 Adopted Budget. Revenue totals \$177,621,949, and total staffing is 622.93 Full Time Equivalent (FTE) positions. The Recommended Budget includes a 10% transfer of realignment revenue from Public Health and Social Services to Behavioral Health. The FY 2022-23 Recommended Budget includes \$18.4 million in state and federal revenue to be used to prevent and address homelessness in El Dorado County.

The Recommended Budget for HHSA reflects a Net County Cost of \$8.9 million and a General Fund Contribution of \$8.9 million, for a total General Fund support of \$17.8 million. The change to the HHSA General Fund support request is a net increase of \$1.9 million over the FY 2021-22 Adopted Budget. The net increase in General Fund is primarily related to the increased cost to provide senior programs with modifications required by the coronavirus pandemic, that result in less program revenue, the increase to the Jail and Juvenile Hall Medical Services Contract, the County Medical Services Program (CMSP) participation fee of \$233,492 that has not yet been waived, increases in countywide cost allocation plan and workers' compensation charges, and Board-approved compensation increases.

Administration and Financial Services

RECOMMENDED BUDGET • FY 2022-23

MISSION

The El Dorado County Health & Human Services Agency (HHSA), Administration and Financial Services Department (Admin and Finance) provides administrative and fiscal support to the seven programmatic departments of HHSA, which include Behavioral Health, Public Health, Community Services, Social Services, Animal Services, Public Guardian, and Veteran Services. The Department’s mission is to support programs and community stakeholders by providing financial information in an efficient, collaborative, and consistent manner to ensure compliance with government regulation and fiscal accountability.

DEPARTMENT BUDGET SUMMARY

Description	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	3,203,824	3,702,148	4,065,280	363,132
Miscellaneous Rev	4	0	0	0
Total Revenue	3,203,828	3,702,148	4,065,280	363,132
Salaries & Benefits	6,719,348	7,140,365	8,460,490	1,320,125
Services & Supplies	816,631	2,365,358	2,502,816	137,458
Serv/Supply Abate	(315,545)	(1,523,976)	(1,540,352)	(16,376)
Intrafund Transfers	544,965	666,263	740,891	74,628
Intrafund Abatement	(4,406,943)	(4,689,865)	(5,453,576)	(763,711)
Total Appropriations	3,358,456	3,958,145	4,710,269	752,124
FUND 1000 GENERAL FUND TOTAL	154,628	255,997	644,989	388,992

MAJOR BUDGET CHANGES

Revenue

\$363,132 Increase in Indirect Cost Rate reimbursements and Executive Staff cost allocation charges that are based on the current agency organizational structure.

Appropriations

Salaries and Benefits

\$879,132 Increase in Salaries and Benefits due to the move of 1.0 FTE Director of Behavioral Health allocation, 1.0 FTE Deputy Director of HHSA Allocation, and 2.0 FTE Assistant Director of Human Services allocations from HHSA Departments to HHSA Administration and Finance in alignment with the revised Executive Staff Cost Allocation Plan.

(\$42,695) Decrease in Salaries and Benefits due to the move of 1.0 FTE Fiscal Assistant from HHSA Administration and Finance to Veteran Services. The allocation has been assigned 100% to Veteran Services but the budget was appropriated in HHSA Administration and Finance. To ensure the accuracy of the Indirect Cost Rate the budget for the allocation is being moved to Veteran Services.

\$42,497 Increase in Workers' Compensation charge due to a resumption of premium charges after a rate holiday in FY 2021-22.

Health and Human Services Agency

RECOMMENDED BUDGET • FY 2022-23

\$441,191 Increase in Salaries and Benefits costs primarily due to Board-approved compensation increases.

Services and Supplies

\$13,856 Increase in Insurance charges primarily due to a General Liability rate reduction in FY 2021-22.

\$139,961 Increase to Professional and Specialized Services for the Disaster Case Management Contract with Salvation Army to Caldor Fire recovery that is funded by the General Fund Caldor Fire Relief Designation.

(\$16,359) Decrease in Services and Supplies across multiple objects to align with projected costs.

Services and Supplies Abatement

(\$16,376) Increase in Service and Supply Abatements due to increased costs for Services and Supplies that are allocated to other divisions according to the Space Cost Allocation Policy.

Intrafund Transfers

(\$83,826) Decrease in Countywide Cost Allocation Plan charges.

\$158,454 Increase in Intrafund Transfers Out primarily due to the Indirect Cost Rate charges associated with Executive Staff, whose areas of responsibility cross divisions, being moved to the Administration Division for cost allocation to benefitting programs.

Intrafund Abatements

(\$763,711) Increase in Indirect Cost Rate charges and Executive Staff cost reimbursements from programmatic divisions.

PROGRAM SUMMARY

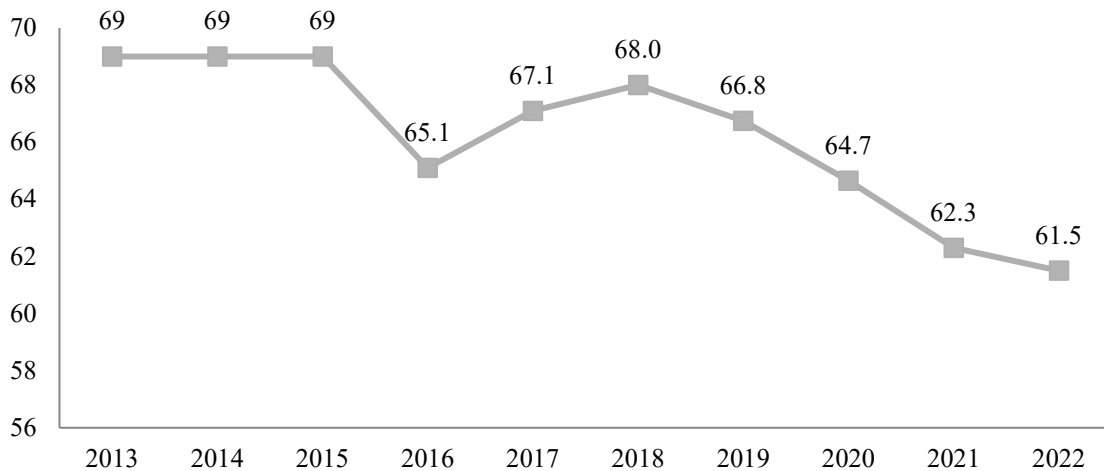
Administration and Finance was created in July 2013 to provide efficiencies in administrative and fiscal support to the various programs in each of the programmatic departments of the Agency. The Department provides a wide range of services to the seven departments, including maintaining and monitoring contracts; providing fiscal and budget support; coordinating facility maintenance, purchasing, billing, payroll, grant reporting; preparing items for submission to the Board of Supervisors; and internal personnel processing. The Department charges programs for use of its services and recovers costs from each of the seven departments of HHSA through an Indirect Cost Rate (ICR).

Administration and Financial Services

RECOMMENDED BUDGET • FY 2022-23

STAFFING TREND

Staffing for Administration and Finance is recommended at 64.5 FTE allocations. The Recommended Budget includes the move of 1.0 FTE Director of Behavioral Health allocation, 1.0 FTE Deputy Director of HHSA Allocation, and 2.0 FTE Assistant Director of Human Services allocations from HHSA Departments to HHSA Administration and Finance in alignment with the revised Executive Staff Cost Allocation Plan. In addition, the budget includes the move of 1.0 FTE Fiscal Assistant from HHSA Administration and Finance to Veteran Services. The allocation has been assigned 100% to Veteran Services but the budget was appropriated in HHSA Administration and Finance. To ensure the accuracy of the Indirect Cost Rate the budget for the allocation is being moved to Veteran Services. It is recommended that the Board approve this shift in allocations as it does not increase HHSA's total FTE allocation.



RECOMMENDED BUDGET

This Budget is recommended at \$4,710,269, which is an increase of \$752,124 (19%) when compared to the FY 2021-22 Adopted Budget.

The General Fund cost for this Department is recommended at \$644,989. Overall, the General Fund cost reflects an increase of \$388,992 when compared to the FY 2021-22 Adopted Budget. This is related to the Disaster Case Management Contract of \$139,961 and an over collection of revenue from other HHSA programs for the Indirect Cost Rate (ICR) in FY 2020-21 based upon lower actuals than budgeted indirect costs. Due to the variance between budget and actuals, ICR collections may exceed or not meet Administration and Finance costs, resulting in an under or over collection. When utilizing an indirect cost rate methodology, it is anticipated that over a two-year period the costs of HHSA Administration will be fully recovered by the programmatic departments.

The ICR methodology was changed in FY 2019-20 to be calculated using budgeted costs that are adjusted by the prior period carryforward amount, over a base of budgeted department program salaries, instead of prior year actual costs. This change resulted in a more stable ICR year over year, which reduced the significant swings in over and under collections and reduced the cyclical financial burden on programs.

Health and Human Services Agency

RECOMMENDED BUDGET • FY 2022-23

CAO Adjustments

Health and Human Services Agency requested the addition of 1.0 FTE Accountant I/II allocation in the Recommend Budget. The increased allocation was deferred in the Recommended Budget, and will be considered in the fall with the Adopted Budget.

The Department requested a Grant Management Software Service that would assist managing grants across HHSA departments. Health and Human Services Agency is working with Information Technologies to determine the appropriate software solution that could possibly be implemented as a countywide solution. This project was deferred in the Recommended Budget to give the department more time to determine the scope and solution, and will be considered in the fall with the Adopted Budget.

Source & Uses of Funds

The Health and Human Services Agency Administration and Financial Services Department was created to provide efficiencies in administrative and fiscal support to all the programs across the agency. The Department allocates these fiscal and administrative costs to programs within the agency based upon direct program salaries. Administration and Finance costs are funded from state, federal, realignment, donations/fees, and General Fund.

Social Services

RECOMMENDED BUDGET • FY 2022-23

MISSION

The County of El Dorado Health and Human Services Agency (HHS), Social Services combines the Protective Services and Self-Sufficiency Divisions. This area of HHS provides a range of programs to assist persons in attaining or maintaining their self-sufficiency, independence, safety and/or well-being. The mission is to respectfully serve all persons in a manner that improves the overall quality of life in El Dorado County.

DEPARTMENT BUDGET SUMMARY

Description	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(196)	0	0	0
IG Rev - State	7,765,001	10,829,738	10,551,398	(278,340)
IG Rev - Federal	24,264,511	25,379,651	26,268,736	889,085
Other Gov Agency	14,777	15,000	15,000	0
Service Charges	3,682	0	0	0
Miscellaneous Rev	391,706	505,050	505,050	0
Other Fin Sources	22,477,627	27,015,077	27,015,077	0
Total Revenue	54,917,108	63,744,516	64,355,261	610,745
Salaries & Benefits	23,245,030	25,332,141	27,958,101	2,625,960
Services & Supplies	2,144,867	3,050,449	3,408,139	357,690
Other Charges	25,801,056	31,062,061	28,003,421	(3,058,640)
Other Fin Uses	0	100,000	100,000	0
Intrafund Transfers	7,441,155	7,155,951	8,090,374	934,423
Total Appropriations	58,632,108	66,700,602	67,560,035	859,433
FUND 1000 GENERAL FUND TOTAL	3,715,000	2,956,086	3,204,774	248,688

MAJOR BUDGET CHANGES

Revenue

State Intergovernmental

(\$278,340) Decrease in State Revenue primarily due to the continued reduction in the number of foster care cases and the discontinuation of the Project Roomkey program by the State.

Federal Intergovernmental

\$900,000 Increase in Federal Adoption funding due to an increase in the number of former foster care children who have found permanency through adoption and payment increases.

(\$196,061) Decrease in federal foster care revenue due to reduced federal reimbursements for Foster Care Cash Assistance. Federal foster income limits have not changed in many years, so as household incomes rise, such as with the minimum wage rises, fewer foster care cases are eligible for federal reimbursement, which increases the burden on Realignment funding.

Health and Human Services Agency

RECOMMENDED BUDGET • FY 2022-23

\$112,244	Increase due to a projected increase in federal CalFresh program administration funding.
\$72,902	Increase in the federal Medicaid program, operating in California counties as the Medi-Cal program, for administration funding due to the annual allocation cost-of-living adjustment.

Appropriations

Salaries and Benefits

\$283,801	Increase in Workers' Compensation charges due to a resumption of premium charges after a rate holiday in FY 2021-22.
\$315,312	Increase in the CalPERS unfunded accrued liability charge.
\$302,610	Increase in Salaries and Benefits due to Board-approved allocation changes during FY 2021-22: the addition of 2.0 FTE Social Worker I/II (\$201,740) and 1.0 FTE Social Worker I/II Limited Term (\$100,870).
\$182,613	Increase in Salaries and Benefits due to the addition of 0.4 FTE Eligibility Specialist II allocation (\$51,342), 1.0 FTE Employment and Training Worker I/II with the deletion of 0.5 FTE Employment and Training Worker III (\$45,856), 1.0 FTE Social Services Aide, and 1.0 FTE Sr. Office Assistant (\$85,415). Only approximately \$42,708 of the increased costs are Realignment funded.
(\$490,220)	Decrease in Salaries and Benefits costs due to the move of 2.0 FTE Assistant Director of Human Services allocations from Social Services to the HHSA Administration and Finance Department in alignment with the revised Executive Staff Cost Allocation Plan.
\$2,031,844	Increase in Salaries and Benefits costs primarily due to Board-approved compensation increases.

Service and Supplies

\$93,482	Increase in insurance charges primarily due to a General Liability rate reduction in FY 2021-22.
\$257,518	Increase in Professional and Specialized Services due to a contract for the Family Urgent Response System program.
(\$100,000)	Decrease in staff development to align with historical trends.
\$106,690	Increase in projected costs primarily due to Online Subscriptions (\$60,000), rental equipment and security system (\$43,918), and minor adjustments across multiple items (\$2,772).

Other Charges

(\$560,000)	Decrease to align budget with current and projected trends.
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Social Services

RECOMMENDED BUDGET • FY 2022-23

- (\$555,504) Decrease in housing assistance primarily due to the end of State Project Roomkey program.
- (\$1,286,000) Decrease in foster care assistance costs (\$2,186,000) partially offset by an increase in adoptions assistance (\$900,000) due to a rise in adoptions cases.
- (\$754,000) Decrease in CalWORKs cash assistance to align budget with current and projected trends.
- \$96,864 Increase across multiple items to align budget with current and projected trends.

Intrafund Transfers

- \$420,798 Increase to Countywide Cost Allocation Plan charges.
- \$513,773 Increase in Indirect Cost Rate charges by the HHSA Administration and Finance Department.
- (\$148) Decrease in Intrafund Transfers primarily due to decreases to Facilities and Stores charges.

DEPARTMENT BUDGET SUMMARY

Description	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	131	306	306	0
IG Rev - Federal	175,780	250,000	250,000	0
Fund Balance	0	17,327	10,373	(6,954)
Total Revenue	175,911	267,633	260,679	(6,954)
Salaries & Benefits	9,217	12,928	8,655	(4,273)
Other Charges	178,016	254,705	252,024	(2,681)
Total Appropriations	187,232	267,633	260,679	(6,954)
FUND 1113 WRAPAROUND SB163 TOTAL	11,322	0	0	0

MAJOR BUDGET CHANGES

Revenue

Fund Balance

- (\$6,954) Decrease in Fund Balance for SB 163 Wraparound Services, budgeted to use all remaining balance in FY 2022-23.

Appropriations

Salaries and Benefits

- (\$4,273) Decrease in Temporary Employees to align budget with current spending levels.

Health and Human Services Agency

RECOMMENDED BUDGET • FY 2022-23

Interfund Transfers

(\$2,681) Decrease in Interfund Transfers Out for the Indirect Cost Rate associated with staffing costs.

PROGRAM SUMMARIES

Social Services Administration and Public/Client Assistance

Social Services Administration and Public Assistance Programs are designed to protect and meet the basic needs of El Dorado County's most vulnerable population groups. These are Federal and/or State-mandated programs which require that the County provide assistance to eligible applicants regardless of the availability of local resources. If the County does not comply with applicable regulations, it can result in Federal and/or State fiscal sanctions and/or a loss of funding. Public Assistance Programs include the California Work Opportunity and Responsibility to Kids (CalWORKs), Cal-Fresh, Medi-Cal, Adoption Assistance, Foster Care Assistance, Housing Disability and Advocacy Program (HDAP) and General Assistance.

Protective services programs provided through Social Services Administration include Child Welfare Services (CWS), Adult Protective Services (APS) and In-Home Supportive Services (IHSS). The Protective Services were fully realigned by the state in 2011, eliminating a state share of cost. These programs provide a voice for children and adults in abusive situations. The CWS program provides supportive services to families for reunification, locating and providing foster care or adoption placement and the legal responsibilities dictated by the courts.

Social Services programs, both administrative and assistance, operate mostly on a cost sharing basis where the County is required to expend a percentage of the non-federal share of costs for the provision of services. This percentage varies by program, and the County share is generally paid for with Realignment funding sources. The CalWORKs administrative program operates under a Maintenance of Effort (MOE) basis, where the County is required to contribute a minimum amount of funding toward the administration of the program after which the County is reimbursed with Federal and/or State funding up to a capped allocated amount.

CalWORKS

CalWORKs provides cash aid and supportive services to eligible families that have a child(ren) in the home. The program focuses on family stabilization, well-being, employment, job training and education.

The CalWORKs Housing Support Program (HSP) is intended to promote housing stability for families experiencing homelessness in the CalWORKs program. HSP assists families obtain permanent housing and offers financial assistance and housing-related wraparound services, including, but not limited to: rental assistance, housing navigation, case management, employment and training, security deposits, utility payments, moving costs, hotel and motel expenses, legal services and credit repair.

Housing and Disability Advocacy Program

The Housing and Disability Advocacy Program (HDAP) assists disabled individuals who are homeless, or at risk of homelessness, apply for state and federal disability benefit programs, while also providing intensive advocacy and housing supports. The Housing and Disability Advocacy Program offers outreach, case management, benefits advocacy, and housing supports to program participants.

CalFresh

CalFresh is for low-income households to add to their budget to put healthy and nutritious food on the table. CalFresh is the largest food program in California and provides an essential hunger safety net.

Medi-Cal

Medi-Cal is California's Medicaid program. This is a health coverage program that provides needed health care services for low-income individuals, including families with children, seniors, persons with disabilities, foster care, pregnant women, and low income people with specific diseases such as tuberculosis, breast cancer or HIV/AIDS.

Foster Care Assistance and Adoption Assistance

The Foster Care and Adoption Assistance Programs (AAP) are entitlement programs to provide financial and medical coverage to care for youth in the Child Welfare system in effort to protect them from abuse or neglect and when appropriate, support children being adopted into permanency.

General Assistance

The General Assistance (GA) Program is designed to provide relief and support to indigent adults who are not supported by their own means, other public funds, or assistance programs. Each county's program is established and funded (100 percent) by its own Board of Supervisors.

In-Home Supportive Services Program

The In-Home Supportive Services (IHSS) program provides personal care and domestic services to Medi-Cal eligible individuals to help them remain safely in their own homes and communities. Recipients are eligible to receive assistance with tasks such as bathing, dressing, housework, and meal preparation. The recipients are typically responsible for hiring and supervising a paid IHSS provider. Social Workers employed by the County conduct in-home IHSS assessments of an individual's needs in order to determine the amount and type of service hours to be provided, based on state guidelines. Funding for this mandated service continues to be a budgetary concern for counties because the County's share of provider service costs is paid to the State through a Maintenance of Effort (MOE) and is subject to change, including an annual 4% inflation factor. The MOE is funded by 1991 Realignment, which can be a volatile revenue source that is dependent on a healthy economy. The administration of the IHSS program is funded with a capped State General Fund allocation, and costs that exceed the allocation are funded with Realignment.

SB 163 Wraparound Program

The SB 163 Wraparound Program is designed to improve youth outcomes. Until June 30, 2009, County participation was funded by filling six slots for high-risk youth, with savings available for reinvestment to provide additional services to at-risk youth in the community. As of FY 2010-11, services provided in the community were funded entirely from use of the fund balance and interest earnings related to this program from prior years. Use of the remaining fund balance in FY 2022-23 is budgeted to pay for specialized staff to continue working with high-risk youth and their families. Once the fund balance has been exhausted this position will likely be eliminated, but services will continue through Child Welfare Services.

Health and Human Services Agency

RECOMMENDED BUDGET • FY 2022-23

CalOES Victim Services Grant

El Dorado County administers a Victim Services Grant from the California Office of Emergency Services (CalOES). This grant provides enhanced funding to Court-Appointed Special Advocates (CASA) of El Dorado County for increased services and support to victimized youth in foster care. The grant was originally awarded in FY 2017-18 for a period of two years, but has been extended on a yearly basis.

Adult Protective Services administers a grant from CalOES for Elder Abuse. The grant, originally awarded in FY 2017-18 for a period of two years, continues to be extended on a yearly basis. Collaboration between the District Attorney’s Office and the Social Services Department provides enhanced services and support to elderly victims of crime.

BUDGET SUMMARY BY PROGRAM

Social Services Total	Appropriations	Revenues	Net County Cost	Staffing
SB 163 Wraparound	\$ 10,679	\$ 10,679	\$ -	0.00
CalOES Elder Abuse Grant	\$ 206,069	\$ 206,069	\$ -	1.00
CalOES Victim Services Grant	\$ 250,000	\$ 250,000	\$ -	0.00
SS Admin & Public Assistance	\$ 67,353,966	\$ 64,149,192	\$ 3,204,774	275.25
Social Services	\$ 67,820,714	\$ 64,615,940	\$ 3,204,774	276.25

PENDING ISSUES

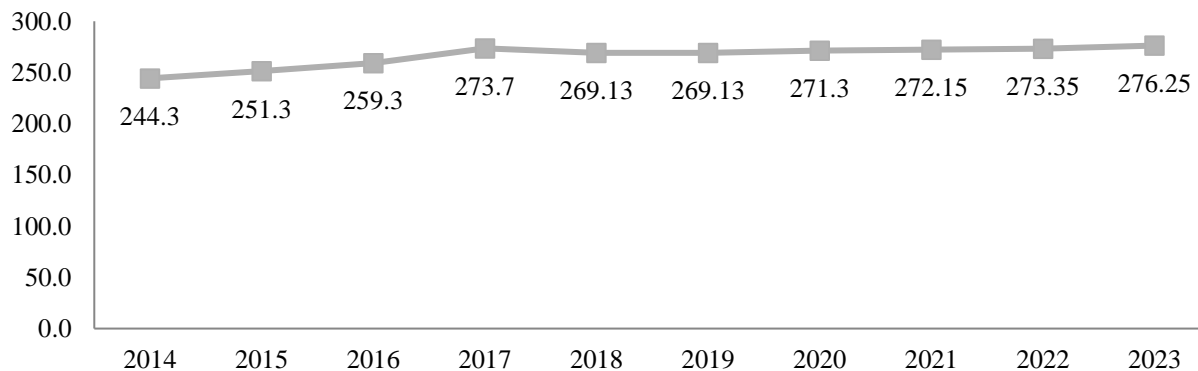
The Social Services programs are subject to change by federal and state legislation. The following items concern the potential impact to the County due to increasing costs and volatile funding resources:

- Use of the 10% Realignment Transfer Authority from Social Services to Behavioral Health:** The 10% Realignment Transfer Authority was approved for use in FY 2020-21 and FY 2021-22 from Social Services to Behavioral Health, and a transfer of \$1.3 million is budgeted again in FY 2022-23. If during the year the transfer is not ultimately needed, the funds will remain in the Social Services Realignment fund balance.
- In-Home Support Services (IHSS):** There is an annual statutory 4% increase to the IHSS Maintenance of Effort (MOE) of approximately \$140,000, regardless of Realignment Growth collections. In addition to the MOE costs, annual state program administration funding is capped. As costs out of the HHSA’s control rise, 1991 Realignment funding will be required to fill the gap. Realignment funding is dependent on a healthy economy; therefore, an economic downturn could affect the ability of Social Services funding to cover the increases.
- Federal Discount Rate:** The majority of Child Welfare Services programs receive federal Title IV-E open ended reimbursement. Federal reimbursement is generally (with a few exceptions) 50% of costs after applying the most current non-federal discount rate. The discount rate is calculated quarterly based on the ratio of federally eligible to non-federally eligible foster care cases in El Dorado County. As federal eligibility is dependent on the primary household income in comparison to the federal income limits, the California minimum wage increases continue to cause a significant increase in the number of non-federal cases. This has a twofold effect on Social Services funding. Realignment must replace the declining federal funding for both foster care assistance and Child Welfare program administration. To illustrate the reduction in federal funding for Child Welfare, the average non-federal discount rate in FY 2016-17 was 33%, compared to 63% in FY 2020-21.

- Extended Foster Care (AB 12):** Extended Foster Care and Adoptions assistance costs continue to affect Realignment funding and are estimated to be \$1.4 million over the County’s AB 12 statutory annual obligation of about \$300,000. As a result, the use of 2011 and 1991 Realignment is required to meet the needs of the program. The State Department of Finance Legal Advisory Council agrees with the statute as written stating that Counties are not required to participate over the statutory obligation, but the California County Counsel’s Association is not in agreement with the assessment. Los Angeles County and the California State Association of Counties (CSAC) are lobbying to the State for more AB 12 funding, as this is a statewide issue. At this time, any changes will be subject to state legislative review.

STAFFING TREND

The recommended staff allocation for FY 2022-23 is 276.25 FTE allocations. This reflects the move of 2.0 FTE Assistant Director of Human Services allocations from Social Services to the HHSA Administration and Finance Department in alignment with the revised Executive Staff Cost Allocation Plan to bring the agency better into compliance with the Code of Federal Regulations, as described in the HHSA Administration and Finance Department section. The budget includes the addition of a 0.4 FTE Eligibility Specialist Trainee/I/II allocation within the Self Sufficiency program to bring a part-time allocation to a full-time allocation that is funded by the CalWorks single allocation. The Recommended Budget includes the deletion of a vacant 0.5 FTE Employment and Training Worker III allocation and the addition of 1.0 FTE Employment and Training Worker I/II allocation in the Self Sufficiency Program that is funded by the CalWorks single allocation. The In-Home Supportive Services Program (IHSS) has grown by 40% over the past five years. As a result of this growth, the budget includes the addition of 1.0 FTE Sr. Office Assistant and 1.0 FTE Social Service Aide allocations, after an analysis of IHSS programs in other counties revealed the two allocations could reduce the administrative work of the Social Workers in the program, increasing the time they can provide service to the clients and families served by the program.



RECOMMENDED BUDGET

The Social Services budget is recommended at \$67,820,714, which is an increase of \$852,479 (1.3%) when compared to the FY 2021-22 Adopted Budget. The General Fund provides 4.7% of the funding for the Department at \$3,204,774 an increase of \$248,688 when compared to the FY 2021-22 Adopted Budget. The increased General Fund contribution reflects \$172,468 for the Limited Term Social Worker I/II allocation that is assigned to provide assistance to those impacted by the Caldor Fire and is funded by the Caldor Fire Relief Designation.

In concept, the Department applies all state, federal, and realignment funding to cover its operational costs, and considers the County’s Cost Plan Allocation charges to be largely unfunded. Total Cost Plan

Health and Human Services Agency

RECOMMENDED BUDGET • FY 2022-23

Allocation charges are recommended at \$3,038,350, an increase of \$420,798 from FY 2021-22. The Department has also budgeted a position vacancy rate of 6% for most staffing categories, which is lower than historical actual rates. Historical rates range from 10% to 14%. The 6% rate is below the natural rate of attrition and allows for budgetary and program flexibility.

In the Social Services Department, budgeted realignment expenditures, including the 10% realignment transfer of \$1.3 million from Social Services to Behavioral Health, will result in an estimated Social Services' realignment fund balance of \$2,478,418 by the end of FY 2022-23. Social Services expenditures can vary greatly year to year due to needs of the community members served. Maintaining fund balance in Social Services mitigates the impact to the County of unexpected costs. This minimizes the need to implement service level reductions or provide additional General Fund support for these mandated services.

CAO Adjustments

The Department requested \$8,640 for an electronic signature platform for the IHSS program. This project was deferred so the department can work with Information Technologies to explore existing countywide solutions that may meet programmatic needs.

Sources and Uses of Funds

The Social Services Department is funded by state, federal and realignment funding streams. Any non-reimbursable costs are charged to the County General Fund. In concept, the General Fund pays primarily for the County Cost Allocation Plan charge.

Community Services
RECOMMENDED BUDGET • FY 2022-23

MISSION

The County of El Dorado Health and Human Services Agency (HHS) Community Services Department provides a range of programs to assist persons in attaining or maintaining their self-sufficiency, independence, safety and/or well-being. The mission is to respectfully serve all persons in a manner that improves the overall quality of life in El Dorado County.

DEPARTMENT BUDGET SUMMARY

Description	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	3,036	2,360	2,360	0
IG Rev - State	612,979	7,086,377	10,460,619	3,374,242
IG Rev - Federal	3,973,584	6,277,549	6,075,401	(202,148)
Service Charges	338,592	997,368	708,503	(288,865)
Miscellaneous Rev	83,366	442,198	442,198	0
Other Fin Sources	2,017,146	3,130,374	3,601,096	470,722
Fund Balance	0	2,157,742	2,621,928	464,186
Total Revenue	7,028,702	20,093,968	23,912,105	3,818,137
Salaries & Benefits	3,219,624	4,866,299	5,096,282	229,983
Services & Supplies	2,334,905	3,453,178	5,048,274	1,595,096
Other Charges	2,958,030	11,759,491	12,967,549	1,208,058
Fixed Assets	7,524	15,000	800,000	785,000
Other Fin Uses	139,784	0	0	0
Intrafund Transfers	253,439	387,941	191,615	(196,326)
Intrafund Abatement	(253,439)	(387,941)	(191,615)	196,326
Total Appropriations	8,659,867	20,093,968	23,912,105	3,818,137
FUND 1107 COMMUNITY SERVICES TOTAL	1,631,165	0	0	0

MAJOR BUDGET CHANGES COMMUNITY SERVICES FUND 1107

Revenue

State Intergovernmental

\$3,374,242 Increase in State revenue primarily due to increased Community Development Block Grant – Coronavirus (CDBG-CV) and Homeless Housing, Assistance and Prevention (HHAP) grants.

Federal Intergovernmental

(\$202,148) Decrease in Federal revenue primarily due to funding received for the Community Services Block Grant Coronavirus Aid, Relief, and Economic Security (CSBG CARES) that ends in FY 2021-22, and is partially offset by funding increases in Elder Abuse Prevention and Senior Nutrition.

Health and Human Services Agency

RECOMMENDED BUDGET • FY 2022-23

Charges for Services

- (\$228,259) Decrease in Charges for Services in Senior programs primarily due to coronavirus pandemic risk mitigation procedures that are projected to reduce the number of program attendees.
- (\$60,606) Decrease in Interfund Transfer In from other Community Services funds for administration cost recovery due to 0.9 FTE Deputy Director of HHSA allocation being moved from Community Services to the HHSA Administration and Finance Department in alignment with the revised Executive Staff Cost Allocation Plan.

Other Financial Sources

- \$71,049 Increase in Operating Transfers In from the Community Corrections Partnership to increase the allocation of the Program Assistants in the Community Corrections Center (CCC) from 1.5 FTE to 1.7 FTE.
- \$399,673 Increase in General Fund contributions to programs for seniors to offset revenue losses and due to coronavirus pandemic risk mitigation procedures that are projected to reduce the number of participation fees (\$309,139) and increased Area Agency on Aging program support (\$90,534).

Fund Balance

- \$464,186 Increase in homelessness programs estimated beginning Fund Balance: \$17,942 decrease in the Housing Emergency Aid Program (HEAP), \$26,080 increase in the California Emergency Solutions and Housing (CESH) Grant, \$634,854 increase in the Homeless Housing, Assistance and Prevention (HHAP) grants, \$178,867 decrease in the Whole Person Care Program (WPC) Grant, and \$61 increase in the Emergency Solutions Grant – Coronavirus (ESG-CV) Program.

Appropriations

Salaries and Benefits

- \$148,063 Increase in Workers' Compensation charges due to a resumption of premium charges after a rate holiday in FY 2021-22.
- \$67,976 Increase in the CalPERS unfunded accrued liability charge.
- \$176,004 Increase in Salaries and Benefits due to a Board-approved allocation change during FY 2021-22: the addition of 1.0 FTE Social Worker Supervisor I offset by the deletion of 1.0 FTE Housing Program Coordinator (\$34,976), 1.0 FTE Program Assistant Limited Term allocation (\$77,417), and 1.0 FTE Office Assistant Limited Term allocation (\$63,611).
- \$54,088 Increase in Salaries and Benefits due to the addition of 0.2 FTE Program Assistant allocation funded by the CCP (\$13,147) and 0.5 FTE Program Assistant Limited Term allocation funded by the Area Agency on Aging ARPA funding (\$40,941).

Community Services

RECOMMENDED BUDGET • FY 2022-23

- (\$147,801) Decrease in Salaries and Benefits costs due to the move of 0.9 FTE Deputy Director of HHSA allocation from Community Services to the HHSA Administration and Finance Department in alignment with the revised Executive Staff Cost Allocation Plan.

- (\$185,318) Decrease in Salaries and Benefits costs due to estimated homeless program staffing costs during FY 2021-22 that shifted to the client assistance cost pool.

- \$116,971 Increase in Salaries and Benefits costs primarily due to Board-approved compensation increases.

Services and Supplies

- \$14,255 Increase in Insurance charges primarily due to a General Liability rate reduction in FY 2021-22.

- \$1,603,954 Increase in Professional and Specialized Services for a Homeless Shelter Project Management contract for the Board-directed short-term and long-term shelter projects.

- (\$23,113) Decrease due to adjustments in multiple objects to align with projected costs.

Other Charges

- \$1,208,058 Increase to Other Charges primarily due to increases in housing assistance payment funded by State Homeless Grants.

Fixed Assets

- \$785,000 Increase in Fixed Assets temporary structures and equipment for the Board-directed short-term homeless shelter project.

Intrafund Transfers

- (\$196,326) Decrease in Intrafund Transfers across Community Service programs primarily due to move of 0.9 FTE Deputy Director of HHSA allocation from Community Services to the HHSA Administration and Finance Department.

Intrafund Abatements

- (\$196,326) Decrease in Intrafund Abatements across Community Services programs.

Health and Human Services Agency

RECOMMENDED BUDGET • FY 2022-23

Description	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	581	1,200	300	(900)
IG Rev - State	285,798	321,907	451,694	129,787
IG Rev - Federal	384,257	505,575	467,157	(38,418)
Miscellaneous Rev	30	0	0	0
Other Fin Sources	12,975	89,131	89,131	0
Fund Balance	0	500	500	0
Total Revenue	683,641	918,313	1,008,782	90,469
Salaries & Benefits	164,079	286,475	322,875	36,400
Services & Supplies	45,507	59,927	106,678	46,751
Other Charges	474,009	571,911	579,229	7,318
Total Appropriations	683,595	918,313	1,008,782	90,469
FUND 1375 IHSS PUBLIC AUTHORITY TOTAL	(47)	0	0	0

MAJOR BUDGET CHANGES IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY (IHSS PA)

Revenue

State Intergovernmental

\$129,787 Increase in allocation of State General Fund to support the IHSS PA administration.

Federal Intergovernmental

(\$38,418) Decrease in the Federal Medicaid program, operating in California as the Medi-Cal program for IHSS PA funding.

Appropriations

Salaries and Benefits

\$8,677 Increase in Workers' Compensation charge due to a resumption of premium charges after a rate holiday in Fiscal Year 2021-22.

\$17,416 Increase in Health Insurance Employer Share costs due to changes in employee elections.

\$10,307 Increase in Salaries and Benefits costs primarily due to Board-approved compensation increases.

Services and Supplies

\$10,000 Increase in Staff Development costs to allow IHSS PA staff to attend conferences that they have not been able to attend due to pandemic travel restrictions.

\$6,500 Increase in Legislative Advocacy memberships primarily for the California Association of Public Authorities that provides assistance, information, training and technical advice relative to Public Authority and IHSS functions.

Community Services
RECOMMENDED BUDGET • FY 2022-23

- \$18,751 Increase in Clothing and Personal Supplies due to added funding from CDSS to ensure distribution of essential protective gear to IHSS providers and recipients who request it.
- \$3,000 Increase in Special Projects for costs associated with the IHSS PA advisory committee.
- \$8,500 Increase to Services and Supplies across multiple objects to align with projected costs.

Other Charges

- \$5,066 Increase in Support and Care of Persons based on prior year and projected need.
- \$2,252 Increase in Interfund Transfers Out primarily to recover Community Services administration costs across from IHSS PA.

Description	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	500	1,426	1,426	0
IG Rev - Federal	3,889,301	3,872,757	3,877,757	5,000
Other Gov Agency	0	13,000	13,000	0
Other Fin Sources	52,943	91,500	91,500	0
Fund Balance	0	265,758	136,758	(129,000)
Total Revenue	3,942,744	4,244,441	4,120,441	(124,000)
Salaries & Benefits	326,671	467,004	266,756	(200,248)
Services & Supplies	55,946	59,496	78,456	18,960
Other Charges	3,431,529	3,686,668	3,775,229	88,561
Contingency	0	31,273	0	(31,273)
Total Appropriations	3,814,146	4,244,441	4,120,441	(124,000)
FUND 1376 PUBLIC HOUSING AUTHORITY TOTAL	(128,598)	0	0	0

MAJOR BUDGET CHANGES PUBLIC HOUSING AUTHORITY

Revenue

Federal Intergovernmental

- \$5,000 Increase in Other Federal revenue due to an increase in Public Housing Authority (PHA) program funding.

Fund Balance

- (\$129,000) Decrease to estimated fund balance available at the beginning of the year in the Public Housing Authority subfund.

Health and Human Services Agency

RECOMMENDED BUDGET • FY 2022-23

Appropriations

Salaries and Benefits

- (\$129,000) Decrease in Salaries and Benefits primarily due to a reduction in CARES Act funded extra help staff to assist with increased workloads due to the coronavirus pandemic during FY 2021-22.
- (\$6,890) Decrease in Salaries and Benefits due to the underfill of 1.0 FTE Housing Program Coordinator allocation with a 1.0 FTE Housing Program Specialist I/II allocation.
- (\$64,358) Decrease in Salaries and Benefits due to staff turnover creating savings with new staff hired at a lower step, with no longevity and lower employer CalPERS contributions.

Services and Supplies

- \$14,000 Increase in space costs due to increased utilization of the Briw Road office space by the Public Authority.
- \$2,500 Increase in travel and training costs to return to pre-pandemic levels.
- \$2,460 Increase to Services and Supplies across multiple objects to align with projected costs.

Other Charges

- \$114,029 Increase in Housing assistance payments based on prior year trends.
- \$5,000 Increase in projected escrow account for Family Self-Sufficiency charges based upon current projections.
- (\$30,468) Decrease in Indirect Cost Rate charges by the HHSA Administration and Finance Department due the decreased proportionate share of HHSA Salaries and Benefits appropriations for the Public Housing Authority.

Contingency

- (\$31,273) Decrease in projected Contingency for the Public Housing Authority.

PROGRAM SUMMARIES

Community Programs

Community Programs provide a range of services designed to meet specific special needs of low-income, disabled and/or other targeted County resident population groups. These services help qualified program participants meet basic needs in support of their health and well-being, maintain their independence, acquire permanent housing and/or continue living in their own homes.

Community Programs include the federally funded Low-Income Home Energy Assistance Program (LIHEAP), which assists with the purchase of home heating fuel or firewood; and Weatherization Assistance Program, which provides families with more energy efficient residences; the Community

Services Block Grant (CSBG) that is used to offset administrative costs for Community Programs; and a contract for homelessness prevention coordination throughout the County.

Homeless Prevention Program Grants

Health and Human Services Agency and the El Dorado County Opportunity Knocks Continuum of Care (CoC) has been awarded several multi-year state grants aimed at homelessness prevention. The expected outcomes include, but are not limited to, capital improvements for temporary and permanent housing, rental subsidies, landlord incentives, a youth homeless prevention set-aside, and other public services including coordinated entry for the homeless and those at risk of becoming homeless. HHSA has been delegated by the Board of Supervisors as the Administrative Entity for the CoC, and therefore will administer State grant funding for allocations awarded to the CoC.

Aging and Adult Continuum of Care

Aging and Adult Continuum of Care consists of a wide array of programs that assist seniors age 60 and over and functionally disabled or mentally impaired adults to remain safe, stable, active and independent to the greatest extent possible. El Dorado County operates as the Area Agency on Aging for the County, enabling the County to receive federal and state funding to provide an array of Senior Services.

Programs include: Information and Assistance; Senior Legal Services; Ombudsman Services for residents of local care facilities; Senior Center (social and recreational programs); Senior Nutrition Services, with meals served daily at seven congregate meal sites and countywide home-delivered meals; and Family Caregiver Support Services to assist families who are caring for a dependent adult in their home.

The Medi-Cal Administrative Activities (MAA) program, which is administered by the California Department of Health Care Services (DHCS), leverages allowable State and local revenue to receive federal reimbursement for approved Medi-Cal activities.

Aging and Adult Continuum of Care funding includes Federal, State, Fees/Donations/Other and County funds. Revenues are ongoing in nature, with the exception of one-time-only MAA/Linkages Fund Balance reserved for pending outstanding audits.

IHSS Public Authority

The mission of the In Home Support Services (IHSS) Public Authority (PA) is to improve the availability and quality of in-home supportive services by providing IHSS recipients with access to care providers who have received the training and met the standards set by the State of California. IHSS Public Authority funding is Federal, State, Fees/Donations/Other and County and is ongoing in nature. The County Board of Supervisors acts as the governing body of this “Authority” and HHSA administers the program.

Public Housing Authority (PHA)

The Public Housing Authority (PHA), through the Housing Choice Voucher Program, enables eligible households to rent existing and safe housing by making housing assistance payments to private landlords. Federal funds are also used to reimburse clients for utility costs.

Health and Human Services Agency

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Family Self Sufficiency (FSS)

As a program within the PHA, Family Self Sufficiency provides a monetary incentive to clients in order to promote self-sufficiency and decrease the use of public assistance. The County Board of Supervisors acts as the governing body of this “Authority” and HHS administers the program.

CHANGES IN SERVICES

The coronavirus pandemic has resulted in significant programming changes in the Aging and Adult Continuum of Care. The Adult Day Program was suspended in March 2020 and has reopened with fewer participants due to coronavirus pandemic mitigation procedures, resulting in less participant fees and increased costs. Due to these restrictions, senior programs have an increased General Fund contribution of \$399,673 when compared to the FY 2021-22 Adopted Budget. If coronavirus pandemic restrictions loosen by the preparation of the Adopted Budget in the fall, the General Fund contribution may be reduced.

BUDGET SUMMARY BY PROGRAM

Community Services Total	Appropriations	Revenues	General Fund Contribution	Staffing
Community Programs	\$ 7,033,198	\$ 6,893,350	\$ 139,848	14.45
Homeless Assistance	\$ 12,183,424	\$ 12,183,424	\$ -	4.00
Aging and Adult Continuum of Care	\$ 4,695,483	\$ 1,462,272	\$ 3,233,211	36.53
IHSS Public Authority	\$ 1,008,782	\$ 919,651	\$ 89,131	3.15
Public Housing Authority	\$ 4,120,441	\$ 4,028,941	\$ 91,500	3.55
Community Services Total	\$ 29,041,328	\$ 25,487,638	\$ 3,553,690	61.68

STAFFING TREND

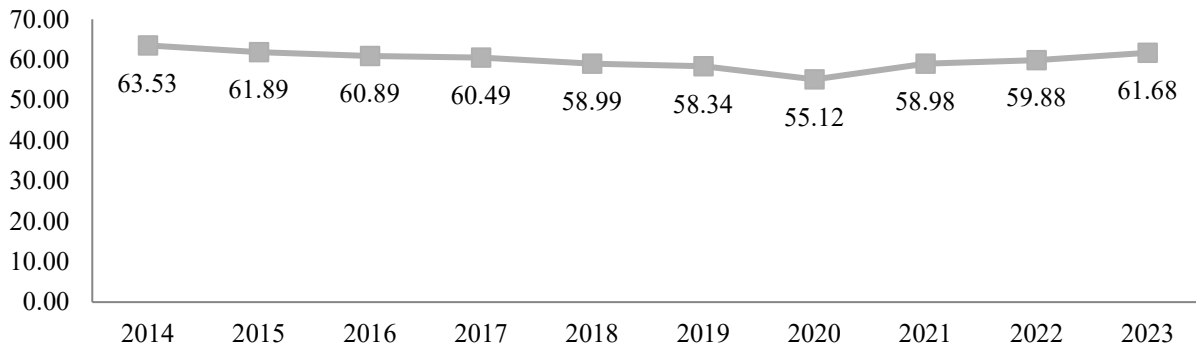
The recommended staff allocation for FY 2022-23 is 61.68 FTE allocations. During FY 2021-22, the Board approved the addition of 1.0 FTE Social Worker Supervisor I offset by the deletion of 1.0 FTE Housing Program Coordinator, 1.0 FTE Program Assistant Limited Term allocation, and 1.0 FTE Office Assistant Limited Term allocation.

The Recommended Budget includes the addition of 0.2 FTE Program Assistant allocation that is funded by the Community Corrections Partnership and the addition of a 0.5 FTE Program Assistant Limited Term allocation that is funded by American Rescue Plan Act allocations to the Area Agency on Aging.

One vacant Housing Program Coordinator allocation was alternately filled during FY 2021-22 with a Housing Program Specialist I/II allocation due to changing programmatic needs. The Recommended Budget revises the allocation to match the current classification of the allocation.

Community Services

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RECOMMENDED BUDGET

The Budget for Community Services is recommended at \$29,041,328, which is an increase of \$3,784,606 (15%) when compared to the FY 2021-22 Adopted Budget. The General Fund Contribution is \$3,553,690, an increase of \$399,673 (12.6%). The General Fund provides 12.2% of the funding for this Department. The General Fund support for senior programs has increased by \$996,727 since FY 2020-21 primarily due to a rise in the cost of providing the senior programs with modifications to service provisions required by the coronavirus pandemic and reduced revenue.

Sources and Uses of Funds

The Community Services Department is funded by State and Federal revenue and by the General Fund. The budget includes \$9.9 million in State funding and \$2.5 million in fund balance for homeless assistance programs.



Behavioral Health

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MISSION

The County of El Dorado Health and Human Services Agency (HHSA), Behavioral Health Department strives to alleviate the impact of mental illness or significant emotional disturbance by providing recovery-oriented, client-centered, culturally competent treatment services in collaboration with clients, families and community partners. The Department seeks to eliminate disparities in service access and to reduce the stigma associated with mental illness while offering the highest quality behavioral health care to improve the community’s health and safety, strengthen individuals’ resilience, and promote restoration of healthy families. The Department also provides substance use disorder services to address alcohol and other drug-related issues affecting the community.

DEPARTMENT BUDGET SUMMARY

Description	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	51,204	56,500	44,000	(12,500)
Rev Use Money/Prop	42,063	45,200	20,710	(24,490)
IG Rev - State	11,990,510	10,885,520	14,528,995	3,643,475
IG Rev - Federal	10,227,501	11,605,759	13,246,758	1,640,999
Service Charges	346,920	649,500	460,600	(188,900)
Miscellaneous Rev	140,839	136,000	163,475	27,475
Other Fin Sources	10,124,200	9,887,957	13,591,869	3,703,912
Fund Balance	0	12,507,129	13,963,198	1,456,069
Total Revenue	32,923,237	45,773,565	56,019,605	10,246,040
Salaries & Benefits	9,850,998	12,194,312	13,727,292	1,532,980
Services & Supplies	6,232,131	8,980,258	6,446,185	(2,534,073)
Other Charges	15,296,958	19,973,276	26,283,246	6,309,970
Other Fin Uses	346,502	100,000	100,000	0
Intrafund Transfers	4,465,575	5,142,450	5,278,394	135,944
Intrafund Abatement	(4,465,575)	(5,142,450)	(5,278,394)	(135,944)
Contingency	0	4,525,719	9,462,882	4,937,163
Total Appropriations	31,726,590	45,773,565	56,019,605	10,246,040
FUND 1110 MENTAL HEALTH TOTAL	(1,196,647)	0	0	0

MAJOR BUDGET CHANGES

Revenues

Fines & Penalties

(\$12,500) Decrease in Substance Use Disorder court fine revenue to align the budget to historical trends.

Use of Money/Property

(\$24,490) Decrease in Interest revenue based on trends and reduced fund balance.

Health and Human Services Agency

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State Intergovernmental

- \$2,459,057 Increase in Proposition 63 Mental Health Services Act (MHSA) revenue.
- \$1,184,418 Increase in state revenue primarily from Mental Health Student Services Act (MHSSA) pass-thru funding and Behavioral Health Continuum Infrastructure Project (BH-CIP) funding.

Federal Intergovernmental

- \$1,007,178 Increase in projected revenue from the federal Medicaid program, operated in California counties as the Medi-Cal program, to align the budget to historical trends.
- \$633,821 Increase in federal revenue primarily from Substance Use Block Grant and Mental Health Block Grant funding.

Services Charges

- (\$188,900) Decrease in Service Charges primarily due to the lack of charges to/revenue received from the Family Urgent Response System (FURS).

Miscellaneous Revenue

- \$27,475 Increase in Miscellaneous revenue primarily from increases in projected reimbursements from service providers.

Other Financing Sources

- \$2,000,000 Increase in Operating Transfers In from the American Rescue Plan Act (ARPA) Special Revenue Fund as approved by the Board with Legistar item 21-1680.
- \$1,703,912 Increase in Operating Transfers In primarily due to increased state Realignment funding.

Fund Balance

- \$1,456,069 Increase in fund balance primarily due to ARPA funding that reduces the burden of pandemic related administrative days at the Psychiatric Health Facility on Realignment funding.

Appropriations

Salaries and Benefits

- \$144,497 Increase in Workers' Compensation charges due to a resumption of premium charges after a rate holiday in FY 2021-22.
- \$101,562 Increase in the CalPERS unfunded accrued liability charge.
- \$104,158 Increase in Salaries and Benefits due to Board-approved allocation changes during FY 2021-22: the addition of 1.0 FTE Supervising Mental Health Worker allocation partially

Behavioral Health

RECOMMENDED BUDGET • FY 2022-23

offset by the deletion of a Mental Health Worker I/II allocation (\$5,762), 1.0 FTE Administrative Analyst I/II allocation that is partially offset by the deletion of 1.0 Administrative Technician Allocation (\$14,365) and 1.0 FTE Mental Health Worker I/II Limited Term (\$96,961).

- ((\$223,389) Decrease in Salaries and Benefits costs due to the move of 1.0 FTE Director of Behavioral Health allocation to the HHSA Administration and Finance Department in alignment with the revised Executive Staff Cost Allocation Plan.
- \$136,993 Increase in Salaries and Benefits due to the addition of 1.0 FTE Mental Health Program Coordinator allocation.
- \$1,269,159 Increase in Salaries and Benefits costs primarily due to Board-approved compensation increases.

Services and Supplies

- ((\$4,927,259) Decrease in Psychiatric Medical Services as the Telecare contract for the operation of the Psychiatric Health Facility (PHF) is now being accounted for in Other Charges.
- \$956,000 Increase in Other Governmental Agencies expense due to increased Mental Health Student Services Act (MHSSA) pass thru funding.
- \$1,005,000 Increase in Special Projects primarily due to ARPA-funded improvements to the Behavioral Health Continuum of Care through the development of a Crisis Residential, Social Rehabilitation, or Peer Respite facility in El Dorado County.
- \$168,487 Increase in Software licenses primary due to additional Zoom licenses for telehealth, contractual increases to electronic health record and billing system, and the movement of expenses from Professional and Specialized Services to Software License.
- \$159,568 Increase in travel and training costs to train staff in lower levels of care to improve the behavioral health system of care.
- \$104,131 Increase in Services and Supplies to align with projected increases, primarily in Computer Equipment (\$68,700), software maintenance (\$5,835), rental costs (\$10,964), subscriptions (\$10,950), and memberships (\$10,000), partially offset by slight decreases in multiple objects (\$2,318).

Other Charges

- \$5,970,307 Increase in Health Services as the Telecare contract for the operation of the Psychiatric Health Facility (PHF) is now being accounted for in Other Charges.
- \$223,520 Increase to Countywide Cost Allocation Plan charges.
- \$238,933 Increase in Executive Staff cost allocation charges that are based on the current agency organizational structure.
- ((\$122,790) Decrease in Other Charges primarily due to the adjustments across multiple objects that align with historical trends.

Health and Human Services Agency

RECOMMENDED BUDGET • FY 2022-23

Intrafund Transfers

\$135,944 Increase in Intrafund Transfers across Behavioral Health programs primarily to recover Behavioral Health administration costs across the various programs.

Intrafund Abatements

(\$135,944) Increase in Intrafund Abatements across Behavioral Health programs.

Contingency

\$4,937,163 Increase to Contingency primarily due to ARPA funding, increased funding from the 10% Realignment Transfer Authority, and increased the Mental Health Services Act (MHSA) fund balance.

PROGRAM SUMMARIES

Traditional Behavioral Health Programs

The Behavioral Health Department's (BHD) traditional programs include mandated and/or core programs that existed prior to the passage of the Mental Health Services Act (MHSA) in November 2004. The County General Fund contribution represents the minimum required General Fund cash match to support mandated services. The majority of services provided are Medi-Cal-eligible services provided to predominantly Medi-Cal-eligible clients. Primary traditional programs in order of relative magnitude include:

Outpatient Mental Health Services for Children

These programs are primarily provided through contracted resources that provide a variety of therapeutic interventions for severely emotionally disturbed children, including assessments, and in consultation with schools, other community partners, and families.

Outpatient Mental Health Services for Adults

Provides initial mental health assessments for new clients, as well as specialty mental health services for a limited number of severely mentally ill adults who are not enrolled in MHSA funded programs.

Psychiatric Health Facility (PHF)

Located in Placerville, El Dorado County contracts with the Telecare Corporation to operate the PHF, a licensed, 16-bed, 24-hour, acute, non-medical facility providing adult inpatient services for persons requiring intensive psychiatric care, many of whom are involuntarily hospitalized. Although the County of El Dorado's residents receive priority for required admissions, the Department contracts with several other counties to provide their residents with inpatient care on an as-needed, as-available, basis.

Institutional and Residential Care

Involves appropriate placement and care of seriously mentally ill adults and seriously emotionally disturbed children when required based on the level of severity of their illness/disturbance.

Psychiatric Emergency Services (PES)

Ensures 24/7/365 on-call services provided predominantly at hospitals on both slopes of the County to respond to psychiatric crises, provide referrals for follow-up services, and, when necessary, detain and admit individuals to a psychiatric hospital.

Utilization Review/Quality Improvement

Ensures timely and appropriate access to services and compliance with Federal and State regulations, as well as quality improvement efforts, staff development programs, and clinical program evaluation.

Extra-help staff and overtime are used in support of traditional programs primarily to ensure the availability of after-hours and on-call psychiatric emergency services. Extra-help staff is sometimes used as a more cost-effective way to provide other intermittent, mental health services, often when after-hours or weekend work is necessary.

MHSA Programs

In November 2004, California voters passed Proposition 63, known as the Mental Health Services Act (MHSA). The MHSA is funded by a one percent tax on personal income in excess of \$1,000,000 for California residents. The Department's MHSA programs are designed to reduce disparity in service access and to promote mental health wellness and recovery by providing effective mental health interventions and critical supportive services to seriously mentally ill individuals and seriously emotionally disturbed children, often to those client populations that were previously underserved or unserved. MHSA programs are designed to engage clients, and sometimes other supportive individuals, in playing a significant role in formulating client recovery plans. Community participation is also a key element of creating and monitoring our MHSA programs. MHSA funds cannot be used to supplant other funds, including Realignment, for programs that were in existence in 2004 when the Act was passed; however, MHSA funds can be used for expansion of traditional programs beyond the base 2004 service level.

MHSA is composed of the following five components:

- Community Services and Supports (CSS)
- Workforce Education and Training (WET)
- Prevention and Early Intervention (PEI)
- Innovation
- Capital Facilities and Technological Needs (CFTN)

The Behavioral Health Department currently has approved plans for all components. Funding for each of these components is provided through county allocations from the State. The funding for each component must be expended within a certain period of time or the funding reverts to the State for redistribution to other counties. The CSS, PEI, and Innovations components have a five-year reversion policy and continue to receive allocations on an annual basis; CFTN and WET have a 10-year reversion policy and are operating from fund balances and transfers from CSS, as these components are no longer allocated MHSA funds from the State. Primary MHSA programs include the following components:

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Community Services and Supports (CSS)

Full Service Partnership (FSP) programs improve the quality and intensity of specialty mental health services for clients requiring a high level of treatment interventions and supportive services to reach their treatment goals. The FSP programs serve children, transitional age youth, adults, and older adults. FSPs require a “whatever it takes” approach to the provision of high intensity services, meaning finding the methods and means to engage a client, determine their needs for recovery, and create collaborative services and support to meet those needs. FSP teams may utilize non-traditional interventions, treatments, and supportive services tailored to each client’s specific needs and strengths to aid in their recovery, including both mental health and non-mental health services and supports.

General System Development (GSD) projects are designed to provide specialty mental health services that may be needed to support individuals to access natural and/or community-based supports for managing their mental illness upon graduation. The Vision of the El Dorado County HHSA is “Transforming Lives and Improving Futures,” and consistent with that vision, Behavioral Health provides individuals who meet criteria for specialty mental health services with services and supports to allow them to achieve their own vision of wellness, recovery and resilience.

Outreach and Engagement (O&E) programs are designed to provide outreach and engagement services to individuals who meet medical necessity for specialty mental health services and to support the Behavioral Health system of care.

Housing is a key client support under MHSA for persons with serious mental illness who are homeless or at risk of homelessness and eligible to participate in the specialty mental health services programs. The permanent supportive housing program is jointly administered by the California Department of Health Care Services (DHCS) and the California Housing Finance Agency (CalHFA). Housing development funds allocated to the County have been assigned to CalHFA, which is now responsible to review, approve and oversee housing developments after initial approval by the Board of Supervisors for the use of MHSA funds for the development.

Additional programs and/or services may be added as a result of community input into the FY 2022-23 MHSA planning process.

Workforce Education and Training (WET)

The Workforce Education and Training (WET) component includes education and training projects and activities for prospective and current public mental health system employees, contractors and volunteers. WET provides funding to remedy the shortage of staff available to address mental illness, improve the competency of staff, and promote the employability of consumers.

Prevention and Early Intervention (PEI)

PEI promotes services aimed at both preventing mental illness and providing early intervention at the onset of a mental illness to keep it from becoming severe and disabling. PEI programs also address health disparities, including culturally specific outreach and engagement services, through contract providers, to the Latino and Native American populations. Our current health disparities programs also address improved linkage between behavioral health, primary care, and natural community supports. In addition, PEI includes programs aimed at mental health stigma and discrimination reduction. Statewide PEI programs are being addressed through the County’s membership in CalMHSA, a multi-county Joint Powers Authority.

Innovation

The Innovation component consists of projects that are designed to contribute to learning, rather than having a primary focus on providing a service. The current Innovation programs are a partnership between Senior Nutrition and Behavioral Health to reach home-bound older adults in need of mental health services.

Capital Facilities and Technological Needs (CFTN)

CFTN supports the development of an integrated infrastructure and improves the quality and coordination of care. This program includes the development and implementation of an integrated information system infrastructure that includes the establishment, maintenance and enhancement of an Electronic Health Record (EHR) system; electronic clinical assessment and outcome measurement tools for children and adults; an electronic care pathways system to facilitate linkage between behavioral health and primary health care providers; improvement of telepsychiatry and videoconferencing capabilities to reach and serve underserved communities; related training and administrative/technical support; as well as updated technological hardware equipment and software. In addition, the CFTN program includes funding for the future requisition of an Integrated Care Facility, formerly known as the Community Wellness Center.

Extra-help staff and overtime are used in support of MHSA programs primarily to ensure the required level of service and activities identified in the approved MHSA plans. Extra-help staff is sometimes used to provide other intermittent, mental health services, often when after-hours or weekend work is necessary.

Substance Use Disorders (SUDS) Programs

These programs implement strategies designed to address alcohol and other drug-related issues affecting communities, criminal justice, child welfare systems, and schools. Activities include education, raising public awareness of issues, promoting drug-free alternatives for youth and adults, drug-free workplace programs, activities to reunite families, where appropriate, and related services. Also included are drug court activities. Revenues in these programs include State and Federal funding, Local Realignment, miscellaneous revenues, and court fines. The Local realignment is used for Drug Medi-Cal services.

Beginning June 1, 2019, Behavioral Health opted into participating in the Organized Delivery System (ODS) Waiver Program for a more comprehensive substance abuse treatment approach. The waiver is a California pilot program that enables more local control and accountability, provides greater administrative oversight, creates utilization controls to improve care and efficient use of resources, implements evidence-based practices in substance abuse treatment, and coordinates with other systems of care. Participating counties can offer an expanded range of SUDS treatment modalities for Medi-Cal beneficiaries, including a Narcotic Treatment Program, non-perinatal residential substance abuse treatment, withdrawal management, and recovery services.

FUTURE/PENDING ISSUES AND POLICY CONSIDERATIONS

Adult Behavioral Health System of Care Changes

Traditional Behavioral Health program funding continues to present a challenge to the County since the majority of traditional Realignment funds are spent on a relatively small number of out-of-county placements and placements in the PHF. Just a few clients placed at high-cost facilities can have a significant effect on the use of Realignment funds. In addition, with a shortage of residential beds available statewide, conserved clients, who no longer meet the medical necessity requirements of acute PHF placement, continue to remain at the PHF until a residential bed in a lower level of care is available.

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Offsetting Medi-Cal revenue cannot be claimed for the days waiting for an appropriate placement, which further exacerbates this funding issue.

Behavioral Health has received Behavioral Health Continuum Infrastructure Project (BH-CIP) funds for the planning of a Crisis Care Mobile Unit (CCMU) and a Crisis Residential Treatment (CRT) facility. The Board has allocated one-time ARPA funding to aid in the development of additional lower levels of care. These programs will add to Behavioral Health's continuum of care options, decreasing reliance on Realignment funds.

State Audits

The State recently sent notification to the counties that it is planning to recoup funds for four separate statewide audits conducted over the past few years. El Dorado County's portion of the recoupment is \$1.7 million, which they plan to collect over the next four fiscal years. On April 5, 2022, the Board sent a letter to the Department of Finance in support of the California Behavioral Health Directors Association (CBHDA) and the California State Association of Counties (CSAC) action requesting forgiveness of the pending California Department of Health Care Services (DHCS) recoupment of behavioral health services claims. As waiver of recoupment is still outstanding, the first year of these collections is included in the recommended budget.

CalAIM Initiative

The State is resuming the CalAIM initiative, which has the stated goals of:

- Identifying and managing member risk and need through Whole Person Care approaches and addressing Social Determinants of Health;
- Moving Medi-Cal to a more consistent and seamless system by reducing complexity and increasing flexibility; and
- Improving quality outcomes and driving delivery system transformation through value-based initiatives, modernization of systems, and payment reform.

The initiative's Medi-Cal payment reform would eliminate the current cost report and settlement to cost requirements and would instead implement "peer" county rates. Counties would be allowed to be paid in excess of their actual cost, with the excess being reinvested into counties' mental health programs. In addition, counties would be allowed to include incentive payments for quality outcomes in their contracts with service providers.

MHSA Plan

The Mental Health Services Plan (MHSA) is a three-year plan, beginning with FY 2020-21, with updates made annually. The current Annual Update is in process and not available for this budget submission. Upon Board of Supervisor approval of the Annual Update later this summer, HHSA will update the MHSA budget to reflect the approved Annual Update with the Adopted Budget.

BUDGET SUMMARY BY PROGRAM

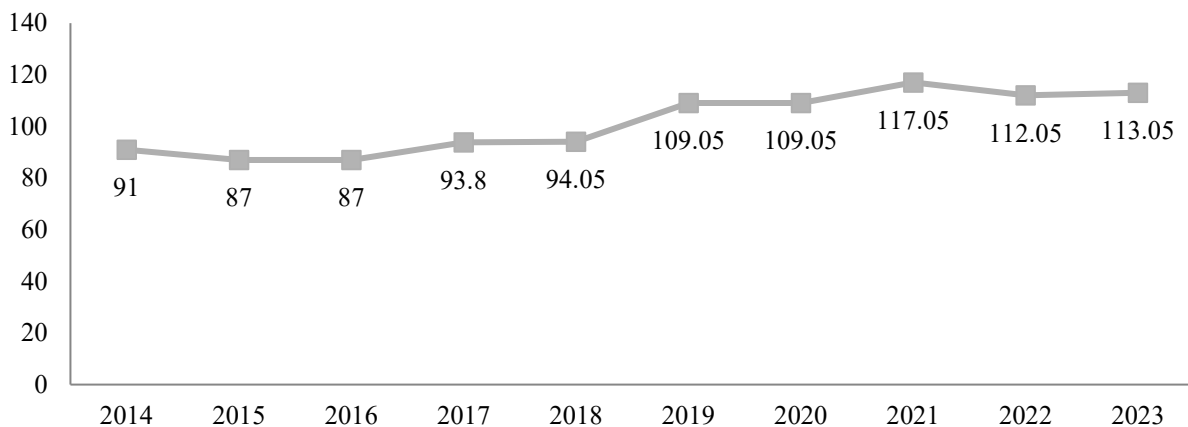
	Appropriations	Revenues	Net County Cost GF Contribution	Staffing
Substance Use Disorders Programs	\$ 6,735,606	\$ 6,735,606	-	19.77
MHSA Programs	\$ 31,335,132	\$ 31,335,132	-	59.60
Traditional Programs	\$ 17,948,867	\$ 17,792,934	\$ 155,933	33.68
TOTAL	\$ 56,019,605	\$ 55,863,672	\$ 155,933	113.05

STAFFING TREND

The staff allocation for FY 2022-23 is recommended at 113.05 FTEs, which is a net increase of 1.0 FTE when compared to the FY 2021-22 Adopted Budget. During FY 2021-22, the Board approved the addition of 1.0 FTE Supervising Mental Health Worker allocation partially offset by the deletion of a Mental Health Worker I/II allocation, 1.0 FTE Administrative Analyst I/II allocation that is partially offset by the deletion of 1.0 Administrative Technician Allocation, and 1.0 FTE Mental Health Worker I/II Limited Term allocation dedicated to Caldor Fire recovery.

The Recommended Budget includes the addition of 1.0 FTE Mental Health Program Coordinator IA/IB/II allocation that will be split between the MHSA and SUDs programs. One vacant Medical Office Assistant I/II allocation was alternately filled during FY 2021-22 with a Sr. Office Assistant due to changes to County job classifications. The Recommended Budget revises the remainder of the Medical Office Assistant allocations to Sr. Office Assistant allocations to match the current classification of the allocation.

A total of 93.55 FTEs are located on the West Slope and 19.5 FTEs in South Lake Tahoe. There are 30.92 FTEs in Mental Health Traditional programs, 62.36 FTEs in MHSA programs, and 19.77 FTEs in Substance Use Disorders Program.



RECOMMENDED BUDGET

This Budget is recommended at \$56,019,605, which is an increase of \$10,246,040 (22.4%) when compared to the FY 2021-22 Adopted Budget. The General Fund provides \$16,510 for the Department’s Maintenance of Effort (MOE) as directed by the State Department of Health Care Services and \$139,423 for a Mental Health Worker dedicated to working with those impacted by the Caldor Fire.

Health and Human Services Agency

RECOMMENDED BUDGET • FY 2022-23

Traditional Behavioral Health Programs

The Recommended Budget for the Traditional Behavioral Health Programs is \$17,948,867, which is an increase of \$4,751,883 (36%) when compared to the FY 2021-22 Adopted Budget. The increase in appropriations is due to \$2 million in ARPA funding, and Behavioral Health Continuum Infrastructure Project (BH-CIP) funding.

The FY 2022-23 Recommended Budget includes the 10% transfer of Realignment revenue from Public Health and Social Services into Behavioral Health. This transfer adds up to an additional \$1.5 million in revenue into Traditional Behavioral Health Programs. As improvements to the Behavioral Health Continuum of Care are implemented, it is anticipated that this comprehensive system of care will reduce the structural deficits in Realignment funding for Behavioral Health and the 10% transfer will not be needed in future years. HHSa will return to the Board in FY 2022-23 for the Crisis Care Mobile Unit and a Crisis Residential Treatment facility projects and to update the Board on the implementation of the IDEA assessment on the Behavioral Health Continuum of Care.

The Traditional programs are primarily funded by federal revenues, Realignment/state revenues, and charges for services to other counties and private payers.

Mental Health Services Act (MHSA) Program

The Recommended Budget for the MHSA Programs is \$31,335,132, which is an increase of \$4,609,728 (17.2%) when compared to the FY 2021-22 Adopted Budget. The increase in the budget is primarily due to the increased fund balance available for use in FY 2022-23 and Mental Health Student Services Act (MHSSA) pass-thru funding.

The FY 2022-23 Recommended Budget will use \$5,407,414 of fund balance for MHSA programming, representing 50% of total MHSA fund balance. This will leave \$5,492,505 of fund balance by the end of the year. The MHSA Annual Update will be presented to the Board in June or July 2022, at which time a further analysis of fund balance can be completed on the proposed MHSA Annual Update for FY 2022-23.

Substance Use Disorder (SUDS) Programs

The Recommended Budget for Substance Use Disorder Programs is \$6,735,606, which is an increase of \$884,429 (15.1%) when compared to the FY 2021-22 Adopted Budget. The increase is primarily due to Substance Abuse Block Grants.

SUDS Programs are funded primarily by federal and state revenue and Realignment funds.

Sources and Uses of Funds

The Behavioral Health Department is funded primarily by MHSA revenue, which is derived from a one-percent tax on personal income in excess of \$1 million for California residents, state Realignment revenue, and federal Medi-Cal funding to support the Mental Health and Drug Medi-Cal-ODS Waiver program.

Behavioral Health

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The Behavioral Health Fund Balance use is budgeted as follows:

Program	FY 2022-23 Est Beginning Fund Balance	Budgeted Fund Balance Use	FY 2022-23 Est Ending Fund Balance
SUDS Programs	\$ 74,873	\$ -	
MHSA Programs	\$ 10,899,919	\$ 5,407,414	\$ 5,492,505
Traditional Programs	\$ 3,063,279		\$ 3,970,377
TOTAL	\$ 14,038,071	\$ 5,407,414	\$ 9,462,882



MISSION

The mission of the County of El Dorado Health and Human Services Agency Public Health Department is to promote the health and safety of people and the communities of El Dorado County. The Public Health Department (PHD) provides leadership and expertise in the areas of prevention, health care access, information sharing, collaboration with community partners, health and safety education, and direct client services aimed at promoting individual and family health and wellness particularly for at-risk, underserved, and uninsured populations.

The Department provides these services in a caring, professional, and fiscally responsible way, maximizing the resources available.

DEPARTMENT BUDGET SUMMARY

Description	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	62,376	115,000	115,000	0
Fines & Penalties	15,547	25,500	25,500	0
Rev Use Money/Prop	30,618	93,050	92,050	(1,000)
IG Rev - State	1,420,340	1,673,386	1,765,297	91,911
IG Rev - Federal	2,686,952	9,293,383	7,403,703	(1,889,680)
Other Gov Agency	435,031	643,497	30,000	(613,497)
Service Charges	826,517	445,806	413,322	(32,484)
Miscellaneous Rev	29,638	26,934	26,934	0
Other Fin Sources	9,550,508	10,366,587	10,663,052	296,465
Residual Equity	0	0	109,775	109,775
Fund Balance	0	10,120,822	10,057,507	(63,315)
Total Revenue	15,057,527	32,803,965	30,702,140	(2,101,825)
Salaries & Benefits	6,592,392	8,169,436	8,745,183	575,747
Services & Supplies	6,037,322	11,779,693	8,011,286	(3,768,407)
Other Charges	2,130,119	2,632,954	2,456,458	(176,496)
Fixed Assets	0	340,000	250,000	(90,000)
Other Fin Uses	216,469	819,527	613,241	(206,286)
Residual Equity Xfer	323,997	0	109,775	109,775
Intrafund Transfers	334,805	690,383	355,077	(335,306)
Intrafund Abatement	(334,805)	(690,383)	(355,077)	335,306
Contingency	0	9,062,355	10,516,197	1,453,842
Total Appropriations	15,300,299	32,803,965	30,702,140	(2,101,825)
FUND 1109 PUBLIC HEALTH TOTAL	242,772	0	0	0

Health and Human Services Agency

RECOMMENDED BUDGET • FY 2022-23

MAJOR BUDGET CHANGES

Revenue

State Intergovernmental

\$112,360 Increase in State Health revenue primarily due to the Infectious Disease Prevention grant, managed by Environmental Management. The increase is due to projected unspent funds from FY 2021-22.

(\$20,449) Decrease in projected AB 75 California Statewide Tobacco Control Program revenue.

Federal Intergovernmental

(\$2,033,054) Decrease in FEMA reimbursement funding from coronavirus pandemic response.

\$143,374 Increase in Other Federal revenue due to increased grants and program allocations across the Community Nursing and Communicable Disease programs.

Other Governmental Agencies

(\$613,497) Decrease in Other Governmental Agencies Revenue primarily due to the end of the COVID-19 Emergency Response Grant from the County Medical Services Program in January 2022.

Charges for Service

(\$32,484) Decrease in Interfund Transfers In for charges for Public Health Nurses that provide services for Social Services, partially offset by increased services provided to Animal Services by the Communicable Disease Program.

Other Financing Sources

(\$447,678) Decrease in Operating Transfers In of Realignment revenue to Public Health operating accounts due to fund balance from FY 2020-21 that was budgeted as a transfer in FY 2021-22.

(\$162,465) Decrease in Operating Transfers In primarily due to the transition of the Multipurpose Senior Services Program (MSSP) to the State from the County during FY 2021-22.

\$233,492 Increase to the General Fund contributions for the County Medical Services Program (CMSP) participation fee that has been waived in prior years by the CMSP Governing Board. In prior years, the participation fee waiver was announced in June; if waived for FY 2022-23 it will be removed in the Adopted Budget.

\$132,184 Increase to General Fund Contributions due to the Jail and Juvenile Hall Medical Contract annual increase.

\$488,650 Increase in Operating Transfers In from the American Rescue Plan Act Special Revenue Fund for coronavirus pandemic response as approved by the Board (Legistar 21-1680).

Public Health
RECOMMENDED BUDGET • FY 2022-23

\$52,282 Increase in Operating Transfers In from the Community Corrections Partnership to support the Public Health Nursing Program, Jail and Juvenile Hall Medical Contract.

Residual Equity Transfers

\$109,775 Increase in Residual Equity Transfers In from the Accreditation program. Any remaining Accreditation activities will be performed in the Public Health Administration operating accounts.

Fund Balance

(\$63,315) Decrease in Public Health fund balance due to projected Public Health Realignment fund use. Actual fund balance will be adjusted at Adopted Budget.

Appropriations

Salaries and Benefits

\$195,158 Increase in Workers' Compensation charges due to a resumption of premium charges after a rate holiday in Fiscal Year 2021-22.

\$32,614 Increase in the CalPERS unfunded accrued liability charge.

\$165,185 Increase in Salaries and Benefits due to the addition of 1.0 FTE Public Health Nurse Supervisor allocation during FY 2021-22.

\$97,786 Increase in Salaries and Benefits due to the addition of 1.0 FTE Health Program Specialist allocation in the Oral Health program that is funded 100% by a State allocation.

\$85,004 Increase in Salaries and Benefits costs due to Board-approved compensation increases.

Services and Supplies

\$19,263 Increase in Insurance charges primarily due to a General Liability rate reduction in Fiscal Year 2021-22.

(\$811,801) Decrease in Professional & Specialized Services primarily due to coronavirus pandemic response contracts that are not continuing into FY 2022-23.

(\$3,424,162) Decrease in Special Projects primarily due to coronavirus pandemic response activities that are not continuing into FY 2022-23.

\$157,139 Increase in Medical Services due to the Jail and Juvenile Hall Medical Contract annual increase.

\$236,492 Increase in Special Department Expenses primarily due to the County Medical Services Program (CMSP) participation fee that has been waived in prior years by the CMSP Governing Board, but the waiver for FY 2022-23 will not be announced until June and will be removed in the Adopted Budget if waived.

Health and Human Services Agency

RECOMMENDED BUDGET • FY 2022-23

\$54,662 Increase due to adjustments in multiple objects to align with actual costs.

Other Charges

(\$176,496) Decrease in Other Charges primarily due to CMSP COVID-19 Emergency Response Grant (CERG) program that ended in FY 2021-22.

Fixed Asset

(\$90,000) Decrease in Fixed Assets primarily due to the Lab/Vaccine Vehicle that was budgeted and planned to be purchased in FY 2021-22. The van for mobile public health services, budgeted in FY 2022-23 to be funded by the American Rescue Plan Act, is estimated to cost less.

Other Financing Uses

(\$206,286) Decrease in Operating Transfers Out to Facilities primarily due to a reduction in capital projects from the prior fiscal year.

Residual Equity Transfers

\$109,775 Increase in Residual Equity Transfers Out from the Accreditation sub fund. Due to the closing of the sub fund, any remaining Accreditation activities will be performed in the Public Health Administration operating accounts.

Intrafund Transfers

\$335,306 Increase in Intrafund Transfers across Public Health programs primarily to recover Public Health administration costs across the various programs.

Intrafund Abatements

(\$335,306) Increase in Intrafund Abatements across Public Health programs.

Contingency

\$1,453,842 Increase to Contingency primarily due to \$250,000 more in the Tobacco Use Prevention Program revenues and \$1,212,624 in Public Health Realignment.

PROGRAM SUMMARIES

Public Health (PH) Administration

Provides programmatic administrative support to the Public Health Department (which manages approximately 30 programs), and primarily addresses the areas of policies and procedures and accreditation. Revenues include use of Realignment to assist programs within Public Health Realignment and for programs that have non-billable administrative costs.

COVID-19 Epidemiology and Laboratory Capacity Enhancing Detection Program

The new grants are intended to provide critical resources to local health departments in support of building their infrastructure so they can appropriately respond to communicable disease events in the future. This includes enhancing and developing the workforce, improving surveillance systems and databases, and supporting community partners in a coordinated response. The funds will support the Public Health response and recovery to the Coronavirus Pandemic and lay the foundation for the future of Public Health response. At this time, grants will continue through July 31, 2023.

Communicable Disease (CD), Vital Stats

Programs address communicable disease surveillance, prevention, and education and control. This includes limited clinical services, vital statistics and health information collection, analysis and reporting. The Communicable Disease Unit is also responsible for the pandemic response and recovery including providing vaccines to the community. Revenues for these programs include PH Realignment, health fees, state funding and federal funding.

Community Nursing

The Public Health nurses and associated staff provide community/school-based skilled early intervention and case management services designed to improve health outcomes, reduce disease incidence, and protect the public from vaccine preventable illness with special emphasis on women of child bearing age and medically fragile children. In addition, the Public Health Nurses provide direct support to preparedness and communicable disease areas related to mitigation efforts as appropriate. These activities are accomplished through administration of the following core programs: Maternal, Child, Adolescent Health (MCAH); California Children Services (CCS); Healthy Families; Child Health and Disability Prevention (CHDP); the Early Periodic Screening, Diagnosis, and Treatment (EPSDT, a State and Federal mandate of Medi-Cal), Health Care for Children in Foster Care, Child Lead Poisoning Prevention Program, High Risk CPS Intervention and Immunization campaigns. Extra help funding is for public health nursing staff to assist with seasonal flu clinics and to assist with the CHDP program. The General Fund contribution reflects a required County match for the CCS and Healthy Families programs. Revenues in these programs include PH Realignment, Social Services Realignment, First 5, Probation AB 109 Realignment, County General Fund (required match), Health Fees, transfer from Human Services, and State and Federal funding.

HIV and AIDS Programs

These programs provide for surveillance and testing activities related to HIV and AIDS, as well as services and assistance, such as housing and case management, to persons affected by HIV. Revenues in these programs come from State and Federal funding for HIV/AIDS and PH Realignment.

Public Health Laboratory/Local Enforcement Agency

Public Health uses a contracted Laboratory for any needed services. Local Enforcement Agency (LEA) responsibilities are mandated under the Public Resources Code and involve enforcement of State solid waste laws (currently primarily through contracted services). Revenue in this program comes from health fees, the State, transfers from various County departments for services, and PH Realignment.

Health and Human Services Agency

RECOMMENDED BUDGET • FY 2022-23

Institutional Care Programs

This program is offered through the Sheriff's Office and Probation Department, while the contract is accounted for within the Public Health Department. The institutional medical care program provides medical services for the inmate/ward populations at the County adult and juvenile detention facilities through a contract with Wellpath, formerly California Forensic Medical Group. The General Fund contribution reflects General Fund support for detention medical services in the jail and juvenile hall. Revenue in this program includes County General Fund, Probation AB 109 Realignment, and state and local program Realignment (SLPR) match.

Women Infants and Children (WIC)

The Supplemental Food Program for Women, Infants and Children (WIC) serves low- to moderate-income pregnant, breastfeeding and postpartum women, and infants/children up to age five who are at nutritional risk. The program offers nutrition education, breastfeeding support and food vouchers. Revenue in this program includes Federal funding and PH Realignment.

Tobacco Settlement Programs

Discretionary funds are made available through the County's allocation from the State's Tobacco Settlement Agreement and following prior Board direction are designated for capital improvement projects for health programs.

Health Promotions

Public Health supports a variety of health promotion programs and targeted services. Included are outreach and enrollment services to identify and provide health insurance options, particularly for uninsured/underinsured children; focused nutrition education interventions, particularly for the people eligible for Supplemental Nutrition Assistance Program (SNAP); assessment and assistance to connect individuals with appropriate health care services; programs aimed at increasing child safety through the proper use of car seats and safety helmets; and other aligned services. Responsibilities also include evaluation and development of health promotion strategies to prevent chronic disease and improve health outcomes for general and targeted populations (including indigent, institutionalized, and CMSP populations) and administration of domestic violence prevention and response contracts. Revenues in these programs include marriage license fees, court fines and federal funding.

Tobacco Use Prevention Program (TUPP) and Oral Health Program

This program provides services targeted at tobacco use prevention and cessation, and improvement of oral health. Revenues in these programs come from State tobacco funds available through AB 75, Proposition 56 (Tobacco Tax Act) and Realignment funds.

FUTURE/PENDING ISSUES

South Lake Tahoe Facility

In coordination with County Facilities, HHSA is in the process of creating a South Lake Tahoe (SLT) HHSA campus. The first step was to purchase a building that required capital improvements, located on Sandy Way. The Sandy Way building will allow for improved utilization of space for both staff and clients. HHSA and Facilities continue to assess the potential of alternative facilities in the South Lake Tahoe area that might offer a more affordable option than rebuilding or rehabilitating the El Dorado Center. It has

Public Health
RECOMMENDED BUDGET • FY 2022-23

been difficult to identify alternatives in South Lake Tahoe with limited real estate inventory. Once alternatives are identified and the associated costs are estimated, HHSa and Facilities will return to the Board with options for consideration.

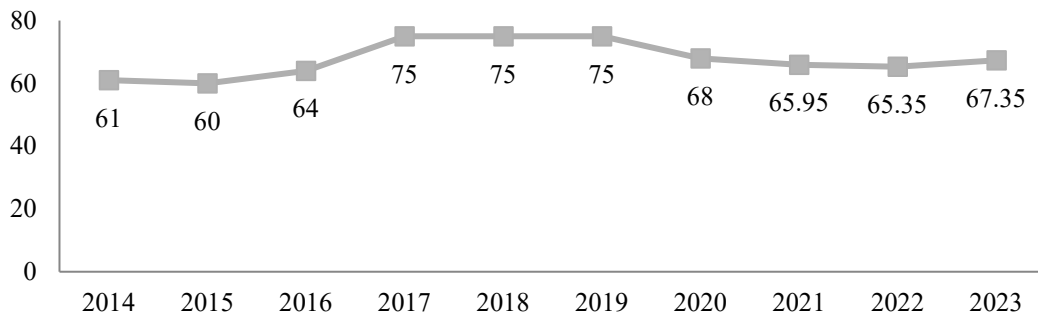
BUDGET SUMMARY BY PROGRAM

	Appropriations	Other Revenues	Use of Realignment	General Fund Contribution	Staffing
Public Health Admin	\$ 9,241,875	\$ 9,241,875	\$ 46,888		2.45
ELC Grants & ARPA Grants	\$ 3,366,837	\$ 3,366,837			13.60
County ARPA	\$ 488,650	\$ 488,650			
MAA SRF (Accreditation)	\$ 109,775	\$ 109,775			
Communicable Disease, Vital Stats	\$ 1,690,844	\$ 1,690,844	\$ 1,328,284		7.30
Community Nursing	\$ 6,926,971	\$ 6,926,971	\$ 1,823,863	\$ 464,552	26.95
Multipurpose Senior Services Program (MSSP)	\$ 25,000	\$ 25,000	\$ 24,500		2.90
AIDS & HIV Programs	\$ 16,686	\$ 16,686	\$ 4,270		0.10
Public Health Laboratory	\$ 93,950	\$ 93,950	\$ 510		0.05
Institutional Care Program	\$ 4,802,113	\$ 4,802,113		\$ 4,524,975	
Women Infants & Children (WIC)	\$ 944,831	\$ 944,831	\$ 110,825		7.50
Tobacco Programs	\$ 1,617,090	\$ 1,617,090			
Health Promotions	\$ 340,417	\$ 340,417	\$ 12,250		3.10
County Medical Services Program (CMSP)	\$ 233,492	\$ 233,492		\$ 233,492	0.90
Tobacco Use Prevention	\$ 803,609	\$ 803,609	\$ 193,272		2.50
Total	\$ 30,702,140	\$ 30,702,140	\$ 3,544,662	\$ 5,223,019	67.35

STAFFING TREND

The recommended staff allocation for FY 2022-23 is 67.35 FTEs. This is a net increase of 2.0 FTEs when compared to the FY 2021-22 Adopted Budget. On February 22, 2022, the Board approved the addition of 1.0 FTE Public Health Nurse Supervisor allocation to the Department. The Recommended Budget includes the addition of 1.0 FTE Health Program Specialist allocation in the Oral Health program that is funded 100% by a State allocation.

One vacant Medical Office Assistant I/II allocation was alternately filled during FY 2021-22 with a Sr. Office Assistant due to changing programmatic needs. The Recommended Budget revises the allocation to match the current classification of the allocation.



Health and Human Services Agency

RECOMMENDED BUDGET • FY 2022-23

RECOMMENDED BUDGET

The Budget for the Public Health Department is recommended at \$30,702,140. This is a decrease of \$2,101,825 (6.4%) when compared to the FY 2021-22 Adopted Budget. The General Fund provides 17% of the funding for the Public Health Department.

The total General Fund contribution to the Public Health Department is \$5,223,019, which is an increase of \$365,676 (7.5%) when compared to the FY 2021-22 Adopted Budget. This increase is attributed to an increase in the Jail and Juvenile Hall medical contract with Wellpath. The Recommended Budget for FY 2022-23 for Jail Medical costs is \$4,524,975.

The Recommended Budget includes a General Fund contribution for the County Medical Services Program (CMSP) participation fee of \$233,492. As in prior years, it is anticipated this fee will be waived in early June, after the Recommended Budget is finalized. Should CMSP opt to not collect this fee, this General Fund Contribution of \$233,492 will be removed in the Adopted Budget.

The Public Health Department is also funded by 1991 Realignment. Realignment funding provides \$3,544,662 (12%) of the funding for the Department, and is decreased by \$1,620,755. when compared to the FY 2021-2022 Adopted Budget.

Sources and Uses of Funds

The Public Health Department is funded primarily by state and federal revenue streams, 1991 Public Health Realignment, General Fund and Public Health Fund Balance Revenue.

Revenue is decreased by approximately \$2,101,825 in the following programmatic areas:

Program Area	Revenue Change
Public Health Admin	\$ 1,060,975
ELC Grants	\$ (663,325)
ARPA	\$ 488,650
MAA SRF (Accreditation)	\$ (16,690)
Communicable Disease/Vital Stats	\$ (3,236,131)
Community Nursing	\$ 827,562
Multipurpose Senior Services Program (MSSP)	\$ (146,649)
AIDS & HIV Programs	\$ (719)
Public Health Laboratory	\$ (22,307)
Institutional Care Program	\$ 159,322
Women Infants & Children (WIC)	\$ (58,300)
Tobacco Settlement	\$ -
Health Promotions	\$ (6,778)
County Medical Svs. Prgm (CMSP)	\$ (491,810)
Tobacco Use Prevention	\$ 4,375
Total	\$ (2,101,825)

The chart below summarizes budgeted changes in Fund Balance in FY 2022-23:

Program	FY 2022-23 Beg. Fund Balance	Budgeted Use of Fund Balance	FY 2022-23 Ending Fund Balance
PH Admin	\$ 8,473,525	\$ (425,582)	\$ 8,899,107
Medi-Cal Admin (MAA-SRF)	\$ 106,775	\$ 106,775	\$ -
MSSP	\$ 500	\$ 500	\$ -
Tobacco Settlement	\$ 1,448,090	\$ (169,000)	\$ 1,617,090
Car Seat Restraint	\$ 26,993	\$ 26,993	\$ -
Bicycle Helmets	\$ 3	\$ 3	\$ -
Domestic Violence	\$ 621	\$ 621	\$ -
Tobacco Use Prevention	\$ 1,000	\$ 1,000	\$ -
Total	\$ 10,057,507	\$ (458,690)	\$ 10,516,197



Animal Services

RECOMMENDED BUDGET • FY 2022-23

MISSION

The mission of the El Dorado County Health and Human Services Agency Animal Services Department is to promote the health and safety of people, their animals, and the communities of El Dorado County. The Department provides Field Services, Rabies Control Program, and Shelter Operations. The Department provides these services in a caring, professional and fiscally responsible way, maximizing the resources available.

DEPARTMENT BUDGET SUMMARY

Description	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	227,794	254,500	254,500	0
Fines & Penalties	11,975	12,500	12,500	0
IG Rev - Federal	5,651	0	0	0
Other Gov Agency	779,613	1,000,735	1,052,665	51,930
Service Charges	161,533	214,600	214,600	0
Miscellaneous Rev	6,994	18,000	18,000	0
Other Fin Sources	229,246	279,699	260,982	(18,717)
Total Revenue	1,422,806	1,780,034	1,813,247	33,213
Salaries & Benefits	1,758,394	1,979,324	2,160,846	181,522
Services & Supplies	433,633	662,360	707,331	44,971
Other Charges	4,361	6,080	6,000	(80)
Fixed Assets	0	70,000	175,000	105,000
Other Fin Uses	36,610	163,391	0	(163,391)
Intrafund Transfers	953,564	1,095,505	1,077,994	(17,511)
Intrafund Abatement	(1,204)	0	(15,000)	(15,000)
Total Appropriations	3,185,357	3,976,660	4,112,171	135,511
FUND 1000 GENERAL FUND TOTAL	1,762,551	2,196,626	2,298,924	102,298

MAJOR BUDGET CHANGES

Revenues

Other Governmental Agency

\$51,930 Increase in revenue from the Cities of Placerville and South Lake Tahoe based upon increased overall costs of the services provided charged to each City.

Other Financing Sources

(\$18,717) Decrease to Operating Transfers In primarily from an Office of Emergency Services (OES) Grant from the Sheriff's Office that is anticipated to be received as an Intrafund Abatement instead of an Operating Transfer in FY 2022-23.

Health and Human Services Agency

RECOMMENDED BUDGET • FY 2022-23

Appropriations

Salaries and Benefits

\$107,397	Increase in Workers' Compensation charges due to a resumption of premium charges after a rate holiday in FY 2021-22.
\$28,772	Increase in the CalPERS Unfunded Accrued Liability charge.
\$45,353	Increase in Salaries and Benefits costs mostly due to Health Benefit and Board-approved compensation increases.

Services and Supplies

\$33,716	Increase in Insurance charges primarily due to a General Liability rate reduction in FY 2021-22.
\$11,255	Increase in Services and Supplies due to projected increases in custodial contracts, utilities, and refuse disposal.

Fixed Assets

\$105,000	Increase in Fixed Asset Equipment due to the purchase of replacement kennels at the South Lake Tahoe shelter facility.
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Operating Transfers Out

(\$163,391)	Decrease in Operating Transfers Out to Facilities due to the Placerville facility generator and lobby improvement projects being completed in FY 2021-22 that are not carrying into FY 2022-23.
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Intrafund Transfers

\$12,917	Increase to Countywide Cost Allocation Plan charges.
(\$56,122)	Decrease in Indirect Cost Rate charges by the HHS Administration and Finance Department.
\$72,188	Increase in Executive Staff cost allocation charges that are based on the current agency organizational structure.
(\$46,230)	Decrease to Facilities Service Charges based upon updated projection of use in FY 2022-23.
\$349	Increase in Mail Services charges.
(\$613)	Decrease in Stores charges.

Animal Services

RECOMMENDED BUDGET • FY 2022-23

Intrafund Abatements

(\$15,000) Increase to Intrafund Abatements primarily from an Office of Emergency Services (OES) Grant from the Sheriff's Office that is anticipated to be received as an Intrafund Abatement instead of an Operating Transfer in FY 2022-23.

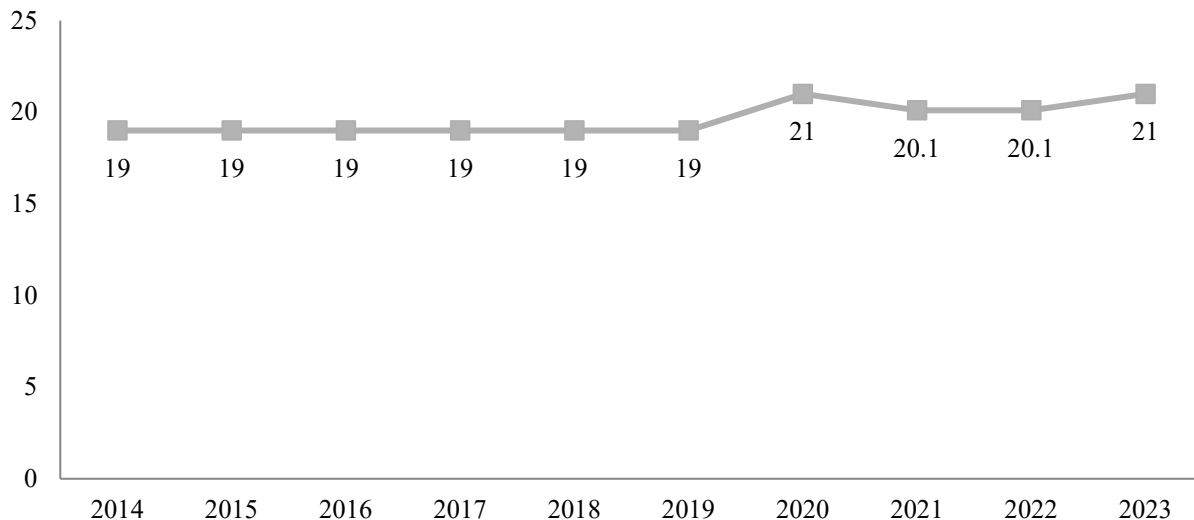
PROGRAM SUMMARY

For both the Western Slope and South Lake Tahoe areas of the County, Animal Services provides mandated services such as rabies control, impoundment of animals at large, investigations of aggressive dogs threatening humans and livestock, sheltering stray animals, veterinary treatment for sick or injured animals, animal licensing, and enforcement of State and local animal laws. Revenues in this program come from licensing, fees for services, penalties/fines, State Sales Tax Realignment, and contract payments from the City of Placerville and City of South Lake Tahoe.

STAFFING TREND

The recommended staff allocation for FY 2022-23 is 21 FTEs. The Recommended Budget includes the addition of 1.0 FTE Animal Shelter Attendant allocation. The costs of this new allocation are offset with a reduction of Temporary Employee appropriations. Animal Services has requested the allocation due to a difficulty to retain Extra Help Animal Shelter Attendants to meet the programmatic needs of the Placerville Facility. A 0.1 FTE Deputy Director of HHSA allocation is being moved from Animal Services to the HHSA Administration and Finance Department in alignment with the revised Executive Staff Cost Allocation Plan to bring the agency better into compliance with the Code of Federal Regulations, as described in the HHSA Administration and Finance Department section.

The breakout of allocations based upon office location is as follows: 15.49 FTEs on the West Slope and 5.51 FTEs at South Lake Tahoe.



Health and Human Services Agency

RECOMMENDED BUDGET • FY 2022-23

RECOMMENDED BUDGET

The Budget is recommended at \$4,112,171, which is an increase of \$135,511 (3.4%) when compared to the FY 2021-22 Adopted Budget. The General Fund provides 55.9% of the funding for the Animal Services Department and is increased by \$102,298 (4.7%) when compared to the FY 2021-22 Adopted Budget. The increase in General Fund is due primarily to the resumption of Worker's Compensation Insurance charges.

Sources & Uses of Funds

The General Fund provides the majority of funding for this Department (55.9%). Other funding comes from service agreements with other agencies (25.2%), Licenses and Permits (6.2%), Service Charges (5.2%), vehicle license fees (5.3%), sales tax realignment (1%), and court fines and miscellaneous revenue (1.2%).

In addition to the operations out of the Animal Services General Fund organizational code, Animal Services has three Community and Employee donation funds that reside in Special Revenue Funds: Animals for Retired Friends, Neuter Deposits, and the Pet Aid Program. Revenue and appropriations that are accounted for within the Special Revenue Funds assist low income residents with pet care, neuter and adoption fee costs, in addition to providing veterinary care for shelter animals. The Recommended Budget includes \$352,927 in appropriations. Details for each Special Revenue Fund can be found in the Special Revenue Fund section.

MISSION

The Office of the Public Guardian ensures the physical and financial safety of persons unable to care for themselves, and when there are no viable alternatives to a public conservatorship. Services are defined and directed by the Superior Court. The Superior Court can appoint the Public Guardian as a conservator of the person only, estate only (for probate), or both person and estate.

DEPARTMENT BUDGET SUMMARY

Description	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - Federal	45,327	109,000	30,000	(79,000)
Service Charges	137,092	85,000	80,000	(5,000)
Miscellaneous Rev	579	50,000	50,000	0
Total Revenue	182,998	244,000	160,000	(84,000)
Salaries & Benefits	1,166,644	1,265,353	1,386,380	121,027
Services & Supplies	130,233	419,724	305,676	(114,048)
Other Charges	579	50,000	50,000	0
Intrafund Transfers	388,667	393,795	472,132	78,337
Total Appropriations	1,686,124	2,128,872	2,214,188	85,316
FUND 1000 GENERAL FUND TOTAL	1,503,126	1,884,872	2,054,188	169,316

MAJOR BUDGET CHANGES

Revenue

Service Charges

(\$79,000) Decrease in Medi-Cal revenue due to the discontinuation of the Targeted Case Management program.

(\$5,000) Decrease in Charges for Service due to change in the type of conserved clients from Personal/Estate to Personal only, which reduced the projected fee collection.

Appropriations

Salaries and Benefits

\$7,881 Increase in Workers' Compensation charge due to a resumption of premium charges after a rate holiday in Fiscal Year 2021-22.

\$43,174 Increase in the CalPERS unfunded accrued liability charge.

\$20,000 Increase in Temporary Employees to assist in the record retention policy implementation. This General Fund addition is offset by a one-time \$20,000 General Fund reduction in Social Services.

Health and Human Services Agency

RECOMMENDED BUDGET • FY 2022-23

\$49,972 Increase in Salaries and Benefits costs due to Board-approved compensation increases.

Services and Supplies

(\$89,000) Decrease in Other Governmental Agencies expenses due to the final Targeted Case Management cost report resettlement that was budgeted for in FY 2021-22.

(\$29,469) Decrease in General Liability insurance premium expense as Public Guardian's share of overall County claims incurred has decreased from prior years decreasing their Liability insurance premium expense.

\$4,421 Increase due to adjustments in multiple objects to align with projected costs.

Intrafund Transfers

\$49,015 Increase due to Countywide Cost Allocation Plan charges.

\$28,738 Increase in Indirect Cost Rate charges by the HHS Administration and Finance Department.

\$584 Increase in Mail Services charges.

PROGRAM SUMMARY

The mandated Public Guardian Program (PG) establishes and administers conservatorships of persons and/or the estates of individuals who are functionally disabled, to ensure the proper care and treatment of those who are unable to adequately care for themselves or those who are victims of fraud and/or abuse. Public Guardian deputies work in collaboration with County Counsel, the District Attorney's Office, the courts, and Behavioral Health to provide the least restrictive setting for conserved persons to receive treatment with the goal of regaining the ability for self-care and independence.

Public Guardian participates in the Medi-Cal Administrative Activities (MAA) program, which is administered by the California Department of Health Care Services (DHCS). Medi-Cal Administrative Activities leverages allowable State and local revenue to receive Federal reimbursement for approved Medi-Cal activities. Other funding includes Fees for Services and County General Fund.

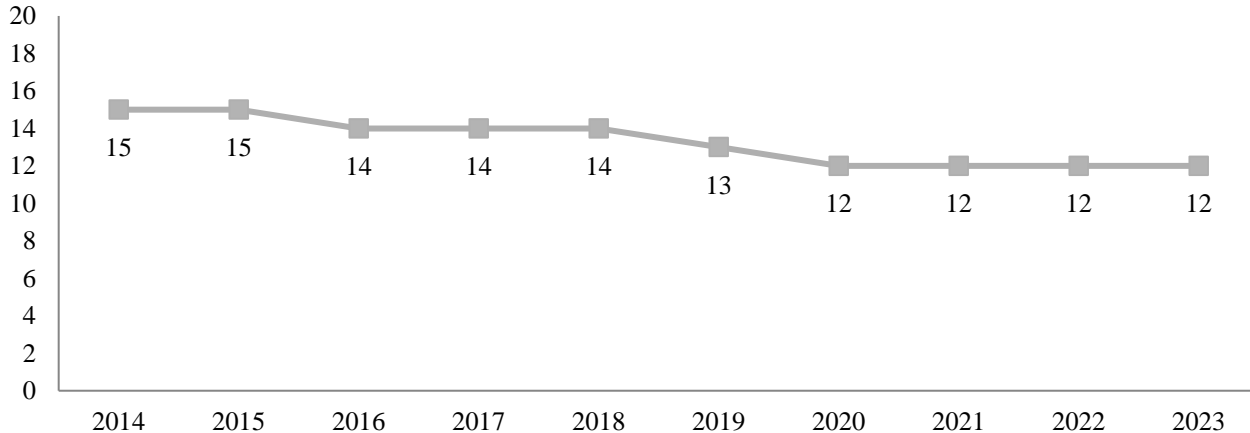
PENDING ISSUES

On March 3, 2022, Governor Newsom proposed the addition of Community Assistance, Recovery, and Empowerment (CARE) Courts in California. The CARE Court program would allow a person with a psychiatric condition to be referred to civil court, where they would be assigned a public defender and a "supporter" to use the "supported decision making" model to work with the client and Behavioral Health to develop a treatment, stabilizing medication, and housing plan. This plan may impact the Public Guardian Department due to a legal presumption that might automatically refer and declare a noncompliant participant into a Lanterman-Petris-Short Act conservatorship, increasing the caseload of the Public Guardian and the General Fund cost of the program. Staff continue to monitor the Governor's plan and the advocacy the California Association of Counties is conducting with the State.

As stated in prior budgets, changes in the California Probate Code have prevented Public Guardian from collecting fees from Public Guardian clients. These fees are established based on Probate Code and approved by the Board of Supervisors. While fees collected are minimal, these revenues offset Net County Cost and reductions will require additional County General Fund to maintain current operations.

STAFFING TREND

The Public Guardian staff allocation is recommended to remain unchanged at 12.0 for FY 2022-23.



RECOMMENDED BUDGET

This Budget is recommended at \$2,214,188, which is an increase of \$85,316 (4%) when compared to the FY 2021-22 Adopted Budget. The General Fund provides 92.7% of the funding for the Public Guardian Department. The General Fund cost is \$2,054,188, which is an increase of \$169,316 (9.3%). The increase in General Fund is primarily due to increases in the Countywide Cost Allocation Plan and costs related to the Board-approved compensation increases including salaries, benefits and Indirect Cost Rate charges.

CAO ADJUSTMENTS

The department requested \$20,000 in additional Temporary Employee appropriations to aid in the implementation of the Public Guardian’s Records Retention Schedule that was approved by the Board on June 22, 2021. The Chief Administrative Office requested that the department decrease Net County Cost by \$20,000 in another HHSA department to offset this request. The Health and Human Services Agency (HHSA) reduced Services and Supplies in Social Services by \$20,000. The implementation of the Records Retention Schedule will ensure the department is in compliance with Board Policy A-9 Records Management Program and decrease County costs for the storage of records that are eligible for disposal.

Sources & Used of Funds

The General Fund provides the majority of funding for this Department (92.7%). Other funding comes from service charges (3.6%), Federal Revenue (1.4%), and Misc. Revenue (2.3%).



Veteran Services

RECOMMENDED BUDGET • FY 2022-23

MISSION

The mission of County of El Dorado Veteran Services is to represent and assist veterans and their dependents and survivors through the filing and adjudication of claims to the U.S. Government, and to advocate that the benefits received are the maximum possible under the full extent of the law. Veteran Services is a collaborative point of contact between the County, veterans and various veteran service organizations in the Community.

DEPARTMENT BUDGET SUMMARY

Description	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	56,418	73,000	73,000	0
IG Rev - Federal	3,039	4,200	4,200	0
Other Fin Sources	5,076	50,161	59,851	9,690
Total Revenue	64,533	127,361	137,051	9,690
Salaries & Benefits	447,593	614,853	646,983	32,130
Services & Supplies	54,708	90,923	118,848	27,925
Intrafund Transfers	71,334	100,286	143,254	42,968
Intrafund Abatement	0	(90,700)	(90,700)	0
Total Appropriations	573,636	715,362	818,385	103,023
FUND 1000 GENERAL FUND TOTAL	509,103	588,001	681,334	93,333

MAJOR BUDGET CHANGES

Revenue

Other Financial Sources

\$9,690 Increase in Operating Transfers In from the Veterans Memorial Building House Council Countywide Special Revenue Fund for the cost of custodial services for the House Council occupied sections of the Veterans Memorial Building, per the recommendation from the Veterans Memorial Building House Council.

Appropriations

Salaries and Benefits

\$3,605 Increase in Workers' Compensation charges due to a resumption of premium charges after a rate holiday in FY 2021-22.

\$42,695 Increase in Salaries and Benefits due to the move of 1.0 FTE Fiscal Assistant from HHSA Administration and Finance to Veteran Services. The allocation has been assigned 100% to Veteran Services but the budget was appropriated in HHSA Administration and Finance. To ensure the accuracy of the Indirect Cost Rate, the budget for the allocation is being moved to Veteran Services.

Health & Human Services Agency

RECOMMENDED BUDGET • FY 2022-23

\$20,281 Salary and Benefit increases mostly due to the costs associated with the Board-approved compensation increases.

(\$34,451) Decrease in Health Benefit costs for current employees.

Services and Supplies

\$2,699 Increase in Insurance charges primarily due to a General Liability rate reduction in FY 2021-22.

\$21,920 Increase in Rent & Lease: Security System due to the addition of an electronic security and key system to the Veteran Services offices.

\$3,306 Increase in Services and Supplies primarily due to contractual and projected increases to custodial services and refuse disposal.

Intrafund Transfers

\$42,650 Increase in Indirect Cost Rate charges by the HHSA Administration and Finance Department and HHSA Executive Staff Allocation costs, which are based on the Agency's current organizational structure.

\$318 Increase in Mail, Stores, and Facility service charges.

PROGRAM SUMMARY

Veteran Services provides information, benefit and application assistance, intercession, and appellate advocacy for veterans applying for State and Federal programs governing assistance to persons who served in the military as well as for their dependents and survivors. State and Federal assistance programs may include war-time pensions, compensation, education programs, burial assistance, survivors benefits, and military retirement benefits. Staff are trained and knowledgeable of Title 38 United States Code (U.S.C.), much of Title 10 U.S.C., the California Military and Veterans Code and changing legislation.

This program collaborates with community-based providers in the delivery of a variety of programs for homeless veterans by providing referrals to services that help the re-assimilation of returning war veterans by meeting their social and behavioral health needs.

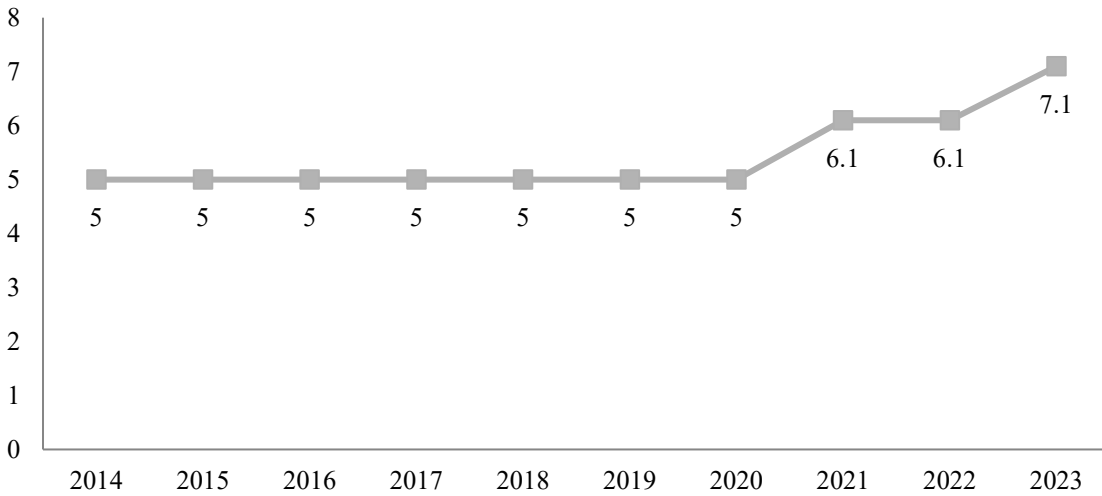
Staff also provide guidance on Veterans Services to the Board of Supervisors upon request and administrative support for the Veterans Affairs Commission and the Veterans Memorial Building House Council.

STAFFING TREND

The recommended staff allocation for FY 2022-23 is 7.1 FTEs, including the move of 1.0 FTE Fiscal Assistant I/II allocation from the HHSA Administration and Finance Department to Veteran Services. The 1.0 Fiscal Assistant allocation was added to the HHSA Administration and Finance Department with the move of the Veteran Services Department to HHSA from the Chief Administrative Office. The position is 100% assigned to Veteran Services and located at Veteran Services. To increase the accuracy of the Indirect Cost Rate the budget for the position is being moved to Veteran Services.

Veteran Services

RECOMMENDED BUDGET • FY 2022-23



RECOMMENDED BUDGET

The Budget is recommended at \$818,385, which is an increase of \$103,023 (14.4%) when compared to the FY 2021-22 Adopted Budget. The General Fund provides 83.3% of the funding for the Veteran Services Department. The General Fund cost is recommended at \$681,334, which is an increase of \$93,333 (15.9%). The increase in General Fund cost is primarily from the move of a Fiscal Assistant allocation that is and will continue to be assigned completely to Veteran Services from the HHS Administration and Finance Department to Veteran Services.

CAO Adjustments

Health and Human Services Agency requested the addition of 1.0 FTE Office Assistant that was to be primarily funded with General Fund. The additional position is not being recommended as the Department has only recently been completely staffed and the Continuous Quality Improvement (CQI) report the request was based on was completed before the addition of the Sr. Veteran Service Representative or additional Temporary Employee appropriations. It is recommended that the need for this position should be reassessed after an updated CQI report is completed.

The Department requested an additional \$15,000 in General Fund support for a facility project. This project was deferred in the Recommended Budget, and will be considered in the fall with the Adopted Budget.

Sources & Uses of Funds

The Department is primarily funded with discretionary General Fund revenue.

State funding for administration and training is distributed to counties based on a pro-rata basis using allowable subvention workload units according to the California Military and Veteran Code (CMVC) §972.1.

The Department also plans to transfer \$25,454 from a special revenue fund established under CMVC §972.2 for the collection of special interest license plate fees that are to be used “for the operation of county veterans’ service offices.”

Health & Human Services Agency

RECOMMENDED BUDGET • FY 2022-23

The Veteran Services department aids the Veterans Affairs Commission to administer the annual Transient Occupancy Tax contribution to the Veterans Affairs Commission Special Revenue Fund. The FY 2022-23 Recommended Budget includes \$175,000 in Transient Occupancy Tax funding and a contingency amount of \$84,253 to remain in the fund at the end of the fiscal year. Details for each Special Revenue Fund can be found in the Special Revenue Fund section.

Library & Museum

RECOMMENDED BUDGET • FY 2022-23

MISSION

Vision: The Library is the hub of the community, providing a welcoming environment to inspire our diverse population to read, learn and connect.

Mission: El Dorado County Library provides free and easy access to ideas, books and technology to promote literacy and lifelong learning.

The Mission of the El Dorado County Historical Museum is to exhibit and interpret the heritage of the County in a current, accurate and engaging manner; to be a valuable historical resource to the community through its well organized research facility, historical exhibits and educational programs; to collect, document and preserve artifacts and records significant to the history of El Dorado County using the highest standards of scholarship and professional museum and archival practices; and to provide a rewarding experience for volunteers and visitors and enhance the Museum's significance to the community.

DEPARTMENT BUDGET SUMMARY

Description	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	341,871	523,283	436,500	(86,783)
IG Rev - Federal	17,979	0	0	0
Service Charges	83,014	132,150	113,100	(19,050)
Miscellaneous Rev	129,711	184,700	110,708	(73,992)
Other Fin Sources	1,203,143	1,752,000	1,798,000	46,000
Total Revenue	1,775,718	2,592,133	2,458,308	(133,825)
Salaries & Benefits	2,835,619	3,523,822	3,880,140	356,318
Services & Supplies	743,790	1,064,707	1,008,560	(56,147)
Fixed Assets	0	0	50,000	50,000
Other Fin Uses	71,814	115,000	0	(115,000)
Intrafund Transfers	15,771	57,542	19,555	(37,987)
Intrafund Abatement	(44,538)	0	0	0
Total Appropriations	3,622,456	4,761,071	4,958,255	197,184
FUND 1000 GENERAL FUND TOTAL	1,846,738	2,168,938	2,499,947	331,009

MAJOR BUDGET CHANGES

Revenue

State Revenue

(\$86,783) Decrease in State Grant revenue that is not continuing into FY 2022-23.

Service Charges

(\$19,050) Decrease in Service Charges related to projected lower late fees, lost materials, and video rental fees.

Library & Museum

RECOMMENDED BUDGET • FY 2022-23

Miscellaneous Revenue

(\$73,992) Decrease in Miscellaneous Revenue primarily due to a one-time project to purchase a new bookmobile funded by donations from Friends of the Library in the prior year.

Other Financing Sources

\$46,000 Increase in transfers from Special Revenue Funds to offset Library operations.

Appropriations

Salaries and Benefits

\$21,929 Increase in Workers' Compensation charges due to a resumption of premium charges after a rate holiday in FY 2021-22.

\$29,000 Increase in Temporary Employees for 1.0 FTE Community Health Advocate Extra Help Appropriations dedicated to Caldor Fire recovery, funded by the General Fund Caldor Fire Relief Designation.

\$305,389 Increase in Salaries and Benefits costs primarily due to Health Benefit elections and Board-approved compensation increases.

Services and Supplies

(\$16,265) Decrease in custodial services due to the coronavirus pandemic mitigation cleaning that is no longer required of the libraries.

\$8,620 Increase in insurance charges primarily due to a General Liability rate reduction in FY 2021-22.

(\$49,199) Decrease in Services and Supplies due to grant funded purchases in FY 2021-22.

\$13,104 Increase in travel and training costs to return to pre-pandemic levels.

(12,407) Decrease in Services and Supplies due to adjustments across multiple objects to align with current projected costs.

Fixed Assets

\$50,000 Increase in Fixed Asset Equipment for a shelving and furniture project at the South Lake Tahoe library.

Other Financial Uses

(\$115,000) Decrease in Operating Transfers Out to Fleet due to the purchase of the new bookmobile in FY 2021-22.

Intrafund Transfers

(\$37,987) Decrease Intrafund Transfers Out primarily due to facilities projects in FY 2021-22.

PROGRAM SUMMARIES

Administration

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

Central Support

Delivers computer services and support and clerical operations as well as book receiving, ordering, cataloging, and processing support for all library branches.

Bookmobile

Provides access to library materials and collections at various community sites.

First 5 Early Literacy Program

Promotes the development of early literacy skills by providing early literacy programs and services for children 0-5 years old and their caregivers. Services are provided at all county branch libraries. This program is funded by a grant from First 5 El Dorado that is matched by the Library.

Law Library

This division represents the County's contribution to the Law Library for rent, custodial services, and utilities. Other expenses associated with the Law Library are funded with court filing fees and administered by the County Law Library Board. The Library Department does not oversee the operation of the Law Library.

Libraries

Cameron Park Library

Provides access to library materials and collections, public computers, reference and research assistance, and adult and children's programs that promote education and literacy. Maintains collection of 53,000 books and other items, and circulates 90,000 items annually. Open six days per week. Revenue sources are library assessments, fines and fees, donations, fund balance, and General Fund.

El Dorado Hills Library

Provides access to library materials and collections, public computers, reference and research assistance, and adult and children's programs that promote education and literacy. Maintains collection of 74,000 books and other items, and circulates 205,500 items annually. Open six days per week. Revenue sources are library taxes, fines and fees, donations, fund balance, and General Fund.

Georgetown Library

Provides access to library materials and collections, public computers, reference and research assistance, and children's programs that promote education and literacy. Maintains collection of 19,000 books and other items, and circulates 32,300 items annually. Open five days per week. Revenue sources are library taxes, fines and fees, donations, fund balance, and General Fund.

Main Library – Placerville

Provides access to library materials and collections, public computers, reference and research assistance, and adult and children's programs that promote education and literacy. Maintains collection of 105,000 books and other items, and circulates 164,700 items annually. Open five days per week. Revenue sources are fines and fees, donations, fund balance, and General Fund.

Library & Museum

RECOMMENDED BUDGET • FY 2022-23

Pollock Pines Library

Provides access to library materials and collections, public computers, reference and research assistance, and children’s programs that promote education and literacy. Maintains collection of 8,900 books and other items, and circulates 12,000 items annually. Open four days per week. Revenue sources are fines and fees, donations, and General Fund.

South Lake Tahoe Library

Provides access to library materials and collections, public computers, reference and research assistance, and adult and children’s programs that promote education and literacy. Maintains collection of 58,000 books and other items, and circulates 88,500 items annually. Open six days per week. Revenue sources are library taxes, fines and fees, donations, fund balance, and General Fund.

Northnet Library System Digital Collection/Library To Go Online OverDrive Library

Provides access to online digital library materials and special educational e-collections for students, including downloadable audiobooks, eBooks, and eMagazines. Maintains collection of 98,000 digital eBooks and other items, and circulates 111,000 items annually. Open 24 hours a day, seven days per week. Revenue sources are library taxes, fines and fees, donations, fund balance, state grant funds, and General Fund.

Museum

Provides public access to a large collection of exhibits, artifacts and documents related to El Dorado County. Open six days per week. Volunteers are used extensively to provide access to the museum and for historical research. Revenue sources are entrance fees, donations, the sale of historical books and photographs, and General Fund.

BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Administration & Support	\$ 1,082,202	\$ 8,758	\$ 1,073,444	7.43
Bookmobile	\$ 5,972	\$ -	\$ 5,972	0.05
First 5 Early Literacy Prog & EDCOE	\$ 613,245	\$ 411,500	\$ 201,745	3.8
Grants	\$ 25,000	\$ 25,000	\$ -	0
Law Library	\$ 42,025	\$ -	\$ 42,025	0
Libraries				
Cameron Park Library	\$ 379,496	\$ 312,650	\$ 66,846	4
El Dorado Hills Library	\$ 740,882	\$ 623,050	\$ 117,832	5.5
Georgetown Library	\$ 189,453	\$ 122,700	\$ 66,753	2.3
Main Library – Placerville	\$ 740,132	\$ 123,500	\$ 616,632	7.12
Pollock Pines Library	\$ 58,727	\$ 3,900	\$ 54,827	0.55
South Lake Tahoe Library	\$ 931,974	\$ 827,250	\$ 104,724	7.1
Museum	\$ 149,147	\$ -	\$ 149,147	1
Total	\$ 4,958,255	\$ 2,458,308	\$ 2,499,947	38.85

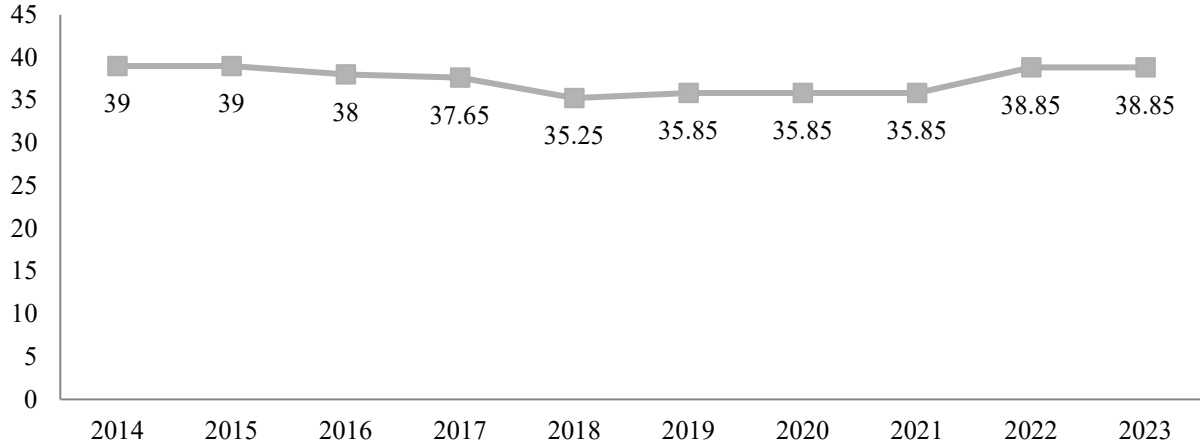
STAFFING TREND

The Recommended Budget includes the addition of 0.2 FTE Administrative Analyst I/II allocation that is offset by the deletion of a 0.2 FTE vacant Office Assistant I/II allocation. A 0.5 vacant Office Assistant I/II allocation was alternately filled during FY 2021-22 with a 0.5 FTE Early Childhood Literacy Specialist allocation due to changing programmatic needs. A 1.0 vacant Supervising Library Assistant allocation was alternately filled during FY 2021-22 with a 1.0 FTE Librarian I/II allocation due to changing programmatic needs. The Recommended Budget revises the allocation to match the current classification of the allocation.

Library & Museum

RECOMMENDED BUDGET • FY 2022-23

The Recommended Budget for FY 2022-23 remains unchanged with a total of 38.85 FTEs for the Library and Museum.



RECOMMENDED BUDGET

This Budget is recommended at \$4,958,255, which is an increase of \$197,184 (4.1%) when compared to the FY 2021-22 Adopted Budget. The General Fund provides 50.4% of the funding for the Department, and is increased by \$331,003 (15.3%) when compared to the FY 2021-22 Adopted Budget.

The increase in General Fund is partially attributed to the continuation of \$29,000 in Extra Help Community Health Advocate appropriations to assist those impacted by the Caldor Fire and is funded by the General Fund Caldor Fire Relief Designation. The remaining increases to the General Fund cost of the Libraries is primarily due to Board-approved compensation increases.

Sources & Uses of Funds

The Department is primarily funded with discretionary General Fund tax revenue and special taxes collected in the various library zones of benefit that are held in special revenue funds and transferred to the Library operating budget, with smaller amounts of revenue from donations, state grant funds, and charges for services.



Fixed Assets

RECOMMENDED BUDGET • FY 2022-23

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

The list below represents all fixed assets with the exception of 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.

Sub-Object	Qty	Item Description	Unit Cost	Total Cost
Fund Type 10: General Fund				
Chief Administrative Office				
Central Services - Facilities				
6040	1	Tractor	\$ 15,000	\$ 15,000
Central Services - Parks				
	1	Credit Card Payment Kiosk	\$ 16,350	\$ 16,350
	1	River Boat Replacement	\$ 10,000	\$ 10,000
Chief Administrative Office Total				\$ 41,350
Health and Human Services Agency				
Animal Services				
6040	1	Dog Box Replacement	\$ 45,000	\$ 45,000
	1	Kennel Replacement	\$ 130,000	\$ 130,000
Health and Human Services Agency Total				\$ 175,000
Information Technologies				
6040	1	Data Center Hardware	\$ 150,000	\$ 150,000
	1	Firewall Security Hardware	\$ 70,000	\$ 70,000
	1	MUNIS Software Implementation	\$ 80,000	\$ 80,000
Information Technologies Total				\$ 300,000
Library				
6040	1	Shelving & Furniture	\$ 50,000	\$ 50,000
Library Total				\$ 50,000
Planning & Building				
6042	1	Large Format Scanner	\$ 18,000	\$ 18,000
Planning & Building Total				\$ 18,000
Probation				
6040	1	Camera Upgrade Equipment	\$ 13,950	\$ 13,950
6042	1	Camera Upgrade Computers	\$ 20,000	\$ 20,000
Probation Total				\$ 33,950

Fixed Assets

RECOMMENDED BUDGET • FY 2022-23

Sub-Object	Qty	Item Description	Unit Cost	Total Cost
Sheriff				
6040	1	Avon Respirator	\$ 15,000	\$ 15,000
	1	Computer Voice Stress Analysis (CVSA) Machine (for employee backgrounds)	\$ 7,000	\$ 7,000
	1	Drone	\$ 32,000	\$ 32,000
	1	Drone	\$ 15,000	\$ 15,000
	1	Drone	\$ 22,000	\$ 22,000
	1	Explosives Ordinance Disposal (EOD) System	\$ 160,000	\$ 160,000
	4	Fire Side-By-Side Vehicle	\$ 27,000	\$ 108,000
	1	Gym Equipment	\$ 8,000	\$ 8,000
	1	License Plate Reader (LPR) Expansion	\$ 350,000	\$ 350,000
	1	LPR Trailer System	\$ 62,000	\$ 62,000
	1	Microfiche Reader	\$ 6,000	\$ 6,000
	1	Radios	\$ 65,000	\$ 65,000
	1	Robot Disruptor	\$ 10,000	\$ 10,000
	1	Simulcast Phase II	\$ 300,000	\$ 300,000
	1	Tamper Proof Control System	\$ 36,000	\$ 36,000
	1	Training Mat	\$ 6,500	\$ 6,500
6042	1	Briefcam	\$ 42,000	\$ 42,000
	1	Cellebrite Annual	\$ 111,000	\$ 111,000
	1	Critical Archive Equipment	\$ 50,000	\$ 50,000
	1	Digital Storage Battery Backup	\$ 6,000	\$ 6,000
	1	Digital Storage Expansion	\$ 23,000	\$ 23,000
	3	Livescan Machines	\$ 30,000	\$ 90,000
6045	1	Chevy 350 SWAT Equipped	\$ 250,000	\$ 250,000
	1	Dive Van	\$ 60,000	\$ 60,000
	1	Helicopter	\$ 3,100,000	\$ 3,100,000
	1	Off Highway Vehicle Jeep	\$ 150,000	\$ 150,000
	1	Replacement SUV	\$ 60,000	\$ 60,000
	1	ROOK Tactical Vehicle	\$ 500,000	\$ 500,000
	1	Snowcat Vehicle / Trailer	\$ 160,000	\$ 160,000
	1	Truck	\$ 60,000	\$ 60,000
		Sheriff Grant/Special Revenue Funds		\$ 4,123,000
		Sheriff General Fund		\$ 1,741,500
		Sheriff Total		\$ 5,864,500
Treasurer-Tax Collector				
6040	1	Computer Whiteboard	\$ 10,500	\$ 10,500
		Treasurer-Tax Collector Total		\$ 10,500
		General Fund Total		\$ 6,493,300

Fixed Assets

RECOMMENDED BUDGET • FY 2021-22

Sub-Object	Qty	Item Description	Unit Cost	Total Cost
FUND TYPE 11: SPECIAL REVENUE FUNDS				
Health and Human Services Agency				
Community Services				
6040	1	Temporary Structures for Homelessness	\$ 769,750	\$ 769,750
	1	Dog Kennels	\$ 24,200	\$ 24,200
	1	Server for Security Footage	\$ 6,050	\$ 6,050
Public Health				
6045	1	Mobile Public Health Van West Slope	\$ 250,000	\$ 250,000
Health and Human Services Total			\$	1,050,000
Transportation - Road Fund				
6040	1	Coarse shaker for Materials Lab	\$ 5,500	\$ 5,500
	1	6X14 Utility Trailer	\$ 6,000	\$ 6,000
	2	ALDIS/Gridsmart Camera Signal System	\$ 32,000	\$ 64,000
	2	Processors	\$ 17,800	\$ 35,600
	2	Fuel Cell Engineer/Storage	\$ 30,000	\$ 60,000
	1	Metro Tech Utility Locator	\$ 8,000	\$ 8,000
	2	Slip-In Sander	\$ 44,000	\$ 88,000
	1	Aerial Bucket Truck	\$ 175,000	\$ 175,000
	1	Mechanic Shop Service Truck	\$ 180,000	\$ 180,000
	1	Schibeci Cold Planer	\$ 55,000	\$ 55,000
	1	Roll-Off Water Tank 2000 Gallon	\$ 60,000	\$ 60,000
	2	Roll-Off Chipper Box	\$ 65,000	\$ 130,000
	8	Portable Lifts	\$ 14,500	\$ 116,000
	1	Diesel Exhaust Fluid (DEF) Fill Station	\$ 10,000	\$ 10,000
	1	Pressure Washer for Wash Rack	\$ 6,500	\$ 6,500
	1	Service Truck Crimping Station	\$ 8,000	\$ 8,000
	1	Air Compressor for SLT	\$ 15,000	\$ 15,000
	1	Snow Blower	\$ 250,000	\$ 250,000
	1	Animal Removal Truck	\$ 90,000	\$ 90,000
	1	Vactor Truck	\$ 660,000	\$ 660,000
	2	IT Loader	\$ 195,000	\$ 390,000
	2	Plow	\$ 25,000	\$ 50,000
	1	Grader	\$ 400,000	\$ 400,000
Transportation Total			\$	2,862,600
Special Revenue Funds Total			\$	3,912,600

Fixed Assets

RECOMMENDED BUDGET • FY 2022-23

Sub-Object	Qty	Item Description	Unit Cost	Total Cost
FUND TYPE 13: SPECIAL REVENUE FUNDS: DISTRICTS				
Environmental Management				
6040	2	Cargo Containers	\$ 15,000	\$ 30,000
	4	20-yard Sludge Box	\$ 6,250	\$ 25,000
Environmental Management Total				\$ 55,000
Special Revenue Funds: Districts Total				\$ 55,000
FUND TYPE 51: ENTERPRISE FUNDS				
Planning & Building - Airports				
6040	1	Compact Utility Tractor	\$ 27,937	\$ 27,937
	1	John Deere Zero Turn Mower	\$ 5,683	\$ 5,683
	1	Generac 45kw Protector Generator	\$ 15,550	\$ 15,550
	1	Fuel Dispensers	\$ 22,019	\$ 22,019
Airports Total				\$ 71,189
Enterprise Fund Total				\$ 71,189
FUND TYPE 52: INTERNAL SERVICE FUNDS				
Transportation - Fleet				
6045	3	Midsize Sedan	\$ 38,500	\$ 115,500
	1	1 Ton Diesel Pickup	\$ 65,000	\$ 65,000
	1	Midsize SUV (carryover)	\$ 32,000	\$ 32,000
	2	3/4 Ton 4x4 Pickup	\$ 60,000	\$ 120,000
	10	Full-Size SUV	\$ 59,000	\$ 590,000
	2	AWD Minivan	\$ 50,000	\$ 100,000
	2	Full-Size Van	\$ 50,000	\$ 100,000
	3	1/2 Ton 4x4 Pickup	\$ 50,000	\$ 150,000
	9	Midsize SUV/COV	\$ 42,000	\$ 378,000
	1	Midsize Pickup	\$ 40,000	\$ 40,000
Fleet Total				\$ 1,690,500
Internal Service Funds Total				\$ 1,690,500
Fixed Assets Total				\$ 12,222,589

Special Revenue Funds
RECOMMENDED BUDGET • FY 2022-23

SPECIAL REVENUE FUND SCHEDULES

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

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

CHIEF ADMINISTRATIVE OFFICE

Countywide Special Revenue Fund in the Chief Administrative Office

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

Trial Court Security

The Trial Court Security subfund is used to account for state funding for court security services. Beginning in Fiscal Year 2011-12, as part of Trial Court Realignment, the State of California Superior Court Act of 2012 established the Trial Court Security Account to fund court security. The Sheriff negotiates the MOU with the Superior Court specifying an agreed-upon level of court security services and any other agreed-upon governing or operating procedures and brings it to the Board for consideration. The State of California Court Security Realignment monies fund the Sheriff’s Office personnel used to provide Security for the Courts and the equipment and supplies necessary to perform the services.

The District Attorney/Public Defender Subaccount receives funds from the AB109 realignment; funds to reimburse the County for costs associated with revocation proceedings involving persons subject to state parole and the Post-Release Community Supervision program. Funds may also be used to fund planning, implementation, and training costs for those proceedings.

ORG : 0270710 CAO: CWSR - TRIAL COURT LESA

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	3,406,906	2,900,000	3,406,950	506,950
Fund Balance	0	519,241	250,000	(269,241)
Total Revenue	3,406,906	3,419,241	3,656,950	237,709
Other Fin Uses	2,887,665	3,381,107	3,656,950	275,843
Contingency	0	38,134	0	(38,134)
Total Appropriations	2,887,665	3,419,241	3,656,950	237,709
ORG 0270710 CAO: CWSR - TRIAL COURT LESA TOTAL	(519,241)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Enhancing Law Enforcement Act Subfund, Community Corrections Subfund, and Local Innovation Subfund

The Enhancing Law Enforcement Act subfund, Community Corrections subfund, and Local Innovation subfund transferred to the Probation Department with the FY 2021-22 Budget.

ORG : 0270720 CAO: CWSR - ENHANCING LAW

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	259,830	0	0	0
Total Revenue	259,830	0	0	0
Other Fin Uses	230,636	0	0	0
Total Appropriations	230,636	0	0	0
ORG 0270720 CAO: CWSR - ENHANCING LAW TOTAL	(29,194)	0	0	0

ORG : 0270730 CAO: CWSR - CMNTY CORRECTIONS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	5,170,247	0	0	0
Total Revenue	5,170,247	0	0	0
Services & Supplies	293,241	0	0	0
Other Fin Uses	4,098,054	0	0	0
Total Appropriations	4,391,296	0	0	0
ORG 0270730 CAO: CWSR - CMNTY CORRECTIONS TOTAL	(778,951)	0	0	0

ORG : 0270740 CAO: CWSR - DA/PUBLIC DEFENDER

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	177,900	160,000	160,000	0
Fund Balance	0	517,459	637,081	119,622
Total Revenue	177,900	677,459	797,081	119,622
Other Fin Uses	24,592	77,000	30,000	(47,000)

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Contingency	0	600,459	767,081	166,622
Total Appropriations	24,592	677,459	797,081	119,622
ORG 0270740 CAO: CWSR - DA/PUBLIC DEFENDER TOTAL	(153,308)	0	0	0
FUND 1277 COUNTYWIDE SR - LOCAL REVENUE TOTAL	(1,480,694)	0	0	0

Public Safety Facility Loan

The Public Safety Facility Loan subfund (Fund 1206) was created to receive disbursements from the County's USDA loan for the construction of the Public Safety Facility. Depositing of funds into a separate account is a condition of the USDA loan. The subfund will not be used after FY 2021-22 with the completion of the Public Safety Facility.

DEPT : 06 CENTRAL SERVICES

FUND : 1206 COUNTYWIDE SR - CENTRAL SRV

ORG : 0670100 CAO: CWSR - PUB SAF FAC LOAN

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	5,035	0	0	0
Other Fin Sources	6,749	6,100,000	0	(6,100,000)
Total Revenue	11,784	6,100,000	0	(6,100,000)
Other Charges	0	6,100,000	0	(6,100,000)
Other Fin Uses	11,784	0	0	0
Total Appropriations	11,784	6,100,000	0	(6,100,000)
ORG 0670100 CAO: CWSR - PUB SAF FAC LOAN TOTAL	0	0	0	0

UCCE Farm Advisor Research

The UCCE Farm Advisor Research subfund contains funding for the University of California Cooperative Extension Farm Advisor.

Special Revenue Funds

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ORG : 0670700 CAO: CWSR - UCCE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	1,245	1,245	0
Total Revenue	0	1,245	1,245	0
Contingency	0	1,245	1,245	0
Total Appropriations	0	1,245	1,245	0
ORG 0670700 CAO: CWSR - UCCE				
TOTAL	0	0	0	0

Criminal Justice Facility Temporary Construction

The Criminal Justice Facility Temporary Construction subfund was created for the purpose of assisting the County in the construction, reconstruction, expansion, improvement, operation or maintenance of county criminal justice and court facilities and for improvement of criminal justice automated information systems, the Board of Supervisors by resolution established the Criminal Justice Facilities Construction Fund. For purposes of this fund, "county criminal justice facilities" includes, but is not limited to, jails, women's centers, detention facilities, juvenile halls and courtrooms.

ORG : 0670710 CAO: CWSR - CRML JST FAC CONST

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	205,492	219,000	180,000	(39,000)
Rev Use Money/Prop	735	0	0	0
Fund Balance	0	2	0	(2)
Total Revenue	206,226	219,002	180,000	(39,002)
Other Fin Uses	257,291	219,000	180,000	(39,000)
Contingency	0	2	0	(2)
Total Appropriations	257,291	219,002	180,000	(39,002)
ORG 0670710 CAO: CWSR - CRML JST FAC CONST TOTAL	51,065	0	0	0

Special Revenue Funds
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Warrant Assessment PC853.7A

The Warrant Assessment PC853.7A subfund was established per Penal Code 853.7A, which states that “a county may, by resolution of the board of supervisors, require the courts of that county to impose an assessment of fifteen dollars (\$15) upon every person who violates his or her written promise to appear or a lawfully granted continuance of his or her promise to appear in court or before a person authorized to receive a deposit of bail, or who otherwise fails to comply with any valid court order for a violation of any provision of this code or local ordinance adopted pursuant to this code. The funds can be used for “used first for the development and operation of an automated county warrant system. If sufficient funds are available after appropriate expenditures to develop, modernize, and maintain the automated warrant system, a county may use the balance to fund a warrant service task force for the purpose of serving all bench warrants within the county.”

ORG : 0670712 CAO: CWSR - WARRANT ASSESSMENT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	13,655	0	0	0
Fund Balance	0	252,735	259,032	6,297
Total Revenue	13,655	252,735	259,032	6,297
Contingency	0	252,735	259,032	6,297
Total Appropriations	0	252,735	259,032	6,297
ORG 0670712 CAO: CWSR - WARRANT ASSESSMENT TOTAL	(13,655)	0	0	0

Courthouse Temporary Construction

The Courthouse Temporary Construction subfunds have all been returned to the State and is no longer used.

ORG : 0670713 CAO: CWSR - COURTHOUSE CONST

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,203	0	0	0
Total Revenue	1,203	0	0	0
Other Charges	298,034	0	0	0
Total Appropriations	298,034	0	0	0

Special Revenue Funds

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ORG 0670713 CAO: CWSR - COURTHOUSE CONST TOTAL	296,831	0	0	0
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Indian Gaming Impact

The Indian Gaming Impact subfund was used to account for State funds that are no longer utilized.

ORG : 0670714 CAO: CWSR - INDIAN GAMING IMPC

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	173	0	0	0
Total Revenue	173	0	0	0
Other Charges	65,370	0	0	0
Total Appropriations	65,370	0	0	0
ORG 0670714 CAO: CWSR - INDIAN GAMING IMPC TOTAL	65,196	0	0	0

Alternate Dispute Resolution

The Alternate Dispute Resolution subfund is used to pay the Court for Alternate Dispute Resolution cases.

ORG : 0670715 CAO: CWSR - ALTERNATIVE DISPT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	922	0	500	500
Service Charges	26,613	30,000	27,000	(3,000)
Fund Balance	0	139,399	79,399	(60,000)
Total Revenue	27,535	169,399	106,899	(62,500)
Services & Supplies	70,411	90,000	90,000	0
Contingency	0	79,399	16,899	(62,500)
Total Appropriations	70,411	169,399	106,899	(62,500)

Special Revenue Funds

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ORG 0670715 CAO: CWSR - ALTERNATIVE DISPT TOTAL	42,876	0	0	0
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Child Waiting Room Countywide Special Revenue Fund

The Child Waiting Room subfund accounts for residual funding from the transfer of the Court facilities to the State in 2009. The subfund only contains a remaining fund balance amount. The details of the transfer of the Courts to the State can be found in the General Fund – General Revenues and Other Operations section of the budget book.

ORG : 0670716 CAO: CWSR - CHILD WAITING RM

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1	0	0	0
Fund Balance	0	149	0	(149)
Total Revenue	1	149	0	(149)
Contingency	0	149	0	(149)
Total Appropriations	0	149	0	(149)
ORG 0670716 CAO: CWSR - CHILD WAITING RM TOTAL	(1)	0	0	0

El Dorado Hills Public Safety

The El Dorado Hills Public Safety subfund accounts for fees that are restricted to land acquisition, facility and building construction, associated equipment and vehicle purchases in order to provide public safety facilities accessible to additional residents and workers associated with new development in the communities of El Dorado Hills, Cameron Park, Latrobe, Shingle Springs and Rescue.

ORG : 0670718 CAO: CWSR - EDH PUBLIC SAFETY

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	2,380	0	0	0
Fund Balance	0	485,436	47,173	(438,263)
Total Revenue	2,380	485,436	47,173	(438,263)
Contingency	0	485,436	47,173	(438,263)

Special Revenue Funds

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Total Appropriations	0	485,436	47,173	(438,263)
ORG 0670718 CAO: CWSR - EDH PUBLIC SAFETY TOTAL	(2,380)	0	0	0

State Off-Highway Vehicle Fees

The State Off-Highway Vehicle Fees subfund is used to implement the off-highway motor vehicle recreation program and for the planning, acquisition, development, construction, maintenance, administration, operation, restoration, and conservation of lands in the system. These fees are used by the Parks Division for Rubicon activities.

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

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	2,543	0	0	0
IG Rev - State	102,832	63,000	63,000	0
Fund Balance	0	524,106	579,174	55,068
Total Revenue	105,375	587,106	642,174	55,068
Other Fin Uses	33,418	234,216	380,198	145,982
Contingency	0	352,890	261,976	(90,914)
Total Appropriations	33,418	587,106	642,174	55,068
ORG 0670719 CAO: CWSR - ST OFF- HIGHWAY VEH TOTAL	(71,957)	0	0	0

El Dorado –SMUD Cooperative Agreement

The El Dorado –SMUD Cooperative Agreement subfund accounts for funding from the Sacramento Municipal Utility District for the Upper American River Project (UARP) and its impacts on facilities owned or services provided by, or any resource or other interest within the jurisdiction of the County. Funds are transferred to the Sheriff's Office, Parks Division, and Department of Transportation to mitigate impacts. Funds may be carried over from one year to another by a department with approval from the Chief Administrative Office to allow for larger projects. The allocation is as follows:

- Georgetown Divide Public Utility District (GDPUD): 9/59ths as outlined in the GDPUD Transition Agreement
- Parks, Trails, and River Management Division of the Chief Administrative Office: \$150,000
- El Dorado County Sheriff's Office: \$100,000
- Department of Transportation - Road Maintenance: \$500,000
- Mosquito Pedestrian Bridge \$13,000

Special Revenue Funds

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ORG : 0670720 CAO: CWSR - ED SMUD COOP AGR

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	22,033	13,588	14,402	814
Other Gov Agency	763,348	783,000	798,963	15,963
Fund Balance	0	3,890,049	4,364,179	474,130
Total Revenue	785,382	4,686,637	5,177,544	490,907
Other Charges	116,443	119,441	119,845	404
Other Fin Uses	446,827	435,095	384,457	(50,638)
Contingency	0	4,132,101	4,673,242	541,141
Total Appropriations	563,270	4,686,637	5,177,544	490,907
ORG 0670720 CAO: CWSR - ED SMUD COOP AGR TOTAL	(222,112)	0	0	0

Veterans House Committee

The Veterans House Committee subfund accounts for the annual \$15,000 General Fund Contribution to the Veterans House Council for the maintenance of the House Council-occupied areas of the Veteran's Memorial Building.

ORG : 0670721 CAO: CWSR - VETS HOUSE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	125	0	0	0
Other Fin Sources	15,000	15,000	15,000	0
Fund Balance	0	29,395	29,395	0
Total Revenue	15,125	44,395	44,395	0
Services & Supplies	0	15,000	34,105	19,105
Other Fin Uses	597	0	10,290	10,290
Contingency	0	29,395	0	(29,395)
Total Appropriations	597	44,395	44,395	0

Special Revenue Funds

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ORG 0670721 CAO: CWSR - VETS HOUSE				
TOTAL	(14,528)	0	0	0

Gilmore El Dorado Hills Senior Center

The Gilmore El Dorado Hills Senior Center subfund is utilized the Health and Human Services Agency for the purposes of planning, building, maintenance and/or administration of the Gilmore Senior Center in El Dorado Hills.

ORG : 0670722 CAO: CWSR - GILMORE EDH SR CTR

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	4,558	0	0	0
Fund Balance	0	929,583	932,659	3,076
Total Revenue	4,558	929,583	932,659	3,076
Contingency	0	929,583	932,659	3,076
Total Appropriations	0	929,583	932,659	3,076
ORG 0670722 CAO: CWSR - GILMORE EDH SR CTR TOTAL	(4,558)	0	0	0

BSCC Recidivism Reduction Subfund

The BSCC Recidivism Reduction subfund was moved into the Probation Department in FY 2021-22. A description of the subfund is found in the Probation Department section.

ORG : 0670723 CAO: CWSR - BSCC RCDVSM RDCTN

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	36,250	9,500	0	(9,500)
Fund Balance	0	(9,500)	0	9,500
Total Revenue	36,250	0	0	0
ORG 0670723 CAO: CWSR - BSCC RCDVSM RDCTN TOTAL	(36,250)	0	0	0

Special Revenue Funds
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Certified Access Specialist

The Certified Access Specialist subfund has been transferred to the Planning and Building Department. A description of the subfund and current budget can be found in the Planning and Building section.

ORG : 0670724 CAO: CWSR - CASp CERT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Residual Equity Xfer	47,315	0	0	0
Total Appropriations	47,315	0	0	0
ORG 0670724 CAO: CWSR - CASp CERT TOTAL	47,315	0	0	0

Energy Retrofit

The Energy Retrofit subfund is residual funding from the County's Energy Retrofit Project that has not been utilized since completion of the project.

ORG : 0670730 CAO: CWSR - ENERGY RETROFIT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	14	0	0	0
Fund Balance	0	2,892	2,904	12
Total Revenue	14	2,892	2,904	12
Contingency	0	2,892	2,904	12
Total Appropriations	0	2,892	2,904	12
ORG 0670730 CAO: CWSR - ENERGY RETROFIT TOTAL	(14)	0	0	0

Henningsen Lotus Park

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

Special Revenue Funds

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ORG : 0670731 CAO: CWSR - HENNINGSEN LOTUS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,037	0	0	0
Service Charges	113,904	80,000	80,000	0
Fund Balance	0	175,713	170,713	(5,000)
Total Revenue	114,941	255,713	250,713	(5,000)
Other Fin Uses	47,079	69,902	131,752	61,850
Contingency	0	185,811	118,961	(66,850)
Total Appropriations	47,079	255,713	250,713	(5,000)
ORG 0670731 CAO: CWSR - HENNINGSEN LOTUS TOTAL	(67,862)	0	0	0

Pioneer Park

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

ORG : 0670732 CAO: CWSR - PIONEER PARK

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	45	0	0	0
Service Charges	731	0	0	0
Fund Balance	0	5,150	5,910	760
Total Revenue	776	5,150	5,910	760
Other Fin Uses	0	5,150	5,150	0
Contingency	0	0	760	760
Total Appropriations	0	5,150	5,910	760
ORG 0670732 CAO: CWSR - PIONEER PARK TOTAL	(776)	0	0	0

Special Revenue Funds
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Skateboard Ordinance

The Skateboard Ordinance subfund is residual funding from the County’s Skateboard Project that has not been utilized since completion of the project.

ORG : 0670733 CAO: CWSR - SKBRD/ROLL ORD

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	2	0	10	10
Fund Balance	0	379	379	0
Total Revenue	2	379	389	10
Other Fin Uses	0	0	389	389
Contingency	0	379	0	(379)
Total Appropriations	0	379	389	10
ORG 0670733 CAO: CWSR - SKBRD/ROLL ORD TOTAL	(2)	0	0	0

Motherlode Quimby Fees

The Quimby Act, within the Subdivision Map Act, authorizes the legislative body of a city or county to require the dedication of land or to impose in-lieu fees for park or recreational purposes as a condition of the approval of a tentative or parcel subdivision map, if specified requirements are met. The Motherlode Quimby subfunds are for the collections of park fees imposed upon new development within the Motherlode region of the County. Funds can be expended only for new or expanded park facilities within the same region.

ORG : 0670734 CAO: CWSR - MOTHERLODE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	58	0	0	0
Fund Balance	0	11,791	13,772	1,981
Total Revenue	58	11,791	13,772	1,981
Other Fin Uses	0	11,733	0	(11,733)
Contingency	0	58	13,772	13,714
Total Appropriations	0	11,791	13,772	1,981

Special Revenue Funds

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ORG 0670734 CAO: CWSR - MOTHERLODE				
TOTAL	(58)	0	0	0

Ponderosa Quimby Fees

The Quimby Act, within the Subdivision Map Act, authorizes the legislative body of a city or county to require the dedication of land or to impose in-lieu fees for park or recreational purposes as a condition of the approval of a tentative or parcel subdivision map, if specified requirements are met. The Ponderosa Quimby subfunds are for the collections of park fees imposed upon new development within the Ponderosa region of the County. Funds can be expended only for new or expanded park facilities within the same region.

ORG : 0670735 CAO: CWSR - PONDEROSOSA

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	151	0	0	0
Service Charges	87,660	0	0	0
Fund Balance	0	89,928	90,108	180
Total Revenue	87,811	89,928	90,108	180
Other Fin Uses	28,067	0	50,000	50,000
Contingency	0	89,928	40,108	(49,820)
Total Appropriations	28,067	89,928	90,108	180
ORG 0670735 CAO: CWSR - PONDEROSOSA				
TOTAL	(59,744)	0	0	0

Gold Trail Quimby Fees

The Quimby Act, within the Subdivision Map Act, authorizes the legislative body of a city or county to require the dedication of land or to impose in-lieu fees for park or recreational purposes as a condition of the approval of a tentative or parcel subdivision map, if specified requirements are met. The Gold Trail Quimby subfunds are for the collections of park fees imposed upon new development within the Gold Trail region of the County. Funds can be expended only for new or expanded park facilities within the same region.

ORG : 0670737 CAO: CWSR - GOLD TRAIL

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
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Special Revenue Funds

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Rev Use Money/Prop	1	0	0	0
Fund Balance	0	158	159	1
Total Revenue	1	158	159	1
Contingency	0	158	159	1
Total Appropriations	0	158	159	1
ORG 0670737 CAO: CWSR - GOLD TRAIL TOTAL	(1)	0	0	0

Tahoe Quimby Fees

The Quimby Act, within the Subdivision Map Act, authorizes the legislative body of a city or county to require the dedication of land or to impose in-lieu fees for park or recreational purposes as a condition of the approval of a tentative or parcel subdivision map, if specified requirements are met. The Tahoe Quimby subfunds are for the collections of park fees imposed upon new development within the Tahoe region of the County. Funds can be expended only for new or expanded park facilities within the same region.

ORG : 0670738 CAO: CWSR - TAHOE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	912	912	0
Total Revenue	0	912	912	0
Contingency	0	912	912	0
Total Appropriations	0	912	912	0
ORG 0670738 CAO: CWSR - TAHOE TOTAL	0	0	0	0

Trails Committee

The Trails Committee subfund is residual funding for trails planning and is no longer active. Funds can be spent on trail development and maintenance.

ORG : 0670739 CAO: CWSR - TRAILS COMMITTEE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	10	0	50	50

Special Revenue Funds

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Fund Balance	0	2,131	2,135	4
Total Revenue	10	2,131	2,185	54
Other Fin Uses	0	0	2,185	2,185
Contingency	0	2,131	0	(2,131)
Total Appropriations	0	2,131	2,185	54
ORG 0670739 CAO: CWSR - TRAILS COMMITTEE TOTAL	(10)	0	0	0

River Use Permits

Parks is responsible for implementation of the El Dorado County River Management Plan (RMP). The program regulates commercial and non-commercial whitewater recreation activities on the 20.7-mile segment of the South Fork of the American River between the Chili Bar Dam near State Highway 193 and Salmon Falls Road at the upper extent of Folsom Reservoir. Funding for the program is funded by commercial rafting user fees, which are deposited into this account and then transferred to the Parks budget to fund the program.

ORG : 0670740 CAO: CWSR - RIVER USE PERMITS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	116,778	162,044	130,000	(32,044)
Rev Use Money/Prop	1,555	0	0	0
Fund Balance	0	261,613	323,937	62,324
Total Revenue	118,333	423,657	453,937	30,280
Other Fin Uses	74,052	200,790	274,459	73,669
Contingency	0	222,867	179,478	(43,389)
Total Appropriations	74,052	423,657	453,937	30,280
ORG 0670740 CAO: CWSR - RIVER USE PERMITS TOTAL	(44,280)	0	0	0
FUND 1206 COUNTYWIDE SR - CENTRAL SRV TOTAL	(34,905)	0	0	0

Special Revenue Funds
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Emergency Medical Services and Emergency Preparedness and Response Fund

Emergency Medical Services and Emergency Preparedness and Response Division has multiple special revenue funds:

The Emergency Medical Services subfund includes the ambulance revenue suspense account.

Maddy EMS Funds were authorized by the Legislature to reimburse physicians/surgeons and hospitals the cost of uncompensated emergency care and for other discretionary EMS purposes. It includes the Richie's Fund, which provides funding for pediatric trauma centers and access.

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

DEPT : 12 EMS PREPAREDNESS
FUND : 1120 EMS PREPAREDNESS
ORG : 1210160 EMS: MADDY EMS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	323,285	350,000	324,000	(26,000)
Rev Use Money/Prop	2,064	0	2,000	2,000
Residual Equity	323,996	0	0	0
Fund Balance	0	386,551	386,551	0
Total Revenue	649,346	736,551	712,551	(24,000)
Services & Supplies	262,796	340,000	307,000	(33,000)
Other Charges	0	10,000	3,000	(7,000)
Contingency	0	386,551	402,551	16,000
Total Appropriations	262,796	736,551	712,551	(24,000)
ORG 1210160 EMS: MADDY EMS TOTAL	(386,550)	0	0	0

ORG : 1210200 EMS: PHEP

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - Federal	113,355	354,000	209,000	(145,000)
Other Fin Sources	1,690	0	0	0
Total Revenue	115,044	354,000	209,000	(145,000)
Other Fin Uses	113,223	354,000	209,000	(145,000)
Total Appropriations	113,223	354,000	209,000	(145,000)
ORG 1210200 EMS: PHEP TOTAL	(1,821)	0	0	0

Special Revenue Funds

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ORG : 1210210 EMS: CITY READINESS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - Federal	11,518	64,000	41,000	(23,000)
Total Revenue	11,518	64,000	41,000	(23,000)
Other Fin Uses	11,483	64,000	41,000	(23,000)
Total Appropriations	11,483	64,000	41,000	(23,000)
ORG 1210210 EMS: CITY READINESS TOTAL	(35)	0	0	0

ORG : 1210220 EMS: HOSPITAL PREPAREDNESS PRG

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - Federal	187,081	206,000	164,000	(42,000)
Total Revenue	187,081	206,000	164,000	(42,000)
Other Fin Uses	186,953	206,000	164,000	(42,000)
Total Appropriations	186,953	206,000	164,000	(42,000)
ORG 1210220 EMS: HOSPITAL PREPAREDNESS PRG TOTAL	(129)	0	0	0

ORG : 1210230 EMS: PANDEMIC FLU

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	66,246	68,000	67,000	(1,000)
Total Revenue	66,246	68,000	67,000	(1,000)
Other Fin Uses	65,950	68,000	67,000	(1,000)
Total Appropriations	65,950	68,000	67,000	(1,000)
ORG 1210230 EMS: PANDEMIC FLU TOTAL	(296)	0	0	0
FUND 1120 EMS PREPAREDNESS TOTAL	(385,199)	0	0	0

County Service Area 3 Fund in the Chief Administrative Office

Golden Bear Park Administration and Recreation

The County Service Area 3 Fund in the Chief Administrative Office contains the Park Administration and Recreation subfunds that no longer receive revenue and will be closed once the fund balance is transferred to an appropriate location for the restricted funds.

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

FUND : 1353 County Service Area #3

ORG : 0680801 CAO: CSA #3 - PARK ADMIN

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	3,268	3,268	0
Total Revenue	0	3,268	3,268	0
Contingency	0	3,268	3,268	0
Total Appropriations	0	3,268	3,268	0
ORG 0680801 CAO: CSA #3 - PARK ADMIN				
TOTAL	0	0	0	0

Golden Bear Park

The Golden Bear Park subfund no longer receives revenue and will be closed once the fund balance is transferred to an appropriate location for the restricted funds.

ORG : 0680802 CAO: CSA #3 - GOLDEN

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1	0	0	0
Fund Balance	0	228	229	1
Total Revenue	1	228	229	1
Contingency	0	228	229	1
Total Appropriations	0	228	229	1
ORG 0680802 CAO: CSA #3 - GOLDEN				
TOTAL	(1)	0	0	0
FUND 1353 County Service Area #3 TOTAL	(1)	0	0	0

County Service Area 9 Special Revenue Fund in the Chief Administrative Office

The County Service Area 9 Fund in the Chief Administrative Office (Fund 1359) contains the Pollock Pines / Camino Recreation and Insurance Reserve Park and Recreation subfunds that no longer receive revenue and will be closed once the fund balance is transferred to an appropriate location for the restricted funds.

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

FUND : 1359 County Service Area #9

ORG : 0680862 CAO: CSA #9 - POLK/PINE/CAMINO

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	0	0	0	0
Fund Balance	0	10	10	0
Total Revenue	0	10	10	0
Contingency	0	10	10	0
Total Appropriations	0	10	10	0
ORG 0680862 CAO: CSA #9 - POLK/PINE/CAMINO TOTAL	0	0	0	0

ORG : 0680893 CAO: CSA #9 - INS RSV PARK/REC

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	484	0	0	0
Fund Balance	0	51,007	98,927	47,920
Total Revenue	484	51,007	98,927	47,920
Contingency	0	51,007	98,927	47,920
Total Appropriations	0	51,007	98,927	47,920
ORG 0680893 CAO: CSA #9 - INS RSV PARK/REC TOTAL	(484)	0	0	0
FUND 1359 County Service Area #9 TOTAL	(484)	0	0	0

County Service Area 9 Fund in the Chief Administrative Office

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

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

FUND : 1353 County Service Area #3

ORG : 1210100 EMS: CSA 3 SLT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	2,315	2,400	2,400	0
Rev Use Money/Prop	8,543	38,800	4,000	(34,800)
Service Charges	3,177,585	3,129,900	4,069,500	939,600
Miscellaneous Rev	62,662	0	0	0
Fund Balance	0	1,672,691	711,600	(961,091)
Total Revenue	3,251,104	4,843,791	4,787,500	(56,291)
Services & Supplies	188,559	240,275	273,325	33,050
Other Charges	3,579,412	3,780,000	4,102,000	322,000
Other Fin Uses	172,179	225,289	355,860	130,571
Contingency	0	570,227	26,775	(543,452)
Total Appropriations	3,940,150	4,815,791	4,757,960	(57,831)
ORG 1210100 EMS: CSA 3 SLT TOTAL	689,046	(28,000)	(29,540)	(1,540)

ORG : 1210110 EMS: CSA 3 NORTH TAHOE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	108,972	108,100	108,100	0
Fines & Penalties	646	300	300	0
Service Charges	149,064	226,900	152,000	(74,900)
Total Revenue	258,682	335,300	260,400	(74,900)
Services & Supplies	11,059	21,000	12,800	(8,200)
Other Charges	270,860	342,300	277,140	(65,160)
Total Appropriations	281,920	363,300	289,940	(73,360)
ORG 1210110 EMS: CSA 3 NORTH TAHOE TOTAL	23,237	28,000	29,540	1,540

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

FUND 1353 County Service Area #3 TOTAL	712,283	0	0	0
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County Service Area 7 Special Revenue Fund in the Chief Administrative Office

The County Service Area 7 Fund in the Emergency Medical Services and Emergency Preparedness and Response Division is for funding for fire-based ambulance service in this Board-governed district.

FUND : 1357 County Service Area #7
ORG : 1210120 EMS: CSA 7 AMBULANCE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	5,494,496	5,435,500	5,604,000	168,500
Fines & Penalties	8,831	8,200	9,000	800
Rev Use Money/Prop	43,841	149,200	50,000	(99,200)
IG Rev - State	29,126	29,600	30,000	400
Service Charges	9,043,561	8,547,100	9,224,000	676,900
Miscellaneous Rev	490,782	300,000	275,000	(25,000)
Residual Equity	0	0	0	0
Fund Balance	0	11,181,603	12,410,550	1,228,947
Total Revenue	15,110,638	25,651,203	27,602,550	1,951,347
Services & Supplies	720,903	791,400	817,400	26,000
Other Charges	12,171,821	11,757,300	12,310,000	552,700
Other Fin Uses	566,812	691,953	901,276	209,323
Contingency	0	12,410,550	13,573,874	1,163,324
Total Appropriations	13,459,536	25,651,203	27,602,550	1,951,347
ORG 1210120 EMS: CSA 7 AMBULANCE TOTAL	(1,651,102)	0	0	0
FUND 1357 County Service Area #7 TOTAL	(1,651,102)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

GENERAL FUND - GENERAL REVENUES AND NON-DEPARTMENTAL EXPENSES

Countywide Special Revenue Fund in General Revenues and Non-Departmental Expenses

The Countywide Special Revenue Fund in the General Revenues and Non-Departmental Expenses includes the American Rescue Plan Act subfund (1215). This fund accounts for American Rescue Plan Act funding and associated appropriations.

DEPT : 15 NON-DEPARTMENTAL

FUND : 1215 COUNTYWIDE SR - NON DEPARTMENT

ORG : 1570710 ND: AMERICAN RESCUE PLAN

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - Federal	1,000	18,728,746	18,729,746	1,000
Fund Balance	0	0	6,702,686	6,702,686
Total Revenue	1,000	18,728,746	25,432,432	6,703,686
Services & Supplies	0	18,496,337	0	(18,496,337)
Other Charges	0	232,409	5,601,446	5,369,037
Other Fin Uses	0	0	7,913,650	7,913,650
Contingency	0	0	11,917,336	11,917,336
Total Appropriations	0	18,728,746	25,432,432	6,703,686
ORG 1570710 ND: AMERICAN RESCUE PLAN TOTAL	(1,000)	0	0	0
FUND 1215 COUNTYWIDE SR - NON DEPARTMENT TOTAL	(1,000)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

AUDITOR-CONTROLLER

Countywide Special Revenue Fund in the Auditor-Controller's Office

The Countywide Special Revenue Fund in the Auditor-Controller's Office includes the following subfunds:

The Overpayments GC29375.1 subfund is used to comply with Government Code 29375.1 which states that "when an amount paid to any county officer exceeds the amount due the county for any account, and such excess does not exceed ten dollars (\$10), the officer may deposit the excess in the overage fund in the county treasury. If the excess is not so deposited, it shall be refunded to the person making the payment."

Auditor Equipment Automation subfund is administered by the Auditor-Controller's Office and is utilized to automate processes within the Auditor's Office.

The Timeshare Assessments subaccount includes the maintenance fees assessed to time shares to cover the costs of the Assessor, Tax Collector and Auditor for their respective services relative to time shares, allocated to each department based on their ratio of attributable costs. It is shown in the budget as an Operating Transfer In for each of the three departments. Any balance remaining at the end of the year is factored into the budget for the next fiscal year.

The Reserve for Cost subfund is funded by a \$10 fee levied upon delinquent taxes for the Tax Collector. It is placed in the budget each year as an Operating Transfer In to the Tax Collector's budget from the subfund in the Auditor's Office. Any balance remaining at the end of the year is factored into the budget for the next fiscal year.

DEPT : 03 AUDITOR-CONTROLLER
FUND : 1203 COUNTYWIDE SR - AUDITOR
ORG : 0370706 AU: CWSR - OVERPAYMENTS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Miscellaneous Rev	5,889	0	2,000	2,000
Fund Balance	0	11,482	6,000	(5,482)
Total Revenue	5,889	11,482	8,000	(3,482)
Other Fin Uses	5,000	8,000	8,000	0
Contingency	0	3,482	0	(3,482)
Total Appropriations	5,000	11,482	8,000	(3,482)
ORG 0370706 AU: CWSR - OVERPAYMENTS				
TOTAL	(889)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

ORG : 0370709 AU: CWSR - AUDITOR EQUIP AUTO

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	112	0	80	80
Fund Balance	0	22,931	23,045	114
Total Revenue	112	22,931	23,125	194
Contingency	0	22,931	23,125	194
Total Appropriations	0	22,931	23,125	194
ORG 0370709 AU: CWSR - AUDITOR EQUIP AUTO TOTAL	(112)	0	0	0

ORG : 0370715 AU: CWSR - TIMESHARE ASSESSMNT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	3,659	5,000	5,000	0
Service Charges	341,644	355,000	355,000	0
Total Revenue	345,302	360,000	360,000	0
Other Fin Uses	345,302	360,000	360,000	0
Total Appropriations	345,302	360,000	360,000	0
ORG 0370715 AU: CWSR - TIMESHARE ASSESSMNT TOTAL	0	0	0	0

ORG : 0370719 AU: CWSR - RESERVE FOR COST

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	41,170	55,000	55,000	0
Total Revenue	41,170	55,000	55,000	0
Other Fin Uses	41,170	55,000	55,000	0
Total Appropriations	41,170	55,000	55,000	0
ORG 0370719 AU: CWSR - RESERVE FOR COST TOTAL	0	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

FUND 1203				
COUNTYWIDE SR -				
AUDITOR TOTAL	(1,002)	0	0	0

Special Revenue Funds
RECOMMENDED BUDGET • FY 2022-23

TREASURER-TAX COLLECTOR

Countywide Special Revenue Fund in the Treasurer-Tax Collector's Office

The Countywide Special Revenue Funds in the Treasurer-Tax Collector's Office (Fund 1204) includes the following subfunds Assessment Trust, Change Difference Treasurer, Change Difference Tax Collector, and Tax Collector Overage. These funds are isolated due to restrictions for use.

DEPT : 04 TREASURER/TAX COLLECTOR
FUND : 1204 COUNTYWIDE SR - TREAS/TAX
ORG : 0470300 TR: CWSR - ASSESSMENT TRUST

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	5,527	5,527	
Total Revenue	0	5,527	5,527	
Contingency	0	5,527	5,527	
Total Appropriations	0	5,527	5,527	
ORG 0470300 TR: CWSR - ASSESSMENT TRUST TOTAL	0	0	0	

ORG : 0470304 TR: CWSR - CHNG DIFF TREASURER

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	45	45	
Total Revenue	0	45	45	
Contingency	0	45	45	
Total Appropriations	0	45	45	
ORG 0470304 TR: CWSR - CHNG DIFF TREASURER TOTAL	0	0	0	

ORG : 0470511 TR: CWSR - CHNG DIFF TAX CLLCT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Other Fin Sources	2,092	5,000	5,000	

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Fund Balance	0	225	225	0
Total Revenue	2,092	5,225	5,225	0
Services & Supplies	2,092	5,000	5,000	0
Contingency	0	225	225	0
Total Appropriations	2,092	5,225	5,225	0
ORG 0470511 TR: CWSR - CHNG DIFF TAX CLLCT TOTAL	0	0	0	0

ORG : 0470512 TR: CWSR - OVERAGE TAX COLLECT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Miscellaneous Rev	1,580	5,000	5,000	0
Total Revenue	1,580	5,000	5,000	0
Other Fin Uses	1,580	5,000	5,000	0
Total Appropriations	1,580	5,000	5,000	0
ORG 0470512 TR: CWSR - OVERAGE TAX COLLECT TOTAL	0	0	0	0
FUND 1204 COUNTYWIDE SR - TREAS/TAX TOTAL	0	0	0	0

Special Revenue Funds
RECOMMENDED BUDGET • FY 2022-23

ASSESSOR

Countywide Special Revenue Fund in the Assessor's Office

The Countywide Special Revenue in the Assessor's Office consists of the Assessor AB1653 subfund. Revenue collected by the Assessor for providing property information per AB1653 shall be used solely to support, maintain, improve, and provide for the creation, retention, automation and retrieval of assessor information.

DEPT : 05 ASSESSOR

FUND : 1205 COUNTYWIDE SR - ASSESSOR

ORG : 0570700 AS: CWSR - AB1653

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	221	500	0	(500)
Service Charges	15,874	20,000	20,000	0
Fund Balance	0	55,807	23,500	(32,307)
Total Revenue	16,095	76,307	43,500	(32,807)
Other Fin Uses	0	74,512	43,500	(31,012)
Contingency	0	1,795	0	(1,795)
Total Appropriations	0	76,307	43,500	(32,807)
ORG 0570700 AS: CWSR - AB1653 TOTAL	(16,095)	0	0	0
FUND 1205 COUNTYWIDE SR - ASSESSOR TOTAL	(16,095)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

RECORDER-CLERK

Countywide Special Revenue Fund in the Recorder-Clerk's Office

The Countywide Special Revenue fund in the Recorder-Clerk's Office includes the following subaccounts:

Micro GC27361.4A is funded by the fee collected for the filing of every instrument, paper, or notice for record, in order to defray the cost of converting the County Recorder's document storage system to micrographics. Upon completion of the conversion and payment of the costs therefor, the fee shall no longer be imposed.

The Computer System GC273612.C fund is available to support, maintain, improve, and provide for the full operation for modernized creation, retention, and retrieval of information in each county's system of recorded documents.

The Notary Confidential Marriage subaccount is exclusively for the instruction of Authorized Notaries.

The Vital Health Statistics HS103640B.3 subaccount funds the Modernization of vital records operations, including improvement, automation and technical support of vital records systems. It is the intent of the legislature that funds collected pursuant to subdivision (f) be used to enhance service to the public.

The Social Security Truncation GC27361(D)(1) subaccount funds shall be used only by the County Recorder collecting the fee for the purpose of implementing a Social Security Number Truncation program.

The Electronic Recording Delivery System (ERDS) fund shall pay for the direct cost of regulation and oversight by the Attorney General. A fee of up to and including one dollar for each instrument that is recorded by the county may be imposed.

DEPT : 18 RECORDER-CLERK
FUND : 1218 COUNTYWIDE SR - RECORDER
ORG : 1870700 RC: CWSR - MICRO

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	2,747	0	0	0
Service Charges	283,886	160,000	160,000	0
Fund Balance	0	773,645	788,645	15,000
Total Revenue	286,633	933,645	948,645	15,000
Other Fin Uses	0	145,000	225,000	80,000
Contingency	0	788,645	723,645	(65,000)

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Total Appropriations	0	933,645	948,645	15,000
ORG 1870700 RC: CWSR - MICRO TOTAL	(286,633)	0	0	0

ORG : 1870701 RC: CWSR - COMPUTER SYSTEM

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	4,515	0	0	0
Service Charges	510,413	238,271	0	(238,271)
Fund Balance	0	1,261,878	1,377,149	115,271
Total Revenue	514,928	1,500,149	1,377,149	(123,000)
Other Fin Uses	0	123,000	240,000	117,000
Contingency	0	1,377,149	1,137,149	(240,000)
Total Appropriations	0	1,500,149	1,377,149	(123,000)
ORG 1870701 RC: CWSR - COMPUTER SYSTEM TOTAL	(514,928)	0	0	0

ORG : 1870702 RC: CWSR - NOTARY PBLC CNF MRG

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	1,500	1,000	1,000	0
Rev Use Money/Prop	46	0	0	0
Fund Balance	0	9,944	9,944	0
Total Revenue	1,546	10,944	10,944	0
Other Fin Uses	0	1,000	1,000	0
Contingency	0	9,944	9,944	0
Total Appropriations	0	10,944	10,944	0
ORG 1870702 RC: CWSR - NOTARY PBLC CNF MRG TOTAL	(1,546)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

ORG : 1870703 RC: CWSR - VITAL HEALTH STATS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	343	0	0	0
Service Charges	26,048	28,000	0	(28,000)
Fund Balance	0	85,840	88,840	3,000
Total Revenue	26,392	113,840	88,840	(25,000)
Other Fin Uses	0	25,000	25,000	0
Contingency	0	88,840	63,840	(25,000)
Total Appropriations	0	113,840	88,840	(25,000)
ORG 1870703 RC: CWSR - VITAL HEALTH STATS TOTAL	(26,392)	0	0	0

ORG : 1870705 RC: CWSR - SOC SEC TRUNCATION

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	2,618	0	0	0
Fund Balance	0	534,062	532,062	(2,000)
Total Revenue	2,618	534,062	532,062	(2,000)
Other Fin Uses	0	2,000	325,000	323,000
Contingency	0	532,062	207,062	(325,000)
Total Appropriations	0	534,062	532,062	(2,000)
ORG 1870705 RC: CWSR - SOC SEC TRUNCATION TOTAL	(2,618)	0	0	0

ORG : 1870706 RC: CWSR - ELCT RCRD DLVRY SYS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	2,907	0	0	0
Service Charges	95,345	55,000	55,000	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Fund Balance	0	655,319	647,319	(8,000)
Total Revenue	98,252	710,319	702,319	(8,000)
Other Fin Uses	0	63,000	75,000	12,000
Contingency	0	647,319	627,319	(20,000)
Total Appropriations	0	710,319	702,319	(8,000)
ORG 1870706 RC: CWSR - ELCT RCRD DLVRY SYS TOTAL	(98,252)	0	0	0
FUND 1218 COUNTYWIDE SR - RECORDER TOTAL	(930,369)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

DISTRICT ATTORNEY

Countywide Special Revenue Fund in the District Attorney's Office

The Countywide Special Revenue in the department of the District Attorney includes multiple subfunds, including those which fund the prosecution of specific cases, including those related to narcotics, automobile fraud, workers' compensation fraud, vehicle theft, environmental fraud, real estate fraud, and consumer protection. The Multi-Disciplinary Interview Center (MDIC) project subfund receives grant funding through the California Governor's Office of Emergency Services and supports the Fausel House Child Advocacy Center.

DEPT : 22 DISTRICT ATTORNEY

FUND : 1222 COUNTYWIDE SR - DA

ORG : 2270700 DA:CWSR - STATE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	20,794	0	0	0
Rev Use Money/Prop	66	0	0	0
Fund Balance	0	38,045	38,896	851
Total Revenue	20,861	38,045	38,896	851
Contingency	0	38,045	38,896	851
Total Appropriations	0	38,045	38,896	851
ORG 2270700 DA:CWSR - STATE TOTAL	(20,861)	0	0	0

ORG : 2270701 DA:CWSR - FEDERAL PRIOR 6/5/07

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	0	0	0	0
Total Revenue	0	0	0	0
Residual Equity Xfer	75	0	0	0
Total Appropriations	75	0	0	0
ORG 2270701 DA:CWSR - FEDERAL PRIOR 6/5/07 TOTAL	75	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

ORG : 2270703 DA:CWSR - FEDERAL AGRMT 6/3/07

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	53,872	75,000	40,000	(35,000)
Rev Use Money/Prop	1,379	0	0	0
Residual Equity	75	0	0	0
Fund Balance	0	250,579	257,458	6,879
Total Revenue	55,327	325,579	297,458	(28,121)
Other Fin Uses	34,490	33,120	33,750	630
Contingency	0	292,459	263,708	(28,751)
Total Appropriations	34,490	325,579	297,458	(28,121)
ORG 2270703 DA:CWSR - FEDERAL AGRMT 6/3/07 TOTAL	(20,837)	0	0	0

ORG : 2270706 DA:CWSR - ASSET SEIZURE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	114	0	0	0
Fund Balance	0	23,355	23,455	100
Total Revenue	114	23,355	23,455	100
Contingency	0	23,355	23,455	100
Total Appropriations	0	23,355	23,455	100
ORG 2270706 DA:CWSR - ASSET SEIZURE TOTAL	(114)	0	0	0

ORG : 2270727 DA:CWSR - FORECLOSURE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
ORG 2270727 DA:CWSR - FORECLOSURE TOTAL	0	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

ORG : 2270731 DA:CWSR - AUTO FRAUD

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	621	0	0	0
IG Rev - State	197,697	202,414	199,086	(3,328)
Fund Balance	0	621	0	(621)
Total Revenue	198,318	203,035	199,086	(3,949)
Other Fin Uses	202,414	202,414	199,086	(3,328)
Contingency	0	621	0	(621)
Total Appropriations	202,414	203,035	199,086	(3,949)
ORG 2270731 DA:CWSR - AUTO FRAUD TOTAL	4,096	0	0	0

ORG : 2270741 DA:CWSR - WORKERS COMP FRAUD

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,728	0	0	0
IG Rev - State	451,553	435,200	438,822	3,622
Fund Balance	0	178,776	0	(178,776)
Total Revenue	453,281	613,976	438,822	(175,154)
Other Fin Uses	328,011	435,200	438,822	3,622
Contingency	0	178,776	0	(178,776)
Total Appropriations	328,011	613,976	438,822	(175,154)
ORG 2270741 DA:CWSR - WORKERS COMP FRAUD TOTAL	(125,269)	0	0	0

ORG : 2270750 DA:CWSR - MULTIDISCIPLNRY CNTR

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	0	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Total Revenue	0	0	0	0
Other Fin Uses	12	0	0	0
Total Appropriations	12	0	0	0
ORG 2270750 DA:CWSR - MULTIDISCIPLNRY CNTR TOTAL	12	0	0	0

ORG : 2270760 DA:CWSR - VEHICLE THEFT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1	0	0	0
Total Revenue	1	0	0	0
Other Fin Uses	381	0	0	0
Total Appropriations	381	0	0	0
ORG 2270760 DA:CWSR - VEHICLE THEFT TOTAL	380	0	0	0

ORG : 2270761 DA:CWSR - ENVIRONMENTAL TRUST

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	8,905	1,100	3,500	2,400
Rev Use Money/Prop	198	0	0	0
Fund Balance	0	44,800	55,799	10,999
Total Revenue	9,103	45,900	59,299	13,399
Other Fin Uses	3,174	5,000	5,000	0
Contingency	0	40,900	54,299	13,399
Total Appropriations	3,174	45,900	59,299	13,399
ORG 2270761 DA:CWSR - ENVIRONMENTAL TRUST TOTAL	(5,929)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

ORG : 2270762 DA:CWSR - REAL EST FRD PROSCTN

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	2,381	0	0	0
Service Charges	139,729	100,000	100,000	0
Fund Balance	0	535,111	569,670	34,559
Total Revenue	142,110	635,111	669,670	34,559
Other Fin Uses	38,340	65,440	68,526	3,086
Contingency	0	569,671	601,144	31,473
Total Appropriations	38,340	635,111	669,670	34,559
ORG 2270762 DA:CWSR - REAL EST FRD PROSCTN TOTAL	(103,770)	0	0	0

ORG : 2270763 DA:CWSR - PROPOSITION 64

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	2,650	0	0	0
Rev Use Money/Prop	28	0	0	0
Fund Balance	0	8,244	8,344	100
Total Revenue	2,678	8,244	8,344	100
Contingency	0	8,244	8,344	100
Total Appropriations	0	8,244	8,344	100
ORG 2270763 DA:CWSR - PROPOSITION 64 TOTAL	(2,678)	0	0	0

ORG : 2270764 DA:CWSR - 15% ASSET FORFEITURE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	20,914	0	0	0
Rev Use Money/Prop	75	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Fund Balance	0	39,815	40,814	999
Total Revenue	20,989	39,815	40,814	999
Contingency	0	39,815	40,814	999
Total Appropriations	0	39,815	40,814	999
ORG 2270764 DA:CWSR - 15% ASSET FORFEITURE TOTAL	(20,989)	0	0	0
FUND 1222 COUNTYWIDE SR - DA TOTAL	(295,885)	0	0	0

Countywide Special Revenue – Supplemental Law Enforcement Services Fund in the District Attorney’s Office

The Countywide Special Revenue – Supplemental Law Enforcement Services Fund in the department of the District Attorney provides frontline law enforcement services in the unincorporated areas of the county in response to written requests submitted to the Board by the District Attorney. Any request submitted shall specify the frontline law enforcement needs of the requesting entity and those personnel, equipment and programs that are necessary to meet those needs.

FUND : 1278 COUNTYWIDE SR - SLESF

ORG : 2280780 DA: CWSR - SLESF

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,466	0	0	0
IG Rev - State	83,698	0	0	0
Fund Balance	0	354,344	486,965	132,621
Total Revenue	85,165	354,344	486,965	132,621
Contingency	0	354,344	486,965	132,621
Total Appropriations	0	354,344	486,965	132,621
ORG 2280780 DA: CWSR - SLESF TOTAL	(85,165)	0	0	0
FUND 1278 COUNTYWIDE SR - SLESF TOTAL	(85,165)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

SHERIFF

Countywide Special Revenue in the Sheriff's Office

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

The Civil Fees subfund shall be expended to supplement the County's cost for vehicle fleet replacement and equipment, maintenance, and civil process operations, including data systems and consultant services.

The Equitable Sharing Assets, Asset Seizure Trust, State Asset Seizure, and Rural Counties funds are Law Enforcement related and non-supplanting. A percentage of State Asset Seizure funds must be used for education and Rural Counties funds cannot be used for surveillance.

The Board of Corrections subfund includes Standards and Training funding to improve the professional competence of local corrections staff.

The Civil Equipment GC26731 subfund allocates 95% of the moneys in this fund to supplement the costs of the depositor for the implementation, maintenance, and purchase of auxiliary equipment and furnishings for automated systems or other non-automated operational equipment and furnishings deemed necessary by the Sheriff's civil division, and five percent of the moneys to supplement the expenses of the Sheriff's civil division in administering the funds.

The California Multi-Jurisdictional Methamphetamine Enforcement Team (Cal-MMET) funding is used for methamphetamine related investigations.

The Custody Services subfund consists of discretionary funds received from other jurisdictions who utilize jail bed space; this fund is used for jail facilities.

The Search and Rescue Donations fund consists of donations to be used for Search and Rescue missions.

The Fingerprint ID VC9250.19 funds are used exclusively for the purchase and operation of equipment that is compatible with the Department of Justice's Cal-ID master plan, as described in Section 11112.2 of the Penal Code.

The DNA Identification GC76104.6 fund reimburses local sheriff, police, district attorney, and regional state crime laboratories for expenditures and administrative costs made or incurred in connection with the processing, analysis, tracking, and storage of DNA crime scene samples from cases in which DNA evidence would be useful in identifying or prosecuting suspects, including the procurement of equipment and software for the processing, analysis, tracking, and storage of DNA crime scene samples from unsolved cases.

FUND : 1224 COUNTYWIDE SR - SHERIFF

ORG : 2470701 SH: CWSR - CIVIL FEES

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	9,081	18,000	18,000	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Rev Use Money/Prop	39	0	0	0
Total Revenue	9,120	18,000	18,000	0
Other Fin Uses	9,132	18,000	18,000	0
Total Appropriations	9,132	18,000	18,000	0
ORG 2470701 SH: CWSR - CIVIL FEES				
TOTAL	12	0	0	0

ORG : 2470703 SH: CWSR - FED EQUITABLE JUSTC

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	10,270	0	2,000	2,000
Rev Use Money/Prop	8,332	0	4,000	4,000
Fund Balance	0	1,544,666	1,008,098	(536,568)
Total Revenue	18,601	1,544,666	1,014,098	(530,568)
Other Fin Uses	130,721	536,568	750,000	213,432
Contingency	0	1,008,098	264,098	(744,000)
Total Appropriations	130,721	1,544,666	1,014,098	(530,568)
ORG 2470703 SH: CWSR - FED EQUITABLE JUSTC				
TOTAL	112,119	0	0	0

ORG : 2470706 SH: CWSR - FED EQUITABLE TRSRY

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	275	0	(150)	(150)
Fund Balance	0	56,136	56,136	0
Total Revenue	275	56,136	55,986	(150)
Contingency	0	56,136	55,986	(150)
Total Appropriations	0	56,136	55,986	(150)
ORG 2470706 SH: CWSR - FED EQUITABLE TRSRY				
TOTAL	(275)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

ORG : 2470709 SH: CWSR - CIVIL EQUIPMENT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,232	0	0	0
Service Charges	17,657	20,000	20,000	0
Fund Balance	0	250,390	102,390	(148,000)
Total Revenue	18,889	270,390	122,390	(148,000)
Other Fin Uses	0	148,000	72,000	(76,000)
Contingency	0	122,390	50,390	(72,000)
Total Appropriations	0	270,390	122,390	(148,000)
ORG 2470709 SH: CWSR - CIVIL EQUIPMENT TOTAL	(18,889)	0	0	0

ORG : 2470710 SH: CWSR - CALMMET

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	7,678	0	5,000	5,000
IG Rev - State	266,776	0	200,000	200,000
Fund Balance	0	1,586,660	1,404,960	(181,700)
Total Revenue	274,455	1,586,660	1,609,960	23,300
Other Fin Uses	136,658	181,700	563,500	381,800
Contingency	0	1,404,960	1,046,460	(358,500)
Total Appropriations	136,658	1,586,660	1,609,960	23,300
ORG 2470710 SH: CWSR - CALMMET TOTAL	(137,797)	0	0	0

ORG : 2470711 SH: CWSR - CUSTODY SERVICES

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	2,933	0	1,500	1,500

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Service Charges	75,430	25,000	25,000	0
Fund Balance	0	634,726	659,726	25,000
Total Revenue	78,363	659,726	686,226	26,500
Contingency	0	659,726	686,226	26,500
Total Appropriations	0	659,726	686,226	26,500
ORG 2470711 SH: CWSR - CUSTODY SERVICES				
TOTAL	(78,363)	0	0	0

ORG : 2470712 SH: CWSR - RURAL COUNTY

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use				
Money/Prop	15,580	0	5,000	5,000
IG Rev - State	500,000	0	500,000	500,000
Fund Balance	0	2,638,351	1,792,000	(846,351)
Total Revenue	515,580	2,638,351	2,297,000	(341,351)
Other Fin Uses	812,059	1,346,351	1,400,000	53,649
Contingency	0	1,292,000	897,000	(395,000)
Total Appropriations	812,059	2,638,351	2,297,000	(341,351)
ORG 2470712 SH: CWSR - RURAL COUNTY				
TOTAL	296,479	0	0	0

ORG : 2470715 SH: CWSR - STATE ASSET SEIZURE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	244,987	0	0	0
Rev Use				
Money/Prop	4,827	0	0	0
Fund Balance	0	917,161	505,188	(411,973)
Total Revenue	249,814	917,161	505,188	(411,973)
Other Fin Uses	278,639	411,973	425,000	13,027
Contingency	0	505,188	80,188	(425,000)
Total Appropriations	278,639	917,161	505,188	(411,973)

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

ORG 2470715 SH: CWSR - STATE ASSET SEIZURE TOTAL	28,826	0	0	0
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ORG : 2470751 SH: CWSR - SEARCH AND RESCUE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	8	0	0	0
Fund Balance	0	1,681	1,685	4
Total Revenue	8	1,681	1,685	4
Contingency	0	1,681	1,685	4
Total Appropriations	0	1,681	1,685	4
ORG 2470751 SH: CWSR - SEARCH AND RESCUE TOTAL	(8)	0	0	0

ORG : 2470753 SH: CWSR - FINGERPRINT ID

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	2,531	0	2,000	2,000
IG Rev - State	271,298	0	150,000	150,000
Fund Balance	0	548,297	228,297	(320,000)
Total Revenue	273,828	548,297	380,297	(168,000)
Other Fin Uses	141,695	320,000	180,000	(140,000)
Contingency	0	228,297	200,297	(28,000)
Total Appropriations	141,695	548,297	380,297	(168,000)
ORG 2470753 SH: CWSR - FINGERPRINT ID TOTAL	(132,134)	0	0	0

ORG : 2470754 SH: CWSR - DNA ID

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	55,047	0	30,000	30,000

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Rev Use Money/Prop	261	0	0	0
Fund Balance	0	92,581	47,581	(45,000)
Total Revenue	55,308	92,581	77,581	(15,000)
Other Fin Uses	0	75,000	0	(75,000)
Contingency	0	17,581	77,581	60,000
Total Appropriations	0	92,581	77,581	(15,000)
ORG 2470754 SH: CWSR - DNA ID TOTAL	(55,308)	0	0	0
FUND 1224 COUNTYWIDE SR - SHERIFF TOTAL	14,663	0	0	0

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

The Countywide Special Revenue – Supplemental Law Enforcement Services Fund in the Sheriff's Office provides frontline law enforcement services in the unincorporated areas of the County.

FUND : 1278 COUNTYWIDE SR - SLESF

ORG : 2480803 SH: CWSR - SLESF SHERRIF

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	5,671	0	4,000	4,000
IG Rev - State	354,007	0	350,000	350,000
Fund Balance	0	1,360,467	1,194,130	(166,337)
Total Revenue	359,677	1,360,467	1,548,130	187,663
Other Fin Uses	0	480,000	1,031,500	551,500
Contingency	0	880,467	516,630	(363,837)
Total Appropriations	0	1,360,467	1,548,130	187,663
ORG 2480803 SH: CWSR - SLESF SHERRIF TOTAL	(359,677)	0	0	0

ORG : 2480804 SH: CWSR - SLESF JAIL

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
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Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Rev Use Money/Prop	1,719	0	1,000	1,000
IG Rev - State	83,698	0	75,000	75,000
Fund Balance	0	407,315	297,315	(110,000)
Total Revenue	85,417	407,315	373,315	(34,000)
Other Fin Uses	0	50,000	60,000	10,000
Contingency	0	357,315	313,315	(44,000)
Total Appropriations	0	407,315	373,315	(34,000)
ORG 2480804 SH: CWSR - SLESF JAIL TOTAL	(85,417)	0	0	0
FUND 1278 COUNTYWIDE SR - SLESF TOTAL	(445,094)	0	0	0

Jail Commissary Fund

The Commissary fund is administered by the Sheriff's Office to comply with Penal Code 4025 which states that the Sheriff may establish an Inmate Welfare Fund where any profit shall be deposited in an Inmate Welfare Fund and expended by the Sheriff primarily for the benefit, education and welfare of the inmates confined within the jail.

DEPT : 24 SHERIFF

FUND : 1118 COMMISSARY

ORG : 2430350 SH: CUSTODY - COMMISSARY

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	10,186	7,000	7,000	0
Miscellaneous Rev	735,499	0	0	0
Fund Balance	0	2,245,576	2,245,576	0
Total Revenue	745,685	2,252,576	2,252,576	0
Services & Supplies	473,545	683,200	768,400	85,200
Contingency	0	1,569,376	1,484,176	(85,200)
Total Appropriations	473,545	2,252,576	2,252,576	0
ORG 2430350 SH: CUSTODY - COMMISSARY TOTAL	(272,140)	0	0	0
FUND 1118 COMMISSARY TOTAL	(272,140)	0	0	0

Special Revenue Funds
RECOMMENDED BUDGET • FY 2022-23

Federal Forest Reserve Fund

Federal Forest Reserve fund is a countywide special revenue fund that accounts for the Secure Rural Schools program that provides critical funding for schools, roads, and other municipal services to more than 700 counties across the U.S. and Puerto Rico. A portion of Forest Service funds generated through multi-use activities, such as grazing, timber production and special use permits, are distributed to eligible counties.

DEPT : 13 DESIGNATED CONTRIBUTIONS
FUND : 1116 FEDERAL FOREST RESERVES
ORG : 1321000 DC: FEDERAL FOREST RESERVE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,270	0	0	0
IG Rev - Federal	97,731	0	0	0
Fund Balance	0	131,784	132,500	716
Total Revenue	99,001	131,784	132,500	716
Services & Supplies	156,469	0	0	0
Other Fin Uses	99,642	0	0	0
Contingency	0	131,784	132,500	716
Total Appropriations	256,111	131,784	132,500	716
ORG 1321000 DC: FEDERAL FOREST RESERVE TOTAL	157,110	0	0	0
FUND 1116 FEDERAL FOREST RESERVES TOTAL	157,110	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

PROBATION

Countywide Special Revenue in the Probation Department

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

Assistance for Youth fund consists of donations made to the Juvenile Detention Facilities for at-risk youth in custody.

SB678-Community Corrections Performance Incentives Fund (CCPIF) was established following the passage of the California Community Corrections Performance Incentives Act of 2009, which established a system of performance-based funding for county probation departments to implement and maintain evidence-based practices in adult felony probation supervision.

The Board of State and Community Corrections (BSCC) Mental Health Training Grant provides funding to local corrections agencies, through the Edward Byrne Memorial Justice Assistance Grant (JAG), for a statewide mental health training initiative. The funding is distributed on a per capita basis to probation departments, sheriff's offices, and police departments for mental health related training delivered to their staff from May 1, 2019 through September 30, 2021 (extended from September 30, 2020). El Dorado County Probation Received \$26,460.00.

The Public Telephone Rebate fund consists of the rebate of a percentage of collect calls made by detained juveniles, funding the purchase of commissary items as part of a reward program and recreational equipment for the juveniles detained.

The Probation Automation Trust fund was established for Probation to implement a fully integrated case management system for field services and detention management, including continued work with the system vendor for module installation, system updates and integration, report construction and staff training.

DEPT : 25 PROBATION

FUND : 1225 COUNTYWIDE SR - PROBATION

ORG : 2570701 PB: CWSR - ASSISTANCE FOR YTH

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	4	0	0	0
Fund Balance	0	545	545	0
Total Revenue	4	545	545	0
Other Fin Uses	356	500	545	45
Contingency	0	45	0	(45)
Total Appropriations	356	545	545	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

ORG 2570701 PB: CWSR - ASSISTANCE FOR YTH				
TOTAL	352	0	0	0

ORG : 2570702 PB: CWSR - SB678

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	697	1,000	1,500	500
IG Rev - State	253,390	348,495	200,000	(148,495)
Total Revenue	254,087	349,495	201,500	(147,995)
Other Fin Uses	262,325	349,495	201,500	(147,995)
Total Appropriations	262,325	349,495	201,500	(147,995)
ORG 2570702 PB: CWSR - SB678 TOTAL	8,238	0	0	0

ORG : 2570710 PB: CWSR -BSCC MENTL HLTH

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	130	0	0	0
Fund Balance	0	26,627	0	(26,627)
Total Revenue	130	26,627	0	(26,627)
Contingency	0	26,627	0	(26,627)
Total Appropriations	0	26,627	0	(26,627)
ORG 2570710 PB: CWSR -BSCC MENTL HLTH TOTAL	(130)	0	0	0

ORG : 2570725 PB: CWSR - PUBLIC TELEPHONE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	46	0	0	0
Fund Balance	0	6,339	5,000	(1,339)
Total Revenue	46	6,339	5,000	(1,339)

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Other Fin Uses	3,015	5,300	5,000	(300)
Contingency	0	1,039	0	(1,039)
Total Appropriations	3,015	6,339	5,000	(1,339)
ORG 2570725 PB: CWSR - PUBLIC TELEPHONE				
TOTAL	2,969	0	0	0

ORG : 2570726 PB: CWSR - PB AUTOMATION TRUST

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	634	0	0	0
Fund Balance	0	129,287	129,519	232
Total Revenue	634	129,287	129,519	232
Other Fin Uses	0	129,287	0	(129,287)
Contingency	0	0	129,519	129,519
Total Appropriations	0	129,287	129,519	232
ORG 2570726 PB: CWSR - PB AUTOMATION TRUST TOTAL	(634)	0	0	0
FUND 1225 COUNTYWIDE SR - PROBATION TOTAL	10,795	0	0	0

Countywide Special Revenue – Local Revenue in the Probation Department

The Countywide Special Revenue – Local Revenue in the Probation department includes the following subfunds:

The Enhancing Law Enforcement Act Subaccount is for growth on Juvenile Funding (Juvenile Probation Funding, JPF). The Probation Department utilizes this funding to offset costs for the Juvenile Treatment Center.

The Community Corrections Subaccount was established as part of the 2011 Public Safety Realignment that transferred responsibility and funding for various adult offender populations and vested county Community Corrections Partnerships from the state to the counties. This subfund is funded with a dedicated portion of state sales tax revenue and Vehicle License Fees.

The Juvenile Justice fund uses allocations from the Youthful Offender Block Grant (YOBG) to provide appropriate rehabilitative and supervision services to youthful offenders, including all necessary services related to the custody and parole of those offenders subject to the YOBG legislation.

Special Revenue Funds
RECOMMENDED BUDGET • FY 2022-23

The Local Innovation Subaccount funds local needs to promote local innovation and County decision making with respect to specified law enforcement activities realigned in 2011.

The Juvenile Re-Entry fund is part of the SB 823 Juvenile Justice Realignment and funds the placement of youth in probation institutions, as well as institutional programming, treatment and other services for youth.

FUND : 1277 COUNTYWIDE SR - LOCAL REVENUE

ORG : 2570720 PB: CWSR - ENHANCING LAW ENFOR

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	285,456	280,709	(4,747)
Total Revenue	0	285,456	280,709	(4,747)
Other Fin Uses	0	285,456	280,709	(4,747)
Total Appropriations	0	285,456	280,709	(4,747)
ORG 2570720 PB: CWSR - ENHANCING LAW ENFOR TOTAL	0	0	0	0

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RG : 2570730 PB: CWSR - CMNTY CORRECTIONS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	0	4,747,005	6,178,813	1,431,808
Other Fin Sources	0	122,820	75,759	(47,061)
Fund Balance	0	4,281,171	2,000,000	(2,281,171)
Total Revenue	0	9,150,996	8,254,572	(896,424)
Services & Supplies	0	234,571	245,000	10,429
Other Charges	0	26,000	26,000	0
Other Fin Uses	0	5,015,535	5,402,662	387,127
Contingency	0	3,874,890	2,580,910	(1,293,980)
Total Appropriations	0	9,150,996	8,254,572	(896,424)
ORG 2570730 PB: CWSR - CMNTY CORRECTIONS TOTAL	0	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

ORG : 2570750 PB: CWSR - JUVENILE JUSTICE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	724,575	541,688	541,688	0
Fund Balance	0	350,304	170,000	(180,304)
Total Revenue	724,575	891,992	711,688	(180,304)
Other Fin Uses	555,288	736,688	711,688	(25,000)
Contingency	0	155,304	0	(155,304)
Total Appropriations	555,288	891,992	711,688	(180,304)
ORG 2570750 PB: CWSR - JUVENILE JUSTICE				
TOTAL	(169,287)	0	0	0

ORG : 2570760 PB: CWSR - LOCAL INNOVATION

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	122,820	75,759	(47,061)
Total Revenue	0	122,820	75,759	(47,061)
Other Fin Uses	0	122,820	75,759	(47,061)
Contingency	0	0	0	0
Total Appropriations	0	122,820	75,759	(47,061)
ORG 2570760 PB: CWSR - LOCAL INNOVATION				
TOTAL	0	0	0	0

ORG : 2570770 PB: CWSR- JUVENILE RE-ENTRY

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	0	417,529	417,529
Total Revenue	0	0	417,529	417,529
Other Fin Uses	0	0	417,529	417,529
Total Appropriations	0	0	417,529	417,529

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

ORG 2570770 PB: CWSR- JUVENILE RE-ENTRY TOTAL	0	0	0	0
FUND 1277 COUNTYWIDE SR - LOCAL REVENUE TOTAL	(169,287)	0	0	0

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

The Countywide Special Revenue – Supplemental Law Enforcement Services Fund in the Probation department is administered through the Board of State and Community Corrections (BSCC) and enables the Probation department to operate the Community Alliance to Reduce Truancy (CART) program.

FUND : 1278 COUNTYWIDE SR - SLESF

ORG : 2580800 PB: CWSR - SLESF JUVENILE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	6,083	1,000	1,000	0
IG Rev - State	812,109	506,850	506,850	0
Fund Balance	0	914,016	430,000	(484,016)
Total Revenue	818,191	1,421,866	937,850	(484,016)
Other Fin Uses	707,850	907,850	937,850	30,000
Contingency	0	514,016	0	(514,016)
Total Appropriations	707,850	1,421,866	937,850	(484,016)
ORG 2580800 PB: CWSR - SLESF JUVENILE TOTAL	(110,341)	0	0	0
FUND 1278 COUNTYWIDE SR - SLESF TOTAL	(110,341)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

AGRICULTURAL COMMISSIONER

Countywide Special Revenue Fund under the Agricultural Commissioner

The Countywide Special Revenue Fund under the Agricultural Commissioner accounts for the Glassy-Winged Sharpshooter (GWSS) Grape Pest Detection Unclaimed Gas Tax revenue, which funds the pest-monitoring program preventing the introduction of the glassy-winged sharpshooter insect to El Dorado County. Funds are restricted for delimitation and treatments in the event of a required quarantine.

DEPT : 31 AGRICULTURAL COMMISSIONER

FUND : 1231 COUNTYWIDE SR - AG

ORG : 3170700 AG: CWSR - VITICULTURE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	231	0	0	0
Fund Balance	0	47,078	47,078	0
Total Revenue	231	47,078	47,078	0
Contingency	0	47,078	47,078	0
Total Appropriations	0	47,078	47,078	0
ORG 3170700 AG: CWSR - VITICULTURE TOTAL	(231)	0	0	0
FUND 1231 COUNTYWIDE SR - AG TOTAL	(231)	0	0	0

FISH AND WILDLIFE

Countywide Special Revenue fund in the Fish and Wildlife Department

The Countywide Special Revenue fund in the Fish and Wildlife Department funds the Sawmill Pond Restocking Project.

FUND : 1232 COUNTYWIDE SR - FISH&GAME

ORG : 3270700 FG: CWSR - SAWMILL POND RESTCK

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	23	0	0	0

Special Revenue Funds
RECOMMENDED BUDGET • FY 2022-23

Miscellaneous Rev	0	3,000	0	(3,000)
Fund Balance	0	2,435	2,162	(273)
Total Revenue	23	5,435	2,162	(3,273)
Services & Supplies	2,186	5,435	0	(5,435)
Contingency	0	0	2,162	2,162
Total Appropriations	2,186	5,435	2,162	(3,273)
ORG 3270700 FG: CWSR - SAWMILL POND RESTCK TOTAL	2,163	0	0	0
FUND 1232 COUNTYWIDE SR - FISH&GAME TOTAL	2,163	0	0	0

Fish and Game Fund

The Fish and Wildlife Commission oversees the expenditure of fish and game funds received from fines collected by the Courts.

DEPT : 32 FISH AND GAME

FUND : 1106 FISH & GAME

ORG : 3200000 FG: FISH AND GAME PRESERVATION

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	7,260	5,000	5,000	0
Rev Use Money/Prop	97	0	0	0
Other Fin Sources	0	0	15,000	15,000
Fund Balance	0	12,548	0	(12,548)
Total Revenue	7,357	17,548	20,000	2,452
Services & Supplies	14,683	17,548	20,000	2,452
Total Appropriations	14,683	17,548	20,000	2,452
ORG 3200000 FG: FISH AND GAME PRESERVATION TOTAL	7,326	0	0	0
FUND 1106 FISH & GAME TOTAL	7,326	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

TRANSPORTATION

Countywide Special Revenue – Roads Fund

Road Construction Improvement

The Road Construction Improvement In Lieu subfund receives cash payments from developers made in lieu of construction to prevent “throw away” construction costs when capital improvement will be constructed in the area.

FUND : 1236 COUNTYWIDE SR - ROADS
ORG : 3670704 DOT: ROAD CONSTR IMPRV IN LIEU

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,311	0	0	0
Fund Balance	0	58,300	58,300	0
Total Revenue	1,311	58,300	58,300	0
Contingency	0	58,300	58,300	0
Total Appropriations	0	58,300	58,300	0
ORG 3670704 DOT: ROAD CONSTR IMPRV IN LIEU TOTAL	(1,311)	0	0	0

Zone 8 El Dorado Hills Traffic Impact Fees

The fees collected by the Traffic Impact Fee (TIF) Program (formerly known as the TIM Fee Program) are used to fund transportation improvements needed to accommodate growth anticipated by the County’s General Plan. The TIF Program requirements shall be applicable to all new development located within the Western Slope boundaries of the County. Improvements funded by the TIF Program include, but are not limited to, new roadways, roadway widenings, roadway intersection improvements and transit. A TIF program is legally required to meet guidelines as established by Assembly Bill 1600 (California Government Code Sections 66000-66008). Zone 8 El Dorado Hills Traffic Impact Fees fund construction and improvements in El Dorado Hills (TIF Zone C).

ORG : 3670715 DOT: TIM ZN 8 EL DORADO HILLS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	90,000	260,000	96,000	(164,000)
Service Charges	3,127,480	1,062,165	3,050,658	1,988,493

Special Revenue Funds

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Fund Balance	0	11,694,305	9,891,965	(1,802,340)
Total Revenue	3,217,480	13,016,470	13,038,623	22,153
Other Fin Uses	1,006,302	3,124,505	2,201,089	(923,416)
Contingency	0	9,891,965	10,837,534	945,569
Total Appropriations	1,006,302	13,016,470	13,038,623	22,153
ORG 3670715 DOT: TIM ZN 8 EL DORADO HILLS				
TOTAL	(2,211,177)	0	0	0

Silva Valley Traffic Impact Fees

The fees collected by the Traffic Impact Fee (TIF) Program (formerly known as the TIM Fee Program) are used to fund transportation improvements needed to accommodate growth anticipated by the County's General Plan. The TIF Program requirements shall be applicable to all new development located within the Western Slope boundaries of the County. Improvements funded by the TIF Program include, but are not limited to, new roadways, roadway widenings, roadway intersection improvements and transit. A TIF program is legally required to meet guidelines as established by Assembly Bill 1600 (California Government Code Sections 66000-66008). Silva Valley Interchange Traffic Impact Fees are only collected for projects located in TIF Zone C (El Dorado Hills). These fees fund construction and improvements at the Silva Valley Interchange.

ORG : 3670716 DOT: TIM SILVA VALLEY INTRCHNG

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	19,447	0	15,000	15,000
Service Charges	2,151,517	1,614,462	2,117,517	503,055
Fund Balance	0	2,938,401	2,164,186	(774,215)
Total Revenue	2,170,964	4,552,863	4,296,703	(256,160)
Other Fin Uses	2,115,382	2,388,677	2,672,164	283,487
Contingency	0	2,164,186	1,624,539	(539,647)
Total Appropriations	2,115,382	4,552,863	4,296,703	(256,160)
ORG 3670716 DOT: TIM SILVA VALLEY INTRCHNG				
TOTAL	(55,581)	0	0	0

Zone 1-7 Traffic Impact Fees

The fees collected by the Traffic Impact Fee (TIF) Program (formerly known as the TIM Fee Program) are used to fund transportation improvements needed to accommodate growth anticipated by the County's General Plan. The TIF Program requirements shall be applicable to all new development located within

Special Revenue Funds

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the Western Slope boundaries of the County. Improvements funded by the TIF Program include, but are not limited to, new roadways, roadway widenings, roadway intersection improvements and transit. A TIF program is legally required to meet guidelines as established by Assembly Bill 1600 (California Government Code Sections 66000-66008). Zone 1-7 (Zone A) Traffic Impact Fees fund construction and improvements in the Grizzly Flat / Quintette / West of Echo Summit, Coloma / Cool / Georgetown formerly, Placerville / Camino / Pollock Pines, Pleasant Valley, and Fairplay / Latrobe / Mt Aukum areas.

ORG : 3670717 DOT: TIM ZNS 1 TO 7

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	51,961	100,000	0	(100,000)
Service Charges	369,343	672,119	0	(672,119)
Fund Balance	0	2,536,114	9,262,728	6,726,614
Total Revenue	421,305	3,308,233	9,262,728	5,954,495
Other Fin Uses	1,307,322	1,962,103	3,573,593	1,611,490
Contingency	0	1,346,130	5,689,135	4,343,005
Total Appropriations	1,307,322	3,308,233	9,262,728	5,954,495
ORG 3670717 DOT: TIM ZNS 1 TO 7				
TOTAL	886,017	0	0	0

Highway 50 Traffic Impact Fees

The fees collected by the Traffic Impact Fee (TIF) Program (formerly known as the TIM Fee Program) are used to fund transportation improvements needed to accommodate growth anticipated by the County's General Plan. The TIF Program requirements shall be applicable to all new development located within the Western Slope boundaries of the County. Improvements funded by the TIF Program include, but are not limited to, new roadways, roadway widenings, roadway intersection improvements and transit. A TIF program is legally required to meet guidelines as established by Assembly Bill 1600 (California Government Code Sections 66000-66008). Highway 50 Traffic Impact Fees are collected on all development projects and fund construction and improvements along Highway 50.

ORG : 3670718 DOT: TIM HIGHWAY 50

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	121,798	350,000	138,000	(212,000)
Service Charges	3,290,543	4,030,685	1,556,960	(2,473,725)
Fund Balance	0	10,492,525	13,783,210	3,290,685

Special Revenue Funds

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Total Revenue	3,412,341	14,873,210	15,478,170	604,960
Other Fin Uses	297,558	1,090,000	350,000	(740,000)
Contingency	0	13,783,210	15,128,170	1,344,960
Total Appropriations	297,558	14,873,210	15,478,170	604,960
ORG 3670718 DOT: TIM HIGHWAY 50				
TOTAL	(3,114,782)	0	0	0

Zone A Traffic Impact Fees

The fees collected by the Traffic Impact Fee (TIF) Program (formerly known as the TIM Fee Program) are used to fund transportation improvements needed to accommodate growth anticipated by the County's General Plan. The TIF Program requirements shall be applicable to all new development located within the Western Slope boundaries of the County. Improvements funded by the TIF Program include, but are not limited to, new roadways, roadway widenings, roadway intersection improvements and transit. A TIF program is legally required to meet guidelines as established by Assembly Bill 1600 (California Government Code Sections 66000-66008). Zone A Traffic Impact Fees fund construction and improvements in the Grizzly Flat / Quintette / West of Echo Summit, Coloma / Cool / Georgetown formerly, Placerville / Camino / Pollock Pines, Pleasant Valley, and Fairplay / Latrobe / Mt Aukum areas.

ORG : 3670719 DOT: TIF ZONE A

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	65	0	3,000	3,000
Service Charges	126,417	0	201,390	201,390
Fund Balance	0	0	126,482	126,482
Total Revenue	126,482	0	330,872	330,872
Contingency	0	0	330,872	330,872
Total Appropriations	0	0	330,872	330,872
ORG 3670719 DOT: TIF ZONE A TOTAL	(126,482)	0	0	0

Zone B Traffic Impact Fees

The fees collected by the Traffic Impact Fee (TIF) Program (formerly known as the TIM Fee Program) are used to fund transportation improvements needed to accommodate growth anticipated by the County's General Plan. The TIF Program requirements shall be applicable to all new development located within the Western Slope boundaries of the County. Improvements funded by the TIF Program include, but are not limited to, new roadways, roadway widenings, roadway intersection improvements and transit. A TIF program is legally required to meet guidelines as established by Assembly Bill 1600 (California

Special Revenue Funds

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Government Code Sections 66000-66008). Zone B Traffic Impact Fees fund construction and improvements in the Cameron Park / Shingle Springs and El Dorado / Diamond Springs areas.

ORG : 3670720 DOT: TIF ZONE B

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	165	0	12,000	12,000
Service Charges	396,549	0	1,583,165	1,583,165
Fund Balance	0	0	396,715	396,715
Total Revenue	396,715	0	1,991,880	1,991,880
Contingency	0	0	1,991,880	1,991,880
Total Appropriations	0	0	1,991,880	1,991,880
ORG 3670720 DOT: TIF ZONE B TOTAL	(396,715)	0	0	0

Serrano Village J7 Frontage Improvements

Chapter 12.09 of the El Dorado County Frontage Improvement Ordinance allows County Engineer to require concurrent construction of frontage improvements such as curb, gutter, sidewalk and conform paving. Condition of approval #13 for Serrano Village J7 Bass Lake Road: required a Deferred Frontage Agreement with the County, and that the developer deposit funds representing the Village J7 fair share portion of the future frontage improvements (\$76,907,88). These funds are dedicated to future construction of the project's fair share frontage improvements, at such time as the ultimate alignment of Bass Lake Road is constructed.

ORG : 3670721 DOT: SERRANO VILLAGE J7 FRONT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	14	0	0	0
Service Charges	76,908	0	0	0
Fund Balance	0	0	76,922	76,922
Total Revenue	76,922	0	76,922	76,922
Contingency	0	0	76,922	76,922
Total Appropriations	0	0	76,922	76,922
ORG 3670721 DOT: SERRANO VILLAGE J7 FRONT TOTAL	(76,922)	0	0	0

Special Revenue Funds
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Bass Lake and Bridlewood Intersection

The Deferred Road Improvement agreement dated March 18, 2021, required the Serrano Village J7 developer to pay a total of \$200,000 (65 payments of \$3,077) to be made before the issuance of the last building permit for Serrano J7. The funds are to be used as a "fair share" contribution to improvements to the Bass Lake Road/Bridlewood Drive Intersection. This subfund holds these funds. Reimbursement is made in accordance with conditions of agreement.

ORG : 3670722 DOT: BASS LK & BRIDWD INTERSCT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	0	0	0	0
Service Charges	6,154	0	0	0
Fund Balance	0	0	6,154	6,154
Total Revenue	6,154	0	6,154	6,154
Contingency	0	0	6,154	6,154
Total Appropriations	0	0	6,154	6,154
ORG 3670722 DOT: BASS LK & BRIDWD INTERSCT TOTAL	(6,154)	0	0	0

Bass Lake Hill Specific Plan

The Bass Lake Hills Specific Plan (BLHSP) was approved in 1996 and included a Public Facilities Financing Plan (PFFP), which was updated in 2016. The PFFP identifies funding mechanisms to pay for a specific list of large backbone infrastructure and other public facilities at a rate of \$16,415 per parcel for the Western sewer shed and \$13,497 per parcel for the Eastern sewer shed. The Plan Area Fee is to be collected from developers of areas within the BLSP and to be used to fund the cost of transportation, sewer and water public improvements required to meet the increased demand of vehicular, pedestrian and bike traffic, sewer conveyance and water transmission. In addition to the public improvements the Plan Area Fee will fund administrative costs of fee collection, accounting and updates.

ORG : 3670727 DOT: BASS LK HILLS SPCFC PLN

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	0	80,000	80,000	0
Rev Use Money/Prop	0	0	0	0
Fund Balance	0	42	42	0

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Total Revenue	0	80,042	80,042	0
Other Fin Uses	0	80,000	80,000	0
Contingency	0	42	42	0
Total Appropriations	0	80,042	80,042	0
ORG 3670727 DOT: BASS LK HILLS SPCFC PLN				
TOTAL	0	0	0	0

Silver Springs

Road Improvement Agreement 12-53452 Section 15, for Silver Springs Parkway, indicates that the Developer shall advance the remaining costs of the Right-of-Way for the off-site portion of Silver Springs Parkway. This fund retains this amount.

ORG : 3670728 DOT: SILVER SPRINGS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	543	0	0	0
Miscellaneous Rev	756,739	0	0	0
Total Revenue	757,282	0	0	0
Other Fin Uses	574,504	0	0	0
Total Appropriations	574,504	0	0	0
ORG 3670728 DOT: SILVER SPRINGS				
TOTAL	(182,778)	0	0	0

Encroachment Prepayments

The Encroachment Prepayments subfund includes deposits paid by individuals for inspection fees for utility encroachment permits. This fund is used to reimburse Road Fund for costs incurred, with residual funds refunded to owner.

ORG : 3670753 DOT: BOND: ENCROACHMENT PRPYMT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	14,817	45,000	45,000	0
Total Revenue	14,817	45,000	45,000	0

Special Revenue Funds

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Other Fin Uses	14,817	45,000	45,000	0
Total Appropriations	14,817	45,000	45,000	0
ORG 3670753 DOT: BOND: ENCROACHMENT PRPYMT TOTAL	0	0	0	0

Intelligence Transportation System

The Intelligence Transportation System (ITS) Program subfund is for the County's Intelligence Transportation System Master Plan Program. Developers are required to pay their fair share into the cost of ensuring a traffic signal is installed and maintained.

ORG : 3670755 DOT: ITS PROGRAM

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	830	0	0	0
Fund Balance	0	169,231	169,231	0
Total Revenue	830	169,231	169,231	0
Contingency	0	169,231	169,231	0
Total Appropriations	0	169,231	169,231	0
ORG 3670755 DOT: ITS PROGRAM TOTAL	(830)	0	0	0

Shingle Springs Band of Miwok Indians Memorandum of Understanding (Tribe Funds)

In 2006, the County and the Tribe entered into an MOU in settlement of then-pending litigation related to the Tribe's proposed construction of the Red Hawk Casino on Tribe land. In exchange for the County's agreement to drop all pending lawsuits and cease its opposition to the construction of the casino, the Tribe would provide compensation to the County to mitigate anticipated impacts of the casino, including traffic. As amended in 2012, the MOU currently requires the Tribe to pay the County \$2.6 million dollars annually, which must be used for "qualifying public improvement projects," which are defined in the MOU as road improvements and maintenance. This subfund receives the Tribe funds, and funding is transferred out to Transportation for use on County road projects.

ORG : 3670760 DOT: TRIBE AGMT-PUBLIC IMPRV

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	76,873	100,000	41,000	(59,000)

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Other Gov Agency	2,814,324	2,814,324	2,928,022	113,698
Fund Balance	0	8,380,106	6,621,073	(1,759,033)
Total Revenue	2,891,197	11,294,430	9,590,095	(1,704,335)
Other Fin Uses	3,367,612	6,621,073	5,540,714	(1,080,359)
Contingency	0	4,673,357	4,049,381	(623,976)
Total Appropriations	3,367,612	11,294,430	9,590,095	(1,704,335)
ORG 3670760 DOT: TRIBE AGMT-PUBLIC IMPRV TOTAL	476,415	0	0	0

Senate Bill No 1

The Senate Bill No 1 – SB 1 subfund is for funds designated by California Senate Bill 1 (SB1) to fix roads, freeways and bridges. These funds are deposited into the subfund and then transferred to the Road Fund.

ORG : 3670761 DOT: SENATE BILL NO1 - SB1

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	2,672	0	30,000	30,000
IG Rev - State	3,812,005	5,937,899	6,985,090	1,047,191
Residual Equity	1,822,881	0	0	0
Fund Balance	0	4,929,006	4,838,639	(90,367)
Total Revenue	5,637,558	10,866,905	11,853,729	986,824
Other Fin Uses	708,552	6,028,266	6,045,049	16,783
Contingency	0	4,838,639	5,808,680	970,041
Total Appropriations	708,552	10,866,905	11,853,729	986,824
ORG 3670761 DOT: SENATE BILL NO1 - SB1 TOTAL	(4,929,006)	0	0	0

Developer Deposits

The Developer Deposits subfund is to hold developer deposits for draw down when staff time is earned on projects throughout the County.

Special Revenue Funds

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ORG : 3670799 DOT: DEVELOPER DEPOSITS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	204,092	900,000	900,000	0
Fund Balance	0	(1,600)	(1,600)	0
Total Revenue	204,092	898,400	898,400	0
Other Fin Uses	199,715	493,483	450,000	(43,483)
Contingency	0	404,917	448,400	43,483
Total Appropriations	199,715	898,400	898,400	0
ORG 3670799 DOT: DEVELOPER DEPOSITS TOTAL	(4,377)	0	0	0
FUND 1236 COUNTYWIDE SR - ROADS TOTAL	(9,743,684)	0	0	0

Erosion Control Fund

The primary objective of the Erosion Control Program is to utilize grant funding and local Tahoe Regional Planning Agency (TRPA) mitigation funds to construct the El Dorado County Stormwater quality improvement projects and environmental restoration projects contained within the Lake Tahoe Basin Environmental Improvement Program, which is incorporated into the Capital Improvement Program.

DEPT : 36 TRANSPORTATION

FUND : 1101 EROSION CONTROL

ORG : 3610150 DOT: ENVIRONMENTAL IMPROVEMENT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(193)	0	0	0
IG Rev - State	2,351,527	1,332,681	837,194	(495,487)
IG Rev - Federal	191,116	4,208,640	4,668,272	459,632
Service Charges	95,428	368,452	447,364	78,912
Miscellaneous Rev	10,285	0	0	0
Other Fin Sources	0	200,000	200,000	0

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Fund Balance	0	73,930	0	(73,930)
Total Revenue	2,648,163	6,183,703	6,152,830	(30,873)
Salaries & Benefits	262,573	329,534	411,389	81,855
Services & Supplies	2,017,149	5,476,907	5,067,271	(409,636)
Other Charges	2,050	2,500	2,500	0
Intrafund Transfers	302,180	300,832	671,670	370,838
Contingency	0	73,930	0	(73,930)
Total Appropriations	2,583,952	6,183,703	6,152,830	(30,873)
ORG 3610150 DOT: ENVIRONMENTAL IMPROVEMENT TOTAL	(64,211)	0	0	0
FUND 1101 EROSION CONTROL TOTAL	(64,211)	0	0	0

Road Fund

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

FUND : 1103 ROAD FUND

ORG : 3600000 DOT: ADMINISTRATION

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	0	7,500	7,500	0
Total Revenue	0	7,500	7,500	0
Salaries & Benefits	384,075	373,044	410,902	37,858
Services & Supplies	53,547	75,112	72,016	(3,096)
Other Charges	2,712,784	3,366,756	3,981,232	614,476
Other Fin Uses	18,369	0	0	0
Total Appropriations	3,168,775	3,814,912	4,464,150	649,238

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

ORG 3600000 DOT: ADMINISTRATION TOTAL	3,168,775	3,807,412	4,456,650	649,238
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ORG : 3600010 DOT: GENERAL DEPARTMENT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	10,002	12,000	12,000	0
License, Pmt, Fran	920,290	550,000	600,000	50,000
Rev Use Money/Prop	(6,865)	(25,599)	(22,024)	3,575
IG Rev - State	9,840,840	9,136,743	9,827,951	691,208
IG Rev - Federal	556,800	2,864,885	1,397,311	(1,467,574)
Service Charges	146,533	0	0	0
Miscellaneous Rev	159,952	1,000	2,500	1,500
Other Fin Sources	7,797,687	10,527,885	7,384,994	(3,142,891)
Fund Balance	0	5,825,079	4,571,870	(1,253,209)
Total Revenue	19,425,237	28,891,993	23,774,602	(5,117,391)

Salaries & Benefits	88,425	0	0	0
Services & Supplies	352,428	819,808	1,149,885	330,077
Other Charges	75,959	103,331	101,937	(1,394)
Fixed Assets	806,328	0	11,500	11,500
Other Fin Uses	174,682	45,000	0	(45,000)
Contingency	0	6,247,338	0	(6,247,338)
Total Appropriations	1,497,823	7,215,477	1,263,322	(5,952,155)

ORG 3600010 DOT: GENERAL DEPARTMENT TOTAL	(17,927,414)	(21,676,516)	(22,511,280)	(834,764)
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ORG : 3610100 DOT: CAPITAL IMPROVEMENTS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	0	136,000	33,000	(103,000)

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Rev Use Money/Prop	888	0	0	0
IG Rev - State	1,586,867	2,319,391	8,854,254	6,534,863
IG Rev - Federal	13,486,334	18,920,451	45,865,177	26,944,726
Service Charges	830,135	1,715,708	3,187,800	1,472,092
Miscellaneous Rev	3,539,054	773,551	0	(773,551)
Other Fin Sources	7,048,494	13,119,414	13,121,225	1,811
Total Revenue	26,491,772	36,984,515	71,061,456	34,076,941
Salaries & Benefits	2,011,626	2,833,052	3,124,918	291,866
Services & Supplies	15,383,243	27,732,391	60,726,402	32,994,011
Other Charges	760,098	1,852,500	3,095,382	1,242,882
Fixed Assets	2,790,001	4,566,572	4,114,755	(451,817)
Total Appropriations	20,944,968	36,984,515	71,061,457	34,076,942
ORG 3610100 DOT: CAPITAL IMPROVEMENTS TOTAL	(5,546,804)	0	1	1

ORG : 3620200 DOT: ENGINEERING

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	107,673	130,000	130,000	0
IG Rev - State	206,137	0	0	0
IG Rev - Federal	51,338	0	0	0
Service Charges	1,770,617	1,753,977	1,775,985	22,008
Miscellaneous Rev	29,446	0	0	0
Other Fin Sources	337,474	265,000	150,000	(115,000)
Total Revenue	2,502,685	2,148,977	2,055,985	(92,992)
Salaries & Benefits	5,015,380	3,935,081	4,589,907	654,826
Services & Supplies	856,475	1,137,622	1,588,700	451,078

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Other Charges	89,848	74,725	69,725	(5,000)
Fixed Assets	28,882	0	0	0
Intrafund Abatement	(302,445)	(300,832)	(671,670)	(370,838)
Total Appropriations	5,688,139	4,846,596	5,576,662	730,066
ORG 3620200 DOT: ENGINEERING				
TOTAL	3,185,455	2,697,619	3,520,677	823,058

ORG : 3630300 DOT: MAINTENANCE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	347,484	0	2,406,250	2,406,250
IG Rev - Federal	0	0	8,625,000	8,625,000
Service Charges	135,427	399,994	521,314	121,320
Miscellaneous Rev	33,285	32,000	22,000	(10,000)
Other Fin Sources	2,155,253	7,549,966	13,973,900	6,423,934
Total Revenue	2,671,449	7,981,960	25,548,464	17,566,504
Salaries & Benefits	7,609,863	8,632,855	9,196,825	563,970
Services & Supplies	6,033,633	8,709,509	24,667,266	15,957,757
Other Charges	46,478	100,700	118,000	17,300
Fixed Assets	129,413	210,600	1,407,600	1,197,000
Residual Equity Xfer	1,822,881	0	0	0
Total Appropriations	15,642,269	17,653,664	35,389,691	17,736,027
ORG 3630300 DOT: MAINTENANCE				
TOTAL	12,970,820	9,671,704	9,841,227	169,523

ORG : 3630350 DOT: MAINTENANCE - EQUIP SHOP

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - Federal	190,000	0	250,000	250,000

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Service Charges	95,139	65,000	56,000	(9,000)
Other Fin Sources	58,650	358,300	1,705,000	1,346,700
Total Revenue	343,790	423,300	2,011,000	1,587,700
Salaries & Benefits	1,676,352	1,995,896	2,037,440	41,544
Services & Supplies	1,376,766	1,649,385	1,782,785	133,400
Other Charges	50	0	0	0
Fixed Assets	1,917,696	2,277,800	2,883,500	605,700
Total Appropriations	4,970,864	5,923,081	6,703,725	780,644
ORG 3630350 DOT: MAINTENANCE - EQUIP SHOP TOTAL	4,627,075	5,499,781	4,692,725	(807,056)
FUND 1103 ROAD FUND TOTAL	477,906	0	0	0

Road District Fund

The Road District fund receives all revenue from property taxes and homeowners' tax relief funds, which are subsequently transferred out of this fund and recorded as funding sources to the Road Fund.

FUND : 1104 ROAD DISTRICT

ORG : 3600020 DOT: ROAD DISTRICT TAX

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	7,476,829	7,606,715	7,284,990	(321,725)
Fines & Penalties	3,370	1,750	2,507	757
Rev Use Money/Prop	7,861	12,000	31,308	19,308
IG Rev - State	57,848	55,000	58,189	3,189
Total Revenue	7,545,908	7,675,465	7,376,994	(298,471)
Other Fin Uses	7,586,577	7,675,465	7,376,994	(298,471)
Total Appropriations	7,586,577	7,675,465	7,376,994	(298,471)
ORG 3600020 DOT: ROAD DISTRICT TAX TOTAL	40,669	0	0	0
FUND 1104 ROAD DISTRICT TOTAL	40,669	0	0	0

Special Revenue Funds
RECOMMENDED BUDGET • FY 2022-23

County Service Area 2 Fund in the Transportation Department

The County Service Area 2 Fund in the Department of Transportation includes three subfunds:

The Zone Clearing subfund is an administrative clearing account used to charge expenses that benefit all the Zones. The costs posted to this account will be spread to all the Zones.

The Arrowbee (Zone A) and Hidden Lakes (Zone B) accounts are Zone of Benefit Administration accounts established to provide road and drainage maintenance, lighting, cemetery services and other localized services to a specific area.

FUND : 1352 County Service Area #2

ORG : 3582802 CSA #2 ARROWBEE Zn A

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	18,116	17,979	17,879	(100)
Fines & Penalties	43	0	0	0
Rev Use Money/Prop	638	0	0	0
IG Rev - State	140	0	0	0
Service Charges	41,357	41,458	41,458	0
Fund Balance	0	160,828	203,428	42,600
Total Revenue	60,294	220,265	262,765	42,500
Services & Supplies	16	190,888	249,995	59,107
Other Charges	8,113	22,223	5,616	(16,607)
Intrafund Transfers	3,246	4,500	4,500	0
Contingency	0	2,654	2,654	0
Total Appropriations	11,375	220,265	262,765	42,500
ORG 3582802 CSA #2 ARROWBEE Zn A TOTAL	(48,919)	0	0	0

ORG : 3582803 CSA #2 HIDDEN LAKES Zn B

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	10,345	9,895	9,895	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Fines & Penalties	5	0	0	0
Rev Use				
Money/Prop	267	0	0	0
IG Rev - State	80	0	0	0
Service Charges	25,524	26,125	26,125	0
Fund Balance	0	73,249	36,989	(36,260)
Total Revenue	36,222	109,269	73,009	(36,260)
Services & Supplies	1,318	98,882	65,042	(33,840)
Other Charges	4,778	7,005	4,585	(2,420)
Intrafund Transfers	1,620	2,300	2,300	0
Contingency	0	1,082	1,082	0
Total Appropriations	7,716	109,269	73,009	(36,260)
ORG 3582803 CSA #2 HIDDEN LAKES Zn B TOTAL	(28,507)	0	0	0
FUND 1352 County Service Area #2 TOTAL	(77,426)	0	0	0

County Service Area 3 Fund in the Transportation Department

The County Service Area 3 Fund in the Department of Transportation consists of the West Shore, South Shore, and Cascade (Zone 93) Zone of Benefit Administration accounts established to provide road and drainage maintenance, lighting, cemetery services and other localized services to a this specific area.

FUND : 1353 County Service Area #3

ORG : 3583808 CSA #3 W SHORE SNW RMVL Zn 504

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	371	0	0	0
Rev Use				
Money/Prop	1,757	0	0	0
Service Charges	90,260	90,111	90,111	0
Fund Balance	0	412,911	316,833	(96,078)
Total Revenue	92,389	503,022	406,944	(96,078)
Services & Supplies	16	125,500	100,500	(25,000)

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Other Charges	825	3,689	2,765	(924)
Fixed Assets	24,378	57,000	0	(57,000)
Contingency	0	316,833	303,679	(13,154)
Total Appropriations	25,218	503,022	406,944	(96,078)
ORG 3583808 CSA #3 W SHORE SNW RMVL Zn 504 TOTAL	(67,171)	0	0	0

ORG : 3583809 CSA #3 S SHORE SNW RMVL Zn 501

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	411	0	0	0
Rev Use Money/Prop	2,831	0	0	0
Service Charges	131,521	131,491	131,491	0
Fund Balance	0	453,271	198,852	(254,419)
Total Revenue	134,763	584,762	330,343	(254,419)
Services & Supplies	95,932	49,500	145,500	96,000
Other Charges	825	4,000	4,255	255
Fixed Assets	229,147	332,410	0	(332,410)
Contingency	0	198,852	180,588	(18,264)
Total Appropriations	325,903	584,762	330,343	(254,419)
ORG 3583809 CSA #3 S SHORE SNW RMVL Zn 501 TOTAL	191,140	0	0	0

ORG : 3583810 CSA #3 CASCADE DRAINAGE Zn 93

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	12,763	12,764	12,764	0
Rev Use Money/Prop	771	0	0	0
Fund Balance	0	162,275	156,650	(5,625)
Total Revenue	13,534	175,039	169,414	(5,625)

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Services & Supplies	0	10,000	10,000	0
Other Charges	1,639	8,000	7,700	(300)
Intrafund Transfers	0	389	389	0
Contingency	0	156,650	151,325	(5,325)
Total Appropriations	1,639	175,039	169,414	(5,625)
ORG 3583810 CSA #3 CASCADE DRAINAGE Zn 93 TOTAL	(11,895)	0	0	0
FUND 1353 County Service Area #3 TOTAL	112,073	0	0	0

County Service Area 5 Fund in the Transportation Department

The County Service Area 5 Fund in the Department of Transportation consists of the Zone of Benefit Administration account established to provide drainage maintenance, lighting, and other localized services for the Tahoma Drainage.

FUND : 1355 County Service Area #5

ORG : 3585815 CSA #5 TAHOMA DG Zn Cty Area 5

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	61,062	59,876	59,876	0
Fines & Penalties	27	0	0	0
Rev Use Money/Prop	3,372	0	0	0
IG Rev - State	475	0	0	0
Fund Balance	0	709,655	466,031	(243,624)
Total Revenue	64,936	769,531	525,907	(243,624)
Services & Supplies	0	67,500	67,500	0
Other Charges	2,413	36,000	35,772	(228)
Other Fin Uses	0	200,000	200,000	0
Contingency	0	466,031	222,635	(243,396)
Total Appropriations	2,413	769,531	525,907	(243,624)

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

ORG 3585815 CSA #5 TAHOMA DG Zn Cty Area 5 TOTAL	(62,523)	0	0	0
FUND 1355 County Service Area #5 TOTAL	(62,523)	0	0	0

County Service Area 9 Fund in the Transportation Department

The County Service Area 9 Fund in the Department of Transportation consists of 96 individual Zone of Benefit Administration accounts established to provide road and drainage maintenance, lighting, cemetery services and other localized services to a this specific area.

CSA #9 includes the Zone of Benefit Administration account, Insurance Reserve accounts and the Georgetown Cemetery Zone 3 as well as the following Zones of Benefit: Ryan Ranch Zone 2, Sundance Trail Zone 9, Holly Drive Zone 11, Texas Hill Zone 12, Oakleaf Circle Zone 13, Fernwood-Cothrin Zone 14, Carlson Drive Zone 15, East El Largo Zone 21, Gilmore Vista Zone 22, Tegra Zone 23, Walnut Drive Zone 24, Meadowview Acres Zone 25, Dolly Varden Lane Zone 26, Creekside Drive Zone 27, Pineoakio Zone 29, Lynx Trail Zone 30, Many Oaks Lane Zone 32, Pilot View Drive Zone 35, Greensprings Zone 37, King Of The Mountain Zone 38, Randolph Canyon Zone 39, Rolling Ranch Zone 40, Blanchard Estates Zone 45, River Pines Est Zone 46, Rancho Ponderosa Zone 54, Nance Drive Zone 56, Devil's Gate Zone 60, Green Valley Oaks Zone 69, Maverick Zone 88, Shadow Lane, Creekside Zone 28, Stonegate Village Zone 31, La Cresta Zone 42, Bar J Ranch Zone 43, Waterford Zone 44, Parkview Heights Zone 48, Stoneridge Village Zone 50, Ridgeview Estates Zone 51, Crescent Ridge Zone 52, Greenvalley Hills Zone 53, Village Center Zone 55, Winterhaven Zone 58, Fairchild Village Zone 59, Bass Lake Village Zone 61, Southpointe Zone 62, Marina Hills Zone 63, Marina Woods Zone 65, Summit Zone 66, Crown Valley, Francisco Oaks, Eastwood Park Zone 71, Oak Tree Meadows Zone 73, Long View Estates Zone 76, Sierra Sunrise Zone 77, Sundown Estates Zone 78, Cavalry Meadows Zone 79, Serrano Zone 87, Creekside Greens Zone 89, Cameron Ridge Zone 82, Highland Hills Zone 83, Cambridge Oaks Zone 91, Cameron Valley Zone 92, Woodleigh Heights Zone 94, The Plateau Zone 95, Twin Canyon Est Zone 96, Highland View Zone 97, Camino Vista Zone 99, Hiland View 3b&4, Hiland View 5&6, Ridgeview West 1&2, Bass Lk V 8-13, Hiland Village 4, Watermark Zone, Euer Ranch 1-5, Euer Ranch 6&7, Carson Crossing Dr, Highland Village, Barnett Business Park Zone 34, Diamond Springs Zone 49, Eastwood Park 5, Pioneer Place Zone 64, Black Oak Estates Zone 70, Black Oak Est 6, Deerfield Est, Hollow Oak, Creekside 2&3, Highland View 3a, Travois, Silver Springs, W Valley Village, Hawk View Road Zone and Emerald Meadows.

FUND : 1359 County Service Area #9

ORG : 3590820 CSA #9 ADMINISTRATION

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	24,265	252	0	(252)
Rev Use Money/Prop	(253)	0	0	0
Other Fin Sources	31,904	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Fund Balance	0	(252)	0	252
Total Revenue	55,916	0	0	0
ORG 3590820 CSA #9 ADMINISTRATION TOTAL	(55,916)	0	0	0

ORG : 3590821 CSA #9 INSURANCE RSRV ROAD ZN

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	221	0	0	0
Fund Balance	0	56,568	46,934	(9,634)
Total Revenue	221	56,568	46,934	(9,634)
Services & Supplies	28,502	50,000	50,000	0
Intrafund Abatement	(28,502)	(40,366)	(39,660)	706
Contingency	0	46,934	36,594	(10,340)
Total Appropriations	0	56,568	46,934	(9,634)
ORG 3590821 CSA #9 INSURANCE RSRV ROAD ZN TOTAL	(221)	0	0	0

ORG : 3590822 CSA #9 INSURANCE RSRV NONRD ZN

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	2,298	0	0	0
Fund Balance	0	434,479	432,261	(2,218)
Total Revenue	2,298	434,479	432,261	(2,218)
Services & Supplies	0	30,000	30,000	0
Intrafund Abatement	0	(27,782)	(28,521)	(739)
Contingency	0	432,261	430,782	(1,479)
Total Appropriations	0	434,479	432,261	(2,218)

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

ORG 3590822 CSA #9 INSURANCE RSRV NONRD ZN TOTAL	(2,298)	0	0	0
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ORG : 3591830 CSA #9 RYAN RANCH Zn 2

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	39,021	40,272	40,272	0
Rev Use Money/Prop	720	0	0	0
Fund Balance	0	165,101	38,571	(126,530)
Total Revenue	39,741	205,373	78,843	(126,530)
Services & Supplies	1,615	189,841	62,766	(127,075)
Other Charges	5,740	6,635	4,343	(2,292)
Intrafund Transfers	1,838	2,550	2,550	0
Contingency	0	6,347	9,184	2,837
Total Appropriations	9,194	205,373	78,843	(126,530)
ORG 3591830 CSA #9 RYAN RANCH Zn 2 TOTAL	(30,548)	0	0	0

ORG : 3591831 CSA #9 SUNDANCE TRAIL Zn 9

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	11,810	11,811	11,811	0
Rev Use Money/Prop	319	0	0	0
Fund Balance	0	69,265	77,479	8,214
Total Revenue	12,129	81,076	89,290	8,214
Services & Supplies	477	77,567	86,690	9,123
Other Charges	2,863	2,629	1,720	(909)
Intrafund Transfers	636	880	880	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Total Appropriations	3,975	81,076	89,290	8,214
ORG 3591831 CSA #9 SUNDANCE TRAIL Zn 9				
TOTAL	(8,154)	0	0	0

ORG : 3591832 CSA #9 HOLLY DRIVE Zn 11

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	6,854	6,705	6,705	0
Fines & Penalties	98	0	0	0
Rev Use Money/Prop	162	0	0	0
Fund Balance	0	36,824	41,444	4,620
Total Revenue	7,114	43,529	48,149	4,620
Services & Supplies	0	41,444	46,562	5,118
Other Charges	1,160	1,442	944	(498)
Intrafund Transfers	178	250	250	0
Contingency	0	393	393	0
Total Appropriations	1,337	43,529	48,149	4,620
ORG 3591832 CSA #9 HOLLY DRIVE Zn 11				
TOTAL	(5,777)	0	0	0

ORG : 3591833 CSA #9 TEXAS HILL Zn 12

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	44,701	43,487	43,487	0
Fines & Penalties	276	0	0	0
Rev Use Money/Prop	382	0	0	0
Fund Balance	0	98,278	12,297	(85,981)
Total Revenue	45,360	141,765	55,784	(85,981)
Services & Supplies	167	132,010	48,760	(83,250)

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Other Charges	6,545	6,912	4,524	(2,388)
Intrafund Transfers	1,816	2,500	2,500	0
Contingency	0	343	0	(343)
Total Appropriations	8,528	141,765	55,784	(85,981)
ORG 3591833 CSA #9 TEXAS HILL Zn 12				
TOTAL	(36,832)	0	0	0

ORG : 3591834 CSA #9 OAKLEAF CIRCLE Zn 13

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	29	0	0	0
Rev Use Money/Prop	78	0	0	0
Service Charges	7,923	7,773	7,773	0
Fund Balance	0	18,693	22,530	3,837
Total Revenue	8,030	26,466	30,303	3,837
Services & Supplies	16	22,530	27,611	5,081
Other Charges	2,012	2,660	1,742	(918)
Intrafund Transfers	673	950	950	0
Contingency	0	326	0	(326)
Total Appropriations	2,700	26,466	30,303	3,837
ORG 3591834 CSA #9 OAKLEAF CIRCLE Zn 13				
TOTAL	(5,330)	0	0	0

ORG : 3591835 CSA #9 FERNWOOD-COTHRIN Zn 14

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	40,185	39,210	39,210	0
Fines & Penalties	657	0	0	0
Rev Use Money/Prop	136	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Fund Balance	0	27,235	14,885	(12,350)
Total Revenue	40,978	66,445	54,095	(12,350)
Services & Supplies	29,308	40,343	36,045	(4,298)
Other Charges	12,290	14,743	9,650	(5,093)
Intrafund Transfers	6,119	8,400	8,400	0
Contingency	0	2,959	0	(2,959)
Total Appropriations	47,717	66,445	54,095	(12,350)
ORG 3591835 CSA #9 FERNWOOD-COTHRIN Zn 14 TOTAL	6,739	0	0	0

ORG : 3591836 CSA #9 CARLSON DRIVE Zn 15

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	275	0	0	0
Rev Use Money/Prop	180	0	0	0
Service Charges	22,018	21,552	21,552	0
Fund Balance	0	10,467	17,552	7,085
Total Revenue	22,473	32,019	39,104	7,085
Services & Supplies	62,614	27,552	35,835	8,283
Other Charges	3,962	3,467	2,269	(1,198)
Intrafund Transfers	717	1,000	1,000	0
Total Appropriations	67,293	32,019	39,104	7,085
ORG 3591836 CSA #9 CARLSON DRIVE Zn 15 TOTAL	44,819	0	0	0

ORG : 3591837 CSA #9 EAST EL LARGO Zn 21

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
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Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Rev Use Money/Prop	84	0	0	0
Service Charges	8,591	8,592	8,592	0
Fund Balance	0	21,246	6,282	(14,964)
Total Revenue	8,675	29,838	14,874	(14,964)
Services & Supplies	280	17,910	13,400	(4,510)
Other Charges	1,355	1,911	1,074	(837)
Intrafund Transfers	290	400	400	0
Contingency	0	9,617	0	(9,617)
Total Appropriations	1,925	29,838	14,874	(14,964)
ORG 3591837 CSA #9 EAST EL LARGO Zn 21				
TOTAL	(6,750)	0	0	0

ORG : 3591838 CSA #9 GILMORE VISTA Zn 22

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	10,815	0	0	0
Fines & Penalties	71	0	0	0
Rev Use Money/Prop	44	0	0	0
Service Charges	210	11,506	11,506	0
Fund Balance	0	8,322	9,253	931
Total Revenue	11,140	19,828	20,759	931
Services & Supplies	6,875	6,270	9,181	2,911
Other Charges	2,953	5,025	3,045	(1,980)
Intrafund Transfers	393	550	550	0
Contingency	0	7,983	7,983	0
Total Appropriations	10,221	19,828	20,759	931
ORG 3591838 CSA #9 GILMORE VISTA Zn 22				
TOTAL	(920)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

ORG : 3591839 CSA #9 TEGRA Zn 23

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	46	0	0	0
Service Charges	5,547	5,807	5,807	0
Fund Balance	0	12,163	16,190	4,027
Total Revenue	5,593	17,970	21,997	4,027
Services & Supplies	16	16,190	20,677	4,487
Other Charges	915	1,330	870	(460)
Intrafund Transfers	308	450	450	0
Total Appropriations	1,239	17,970	21,997	4,027
ORG 3591839 CSA #9 TEGRA Zn 23				
TOTAL	(4,354)	0	0	0

ORG : 3591840 CSA #9 WALNUT DRIVE Zn 24

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	137	0	0	0
Service Charges	24,152	24,153	24,153	0
Fund Balance	0	40,244	52,868	12,624
Total Revenue	24,289	64,397	77,021	12,624
Services & Supplies	16	55,868	71,987	16,119
Other Charges	3,429	5,109	3,334	(1,775)
Intrafund Transfers	1,209	1,700	1,700	0
Contingency	0	1,720	0	(1,720)
Total Appropriations	4,653	64,397	77,021	12,624
ORG 3591840 CSA #9 WALNUT DRIVE Zn 24				
TOTAL	(19,636)	0	0	0

Special Revenue Funds

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ORG : 3591841 CSA #9 MEADOWVIEW ACRES Zn 25

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	32,134	32,659	32,659	0
Rev Use Money/Prop	318	0	0	0
Fund Balance	0	78,928	11,969	(66,959)
Total Revenue	32,451	111,587	44,628	(66,959)
Services & Supplies	1,102	103,920	37,438	(66,482)
Other Charges	6,238	5,642	5,165	(477)
Intrafund Transfers	1,455	2,025	2,025	0
Total Appropriations	8,795	111,587	44,628	(66,959)
ORG 3591841 CSA #9 MEADOWVIEW ACRES Zn 25 TOTAL	(23,657)	0	0	0

ORG : 3591842 CSA #9 DOLLY VARDEN LANE Zn 26

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	1,929	1,929	1,929	0
Rev Use Money/Prop	89	0	0	0
Fund Balance	0	17,681	18,518	837
Total Revenue	2,018	19,610	20,447	837
Services & Supplies	550	18,518	19,204	686
Other Charges	1,049	817	968	151
Intrafund Transfers	209	275	275	0
Total Appropriations	1,808	19,610	20,447	837
ORG 3591842 CSA #9 DOLLY VARDEN LANE Zn 26 TOTAL	(210)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

ORG : 3591843 CSA #9 CREEKSIDE DRIVE Zn 27

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	32	0	0	0
Rev Use Money/Prop	98	0	0	0
Service Charges	2,325	2,282	2,282	0
Fund Balance	0	20,895	21,917	1,022
Total Revenue	2,455	23,177	24,199	1,022
Services & Supplies	16	21,917	23,725	1,808
Other Charges	357	593	324	(269)
Intrafund Transfers	97	150	150	0
Contingency	0	517	0	(517)
Total Appropriations	469	23,177	24,199	1,022
ORG 3591843 CSA #9 CREEKSIDE DRIVE Zn 27 TOTAL	(1,986)	0	0	0

ORG : 3591844 CSA #9 PINEOAKIO Zn 29

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	12,198	11,974	11,974	0
Fines & Penalties	178	0	0	0
Rev Use Money/Prop	82	0	0	0
Fund Balance	0	23,406	1,176	(22,230)
Total Revenue	12,458	35,380	13,150	(22,230)
Services & Supplies	0	31,176	10,637	(20,539)
Other Charges	1,628	2,541	1,663	(878)
Intrafund Transfers	611	850	850	0
Contingency	0	813	0	(813)
Total Appropriations	2,239	35,380	13,150	(22,230)

Special Revenue Funds

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ORG 3591844 CSA #9				
PINEOAKIO Zn 29				
TOTAL	(10,219)	0	0	0

ORG : 3591845 CSA #9 LYNX TRAIL Zn 30

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	22,877	21,978	21,978	0
Fines & Penalties	336	0	0	0
Rev Use Money/Prop	118	0	0	0
Fund Balance	0	30,480	39,095	8,615
Total Revenue	23,332	52,458	61,073	8,615
Services & Supplies	7,397	48,758	57,469	8,711
Other Charges	3,578	2,850	2,754	(96)
Intrafund Transfers	623	850	850	0
Total Appropriations	11,598	52,458	61,073	8,615
ORG 3591845 CSA #9				
LYNX TRAIL Zn 30				
TOTAL	(11,734)	0	0	0

ORG : 3591846 CSA #9 MANY OAKS LANE Zn 32

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	76	0	0	0
Rev Use Money/Prop	97	0	0	0
Service Charges	11,756	11,881	11,881	0
Fund Balance	0	8,746	14,710	5,964
Total Revenue	11,929	20,627	26,591	5,964
Services & Supplies	24,679	14,960	22,418	7,458
Other Charges	4,617	3,779	2,473	(1,306)

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Intrafund Transfers	1,212	1,700	1,700	0
Contingency	0	188	0	(188)
Total Appropriations	30,508	20,627	26,591	5,964
ORG 3591846 CSA #9 MANY OAKS LANE Zn 32 TOTAL	18,579	0	0	0

ORG : 3591847 CSA #9 PILOT VIEW DRIVE Zn 35

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	13,879	14,180	14,180	0
Fines & Penalties	31	0	0	0
Rev Use Money/Prop	161	0	0	0
Fund Balance	0	39,595	49,187	9,592
Total Revenue	14,071	53,775	63,367	9,592
Services & Supplies	0	49,187	60,278	11,091
Other Charges	2,341	3,726	2,439	(1,287)
Intrafund Transfers	467	650	650	0
Contingency	0	212	0	(212)
Total Appropriations	2,809	53,775	63,367	9,592
ORG 3591847 CSA #9 PILOT VIEW DRIVE Zn 35 TOTAL	(11,262)	0	0	0

ORG : 3591848 CSA #9 GREENSPRINGS Zn 37

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	63	0	0	0
Rev Use Money/Prop	43	0	0	0
Service Charges	5,054	5,604	5,604	0
Fund Balance	0	11,202	14,802	3,600

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Total Revenue	5,160	16,806	20,406	3,600
Services & Supplies	16	14,802	18,947	4,145
Other Charges	919	1,579	1,034	(545)
Intrafund Transfers	296	425	425	0
Total Appropriations	1,231	16,806	20,406	3,600
ORG 3591848 CSA #9 GREENSPRINGS Zn 37				
TOTAL	(3,929)	0	0	0

ORG : 3591849 CSA #9 KING OF THE MTN Zn 38

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	121	0	0	0
Service Charges	5,079	5,079	5,079	0
Fund Balance	0	16,204	19,998	3,794
Total Revenue	5,200	21,283	25,077	3,794
Services & Supplies	17,223	19,998	23,875	3,877
Other Charges	880	985	902	(83)
Intrafund Transfers	209	300	300	0
Total Appropriations	18,311	21,283	25,077	3,794
ORG 3591849 CSA #9 KING OF THE MTN Zn 38				
TOTAL	13,111	0	0	0

ORG : 3591850 CSA #9 RANDOLPH CANYON Zn 39

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	71	0	0	0
Service Charges	5,840	5,840	5,840	0
Fund Balance	0	10,812	13,796	2,984

Special Revenue Funds

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Total Revenue	5,911	16,652	19,636	2,984
Services & Supplies	12,016	13,796	17,988	4,192
Other Charges	826	1,754	1,148	(606)
Intrafund Transfers	346	500	500	0
Contingency	0	602	0	(602)
Total Appropriations	13,188	16,652	19,636	2,984
ORG 3591850 CSA #9 RANDOLPH CANYON Zn 39 TOTAL	7,277	0	0	0

ORG : 3591851 CSA #9 ROLLING RANCH Zn 40

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	9,728	9,728	9,728	0
Rev Use Money/Prop	58	0	0	0
Fund Balance	0	16,958	24,247	7,289
Total Revenue	9,786	26,686	33,975	7,289
Services & Supplies	0	24,247	32,357	8,110
Other Charges	1,299	1,861	1,218	(643)
Intrafund Transfers	280	400	400	0
Contingency	0	178	0	(178)
Total Appropriations	1,580	26,686	33,975	7,289
ORG 3591851 CSA #9 ROLLING RANCH Zn 40 TOTAL	(8,206)	0	0	0

ORG : 3591852 CSA #9 BLANCHARD ESTATES Zn 45

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	43	0	0	0

Special Revenue Funds

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Service Charges	3,198	3,198	6,438	3,240
Fund Balance	0	4,125	1,213	(2,912)
Total Revenue	3,241	7,323	7,651	328
Services & Supplies	4,538	5,982	6,352	370
Other Charges	3,715	1,266	1,224	(42)
Intrafund Transfers	44	75	75	0
Total Appropriations	8,297	7,323	7,651	328
ORG 3591852 CSA #9 BLANCHARD ESTATES Zn 45 TOTAL	5,056	0	0	0

ORG : 3591853 CSA #9 RIVER PINES EST Zn 46

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	68	0	0	0
Rev Use Money/Prop	525	0	0	0
Service Charges	25,059	25,609	25,609	0
Fund Balance	0	112,936	64,471	(48,465)
Total Revenue	25,652	138,545	90,080	(48,465)
Services & Supplies	5,157	129,031	83,478	(45,553)
Other Charges	4,763	5,808	3,802	(2,006)
Intrafund Transfers	2,025	2,800	2,800	0
Contingency	0	906	0	(906)
Total Appropriations	11,946	138,545	90,080	(48,465)
ORG 3591853 CSA #9 RIVER PINES EST Zn 46 TOTAL	(13,706)	0	0	0

ORG : 3591854 CSA #9 RANCHO PONDEROSA Zn 54

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
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Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Rev Use Money/Prop	157	0	0	0
Service Charges	6,346	6,347	6,347	0
Fund Balance	0	35,189	36,255	1,066
Total Revenue	6,503	41,536	42,602	1,066
Services & Supplies	16	36,255	41,395	5,140
Other Charges	983	1,386	907	(479)
Intrafund Transfers	203	300	300	0
Contingency	0	3,595	0	(3,595)
Total Appropriations	1,201	41,536	42,602	1,066
ORG 3591854 CSA #9 RANCHO PONDEROSA Zn 54 TOTAL	(5,302)	0	0	0

ORG : 3591855 CSA #9 NANCE DRIVE Zn 56

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	1,344	1,644	1,644	0
Rev Use Money/Prop	29	0	0	0
Fund Balance	0	4,567	5,515	948
Total Revenue	1,373	6,211	7,159	948
Services & Supplies	0	5,515	6,666	1,151
Other Charges	276	586	383	(203)
Intrafund Transfers	78	110	110	0
Total Appropriations	354	6,211	7,159	948
ORG 3591855 CSA #9 NANCE DRIVE Zn 56 TOTAL	(1,019)	0	0	0

Special Revenue Funds

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ORG : 3591856 CSA #9 DEVIL'S GATE Zn 60

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	4	4	0
Total Revenue	0	4	4	0
Contingency	0	4	4	0
Total Appropriations	0	4	4	0
ORG 3591856 CSA #9 DEVIL'S GATE Zn 60 TOTAL	0	0	0	0

ORG : 3591857 CSA #9 GREEN VALLEY OAKS Zn 69

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	332	0	0	0
Rev Use Money/Prop	733	0	0	0
Service Charges	26,764	25,849	25,849	0
Fund Balance	0	84,847	98,077	13,230
Total Revenue	27,829	110,696	123,926	13,230
Services & Supplies	16	98,077	113,976	15,899
Other Charges	3,593	7,724	5,055	(2,669)
Intrafund Transfers	900	1,250	1,250	0
Contingency	0	3,645	3,645	0
Total Appropriations	4,509	110,696	123,926	13,230
ORG 3591857 CSA #9 GREEN VALLEY OAKS Zn 69 TOTAL	(23,321)	0	0	0

ORG : 3591858 CSA #9 MAVERICK Zn 88

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	10,626	10,626	10,626	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Rev Use Money/Prop	264	0	0	0
Fund Balance	0	55,620	61,273	5,653
Total Revenue	10,890	66,246	71,899	5,653
Services & Supplies	6,840	61,786	69,794	8,008
Other Charges	1,414	2,681	1,755	(926)
Intrafund Transfers	249	350	350	0
Contingency	0	1,429	0	(1,429)
Total Appropriations	8,503	66,246	71,899	5,653
ORG 3591858 CSA #9 MAVERICK Zn 88				
TOTAL	(2,387)	0	0	0

ORG : 3591859 CSA #9 SHADOW LANE Zn 98101

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	4,226	4,187	4,187	0
Fines & Penalties	1	0	0	0
Rev Use Money/Prop	60	0	0	0
IG Rev - State	14	0	0	0
Fund Balance	0	6,891	9,608	2,717
Total Revenue	4,301	11,078	13,795	2,717
Services & Supplies	14,110	9,002	12,724	3,722
Other Charges	486	1,300	851	(449)
Intrafund Transfers	156	220	220	0
Contingency	0	556	0	(556)
Total Appropriations	14,752	11,078	13,795	2,717
ORG 3591859 CSA #9 SHADOW LANE Zn 98101				
TOTAL	10,451	0	0	0

Special Revenue Funds

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ORG : 3592890 CSA #9 CREEKSIDE Zn 28

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	233	0	0	0
Service Charges	5,747	5,728	5,728	0
Fund Balance	0	34,622	34,354	(268)
Total Revenue	5,980	40,350	40,082	(268)
Services & Supplies	50	26,315	26,315	0
Other Charges	735	5,019	4,751	(268)
Intrafund Transfers	0	181	181	0
Contingency	0	7,026	7,026	0
Reserves Budgetary	0	1,809	1,809	0
Total Appropriations	786	40,350	40,082	(268)
ORG 3592890 CSA #9 CREEKSIDE Zn 28 TOTAL	(5,194)	0	0	0

ORG : 3592891 CSA #9 STONEGATE VILLAGE Zn 31

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	7	0	0	0
Rev Use Money/Prop	530	0	0	0
Service Charges	5,298	5,279	5,279	0
Fund Balance	0	90,425	90,245	(180)
Total Revenue	5,835	95,704	95,524	(180)
Services & Supplies	36	36,106	36,175	69
Other Charges	951	4,548	4,299	(249)
Intrafund Transfers	0	181	181	0
Contingency	0	53,120	53,120	0

Special Revenue Funds

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Reserves Budgetary	0	1,749	1,749	0
Total Appropriations	987	95,704	95,524	(180)
ORG 3592891 CSA #9 STONEGATE VILLAGE Zn 31 TOTAL	(4,848)	0	0	0

ORG : 3592892 CSA #9 LA CRESTA Zn 42

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	7	0	0	0
Rev Use Money/Prop	378	0	0	0
Service Charges	3,459	3,391	3,391	0
Fund Balance	0	64,375	64,126	(249)
Total Revenue	3,844	67,766	67,517	(249)
Services & Supplies	38	29,852	29,852	0
Other Charges	1,208	2,941	2,692	(249)
Intrafund Transfers	0	175	175	0
Contingency	0	33,709	33,709	0
Reserves Budgetary	0	1,089	1,089	0
Total Appropriations	1,246	67,766	67,517	(249)
ORG 3592892 CSA #9 LA CRESTA Zn 42 TOTAL	(2,597)	0	0	0

ORG : 3592893 CSA #9 BAR J RANCH Zn 43

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	14	0	0	0
Rev Use Money/Prop	492	0	0	0
Service Charges	13,051	13,076	13,086	10

Special Revenue Funds

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Fund Balance	0	60,978	60,810	(168)
Total Revenue	13,557	74,054	73,896	(158)
Services & Supplies	146	17,467	17,525	58
Other Charges	10,491	11,320	11,100	(220)
Intrafund Transfers	0	411	415	4
Contingency	0	40,746	40,746	0
Reserves Budgetary	0	4,110	4,110	0
Total Appropriations	10,637	74,054	73,896	(158)
ORG 3592893 CSA #9 BAR J RANCH Zn 43 TOTAL	(2,920)	0	0	0

ORG : 3592894 CSA #9 WATERFORD Zn 44

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	91	0	0	0
Rev Use Money/Prop	1,054	0	0	0
Service Charges	7,851	7,757	7,757	0
Fund Balance	0	182,453	182,264	(189)
Total Revenue	8,996	190,210	190,021	(189)
Services & Supplies	3,639	62,615	62,675	60
Other Charges	2,374	6,708	6,459	(249)
Intrafund Transfers	0	248	248	0
Contingency	0	118,164	118,164	0
Reserves Budgetary	0	2,475	2,475	0
Total Appropriations	6,013	190,210	190,021	(189)
ORG 3592894 CSA #9 WATERFORD Zn 44 TOTAL	(2,983)	0	0	0

Special Revenue Funds

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ORG : 3592895 CSA #9 PARKVIEW HEIGHTS Zn 48

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	407	0	0	0
Service Charges	2,770	2,783	2,783	0
Fund Balance	0	69,572	69,374	(198)
Total Revenue	3,177	72,355	72,157	(198)
Services & Supplies	16	28,124	28,175	51
Other Charges	592	2,388	2,139	(249)
Intrafund Transfers	0	92	92	0
Contingency	0	40,836	40,836	0
Reserves Budgetary	0	915	915	0
Total Appropriations	607	72,355	72,157	(198)
ORG 3592895 CSA #9 PARKVIEW HEIGHTS Zn 48 TOTAL	(2,570)	0	0	0

ORG : 3592896 CSA #9 STONERIDGE VLLGE Zn 50

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	412	0	0	0
Service Charges	3,452	3,453	3,453	0
Fund Balance	0	60,988	61,221	233
Total Revenue	3,865	64,441	64,674	233
Services & Supplies	35	29,693	30,175	482
Other Charges	1,076	2,201	1,952	(249)
Intrafund Transfers	0	111	111	0
Contingency	0	27,365	27,365	0

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Reserves Budgetary	0	5,071	5,071	0
Total Appropriations	1,111	64,441	64,674	233
ORG 3592896 CSA #9 STONERIDGE VLLGE Zn 50 TOTAL	(2,754)	0	0	0

ORG : 3592897 CSA #9 RIDGEVIEW ESTATES Zn 51

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	4	0	0	0
Rev Use Money/Prop	467	0	0	0
Service Charges	5,118	5,119	5,119	0
Fund Balance	0	73,835	74,160	325
Total Revenue	5,590	78,954	79,279	325
Services & Supplies	68	36,951	37,525	574
Other Charges	2,834	4,345	4,096	(249)
Intrafund Transfers	0	163	163	0
Contingency	0	35,881	35,881	0
Reserves Budgetary	0	1,614	1,614	0
Total Appropriations	2,902	78,954	79,279	325
ORG 3592897 CSA #9 RIDGEVIEW ESTATES Zn 51 TOTAL	(2,688)	0	0	0

ORG : 3592898 CSA #9 CRESCENT RIDGE Zn 52

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	5	0	0	0
Rev Use Money/Prop	225	0	0	0
Service Charges	7,286	7,286	7,286	0

Special Revenue Funds

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Fund Balance	0	28,106	27,905	(201)
Total Revenue	7,516	35,392	35,191	(201)
Services & Supplies	16	12,927	12,975	48
Other Charges	3,186	6,316	6,067	(249)
Intrafund Transfers	0	229	229	0
Contingency	0	13,628	13,628	0
Reserves Budgetary	0	2,292	2,292	0
Total Appropriations	3,202	35,392	35,191	(201)
ORG 3592898 CSA #9 CRESCENT RIDGE Zn 52 TOTAL	(4,314)	0	0	0

ORG : 3592899 CSA #9 GREENVALLEY HILLS Zn 53

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	3	0	0	0
Rev Use Money/Prop	490	0	0	0
Service Charges	4,085	4,086	4,086	0
Fund Balance	0	84,745	84,596	(149)
Total Revenue	4,578	88,831	88,682	(149)
Services & Supplies	41	24,136	24,236	100
Other Charges	1,120	3,532	3,283	(249)
Intrafund Transfers	0	134	134	0
Contingency	0	52,224	52,224	0
Reserves Budgetary	0	8,805	8,805	0
Total Appropriations	1,161	88,831	88,682	(149)
ORG 3592899 CSA #9 GREENVALLEY HILLS Zn 53 TOTAL	(3,417)	0	0	0

Special Revenue Funds

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ORG : 3592900 CSA #9 VILLAGE CENTER Zn 55

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	4	0	0	0
Service Charges	0	150	150	0
Fund Balance	0	391	391	0
Total Revenue	4	541	541	0
Services & Supplies	16	308	308	0
Intrafund Transfers	0	5	5	0
Contingency	0	135	135	0
Reserves Budgetary	0	93	93	0
Total Appropriations	16	541	541	0
ORG 3592900 CSA #9 VILLAGE CENTER Zn 55 TOTAL	11	0	0	0

ORG : 3592901 CSA #9 WINTERHAVEN Zn 58

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	7	0	0	0
Rev Use Money/Prop	500	0	0	0
Service Charges	3,924	3,901	3,901	0
Fund Balance	0	86,114	86,406	292
Total Revenue	4,431	90,015	90,307	292
Services & Supplies	3,611	16,426	16,625	199
Other Charges	768	881	974	93
Intrafund Transfers	0	125	125	0
Contingency	0	71,341	71,341	0

Special Revenue Funds

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Reserves Budgetary	0	1,242	1,242	0
Total Appropriations	4,378	90,015	90,307	292
ORG 3592901 CSA #9 WINTERHAVEN Zn 58				
TOTAL	(53)	0	0	0

ORG : 3592902 CSA #9 FAIRCHILD VILLAGE Zn 59

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	2	0	0	0
Rev Use Money/Prop	429	0	0	0
Service Charges	4,228	4,214	4,214	0
Fund Balance	0	72,037	71,788	(249)
Total Revenue	4,658	76,251	76,002	(249)
Services & Supplies	38	9,159	9,159	0
Other Charges	2,001	3,629	3,380	(249)
Intrafund Transfers	0	140	140	0
Contingency	0	61,922	61,922	0
Reserves Budgetary	0	1,401	1,401	0
Total Appropriations	2,039	76,251	76,002	(249)
ORG 3592902 CSA #9 FAIRCHILD VILLAGE Zn 59 TOTAL	(2,619)	0	0	0

ORG : 3592903 CSA #9 BASS LAKE VILLAGE Zn 61

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	0	0	0	0
Fund Balance	0	16	16	0
Total Revenue	0	16	16	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Contingency	0	16	16	0
Total Appropriations	0	16	16	0
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ORG 3592903 CSA #9 BASS LAKE VILLAGE Zn 61 TOTAL	0	0	0	0

ORG : 3592904 CSA #9 SOUTHPOINTE Zn 62

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	25	0	0	0
Rev Use Money/Prop	153	0	0	0
Service Charges	3,316	3,207	3,207	0
Fund Balance	0	19,090	18,987	(103)
Total Revenue	3,495	22,297	22,194	(103)
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Services & Supplies	49	7,079	7,225	146
Other Charges	1,669	2,774	2,525	(249)
Intrafund Transfers	0	103	103	0
Contingency	0	11,309	11,309	0
Reserves Budgetary	0	1,032	1,032	0
Total Appropriations	1,717	22,297	22,194	(103)
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ORG 3592904 CSA #9 SOUTHPOINTE Zn 62 TOTAL	(1,777)	0	0	0

ORG : 3592905 CSA #9 MARINA HILLS Zn 63

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	135	0	0	0
Service Charges	2,292	2,293	2,293	0
Fund Balance	0	19,201	19,390	189
Total Revenue	2,428	21,494	21,683	189

Special Revenue Funds

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Services & Supplies	38	17,784	17,825	41
Other Charges	1,493	1,994	2,142	148
Intrafund Transfers	0	75	75	0
Contingency	0	897	897	0
Reserves Budgetary	0	744	744	0
Total Appropriations	1,531	21,494	21,683	189
ORG 3592905 CSA #9 MARINA HILLS Zn 63				
TOTAL	(897)	0	0	0

ORG : 3592906 CSA #9 MARINA WOODS Zn 65

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	9	0	0	0
Rev Use Money/Prop	1,208	0	0	0
Service Charges	10,101	10,037	10,037	0
Fund Balance	0	215,802	215,804	2
Total Revenue	11,318	225,839	225,841	2
Services & Supplies	42	46,107	46,325	218
Other Charges	3,158	8,716	8,500	(216)
Intrafund Transfers	0	311	311	0
Contingency	0	161,105	161,105	0
Reserves Budgetary	0	9,600	9,600	0
Total Appropriations	3,201	225,839	225,841	2
ORG 3592906 CSA #9 MARINA WOODS Zn 65				
TOTAL	(8,117)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

ORG : 3592907 CSA #9 SUMMIT Zn 66

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	14	0	0	0
Rev Use Money/Prop	963	0	0	0
Service Charges	9,859	9,808	9,808	0
Fund Balance	0	166,905	166,656	(249)
Total Revenue	10,836	176,713	176,464	(249)
Services & Supplies	87	45,020	45,020	0
Other Charges	2,501	8,506	8,257	(249)
Intrafund Transfers	0	305	305	0
Contingency	0	119,810	119,810	0
Reserves Budgetary	0	3,072	3,072	0
Total Appropriations	2,588	176,713	176,464	(249)
ORG 3592907 CSA #9 SUMMIT Zn 66 TOTAL	(8,248)	0	0	0

ORG : 3592908 CSA #9 CROWN VALLEY Zn 98367

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	536	0	0	0
Service Charges	7,488	7,603	7,603	0
Fund Balance	0	57,203	56,954	(249)
Total Revenue	8,024	64,806	64,557	(249)
Services & Supplies	47	13,416	13,416	0
Other Charges	3,278	3,611	3,362	(249)
Intrafund Transfers	0	235	235	0
Contingency	0	36,198	36,198	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Reserves Budgetary	0	11,346	11,346	0
Total Appropriations	3,326	64,806	64,557	(249)
ORG 3592908 CSA #9 CROWN VALLEY Zn 98367 TOTAL	(4,698)	0	0	0

ORG : 3592909 CSA #9 FRANCISCO OAKS Zn 98368

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	8,959	8,959	8,959	0
Fines & Penalties	30	0	0	0
Rev Use Money/Prop	798	0	0	0
Fund Balance	0	92,799	92,577	(222)
Total Revenue	9,787	101,758	101,536	(222)
Services & Supplies	27	58,773	58,800	27
Other Charges	2,970	4,957	4,708	(249)
Intrafund Transfers	0	276	276	0
Contingency	0	26,499	26,499	0
Reserves Budgetary	0	11,253	11,253	0
Total Appropriations	2,997	101,758	101,536	(222)
ORG 3592909 CSA #9 FRANCISCO OAKS Zn 98368 TOTAL	(6,790)	0	0	0

ORG : 3592910 CSA #9 EASTWOOD PARK Zn 71

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	7	0	0	0
Rev Use Money/Prop	523	0	0	0
Service Charges	5,629	5,629	5,629	0

Special Revenue Funds

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Fund Balance	0	74,074	74,167	93
Total Revenue	6,159	79,703	79,796	93
Services & Supplies	41	36,845	36,845	0
Other Charges	1,429	3,418	3,511	93
Intrafund Transfers	0	178	178	0
Contingency	0	33,088	33,088	0
Reserves Budgetary	0	6,174	6,174	0
Total Appropriations	1,469	79,703	79,796	93
ORG 3592910 CSA #9 EASTWOOD PARK Zn 71 TOTAL	(4,689)	0	0	0

ORG : 3592911 CSA #9 OAK TREE MEADOWS Zn 73

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	7	0	0	0
Service Charges	0	120	120	0
Fund Balance	0	910	910	0
Total Revenue	7	1,030	1,030	0
Services & Supplies	16	970	970	0
Reserves Budgetary	0	60	60	0
Total Appropriations	16	1,030	1,030	0
ORG 3592911 CSA #9 OAK TREE MEADOWS Zn 73 TOTAL	9	0	0	0

ORG : 3592912 CSA #9 LONG VIEW ESTATES Zn 76

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	13	0	0	0

Special Revenue Funds

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Rev Use Money/Prop	143	0	0	0
Service Charges	3,253	3,211	3,211	0
Fund Balance	0	14,744	14,828	84
Total Revenue	3,409	17,955	18,039	84
Services & Supplies	43	8,683	8,685	2
Other Charges	1,208	2,023	2,105	82
Intrafund Transfers	0	102	102	0
Contingency	0	4,120	4,120	0
Reserves Budgetary	0	3,027	3,027	0
Total Appropriations	1,251	17,955	18,039	84
ORG 3592912 CSA #9 LONG VIEW ESTATES Zn 76 TOTAL	(2,158)	0	0	0

ORG : 3592913 CSA #9 SIERRA SUNRISE Zn 77

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	11	0	0	0
Service Charges	48	48	48	0
Fund Balance	0	1,814	1,814	0
Total Revenue	59	1,862	1,862	0
Services & Supplies	16	1,753	1,753	0
Intrafund Transfers	0	6	6	0
Contingency	0	43	43	0
Reserves Budgetary	0	60	60	0
Total Appropriations	16	1,862	1,862	0
ORG 3592913 CSA #9 SIERRA SUNRISE Zn 77 TOTAL	(43)	0	0	0

Special Revenue Funds

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ORG : 3592914 CSA #9 SUNDOWN ESTATES Zn 78

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	22	0	0	0
Service Charges	840	840	840	0
Fund Balance	0	2,688	2,792	104
Total Revenue	862	3,528	3,632	104
Services & Supplies	16	2,604	2,625	21
Other Charges	592	580	663	83
Intrafund Transfers	0	30	30	0
Contingency	0	254	254	0
Reserves Budgetary	0	60	60	0
Total Appropriations	607	3,528	3,632	104
ORG 3592914 CSA #9 SUNDOWN ESTATES Zn 78 TOTAL	(254)	0	0	0

ORG : 3592915 CSA #9 CAVALRY MEADOWS Zn 79

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	47	0	0	0
Service Charges	1,104	1,049	1,049	0
Fund Balance	0	4,284	4,372	88
Total Revenue	1,151	5,333	5,421	88
Services & Supplies	16	2,825	2,825	0
Other Charges	592	660	745	85
Intrafund Transfers	0	37	40	3
Contingency	0	851	851	0

Special Revenue Funds

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Reserves Budgetary	0	960	960	0
Total Appropriations	607	5,333	5,421	88
ORG 3592915 CSA #9 CAVALRY MEADOWS Zn 79 TOTAL	(544)	0	0	0

ORG : 3592916 CSA #9 SERRANO Zn 87

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	5	5	0
Total Revenue	0	5	5	0
Contingency	0	5	5	0
Total Appropriations	0	5	5	0
ORG 3592916 CSA #9 SERRANO Zn 87 TOTAL	0	0	0	0

ORG : 3592917 CSA #9 CREEKSIDE GREENS Zn 89

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	96	0	0	0
Service Charges	2,535	2,535	2,535	0
Fund Balance	0	11,036	10,790	(246)
Total Revenue	2,632	13,571	13,325	(246)
Services & Supplies	45	5,805	5,805	0
Other Charges	1,288	2,193	1,944	(249)
Intrafund Transfers	0	82	85	3
Contingency	0	4,666	4,666	0
Reserves Budgetary	0	825	825	0
Total Appropriations	1,334	13,571	13,325	(246)

Special Revenue Funds

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ORG 3592917 CSA #9 CREEKSIDE GREENS Zn 89 TOTAL	(1,298)	0	0	0
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ORG : 3592918 CSA #9 CAMERON RIDGE Zn 82

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	18,161	18,161	18,161	0
Rev Use Money/Prop	1,537	0	0	0
Fund Balance	0	176,200	175,963	(237)
Total Revenue	19,698	194,361	194,124	(237)
Services & Supplies	49	44,527	44,530	3
Other Charges	3,954	10,040	9,800	(240)
Intrafund Transfers	0	552	552	0
Contingency	0	116,388	116,388	0
Reserves Budgetary	0	22,854	22,854	0
Total Appropriations	4,003	194,361	194,124	(237)
ORG 3592918 CSA #9 CAMERON RIDGE Zn 82 TOTAL	(15,695)	0	0	0

ORG : 3592919 CSA #9 HIGHLAND HILLS Zn 83

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	0	0	0	0
Fund Balance	0	50	50	0
Total Revenue	0	50	50	0
Contingency	0	50	50	0
Total Appropriations	0	50	50	0
ORG 3592919 CSA #9 HIGHLAND HILLS Zn 83 TOTAL	0	0	0	0

Special Revenue Funds

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ORG : 3592920 CSA #9 CAMBRIDGE OAKS Zn 91

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	32,992	33,492	33,492	0
Rev Use Money/Prop	3,200	0	0	0
Fund Balance	0	429,928	429,701	(227)
Total Revenue	36,192	463,420	463,193	(227)
Services & Supplies	48	96,892	96,892	0
Other Charges	2,922	20,478	20,250	(228)
Intrafund Transfers	0	1,014	1,015	1
Contingency	0	309,627	309,627	0
Reserves Budgetary	0	35,409	35,409	0
Total Appropriations	2,970	463,420	463,193	(227)
ORG 3592920 CSA #9 CAMBRIDGE OAKS Zn 91 TOTAL	(33,222)	0	0	0

ORG : 3592921 CSA #9 CAMERON VALLEY Zn 92

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	24,335	23,735	23,735	0
Fines & Penalties	177	0	0	0
Rev Use Money/Prop	1,908	0	0	0
Fund Balance	0	188,249	188,555	306
Total Revenue	26,420	211,984	212,290	306
Services & Supplies	82	61,445	62,000	555
Other Charges	6,715	16,340	16,091	(249)
Intrafund Transfers	0	720	720	0
Contingency	0	113,277	113,277	0

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Reserves Budgetary	0	20,202	20,202	0
Total Appropriations	6,797	211,984	212,290	306
ORG 3592921 CSA #9 CAMERON VALLEY Zn 92 TOTAL	(19,623)	0	0	0

ORG : 3592922 CSA #9 WOODLEIGH HEIGHTS Zn 94

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	2,838	2,838	2,838	0
Rev Use Money/Prop	251	0	0	0
Fund Balance	0	44,903	44,996	93
Total Revenue	3,089	47,741	47,834	93
Services & Supplies	0	26,984	26,984	0
Other Charges	592	2,476	2,569	93
Intrafund Transfers	0	90	90	0
Contingency	0	17,225	17,225	0
Reserves Budgetary	0	966	966	0
Total Appropriations	592	47,741	47,834	93
ORG 3592922 CSA #9 WOODLEIGH HEIGHTS Zn 94 TOTAL	(2,497)	0	0	0

ORG : 3592923 CSA #9 THE PLATEAU Zn 95

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	4,554	4,554	4,554	0
Rev Use Money/Prop	343	0	0	0
Fund Balance	0	45,039	45,584	545
Total Revenue	4,897	49,593	50,138	545

Special Revenue Funds

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Services & Supplies	18	29,356	30,150	794
Other Charges	1,208	3,170	2,921	(249)
Intrafund Transfers	0	142	142	0
Contingency	0	13,049	13,049	0
Reserves Budgetary	0	3,876	3,876	0
Total Appropriations	1,227	49,593	50,138	545
ORG 3592923 CSA #9 THE PLATEAU Zn 95 TOTAL	(3,671)	0	0	0

ORG : 3592924 CSA #9 TWIN CANYON EST Zn 96

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	1,866	1,866	1,866	0
Rev Use Money/Prop	139	0	0	0
Fund Balance	0	17,645	17,781	136
Total Revenue	2,005	19,511	19,647	136
Services & Supplies	0	15,057	15,100	43
Other Charges	592	1,293	1,386	93
Intrafund Transfers	0	61	61	0
Contingency	0	1,414	1,414	0
Reserves Budgetary	0	1,686	1,686	0
Total Appropriations	592	19,511	19,647	136
ORG 3592924 CSA #9 TWIN CANYON EST Zn 96 TOTAL	(1,414)	0	0	0

Special Revenue Funds

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ORG : 3592925 CSA #9 HIGHLAND VIEW Zn 97

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	22,014	22,013	22,013	0
Rev Use Money/Prop	1,989	0	0	0
Fund Balance	0	207,705	208,538	833
Total Revenue	24,003	229,718	230,551	833
Services & Supplies	0	59,763	60,750	987
Other Charges	2,221	11,366	11,200	(166)
Intrafund Transfers	0	668	680	12
Contingency	0	127,831	127,831	0
Reserves Budgetary	0	30,090	30,090	0
Total Appropriations	2,221	229,718	230,551	833
ORG 3592925 CSA #9 HIGHLAND VIEW Zn 97 TOTAL	(21,781)	0	0	0

ORG : 3592926 CSA #9 CAMINO VISTA Zn 99

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	1,746	1,746	1,746	0
Rev Use Money/Prop	110	0	0	0
Fund Balance	0	13,095	13,230	135
Total Revenue	1,856	14,841	14,976	135
Services & Supplies	0	10,858	10,900	42
Other Charges	592	1,201	1,291	90
Intrafund Transfers	0	57	60	3
Contingency	0	1,264	1,264	0

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Reserves Budgetary	0	1,461	1,461	0
Total Appropriations	592	14,841	14,976	135
ORG 3592926 CSA #9 CAMINO VISTA Zn 99				
TOTAL	(1,264)	0	0	0

ORG : 3592927 CSA #9 HILAND VW 3B&4 Zn 98302

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	11,252	11,253	11,253	0
Rev Use Money/Prop	732	0	0	0
Fund Balance	0	43,833	43,636	(197)
Total Revenue	11,984	55,086	54,889	(197)
Services & Supplies	0	21,698	21,750	52
Other Charges	1,032	5,390	5,141	(249)
Intrafund Transfers	0	345	345	0
Contingency	0	10,952	10,952	0
Reserves Budgetary	0	16,701	16,701	0
Total Appropriations	1,032	55,086	54,889	(197)
ORG 3592927 CSA #9 HILAND VW 3B&4 Zn 98302 TOTAL	(10,952)	0	0	0

ORG : 3592928 CSA #9 HILAND VW 5&6 Zn 98303

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	14,373	14,285	14,285	0
Fines & Penalties	29	0	0	0
Rev Use Money/Prop	1,140	0	0	0
Fund Balance	0	137,890	138,501	611

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Total Revenue	15,541	152,175	152,786	611
Services & Supplies	0	47,629	48,500	871
Other Charges	2,838	8,910	8,650	(260)
Intrafund Transfers	0	436	436	0
Contingency	0	80,098	80,098	0
Reserves Budgetary	0	15,102	15,102	0
Total Appropriations	2,838	152,175	152,786	611
ORG 3592928 CSA #9 HILAND VW 5&6 Zn 98303 TOTAL	(12,703)	0	0	0

ORG : 3592929 CSA #9 RDGVW WST 1&2 Zn 98304

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	25,773	25,150	25,150	0
Fines & Penalties	201	0	0	0
Rev Use Money/Prop	1,331	0	0	0
Fund Balance	0	145,053	145,735	682
Total Revenue	27,305	170,203	170,885	682
Services & Supplies	36	60,850	61,800	950
Other Charges	7,967	15,020	14,752	(268)
Intrafund Transfers	0	762	762	0
Contingency	0	65,167	65,167	0
Reserves Budgetary	0	28,404	28,404	0
Total Appropriations	8,003	170,203	170,885	682
ORG 3592929 CSA #9 RDGVW WST 1&2 Zn 98304 TOTAL	(19,302)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

ORG : 3592930 CSA #9 BASS LK V 8-13 Zn 98305

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	22,978	23,389	23,389	0
Rev Use Money/Prop	1,948	0	0	0
Fund Balance	0	192,304	192,057	(247)
Total Revenue	24,926	215,693	215,446	(247)
Services & Supplies	29	57,248	57,250	2
Other Charges	3,539	11,349	11,100	(249)
Intrafund Transfers	0	711	711	0
Contingency	0	112,101	112,101	0
Reserves Budgetary	0	34,284	34,284	0
Total Appropriations	3,567	215,693	215,446	(247)
ORG 3592930 CSA #9 BASS LK V 8-13 Zn 98305 TOTAL	(21,358)	0	0	0

ORG : 3592931 CSA #9 HILAND VLLGE 4 Zn 98306

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	2,111	1,884	1,884	0
Fines & Penalties	13	0	0	0
Rev Use Money/Prop	110	0	0	0
Fund Balance	0	12,003	11,753	(250)
Total Revenue	2,234	13,887	13,637	(250)
Services & Supplies	0	9,085	9,100	15
Other Charges	592	1,334	1,069	(265)
Intrafund Transfers	0	62	62	0
Contingency	0	1,642	1,642	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Reserves Budgetary	0	1,764	1,764	0
Total Appropriations	592	13,887	13,637	(250)
ORG 3592931 CSA #9 HILAND VLLGE 4 Zn 98306 TOTAL	(1,643)	0	0	0

ORG : 3592932 CSA #9 WATERMARK Zn 98307

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	6,330	6,331	6,331	0
Fines & Penalties	33	0	0	0
Rev Use Money/Prop	375	0	0	0
Fund Balance	0	40,538	41,179	641
Total Revenue	6,738	46,869	47,510	641
Services & Supplies	0	22,191	23,100	909
Other Charges	2,722	4,159	3,891	(268)
Intrafund Transfers	0	196	196	0
Contingency	0	14,098	14,098	0
Reserves Budgetary	0	6,225	6,225	0
Total Appropriations	2,722	46,869	47,510	641
ORG 3592932 CSA #9 WATERMARK Zn 98307 TOTAL	(4,016)	0	0	0

ORG : 3592933 CSA #9 EUER RANCH 1-5 Zn 98308

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	67,274	67,409	67,409	0
Rev Use Money/Prop	4,898	0	0	0
Fund Balance	0	482,617	482,827	210

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Total Revenue	72,173	550,026	550,236	210
Services & Supplies	84	169,892	170,000	108
Other Charges	5,224	30,621	30,722	101
Intrafund Transfers	0	2,034	2,035	1
Contingency	0	242,863	242,863	0
Reserves Budgetary	0	104,616	104,616	0
Total Appropriations	5,308	550,026	550,236	210
ORG 3592933 CSA #9 EUER RANCH 1-5 Zn 98308 TOTAL	(66,865)	0	0	0

ORG : 3592934 CSA #9 EUER RANCH 6&7 Zn 98309

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	54,098	54,635	54,635	0
Rev Use Money/Prop	3,535	0	0	0
Fund Balance	0	419,870	420,005	135
Total Revenue	57,633	474,505	474,640	135
Services & Supplies	0	121,909	121,915	6
Other Charges	2,922	27,090	27,219	129
Intrafund Transfers	0	1,672	1,672	0
Contingency	0	245,948	245,948	0
Reserves Budgetary	0	77,886	77,886	0
Total Appropriations	2,922	474,505	474,640	135
ORG 3592934 CSA #9 EUER RANCH 6&7 Zn 98309 TOTAL	(54,711)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

ORG : 3592935 CSA #9 CRSN CRSSNG DR Zn 98310

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	245	0	0	0
Service Charges	11,796	11,796	11,796	0
Fund Balance	0	57,103	57,224	121
Total Revenue	12,040	68,899	69,020	121
Services & Supplies	16	41,225	41,225	0
Other Charges	592	800	921	121
Intrafund Transfers	0	384	384	0
Contingency	0	25,653	25,653	0
Reserves Budgetary	0	837	837	0
Total Appropriations	607	68,899	69,020	121
ORG 3592935 CSA #9 CRSN CRSSNG DR Zn 98310 TOTAL	(11,433)	0	0	0

ORG : 3593960 CSA #9 GEORGETOWN CEMETRY Zn 3

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	16,170	16,105	14,327	(1,778)
Fines & Penalties	338	0	0	0
Rev Use Money/Prop	389	0	0	0
Service Charges	15,785	14,000	10,000	(4,000)
Miscellaneous Rev	9,700	6,210	6,000	(210)
Fund Balance	0	84,971	59,716	(25,255)
Total Revenue	42,382	121,286	90,043	(31,243)
Salaries & Benefits	10,363	46,479	29,007	(17,472)

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Services & Supplies	19,232	32,750	40,200	7,450
Other Charges	801	0	0	0
Contingency	0	42,057	20,836	(21,221)
Total Appropriations	30,396	121,286	90,043	(31,243)
ORG 3593960 CSA #9 GEORGETOWN CEMETRY Zn 3 TOTAL	(11,986)	0	0	0

ORG : 3594965 CSA #9 HIGHLAND VILLAGE Zn 7

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	24	0	0	0
Service Charges	6,396	6,482	6,482	0
Fund Balance	0	1,827	1,681	(146)
Total Revenue	6,420	8,309	8,163	(146)
Services & Supplies	7,984	6,407	6,407	0
Other Charges	825	1,700	1,554	(146)
Intrafund Transfers	0	202	202	0
Total Appropriations	8,809	8,309	8,163	(146)
ORG 3594965 CSA #9 HIGHLAND VILLAGE Zn 7 TOTAL	2,388	0	0	0

ORG : 3594966 CSA #9 BARNETT BSNSS PRK Zn 34

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	41	0	0	0
Rev Use Money/Prop	124	0	0	0
Service Charges	3,511	3,511	3,511	0
Fund Balance	0	26,916	26,973	57
Total Revenue	3,677	30,427	30,484	57

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Services & Supplies	16	20,025	20,025	0
Other Charges	825	700	754	54
Intrafund Transfers	0	112	115	3
Contingency	0	9,590	9,590	0
Total Appropriations	840	30,427	30,484	57
ORG 3594966 CSA #9 BARNETT BSNSS PRK Zn 34 TOTAL	(2,837)	0	0	0

ORG : 3594967 CSA #9 DIAMOND SPRINGS Zn 49

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	46,622	41,073	41,073	0
Fines & Penalties	21	0	0	0
Rev Use Money/Prop	3,531	0	0	0
IG Rev - State	363	0	0	0
Fund Balance	0	747,473	748,091	618
Total Revenue	50,536	788,546	789,164	618
Services & Supplies	8,610	75,436	76,000	564
Other Charges	825	700	754	54
Intrafund Transfers	0	1,165	1,165	0
Contingency	0	711,245	711,245	0
Total Appropriations	9,435	788,546	789,164	618
ORG 3594967 CSA #9 DIAMOND SPRINGS Zn 49 TOTAL	(41,101)	0	0	0

ORG : 3595970 CSA #9 EASTWOOD PRK 5 Zn 98601

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	12,415	12,415	12,415	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Rev Use Money/Prop	955	0	0	0
Fund Balance	0	86,429	86,151	(278)
Total Revenue	13,370	98,844	98,566	(278)
Services & Supplies	0	23,235	23,235	0
Other Charges	2,132	6,255	5,977	(278)
Intrafund Transfers	0	378	378	0
Contingency	0	50,799	50,799	0
Reserves Budgetary	0	18,177	18,177	0
Total Appropriations	2,132	98,844	98,566	(278)
ORG 3595970 CSA #9 EASTWOOD PRK 5 Zn 98601 TOTAL	(11,238)	0	0	0

ORG : 3595971 CSA #9 PIONEER PLACE Zn 64

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	24,587	24,145	24,145	0
Fines & Penalties	77	0	0	0
Rev Use Money/Prop	692	0	0	0
Fund Balance	0	15,655	15,429	(226)
Total Revenue	25,356	39,800	39,574	(226)
Services & Supplies	27	1,868	1,929	61
Other Charges	3,755	7,439	7,152	(287)
Intrafund Transfers	0	733	733	0
Contingency	0	15,655	15,655	0
Reserves Budgetary	0	14,105	14,105	0
Total Appropriations	3,782	39,800	39,574	(226)

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

ORG 3595971 CSA #9 PIONEER PLACE Zn 64				
TOTAL	(21,574)	0	0	0

ORG : 3595972 CSA #9 BLACK OAK ESTATES Zn 70

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	14,501	14,501	14,501	0
Rev Use Money/Prop	1,200	0	0	0
Fund Balance	0	60,997	60,810	(187)
Total Revenue	15,700	75,498	75,311	(187)
Services & Supplies	0	25,154	25,250	96
Other Charges	1,649	3,322	3,035	(287)
Intrafund Transfers	0	441	445	4
Contingency	0	14,052	14,052	0
Reserves Budgetary	0	32,529	32,529	0
Total Appropriations	1,649	75,498	75,311	(187)
ORG 3595972 CSA #9 BLACK OAK ESTATES Zn 70 TOTAL	(14,052)	0	0	0

ORG : 3595973 CSA #9 BLK OAK EST 6 Zn 98604

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	5,511	5,511	5,511	0
Rev Use Money/Prop	405	0	0	0
Fund Balance	0	26,924	26,839	(85)
Total Revenue	5,916	32,435	32,350	(85)
Services & Supplies	0	15,926	16,300	374
Other Charges	1,341	2,354	1,895	(459)

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Intrafund Transfers	0	171	171	0
Contingency	0	4,576	4,576	0
Reserves Budgetary	0	9,408	9,408	0
Total Appropriations	1,341	32,435	32,350	(85)
ORG 3595973 CSA #9 BLK OAK EST 6 Zn 98604				
TOTAL	(4,576)	0	0	0

ORG : 3595974 CSA #9 DEERFIELD EST Zn 98605

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	5,063	5,063	5,063	0
Rev Use Money/Prop	339	0	0	0
Fund Balance	0	32,683	32,396	(287)
Total Revenue	5,402	37,746	37,459	(287)
Services & Supplies	0	19,421	19,421	0
Other Charges	592	2,360	2,073	(287)
Intrafund Transfers	0	157	157	0
Contingency	0	7,759	7,759	0
Reserves Budgetary	0	8,049	8,049	0
Total Appropriations	592	37,746	37,459	(287)
ORG 3595974 CSA #9 DEERFIELD EST Zn 98605				
TOTAL	(4,810)	0	0	0

ORG : 3595975 CSA #9 HOLLOW OAK Zn 98606

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	43,017	43,017	43,017	0
Rev Use Money/Prop	2,534	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Fund Balance	0	247,901	248,595	694
Total Revenue	45,551	290,918	291,612	694
Services & Supplies	0	61,197	62,178	981
Other Charges	2,802	19,493	19,206	(287)
Intrafund Transfers	0	1,298	1,298	0
Contingency	0	141,472	141,472	0
Reserves Budgetary	0	67,458	67,458	0
Total Appropriations	2,802	290,918	291,612	694
ORG 3595975 CSA #9 HOLLOW OAK Zn 98606 TOTAL	(42,749)	0	0	0

ORG : 3595976 CSA #9 CREEKSIDE 2&3 Zn 98608

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	29,267	29,008	29,008	0
Fines & Penalties	45	0	0	0
Rev Use Money/Prop	2,228	0	0	0
Fund Balance	0	136,213	135,926	(287)
Total Revenue	31,541	165,221	164,934	(287)
Services & Supplies	0	16,958	16,958	0
Other Charges	2,457	5,254	4,967	(287)
Intrafund Transfers	0	878	878	0
Contingency	0	72,792	72,792	0
Reserves Budgetary	0	69,339	69,339	0
Total Appropriations	2,457	165,221	164,934	(287)
ORG 3595976 CSA #9 CREEKSIDE 2&3 Zn 98608 TOTAL	(29,084)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

ORG : 3595977 CSA #9 HIGHLAND VW 3A Zn 98609

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	10,762	7,930	7,930	0
Fines & Penalties	726	0	0	0
Rev Use Money/Prop	401	0	0	0
Fund Balance	0	60,337	60,040	(297)
Total Revenue	11,889	68,267	67,970	(297)
Services & Supplies	0	40,953	40,953	0
Other Charges	1,252	3,633	3,346	(287)
Intrafund Transfers	0	243	234	(9)
Contingency	0	10,637	10,636	(1)
Reserves Budgetary	0	12,801	12,801	0
Total Appropriations	1,252	68,267	67,970	(297)
ORG 3595977 CSA #9 HIGHLAND VW 3A Zn 98609 TOTAL	(10,637)	0	0	0

ORG : 3595978 CSA #9 TRAVOIS Zn 98610

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	8,149	8,482	8,482	0
Rev Use Money/Prop	497	0	0	0
Fund Balance	0	44,090	44,496	406
Total Revenue	8,646	52,572	52,978	406
Services & Supplies	25	24,877	25,175	298
Other Charges	1,537	2,439	2,547	108
Intrafund Transfers	0	260	260	0
Contingency	0	8,136	8,136	0

Special Revenue Funds
RECOMMENDED BUDGET • FY 2022-23

Reserves Budgetary	0	16,860	16,860	0
Total Appropriations	1,562	52,572	52,978	406
ORG 3595978 CSA #9 TRAVOIS Zn 98610				
TOTAL	(7,084)	0	0	0

ORG : 3595979 CSA #9 SILVER SPRINGS Zn 98611

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	17,193	17,193	17,193	0
Rev Use Money/Prop	1,117	0	0	0
Fund Balance	0	70,120	69,844	(276)
Total Revenue	18,310	87,313	87,037	(276)
Services & Supplies	0	46,940	46,945	5
Other Charges	2,337	4,196	3,910	(286)
Intrafund Transfers	0	522	522	0
Contingency	0	15,973	15,975	2
Reserves Budgetary	0	19,682	19,685	3
Total Appropriations	2,337	87,313	87,037	(276)
ORG 3595979 CSA #9 SILVER SPRINGS Zn 98611 TOTAL	(15,973)	0	0	0

ORG : 3595980 CSA #9 W VALLEY VLLG Zn 98612

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	232,170	231,677	231,677	0
Fines & Penalties	270	0	0	0
Rev Use Money/Prop	10,404	0	0	0
Fund Balance	0	914,824	914,551	(273)

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Total Revenue	242,844	1,146,501	1,146,228	(273)
Services & Supplies	45	163,500	163,500	0
Other Charges	10,124	90,439	90,155	(284)
Intrafund Transfers	0	6,992	7,000	8
Contingency	0	472,236	472,236	0
Reserves Budgetary	0	413,334	413,337	3
Total Appropriations	10,169	1,146,501	1,146,228	(273)
ORG 3595980 CSA #9 W VALLEY VLLG Zn 98612 TOTAL	(232,675)	0	0	0

ORG : 3595981 CSA #9 HAWK VIEW ROAD Zn 98613

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	7	0	0	0
Fund Balance	0	1,806	0	(1,806)
Total Revenue	7	1,806	0	(1,806)
Residual Equity Xfer	0	1,806	0	(1,806)
Total Appropriations	0	1,806	0	(1,806)
ORG 3595981 CSA #9 HAWK VIEW ROAD Zn 98613 TOTAL	(7)	0	0	0

ORG : 3596990 CSA #9 EMERALD MEADOWS Zn 80

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	154	0	0	0
Service Charges	23,275	23,277	23,277	0
Fund Balance	0	31,346	31,899	553
Total Revenue	23,429	54,623	55,176	553

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Services & Supplies	21,690	48,718	50,311	1,593
Other Charges	1,901	5,199	4,159	(1,040)
Intrafund Transfers	0	706	706	0
Total Appropriations	23,591	54,623	55,176	553
ORG 3596990 CSA #9 EMERALD MEADOWS Zn 80 TOTAL	162	0	0	0
FUND 1359 County Service Area #9 TOTAL	(1,014,076)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

PLANNING AND BUILDING

Countywide Special Revenue – Development Services Fund

The Countywide Special Revenue – Development Services Fund in Planning and Building includes several subfunds.

Abate Dangerous Buildings

The Abate Dangerous Buildings fund consists of fines collected from parcel owners for violations of the County building ordinance. These are grant awarded for code enforcement to purchase fixed assets, supplies and equipment.

FUND : 1237 COUNTYWIDE SR - DEV SRVS

ORG : 3770701 BP: ABATE DANGEROUS BUILDINGS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	331,408	331,408	0
Total Revenue	0	331,408	331,408	0
Contingency	0	331,408	331,408	0
Total Appropriations	0	331,408	331,408	0
ORG 3770701 BP: ABATE DANGEROUS BUILDINGS TOTAL	0	0	0	0

ORG : 3770706 BP: ABATEMENT DANGEROUS BLDGS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	212	0	0	0
Service Charges	0	15,000	15,000	0
Fund Balance	0	43,157	43,157	0
Total Revenue	212	58,157	58,157	0
Other Fin Uses	0	15,000	15,000	0
Contingency	0	43,157	43,157	0
Total Appropriations	0	58,157	58,157	0
ORG 3770706 BP: ABATEMENT	(212)	0	0	0

Special Revenue Funds
RECOMMENDED BUDGET • FY 2022-23

DANGEROUS BLDGS
TOTAL

Planning Project Fund

The Planning Project subfund is used to hold developer deposits for draw down when staff time is earned on projects throughout the County.

ORG : 3770732 BP: PLANNING PROJECTS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	(62,613)	491,932	341,932	(150,000)
Fund Balance	0	(241,932)	(241,932)	0
Total Revenue	(62,613)	250,000	100,000	(150,000)
Other Fin Uses	179,319	250,000	100,000	(150,000)
Total Appropriations	179,319	250,000	100,000	(150,000)
ORG 3770732 BP: PLANNING PROJECTS TOTAL	241,932	0	0	0

Commercial Grading

The Commercial Grading subfund is used to hold developer deposits for draw down when staff time is earned for permits for grading over 1500 cubic yards.

ORG : 3770735 BP: COMMERCIAL GRADING

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	66,590	100,000	75,000	(25,000)
Total Revenue	66,590	100,000	75,000	(25,000)
Other Fin Uses	66,590	100,000	75,000	(25,000)
Total Appropriations	66,590	100,000	75,000	(25,000)
ORG 3770735 BP: COMMERCIAL GRADING TOTAL	0	0	0	0

Tahoe Regional Planning Agency (TRPA) Allocations

The Tahoe Regional Planning Agency (TRPA) Allocations subfund accounts for funds from Tahoe Regional Planning Agency for building and planning projects in South Lake Tahoe.

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

ORG : 3770740 BP: TRPA BUILDING ALLOCATIONS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	68,500	50,000	50,000	0
Fund Balance	0	114,000	114,000	0
Total Revenue	68,500	164,000	164,000	0
Other Fin Uses	24,000	50,000	50,000	0
Contingency	0	114,000	114,000	0
Total Appropriations	24,000	164,000	164,000	0
ORG 3770740 BP: TRPA BUILDING ALLOCATIONS TOTAL	(44,500)	0	0	0

Surface Mining Reclamation

The Surface Mining Reclamation Act (SMARA) requires that every surface mining operation have a permit, a reclamation plan, and financial assurances. A fundamental purpose of SMARA is that surface mine operators, rather than the taxpaying public, bear the expense of reclaiming lands disturbed by surface mining. The financial assurances must remain in effect for the duration of the mining operation and until reclamation is complete and are made payable to the lead agency and the Department.

ORG : 3770751 BP: SURFACE MINING RECLAMATION

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	15,140	15,140	0
Total Revenue	0	15,140	15,140	0
Contingency	0	15,140	15,140	0
Total Appropriations	0	15,140	15,140	0
ORG 3770751 BP: SURFACE MINING RECLAMATION TOTAL	0	0	0	0

Ecological Preserve Fee

The Ecological Preserve Fee fund is funded by In Lieu of Fees charged for developing in the five designated rare plant areas of El Dorado County; these funds are used to purchase land to preserve rare plant habitats.

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

ORG : 3770754 BP: ECOLOGICAL PRESERVE FEE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,861	10,000	10,000	0
Service Charges	138,587	150,000	103,000	(47,000)
Fund Balance	0	434,189	434,189	0
Total Revenue	140,448	594,189	547,189	(47,000)
Other Fin Uses	0	175,000	0	(175,000)
Contingency	0	419,189	547,189	128,000
Total Appropriations	0	594,189	547,189	(47,000)
ORG 3770754 BP: ECOLOGICAL PRESERVE FEE TOTAL	(140,448)	0	0	0

Oak Woodlands Conservation

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

ORG : 3770755 BP: OAK WOODLANDS CONSERVATION

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,686	0	0	0
Service Charges	234,682	0	150,000	150,000
Fund Balance	0	450,776	450,776	0
Total Revenue	236,368	450,776	600,776	150,000
Other Fin Uses	0	15,000	7,500	(7,500)
Residual Equity Xfer	0	35,000	0	(35,000)
Contingency	0	400,776	593,276	192,500
Total Appropriations	0	450,776	600,776	150,000
ORG 3770755 BP: OAK WOODLANDS CONSERVATION TOTAL	(236,368)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Bass Lake Hills Specific Plan Supplemental Tentative Map Submittal

The Supplemental Tentative Map Submittal (STMS) Fees Bass Lake Hills Specific Plan subfund is per County Code Ordinance 130.70.040, which states a Bass Lake Hills Specific Plan Supplemental Tentative Map Submittal (BLHSP STMS) Fee is established to reimburse the County and/or Initial Participation Developers for expenses associated with preparing and adopting the Bass Lake Hills Specific Plan.

ORG : 3770757 BP: STMS FEES BASS LAKE HLS SP

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1	0	0	0
Fund Balance	0	11	11	0
Total Revenue	1	11	11	0
Contingency	0	11	11	0
Total Appropriations	0	11	11	0
ORG 3770757 BP: STMS FEES BASS LAKE HLS SP TOTAL	(1)	0	0	0

Certified Access Specialist

Per Legistar item 19-1210 approved on August 8, 2019, the Certified Access Specialist subfund was created for Certified Access Specialist (CASp) remaining fees for certification and training for the Planning and Building Department to utilize.

ORG : 3770758 BP: CERTIFIED ACCESS SPECIALST

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	438	750	750	0
Miscellaneous Rev	47,712	44,000	44,000	0
Fund Balance	0	28,802	29,552	750
Total Revenue	48,150	73,552	74,302	750
Other Charges	4,768	4,400	4,400	0
Other Fin Uses	61,896	39,600	39,600	0
Contingency	0	29,552	30,302	750

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Total Appropriations	66,664	73,552	74,302	750
ORG 3770758 BP: CERTIFIED ACCESS SPECIALST TOTAL	18,514	0	0	0

Oak Woodlands Administration Fee

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

ORG : 3770759 OAK ADMIN FEE: OAK WOODLAND

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Other Fin Sources	0	15,000	7,500	(7,500)
Residual Equity	0	35,000	0	(35,000)
Total Revenue	0	50,000	7,500	(42,500)
Other Fin Uses	0	35,000	6,000	(29,000)
Contingency	0	15,000	1,500	(13,500)
Total Appropriations	0	50,000	7,500	(42,500)
ORG 3770759 OAK ADMIN FEE: OAK WOODLAND TOTAL	0	0	0	0
FUND 1237 COUNTYWIDE SR - DEV SRVS TOTAL	(161,083)	0	0	0

Special Aviation Fund

The Special Aviation pass-through fund where State Aviation revenue and interest income is recognized in the Special Revenue Fund and allocated equally to both the Placerville and Georgetown Airports for operations.

DEPT : 35 CDS ADMIN & FINANCE

FUND : 1105 SPECIAL AVIATION

ORG : 3545450 SPECIAL AVIATION

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
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Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Rev Use Money/Prop	36	300	20	(280)
IG Rev - State	20,000	20,000	20,000	0
Fund Balance	0	773	770	(3)
Total Revenue	20,036	21,073	20,790	(283)
Other Fin Uses	20,036	21,070	20,790	(280)
Contingency	0	3	0	(3)
Total Appropriations	20,036	21,073	20,790	(283)
ORG 3545450 SPECIAL AVIATION TOTAL	0	0	0	0
FUND 1105 SPECIAL AVIATION TOTAL	0	0	0	0

Placerville Union Cemetery Fund

The primary source of funding for the Cemeteries Division is provided by the General Fund, with a portion of costs offset by charges for burial services. With the combination of Cemetery Operations and the Placerville Union Cemetery in FY 2018-19, the Placerville Union Cemetery Special Revenue fund was designated for the operation and maintenance of the Placerville Union Cemetery.

FUND : 1119 PLACERVILLE UNION CEMETERY

ORG : 3535350 PLACERVILLE UNION CEM

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	189	0	0	0
Fund Balance	0	38,494	38,494	0
Total Revenue	189	38,494	38,494	0
Contingency	0	38,494	38,494	0
Total Appropriations	0	38,494	38,494	0
ORG 3535350 PLACERVILLE UNION CEM TOTAL	(189)	0	0	0
FUND 1119 PLACERVILLE UNION CEMETERY TOTAL	(189)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Housing, Community, and Economic Development Fund

Housing, Community, and Economic Development (HCED) administers and works to expand grant-funded programs that provide an overall economic benefit to the County through support for a variety of housing options, especially low- to moderate-income housing. This fund includes HCED Affordable Housing, HCED Community Development Block Grant Revolving Loan Account, HCED Home Revolving Loan Account, and Home Construction Rehabilitation. These funds are also detailed in the Planning and Building budget narrative.

DEPT : 37 PLANNING AND BUILDING

FUND : 1108 HOUSING, COMMUNITY & ECONC DEV

ORG : 3735350 BP: HOUSING, COMM, & ECON DEV

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(536)	0	0	0
IG Rev - Federal	0	537,500	537,500	0
Other Fin Sources	113,373	115,000	115,000	0
Fund Balance	0	(2,103)	0	2,103
Total Revenue	112,837	650,397	652,500	2,103
Salaries & Benefits	83,288	64,754	70,405	5,651
Services & Supplies	140	806,976	762,797	(44,179)
Other Charges	34,261	30,317	30,798	481
Other Fin Uses	145	0	0	0
Intrafund Abatement	(8,549)	(251,650)	(211,500)	40,150
Total Appropriations	109,285	650,397	652,500	2,103
ORG 3735350 BP: HOUSING, COMM, & ECON DEV TOTAL	(3,552)	0	0	0

ORG : 3735351 BP: AFFORDABLE HOUSING

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	350	1,000	1,000	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Service Charges	0	0	75,000	75,000
Fund Balance	0	21,022	21,022	0
Total Revenue	350	22,022	97,022	75,000
Intrafund Transfers	0	1,000	1,000	0
Contingency	0	21,022	96,022	75,000
Total Appropriations	0	22,022	97,022	75,000
ORG 3735351 BP: AFFORDABLE HOUSING TOTAL	(350)	0	0	0

ORG : 3735352 BP: CDBG REVOLVING LOAN

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	25,209	27,500	7,500	(20,000)
Miscellaneous Rev	84	150	150	0
Other Fin Sources	71,773	100,000	75,000	(25,000)
Fund Balance	0	360,469	360,469	0
Total Revenue	97,066	488,119	443,119	(45,000)
Intrafund Transfers	0	127,650	82,500	(45,150)
Contingency	0	360,469	360,619	150
Total Appropriations	0	488,119	443,119	(45,000)
ORG 3735352 BP: CDBG REVOLVING LOAN TOTAL	(97,066)	0	0	0

ORG : 3735353 BP: HOME REVOLVING LOAN

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	30,494	23,000	28,000	5,000
Miscellaneous Rev	52	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Other Fin Sources	230,204	100,000	100,000	0
Fund Balance	0	407,719	407,719	0
Total Revenue	260,750	530,719	535,719	5,000
Intrafund Transfers	8,549	123,000	128,000	5,000
Contingency	0	407,719	407,719	0
Total Appropriations	8,549	530,719	535,719	5,000
ORG 3735353 BP: HOME REVOLVING LOAN				
TOTAL	(252,201)	0	0	0

ORG : 3735354 BP: HOME CONSTRCT REHAB

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	12	0	0	0
Fund Balance	0	3,514	3,515	1
Total Revenue	12	3,514	3,515	1
Other Charges	0	3,514	3,515	1
Total Appropriations	0	3,514	3,515	1
ORG 3735354 BP: HOME CONSTRCT REHAB				
TOTAL	(12)	0	0	0
FUND 1108 HOUSING, COMMUNITY & ECONC DEV				
TOTAL	(353,181)	0	0	0

Environmental Impact Report Development Fees Fund

The Environmental Impact Report Development Fees Special Revenue fund is administered by the Planning and Building Department. Funds are collected from developers for subdivisions, commercial grading and parcel maps. Funds are then passed through to the County of El Dorado Resource Conservation District which assists with the site reviews and inspections at a preset hourly rate.

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

FUND : 1114 EIR DEVELOPMENT FEES

ORG : 3720201 BP: EIR DEVELOPMENT COSTS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	25,837	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
ORG 3720201 BP: EIR DEVELOPMENT COSTS TOTAL	0	0	0	0
FUND 1114 EIR DEVELOPMENT FEES TOTAL	0	0	0	0

El Dorado Development Project Fund in the Planning and Building Department

The El Dorado Development Fund in the Planning and Building Department includes two subfunds the Missouri Flat and Missouri Flat Project Management subfunds.

FUND : 1374 EL DORADO DEVELOPMENT PRJ

ORG : 3780801 DEV DIST - MISSOURI FLAT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	21,685	0	0	0
Rev Use Money/Prop	816	0	0	0
Fund Balance	0	185,559	185,559	0
Total Revenue	22,501	185,559	185,559	0
Contingency	0	185,559	185,559	0
Total Appropriations	0	185,559	185,559	0
ORG 3780801 DEV DIST - MISSOURI FLAT TOTAL	(22,501)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

ORG : 3780802 DEV DIST - MO FLAT PM

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	76	0	0	0
Fund Balance	0	15,415	15,415	0
Total Revenue	76	15,415	15,415	0
Contingency	0	15,415	15,415	0
Total Appropriations	0	15,415	15,415	0
ORG 3780802 DEV DIST - MO FLAT PM TOTAL	(76)	0	0	0
FUND 1374 EL DORADO DEVELOPMENT PRJ TOTAL	(22,577)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

ENVIRONMENTAL MANAGEMENT

Countywide Special Revenue fund in the Environmental Management Department

The Countywide Special Revenue fund in the Environmental Management Department (Fund 1238) includes two subfunds.

County Hazardous Waste Management Plan

The County Hazardous Waste Management Plan subfund is used to cover hazardous materials response/activity planning in the South Lake Tahoe area.

ORG : 3870702 EM: COUNTY HAZ WASTE MGMT PLAN

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	2,025	2,025	0
Total Revenue	0	2,025	2,025	0
Other Fin Uses	0	2,025	2,025	0
Total Appropriations	0	2,025	2,025	0
ORG 3870702 EM: COUNTY HAZ WASTE MGMT PLAN TOTAL	0	0	0	0

Meyers Landfill Site

The Meyers Landfill Site subfund is for funds set aside to handle litigation and future mitigation efforts/costs related to the closure of the Meyers Landfill. It is anticipated that more work related to these efforts will occur in the near future.

ORG : 3870703 EM: MEYERS LANDFILL

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Other Fin Sources	0	25,000	25,000	0
Total Revenue	0	25,000	25,000	0
Services & Supplies	0	25,000	25,000	0
Total Appropriations	0	25,000	25,000	0
ORG 3870703 EM: MEYERS LANDFILL TOTAL	0	0	0	0

Special Revenue Funds
RECOMMENDED BUDGET • FY 2022-23

Civil Penalties Phillips 66

The Civil Penalties Phillips 66 subfund is for funds received from a previous Certified Unified Program Agency (CUPA) enforcement case/litigation. No additional funds will be received for this account; however, the account will continue to earn interest. These funds can only be used for CUPA Program activities/expenses for items such as training, emergency response equipment, etc.

ORG : 3870704 EM: PHILLIPS 66 SETTLEMENT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	456	2,025	500	(1,525)
Fund Balance	0	92,900	83,625	(9,275)
Total Revenue	456	94,925	84,125	(10,800)
Other Fin Uses	0	11,300	11,300	0
Contingency	0	83,625	72,825	(10,800)
Total Appropriations	0	94,925	84,125	(10,800)
ORG 3870704 EM: PHILLIPS 66 SETTLEMENT TOTAL	(456)	0	0	0

Oil Payment Program Grant

The Oil Payment Program Grant subfund is for funds received from CalRecycle through its Used Oil Payment Program for used oil/oil filter collection/recycling activities. Each cycle is two years and funds are received upfront. Any unspent funds must be returned at the end of the cycle. Per the terms and conditions, these funds must be kept in a separate interest bearing account.

ORG : 3870705 EM: OIL PAYMENT PROGRAM GRANT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	343	960	132	(828)
IG Rev - State	52,563	28,608	28,608	0
Total Revenue	52,906	29,568	28,740	(828)
Other Fin Uses	52,906	29,568	28,740	(828)
Total Appropriations	52,906	29,568	28,740	(828)

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

ORG 3870705 EM: OIL PAYMENT PROGRAM GRANT TOTAL	0	0	0	0
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UPA Enforcement Penalties

The UPA Enforcement Penalties subfund is for funds received from previous and ongoing Certified Unified Program Agency (CUPA) enforcement settlements. This account will periodically receive additional funds through enforcement activities, though it is unknown how often and how much. These funds can only be used for CUPA Program activities/expenses for items such as training, emergency response equipment, etc.

ORG : 3870706 EM: UPA ENFORCEMENT PENALTIES

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	57	175	175	0
Miscellaneous Rev	32,007	0	0	0
Fund Balance	0	40,200	40,375	175
Total Revenue	32,064	40,375	40,550	175
Contingency	0	40,375	40,550	175
Total Appropriations	0	40,375	40,550	175
ORG 3870706 EM: UPA ENFORCEMENT PENALTIES TOTAL	(32,064)	0	0	0

City/County Payment Program

The City/County Payment Program subfund is for funds received from CalRecycle through its Beverage Container City/County Payment Program for beverage container recycling and litter cleanup activities. Each cycle is two years and funds are received upfront. Any unspent funds must be returned at the end of the cycle. Per the terms and conditions, these funds must be kept in a separate interest bearing account.

ORG : 3870708 CITY/COUNTY PAYMNT PROGRAM

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	526	700	0	(700)
IG Rev - State	(1,601)	39,245	39,945	700

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Total Revenue	(1,075)	39,945	39,945	0
Other Fin Uses	38,169	39,945	39,945	0
Total Appropriations	38,169	39,945	39,945	0
ORG 3870708				
CITY/COUNTY PAYMNT PROGRAM TOTAL				
	39,244	0	0	0
FUND 1238				
COUNTYWIDE SR - ENV MGMNT TOTAL				
	6,725	0	0	0

County Service Area 3 Fund in the Environmental Management Department

The County Service Area 3 Fund (Fund 1353) in the Environmental Management Department consists of two subfunds for localized services to specific areas.

Vector Control

The Vector Control account funds activities for the control of mosquitos, plague, Hantavirus, and yellow jackets in the South Lake Tahoe Basin on a seasonal basis. Revenue is largely derived from ad valorem taxes and from special tax assessments on improved property.

ORG : 3830300 EM: VECTOR CONTROL

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	494,100	439,800	439,800	0
Fines & Penalties	672	586	586	0
Rev Use Money/Prop	14,942	57,600	10,000	(47,600)
IG Rev - State	4,088	4,100	4,100	0
Other Gov Agency	6,869	6,000	6,000	0
Service Charges	116,578	118,300	118,300	0
Fund Balance	0	2,604,315	2,741,239	136,924
Total Revenue	637,249	3,230,701	3,320,025	89,324
Salaries & Benefits	154,374	240,177	297,233	57,056
Services & Supplies	36,069	67,675	65,185	(2,490)
Other Charges	78,688	181,610	169,775	(11,835)

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Other Fin Uses	225	0	0	0
Contingency	0	2,741,239	2,787,832	46,593
Total Appropriations	269,357	3,230,701	3,320,025	89,324
ORG 3830300 EM: VECTOR CONTROL TOTAL	(367,892)	0	0	0

City of South Lake Tahoe Snow Removal

The City of South Lake Tahoe Snow Removal account is a pass-through account to the City of South Lake Tahoe. Revenue is derived from special tax assessment fees levied against properties within the incorporated area of South Lake Tahoe, collected by the County, and passed on to the City.

ORG : 3830350 EM: CITY OF SLT SNOW REMOVAL

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	888	2,000	2,000	0
Rev Use Money/Prop	609	2,000	2,000	0
Service Charges	227,832	232,450	232,450	0
Total Revenue	229,329	236,450	236,450	0
Other Charges	229,329	236,450	236,450	0
Total Appropriations	229,329	236,450	236,450	0
ORG 3830350 EM: CITY OF SLT SNOW REMOVAL TOTAL	0	0	0	0
FUND 1353 County Service Area #3 TOTAL	(367,892)	0	0	0

County Service Area 10 Fund in the Environmental Management Department

The County Service Area 10 Fund in the Environmental Management Department consists of several subfunds.

Solid Waste

The Solid Waste account funds State mandated solid waste diversion initiatives, solid waste contracts and agreements, the maintenance, operation, and compliance of landfills, and enforces ordinances related to solid waste. This fund also supports various recycling programs.

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

FUND : 1360 County Service Area #10

ORG : 3810100 EM: CSA #10 SOLID WASTE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	19,240	6,500	17,500	11,000
Fines & Penalties	5,434	7,500	7,500	0
Rev Use Money/Prop	8,334	52,000	52,000	0
IG Rev - State	293,912	135,000	90,000	(45,000)
IG Rev - Federal	129,375	0	0	0
Service Charges	2,414,799	2,533,000	2,550,000	17,000
Other Fin Sources	38,169	50,945	39,945	(11,000)
Fund Balance	0	1,741,288	1,397,543	(343,745)
Total Revenue	2,909,263	4,526,233	4,154,488	(371,745)
Salaries & Benefits	783,563	920,992	1,011,673	90,681
Services & Supplies	936,255	1,058,110	1,106,278	48,168
Other Charges	389,148	626,567	897,883	271,316
Other Fin Uses	21,891	110,600	48,201	(62,399)
Intrafund Transfers	242,266	448,843	433,732	(15,111)
Contingency	0	1,361,121	656,721	(704,400)
Total Appropriations	2,373,122	4,526,233	4,154,488	(371,745)
ORG 3810100 EM: CSA #10 SOLID WASTE TOTAL	(536,140)	0	0	0

Solid Waste South Lake Tahoe

The Clean Tahoe Program (pass-through) provides for litter pickup and control in the unincorporated area of the South Lake Tahoe Basin.

ORG : 3810110 EM: CSA #10 SOLID WASTE - SLT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
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Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Fines & Penalties	889	1,150	1,150	0
Rev Use Money/Prop	1,651	6,000	6,000	0
Service Charges	93,228	89,498	89,498	0
Miscellaneous Rev	0	2,950	2,950	0
Fund Balance	0	218,234	209,404	(8,830)
Total Revenue	95,769	317,832	309,002	(8,830)
Salaries & Benefits	7,491	12,005	5,881	(6,124)
Services & Supplies	65,320	66,000	66,000	0
Other Charges	1,193	20,483	18,161	(2,322)
Contingency	0	219,344	218,960	(384)
Total Appropriations	74,004	317,832	309,002	(8,830)
ORG 3810110 EM: CSA #10 SOLID WASTE - SLT TOTAL	(21,765)	0	0	0

Liquid Waste

The Liquid Waste account funds the Union Mine Wastewater Treatment Facility. Revenue for this account is derived from special assessments on improved parcels and charges for services for disposal of septage at the Union Mine Wastewater Treatment Facility.

ORG : 3810120 EM: CSA #10 LIQUID WASTE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	2,973	2,349	2,349	0
Rev Use Money/Prop	14,545	54,000	54,000	0
Service Charges	959,738	815,000	815,000	0
Other Fin Sources	0	0	1,925,000	1,925,000
Fund Balance	0	1,708,501	1,233,319	(475,182)
Total Revenue	977,255	2,579,850	4,029,668	1,449,818
Salaries & Benefits	369,800	386,034	380,851	(5,183)

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Services & Supplies	509,473	1,070,326	1,073,126	2,800
Other Charges	102,815	159,514	190,401	30,887
Fixed Assets	48,715	179,500	2,015,000	1,835,500
Other Fin Uses	262	0	0	0
Intrafund Abatement	(242,266)	(448,843)	(433,594)	15,249
Contingency	0	1,233,319	803,884	(429,435)
Total Appropriations	788,799	2,579,850	4,029,668	1,449,818
ORG 3810120 EM: CSA #10 LIQUID WASTE TOTAL	(188,457)	0	0	0

Household and Hazardous Waste

The Household and Hazardous Waste account funds the administration of the countywide household hazardous waste collection and disposal program, including the operation of a household hazardous waste drop-off facility, grant activities supporting safe recycling of used and refined oil, electronic waste, universal waste, and latex-based paint. The account also funds the hazardous materials incident response team. Revenue is primarily sourced from special assessments on improved parcels within the County; one-time grant funding sources come from State grants.

ORG : 3810130 EM: CSA #10 HAZARDOUS WASTE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	1,415	2,000	1,800	(200)
Rev Use Money/Prop	4,325	15,000	3,000	(12,000)
IG Rev - Federal	0	10,000	0	(10,000)
Service Charges	248,645	247,900	247,900	0
Miscellaneous Rev	598	0	0	0
Other Fin Sources	52,906	41,018	40,190	(828)
Fund Balance	0	660,917	363,464	(297,453)
Total Revenue	307,890	976,835	656,354	(320,481)
Salaries & Benefits	142,748	233,226	231,061	(2,165)
Services & Supplies	86,949	256,026	202,926	(53,100)

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Other Charges	28,348	124,119	147,304	23,185
Fixed Assets	8,622	0	0	0
Other Fin Uses	118	0	0	0
Contingency	0	363,464	75,063	(288,401)
Total Appropriations	266,786	976,835	656,354	(320,481)
ORG 3810130 EM: CSA #10 HAZARDOUS WASTE TOTAL	(41,104)	0	0	0

Litter Abatement

The Litter Abatement fund supports the South Lake Tahoe Litter Abatement program, which provides for the removal of roadside litter, administration of and response to solid waste complaints, procurement of grants to fund litter abatement activities, and prosecution of litter or illegal dumping violations.

ORG : 3810140 EM: CSA #10 LITTER - SLT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	189	332	332	0
Rev Use Money/Prop	106	400	200	(200)
Service Charges	27,976	27,055	27,055	0
Fund Balance	0	296	296	0
Total Revenue	28,270	28,083	27,883	(200)
Services & Supplies	27,971	27,787	27,883	96
Contingency	0	296	0	(296)
Total Appropriations	27,971	28,083	27,883	(200)
ORG 3810140 EM: CSA #10 LITTER - SLT TOTAL	(300)	0	0	0

Union Mine Closure Account

The Union Mine Closure Account provides required funding set aside for the 30-year "Pledge of Revenue" for post-closure maintenance for the Union Mine landfill and Class II closures.

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

ORG : 3898980 EM: UNION MINE CLOSURE/POST CL

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	14,006	14,400	8,843	(5,557)
Other Fin Sources	20,796	85,600	23,201	(62,399)
Fund Balance	0	(24,198)	0	24,198
Total Revenue	34,802	75,802	32,044	(43,758)
Reserves Budgetary	0	75,802	32,044	(43,758)
Total Appropriations	0	75,802	32,044	(43,758)
ORG 3898980 EM: UNION MINE CLOSURE/POST CL TOTAL	(34,802)	0	0	0
FUND 1360 County Service Area #10 TOTAL	(822,567)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

LIBRARY

Countywide Special Revenue fund in the Library Department

The Countywide Special Revenue fund in the Library Department includes the following subaccounts:

The Placerville Library subfund and Pollock Pines Library subfund support the respective library branches.

The Gloria Harootunian Trust and South Lake Tahoe Myers Trust both fund the South Lake Tahoe library branch.

The Bookmobile fund supports Bookmobile maintenance and operation.

The Museum Donations fund collects donations and supports the Museum.

DEPT : 43 LIBRARY

FUND : 1243 COUNTYWIDE SR - LIBRARY

ORG : 4370705 LB: CWSR - BOOKMOBILE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1	0	0	0
Miscellaneous Rev	6,862	10,000	0	(10,000)
Fund Balance	0	6,863	16,863	10,000
Total Revenue	6,863	16,863	16,863	0
Contingency	0	16,863	16,863	0
Total Appropriations	0	16,863	16,863	0
ORG 4370705 LB: CWSR - BOOKMOBILE				
TOTAL	(6,863)	0	0	0

ORG : 4370706 LB: CWSR - SLT HAROOTUNIAN TR

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	852	1,100	600	(500)
Fund Balance	0	162,463	162,463	0
Total Revenue	852	163,563	163,063	(500)

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Other Fin Uses	10,000	10,000	10,000	0
Contingency	0	153,563	153,063	(500)
Total Appropriations	10,000	163,563	163,063	(500)
ORG 4370706 LB: CWSR - SLT HAROOTUNIAN TR				
TOTAL	9,148	0	0	0

ORG : 4370707 LB: CWSR - PLACERVILLE LIBRARY

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	970	1,500	800	(700)
Fund Balance	0	186,539	186,539	0
Total Revenue	970	188,039	187,339	(700)
Other Fin Uses	10,000	10,000	10,000	0
Contingency	0	178,039	177,339	(700)
Total Appropriations	10,000	188,039	187,339	(700)
ORG 4370707 LB: CWSR - PLACERVILLE LIBRARY				
TOTAL	9,030	0	0	0

ORG : 4370708 LB: CWSR SLT MYERS TRUST

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,522	1,800	1,500	(300)
Miscellaneous Rev	300,472	150,000	150,000	0
Fund Balance	0	346,005	346,005	0
Total Revenue	301,993	497,805	497,505	(300)
Other Fin Uses	77,910	200,000	200,000	0
Contingency	0	297,805	297,505	(300)
Total Appropriations	77,910	497,805	497,505	(300)
ORG 4370708 LB: CWSR SLT MYERS TRUST				
TOTAL	(224,083)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

ORG : 4370709 LB: CWSR - PP LIBRARY FUND

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	209	300	200	(100)
Fund Balance	0	42,622	42,622	0
Total Revenue	209	42,922	42,822	(100)
Contingency	0	42,922	42,822	(100)
Total Appropriations	0	42,922	42,822	(100)
ORG 4370709 LB: CWSR - PP LIBRARY FUND				
TOTAL	(209)	0	0	0

ORG : 4370760 LB: CWSR - MUSEUM DONATIONS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	170	300	300	0
Miscellaneous Rev	149	0	0	0
Fund Balance	0	30,752	30,752	0
Total Revenue	319	31,052	31,052	0
Other Fin Uses	0	10,000	0	(10,000)
Contingency	0	21,052	31,052	10,000
Total Appropriations	0	31,052	31,052	0
ORG 4370760 LB: CWSR - MUSEUM DONATIONS				
TOTAL	(319)	0	0	0
FUND 1243				
COUNTYWIDE SR - LIBRARY TOTAL	(213,296)	0	0	0

County Service Area 10 Fund in the Library Department

The County Service Area 10 Fund in the Library Department includes five subfunds, supporting each of five branches of the El Dorado County Library (Placerville Library, South Lake Tahoe Library, Cameron Park Library, Georgetown Library, and the El Dorado Hills Library) in the designated area. Revenue sources include library taxes and library assessments.

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

FUND : 1360 County Service Area #10

ORG : 4360610 LB: CSA#10 - MAIN LIBRARY

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	693	750	750	0
Fund Balance	0	140,387	140,387	0
Total Revenue	693	141,137	141,137	0
Other Fin Uses	0	20,000	20,000	0
Contingency	0	121,137	121,137	0
Total Appropriations	0	141,137	141,137	0
ORG 4360610 LB: CSA#10 - MAIN LIBRARY TOTAL	(693)	0	0	0

ORG : 4360620 LB: CSA#10 - SLT LIBRARY

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	504,113	510,000	510,000	0
Fines & Penalties	2,101	2,000	2,000	0
Rev Use Money/Prop	2,052	5,000	2,000	(3,000)
Fund Balance	0	355,070	355,070	0
Total Revenue	508,265	872,070	869,070	(3,000)
Other Fin Uses	403,673	535,000	584,000	49,000
Contingency	0	337,070	285,070	(52,000)
Total Appropriations	403,673	872,070	869,070	(3,000)
ORG 4360620 LB: CSA#10 - SLT LIBRARY TOTAL	(104,592)	0	0	0

ORG : 4360630 LB: CSA#10 - CP LIBRARY

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	728	500	500	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Rev Use Money/Prop	1,385	3,000	2,000	(1,000)
Service Charges	273,453	272,000	275,000	3,000
Fund Balance	0	285,089	285,089	0
Total Revenue	275,566	560,589	562,589	2,000
Other Fin Uses	171,311	295,000	295,000	0
Contingency	0	265,589	267,589	2,000
Total Appropriations	171,311	560,589	562,589	2,000
ORG 4360630 LB: CSA#10 - CP LIBRARY TOTAL	(104,255)	0	0	0

ORG : 4360640 LB: CSA#10 - GT LIBRARY

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	107,189	109,000	110,000	1,000
Fines & Penalties	1,519	1,200	1,000	(200)
Rev Use Money/Prop	695	1,000	800	(200)
Fund Balance	0	119,043	119,043	0
Total Revenue	109,403	230,243	230,843	600
Other Fin Uses	82,764	107,000	109,000	2,000
Contingency	0	123,243	121,843	(1,400)
Total Appropriations	82,764	230,243	230,843	600
ORG 4360640 LB: CSA#10 - GT LIBRARY TOTAL	(26,639)	0	0	0

ORG : 4360650 LB: CSA#10 - EDH LIBRARY

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	486,345	489,000	493,000	4,000
Fines & Penalties	1,160	1,000	1,200	200
Rev Use Money/Prop	2,078	2,500	2,000	(500)
Fund Balance	0	285,531	285,531	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Total Revenue	489,583	778,031	781,731	3,700
Other Fin Uses	447,485	565,000	570,000	5,000
Contingency	0	213,031	211,731	(1,300)
Total Appropriations	447,485	778,031	781,731	3,700
ORG 4360650 LB: CSA#10 - EDH LIBRARY TOTAL	(42,098)	0	0	0
FUND 1360 County Service Area #10 TOTAL	(278,277)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

HEALTH AND HUMAN SERVICES AGENCY

Countywide Special Revenue fund in the Social Services Department

The Countywide Special Revenue fund in the Social Services Department includes the Children’s Trust Fund subfund from which the Child Abuse Prevention Council is authorized to spend money for child abuse prevention efforts, in coordination with the El Dorado County Office of Education.

FUND : 1251 COUNTYWIDE SR - SOCIAL SRVS
ORG : 5170713 SS: CWSR CHILDRENS TRUST FUND

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	77	200	200	0
IG Rev - State	6,242	3,360	3,360	0
IG Rev - Federal	0	0	36,266	36,266
Service Charges	14,752	20,383	20,383	0
Other Fin Sources	36,384	0	0	0
Fund Balance	0	50,011	10,000	(40,011)
Total Revenue	57,454	73,954	70,209	(3,745)
Services & Supplies	20,056	73,954	70,209	(3,745)
Total Appropriations	20,056	73,954	70,209	(3,745)
ORG 5170713 SS: CWSR CHILDRENS TRUST FUND TOTAL	(37,398)	0	0	0
FUND 1251 COUNTYWIDE SR - SOCIAL SRVS TOTAL	(37,398)	0	0	0

Countywide Special Revenue – Realignment Fund

The Countywide Special Revenue – Realignment fund in Social Services consists of three subfunds.

The Social Services Realignment fund consists of 1991 realignment funds that are restricted for use for the county share of Social Services Administrative and Assistance costs that were realigned according to legislation.

The CalWORKs Maintenance of Effort (MOE) is part of the Budget Act of 2011 Realignment Legislation (AB 118 and ABX 116). Mental Health funds from 1991 Realignment were replaced with 2011

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Realignment, freeing up 1991 Realignment to be redirected to offset State General Fund costs for CalWORKs cash assistance.

The Health and Welfare Realignment - Family Support subfund consists of a portion of 1991 Health Realignment that was shifted to Social Services to offset State General Fund costs for CalWORKs cash aid payment increases and some administrative cost increases.

FUND : 1276 COUNTYWIDE SR - REALIGNMNT

ORG : 5180810 SS: CWSR 1991 REALIGNMENT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	34,963	50,000	50,000	0
IG Rev - State	10,835,509	10,447,200	10,335,920	(111,280)
Fund Balance	0	2,882,798	3,276,788	393,990
Total Revenue	10,870,471	13,379,998	13,662,708	282,710
Other Fin Uses	9,500,827	11,864,355	12,690,280	825,925
Intrafund Transfers	920,000	920,000	972,428	52,428
Contingency	0	595,643	0	(595,643)
Total Appropriations	10,420,827	13,379,998	13,662,708	282,710
ORG 5180810 SS: CWSR 1991 REALIGNMENT TOTAL	(449,644)	0	0	0

ORG : 5180820 SS: CWSR CAL WORKS MOE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	4,723	4,000	1,300	(2,700)
IG Rev - State	2,642,112	2,700,000	2,700,000	0
Fund Balance	0	0	2,700	2,700
Total Revenue	2,646,836	2,704,000	2,704,000	0
Other Fin Uses	2,781,043	2,704,000	2,704,000	0
Total Appropriations	2,781,043	2,704,000	2,704,000	0
ORG 5180820 SS: CWSR CAL WORKS MOE TOTAL	134,207	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

ORG : 5180830 SS: CWSR FAM SUPP CHILD POV

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	3,809	4,627	600	(4,027)
IG Rev - State	2,167,598	2,700,000	2,700,000	0
Fund Balance	0	0	4,027	4,027
Total Revenue	2,171,406	2,704,627	2,704,627	0
Other Fin Uses	2,194,782	2,704,627	2,704,627	0
Total Appropriations	2,194,782	2,704,627	2,704,627	0
ORG 5180830 SS: CWSR FAM SUPP CHILD POV TOTAL	23,375	0	0	0
FUND 1276 COUNTYWIDE SR - REALIGNMNT TOTAL	(292,061)	0	0	0

Countywide Special Revenue – Local Revenue in the Social Services Department

The Countywide Special Revenue – Local Revenue in the Social Services Department includes the Protective Services subfund. This consists of 2011 Protective Services Realignment funds that are restricted for use to fund the former state share of specific Protective Services Administrative Programs and Assistance that were realigned according to legislation.

FUND : 1277 COUNTYWIDE SR - LOCAL REVENUE

ORG : 5180840 SS: CWSR PROTECT SERV SUBACCT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	9,915,781	8,900,101	9,989,168	1,089,067
Fund Balance	0	2,203,217	2,311,231	108,014
Total Revenue	9,915,781	11,103,318	12,300,399	1,197,081
Other Fin Uses	8,454,929	10,288,824	9,462,899	(825,925)
Intrafund Transfers	250,000	250,000	359,082	109,082
Contingency	0	564,494	2,478,418	1,913,924
Total Appropriations	8,704,929	11,103,318	12,300,399	1,197,081

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

ORG 5180840 SS: CWSR PROTECT SERV SUBACCT TOTAL	(1,210,852)	0	0	0
FUND 1277 COUNTYWIDE SR - LOCAL REVENUE TOTAL	(1,210,852)	0	0	0

SB 163 Fund

The SB 163 Wraparound Special Revenue Fund includes a residual balance from SB163 Wraparound Program participation that was discontinued in 2008 and the Victim Services Grant subfund.

SB163 subfund contains fund balance that is restricted to Social Services Child Welfare and currently funds an Extra Help Behavioral Health Specialist providing specialty Behavioral Health services to CPS children. Once funds are exhausted, the services will be provided using Child Welfare Services funding.

The Victim Services Grant subfund accounts for CalOES Grants that fund CASA of El Dorado and provides support for court appointed special advocates who assist foster care youth. HHSA acts as a passthrough agency between CalOES and CASA.

DEPT : 51 SOCIAL SERVICES

FUND : 1113 WRAPAROUND SB163

ORG : 5130310 SS: VICTIM SERVICES GRNT CASA

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - Federal	175,780	250,000	250,000	0
Total Revenue	175,780	250,000	250,000	0
Other Charges	175,781	250,000	250,000	0
Total Appropriations	175,781	250,000	250,000	0
ORG 5130310 SS: VICTIM SERVICES GRNT CASA TOTAL	1	0	0	0

ORG : 5130320 SS: SB163 WRAPAROUND SERVICES

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	131	306	306	0
Fund Balance	0	17,327	10,373	(6,954)
Total Revenue	131	17,633	10,679	(6,954)

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Salaries & Benefits	9,217	12,928	8,655	(4,273)
Other Charges	2,235	4,705	2,024	(2,681)
Total Appropriations	11,452	17,633	10,679	(6,954)
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ORG 5130320 SS: SB163 WRAPAROUND SERVICES TOTAL	11,321	0	0	0
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FUND 1113 WRAPAROUND SB163 TOTAL	11,322	0	0	0

Countywide Special Revenue fund in the Community Services Department

The Countywide Special Revenue fund in the Community Services Department consists of the Ronald Newman Trust, split in five equal parts to support the El Dorado County Senior Nutrition Program, the El Dorado County “You Are Not Alone” (YANA) Program, the El Dorado County Senior Day Care, El Dorado County Senior Legal Services, and the El Dorado County Family Caregiver Support Program.

FUND : 1252 COUNTYWIDE SR - CMTY SRVS

ORG : 5270700 CS: RONALD NEWMAN TRUST

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	743	800	800	0
Fund Balance	0	151,610	151,610	0
Total Revenue	743	152,410	152,410	0
Contingency	0	152,410	152,410	0
Total Appropriations	0	152,410	152,410	0
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ORG 5270700 CS: RONALD NEWMAN TRUST TOTAL	(743)	0	0	0
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FUND 1252 COUNTYWIDE SR - CMTY SRVS TOTAL	(743)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Community Services Fund

Community Services Special Revenue fund includes Grant Programs, Non-Grant programs, Targeted Case Management, Homeless Emergency Assistance Program, the Area Agency on Aging, and Multi-Purpose Senior Services Program.

The Grant Programs subfund includes Community Services Administration, Community Services Block Grant, Community Corrections Partnership, the Low-Income Home Energy Assistance Program, and the Low-Income Weatherization Program.

Non-Grant Programs subfund includes the Senior Day Care (SDC) Services Program, a moderately priced fee-for-service therapeutic day program offering a comprehensive and coordinated system of care for dependent adults.

Targeted Case Management includes the Medi-Cal Administrative Activities (MAA) program, which reimburses for activities such as Outreach, Assistance with Facilitating Medi-Cal applications, Referral and Monitoring, and Program Planning and Policy Development related to Medi-Cal Covered Services.

Homeless Emergency Assistance Program includes homeless aid programs that have received multiyear grants to help aid in the prevention and care for the homeless. Funding includes capital improvements for homeless shelters, homeless youth set aside, rental assistance, and assistance for persons experiencing or at risk of homelessness.

The Area Agency on Aging (AAA) is responsible for the administration of senior programs for El Dorado County residents 60 years of age and older. The AAA develops and implements the Area Plan for Senior Services in El Dorado County, which is required to receive Federal and State Funding for the Aging Programs. The AAA also administrates memorandum of understating for HICAP (Health Insurance Counseling and Advocacy program). AAA Admin also funds the Committee on Aging, an advisory Committee to the El Dorado County Board of Supervisors.

The Multipurpose Senior Services Program (MSSP) moved to the Public Health division; the fund is now used to facilitate pass through funding per Board of Supervisor Resolution 323-82 from the California Department of Housing and Community Development to Mother Lode Rehab Enterprises Inc. for the annual Rental Housing Construction Grant, to provide affordable rental housing to disabled adults.

DEPT : 52 COMMUNITY SERVICES

FUND : 1107 COMMUNITY SERVICES

ORG : 5210100 CS: COMMUNITY SERVICE PROG

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(2,344)	0	0	0
IG Rev - Federal	2,152,755	5,126,154	4,785,396	(340,758)
Service Charges	33,865	69,677	9,071	(60,606)

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Miscellaneous Rev	38,269	43,698	43,698	0
Other Fin Sources	159,375	296,836	367,885	71,049
Fund Balance	0	500	500	0
Total Revenue	2,381,920	5,536,865	5,206,550	(330,315)
Salaries & Benefits	1,029,942	1,301,318	1,397,303	95,985
Services & Supplies	368,806	577,937	584,296	6,359
Other Charges	1,161,534	3,938,033	3,371,332	(566,701)
Fixed Assets	9,054	15,000	0	(15,000)
Intrafund Transfers	73,563	92,518	45,234	(47,284)
Intrafund Abatement	(253,439)	(387,941)	(191,615)	196,326
Total Appropriations	2,389,460	5,536,865	5,206,550	(330,315)
ORG 5210100 CS: COMMUNITY SERVICE PROG TOTAL	7,540	0	0	0

ORG : 5210101 CS: PROGRAMS NON GRANT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(520)	0	0	0
Service Charges	2,412	613,791	385,532	(228,259)
Miscellaneous Rev	703	303,800	303,800	0
Other Fin Sources	139,207	438,831	747,970	309,139
Fund Balance	0	500	500	0
Total Revenue	141,802	1,356,922	1,437,802	80,880
Salaries & Benefits	114,240	724,992	809,227	84,235

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Services & Supplies	19,768	116,674	121,931	5,257
Other Charges	5,938	436,703	472,025	35,322
Intrafund Transfers	2,356	78,553	34,619	(43,934)
Total Appropriations	142,302	1,356,922	1,437,802	80,880
ORG 5210101 CS: PROGRAMS NON GRANT TOTAL				
	500	0	0	0

ORG : 5210110 CS: COMMUNITY SERVICES -HEAP

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	0	0	2,251,157	2,251,157
Other Fin Sources	54,288	0	0	0
Fund Balance	0	17,942	0	(17,942)
Total Revenue	54,288	17,942	2,251,157	2,233,215
Services & Supplies	78,317	17,942	250,000	232,058
Other Charges	1,045,171	0	1,201,157	1,201,157
Fixed Assets	0	0	800,000	800,000
Other Fin Uses	132,814	0	0	0
Total Appropriations	1,256,303	17,942	2,251,157	2,233,215
ORG 5210110 CS: COMMUNITY SERVICES -HEAP TOTAL				
	1,202,014	0	0	0

ORG : 5210111 CS: COMMUNITY SERVICES -CESH

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	50,896	347,220	500,637	153,417
Fund Balance	0	118,794	144,874	26,080
Total Revenue	50,896	466,014	645,511	179,497

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Salaries & Benefits	0	88,106	92,726	4,620
Services & Supplies	133,779	163,676	161,045	(2,631)
Other Charges	0	207,102	388,670	181,568
Intrafund Transfers	0	7,130	3,070	(4,060)
Total Appropriations	133,779	466,014	645,511	179,497
ORG 5210111 CS:COMMUNITY SERVICES-CESH TOTAL	82,883	0	0	0

ORG : 5210112 CS:COMMUNITY SERVICES-NPLH

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	0	3,285,283	3,244,792	(40,491)
Fund Balance	0	41,015	41,015	0
Total Revenue	0	3,326,298	3,285,807	(40,491)
Other Charges	64,103	3,326,298	3,285,807	(40,491)
Total Appropriations	64,103	3,326,298	3,285,807	(40,491)
ORG 5210112 CS:COMMUNITY SERVICES-NPLH TOTAL	64,103	0	0	0

ORG : 5210113 CS:COMMUNITY SERVICES-HHAP

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	6,954	0	0	0
IG Rev - State	0	647,504	1,773,779	1,126,275
Fund Balance	0	1,382,579	2,017,433	634,854
Total Revenue	6,954	2,030,083	3,791,212	1,761,129
Salaries & Benefits	0	0	107,597	107,597

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Services & Supplies	15,483	350,000	1,800,687	1,450,687
Other Charges	0	1,680,083	1,878,593	198,510
Intrafund Transfers	0	0	4,335	4,335
Total Appropriations	15,483	2,030,083	3,791,212	1,761,129
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ORG 5210113 CS:COMMUNITY SERVICES-HHAP TOTAL	8,529	0	0	0

ORG : 5210114 CS:COMMUNITY SERVICES-WPCP

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	2,242	0	0	0
Fund Balance	0	307,487	128,620	(178,867)
Total Revenue	2,242	307,487	128,620	(178,867)
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Salaries & Benefits	67,305	203,929	95,219	(108,710)
Services & Supplies	72,323	79,088	4,040	(75,048)
Other Charges	18,074	15,285	25,327	10,042
Intrafund Transfers	4,908	9,185	4,034	(5,151)
Total Appropriations	162,610	307,487	128,620	(178,867)
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ORG 5210114 CS:COMMUNITY SERVICES-WPCP TOTAL	160,367	0	0	0

ORG : 5210115 CS: COMMUNITY SERVICES-ESG-CV

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	0	803,061	730,986	(72,075)
IG Rev - Federal	264,403	0	0	0
Fund Balance	0	(61)	0	61

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Total Revenue	264,403	803,000	730,986	(72,014)
Services & Supplies	0	150,000	150,000	0
Other Charges	257,433	653,000	580,986	(72,014)
Other Fin Uses	6,970	0	0	0
Total Appropriations	264,403	803,000	730,986	(72,014)
ORG 5210115 CS: COMMUNITY SERVICES-ESG-CV TOTAL	0	0	0	0

ORG : 5210116 CS: COMMUNITY SERVICES-PLHA

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	0	1,575,426	1,350,131	(225,295)
Total Revenue	0	1,575,426	1,350,131	(225,295)
Salaries & Benefits	0	479,995	211,994	(268,001)
Services & Supplies	0	0	1,305	1,305
Other Charges	0	1,095,431	1,128,604	33,173
Intrafund Transfers	0	0	8,228	8,228
Total Appropriations	0	1,575,426	1,350,131	(225,295)
ORG 5210116 CS: COMMUNITY SERVICES-PLHA TOTAL	0	0	0	0

ORG : 5210120 CS: MAA/TCM LGA COORDINATION

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	683	1,000	1,000	0
IG Rev - Federal	16,568	53,000	20,000	(33,000)
Fund Balance	0	145,790	145,790	0
Total Revenue	17,251	199,790	166,790	(33,000)

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Salaries & Benefits	10,018	56,619	58,962	2,343
Services & Supplies	1,799	126,228	91,702	(34,526)
Other Charges	1,207	14,343	14,962	619
Intrafund Transfers	638	2,600	1,164	(1,436)
Total Appropriations	13,661	199,790	166,790	(33,000)
ORG 5210120 CS: MAA/TCM LGA COORDINATION TOTAL	(3,590)	0	0	0

ORG : 5210130 CS: WIOA

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
ORG 5210130 CS: WIOA TOTAL	0	0	0	0

ORG : 5210140 CS: AAA

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(4,690)	0	0	0
IG Rev - State	500,024	362,883	531,137	168,254
IG Rev - Federal	1,539,857	1,098,395	1,270,005	171,610
Service Charges	302,315	313,900	313,900	0
Miscellaneous Rev	44,394	94,700	94,700	0
Other Fin Sources	1,664,276	2,394,707	2,485,241	90,534
Fund Balance	0	500	500	0
Total Revenue	4,046,175	4,265,085	4,695,483	430,398
Salaries & Benefits	1,998,118	2,011,340	2,323,254	311,914

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Services & Supplies	1,644,631	1,728,747	1,740,382	11,635
Other Charges	342,510	327,043	540,916	213,873
Fixed Assets	(1,530)	0	0	0
Intrafund Transfers	171,974	197,955	90,931	(107,024)
Total Appropriations	4,155,703	4,265,085	4,695,483	430,398
ORG 5210140 CS: AAA				
TOTAL	109,528	0	0	0

ORG : 5210180 CS: MSSP

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	11	1,000	1,000	0
IG Rev - State	62,059	65,000	78,000	13,000
Fund Balance	0	170	170	0
Total Revenue	62,070	66,170	79,170	13,000
Other Charges	62,059	66,170	79,170	13,000
Total Appropriations	62,059	66,170	79,170	13,000
ORG 5210180 CS: MSSP				
TOTAL	(11)	0	0	0

ORG : 5210190 CS: LINKAGES

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	699	360	360	0
Fund Balance	0	142,526	142,526	0
Total Revenue	699	142,886	142,886	0
Services & Supplies	0	142,886	142,886	0
Total Appropriations	0	142,886	142,886	0

Special Revenue Funds
RECOMMENDED BUDGET • FY 2022-23

ORG 5210190 CS: LINKAGES TOTAL	(699)	0	0	0
FUND 1107 COMMUNITY SERVICES TOTAL	1,631,165	0	0	0

In-Home Supportive Services (IHSS) Public Authority Fund in the Community Services Department

The In-Home Supportive Services (IHSS) Public Authority Fund in the Community Services Department supports the IHSS Public Authority’s activity as the “employer of record” for IHSS care providers. The IHSS Public Authority enrolls qualified provider applicant, operates the Care Provider Registry referral system for IHSS recipients, and provides training opportunities. Revenue comes from federal, state, and County funding, as well as fees and donations.

FUND : 1375 IHSS PUBLIC AUTHORITY
ORG : 5210160 CS: IHSS PUBLIC AUTHORITY

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	581	1,200	300	(900)
IG Rev - State	285,798	321,907	451,694	129,787
IG Rev - Federal	384,257	505,575	467,157	(38,418)
Miscellaneous Rev	30	0	0	0
Other Fin Sources	12,975	89,131	89,131	0
Fund Balance	0	500	500	0
Total Revenue	683,641	918,313	1,008,782	90,469
Salaries & Benefits	164,079	286,475	322,875	36,400
Services & Supplies	45,507	59,927	106,678	46,751
Other Charges	474,009	571,911	579,229	7,318
Total Appropriations	683,595	918,313	1,008,782	90,469
ORG 5210160 CS: IHSS PUBLIC AUTHORITY TOTAL	(47)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

FUND 1375 IHSS PUBLIC AUTHORITY TOTAL	(47)	0	0	0
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Public Housing Authority Fund in the Community Services Department

The Public Housing Authority Fund in the Community Services Department supports the Public Housing Authority (PHA) administering the Housing Choice Voucher Program. This program is federally funded and enables eligible households to rent existing and safe housing by making housing assistance payments to private landlords. Federal funds are also used to reimburse clients for utility costs.

FUND : 1376 PUBLIC HOUSING AUTHORITY

ORG : 5210150 CS: PUBLIC HOUSING AUTHORITY

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	500	1,426	1,426	0
IG Rev - Federal	3,889,301	3,872,757	3,877,757	5,000
Other Gov Agency	0	13,000	13,000	0
Other Fin Sources	52,943	91,500	91,500	0
Fund Balance	0	265,758	136,758	(129,000)
Total Revenue	3,942,744	4,244,441	4,120,441	(124,000)
Salaries & Benefits	326,671	467,004	266,756	(200,248)
Services & Supplies	55,946	59,496	78,456	18,960
Other Charges	3,431,529	3,686,668	3,775,229	88,561
Contingency	0	31,273	0	(31,273)
Total Appropriations	3,814,146	4,244,441	4,120,441	(124,000)
ORG 5210150 CS: PUBLIC HOUSING AUTHORITY TOTAL	(128,598)	0	0	0
FUND 1376 PUBLIC HOUSING AUTHORITY TOTAL	(128,598)	0	0	0

Special Revenue Funds
RECOMMENDED BUDGET • FY 2022-23

Countywide Special Revenue – Realignment Fund in the Behavioral Health Department

The Countywide Special Revenue – Realignment fund in the Behavioral Health Department includes 1991 realignment funds from the state for Mental Health; these funds are deposited into this account and transferred to the Mental Health operating fund on a regular basis to net expenditures.

FUND : 1276 COUNTYWIDE SR - REALIGNMNT

ORG : 5380800 BH: 1991 MH REALIGNMENT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	8,149	10,000	10,000	0
IG Rev - State	3,524,388	3,766,602	3,312,602	(454,000)
Other Fin Sources	0	16,510	16,510	0
Fund Balance	0	232,227	0	(232,227)
Total Revenue	3,532,538	4,025,339	3,339,112	(686,227)
Other Fin Uses	4,889,641	5,205,859	4,799,040	(406,819)
Intrafund Abatement	(1,320,000)	(1,412,747)	(1,459,928)	(47,181)
Contingency	0	232,227	0	(232,227)
Total Appropriations	3,569,641	4,025,339	3,339,112	(686,227)
ORG 5380800 BH: 1991 MH REALIGNMENT TOTAL	37,104	0	0	0
FUND 1276 COUNTYWIDE SR - REALIGNMNT TOTAL	37,104	0	0	0

Countywide Special Revenue – Local Revenue in the Behavioral Health Department

The Countywide Special Revenue – Local Revenue in the Behavioral Health Department consists of the Behavioral Health Subaccount. This subfund receives 2011 Realignment funds from the State that are transferred to the Mental Health and Alcohol and Drug Program operating funds on a regular basis to net expenditures.

FUND : 1277 COUNTYWIDE SR - LOCAL REVENUE

ORG : 5380810 BH: 2011 BH LRF

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
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Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

IG Rev - State	3,860,446	3,540,971	4,403,197	862,226
Total Revenue	3,860,446	3,540,971	4,403,197	862,226
Other Fin Uses	4,759,225	3,790,971	4,762,279	971,308
Intrafund Abatement	(250,000)	(250,000)	(359,082)	(109,082)
Total Appropriations	4,509,225	3,540,971	4,403,197	862,226
ORG 5380810 BH: 2011 BH LRF TOTAL	648,779	0	0	0
FUND 1277 COUNTYWIDE SR - LOCAL REVENUE TOTAL	648,779	0	0	0

Mental Health Fund

The Behavioral Health division has multiple special revenue subfunds within the Mental Health fund.

The Mental Health subfund consists of mandated programs in effect prior to the passage of the Mental Health Services Act in November 2004; these programs are primarily funded by Medi-Cal and both 1991 and 2011 Realignment, with minor funding coming from insurance, self-pay clients, and other California counties who place clients in the County's Psychiatric Health Facility.

The Mental Health Services Act (MHSA), which places a 1% income tax on incomes in excess of \$1M, was passed by CA voters in November 2004. This revenue is used by the State and counties to provide programs and services that were created after the passage of the MHSA. El Dorado County uses its MHSA funding to provide a myriad of program as identified in its BOS-approved three-year MHSA plan. Additional funding for the MHSA programs comes from Medi-Cal and two federal Substance Abuse and Mental Health Services Administration (SAMHSA) block grant allocations. The State allocates the MHSA funds to the counties and these funds are deposited in the MHSA subfund.

The Alcohol Drug Program, recently renamed Substance Use Disorder Services (SUDS), provides substance use prevention and treatment services in both outpatient and inpatient settings. Funding for these programs come primarily from Medi-Cal, 2011 Realignment, the federal Substance Abuse and Mental Health Services Administration's (SAMHSA) Substance Abuse Block Grant (SABG) allocation, and the County's Community Corrections Program (CCP).

The AB 2086 Drunk Driver Special Revenue subfund receives fifty dollars (\$50) of each DUI fine collected to help fund alcohol programs in the County.

The Drug Fines HS 11372.7 subfund receives up to a one hundred fifty dollar (\$150) drug program fee, per offense, that is levied by the courts to persons convicted of a drug offense. This Special Revenue fund provides funding for the County's drug abuse programs in schools and the community, with at least 33% required to be spent on primary prevention programs.

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

The Alcohol Abuse Education and Prevention subfund receives up to a fifty dollar (\$50) alcohol abuse education and prevention penalty assessment levied by the courts to persons convicted for a DUI and funds the County's alcohol abuse education and prevention programs.

DEPT : 53 BEHAVIORAL HEALTH

FUND : 1110 MENTAL HEALTH

ORG : 5310100 BH: MENTAL HEALTH TRADITIONAL

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use				
Money/Prop	(10,841)	(25,000)	(8,000)	17,000
IG Rev - State	112,912	352,000	382,000	30,000
IG Rev - Federal	3,701,678	3,840,323	3,100,427	(739,896)
Service Charges	340,616	643,500	454,000	(189,500)
Miscellaneous Rev	3,748	0	0	0
Other Fin Sources	7,461,743	7,889,900	10,957,161	3,067,261
Fund Balance	0	496,261	3,063,279	2,567,018
Total Revenue	11,609,856	13,196,984	17,948,867	4,751,883
Salaries & Benefits	3,492,334	3,929,096	3,570,460	(358,636)
Services & Supplies	5,610,830	6,439,902	2,461,393	(3,978,509)
Other Charges	6,183,253	6,260,307	11,708,910	5,448,603
Other Fin Uses	28,940	0	0	0
Intrafund Transfers	1,198,047	1,198,891	1,073,387	(125,504)
Intrafund Abatement	(3,880,180)	(4,631,212)	(4,835,660)	(204,448)
Contingency	0	0	3,970,377	3,970,377
Total Appropriations	12,633,224	13,196,984	17,948,867	4,751,883
ORG 5310100 BH: MENTAL HEALTH TRADITIONAL TOTAL	1,023,368	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

ORG : 5310150 BH: MENTAL HEALTH MHSA

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	59,753	84,000	43,600	(40,400)
IG Rev - State	11,610,315	10,168,520	13,837,298	3,668,778
IG Rev - Federal	4,147,848	4,298,348	6,255,082	1,956,734
Service Charges	6,303	6,000	6,600	600
Miscellaneous Rev	102,188	85,000	85,000	0
Other Fin Sources	105,103	147,541	207,633	60,092
Fund Balance	0	11,935,995	10,899,919	(1,036,076)
Total Revenue	16,031,510	26,725,404	31,335,132	4,609,728
Salaries & Benefits	4,325,257	6,229,863	7,714,563	1,484,700
Services & Supplies	523,842	2,100,931	3,438,589	1,337,658
Other Charges	6,923,140	10,867,273	11,498,030	630,757
Other Fin Uses	317,563	100,000	100,000	0
Intrafund Transfers	2,579,904	3,353,653	3,490,069	136,416
Intrafund Abatement	(534,041)	(452,035)	(398,624)	53,411
Contingency	0	4,525,719	5,492,505	966,786
Total Appropriations	14,135,666	26,725,404	31,335,132	4,609,728
ORG 5310150 BH: MENTAL HEALTH MHSA TOTAL	(1,895,845)	0	0	0

ORG : 5320200 BH: ALCOHOL DRUG PROGRAM

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(6,998)	(15,000)	(15,000)	0
IG Rev - State	267,284	365,000	309,697	(55,303)

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

IG Rev - Federal	2,377,975	3,467,088	3,891,249	424,161
Miscellaneous Rev	34,903	51,000	78,475	27,475
Other Fin Sources	2,557,353	1,850,516	2,427,075	576,559
Fund Balance	0	73,370	0	(73,370)
Total Revenue	5,230,517	5,791,974	6,691,496	899,522
Salaries & Benefits	2,033,407	2,035,353	2,442,269	406,916
Services & Supplies	97,459	439,425	546,203	106,778
Other Charges	2,190,565	2,845,696	3,076,306	230,610
Intrafund Transfers	636,269	530,703	670,828	140,125
Intrafund Abatement	(51,354)	(59,203)	(44,110)	15,093
Total Appropriations	4,906,346	5,791,974	6,691,496	899,522
ORG 5320200 BH: ALCOHOL DRUG PROGRAM TOTAL	(324,171)	0	0	0

ORG : 5320210 BH: ADP DRUNK DRIVER SRF

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	25,241	25,000	22,000	(3,000)
Rev Use Money/Prop	68	500	50	(450)
Fund Balance	0	501	0	(501)
Total Revenue	25,308	26,001	22,050	(3,951)
Intrafund Transfers	25,308	26,001	22,050	(3,951)
Total Appropriations	25,308	26,001	22,050	(3,951)
ORG 5320210 BH: ADP DRUNK DRIVER SRF TOTAL	0	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

ORG : 5320215 BH: ADP DRUG FINE SRF

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	3,498	6,500	2,000	(4,500)
Rev Use Money/Prop	17	200	10	(190)
Fund Balance	0	501	0	(501)
Total Revenue	3,514	7,201	2,010	(5,191)
Intrafund Transfers	3,514	7,201	2,010	(5,191)
Total Appropriations	3,514	7,201	2,010	(5,191)
ORG 5320215 BH: ADP DRUG FINE SRF TOTAL	0	0	0	0

ORG : 5320220 BH: ADP ALCOHOL EDUC PREV SRF

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	22,466	25,000	20,000	(5,000)
Rev Use Money/Prop	65	500	50	(450)
Fund Balance	0	501	0	(501)
Total Revenue	22,532	26,001	20,050	(5,951)
Intrafund Transfers	22,532	26,001	20,050	(5,951)
Total Appropriations	22,532	26,001	20,050	(5,951)
ORG 5320220 BH: ADP ALCOHOL EDUC PREV SRF TOTAL	0	0	0	0
FUND 1110 MENTAL HEALTH TOTAL	(1,196,647)	0	0	0

Public Health Fund

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

The Public Health subfund consists of program accounts that do not require a separate subfund, including Communicable Disease, Vital Statistic, Maternal Child and Adolescent Health (MCAH), California

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Children's Services (CCS), Child Health and Disability Prevention -Program (CDPH), Immunization Program (IZ), AIDS Block Grant, COVID -19 ELC Enhancing Detection Program, COVID-19 Emergency Response Grant, Institutional Care Program, Women, Infants, and Children (WIC), Supplemental Nutrition Assistance Program (SNAP), Oral Health Program and Public Health Administration, which Public Health 1991 Realignment fund balance resides.

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

The Domestic Violence Centers subfund is the result of CA W&I Code 18290-18309.8, which establishes the Domestic Violence Shelter-Based Programs Act. The fund from a portion of marriage license fees are deposited here, and distributed to approve Domestic Violence Shelter Programs. Funds are currently distributed equally to two organizations, one each in the Western Slope and South Lake Tahoe.

The Medical Administrative Claiming subfund consists of a residual fund balance from the former Title XIX MAA activities, and then funded Public Health Accreditation Activities. The fund balance is discretionary for Public Health use and now accounted for in the Public Health subfund.

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

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

The Tobacco Use Prevention Program subfund receives funding per the Tobacco Tax and Health Protection Act of 1988; this state law authorizes a tax of 25 cents per pack of cigarettes, which is then allocated to the County for tobacco use education and cessation.

The Prop 56 Tobacco Use Prevention subfund receives funding per the Tobacco Tax and Health Protection Act of 2016; this state law authorizes a tax of two dollars (\$2) per pack of cigarettes, which is then allocated to the County for tobacco use education and cessation.

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

DEPT : 54 PUBLIC HEALTH

FUND : 1109 PUBLIC HEALTH

ORG : 540000 PH: ADMINISTRATION

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	22,859	80,000	80,000	0
IG Rev - Federal	944,295	3,849,488	3,366,837	(482,651)

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Service Charges	530,496	0	0	0
Miscellaneous Rev	2,400	0	0	0
Other Fin Sources	4,175,241	4,353,557	4,394,529	40,972
Residual Equity	0	0	109,775	109,775
Fund Balance	0	8,532,535	8,473,525	(59,010)
Total Revenue	5,675,292	16,815,580	16,424,666	(390,914)
Salaries & Benefits	1,599,573	2,083,705	2,518,323	434,618
Services & Supplies	992,135	1,773,536	708,102	(1,065,434)
Other Charges	555,839	431,933	579,181	147,248
Fixed Assets	0	340,000	250,000	(90,000)
Other Fin Uses	91,584	463,346	400,881	(62,465)
Intrafund Transfers	86,882	113,258	96,845	(16,413)
Intrafund Abatement	(334,805)	(690,383)	(355,077)	335,306
Contingency	0	7,695,265	8,899,107	1,203,842
Total Appropriations	2,991,208	12,210,660	13,097,362	886,702
ORG 5400000 PH: ADMINISTRATION TOTAL	(2,684,084)	(4,604,920)	(3,327,304)	1,277,616

ORG : 5400010 PH: MAA SRF

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	575	3,000	3,000	0
Other Fin Sources	0	12,787	0	(12,787)
Fund Balance	0	110,678	106,775	(3,903)
Total Revenue	575	126,465	109,775	(16,690)
Salaries & Benefits	1,851	69,712	0	(69,712)
Services & Supplies	4,557	27,204	0	(27,204)
Other Charges	413	21,887	0	(21,887)

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Residual Equity Xfer	0	0	109,775	109,775
Intrafund Transfers	80	7,662	0	(7,662)
Total Appropriations	6,901	126,465	109,775	(16,690)
ORG 5400010 PH: MAA SRF				
TOTAL	6,325	0	0	0

ORG : 5420200 PH: COMMUNICABLE DISEASE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	4,506	102,800	215,160	112,360
IG Rev - Federal	5,039	2,036,454	3,400	(2,033,054)
Service Charges	19,317	32,000	37,000	5,000
Total Revenue	28,862	2,171,254	255,560	(1,915,694)
Salaries & Benefits	1,050,882	1,070,028	951,532	(118,496)
Services & Supplies	153,654	3,389,471	111,908	(3,277,563)
Other Charges	290,139	180,302	246,160	65,858
Other Fin Uses	0	106,181	212,360	106,179
Intrafund Transfers	54,158	41,797	34,951	(6,846)
Total Appropriations	1,548,833	4,787,779	1,556,911	(3,230,868)
ORG 5420200 PH: COMMUNICABLE DISEASE				
TOTAL	1,519,971	2,616,525	1,301,351	(1,315,174)

ORG : 5420210 PH: VITAL STATS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	116,708	92,000	92,000	0
Miscellaneous Rev	20,010	15,000	15,000	0
Total Revenue	136,719	107,000	107,000	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Salaries & Benefits	97,785	99,174	102,408	3,234
Services & Supplies	5,380	5,282	5,400	118
Other Charges	24,655	25,721	22,411	(3,310)
Intrafund Transfers	4,654	9,019	3,714	(5,305)
Total Appropriations	132,474	139,196	133,933	(5,263)
ORG 5420210 PH: VITAL STATS				
TOTAL	(4,245)	32,196	26,933	(5,263)

ORG : 5420220 PH: LAB

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	16,294	18,440	18,440	0
Service Charges	74,697	75,000	75,000	0
Miscellaneous Rev	131	0	0	0
Total Revenue	91,122	93,440	93,440	0
Salaries & Benefits	2,544	15,541	0	(15,541)
Services & Supplies	91,711	94,014	93,950	(64)
Other Charges	163	4,962	0	(4,962)
Intrafund Transfers	33	1,740	0	(1,740)
Total Appropriations	94,452	116,257	93,950	(22,307)
ORG 5420220 PH: LAB				
TOTAL	3,330	22,817	510	(22,307)

ORG : 5430300 PH: COMMUNITY BASED NRSNG

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	589,952	749,944	749,944	0
IG Rev - Federal	807,313	2,413,435	3,039,460	626,025

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Other Gov Agency	172,595	30,000	30,000	0
Service Charges	85,298	246,806	209,322	(37,484)
Miscellaneous Rev	7,097	11,934	11,934	0
Other Fin Sources	910,577	1,037,304	1,062,448	25,144
Fund Balance	0	402	0	(402)
Total Revenue	2,572,832	4,489,825	5,103,108	613,283
Salaries & Benefits	2,640,386	3,348,762	3,840,731	491,969
Services & Supplies	60,657	1,263,397	1,756,152	492,755
Other Charges	744,736	1,160,600	1,167,819	7,219
Intrafund Transfers	127,494	327,052	162,269	(164,783)
Total Appropriations	3,573,272	6,099,811	6,926,971	827,160
ORG 5430300 PH: COMMUNITY BASED NRSNG TOTAL	1,000,440	1,609,986	1,823,863	213,877

ORG : 5430310 PH: AIDS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	12,561	12,416	12,416	0
Total Revenue	12,561	12,416	12,416	0
Salaries & Benefits	15,499	12,507	12,928	421
Services & Supplies	0	244	260	16
Other Charges	4,444	3,446	3,001	(445)
Intrafund Transfers	837	1,208	497	(711)
Total Appropriations	20,780	17,405	16,686	(719)
ORG 5430310 PH: AIDS TOTAL	8,219	4,989	4,270	(719)

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

ORG : 5430330 PH: JAIL

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Other Fin Sources	4,425,707	4,642,791	4,802,113	159,322
Total Revenue	4,425,707	4,642,791	4,802,113	159,322
Services & Supplies	4,425,707	4,642,791	4,802,113	159,322
Total Appropriations	4,425,707	4,642,791	4,802,113	159,322
ORG 5430330 PH: JAIL TOTAL	0	0	0	0

ORG : 5430340 PH: WOMEN INFANT CHILDREN

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - Federal	681,322	834,006	834,006	0
Total Revenue	681,322	834,006	834,006	0
Salaries & Benefits	603,785	715,580	735,030	19,450
Services & Supplies	8,444	17,893	18,887	994
Other Charges	163,491	199,912	161,576	(38,336)
Intrafund Transfers	30,769	69,746	29,338	(40,408)
Total Appropriations	806,488	1,003,131	944,831	(58,300)
ORG 5430340 PH: WOMEN INFANT CHILDREN TOTAL	125,166	169,125	110,825	(58,300)

ORG : 5430350 PH: MSSP

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(152)	0	0	0
IG Rev - State	129,916	0	0	0
IG Rev - Federal	129,916	0	0	0
Other Fin Sources	12,478	171,149	24,500	(146,649)

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Fund Balance	0	500	500	0
Total Revenue	272,158	171,649	25,000	(146,649)
Salaries & Benefits	177,377	39,148	0	(39,148)
Services & Supplies	11,809	15,766	25,000	9,234
Other Charges	74,020	82,728	0	(82,728)
Intrafund Transfers	9,174	34,007	0	(34,007)
Total Appropriations	272,379	171,649	25,000	(146,649)
ORG 5430350 PH: MSSP TOTAL	221	0	0	0

ORG : 5440400 PH: HEALTH EDUCATION

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	134,592	297,687	309,337	11,650
IG Rev - Federal	119,067	160,000	160,000	0
Total Revenue	253,659	457,687	469,337	11,650
Salaries & Benefits	162,387	232,742	331,509	98,767
Services & Supplies	51,383	168,931	108,604	(60,327)
Other Charges	46,426	69,220	75,749	6,529
Intrafund Transfers	8,738	24,271	13,027	(11,244)
Total Appropriations	268,935	495,164	528,889	33,725
ORG 5440400 PH: HEALTH EDUCATION TOTAL	15,276	37,477	59,552	22,075

ORG : 5440410 PH: DOMESTIC VIOLENCE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	62,376	115,000	115,000	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Fines & Penalties	10,203	20,000	20,000	0
Rev Use				
Money/Prop	64	0	0	0
Fund Balance	0	621	621	0
Total Revenue	72,643	135,621	135,621	0
Other Charges	72,128	135,621	135,621	0
Total Appropriations	72,128	135,621	135,621	0
ORG 5440410 PH: DOMESTIC VIOLENCE TOTAL	(515)	0	0	0

ORG : 5440420 PH: CARSEAT PROGRAM

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	5,343	5,500	5,500	0
Rev Use				
Money/Prop	112	50	50	0
Fund Balance	0	26,993	26,993	0
Total Revenue	5,455	32,543	32,543	0
Services & Supplies	0	32,543	32,543	0
Total Appropriations	0	32,543	32,543	0
ORG 5440420 PH: CARSEAT PROGRAM TOTAL	(5,455)	0	0	0

ORG : 5440430 PH: BIKE HELMET PROGRAM

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	3	3	0
Total Revenue	0	3	3	0
Services & Supplies	0	3	3	0
Total Appropriations	0	3	3	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

ORG 5440430 PH: BIKE HELMET PROGRAM				
TOTAL	0	0	0	0

ORG : 5440440 PH: TOBACCO SETTLEMENT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	7,079	9,000	9,000	0
IG Rev - State	201,007	160,000	160,000	0
Fund Balance	0	1,448,090	1,448,090	0
Total Revenue	208,086	1,617,090	1,617,090	0
Other Fin Uses	124,885	250,000	0	(250,000)
Contingency	0	1,367,090	1,617,090	250,000
Total Appropriations	124,885	1,617,090	1,617,090	0
ORG 5440440 PH: TOBACCO SETTLEMENT TOTAL	(83,201)	0	0	0

ORG : 5440450 PH: TOBACCO USE PREVENTION

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	293	1,000	0	(1,000)
IG Rev - State	160,348	150,000	300,000	150,000
Other Fin Sources	9,216	22,170	145,970	123,800
Fund Balance	0	500	1,000	500
Total Revenue	169,857	173,670	446,970	273,300
Salaries & Benefits	129,403	85,795	252,722	166,927
Services & Supplies	14,657	50,320	114,872	64,552
Other Charges	26,860	25,142	64,940	39,798
Intrafund Transfers	8,280	12,413	14,436	2,023
Total Appropriations	179,199	173,670	446,970	273,300

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

ORG 5440450 PH: TOBACCO USE PREVENTION	TOTAL	9,342	0	0	0
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ORG : 5440460 PH: CMSP GRANT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted	
Other Gov Agency	262,436	613,497	0	(613,497)	
Other Fin Sources	0	0	233,492	233,492	
Total Revenue	262,436	613,497	233,492	(380,005)	
Salaries & Benefits	0	223,880	0	(223,880)	
Services & Supplies	180,422	234,299	233,492	(807)	
Other Charges	90,000	242,637	0	(242,637)	
Intrafund Transfers	0	24,486	0	(24,486)	
Total Appropriations	270,422	725,302	233,492	(491,810)	
ORG 5440460 PH: CMSP GRANT	TOTAL	7,986	111,805	0	(111,805)

ORG : 5440470 PH: PROP 56 TOBACCO USE PREVNT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(212)	0	0	0
IG Rev - State	171,164	182,099	0	(182,099)
Other Fin Sources	17,289	126,829	0	(126,829)
Fund Balance	0	500	0	(500)
Total Revenue	188,241	309,428	0	(309,428)
Salaries & Benefits	110,921	172,862	0	(172,862)
Services & Supplies	36,807	63,999	0	(63,999)
Other Charges	36,806	48,843	0	(48,843)

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Intrafund Transfers	3,706	23,724	0	(23,724)
Total Appropriations	188,241	309,428	0	(309,428)
ORG 5440470 PH: PROP 56 TOBACCO USE PREVNT TOTAL	0	0	0	0

ORG : 5450510 PH: EMSA

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Residual Equity Xfer	323,996	0	0	0
Total Appropriations	323,996	0	0	0
ORG 5450510 PH: EMSA TOTAL	323,996	0	0	0
FUND 1109 PUBLIC HEALTH TOTAL	242,772	0	0	0

Countywide Special Revenue Fund in the Animal Services Department

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

The Animals for Retired Friends funds are utilized to provide adoption assistance to the elderly and the disabled who are seeking to adopt a pet for companionship.

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

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

DEPT : 55 ANIMAL SERVICES

FUND : 1255 COUNTYWIDE SR - ANML SRVS

ORG : 5570700 AS: CWSR ANIMALS 4 RETIRED FRD

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	83	100	100	0
Miscellaneous Rev	680	2,500	2,500	0
Fund Balance	0	17,258	17,258	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

Total Revenue	763	19,858	19,858	0
Services & Supplies	0	17,858	17,858	0
Other Charges	0	2,000	2,000	0
Total Appropriations	0	19,858	19,858	0
ORG 5570700 AS: CWSR ANIMALS 4 RETIRED FRD TOTAL	(763)	0	0	0

ORG : 5570701 AS: CWSR NEUTER DEPOSIT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	3,710	6,000	6,000	0
Miscellaneous Rev	8,330	5,000	5,000	0
Fund Balance	0	35,852	35,852	0
Total Revenue	12,040	46,852	46,852	0
Services & Supplies	6,920	46,852	46,852	0
Total Appropriations	6,920	46,852	46,852	0
ORG 5570701 AS: CWSR NEUTER DEPOSIT TOTAL	(5,120)	0	0	0

ORG : 5570702 AS: CWSR PET AID PROGRAM

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,281	4,000	4,000	0
Miscellaneous Rev	13,496	25,000	25,000	0
Fund Balance	0	257,217	257,217	0
Total Revenue	14,777	286,217	286,217	0
Services & Supplies	18,340	284,937	286,217	1,280
Contingency	0	1,280	0	(1,280)

Special Revenue Funds
RECOMMENDED BUDGET • FY 2022-23

Total Appropriations	18,340	286,217	286,217	0
ORG 5570702 AS: CWSR PET AID PROGRAM TOTAL	3,562	0	0	0
FUND 1255 COUNTYWIDE SR - ANML SRVS TOTAL	(2,321)	0	0	0

Countywide Special Revenue Fund in the Public Guardian Department

The Countywide Special Revenue fund in the Public Guardian Department includes the Board and Care Fund, a fund established to be drawn down by the Public Guardian to make payments for clients residing in board and care facilities and used only when all other manner of funds are exhausted; clients would then pay back any fund used when assets are liquidated. This fund has not been used in several years.

DEPT : 56 PUBLIC GUARDIAN

FUND : 1256 COUNTYWIDE SR - PUB GUARD

ORG : 5670700 PG: BOARD AND CARE FUND

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	12,400	12,400	0
Total Revenue	0	12,400	12,400	0
Other Charges	0	12,400	12,400	0
Total Appropriations	0	12,400	12,400	0
ORG 5670700 PG: BOARD AND CARE FUND TOTAL	0	0	0	0
FUND 1256 COUNTYWIDE SR - PUB GUARD TOTAL	0	0	0	0
Grand Total	(18,241,910)	0	0	0

Countywide Special Revenue Fund in the Veteran Services Department

The Countywide Special Revenue fund in the Veteran Services Department includes two subfunds.

The Veteran Affairs Commission subfund holds balances for special projects that are determined by the Veteran Affairs Commission, funding includes the annual Transient Occupancy Tax allocation to Veteran Affairs and any private donations.

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

The License Plate Fees MVC 972.2 fund is restricted for use to expand the support of county veteran service offices. The license plate fee revenue is typically used for Extra Help Staffing in Veteran Services.

DEPT : 42 VETERAN AFFAIRS

FUND : 1242 COUNTYWIDE SR - VETERANS

ORG : 4270700 VET: CWSR - VETERAN AFFAIRS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	127	0	0	0
Other Fin Sources	131,419	175,000	175,000	0
Fund Balance	0	84,253	84,253	0
Total Revenue	131,546	259,253	259,253	0
Services & Supplies	72,000	234,546	234,546	0
Other Fin Uses	0	24,707	24,707	0
Total Appropriations	72,000	259,253	259,253	0
ORG 4270700 VET: CWSR - VETERAN AFFAIRS TOTAL	(59,546)	0	0	0

ORG : 4270701 VET: CWSR - LICENSE PLATES

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	91	50	50	0
Miscellaneous Rev	14,047	6,000	6,000	0
Fund Balance	0	19,404	19,404	0
Total Revenue	14,138	25,454	25,454	0
Other Fin Uses	5,076	25,454	25,454	0
Total Appropriations	5,076	25,454	25,454	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2022-23

ORG 4270701 VET: CWSR - LICENSE PLATES TOTAL	(9,061)	0	0	0
FUND 1242 COUNTYWIDE SR - VETERANS TOTAL	(68,608)	0	0	0



Department	Full-Time Equivalent (FTE)				
	2021-22 Adopted Budget Total	Adjustments	Adjusted Total	2022-23 CAO Recmd	Diff from Adjusted Allocation
Agriculture					
Agriculture Commissioner and Sealer of Weights and Measures	1.00		1.00	1.00	-
Administrative Technician	1.00		1.00	1.00	-
Agriculture Biologist/Standards Inspector I/II/III	5.00		5.00	6.00	1.00
Agriculture Biologist Technician - Limited Term	1.00		1.00	1.00	-
Deputy Agriculture Commissioner, Sealer of Weights and Measures	1.00		1.00	1.00	-
Office Assistant I/II	1.00		1.00	1.00	-
Wildlife Specialist	1.00		1.00	1.00	-
Total	11.00	-	11.00	12.00	1.00
Air Quality Management District *					
Air Pollution Control Officer	1.00		1.00	1.00	-
Air Quality Administrative Analyst	1.00		1.00	1.00	-
Air Quality Engineer	2.00		2.00	2.00	-
Air Quality Specialist I/II	2.00		2.00	2.00	-
Air Quality Technician I/II	1.00		1.00	1.00	-
Sr. Air Quality Engineer	1.00		1.00	1.00	-
Sr. Air Quality Specialist	1.00		1.00	1.00	-
<i>*AQMD Budget is adopted separately</i>					
Total	9.00	-	9.00	9.00	-
Alternate Public Defender					
Alternate Public Defender	1.00		1.00	1.00	-
Deputy Public Defender I-IV	2.00		2.00	2.00	-
Investigator (Public Defender)	1.00		1.00	1.00	-
Legal Secretary I/II	1.00		1.00	1.00	-
Total	5.00	-	5.00	5.00	-
Assessor					
Assessor	1.00		1.00	1.00	-
Administrative Technician	1.00		1.00	1.00	-
Appraiser I/II/Sr.	13.00		13.00	13.00	-
Appraiser Aide	1.00		1.00	1.00	-
Assessment Technician I/II/Sr.	6.80	0.20	7.00	7.00	-
Assistant Assessor	1.00		1.00	1.00	-
Auditor/Appraiser - Sr. Auditor/Appraiser	2.00		2.00	2.00	-
Cadastral Drafter	1.00		1.00	1.00	-
Department Systems Analyst	-		-	1.00	1.00
Deputy Assessor - Systems & Support	1.00		1.00	1.00	-
GIS Analyst I/II	1.00		1.00	1.00	-
Information Technology Department Coordinator	1.00		1.00	1.00	-
Office Assistant I/II	-	1.00	1.00	1.00	-
Property Transfer Specialist	4.00	1.00	5.00	4.00	(1.00)
Property Transfer Supervisor	1.00		1.00	1.00	-
Supervising Appraiser	1.00		1.00	1.00	-
Supervising Assessment Technician	1.00		1.00	1.00	-
Supervising Auditor/Appraiser	1.00		1.00	1.00	-
Total	37.80	2.20	40.00	40.00	-
Auditor-Controller					
Auditor-Controller	1.00		1.00	1.00	-
Accountant/Auditor	1.00	1.00	2.00	2.00	-
Accountant I/II	3.00	(1.00)	2.00	2.00	-
Accounting Division Manager	1.00		1.00	1.00	-
Accounting Systems Administrator	1.00		1.00	1.00	-
Administrative Analyst I/II	5.00		5.00	5.00	-
Administrative Technician	2.00		2.00	2.00	-
Chief Assistant Auditor-Controller	2.00		2.00	2.00	-
Enterprise Resource Planning Analyst	1.00		1.00	1.00	-
Fiscal Assistant I/II	1.50		1.50	1.50	-
Fiscal Technician	5.00		5.00	6.00	1.00
Payroll Manager	1.00		1.00	1.00	-
Payroll Technician	2.00		2.00	2.00	-
Principal Financial Analyst	2.00		2.00	2.00	-
Property Tax Manager	1.00		1.00	1.00	-
Sr. Administrative Analyst	2.00		2.00	3.00	1.00
Total	31.50	-	31.50	33.50	2.00

Department	Full-Time Equivalent (FTE)				
	2021-22 Adopted Budget Total	Adjustments	Adjusted Total	2022-23 CAO Recmd	Diff from Adjusted Allocation
Board of Supervisors					
Supervisor - Board of Supervisors	5.00		5.00	5.00	-
Clerk of the Board Of Supervisors	1.00		1.00	1.00	-
Deputy Clerk of the Board I/II	1.00		1.00	1.00	-
Sr. Deputy Clerk of the Board of Supervisors	2.00		2.00	2.00	-
Storekeeper I/II	-		-	0.50	0.50
Supervisor's Assistant	5.00		5.00	5.00	-
	Total		14.00	14.50	0.50
Chief Administrative Office					
Accountant I/II	2.00		2.00	2.00	-
Accountant/Auditor	1.00		1.00	1.00	-
Administrative Analyst I/II	14.00		14.00	13.00	(1.00)
Administrative Analyst Supervisor	1.00	1.00	2.00	2.00	-
Administrative Assistant - Limited Term	1.00		1.00	-	(1.00)
Administrative Technician	10.00	1.00	11.00	13.00	2.00
Agency Chief Fiscal Officer	2.00		2.00	2.00	-
Assistant Chief Administrative Officer	1.00		1.00	1.00	-
Building Maintenance Worker I/II	6.00		6.00	6.00	-
Building Maintenance Worker III	5.00		5.00	5.00	-
Building Operations Manager	1.00		1.00	-	(1.00)
Buyer I/II	1.00		1.00	1.00	-
Capital Programs Manager	1.00		1.00	1.00	-
Chief Administrative Officer	1.00		1.00	1.00	-
Communications & Outreach Manager	1.00		1.00	1.00	-
Community Health Advocate	1.00	(1.00)	-	-	-
Custodial Supervisor	1.00		1.00	1.00	-
Custodian	9.85		9.85	9.85	-
Deputy Chief Administrative Officer	2.00		2.00	3.00	1.00
Emergency Medical Services Specialist	1.00		1.00	1.00	-
Emergency Medical Services and Emergency Preparedness Supervisor	1.00		1.00	1.00	-
EMS Agency Medical Director	0.40	0.10	0.50	0.50	-
Enterprise Resource Planning Analyst	1.00		1.00	1.00	-
Executive Assistant	1.00		1.00	1.00	-
Facilities Division Manager	1.00		1.00	1.00	-
Facilities Operations Supervisor	2.00		2.00	3.00	1.00
Facilities Operations Technician	2.00		2.00	2.00	-
Facilities Project Manager I/II	3.00		3.00	3.00	-
Fiscal Assistant I/II	1.00	1.00	2.00	2.00	-
Fiscal Manager	3.00		3.00	3.00	-
Fiscal Services Supervisor	1.00		1.00	1.00	-
Fiscal Technician	4.00	1.00	5.00	5.00	-
Grounds Maintenance Supervisor	1.00		1.00	1.00	-
Grounds Maintenance Worker I/II	4.00	1.00	5.00	5.50	0.50
Health Educator	1.00		1.00	1.00	-
Management Analyst I/II	1.00		1.00	1.00	-
Management Analyst I/II - Limited Term	-	1.00	1.00	-	(1.00)
Manager of Emergency Medical Services and Preparedness and Response Programs	1.00		1.00	1.00	-
Medical Billing Technician	1.00		1.00	1.00	-
Parks Manager	1.00		1.00	1.00	-
Parks Program Coordinator	1.00		1.00	1.00	-
Parks Trail Maintenance Worker	1.00		1.00	2.00	1.00
Principal Management Analyst	2.00		2.00	2.00	-
Procurement & Contracts Manager	1.00		1.00	1.00	-
Program Manager	1.00		1.00	1.00	-
Services Operations Coordinator	1.00		1.00	1.00	-
Sr. Accountant	1.00		1.00	1.00	-
Sr. Administrative Analyst	4.00	1.00	5.00	5.00	-
Sr. Buyer	1.00		1.00	1.00	-
Sr. Custodian	1.00		1.00	1.00	-
Sr. Defensible Space Inspector	1.00		1.00	1.00	-
Sr. Fiscal Assistant	3.00	(2.00)	1.00	1.00	-
Sr. Office Assistant	2.50	(1.00)	1.50	1.50	-

Department	Full-Time Equivalent (FTE)				
	2021-22 Adopted Budget Total	Adjustments	Adjusted Total	2022-23 CAO Recmd	Diff from Adjusted Allocation
Storekeeper I/II	1.50		1.50	1.00	(0.50)
Storekeeper/Courier	2.00		2.00	2.00	-
Supervising Accountant/Auditor	1.00		1.00	1.00	-
Total	118.25	3.10	121.35	122.35	1.00
Child Support Services					
Director of Child Support Services	1.00		1.00	1.00	-
Administrative Analyst I/II	1.00		1.00	1.00	-
Assistant Director of Child Support Services	1.00		1.00	1.00	-
Child Support Attorney I-IV	2.00		2.00	2.00	-
Child Support Investigator I/II	1.00		1.00	1.00	-
Child Support Specialist I/II	13.00		13.00	12.00	(1.00)
Child Support Specialist III	3.00		3.00	3.00	-
Child Support Supervisor	2.00		2.00	2.00	-
Executive Assistant	1.00		1.00	1.00	-
Fiscal Technician	2.00		2.00	2.00	-
Information Technology Department Specialist	1.00		1.00	1.00	-
Legal Clerk I/II	1.00		1.00	1.00	-
Legal Clerk III	1.00		1.00	1.00	-
Program Manager	1.00		1.00	1.00	-
Sr. Office Assistant	1.00		1.00	1.00	-
Total	32.00	-	32.00	31.00	(1.00)
County Counsel					
County Counsel	1.00		1.00	1.00	-
Administrative Analyst I/II	1.00		1.00	1.00	-
Assistant County Counsel	1.00		1.00	1.00	-
Deputy County Counsel	6.00		6.00	6.00	-
Legal Secretary I/II	1.00		1.00	1.00	-
Sr. Deputy County Counsel	4.00		4.00	4.00	-
Sr. Legal Secretary	3.00		3.00	3.00	-
Total	17.00	-	17.00	17.00	-
District Attorney					
District Attorney	1.00		1.00	1.00	-
Administrative Technician	1.00		1.00	1.00	-
Assistant Chief Investigator (District Attorney)	-	1.00	1.00	1.00	-
Assistant District Attorney	1.00	1.00	2.00	2.00	-
Chief Assistant District Attorney	1.00		1.00	1.00	-
Chief Investigator (District Attorney)	1.00		1.00	1.00	-
Crime Analyst	1.00		1.00	1.00	-
Department Systems Analyst	1.00		1.00	1.00	-
Deputy District Attorney I-IV	19.00	(1.00)	18.00	18.00	-
Deputy District Attorney I-IV - Limited Term	2.00		2.00	2.00	-
Information Technologies Department Specialist	1.00		1.00	1.00	-
Investigative Assistant	4.00		4.00	4.00	-
Investigator (District Attorney)	14.00	(1.00)	13.00	13.00	-
Investigator (District Attorney) - Limited Term	1.00		1.00	-	(1.00)
Office Assistant I/II	0.80		0.80	-	(0.80)
Paralegal I/II	4.00	(1.00)	3.00	3.00	-
Program Manager		1.00	1.00	1.00	-
Sr. Office Assistant	4.00	1.00	5.00	5.00	-
Sr. Office Assistant - Limited Term	1.00		1.00	1.00	-
Sr. Paralegal	2.00		2.00	2.00	-
Sr. Victim/Witness Program Specialist		2.00	2.00	2.00	-
Supervising Investigator (District Attorney)	2.00		2.00	2.00	-
Victim Witness Program Coordinator	1.00	(1.00)	-	-	-
Victim Witness Program Specialist	5.00	(5.00)	-	-	-
Victim Witness Program Specialist I/II		3.00	3.00	3.00	-
Victim Witness Specialist I/II - Limited Term		3.00	3.00	3.00	-
Victim Witness Program Specialist - Limited Term	4.00	(4.00)	-	-	-
Total	71.80	(1.00)	70.80	69.00	(1.80)

Department	Full-Time Equivalent (FTE)				
	2021-22 Adopted Budget Total	Adjustments	Adjusted Total	2022-23 CAO Recmd	Diff from Adjusted Allocation
Environmental Management					
Director of Environmental Management	1.00		1.00	1.00	-
Administrative Analyst I/II	1.00		1.00	1.00	-
Development Aide I/II - Limited Term		2.00	2.00	2.00	-
Development Technician I/II	4.00		4.00	4.00	-
Disposal Site Supervisor	1.00		1.00	1.00	-
Environmental Management Manager	2.00		2.00	2.00	-
Environmental Health Specialist I/II	6.00		6.00	6.00	-
Environmental Health Specialist Supervisor	3.00		3.00	3.00	-
Geologist	1.00		1.00	1.00	-
Hazardous Material/Recycling Specialist	3.00		3.00	3.00	-
Hazardous Material/Recycling Technician	1.00		1.00	1.00	-
Solid Waste Technician	2.00		2.00	2.00	-
Sr. Vector Control Technician - Limited Term	1.00		1.00	1.00	-
Supervising Waste Specialist	1.00		1.00	1.00	-
Sustainability Coordinator	1.00		1.00	1.00	-
Vector Control Technician I/II (Limited Term)	1.00	2.00	3.00	3.00	-
Waste Management Technician I/II/III	3.00		3.00	3.00	-
	Total				
	32.00	4.00	36.00	36.00	-
Health & Human Services Agency					
Director, Health and Human Services Agency	1.00		1.00	1.00	-
Accountant I/II	9.00		9.00	9.00	-
Administrative Analyst I/II	24.00	1.00	25.00	25.00	-
Administrative Analyst Supervisor	2.00		2.00	2.00	-
Administrative Assistant I/II	2.00		2.00	2.00	-
Administrative Secretary	1.00		1.00	1.00	-
Administrative Technician	9.00	(1.00)	8.00	8.00	-
Agency Chief Fiscal Officer	1.00		1.00	1.00	-
Alcohol and Drug Program Division Manager	1.00		1.00	1.00	-
Animal Services Officer I/II	8.00		8.00	8.00	-
Animal Services Officer Supervisor	2.00		2.00	2.00	-
Animal Shelter Attendant	4.00		4.00	5.00	1.00
Animal Shelter Supervisor	1.00		1.00	1.00	-
Assistant Director of Human Services	2.00		2.00	2.00	-
Care Management Counselor I/II	1.00		1.00	1.00	-
Care Management Supervisor	1.00		1.00	1.00	-
Chief Assistant Director, Health and Human Services Agency	1.00		1.00	1.00	-
Community Health Advocate	2.00		2.00	2.00	-
Cook I/II	2.81		2.81	2.81	-
Department Systems Analyst	1.00		1.00	1.00	-
Deputy Director, Health and Human Services Agency	5.00		5.00	5.00	-
Deputy Public Guardian I/II	5.00		5.00	5.00	-
Deputy Public Guardian Supervisor	1.00		1.00	1.00	-
Director of Behavioral Health	1.00		1.00	1.00	-
Director of Public Health	1.00		1.00	1.00	-
Disease Investigation & Control Specialist I/II	1.00		1.00	1.00	-
Eligibility Specialist Trainee I/II	62.60		62.60	63.00	0.40
Eligibility Specialist III	21.00		21.00	21.00	-
Eligibility Supervisor	13.00		13.00	13.00	-
Employment and Training Worker I/II	12.00		12.00	13.00	1.00
Employment and Training Worker III	5.50		5.50	5.00	(0.50)
Employment and Training Worker Supervisor	3.00		3.00	3.00	-
Energy/Weatherization Technician I/II	3.00		3.00	3.00	-
Energy Weatherization Technician I/II - Limited Term	1.00		1.00	1.00	-
Energy/Weatherization Supervisor	1.00		1.00	1.00	-
Epidemiologist I/II	1.00		1.00	1.00	-
Fiscal Assistant I/II	3.00		3.00	3.00	-
Fiscal Manager	3.00		3.00	3.00	-
Fiscal Services Supervisor	1.00		1.00	1.00	-
Fiscal Technician	15.00		15.00	15.00	-
Food Services Aide	1.75		1.75	1.75	-
Food Services Supervisor	1.00		1.00	1.00	-

Department	Full-Time Equivalent (FTE)				
	2021-22 Adopted Budget Total	Adjustments	Adjusted Total	2022-23 CAO Recmd	Diff from Adjusted Allocation
Health Educator	10.00		10.00	10.00	-
Health Program Specialist	7.00		7.00	8.00	1.00
Housing Program Coordinator	2.00	(1.00)	1.00	-	(1.00)
Housing Program Specialist I/II	1.00		1.00	2.00	1.00
Housing Program Specialist I/II - Limited Term	1.00		1.00	1.00	-
IHSS Public Authority Registry/Training Specialist	2.00		2.00	2.00	-
Information Technology Department Coordinator	1.00		1.00	1.00	-
Information Technology Department Specialist	1.00		1.00	1.00	-
Legal Clerk III	1.00		1.00	1.00	-
Legal Secretary I/II	1.00		1.00	1.00	-
Manager of Animal Services	1.00		1.00	1.00	-
Manager of Mental Health Programs	3.00		3.00	3.00	-
Mealsite Coordinator	6.62		6.62	6.62	-
Medical Office Assistant I/II	9.80		9.80	7.80	(2.00)
Medical Records Technician	0.90		0.90	0.90	-
Mental Health Aide	6.25		6.25	6.25	-
Mental Health Clinical Nurse	1.00		1.00	1.00	-
Mental Health Clinician IA/IB/II	32.50		32.50	32.50	-
Mental Health Medical Director	1.00		1.00	1.00	-
Mental Health Patient's Rights Advocate	0.40		0.40	0.40	-
Mental Health Program Coordinator IA/IB/II	7.00		7.00	8.00	1.00
Mental Health Worker I/II	20.00	(1.00)	19.00	19.00	-
Mental Health Worker I/II - Limited Term	-	1.00	1.00	1.00	-
Nutrition Services Supervisor	1.00		1.00	1.00	-
Nutritionist	0.60		0.60	0.60	-
Occupational/Physical Therapist	3.15		3.15	3.15	-
Office Assistant I/II	17.50		17.50	17.50	-
Office Assistant I/II - Limited Term	-	1.00	1.00	1.00	-
Office Services Supervisor	3.00		3.00	3.00	-
Paralegal I/II	1.00		1.00	1.00	-
Program Aide	7.55		7.55	7.55	-
Program Assistant	22.00		22.00	22.20	0.20
Program Assistant - Limited Term	-	1.00	1.00	1.50	0.50
Program Coordinator	4.00		4.00	4.00	-
Program Coordinator - Limited Term	1.00		1.00	1.00	-
Program Manager	9.00		9.00	9.00	-
Program Manager - Protective Services	6.00		6.00	6.00	-
Psychiatric Technician I/II	3.00		3.00	3.00	-
Psychiatrist I/II	1.00		1.00	1.00	-
Public Health Nurse I/II	15.10		15.10	15.10	-
Public Health Nurse Practitioner	1.80		1.80	1.80	-
Public Health Nurse Supervisor	4.00	1.00	5.00	5.00	-
Public Health Nursing Manager	1.00		1.00	1.00	-
Public Health Officer	1.00		1.00	1.00	-
Registered Nurse	1.00		1.00	1.00	-
Secretary	-		-	-	-
Senior Citizens' Attorney I/II/III	1.50		1.50	1.50	-
Seniors' Daycare Program Supervisor	2.00		2.00	2.00	-
Social Service Aide	15.00	(1.00)	14.00	15.00	1.00
Social Work Clinician A/B	1.00		1.00	1.00	-
Social Worker I/II	16.00	2.00	18.00	18.00	-
Social Worker I/II - Limited Term	-	1.00	1.00	1.00	-
Social Worker III	25.40		25.40	26.40	1.00
Social Worker IV	25.80		25.80	24.80	(1.00)
Social Worker Supervisor I	4.00	1.00	5.00	5.00	-
Social Worker Supervisor II	9.00		9.00	9.00	-
Sr. Accountant	1.00		1.00	1.00	-
Sr. Administrative Analyst	4.00		4.00	4.00	-
Sr. Animal Services Officer	1.00		1.00	1.00	-
Sr. Fiscal Assistant	1.00		1.00	1.00	-
Sr. Office Assistant	24.00		24.00	27.00	3.00
Sr. Veterans Service Representative	1.00		1.00	1.00	-

Department	Full-Time Equivalent (FTE)				
	2021-22 Adopted Budget Total	Adjustments	Adjusted Total	2022-23 CAO Recmd	Diff from Adjusted Allocation
Supervising Accountant/Auditor	6.00		6.00	6.00	-
Supervising Health Education Coordinator	4.00		4.00	4.00	-
Supervising Mental Health Worker	-	1.00	1.00	1.00	-
Supervising Occupational/Physical Therapist	0.80		0.80	0.80	-
System Support Analyst	3.00		3.00	3.00	-
System Support Assistant	3.00		3.00	3.00	-
Veterans Service Officer	1.00		1.00	1.00	-
Veterans Services Representative I/II	3.00		3.00	3.00	-
Total	610.33	6.00	616.33	622.93	6.60
Human Resources/Risk Management					
<i>Human Resources</i>					
Director of Human Resources	1.00		1.00	1.00	-
Administrative Assistant I/II	1.00		1.00	1.00	-
Administrative Technician	1.00		1.00	1.00	-
Assistant Director of Human Resources	1.00		1.00	1.00	-
Human Resources Analyst I/II	5.00		5.00	5.00	-
Human Resources Technician	7.00		7.00	7.00	-
Principal Human Resources Analyst	3.00		3.00	1.00	(2.00)
Sr. Human Resources Analyst	-		-	1.00	1.00
Training and Organizational Development Specialist	-		-	1.00	1.00
<i>Division Total</i>	19.00	-	19.00	19.00	-
<i>Risk Management</i>					
Risk Manager	1.00		1.00	1.00	-
Risk Manager - Limited Term	1.00		1.00	1.00	-
Risk Analyst I/II	2.00		2.00	2.00	-
Risk Technician	1.00		1.00	1.00	-
Sr. Risk Analyst	-		-	1.00	1.00
<i>Division Total</i>	5.00	-	5.00	6.00	1.00
Total	24.00	-	24.00	25.00	1.00
Information Technologies					
Director of Information Technologies	1.00		1.00	1.00	-
Administrative Technician	-		-	1.00	1.00
Applications Analyst I/II	10.00		10.00	10.00	-
Assistant Director of Information Technologies	1.00		1.00	1.00	-
Business Systems Analyst I/II	3.00		3.00	4.00	1.00
Chief Information Security Officer	1.00		1.00	1.00	-
Information Security Analyst	2.00		2.00	2.00	-
Information Technology Analyst I/II-Network Design & Administration	1.00		1.00	1.00	-
Information Technology Analyst III-Network Design & Administration	1.00		1.00	1.00	-
Information Technology Analyst I/II-Server Design & Administration	4.00		4.00	4.00	-
Information Technology Analyst III-Server Design & Administration	1.00		1.00	1.00	-
Information Technology Customer Support Specialist I/II	6.00	1.00	7.00	7.00	-
Information Technology Customer Support Specialist III	3.00		3.00	3.00	-
Information Technology Specialist I/II-Server Administration	1.00		1.00	1.00	-
Information Technology Project Manager	2.00		2.00	3.00	1.00
Sr. Information Technology Analyst-Operating Systems	1.00		1.00	1.00	-
Sr. Office Assistant	-	0.50	0.50	-	(0.50)
Storekeeper I/II	0.50	(0.50)	-	-	-
Supervising Information Technology Analyst	3.00		3.00	3.00	-
Telecommunications Technician I/II	1.00		1.00	1.00	-
Total	42.50	1.00	43.50	46.00	2.50
Library					
Director of Library Services	1.00		1.00	1.00	-
Administrative Analyst I/II	0.80		0.80	1.00	0.20
Community Health Advocate	3.00		3.00	3.00	-
Early Childhood Literacy Specialist	4.50		4.50	5.00	0.50
Fiscal Assistant I/II	0.80		0.80	0.80	-
Information Technology Department Specialist	1.00		1.00	1.00	-
Librarian I/II	2.50		2.50	3.50	1.00
Librarian Supervisor	2.00		2.00	2.00	-
Library Assistant I/II	13.05		13.05	13.05	-
Library Circulation Supervisor	1.00		1.00	1.00	-

Department	Full-Time Equivalent (FTE)				
	2021-22 Adopted Budget Total	Adjustments	Adjusted Total	2022-23 CAO Recmd	Diff from Adjusted Allocation
Library Systems Technician	1.00		1.00	1.00	-
Museum Administrator	1.00		1.00	1.00	-
Office Assistant I/II	0.70		0.70	-	(0.70)
Sr. Library Assistant	4.50		4.50	4.50	-
Supervising Library Assistant	2.00		2.00	1.00	(1.00)
	Total		38.85	38.85	-
Planning & Building					
Director of Planning & Building	1.00		1.00	1.00	-
Administrative Analyst I/II	4.00		4.00	4.00	-
Administrative Assistant I/II	1.00		1.00	1.00	-
Administrative Technician	5.00		5.00	5.00	-
Airport Operations Supervisor	1.00		1.00	1.00	-
Airport Technician I/II	1.00		1.00	1.00	-
Assistant/Associate Planner	7.00	1.00	8.00	8.00	-
Assistant Director of Planning and Building	1.00		1.00	1.00	-
Associate Civil Engineer	-	1.00	1.00	1.00	-
Building Inspector I/II/III	17.00		17.00	17.00	-
Building Inspection Supervisor	1.00		1.00	1.00	-
Clerk of the Planning Commission	1.00		1.00	1.00	-
Code Enforcement Officer I/II	6.00		6.00	6.00	-
Code Enforcement Supervisor	1.00		1.00	1.00	-
Deputy Building Official	1.00		1.00	1.00	-
Deputy Director of Building Services/Chief Building Official	1.00		1.00	1.00	-
Deputy Director of Planning	2.00		2.00	2.00	-
Development Aide I/II	2.00		2.00	2.00	-
Development Technician I/II	13.00	1.00	14.00	14.00	-
Economic and Business Relations Manager	1.00		1.00	1.00	-
Executive Assistant	1.00		1.00	1.00	-
Office Assistant I/II	6.00		6.00	6.00	-
Office Services Supervisor	1.00		1.00	1.00	-
Planning Manager	2.00	1.00	3.00	3.00	-
Sr. Administrative Analyst	2.00		2.00	2.00	-
Sr. Civil Engineer	1.00		1.00	1.00	-
Sr. Development Aide	1.00		1.00	1.00	-
Sr. Development Technician	3.00		3.00	3.00	-
Sr. Office Assistant	2.00		2.00	2.00	-
Sr. Planner	7.00		7.00	7.00	-
Storm Water Program Coordinator	2.00		2.00	2.00	-
Supervising Civil Engineer	1.00		1.00	1.00	-
Supervising Development Technician	1.00		1.00	1.00	-
	Total	4.00	101.00	101.00	-
Probation					
Chief Probation Officer	1.00		1.00	1.00	-
Accountant I/II	1.00		1.00	1.00	-
Administrative Analyst I/II	5.00		5.00	5.00	-
Administrative Analyst Supervisor	1.00		1.00	1.00	-
Administrative Secretary	1.00		1.00	1.00	-
Administrative Technician	1.00		1.00	1.00	-
Chief Fiscal Officer	1.00		1.00	1.00	-
Correctional Cook	2.00		2.00	2.00	-
Correctional Food Services Supervisor	1.00		1.00	1.00	-
Deputy Chief Probation Officer	3.00		3.00	3.00	-
Deputy Probation Officer I/II	31.00		31.00	31.50	0.50
Deputy Probation Officer I/II - Institutions	13.00		13.00	13.00	-
Executive Assistant	1.00		1.00	1.00	-
Fiscal Assistant I/II	1.00		1.00	1.00	-
Fiscal Technician	2.00		2.00	2.00	-
Health Educator	1.00		1.00	1.00	-
Legal Secretarial Services Supervisor	2.00		2.00	2.00	-
Legal Secretary I/II	5.00	(1.00)	4.00	4.00	-
Mental Health Clinician IA/IB/II	1.00		1.00	1.00	-
Mental Health Program Coordinator II	1.00		1.00	1.00	-

Department	Full-Time Equivalent (FTE)				
	2021-22 Adopted Budget Total	Adjustments	Adjusted Total	2022-23 CAO Recmd	Diff from Adjusted Allocation
Probation Assistant	5.00	2.00	7.00	11.00	4.00
Probation Assistant - Limited Term		1.00	1.00	1.00	-
Probation Transport Driver	0.50		0.50	0.50	-
Sr. Deputy Probation Officer	10.00		10.00	10.00	-
Sr. Deputy Probation Officer - Institutions	8.00		8.00	8.00	-
Sr. Information Technology Department Coordinator	1.00		1.00	1.00	-
Sr. Legal Secretary	1.50	0.50	2.00	2.00	-
Sr. Office Assistant	1.00	(1.00)	-	-	-
Superintendent	1.00		1.00	1.00	-
Supervising Deputy Probation Officer	8.00		8.00	8.00	-
Supervising Deputy Probation Officer - Institutions	5.00		5.00	5.00	-
Total	116.00	1.50	117.50	122.00	4.50
Public Defender					
Public Defender	1.00		1.00	1.00	-
Assistant Public Defender	1.00		1.00	1.00	-
Deputy Public Defender I-IV	12.00		12.00	12.00	-
Deputy Public Defender I/II - Limited Term	1.00		1.00	1.00	-
Executive Assistant	1.00		1.00	1.00	-
Investigative Assistant	1.00		1.00	1.00	-
Investigator I/II (Public Defender)	2.00		2.00	2.00	-
Legal Secretary I/II	3.00		3.00	3.00	-
Paralegal I/II	1.00		1.00	1.00	-
Paralegal I/II - Limited Term	-		-	1.00	1.00
Program Assistant - Limited Term	1.00		1.00	1.00	-
Sr. Office Assistant	1.00		1.00	1.50	0.50
Supervising Investigator (Public Defender)	1.00		1.00	1.00	-
Supervising Deputy Public Defender	1.00		1.00	1.00	-
Total	27.00	-	27.00	28.50	1.50
Recorder-Clerk					
Recorder-Clerk	1.00		1.00	1.00	-
Assistant County Recorder-Clerk	1.00		1.00	1.00	-
Fiscal Assistant I/II	0.50		0.50	0.50	-
Recorder Document Examiner/Indexer I/II	8.00		8.00	8.00	-
Recorder-Clerk Services Supervisor	1.00		1.00	1.00	-
Sr. Recorder Document Examiner/Indexer	2.00		2.00	2.00	-
Total	13.50	-	13.50	13.50	-
Registrar of Voters (Elections)					
Registrar of Voters	1.00		1.00	1.00	-
Administrative Technician	1.00		1.00	1.00	-
Assistant Registrar of Voters	1.00		1.00	1.00	-
Department Systems Analyst	1.00		1.00	1.00	-
Elections Technician I/II	1.00		1.00	1.00	-
Precinct Planning Specialist	1.00		1.00	1.00	-
Sr. Administrative Analyst	1.00		1.00	1.00	-
Sr. Elections Technician	1.00		1.00	1.00	-
Total	8.00	-	8.00	8.00	-
Sheriff					
Sheriff/Coroner/Public Administrator	1.00		1.00	1.00	-
Administrative Analyst I/II	2.00		2.00	2.00	-
Administrative Technician	2.00		2.00	2.00	-
Agency Chief Fiscal Officer	1.00		1.00	1.00	-
Assistant Public Administrator	1.00		1.00	1.00	-
Correctional Cook	6.00		6.00	6.00	-
Correctional Food Services Coordinator	1.00		1.00	1.00	-
Correctional Lieutenant	2.00		2.00	2.00	-
Crime Analyst	1.00		1.00	1.00	-
Department Systems Analyst	6.00		6.00	6.00	-
Deputy Sheriff I/II	138.00		138.00	138.00	-
Deputy Sheriff I/II (Limited Term)	5.00		5.00	5.00	-
Detention Aide	4.00		4.00	4.00	-
Executive Assistant	1.00		1.00	1.00	-
Human Resources Technician	1.00		1.00	1.00	-

Department	Full-Time Equivalent (FTE)				
	2021-22 Adopted Budget Total	Adjustments	Adjusted Total	2022-23 CAO Recmd	Diff from Adjusted Allocation
Radio Maintenance Technician	2.00		2.00	2.00	-
Sheriff's Captain	3.00		3.00	3.00	-
Sheriff's Communication Manager	1.00		1.00	1.00	-
Sheriff's Correctional Officer I/II	85.00		85.00	85.00	-
Sheriff's Correctional Sergeant	11.00		11.00	11.00	-
Sheriff's Fiscal Technician	4.00		4.00	4.00	-
Sheriff's Lieutenant	7.00		7.00	7.00	-
Sheriff's Morgue Technician	1.00		1.00	1.00	-
Sheriff's Property/Evidence Technician	3.00		3.00	3.00	-
Sheriff's Property/Evidence Technician Supervisor	1.00		1.00	1.00	-
Sheriff's Public Safety Dispatch Manager	1.00		1.00	1.00	-
Sheriff's Public Safety Dispatcher I/II	17.00		17.00	17.00	-
Sheriff's Public Safety Dispatcher Supervisor	4.00		4.00	4.00	-
Sheriff's Records Supervisor	1.00		1.00	1.00	-
Sheriff's Records/Property Manager	1.00		1.00	1.00	-
Sheriff's Security Officer	10.00		10.00	10.00	-
Sheriff's Sergeant	27.00		27.00	27.00	-
Sheriff's Sr. Public Safety Dispatcher	1.00		1.00	1.00	-
Sheriff's Technician I/II	35.00		35.00	35.00	-
Sheriff's Technology Manager	1.00		1.00	1.00	-
Sheriff's Training Coordinator	1.00		1.00	1.00	-
Sr. Administrative Analyst	1.00		1.00	1.00	-
Sr. Sheriff's Technician	5.00		5.00	5.00	-
Undersheriff	1.00		1.00	1.00	-
Total	396.00	-	396.00	396.00	-
Surveyor					
Surveyor	1.00		1.00	1.00	-
Assistant in Land Surveying	1.00		1.00	1.00	-
Associate Land Surveyor	1.00		1.00	1.00	-
Deputy Surveyor	1.00		1.00	1.00	-
Development Aide I/II	1.00		1.00	1.00	-
Geographic Information Systems Analyst I/II	4.00		4.00	4.00	-
Geographic Information Systems Manager	1.00		1.00	1.00	-
Sr. Geographic Information Systems Analyst	1.00		1.00	1.00	-
Survey Technician I/II	1.00		1.00	2.00	1.00
Total	12.00	-	12.00	13.00	1.00
Transportation					
Director of Transportation	1.00		1.00	1.00	-
Administrative Analyst I/II	5.00	(2.00)	3.00	3.00	-
Administrative Secretary	1.00		1.00	1.00	-
Administrative Technician	4.00		4.00	4.00	-
Administrative Technician - Limited Term	1.00		1.00	-	(1.00)
Assistant in Civil Engineering	8.00		8.00	9.00	1.00
Assistant in Land Surveying	1.00		1.00	1.00	-
Associate Civil Engineer	6.00		6.00	6.00	-
Associate Land Surveyor	1.00		1.00	1.00	-
Associate Right of Way Agent	1.00		1.00	1.00	-
Bridge Maintenance Supervisor	1.00		1.00	1.00	-
Bridge Maintenance Worker I/II/III	2.00		2.00	2.00	-
Deputy Director Engineering	2.00		2.00	2.00	-
Deputy Director of Maintenance and Operations	1.00		1.00	1.00	-
Equipment Maintenance Supervisor	2.00		2.00	2.00	-
Equipment Mechanic I/II	8.00		8.00	8.00	-
Equipment Mechanic III	-		-	-	-
Fleet Services Technician I/II	2.00		2.00	2.00	-
Fleet Services Supervisor		1.00	1.00	1.00	-
Fleet Superintendent	1.00		1.00	1.00	-
Highway Maintenance Supervisor	7.00		7.00	7.00	-
Highway Maintenance Worker I/II/III	36.00		36.00	36.00	-
Highway Maintenance Worker IV	2.00		2.00	2.00	-
Maintenance Superintendent	2.00		2.00	2.00	-
Parts Technician	1.00		1.00	1.00	-

Department	Full-Time Equivalent (FTE)				
	2021-22 Adopted Budget Total	Adjustments	Adjusted Total	2022-23 CAO Recmd	Diff from Adjusted Allocation
Principal Engineering Technician	5.00		5.00	5.00	-
Right of Way Supervisor	1.00		1.00	1.00	-
Sr. Administrative Analyst	-	2.00	2.00	2.00	-
Sr. Bridge Maintenance Worker	1.00		1.00	1.00	-
Sr. Civil Engineer	11.00		11.00	12.00	1.00
Sr. Engineering Technician	9.00		9.00	9.00	-
Sr. Equipment Mechanic	5.00		5.00	5.00	-
Sr. Fleet Services Technician	1.00		1.00	1.00	-
Sr. Highway Maintenance Worker	5.00		5.00	5.00	-
Sr. Planner	1.00		1.00	-	(1.00)
Sr. Traffic Control Maintenance Worker	1.00		1.00	1.00	-
Sr. Traffic Engineer	1.00		1.00	-	(1.00)
Services Operations Coordinator	2.00	(1.00)	1.00	1.00	-
Supervising Civil Engineer	1.00		1.00	1.00	-
Traffic Control Maintenance Supervisor	1.00		1.00	1.00	-
Traffic Control Maintenance Worker I/II/III	5.00		5.00	5.00	-
Traffic Operations Technician	1.00		1.00	1.00	-
Traffic Superintendent	1.00		1.00	1.00	-
Transportation Planner	1.00		1.00	-	(1.00)
Total	149.00	-	149.00	147.00	(2.00)
Treasurer-Tax Collector					
Treasurer/Tax Collector	1.00		1.00	1.00	-
Accountant I/II	2.00		2.00	2.00	-
Accountant/Auditor	1.00		1.00	1.00	-
Accounting Division Manager-T/TC	2.00		2.00	2.00	-
Administrative Analyst I/II	1.00		1.00	1.00	-
Administrative Technician	1.00		1.00	1.00	-
Assistant Treasurer/Tax Collector	1.00		1.00	1.00	-
Fiscal Technician	5.00		5.00	5.50	0.50
Revenue Recovery Officer I/II	1.00		1.00	1.00	-
Sr. Administrative Analyst	1.00		1.00	1.00	-
Sr. Fiscal Assistant	2.00		2.00	2.00	-
Sr. Revenue Recovery Officer	1.00		1.00	1.00	-
Treasury Investment Analyst	1.00		1.00	1.00	-
Total	20.00	-	20.00	20.50	0.50
GRAND TOTAL	1,933.53	20.80	1,954.33	1,971.63	17.30

Glossary of Terms

ADOPTED BUDGET

Approved legal spending plan for a fiscal year, which, pursuant to Government Code Section 29088, must be approved by the Board of Supervisors by October 2 of each year.

APPROPRIATION

An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes (an appropriation usually is time limited and must be expended or obligated before that deadline).

ASSESSED VALUATION

A valuation set upon real estate or other property by a government as a basis for levying property taxes.

AUDIT

An examination of financial statements and related documents, records, and accounts for the purpose of determining the propriety of transactions, whether transactions are recorded properly and statements drawn from accounts reflect an accurate picture of financial operations and financial status. Audits may also include reviews of compliance with applicable laws and regulations, economy and efficiency of operations and effectiveness in achieving program results.

AUTHORIZED POSITIONS

The number of permanent full-time and permanent part-time positions authorized by the Board of Supervisors (excludes extra-help), which represents the maximum number of permanent positions that may be filled at any one time.

AVAILABLE FUND BALANCE

The amounts of fund balance available to finance the budget after deducting carryover encumbrances and reserves.

BUDGET

The planning and controlling document for financial operation with estimates of proposed expenditures and revenues for a given period of time, usually one year.

CAPITAL PROJECTS

The County's acquisitions, additions, and improvements to fixed assets; e.g., buildings, building improvements, and land purchases.

CONTINGENCY

A budgetary provision representing that portion of the financing requirement set aside to meet unforeseen expenditure requirements.

CORE FUNCTION

A group of related programs and activities aimed at accomplishing a major service, or line of business, for which a government entity is responsible.

COUNTY FUNDS

Operating or governmental funds of the County that account for expenditures and revenues in accordance with the funds' purpose. Operating funds of the County and Board-governed special districts are accounted for in the County Budget.

Glossary of Terms

COUNTYWIDE GOALS

Community and organizational goals derived from the County's mission statement and approved by the Board of Supervisors to identify the most important priorities for the County.

DEPARTMENT

An organizational device used by County management to group programs of a like nature under the direction of an elected or appointed County official.

ENCUMBRANCE

An obligation in the form of a purchase order, contract, or other commitment that is chargeable to an appropriation and for which part of the appropriation is reserved. In some cases encumbrances are carried over into succeeding fiscal years.

EXPENDITURE

Decreases in net financial resources, which include current operating expenses that require the current or future use of net current assets, debt service and capital outlays.

EXTRA HELP

Temporary employees of the County who are not included in the Salary Ordinance and do not receive benefits (i.e., medical, dental, life insurance and paid vacation time).

FINAL BUDGET

Adopted budget adjusted by all revisions throughout the fiscal year as of June 30.

FISCAL YEAR

Twelve-month period for which a budget is prepared, which for El Dorado County is July 1 through June 30.

FIXED ASSET

An asset of long-term character such as land, buildings and equipment exceeding a \$5,000 value, also referred to as "capital asset".

FULL TIME EQUIVALENT

This represents the budgeted number of full time equivalent staffing. A full time equivalent position is equal to 2,080 or 1,950 hours a year (40/37.5 hours/week x 52 weeks). For example: two half-time positions at 20 hours per week equal 1.0 FTE and a position allocated for 32 hours per week in a 40-hour job class equals 0.8 FTE.

FUNCTIONAL GROUP

A categorizing of departments and services by general purpose, including Health and Human Services; Law and Justice; Land Use and Development Services; and General Government.

FUND

An independent fiscal and accounting entity with a self-balancing set of asset, liability, and (usually) budgetary accounts.

Glossary of Terms

FUND BALANCE

The excess of assets and estimated revenues of a fund over its liability and appropriations at the end of a fiscal year. A portion of this balance may be available to finance the next fiscal year's budget.

GENERAL FUND

The major countywide fund that directly funds unreimbursed costs of most programs and departments in County government.

GRANT

A contribution from one governmental unit to another, usually made for a specific purpose and time period.

INTERFUND REIMBURSEMENTS

Payment received for services rendered to departments in other funds.

INTERNAL SERVICE CHARGE

Annual budgetary charges from servicing departments (such as Auditor-Controller, County Counsel, Facilities), reimbursing costs incurred in the provision of internal County services to the departments receiving the services. For servicing organizations, the reimbursement is reflected as Intrafund Transfers offsetting their Gross Appropriation (from General Fund departments) or as Revenue (from non-General Fund departments). Services provided by these departments include computer support, telephone services and insurance.

INTRAFUND CHARGES

A transfer of costs to the operating units within the same fund.

MISSION

A clear, concise statement of purpose for the entire organization that focuses on the broad, yet distinct outcomes/results the organization achieves for its customers.

MODIFIED ACCRUAL

The modified accrual basis of accounting is used by all Governmental Funds. Revenues are recognized in the accounting period in which they become available and measurable. The primary revenue sources susceptible to (modified) accrual are property taxes, sales tax, intergovernmental revenues, rent, investment income and charges for services. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. One exception to this general rule is that principal and interest on general long-term debt is recognized when due. El Dorado County uses the modified accrual basis for budgeting in governmental funds and full accrual in proprietary funds; i.e. budgets are not constructed on a cash basis of accounting.

NET COUNTY COST

Total requirements less total sources. This figure represents the part of a budget unit's appropriation that is financed by general purpose revenues, such as property taxes, sales taxes and interest earnings.

NON-DEPARTMENTAL

Expenses, revenues, services, programs or resources that cannot be specifically tied to a single department.

Glossary of Terms

ONE-TIME EXPENDITURES

Used to describe and differentiate non-recurring expenditures from routine ongoing costs within a given budget. Typically, fixed assets are one-time expenditures. This category may also include single-year appropriations for special purposes.

OTHER CHARGES

A payment to an agency, institution or person outside the County government. Example: "Aid to Indigents".

PROGRAM

A defined set of activities that have a common purpose, intended result or target population.

REAL PROPERTY

Land and the structures attached to it.

RECOMMENDED BUDGET

The final working document containing departmental requests and County Administrative Office recommendations for revenues and expenditures for the upcoming fiscal year, presented to the Board of Supervisors for consideration and approval prior to June 30 of each year.

RESERVE

An amount in a fund used to meet certain cash requirements, emergency expenditures, or future defined requirements. A reserve is not an appropriation and there is no limitation on the amount of reserve that can be established.

REVENUE

Funds received to finance ongoing county governmental services.

SECURED ROLL

Assessed value of real property, such as land, buildings, secured personal property or anything permanently attached to land as determined by each County Assessor.

SECURED TAXES

Taxes levied on real properties in the county which are "secured" by liens on the properties.

SPECIAL DISTRICT

A unit of local government generally organized to perform a single function such as street lighting, waterworks, landscape maintenance, and fire departments. Special districts are governed either by the Board of Supervisors or locally elected or appointed boards, and their operations are accounted for in separate funds.

SPECIAL FUNDS

Funds used to account for proceeds from specific revenue sources that are legally restricted as to how the revenues may be spent.

STRATEGIC PLAN

Sets forth the purpose, goals, plans, and performance expectations for an organization for a certain period of time.

Glossary of Terms

SUPPLEMENTAL TAX ROLL

The Supplemental Property Tax Roll is a result of legislation enacted in 1983 and requires an assessment of property when a change to the status of the property occurs, rather than once a year as was previously the case.

TAX LEVY

The amount of tax dollars billed to taxpayers based on the imposition of the tax rate on the assessed valuation.

UNALLOCATED REVENUES

Revenues which are for general purposes. Also known as discretionary, unrestricted, or local-purpose revenues.

UNFUNDED POSITION

A vacant, allocated position for which funding is not included in the budget.

UNINCORPORATED

The areas of the county outside city limits. Some county services are provided only in unincorporated areas or within area cities only on a cost-reimbursement basis. Example: Sheriff's patrol and building inspection.

UNSECURED TAX

A tax on properties such as office furniture, equipment and boats that are not affixed to property.

VISION STATEMENT

Serves to inspire action by describing what the future would look like if the organization were successful in achieving its stated mission and goals.



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