

# 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
<b>Total Revenue</b>	<b>173,432,044</b>	<b>206,759,644</b>	<b>222,017,451</b>	<b>15,257,807</b>
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)
<b>Total Appropriations</b>	<b>27,501,583</b>	<b>57,292,456</b>	<b>60,580,204</b>	<b>3,287,748</b>
<b>FUND 1000 GENERAL FUND TOTAL</b>	<b>(145,930,461)</b>	<b>(149,467,188)</b>	<b>(161,437,247)</b>	<b>(11,970,059)</b>

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## MAJOR BUDGET CHANGES

### Revenue

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#### *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.

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\$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.

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\$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.

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### *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
<b>Total Revenue</b>	<b>1,000</b>	<b>18,728,746</b>	<b>25,432,432</b>	<b>6,703,686</b>
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
<b>Total Appropriations</b>	<b>0</b>	<b>18,728,746</b>	<b>25,432,432</b>	<b>6,703,686</b>
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.

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### *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)
<b>Total Revenue</b>	<b>0</b>	<b>1,151,542</b>	<b>1,076,800</b>	<b>(74,742)</b>
Other Charges	0	1,167,608	1,202,606	34,998
<b>Total Appropriations</b>	<b>0</b>	<b>1,167,608</b>	<b>1,202,606</b>	<b>34,998</b>
<b>FUND 1000 GENERAL FUND TOTAL</b>	<b>0</b>	<b>16,066</b>	<b>125,806</b>	<b>109,740</b>

## 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.

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## *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.

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## 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.



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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

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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 adjust 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

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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.

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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

