

# General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2023-24

## MISSION

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

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

## BUDGET SUMMARY GENERAL REVENUES AND NON-DEPARTMENTAL EXPENSES

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

# General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2023-24

---

## MAJOR BUDGET CHANGES

### Revenue

---

#### *Taxes*

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

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

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

#### *Use of Money and Property*

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

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

#### *State Intergovernmental*

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

#### *Federal Intergovernmental*

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

#### *Other Intergovernmental*

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

#### *Services Charges*

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

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

#### *Other Financing Sources*

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

# General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2023-24

---

## *Fund Balance*

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

## Appropriations

### *Salaries and Benefits*

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

### *Services and Supplies*

- \$1,100 Increase in Membership costs for the California State Association of Counties (CSAC), California Association of County Executives (CACE), and National Association of Counties (NACO) memberships.

# General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2023-24

---

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

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

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

## *Other Charges*

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

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

## *Other Financing Uses*

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

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

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

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

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

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

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

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

# General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2023-24

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

*Intrafund Transfers*

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

*Intrafund Abatements*

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

*Contingency*

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

*Reserves Budgetary*

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

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

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

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

## BUDGET SUMMARY AMERICAN RESCUE PLAN ACT SPECIAL REVENUE FUND

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

# General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2023-24

---

## MAJOR BUDGET CHANGES

### Revenue

---

#### *Fund Balance*

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

#### *Federal Revenue*

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

### Appropriations

---

#### *Services & Supplies*

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

#### *Other Charges*

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

#### *Other Financing Uses*

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

#### *Contingency*

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

## BUDGET SUMMARY SUPERIOR COURT MAINTENANCE OF EFFORT

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

# General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2023-24

---

## MAJOR BUDGET CHANGES

### Revenue

#### *Fines and Penalties*

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

#### *Service Charges*

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

### Appropriations

#### *Other Charges*

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

## GENERAL FUND REVENUES AND OTHER OPERATIONS

### Property Tax

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

#### *Education Revenue Augmentation Fund (ERAF)*

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

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

#### *Proposition 13*

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

# General Fund – General Revenues & Other Operations

## RECOMMENDED BUDGET • FY 2023-24

---

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

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

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

### Sales and Use Tax

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

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

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

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

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

### Transient Occupancy Tax (TOT)

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



# General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2023-24

---

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

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

## Other Taxes

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

## License/Permit/Franchise

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

## Fines/Forfeitures/Penalties

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

## State Revenue

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

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

## Federal Revenue

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

## Other Governmental

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

## Charges for Service

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

# General Fund – General Revenues & Other Operations

## RECOMMENDED BUDGET • FY 2023-24

---

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

### Fund Balance

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

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

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

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

### General Reserve and Appropriation for Contingency

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

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

# General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2023-24

---

## Use of Designations (Reserved Fund Balance)

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

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

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

## Community Funding Requests

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

## SUPERIOR COURT MAINTENANCE OF EFFORT (MOE)

### *Court Facilities*

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

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

### *Superior Court Maintenance of Effort*

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

# General Fund – General Revenues & Other Operations

## RECOMMENDED BUDGET • FY 2023-24

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

### RECOMMENDED BUDGET

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

### GENERAL FUND RESERVES AND DESIGNATIONS DETAIL

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

# General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2023-24

## NON-DEPARTMENTAL EXPENSES DETAIL

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

# General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2023-24

---

## DISASTER RECOVERY DETAIL

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

# General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2023-24

## TRANSIENT OCCUPANCY TAX DETAIL

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

# General Fund – General Revenues & Other Operations

## RECOMMENDED BUDGET • FY 2023-24

### AMERICAN RESCUE PLAN ACT DETAIL

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