

**Special Revenue Funds**  
RECOMMENDED BUDGET • FY 2023-24

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**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.

**ORG : 0270710 CAO: CWSR - TRIAL COURT LESA**

| Description   | Prior Year<br>Actual | Current Year<br>Adopted | CAO<br>Recommended | Difference<br>from Adopted |
|---|----------------------|-------------------------|--------------------|----------------------------|
| IG Rev - State  | 3,101,747            | 3,406,950               | 3,244,401          | (162,549)                  |
| Fund Balance  | 0                    | 464,190                 | 214,190            | (250,000)                  |
| <b>Total Revenue</b>                                  | <b>3,101,747</b>     | <b>3,871,140</b>        | <b>3,458,591</b>   | <b>(412,549)</b>           |
| Other Fin Uses  | 3,156,798            | 3,656,950               | 3,458,591          | (198,359)                  |
| Contingency   | 0                    | 214,190                 | 0                  | (214,190)                  |
| <b>Total Appropriations</b>                           | <b>3,156,798</b>     | <b>3,871,140</b>        | <b>3,458,591</b>   | <b>(412,549)</b>           |
| <b>ORG 0270710 CAO: CWSR - TRIAL COURT LESA TOTAL</b> | <b>55,051</b>        | <b>0</b>                | <b>0</b>           | <b>0</b>                   |

*Enhancing Law Enforcement Act Subfund*

The District Attorney/Public Defender Subaccount receives funds from the AB109 realignment; funds to reimburse the County for costs associated with revocation proceedings involving persons subject to state parole and the Post-Release Community Supervision program. Funds may also be used to fund planning, implementation, and training costs for those proceedings.

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**ORG : 0270740 CAO: CWSR - DA/PUBLIC DEFENDER**

| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended  | Difference from Adopted |
|---|-------------------|----------------------|------------------|-------------------------|
| IG Rev - State  | 247,331           | 160,000              | 247,330          | 87,330                  |
| Fund Balance  | 0                 | 730,316              | 928,521          | 198,205                 |
| <b>Total Revenue</b>                                    | <b>247,331</b>    | <b>890,316</b>       | <b>1,175,851</b> | <b>285,535</b>          |
| Other Fin Uses  | 34,474            | 30,000               | 96,482           | 66,482                  |
| Contingency   | 0                 | 860,316              | 1,079,369        | 219,053                 |
| <b>Total Appropriations</b>                             | <b>34,474</b>     | <b>890,316</b>       | <b>1,175,851</b> | <b>285,535</b>          |
| <b>ORG 0270740 CAO: CWSR - DA/PUBLIC DEFENDER TOTAL</b> | <b>(212,857)</b>  | <b>0</b>             | <b>0</b>         | <b>0</b>                |

### *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 no longer be used with the completion of the Public Safety Facility.

**ORG : 0670100 CAO: CWSR - PUB SAF FAC LOAN**

| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                                    | 67                | 0                    | 0               | 0                       |
| Other Fin Sources                                     | 6,080,056         | 0                    | 0               | 0                       |
| Fund Balance  | 0                 | 70                   | 0               | (70)                    |
| <b>Total Revenue</b>                                  | <b>6,080,123</b>  | <b>70</b>            | <b>0</b>        | <b>(70)</b>             |
| Other Charges   | 6,080,056         | 0                    | 0               | 0                       |
| Other Fin Uses  | 0                 | 70                   | 0               | (70)                    |
| <b>Total Appropriations</b>                           | <b>6,080,056</b>  | <b>70</b>            | <b>0</b>        | <b>(70)</b>             |
| <b>ORG 0670100 CAO: CWSR - PUB SAF FAC LOAN TOTAL</b> | <b>(67)</b>       | <b>0</b>             | <b>0</b>        | <b>0</b>                |

### *UCCE Farm Advisor Research*

The UCCE Farm Advisor Research subfund contains funding for the University of California Cooperative Extension Farm Advisor.

**ORG : 0670700 CAO: CWSR - UCCE**

| Description                               | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Fund Balance                              | 0                 | 1,245                | 1,245           | 0                       |
| <b>Total Revenue</b>                      | <b>0</b>          | <b>1,245</b>         | <b>1,245</b>    | <b>0</b>                |
| Contingency                               | 0                 | 1,245                | 1,245           | 0                       |
| <b>Total Appropriations</b>               | <b>0</b>          | <b>1,245</b>         | <b>1,245</b>    | <b>0</b>                |
| <b>ORG 0670700 CAO: CWSR - UCCE TOTAL</b> | <b>0</b>          | <b>0</b>             | <b>0</b>        | <b>0</b>                |

### *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.

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**ORG : 0670710 CAO: CWSR - CRML JST FAC CONST**

| Description                 | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|-----------------------------|-------------------|----------------------|-----------------|-------------------------|
| Fines & Penalties           | 158,683           | 180,000              | 160,000         | (20,000)                |
| Rev Use Money/Prop          | (19)              | 0                    | 0               | 0                       |
| Fund Balance                | 0                 | 12,597               | 0               | (12,597)                |
| <b>Total Revenue</b>        | <b>158,664</b>    | <b>192,597</b>       | <b>160,000</b>  | <b>(32,597)</b>         |
| Other Fin Uses              | 146,486           | 192,597              | 160,000         | (32,597)                |
| <b>Total Appropriations</b> | <b>146,486</b>    | <b>192,597</b>       | <b>160,000</b>  | <b>(32,597)</b>         |
| <b>TOTAL</b>                | <b>(12,178)</b>   | <b>0</b>             | <b>0</b>        | <b>0</b>                |

*Warrant Assessment PC853.7A*

The Warrant Assessment PC853.7A subfund was established per Penal Code 853.7A, which states that “a county may, by resolution of the board of supervisors, require the courts of that county to impose an assessment of fifteen dollars (\$15) upon every person who violates his or her written promise to appear or a lawfully granted continuance of his or her promise to appear in court or before a person authorized to receive a deposit of bail, or who otherwise fails to comply with any valid court order for a violation of any provision of this code or local ordinance adopted pursuant to this code. The funds can be “used first for the development and operation of an automated county warrant system. If sufficient funds are available after appropriate expenditures to develop, modernize, and maintain the automated warrant system, a county may use the balance to fund a warrant service task force for the purpose of serving all bench warrants within the county.”

**ORG : 0670712 CAO: CWSR - WARRANT ASSESSMENT**

| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Service Charges   | 6,297             | 0                    | 0               | 0                       |
| Fund Balance  | 0                 | 259,032              | 259,032         | 0                       |
| <b>Total Revenue</b>                                    | <b>6,297</b>      | <b>259,032</b>       | <b>259,032</b>  | <b>0</b>                |
| Contingency   | 0                 | 259,032              | 259,032         | 0                       |
| <b>Total Appropriations</b>                             | <b>0</b>          | <b>259,032</b>       | <b>259,032</b>  | <b>0</b>                |
| <b>ORG 0670712 CAO: CWSR - WARRANT ASSESSMENT TOTAL</b> | <b>(6,297)</b>    | <b>0</b>             | <b>0</b>        | <b>0</b>                |

*Alternate Dispute Resolution*

The Alternate Dispute Resolution subfund receives funds and is used to pay the Court for Alternate Dispute Resolution cases as provided for in California Business and Professions Code Section 465-471.5.

**ORG : 0670715 CAO: CWSR - ALTERNATIVE DISPT**

| Description  | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|--|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                                     | (3,318)           | 500                  | 800             | 300                     |
| Service Charges  | 26,548            | 27,000               | 26,500          | (500)                   |
| Fund Balance   | 0                 | 103,700              | 32,300          | (71,400)                |
| <b>Total Revenue</b>                                   | <b>23,231</b>     | <b>131,200</b>       | <b>59,600</b>   | <b>(71,600)</b>         |
| Services & Supplies                                    | 62,868            | 114,301              | 59,600          | (54,701)                |
| Contingency  | 0                 | 16,899               | 0               | (16,899)                |
| <b>Total Appropriations</b>                            | <b>62,868</b>     | <b>131,200</b>       | <b>59,600</b>   | <b>(71,600)</b>         |
| <b>ORG 0670715 CAO: CWSR - ALTERNATIVE DISPT TOTAL</b> | <b>39,637</b>     | <b>0</b>             | <b>0</b>        | <b>0</b>                |

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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.

| <b>ORG : 0670716 CAO: CWSR - CHILD WAITING RM</b>     |                   |                      |                 |                         |  |
|---|-------------------|----------------------|-----------------|-------------------------|--|
| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |  |
| Rev Use Money/Prop                                    | (4)               | 0                    | 10              | 10                      |  |
| Fund Balance  | 0                 | 150                  | 151             | 1                       |  |
| <b>Total Revenue</b>                                  | <b>(4)</b>        | <b>150</b>           | <b>161</b>      | <b>11</b>               |  |
| Contingency   | 0                 | 150                  | 161             | 11                      |  |
| <b>Total Appropriations</b>                           | <b>0</b>          | <b>150</b>           | <b>161</b>      | <b>11</b>               |  |
| <b>ORG 0670716 CAO: CWSR - CHILD WAITING RM TOTAL</b> | <b>4</b>          | <b>0</b>             | <b>0</b>        | <b>0</b>                |  |

### *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.

| <b>ORG : 0670718 CAO: CWSR - EDH PUBLIC SAFETY</b>     |                   |                      |                 |                         |  |
|--|-------------------|----------------------|-----------------|-------------------------|--|
| Description  | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |  |
| Rev Use Money/Prop                                     | 748               | 0                    | 15              | 15                      |  |
| Fund Balance   | 0                 | 926                  | 931             | 5                       |  |
| <b>Total Revenue</b>                                   | <b>748</b>        | <b>926</b>           | <b>946</b>      | <b>20</b>               |  |
| Services & Supplies                                    | 485,289           | 0                    | 0               | 0                       |  |
| Contingency  | 0                 | 926                  | 946             | 20                      |  |
| <b>Total Appropriations</b>                            | <b>485,289</b>    | <b>926</b>           | <b>946</b>      | <b>20</b>               |  |
| <b>ORG 0670718 CAO: CWSR - EDH PUBLIC SAFETY TOTAL</b> | <b>484,541</b>    | <b>0</b>             | <b>0</b>        | <b>0</b>                |  |

### *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.

| <b>ORG : 0670719 CAO: CWSR - ST OFF-HIGHWAY VEH</b>     |                   |                      |                 |                         |  |
|---|-------------------|----------------------|-----------------|-------------------------|--|
| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |  |
| Rev Use Money/Prop                                      | (16,043)          | 0                    | 0               | 0                       |  |
| IG Rev - State  | 59,635            | 63,000               | 0               | (63,000)                |  |
| Fund Balance  | 0                 | 585,994              | 357,214         | (228,780)               |  |
| <b>Total Revenue</b>                                    | <b>43,592</b>     | <b>648,994</b>       | <b>357,214</b>  | <b>(291,780)</b>        |  |
| Other Fin Uses  | 0                 | 362,899              | 0               | (362,899)               |  |
| Residual Equity Xfer                                    | 0                 | 0                    | 357,214         | 357,214                 |  |
| Contingency   | 0                 | 286,095              | 0               | (286,095)               |  |
| <b>Total Appropriations</b>                             | <b>0</b>          | <b>648,994</b>       | <b>357,214</b>  | <b>(291,780)</b>        |  |
| <b>ORG 0670719 CAO: CWSR - ST OFF-HIGHWAY VEH TOTAL</b> | <b>(43,592)</b>   | <b>0</b>             | <b>0</b>        | <b>0</b>                |  |

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*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

| <b>ORG : 0670720 CAO: CWSR - ED SMUD COOP AGR</b>     |                      |                         |                    |                            |
|---|----------------------|-------------------------|--------------------|----------------------------|
| Description   | Prior Year<br>Actual | Current Year<br>Adopted | CAO<br>Recommended | Difference<br>from Adopted |
| Rev Use Money/Prop                                    | (152,237)            | 14,402                  | 16,793             | 2,391                      |
| Other Gov Agency                                      | 772,766              | 798,963                 | 849,524            | 50,561                     |
| Fund Balance  | 0                    | 4,364,206               | 3,358,534          | (1,005,672)                |
| <b>Total Revenue</b>                                  | <b>620,529</b>       | <b>5,177,571</b>        | <b>4,224,851</b>   | <b>(952,720)</b>           |
| Other Charges   | 0                    | 119,845                 | 127,429            | 7,584                      |
| Other Fin Uses  | 318,266              | 302,649                 | 2,548,505          | 2,245,856                  |
| Contingency   | 0                    | 4,755,077               | 1,548,917          | (3,206,160)                |
| <b>Total Appropriations</b>                           | <b>318,266</b>       | <b>5,177,571</b>        | <b>4,224,851</b>   | <b>(952,720)</b>           |
| <b>ORG 0670720 CAO: CWSR - ED SMUD COOP AGR TOTAL</b> | <b>(302,262)</b>     | <b>0</b>                | <b>0</b>           | <b>0</b>                   |

*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.

| <b>ORG : 0670721 CAO: CWSR - VETS HOUSE</b>     |                      |                         |                    |                            |
|---|----------------------|-------------------------|--------------------|----------------------------|
| Description                                     | Prior Year<br>Actual | Current Year<br>Adopted | CAO<br>Recommended | Difference<br>from Adopted |
| Rev Use Money/Prop                              | (1,353)              | 0                       | 0                  | 0                          |
| Other Fin Sources                               | 15,000               | 15,000                  | 15,000             | 0                          |
| Fund Balance                                    | 0                    | 44,284                  | 59,529             | 15,245                     |
| <b>Total Revenue</b>                            | <b>13,647</b>        | <b>59,284</b>           | <b>74,529</b>      | <b>15,245</b>              |
| Services & Supplies                             | 229                  | 48,994                  | 63,999             | 15,005                     |
| Other Fin Uses                                  | 0                    | 10,290                  | 10,530             | 240                        |
| <b>Total Appropriations</b>                     | <b>229</b>           | <b>59,284</b>           | <b>74,529</b>      | <b>15,245</b>              |
| <b>ORG 0670721 CAO: CWSR - VETS HOUSE TOTAL</b> | <b>(13,418)</b>      | <b>0</b>                | <b>0</b>           | <b>0</b>                   |

*Gilmore El Dorado Hills Senior Center*

The Gilmore El Dorado Hills Senior Center subfund is utilized in the Health and Human Services Agency for the purposes of planning, building, maintenance and/or administration of the Gilmore Senior Center in El Dorado Hills.

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**ORG : 0670722 CAO: CWSR - GILMORE EDH SR CTR**

| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                                      | (27,157)          | 0                    | 0               | 0                       |
| Fund Balance  | 0                 | 933,442              | 939,008         | 5,566                   |
| <b>Total Revenue</b>                                    | <b>(27,157)</b>   | <b>933,442</b>       | <b>939,008</b>  | <b>5,566</b>            |
| Contingency   | 0                 | 933,442              | 939,008         | 5,566                   |
| <b>Total Appropriations</b>                             | <b>0</b>          | <b>933,442</b>       | <b>939,008</b>  | <b>5,566</b>            |
| <b>ORG 0670722 CAO: CWSR - GILMORE EDH SR CTR TOTAL</b> | <b>27,157</b>     | <b>0</b>             | <b>0</b>        | <b>0</b>                |

### *BSCC Recidivism Reduction*

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   | 9,500             | 0                    | 0               | 0                       |
| <b>Total Revenue</b>                                   | <b>9,500</b>      | <b>0</b>             | <b>0</b>        | <b>0</b>                |
| <b>ORG 0670723 CAO: CWSR - BSCC RCDVSM RDCTN TOTAL</b> | <b>(9,500)</b>    | <b>0</b>             | <b>0</b>        | <b>0</b>                |

### *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                                   | (84)              | 0                    | 0               | 0                       |
| Fund Balance   | 0                 | 2,904                | 2,921           | 17                      |
| <b>Total Revenue</b>                                 | <b>(84)</b>       | <b>2,904</b>         | <b>2,921</b>    | <b>17</b>               |
| Contingency  | 0                 | 2,904                | 2,921           | 17                      |
| <b>Total Appropriations</b>                          | <b>0</b>          | <b>2,904</b>         | <b>2,921</b>    | <b>17</b>               |
| <b>ORG 0670730 CAO: CWSR - ENERGY RETROFIT TOTAL</b> | <b>84</b>         | <b>0</b>             | <b>0</b>        | <b>0</b>                |

### *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.

**ORG : 0670731 CAO: CWSR - HENNINGSEN LOTUS**

| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                                    | (6,026)           | 0                    | 0               | 0                       |
| Service Charges                                       | 78,300            | 80,000               | 0               | (80,000)                |
| Fund Balance  | 0                 | 208,968              | 194,471         | (14,497)                |
| <b>Total Revenue</b>                                  | <b>72,275</b>     | <b>288,968</b>       | <b>194,471</b>  | <b>(94,497)</b>         |
| Other Fin Uses  | 45,964            | 124,330              | 0               | (124,330)               |
| Residual Equity Xfer                                  | 0                 | 0                    | 194,471         | 194,471                 |
| Contingency   | 0                 | 164,638              | 0               | (164,638)               |
| <b>Total Appropriations</b>                           | <b>45,964</b>     | <b>288,968</b>       | <b>194,471</b>  | <b>(94,497)</b>         |
| <b>ORG 0670731 CAO: CWSR - HENNINGSEN LOTUS TOTAL</b> | <b>(26,311)</b>   | <b>0</b>             | <b>0</b>        | <b>0</b>                |

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### *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.

| <b>ORG : 0670732 CAO: CWSR - PIONEER PARK</b>     |                   |                      |                 |                         |  |
|---|-------------------|----------------------|-----------------|-------------------------|--|
| Description                                       | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |  |
| Rev Use Money/Prop                                | (200)             | 0                    | 0               | 0                       |  |
| Service Charges                                   | 875               | 0                    | 0               | 0                       |  |
| Fund Balance                                      | 0                 | 6,050                | 3,322           | (2,728)                 |  |
| <b>Total Revenue</b>                              | <b>675</b>        | <b>6,050</b>         | <b>3,322</b>    | <b>(2,728)</b>          |  |
| Other Fin Uses                                    | 0                 | 5,150                | 0               | (5,150)                 |  |
| Residual Equity Xfer                              | 0                 | 0                    | 3,322           | 3,322                   |  |
| Contingency                                       | 0                 | 900                  | 0               | (900)                   |  |
| <b>Total Appropriations</b>                       | <b>0</b>          | <b>6,050</b>         | <b>3,322</b>    | <b>(2,728)</b>          |  |
| <b>ORG 0670732 CAO: CWSR - PIONEER PARK TOTAL</b> | <b>(675)</b>      | <b>0</b>             | <b>0</b>        | <b>0</b>                |  |

### *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.

| <b>ORG : 0670733 CAO: CWSR - SKBRD/ROLL ORD</b>     |                   |                      |                 |                         |  |
|---|-------------------|----------------------|-----------------|-------------------------|--|
| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |  |
| Rev Use Money/Prop                                  | (11)              | 10                   | 0               | (10)                    |  |
| Fund Balance  | 0                 | 379                  | 0               | (379)                   |  |
| <b>Total Revenue</b>                                | <b>(11)</b>       | <b>389</b>           | <b>0</b>        | <b>(389)</b>            |  |
| Other Fin Uses                                      | 0                 | 389                  | 0               | (389)                   |  |
| <b>Total Appropriations</b>                         | <b>0</b>          | <b>389</b>           | <b>0</b>        | <b>(389)</b>            |  |
| <b>ORG 0670733 CAO: CWSR - SKBRD/ROLL ORD TOTAL</b> | <b>11</b>         | <b>0</b>             | <b>0</b>        | <b>0</b>                |  |

### *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.

| <b>ORG : 0670734 CAO: CWSR - MOTHERLODE</b>     |                   |                      |                 |                         |  |
|---|-------------------|----------------------|-----------------|-------------------------|--|
| Description                                     | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |  |
| Rev Use Money/Prop                              | (277)             | 0                    | 0               | 0                       |  |
| Service Charges                                 | 1,960             | 0                    | 0               | 0                       |  |
| Fund Balance                                    | 0                 | 9,971                | 10,032          | 61                      |  |
| <b>Total Revenue</b>                            | <b>1,683</b>      | <b>9,971</b>         | <b>10,032</b>   | <b>61</b>               |  |
| Other Fin Uses                                  | 3,834             | 0                    | 0               | 0                       |  |
| Residual Equity Xfer                            | 0                 | 0                    | 10,032          | 10,032                  |  |
| Contingency                                     | 0                 | 9,971                | 0               | (9,971)                 |  |
| <b>Total Appropriations</b>                     | <b>3,834</b>      | <b>9,971</b>         | <b>10,032</b>   | <b>61</b>               |  |
| <b>ORG 0670734 CAO: CWSR - MOTHERLODE TOTAL</b> | <b>2,151</b>      | <b>0</b>             | <b>0</b>        | <b>0</b>                |  |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

### *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.

| <b>ORG : 0670735 CAO: CWSR - PONDEROSA</b> |                   |                      |                 |                         |  |
|--|-------------------|----------------------|-----------------|-------------------------|--|
| Description                                | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |  |
| Rev Use Money/Prop                         | (2,938)           | 0                    | 0               | 0                       |  |
| Service Charges                            | 10,267            | 0                    | 0               | 0                       |  |
| Fund Balance                               | 0                 | 100,599              | 116,735         | 16,136                  |  |
| <b>Total Revenue</b>                       | <b>7,328</b>      | <b>100,599</b>       | <b>116,735</b>  | <b>16,136</b>           |  |
| Other Fin Uses                             | 0                 | 50,000               | 0               | (50,000)                |  |
| Residual Equity Xfer                       | 0                 | 0                    | 116,735         | 116,735                 |  |
| Contingency                                | 0                 | 50,599               | 0               | (50,599)                |  |
| <b>Total Appropriations</b>                | <b>0</b>          | <b>100,599</b>       | <b>116,735</b>  | <b>16,136</b>           |  |
| <b>ORG 0670735 CAO: CWSR - PONDEROSA</b>   | <b>TOTAL</b>      | <b>(7,328)</b>       | <b>0</b>        | <b>0</b>                |  |

### *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.

| <b>ORG : 0670737 CAO: CWSR - GOLD TRAIL</b> |                   |                      |                 |                         |  |
|---|-------------------|----------------------|-----------------|-------------------------|--|
| Description                                 | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |  |
| Rev Use Money/Prop                          | (5)               | 0                    | 0               | 0                       |  |
| Fund Balance                                | 0                 | 159                  | 106             | (53)                    |  |
| <b>Total Revenue</b>                        | <b>(5)</b>        | <b>159</b>           | <b>106</b>      | <b>(53)</b>             |  |
| Residual Equity Xfer                        | 0                 | 0                    | 106             | 106                     |  |
| Contingency                                 | 0                 | 159                  | 0               | (159)                   |  |
| <b>Total Appropriations</b>                 | <b>0</b>          | <b>159</b>           | <b>106</b>      | <b>(53)</b>             |  |
| <b>ORG 0670737 CAO: CWSR - GOLD TRAIL</b>   | <b>TOTAL</b>      | <b>5</b>             | <b>0</b>        | <b>0</b>                |  |

### *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.



# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

**ORG : 0670738 CAO: CWSR - TAHOE**

| Description                         | Prior Year<br>Actual | Current Year<br>Adopted | CAO<br>Recommended | Difference<br>from Adopted |
|-------------------------------------|----------------------|-------------------------|--------------------|----------------------------|
| Fund Balance                        | 0                    | 912                     | 912                | 0                          |
| Total Revenue                       | 0                    | 912                     | 912                | 0                          |
| Residual Equity Xfer                | 0                    | 0                       | 912                | 912                        |
| Contingency                         | 0                    | 912                     | 0                  | (912)                      |
| 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<br>Actual | Current Year<br>Adopted | CAO<br>Recommended | Difference<br>from Adopted |
|--|----------------------|-------------------------|--------------------|----------------------------|
| Rev Use Money/Prop                             | (62)                 | 50                      | 0                  | (50)                       |
| Fund Balance                                   | 0                    | 2,140                   | 0                  | (2,140)                    |
| Total Revenue                                  | (62)                 | 2,190                   | 0                  | (2,190)                    |
| Other Fin Uses                                 | 0                    | 2,190                   | 0                  | (2,190)                    |
| Total Appropriations                           | 0                    | 2,190                   | 0                  | (2,190)                    |
| ORG 0670739 CAO: CWSR - TRAILS COMMITTEE TOTAL | 62                   | 0                       | 0                  | 0                          |

*River Use Permits*

Parks is responsible for implementation of the El Dorado County River Management Plan (RMP). The program regulates commercial and non-commercial whitewater recreation activities on the 21-mile segment of the South Fork of the American River between the Chili Bar Dam near State Highway 193 and Salmon Falls Road at the upper extent of Folsom Reservoir. Funding for the program is funded by commercial rafting user fees, which are deposited into this account and then transferred to the Parks budget to fund the program.

**ORG : 0670740 CAO: CWSR - RIVER USE PERMITS**

| Description                                     | Prior Year<br>Actual | Current Year<br>Adopted | CAO<br>Recommended | Difference<br>from Adopted |
|---|----------------------|-------------------------|--------------------|----------------------------|
| License, Pmt, Fran                              | 155,808              | 130,000                 | 0                  | (130,000)                  |
| Rev Use Money/Prop                              | (9,343)              | 0                       | 0                  | 0                          |
| Fund Balance                                    | 0                    | 329,597                 | 278,517            | (51,080)                   |
| Total Revenue                                   | 146,465              | 459,597                 | 278,517            | (181,080)                  |
| Other Fin Uses                                  | 89,432               | 240,430                 | 0                  | (240,430)                  |
| Residual Equity Xfer                            | 0                    | 0                       | 278,517            | 278,517                    |
| Contingency                                     | 0                    | 219,167                 | 0                  | (219,167)                  |
| Total Appropriations                            | 89,432               | 459,597                 | 278,517            | (181,080)                  |
| ORG 0670740 CAO: CWSR - RIVER USE PERMITS TOTAL | (57,033)             | 0                       | 0                  | 0                          |

**Emergency Medical Services and Emergency Preparedness and Response Fund**

Emergency Medical Services and Emergency Preparedness and Response Division has multiple special revenue funds.

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

### *Ambulance Billing*

The Emergency Medical Services subfund includes the ambulance suspense account.

**DEPT : 12 EMS PREPAREDNESS**  
**FUND : 1120 EMS PREPAREDNESS**  
**ORG : 1210150 EMS: AMBULANCE BILLING**

| Description                                     | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                              | 0                 | 0                    | 1,500           | 1,500                   |
| Fund Balance                                    | 0                 | 784                  | 0               | (784)                   |
| <b>Total Revenue</b>                            | <b>0</b>          | <b>784</b>           | <b>1,500</b>    | <b>716</b>              |
| Other Fin Uses                                  | 0                 | 784                  | 1,500           | 716                     |
| <b>Total Appropriations</b>                     | <b>0</b>          | <b>784</b>           | <b>1,500</b>    | <b>716</b>              |
| <b>ORG 1210150 EMS: AMBULANCE BILLING TOTAL</b> | <b>0</b>          | <b>0</b>             | <b>0</b>        | <b>0</b>                |

### *Maddy Emergency Medical Services Fund*

The Maddy EMS Funds were authorized by the Legislature to reimburse physicians/surgeons and hospitals the cost of uncompensated emergency care and for other discretionary EMS purposes. It includes the Richie's Fund, which provides funding for pediatric trauma centers and access.

**ORG : 1210160 EMS: MADDY EMS**

| Description                             | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Fines & Penalties                       | 257,264           | 324,000              | 280,000         | (44,000)                |
| Rev Use Money/Prop                      | (9,481)           | 2,000                | 2,000           | 0                       |
| Fund Balance                            | 0                 | 228,378              | 244,378         | 16,000                  |
| <b>Total Revenue</b>                    | <b>247,782</b>    | <b>554,378</b>       | <b>526,378</b>  | <b>(28,000)</b>         |
| Services & Supplies                     | 415,523           | 307,000              | 345,000         | 38,000                  |
| Other Charges                           | 1,822             | 3,000                | 3,000           | 0                       |
| Contingency                             | 0                 | 244,378              | 178,378         | (66,000)                |
| <b>Total Appropriations</b>             | <b>417,345</b>    | <b>554,378</b>       | <b>526,378</b>  | <b>(28,000)</b>         |
| <b>ORG 1210160 EMS: MADDY EMS TOTAL</b> | <b>169,563</b>    | <b>0</b>             | <b>0</b>        | <b>0</b>                |

### *Public Health Emergency Preparedness*

Public Health Emergency Preparedness, City Readiness, Hospital Preparedness, and Pandemic Flu subfunds are revenue pass-through accounts to comply with grant accounting standards.

**ORG : 1210200 EMS: PHEP**

| Description                        | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|------------------------------------|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                 | 288               | 0                    | 1,100           | 1,100                   |
| IG Rev - Federal                   | 216,649           | 356,000              | 209,000         | (147,000)               |
| <b>Total Revenue</b>               | <b>216,937</b>    | <b>356,000</b>       | <b>210,100</b>  | <b>(145,900)</b>        |
| Other Fin Uses                     | 216,937           | 356,000              | 210,100         | (145,900)               |
| <b>Total Appropriations</b>        | <b>216,937</b>    | <b>356,000</b>       | <b>210,100</b>  | <b>(145,900)</b>        |
| <b>ORG 1210200 EMS: PHEP TOTAL</b> | <b>0</b>          | <b>0</b>             | <b>0</b>        | <b>0</b>                |

Special Revenue Funds  
RECOMMENDED BUDGET • FY 2023-24

**ORG : 1210210 EMS: CITY READINESS**

| Description                           | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---------------------------------------|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                    | 25                | 0                    | 250             | 250                     |
| IG Rev - Federal                      | 42,800            | 69,000               | 48,000          | (21,000)                |
| <b>Total Revenue</b>                  | <b>42,825</b>     | <b>69,000</b>        | <b>48,250</b>   | <b>(20,750)</b>         |
| Other Fin Uses                        | 42,825            | 69,000               | 48,250          | (20,750)                |
| <b>Total Appropriations</b>           | <b>42,825</b>     | <b>69,000</b>        | <b>48,250</b>   | <b>(20,750)</b>         |
| ORG 1210210 EMS: CITY READINESS TOTAL | 0                 | 0                    | 0               | 0                       |

**ORG : 1210220 EMS: HOSPITAL PREPAREDNESS PRG**

| Description                 | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|-----------------------------|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop          | 578               | 0                    | 900             | 900                     |
| IG Rev - Federal            | 121,190           | 245,000              | 164,000         | (81,000)                |
| <b>Total Revenue</b>        | <b>121,768</b>    | <b>245,000</b>       | <b>164,900</b>  | <b>(80,100)</b>         |
| Other Fin Uses              | 121,768           | 245,000              | 164,900         | (80,100)                |
| <b>Total Appropriations</b> | <b>121,768</b>    | <b>245,000</b>       | <b>164,900</b>  | <b>(80,100)</b>         |
| <b>TOTAL</b>                | <b>0</b>          | <b>0</b>             | <b>0</b>        | <b>0</b>                |

**ORG : 1210230 EMS: PANDEMIC FLU**

| Description                         | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|-------------------------------------|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                  | 203               | 0                    | 200             | 200                     |
| IG Rev - State                      | 62,612            | 67,000               | 66,000          | (1,000)                 |
| <b>Total Revenue</b>                | <b>62,815</b>     | <b>67,000</b>        | <b>66,200</b>   | <b>(800)</b>            |
| Other Fin Uses                      | 63,091            | 67,000               | 66,200          | (800)                   |
| <b>Total Appropriations</b>         | <b>63,091</b>     | <b>67,000</b>        | <b>66,200</b>   | <b>(800)</b>            |
| ORG 1210230 EMS: PANDEMIC FLU TOTAL | 275               | 0                    | 0               | 0                       |
| FUND 1120 EMS PREPAREDNESS TOTAL    | 169,838           | 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.

**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                | 0               | (3,268)                 |
| <b>Total Revenue</b>                       | <b>0</b>          | <b>3,268</b>         | <b>0</b>        | <b>(3,268)</b>          |
| Contingency                                | 0                 | 3,268                | 0               | (3,268)                 |
| <b>Total Appropriations</b>                | <b>0</b>          | <b>3,268</b>         | <b>0</b>        | <b>(3,268)</b>          |
| 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.

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

**ORG : 0680802 CAO: CSA #3 - GOLDEN**

| Description                            | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|--|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                     | (7)               | 0                    | 0               | 0                       |
| Fund Balance                           | 0                 | 229                  | 0               | (229)                   |
| Total Revenue                          | (7)               | 229                  | 0               | (229)                   |
| Contingency                            | 0                 | 229                  | 0               | (229)                   |
| Total Appropriations                   | 0                 | 229                  | 0               | (229)                   |
| ORG 0680802 CAO: CSA #3 - GOLDEN TOTAL | 7                 | 0                    | 0               | 0                       |
| FUND 1353 County Service Area #3 TOTAL | 7                 | 0                    | 0               | 0                       |

### County Service Area 9 Special Revenue Fund in Parks

The County Service Area 9 Fund in the Chief Administrative Office (Fund 1359) contains the Pollock Pines / Camino Recreation and Insurance Reserve Park and Recreation subfunds that no longer receive revenue and will be closed once the fund balance is transferred to an appropriate location for the restricted funds.

**FUND : 1359 County Service Area #9**

**ORG : 0680862 CAO: CSA #9 - POLKPINE/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                   | 0               | (10)                    |
| Total Revenue                                   | (0)               | 10                   | 0               | (10)                    |
| Contingency                                     | 0                 | 10                   | 0               | (10)                    |
| Total Appropriations                            | 0                 | 10                   | 0               | (10)                    |
| ORG 0680862 CAO: CSA #9 - POLKPINE/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                               | (2,885)           | 0                    | 0               | 0                       |
| Fund Balance                                     | 0                 | 51,417               | 0               | (51,417)                |
| Total Revenue                                    | (2,885)           | 51,417               | 0               | (51,417)                |
| Contingency                                      | 0                 | 51,417               | 0               | (51,417)                |
| Total Appropriations                             | 0                 | 51,417               | 0               | (51,417)                |
| ORG 0680893 CAO: CSA #9 - INS RSV PARK/REC TOTAL | 2,885             | 0                    | 0               | 0                       |
| FUND 1359 County Service Area #9 TOTAL           | 2,885             | 0                    | 0               | 0                       |

### County Service Area 3 Fund in Emergency Medical Services and Emergency Preparedness

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 2023-24

**FUND : 1353 County Service Area #3**

**ORG : 1210100 EMS: CSA 3 SLT**

| Description                             | Prior Year<br>Actual | Current Year<br>Adopted | CAO<br>Recommended | Difference<br>from Adopted |
|---|----------------------|-------------------------|--------------------|----------------------------|
| Fines & Penalties                       | 1,972                | 2,400                   | 2,400              | 0                          |
| Rev Use Money/Prop                      | (18,612)             | 4,000                   | 0                  | (4,000)                    |
| Service Charges                         | 3,044,902            | 4,184,500               | 3,067,400          | (1,117,100)                |
| Miscellaneous Rev                       | 0                    | 96,000                  | 0                  | (96,000)                   |
| Other Fin Sources                       | 0                    | 0                       | 2,120,707          | 2,120,707                  |
| Fund Balance                            | 0                    | 506,019                 | 0                  | (506,019)                  |
| <b>Total Revenue</b>                    | <b>3,028,261</b>     | <b>4,792,919</b>        | <b>5,190,507</b>   | <b>397,588</b>             |
| Services & Supplies                     | 205,434              | 273,325                 | 140,800            | (132,525)                  |
| Other Charges                           | 3,821,975            | 4,102,000               | 4,676,000          | 574,000                    |
| Other Fin Uses                          | 164,890              | 364,901                 | 345,607            | (19,294)                   |
| Contingency                             | 0                    | 23,153                  | 0                  | (23,153)                   |
| <b>Total Appropriations</b>             | <b>4,192,299</b>     | <b>4,763,379</b>        | <b>5,162,407</b>   | <b>399,028</b>             |
| <b>ORG 1210100 EMS: CSA 3 SLT TOTAL</b> | <b>1,164,037</b>     | <b>(29,540)</b>         | <b>(28,100)</b>    | <b>1,440</b>               |

**ORG : 1210110 EMS: CSA 3 NORTH TAHOE**

| Description                                     | Prior Year<br>Actual | Current Year<br>Adopted | CAO<br>Recommended | Difference<br>from Adopted |
|---|----------------------|-------------------------|--------------------|----------------------------|
| Taxes   | 108,042              | 108,100                 | 108,500            | 400                        |
| Fines & Penalties                               | 326                  | 300                     | 500                | 200                        |
| Service Charges                                 | 107,887              | 152,000                 | 107,100            | (44,900)                   |
| <b>Total Revenue</b>                            | <b>216,255</b>       | <b>260,400</b>          | <b>216,100</b>     | <b>(44,300)</b>            |
| Services & Supplies                             | 9,260                | 12,800                  | 7,300              | (5,500)                    |
| Other Charges                                   | 231,257              | 277,140                 | 236,900            | (40,240)                   |
| <b>Total Appropriations</b>                     | <b>240,517</b>       | <b>289,940</b>          | <b>244,200</b>     | <b>(45,740)</b>            |
| <b>ORG 1210110 EMS: CSA 3 NORTH TAHOE TOTAL</b> | <b>24,261</b>        | <b>29,540</b>           | <b>28,100</b>      | <b>(1,440)</b>             |
| <b>FUND 1353 County Service Area #3 TOTAL</b>   | <b>1,188,299</b>     | <b>0</b>                | <b>0</b>           | <b>0</b>                   |

# Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

## County Service Area 7 Special Revenue Fund in Emergency Medical Services and Emergency Preparedness

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<br>Actual | Current Year<br>Adopted | CAO<br>Recommended | Difference<br>from Adopted |
|--|----------------------|-------------------------|--------------------|----------------------------|
| Taxes                                  | 5,695,594            | 5,604,000               | 5,847,200          | 243,200                    |
| Fines & Penalties                      | 8,709                | 9,000                   | 8,700              | (300)                      |
| Rev Use Money/Prop                     | (417,274)            | 50,000                  | 50,000             | 0                          |
| IG Rev - State                         | 29,018               | 30,000                  | 29,000             | (1,000)                    |
| Service Charges                        | 9,966,208            | 9,224,000               | 8,818,400          | (405,600)                  |
| Miscellaneous Rev                      | 367,000              | 275,000                 | 300,000            | 25,000                     |
| Fund Balance                           | 0                    | 14,125,890              | 13,800,000         | (325,890)                  |
| <b>Total Revenue</b>                   | <b>15,649,254</b>    | <b>29,317,890</b>       | <b>28,853,300</b>  | <b>(464,590)</b>           |
| Services & Supplies                    | 819,563              | 817,400                 | 442,900            | (374,500)                  |
| Other Charges                          | 11,722,215           | 13,120,000              | 14,940,996         | 1,820,996                  |
| Other Fin Uses                         | 634,265              | 923,473                 | 1,166,538          | 243,065                    |
| Contingency                            | 0                    | 14,457,017              | 12,302,866         | (2,154,151)                |
| <b>Total Appropriations</b>            | <b>13,176,043</b>    | <b>29,317,890</b>       | <b>28,853,300</b>  | <b>(464,590)</b>           |
| ORG 1210120 EMS: CSA 7 AMBULANCE TOTAL | (2,473,211)          | 0                       | 0                  | 0                          |
| FUND 1357 County Service Area #7 TOTAL | (2,473,211)          | 0                       | 0                  | 0                          |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

### 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<br>Actual | Current Year<br>Adopted | CAO<br>Recommended | Difference<br>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>         |
| <b>ORG 1570710 ND: AMERICAN RESCUE PLAN TOTAL</b>     | <b>0</b>             | <b>0</b>                | <b>0</b>           | <b>0</b>                   |
| <b>FUND 1215 COUNTYWIDE SR - NON DEPARTMENT TOTAL</b> | <b>0</b>             | <b>0</b>                | <b>0</b>           | <b>0</b>                   |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

### AUDITOR-CONTROLLER

#### Countywide Special Revenue Fund in the Auditor-Controller's Office

##### *Overpayments*

The Overpayments GC29375.1 subfund is used to comply with Government Code 29375.1 which states that “when an amount paid to any county officer exceeds the amount due the county for any account, and such excess does not exceed ten dollars (\$10), the officer may deposit the excess in the overage fund in the county treasury. If the excess is not so deposited, it shall be refunded to the person making the payment.”

**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                                | 3,111             | 2,000                | 2,000           | 0                       |
| Fund Balance                                     | 0                 | 6,593                | 3,000           | (3,593)                 |
| <b>Total Revenue</b>                             | <b>3,111</b>      | <b>8,593</b>         | <b>5,000</b>    | <b>(3,593)</b>          |
| Other Fin Uses                                   | 8,000             | 8,000                | 5,000           | (3,000)                 |
| Contingency                                      | 0                 | 593                  | 0               | (593)                   |
| <b>Total Appropriations</b>                      | <b>8,000</b>      | <b>8,593</b>         | <b>5,000</b>    | <b>(3,593)</b>          |
| <b>ORG 0370706 AU: CWSR - OVERPAYMENTS TOTAL</b> | <b>4,889</b>      | <b>0</b>             | <b>0</b>        | <b>0</b>                |

##### *Auditor Equipment Automation*

Auditor Equipment Automation subfund is administered by the Auditor-Controller's Office and is utilized to automate processes within the Auditor's Office.

**ORG : 0370709 AU: CWSR - AUDITOR EQUIP AUTO**

| Description  | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|--|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                                     | (670)             | 80                   | 80              | 0                       |
| Fund Balance   | 0                 | 23,026               | 23,163          | 137                     |
| <b>Total Revenue</b>                                   | <b>(670)</b>      | <b>23,106</b>        | <b>23,243</b>   | <b>137</b>              |
| Contingency  | 0                 | 23,106               | 23,243          | 137                     |
| <b>Total Appropriations</b>                            | <b>0</b>          | <b>23,106</b>        | <b>23,243</b>   | <b>137</b>              |
| <b>ORG 0370709 AU: CWSR - AUDITOR EQUIP AUTO TOTAL</b> | <b>670</b>        | <b>0</b>             | <b>0</b>        | <b>0</b>                |

##### *Timeshare Assessment*

The Timeshare Assessments subaccount includes the maintenance fees assessed to time shares to cover the costs of the Assessor, Tax Collector and Auditor for their respective services relative to time shares, allocated to each department based on their ratio of attributable costs. It is shown in the budget as an Operating Transfer In for each of the three departments. Any balance remaining at the end of the year is factored into the budget for the next fiscal year.



# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

**ORG : 0370715 AU: CWSR - TIMESHARE ASSESSMNT**

| Description                 | Prior Year<br>Actual | Current Year<br>Adopted | CAO<br>Recommended | Difference<br>from Adopted |
|-----------------------------|----------------------|-------------------------|--------------------|----------------------------|
| Fines & Penalties           | 4,265                | 5,000                   | 5,000              | 0                          |
| Service Charges             | 343,738              | 355,000                 | 355,000            | 0                          |
| <b>Total Revenue</b>        | <b>348,003</b>       | <b>360,000</b>          | <b>360,000</b>     | <b>0</b>                   |
| Other Fin Uses              | 348,003              | 360,000                 | 360,000            | 0                          |
| <b>Total Appropriations</b> | <b>348,003</b>       | <b>360,000</b>          | <b>360,000</b>     | <b>0</b>                   |
| <b>TOTAL</b>                | <b>0</b>             | <b>0</b>                | <b>0</b>           | <b>0</b>                   |

*Reserve for Cost*

The Reserve for Cost subfund is funded by a \$10 fee levied upon delinquent taxes for the Tax Collector. It is placed in the budget each year as an Operating Transfer In to the Tax Collector's budget from the subfund in the Auditor's Office. The subfund transfers all funding to the Tax Collector's budget so there has not been any fund balance for the past four years. The subfund does not have any reserves or designations.

**ORG : 0370719 AU: CWSR - RESERVE FOR COST**

| Description  | Prior Year<br>Actual | Current Year<br>Adopted | CAO<br>Recommended | Difference<br>from Adopted |
|--|----------------------|-------------------------|--------------------|----------------------------|
| Fines & Penalties                                    | 41,610               | 55,000                  | 55,000             | 0                          |
| <b>Total Revenue</b>                                 | <b>41,610</b>        | <b>55,000</b>           | <b>55,000</b>      | <b>0</b>                   |
| Other Fin Uses                                       | 41,610               | 55,000                  | 55,000             | 0                          |
| <b>Total Appropriations</b>                          | <b>41,610</b>        | <b>55,000</b>           | <b>55,000</b>      | <b>0</b>                   |
| <b>ORG 0370719 AU: CWSR - RESERVE FOR COST TOTAL</b> | <b>0</b>             | <b>0</b>                | <b>0</b>           | <b>0</b>                   |
| <b>FUND 1203 COUNTYWIDE SR - AUDITOR TOTAL</b>       | <b>5,559</b>         | <b>0</b>                | <b>0</b>           | <b>0</b>                   |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

### TREASURER – TAX COLLECTOR

#### Countywide Special Revenue Fund in the Treasurer-Tax Collector's Office

The Countywide Special Revenue Funds in the Treasurer-Tax Collector's Office (Fund 1204) includes the following subfunds Assessment Trust, Change Difference Treasurer, Change Difference Tax Collector, and Tax Collector Overage. These funds are isolated due to restrictions for use.

#### *(Bond) Assessment Trust*

The original purpose of this fund relates to the sale of 1911 Bonds. With the bonds long matured since the early 2000's, the balance reflects unclaimed bond revenue. The department plans to continue researching the proper disposition of these funds in the coming year to determine if the funds may be transferred to the General Fund.

**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           | 0                       |
| Total Revenue                                 | 0                 | 5,527                | 5,527           | 0                       |
| Contingency                                   | 0                 | 5,527                | 5,527           | 0                       |
| Total Appropriations                          | 0                 | 5,527                | 5,527           | 0                       |
| ORG 0470300 TR: CWSR - ASSESSMENT TRUST TOTAL | 0                 | 0                    | 0               | 0                       |

#### *Change Difference Treasurer*

Pursuant to Government Code Sections 29371 and 29375, this fund accounts for any overages or shortages reported to the county officer or administrative head of a county department. The current balance is a nominal amount to keep the account open in the general ledger.

**ORG : 0470304 TR: CWSR - CHNG DIFF TREASURER**

| Description                                      | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|--|-------------------|----------------------|-----------------|-------------------------|
| Fund Balance                                     | 0                 | 45                   | 45              | 0                       |
| Total Revenue                                    | 0                 | 45                   | 45              | 0                       |
| Contingency                                      | 0                 | 45                   | 45              | 0                       |
| Total Appropriations                             | 0                 | 45                   | 45              | 0                       |
| ORG 0470304 TR: CWSR - CHNG DIFF TREASURER TOTAL | 0                 | 0                    | 0               | 0                       |

#### *Change Difference Tax Collector*

Pursuant to Government Code Sections 29373 and 29375, this fund is used to increase short tax payments made by taxpayers within the legal threshold of \$20. The law provides a level of efficiency for the Tax Collector so that accounts can be marked paid in full in a timely manner. The shortages are recorded as a departmental operating expense which has not exceeded \$2,900 per year over the past four years. With the increased use of the on-line payment system, errors in tax payments have decreased steadily since 2019.

Special Revenue Funds  
RECOMMENDED BUDGET • FY 2023-24

**ORG : 0470511 TR: CWSR - CHNG DIFF TAX CLLCT**

| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Other Fin Sources                                       | 1,802             | 5,000                | 5,000           | 0                       |
| Fund Balance  | 0                 | 225                  | 225             | 0                       |
| <b>Total Revenue</b>                                    | <b>1,802</b>      | <b>5,225</b>         | <b>5,225</b>    | <b>0</b>                |
| Services & Supplies                                     | 1,802             | 5,000                | 5,000           | 0                       |
| Contingency   | 0                 | 225                  | 225             | 0                       |
| <b>Total Appropriations</b>                             | <b>1,802</b>      | <b>5,225</b>         | <b>5,225</b>    | <b>0</b>                |
| <b>ORG 0470511 TR: CWSR - CHNG DIFF TAX CLLCT TOTAL</b> | <b>0</b>          | <b>0</b>             | <b>0</b>        | <b>0</b>                |

*Tax Collector Overage*

Pursuant to California Government Code Sections 29371, 29373, and Revenue and Taxation Section 2611.5, this fund is used record overages of tax payments made by taxpayers within the legal threshold of \$20 per assessment. The law provides a level of efficiency for the Tax Collector so that accounts can be marked paid in full in a timely manner. The overages are recorded as a departmental operating revenue which has not exceeded \$ 2,200 per year over the past four years. With the increased use of the on-line payment system, errors in tax payments have decreased steadily since 2019.

**ORG : 0470512 TR: CWSR - OVERAGE TAX COLLECT**

| Description                                      | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|--|-------------------|----------------------|-----------------|-------------------------|
| Miscellaneous Rev                                | 1,439             | 5,000                | 5,000           | 0                       |
| <b>Total Revenue</b>                             | <b>1,439</b>      | <b>5,000</b>         | <b>5,000</b>    | <b>0</b>                |
| Other Fin Uses                                   | 1,439             | 5,000                | 5,000           | 0                       |
| <b>Total Appropriations</b>                      | <b>1,439</b>      | <b>5,000</b>         | <b>5,000</b>    | <b>0</b>                |
| <b>TOTAL</b>                                     | <b>0</b>          | <b>0</b>             | <b>0</b>        | <b>0</b>                |
| <b>FUND 1204 COUNTYWIDE SR - TREAS/TAX TOTAL</b> | <b>0</b>          | <b>0</b>             | <b>0</b>        | <b>0</b>                |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

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### 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<br>Actual | Current Year<br>Adopted | CAO<br>Recommended | Difference<br>from Adopted |
|--|----------------------|-------------------------|--------------------|----------------------------|
| Rev Use Money/Prop                       | (2,173)              | 0                       | 0                  | 0                          |
| Service Charges                          | 17,515               | 20,000                  | 10,000             | (10,000)                   |
| Fund Balance                             | 0                    | 73,595                  | 40,000             | (33,595)                   |
| <b>Total Revenue</b>                     | <b>15,343</b>        | <b>93,595</b>           | <b>50,000</b>      | <b>(43,595)</b>            |
| Other Fin Uses                           | 0                    | 43,500                  | 0                  | (43,500)                   |
| Contingency                              | 0                    | 50,095                  | 50,000             | (95)                       |
| <b>Total Appropriations</b>              | <b>0</b>             | <b>93,595</b>           | <b>50,000</b>      | <b>(43,595)</b>            |
| ORG 0570700 AS: CWSR - AB1653 TOTAL      | (15,343)             | 0                       | 0                  | 0                          |
| FUND 1205 COUNTYWIDE SR - ASSESSOR TOTAL | (15,343)             | 0                       | 0                  | 0                          |

**Special Revenue Funds**  
RECOMMENDED BUDGET • FY 2023-24

**RECORDER-CLERK**

Countywide Special Revenue Fund in the Recorder-Clerk's Office

The Countywide Special Revenue fund in the Recorder-Clerk's Office includes the following subaccounts:

*Micrographics*

The Micro GC27361.4A subfund is funded by the fee collected for the filing of every instrument, paper, or notice for record, 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.

**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                        | (28,017)          | 0                    | 0               | 0                       |
| Service Charges                           | 194,105           | 160,000              | 100,000         | (60,000)                |
| Fund Balance                              | 0                 | 950,439              | 825,500         | (124,939)               |
| <b>Total Revenue</b>                      | <b>166,088</b>    | <b>1,110,439</b>     | <b>925,500</b>  | <b>(184,939)</b>        |
| Other Fin Uses                            | 20,875            | 225,000              | 240,000         | 15,000                  |
| Contingency                               | 0                 | 885,439              | 685,500         | (199,939)               |
| <b>Total Appropriations</b>               | <b>20,875</b>     | <b>1,110,439</b>     | <b>925,500</b>  | <b>(184,939)</b>        |
| <b>ORG 1870700 RC: CWSR - MICRO TOTAL</b> | <b>(145,213)</b>  | <b>0</b>             | <b>0</b>        | <b>0</b>                |

*Computer System*

The Computer System GC273612.C fund is available to support, maintain, improve, and provide for the full operation for modernized creation, retention, and retrieval of information in each county's system of recorded documents.

**ORG : 1870701 RC: CWSR - COMPUTER SYSTEM**

| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended  | Difference from Adopted |
|---|-------------------|----------------------|------------------|-------------------------|
| Rev Use Money/Prop                                  | (45,965)          | 0                    | 0                | 0                       |
| Service Charges                                     | 342,908           | 0                    | 100,000          | 100,000                 |
| Fund Balance  | 0                 | 1,559,943            | 1,470,000        | (89,943)                |
| <b>Total Revenue</b>                                | <b>296,943</b>    | <b>1,559,943</b>     | <b>1,570,000</b> | <b>10,057</b>           |
| Other Fin Uses                                      | 50,712            | 240,000              | 283,000          | 43,000                  |
| Contingency   | 0                 | 1,319,943            | 1,287,000        | (32,943)                |
| <b>Total Appropriations</b>                         | <b>50,712</b>     | <b>1,559,943</b>     | <b>1,570,000</b> | <b>10,057</b>           |
| <b>ORG 1870701 RC: CWSR - COMPUTER SYSTEM TOTAL</b> | <b>(246,231)</b>  | <b>0</b>             | <b>0</b>         | <b>0</b>                |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

### *Notary Confidential Marriage*

The Notary Confidential Marriage subaccount is exclusively for the instruction of Authorized Notaries.

**ORG : 1870702 RC: CWSR - NOTARY PBLC CNF MRG**

| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| License, Pmt, Fran                                      | 1,800             | 1,000                | 1,000           | 0                       |
| Rev Use Money/Prop                                      | (313)             | 0                    | 0               | 0                       |
| Fund Balance  | 0                 | 10,789               | 11,500          | 711                     |
| <b>Total Revenue</b>                                    | <b>1,487</b>      | <b>11,789</b>        | <b>12,500</b>   | <b>711</b>              |
| Other Fin Uses  | 1,000             | 1,000                | 1,000           | 0                       |
| Contingency   | 0                 | 10,789               | 11,500          | 711                     |
| <b>Total Appropriations</b>                             | <b>1,000</b>      | <b>11,789</b>        | <b>12,500</b>   | <b>711</b>              |
| <b>ORG 1870702 RC: CWSR - NOTARY PBLC CNF MRG TOTAL</b> | <b>(487)</b>      | <b>0</b>             | <b>0</b>        | <b>0</b>                |

### *Vital Health Statistics*

The Vital Health Statistics HS103640B.3 subaccount funds the Modernization of vital records operations, including improvement, automation, and technical support of vital records systems. It is the intent of the legislature that funds collected pursuant to subdivision (f) be used to enhance service to the public.

**ORG : 1870703 RC: CWSR - VITAL HEALTH STATS**

| Description  | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|--|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                                     | (3,199)           | 0                    | 0               | 0                       |
| Service Charges  | 27,662            | 0                    | 22,000          | 22,000                  |
| Fund Balance   | 0                 | 109,037              | 129,000         | 19,963                  |
| <b>Total Revenue</b>                                   | <b>24,463</b>     | <b>109,037</b>       | <b>151,000</b>  | <b>41,963</b>           |
| Other Fin Uses   | 4,889             | 25,000               | 25,000          | 0                       |
| Contingency  | 0                 | 84,037               | 126,000         | 41,963                  |
| <b>Total Appropriations</b>                            | <b>4,889</b>      | <b>109,037</b>       | <b>151,000</b>  | <b>41,963</b>           |
| <b>ORG 1870703 RC: CWSR - VITAL HEALTH STATS TOTAL</b> | <b>(19,574)</b>   | <b>0</b>             | <b>0</b>        | <b>0</b>                |

### *Social Security Truncation*

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.

**ORG : 1870705 RC: CWSR - SOC SEC TRUNCATION**

| Description  | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|--|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                                     | (15,549)          | 0                    | 0               | 0                       |
| Fund Balance   | 0                 | 534,672              | 213,000         | (321,672)               |
| <b>Total Revenue</b>                                   | <b>(15,549)</b>   | <b>534,672</b>       | <b>213,000</b>  | <b>(321,672)</b>        |
| Other Fin Uses   | 1,607             | 325,000              | 162,000         | (163,000)               |
| Contingency  | 0                 | 209,672              | 51,000          | (158,672)               |
| <b>Total Appropriations</b>                            | <b>1,607</b>      | <b>534,672</b>       | <b>213,000</b>  | <b>(321,672)</b>        |
| <b>ORG 1870705 RC: CWSR - SOC SEC TRUNCATION TOTAL</b> | <b>17,156</b>     | <b>0</b>             | <b>0</b>        | <b>0</b>                |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

### *Electronic Recording Delivery System*

The Electronic Recording Delivery System (ERDS) fund shall pay for the direct cost of regulation and oversight by the Attorney General. A fee of up to and including one dollar for each instrument that is recorded by the county may be imposed.

**ORG : 1870706 RC: CWSR - ELCT RCRD DLVRY SYS**

| Description   | Prior Year<br>Actual | Current Year<br>Adopted | CAO<br>Recommended | Difference<br>from Adopted |
|---|----------------------|-------------------------|--------------------|----------------------------|
| Rev Use Money/Prop                                      | (17,516)             | 0                       | 0                  | 0                          |
| Service Charges   | 64,606               | 55,000                  | 30,000             | (25,000)                   |
| Fund Balance  | 0                    | 612,544                 | 577,000            | (35,544)                   |
| <b>Total Revenue</b>                                    | <b>47,090</b>        | <b>667,544</b>          | <b>607,000</b>     | <b>(60,544)</b>            |
| Other Fin Uses  | 110,218              | 75,000                  | 58,000             | (17,000)                   |
| Contingency   | 0                    | 592,544                 | 549,000            | (43,544)                   |
| <b>Total Appropriations</b>                             | <b>110,218</b>       | <b>667,544</b>          | <b>607,000</b>     | <b>(60,544)</b>            |
| <b>ORG 1870706 RC: CWSR - ELCT RCRD DLVRY SYS TOTAL</b> | <b>63,128</b>        | <b>0</b>                | <b>0</b>           | <b>0</b>                   |
| <b>FUND 1218 COUNTYWIDE SR - RECORDER TOTAL</b>         | <b>(331,222)</b>     | <b>0</b>                | <b>0</b>           | <b>0</b>                   |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

### 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                        | 11,035            | 0                    | 0               | 0                       |
| Rev Use Money/Prop                       | (1,476)           | 0                    | 0               | 0                       |
| Fund Balance                             | 0                 | 49,241               | 49,528          | 287                     |
| <b>Total Revenue</b>                     | <b>9,559</b>      | <b>49,241</b>        | <b>49,528</b>   | <b>287</b>              |
| Contingency                              | 0                 | 49,241               | 49,528          | 287                     |
| <b>Total Appropriations</b>              | <b>0</b>          | <b>49,241</b>        | <b>49,528</b>   | <b>287</b>              |
| <b>ORG 2270700 DA:CWSR - STATE TOTAL</b> | <b>(9,559)</b>    | <b>0</b>             | <b>0</b>        | <b>0</b>                |

**ORG : 2270703 DA:CWSR - FEDERAL AGRMT 6/3/07**

| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Fines & Penalties                                       | 302,205           | 40,000               | 0               | (40,000)                |
| Rev Use Money/Prop                                      | (15,775)          | 0                    | 0               | 0                       |
| Fund Balance  | 0                 | 521,207              | 684,481         | 163,274                 |
| <b>Total Revenue</b>                                    | <b>286,430</b>    | <b>561,207</b>       | <b>684,481</b>  | <b>123,274</b>          |
| Other Fin Uses  | 33,120            | 33,750               | 34,871          | 1,121                   |
| Contingency   | 0                 | 527,457              | 649,610         | 122,153                 |
| <b>Total Appropriations</b>                             | <b>33,120</b>     | <b>561,207</b>       | <b>684,481</b>  | <b>123,274</b>          |
| <b>ORG 2270703 DA:CWSR - FEDERAL AGRMT 6/3/07 TOTAL</b> | <b>(253,310)</b>  | <b>0</b>             | <b>0</b>        | <b>0</b>                |

**ORG : 2270706 DA:CWSR - ASSET SEIZURE**

| Description                                      | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|--|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                               | (682)             | 0                    | 0               | 0                       |
| Fund Balance                                     | 0                 | 23,452               | 23,592          | 140                     |
| <b>Total Revenue</b>                             | <b>(682)</b>      | <b>23,452</b>        | <b>23,592</b>   | <b>140</b>              |
| Contingency                                      | 0                 | 23,452               | 23,592          | 140                     |
| <b>Total Appropriations</b>                      | <b>0</b>          | <b>23,452</b>        | <b>23,592</b>   | <b>140</b>              |
| <b>ORG 2270706 DA:CWSR - ASSET SEIZURE TOTAL</b> | <b>682</b>        | <b>0</b>             | <b>0</b>        | <b>0</b>                |



# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

**ORG : 2270731 DA:CWSR - AUTO FRAUD**

| Description                                   | Prior Year<br>Actual | Current Year<br>Adopted | CAO<br>Recommended | Difference<br>from Adopted |
|---|----------------------|-------------------------|--------------------|----------------------------|
| Rev Use Money/Prop                            | (1,996)              | 0                       | 0                  | 0                          |
| IG Rev - State                                | 213,496              | 199,086                 | 207,544            | 8,458                      |
| Fund Balance                                  | 0                    | 54,814                  | 0                  | (54,814)                   |
| <b>Total Revenue</b>                          | <b>211,500</b>       | <b>253,900</b>          | <b>207,544</b>     | <b>(46,356)</b>            |
| Other Fin Uses                                | 159,769              | 199,086                 | 207,544            | 8,458                      |
| Contingency                                   | 0                    | 54,814                  | 0                  | (54,814)                   |
| <b>Total Appropriations</b>                   | <b>159,769</b>       | <b>253,900</b>          | <b>207,544</b>     | <b>(46,356)</b>            |
| <b>ORG 2270731 DA:CWSR - AUTO FRAUD TOTAL</b> | <b>(51,731)</b>      | <b>0</b>                | <b>0</b>           | <b>0</b>                   |

**ORG : 2270741 DA:CWSR - WORKERS COMP FRAUD**

| Description                 | Prior Year<br>Actual | Current Year<br>Adopted | CAO<br>Recommended | Difference<br>from Adopted |
|-----------------------------|----------------------|-------------------------|--------------------|----------------------------|
| Rev Use Money/Prop          | (802)                | 0                       | 0                  | 0                          |
| IG Rev - State              | 446,871              | 438,822                 | 458,690            | 19,868                     |
| Fund Balance                | 0                    | 99,617                  | 0                  | (99,617)                   |
| <b>Total Revenue</b>        | <b>446,069</b>       | <b>538,439</b>          | <b>458,690</b>     | <b>(79,749)</b>            |
| Other Fin Uses              | 527,047              | 438,822                 | 458,690            | 19,868                     |
| Contingency                 | 0                    | 99,617                  | 0                  | (99,617)                   |
| <b>Total Appropriations</b> | <b>527,047</b>       | <b>538,439</b>          | <b>458,690</b>     | <b>(79,749)</b>            |
| <b>TOTAL</b>                | <b>80,979</b>        | <b>0</b>                | <b>0</b>           | <b>0</b>                   |

**ORG : 2270761 DA:CWSR - ENVIRONMENTAL TRUST**

| Description                 | Prior Year<br>Actual | Current Year<br>Adopted | CAO<br>Recommended | Difference<br>from Adopted |
|-----------------------------|----------------------|-------------------------|--------------------|----------------------------|
| Fines & Penalties           | 25,860               | 3,500                   | 3,500              | 0                          |
| Rev Use Money/Prop          | (1,979)              | 0                       | 0                  | 0                          |
| Fund Balance                | 0                    | 67,035                  | 127,034            | 59,999                     |
| <b>Total Revenue</b>        | <b>23,881</b>        | <b>70,535</b>           | <b>130,534</b>     | <b>59,999</b>              |
| Other Fin Uses              | 3,873                | 5,000                   | 5,000              | 0                          |
| Contingency                 | 0                    | 65,535                  | 125,534            | 59,999                     |
| <b>Total Appropriations</b> | <b>3,873</b>         | <b>70,535</b>           | <b>130,534</b>     | <b>59,999</b>              |
| <b>TOTAL</b>                | <b>(20,008)</b>      | <b>0</b>                | <b>0</b>           | <b>0</b>                   |

**ORG : 2270762 DA:CWSR - REAL EST FRD PROSCTN**

| Description                 | Prior Year<br>Actual | Current Year<br>Adopted | CAO<br>Recommended | Difference<br>from Adopted |
|-----------------------------|----------------------|-------------------------|--------------------|----------------------------|
| Rev Use Money/Prop          | (17,618)             | 0                       | 0                  | 0                          |
| Service Charges             | 93,296               | 100,000                 | 0                  | (100,000)                  |
| Fund Balance                | 0                    | 602,875                 | 581,062            | (21,813)                   |
| <b>Total Revenue</b>        | <b>75,678</b>        | <b>702,875</b>          | <b>581,062</b>     | <b>(121,813)</b>           |
| Other Fin Uses              | 27,945               | 68,526                  | 100,000            | 31,474                     |
| Contingency                 | 0                    | 634,349                 | 481,062            | (153,287)                  |
| <b>Total Appropriations</b> | <b>27,945</b>        | <b>702,875</b>          | <b>581,062</b>     | <b>(121,813)</b>           |
| <b>TOTAL</b>                | <b>(47,733)</b>      | <b>0</b>                | <b>0</b>           | <b>0</b>                   |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

### ORG : 2270763 DA:CWSR - PROPOSITION 64

| Description                                | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|--|-------------------|----------------------|-----------------|-------------------------|
| Fines & Penalties                          | 2,000             | 0                    | 0               | 0                       |
| Rev Use Money/Prop                         | (304)             | 0                    | 0               | 0                       |
| Fund Balance                               | 0                 | 10,282               | 10,343          | 61                      |
| Total Revenue                              | 1,696             | 10,282               | 10,343          | 61                      |
| Contingency                                | 0                 | 10,282               | 10,343          | 61                      |
| Total Appropriations                       | 0                 | 10,282               | 10,343          | 61                      |
| ORG 2270763 DA:CWSR - PROPOSITION 64 TOTAL | (1,696)           | 0                    | 0               | 0                       |

### ORG : 2270764 DA:CWSR - 15% ASSET FORFEITURE

| Description                        | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|------------------------------------|-------------------|----------------------|-----------------|-------------------------|
| Fines & Penalties                  | 10,759            | 0                    | 0               | 0                       |
| Rev Use Money/Prop                 | (1,518)           | 0                    | 0               | 0                       |
| Fund Balance                       | 0                 | 50,742               | 36,038          | (14,704)                |
| Total Revenue                      | 9,241             | 50,742               | 36,038          | (14,704)                |
| Contingency                        | 0                 | 50,742               | 36,038          | (14,704)                |
| Total Appropriations               | 0                 | 50,742               | 36,038          | (14,704)                |
| TOTAL                              | (9,241)           | 0                    | 0               | 0                       |
| FUND 1222 COUNTYWIDE SR - DA TOTAL | (311,617)         | 0                    | 0               | 0                       |

### *Supplemental Law Enforcement Services*

The Countywide Special Revenue – Supplemental Law Enforcement Services Fund in the department of the District Attorney provides frontline law enforcement services in the unincorporated areas of the county in response to written requests submitted to the Board by the District Attorney. Any request submitted shall specify the frontline law enforcement needs of the requesting entity and those personnel, equipment and programs that are necessary to meet those needs.

### FUND : 1278 COUNTYWIDE SR - SLESF

#### ORG : 2280780 DA: CWSR - SLESF

| Description                           | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---------------------------------------|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                    | (13,032)          | 0                    | 0               | 0                       |
| IG Rev - State                        | 123,112           | 0                    | 0               | 0                       |
| Fund Balance                          | 0                 | 443,519              | 517,408         | 73,889                  |
| Total Revenue                         | 110,080           | 443,519              | 517,408         | 73,889                  |
| Contingency                           | 0                 | 443,519              | 517,408         | 73,889                  |
| Total Appropriations                  | 0                 | 443,519              | 517,408         | 73,889                  |
| ORG 2280780 DA: CWSR - SLESF TOTAL    | (110,080)         | 0                    | 0               | 0                       |
| FUND 1278 COUNTYWIDE SR - SLESF TOTAL | (110,080)         | 0                    | 0               | 0                       |

**Special Revenue Funds**  
RECOMMENDED BUDGET • FY 2023-24

**SHERIFF**

Countywide Special Revenue in the Sheriff's Office

The Countywide Special Revenue in the Sheriff's Office includes the following subaccounts:

*Civil Fees*

The Civil Fees subfund shall be expended to supplement the County's cost for vehicle fleet replacement and equipment, maintenance, and civil process operations, including data systems and consultant services. The funds are used annually to offset staff time under the allowance of civil process operations. Staff costs exceed the monies received; therefore, the fund balance is often zero at the start of each fiscal year.

**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                              | 8,589             | 18,000               | 18,000          | 0                       |
| Rev Use Money/Prop                             | 28                | 0                    | 0               | 0                       |
| <b>Total Revenue</b>                           | <b>8,617</b>      | <b>18,000</b>        | <b>18,000</b>   | <b>0</b>                |
| Other Fin Uses                                 | 8,617             | 18,000               | 18,000          | 0                       |
| <b>Total Appropriations</b>                    | <b>8,617</b>      | <b>18,000</b>        | <b>18,000</b>   | <b>0</b>                |
| <b>ORG 2470701 SH: CWSR - CIVIL FEES TOTAL</b> | <b>0</b>          | <b>0</b>             | <b>0</b>        | <b>0</b>                |

*Equitable Sharing Assets, Asset Seizure Trust, State Asset Seizure, and Rural Counties*

The Equitable Sharing Assets, Asset Seizure Trust, State Asset Seizure, and Rural Counties funds are Law Enforcement related and non-supplanting. Equitable Sharing and Asset Seizure can be used for investigations, training, equipment, and memorials so long as there is a link to law enforcement. A percentage of State Asset Seizure funds must be used for education and Rural Counties funds cannot be used for surveillance. Seizure funds fluctuate year to year due to the applicable cases, monies seized, and updated legislation that limits when an agency is entitled to expend seized funds. Rural Counties is far more consistent as it tied to Government Code 30070 and provides an allocated percentage of funding each fiscal year.

**ORG : 2470703 SH: CWSR - FED EQUITABLE JUSTC**

| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Fines & Penalties                                       | 0                 | 2,000                | 2,000           | 0                       |
| Rev Use Money/Prop                                      | (29,262)          | 4,000                | 4,000           | 0                       |
| Fund Balance  | 0                 | 1,076,051            | 300,000         | (776,051)               |
| <b>Total Revenue</b>                                    | <b>(29,262)</b>   | <b>1,082,051</b>     | <b>306,000</b>  | <b>(776,051)</b>        |
| Other Fin Uses  | 475,107           | 790,500              | 150,000         | (640,500)               |
| Contingency   | 0                 | 291,551              | 156,000         | (135,551)               |
| <b>Total Appropriations</b>                             | <b>475,107</b>    | <b>1,082,051</b>     | <b>306,000</b>  | <b>(776,051)</b>        |
| <b>ORG 2470703 SH: CWSR - FED EQUITABLE JUSTC TOTAL</b> | <b>504,369</b>    | <b>0</b>             | <b>0</b>        | <b>0</b>                |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

### ORG : 2470706 SH: CWSR - FED EQUITABLE TRSRY

| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                                      | (1,640)           | (150)                | 0               | 150                     |
| Fund Balance  | 0                 | 56,369               | 57,000          | 631                     |
| <b>Total Revenue</b>                                    | <b>(1,640)</b>    | <b>56,219</b>        | <b>57,000</b>   | <b>781</b>              |
| Other Fin Uses  | 0                 | 0                    | 49,000          | 49,000                  |
| Contingency   | 0                 | 56,219               | 8,000           | (48,219)                |
| <b>Total Appropriations</b>                             | <b>0</b>          | <b>56,219</b>        | <b>57,000</b>   | <b>781</b>              |
| <b>ORG 2470706 SH: CWSR - FED EQUITABLE TRSRY TOTAL</b> | <b>1,640</b>      | <b>0</b>             | <b>0</b>        | <b>0</b>                |

### ORG : 2470712 SH: CWSR - RURAL COUNTY

| Description                                      | Prior Year Actual | Current Year Adopted | CAO Recommended  | Difference from Adopted |
|--|-------------------|----------------------|------------------|-------------------------|
| Rev Use Money/Prop                               | (64,850)          | 5,000                | 15,000           | 10,000                  |
| IG Rev - State                                   | 500,000           | 500,000              | 500,000          | 0                       |
| Fund Balance                                     | 0                 | 2,331,553            | 2,100,000        | (231,553)               |
| <b>Total Revenue</b>                             | <b>435,150</b>    | <b>2,836,553</b>     | <b>2,615,000</b> | <b>(221,553)</b>        |
| Other Fin Uses                                   | 819,420           | 1,460,750            | 1,122,000        | (338,750)               |
| Contingency                                      | 0                 | 1,375,803            | 1,493,000        | 117,197                 |
| <b>Total Appropriations</b>                      | <b>819,420</b>    | <b>2,836,553</b>     | <b>2,615,000</b> | <b>(221,553)</b>        |
| <b>ORG 2470712 SH: CWSR - RURAL COUNTY TOTAL</b> | <b>384,270</b>    | <b>0</b>             | <b>0</b>         | <b>0</b>                |

### ORG : 2470715 SH: CWSR - STATE ASSET SEIZURE

| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Fines & Penalties                                       | 194,748           | 0                    | 0               | 0                       |
| Rev Use Money/Prop                                      | (20,639)          | 0                    | 0               | 0                       |
| Fund Balance  | 0                 | 753,967              | 975,000         | 221,033                 |
| <b>Total Revenue</b>                                    | <b>174,110</b>    | <b>753,967</b>       | <b>975,000</b>  | <b>221,033</b>          |
| Other Fin Uses  | 362,356           | 481,750              | 448,000         | (33,750)                |
| Contingency   | 0                 | 272,217              | 527,000         | 254,783                 |
| <b>Total Appropriations</b>                             | <b>362,356</b>    | <b>753,967</b>       | <b>975,000</b>  | <b>221,033</b>          |
| <b>ORG 2470715 SH: CWSR - STATE ASSET SEIZURE TOTAL</b> | <b>188,247</b>    | <b>0</b>             | <b>0</b>        | <b>0</b>                |

### Civil Equipment

The Civil Equipment GC26731 subfund allocates 95% of the moneys in this fund to supplement the costs of the depositor for the implementation, maintenance, and purchase of auxiliary equipment and furnishings for automated systems or other non-automated operational equipment and furnishings deemed necessary by the Sheriff's civil division, and five percent of the moneys to supplement the expenses of the Sheriff's civil division in administering the funds. The funds drawn down from this fund are consistent year to year causing the balance to be consistent each year.

### ORG : 2470709 SH: CWSR - CIVIL EQUIPMENT

| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                                  | (6,521)           | 0                    | 0               | 0                       |
| Service Charges                                     | 17,442            | 20,000               | 20,000          | 0                       |
| Fund Balance  | 0                 | 229,037              | 130,000         | (99,037)                |
| <b>Total Revenue</b>                                | <b>10,921</b>     | <b>249,037</b>       | <b>150,000</b>  | <b>(99,037)</b>         |
| Other Fin Uses                                      | 39,884            | 132,000              | 0               | (132,000)               |
| Contingency   | 0                 | 117,037              | 150,000         | 32,963                  |
| <b>Total Appropriations</b>                         | <b>39,884</b>     | <b>249,037</b>       | <b>150,000</b>  | <b>(99,037)</b>         |
| <b>ORG 2470709 SH: CWSR - CIVIL EQUIPMENT TOTAL</b> | <b>28,963</b>     | <b>0</b>             | <b>0</b>        | <b>0</b>                |

**Special Revenue Funds**  
RECOMMENDED BUDGET • FY 2023-24

*California Multi-Jurisdictional Methamphetamine Enforcement Team*

The California Multi-Jurisdictional Methamphetamine Enforcement Team (Cal-MMET) funding is used for equipment and staff time related to methamphetamine investigations.

| <b>ORG : 2470710 SH: CWSR - CALMMET</b> |                          |                             |                        |                                |
|---|--------------------------|-----------------------------|------------------------|--------------------------------|
| <b>Description</b>                      | <b>Prior Year Actual</b> | <b>Current Year Adopted</b> | <b>CAO Recommended</b> | <b>Difference from Adopted</b> |
| Rev Use Money/Prop                      | (28,040)                 | 5,000                       | 5,000                  | 0                              |
| IG Rev - State                          | 266,776                  | 200,000                     | 200,000                | 0                              |
| Fund Balance                            | 0                        | 1,064,052                   | 1,000,000              | (64,052)                       |
| <b>Total Revenue</b>                    | <b>238,736</b>           | <b>1,269,052</b>            | <b>1,205,000</b>       | <b>(64,052)</b>                |
| Other Fin Uses                          | 796,700                  | 563,500                     | 736,600                | 173,100                        |
| Contingency                             | 0                        | 705,552                     | 468,400                | (237,152)                      |
| <b>Total Appropriations</b>             | <b>796,700</b>           | <b>1,269,052</b>            | <b>1,205,000</b>       | <b>(64,052)</b>                |
| <b>ORG 2470710 SH: CWSR - CALMMET</b>   | <b>TOTAL</b>             | <b>557,964</b>              | <b>0</b>               | <b>0</b>                       |

*Custody Services*

The Custody Services subfund consists of discretionary funds received from other jurisdictions who utilize jail bed space; this fund is used for jail facilities to purchase equipment for inmate and staff use.

| <b>ORG : 2470711 SH: CWSR - CUSTODY SERVICES</b> |                          |                             |                        |                                |
|--|--------------------------|-----------------------------|------------------------|--------------------------------|
| <b>Description</b>                               | <b>Prior Year Actual</b> | <b>Current Year Adopted</b> | <b>CAO Recommended</b> | <b>Difference from Adopted</b> |
| Rev Use Money/Prop                               | (19,469)                 | 1,500                       | 1,500                  | 0                              |
| Service Charges                                  | 29,004                   | 25,000                      | 25,000                 | 0                              |
| Fund Balance                                     | 0                        | 666,405                     | 700,000                | 33,595                         |
| <b>Total Revenue</b>                             | <b>9,535</b>             | <b>692,905</b>              | <b>726,500</b>         | <b>33,595</b>                  |
| Other Fin Uses                                   | 0                        | 110,000                     | 110,000                | 0                              |
| Contingency                                      | 0                        | 582,905                     | 616,500                | 33,595                         |
| <b>Total Appropriations</b>                      | <b>0</b>                 | <b>692,905</b>              | <b>726,500</b>         | <b>33,595</b>                  |
| <b>ORG 2470711 SH: CWSR - CUSTODY SERVICES</b>   | <b>TOTAL</b>             | <b>(9,535)</b>              | <b>0</b>               | <b>0</b>                       |

*Search and Rescue Donations*

The Search and Rescue Donations subfund consists of donations to be used for Search and Rescue missions. Donations have lately come in the form of equipment causing the only changes in this account to be interest that has been earned.

| <b>ORG : 2470751 SH: CWSR - SEARCH AND RESCUE</b> |                          |                             |                        |                                |
|---|--------------------------|-----------------------------|------------------------|--------------------------------|
| <b>Description</b>                                | <b>Prior Year Actual</b> | <b>Current Year Adopted</b> | <b>CAO Recommended</b> | <b>Difference from Adopted</b> |
| Rev Use Money/Prop                                | (49)                     | 0                           | 0                      | 0                              |
| Fund Balance                                      | 0                        | 1,688                       | 1,800                  | 112                            |
| <b>Total Revenue</b>                              | <b>(49)</b>              | <b>1,688</b>                | <b>1,800</b>           | <b>112</b>                     |
| Contingency                                       | 0                        | 1,688                       | 1,800                  | 112                            |
| <b>Total Appropriations</b>                       | <b>0</b>                 | <b>1,688</b>                | <b>1,800</b>           | <b>112</b>                     |
| <b>ORG 2470751 SH: CWSR - SEARCH AND RESCUE</b>   | <b>TOTAL</b>             | <b>49</b>                   | <b>0</b>               | <b>0</b>                       |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

### *Fingerprint ID*

The Fingerprint ID VC9250.19 funds are used exclusively for the purchase and operation of equipment that is compatible with the Department of Justice's Cal-ID master plan, as described in Section 11112.2 of the Penal Code. The Sheriff's Office has utilized these funds to provide livescan machines throughout the County, this coincides with the master plan in that there is a direct means of sending direct image fingerprints between the livescan machine and DOJ. Annually, the RAN Board determines the use of the remaining funds and presents that to the Board of Supervisors.

| <b>ORG : 2470753 SH: CWSR - FINGERPRINT ID</b>     |                          |                             |                        |                                |
|--|--------------------------|-----------------------------|------------------------|--------------------------------|
| <b>Description</b>                                 | <b>Prior Year Actual</b> | <b>Current Year Adopted</b> | <b>CAO Recommended</b> | <b>Difference from Adopted</b> |
| Rev Use Money/Prop                                 | (16,393)                 | 2,000                       | 2,000                  | 0                              |
| IG Rev - State                                     | 214,036                  | 150,000                     | 150,000                | 0                              |
| Fund Balance                                       | 0                        | 572,144                     | 700,000                | 127,856                        |
| <b>Total Revenue</b>                               | <b>197,643</b>           | <b>724,144</b>              | <b>852,000</b>         | <b>127,856</b>                 |
| Other Fin Uses                                     | 137,742                  | 180,000                     | 400,000                | 220,000                        |
| Contingency  | 0                        | 544,144                     | 452,000                | (92,144)                       |
| <b>Total Appropriations</b>                        | <b>137,742</b>           | <b>724,144</b>              | <b>852,000</b>         | <b>127,856</b>                 |
| <b>ORG 2470753 SH: CWSR - FINGERPRINT ID TOTAL</b> | <b>(59,901)</b>          | <b>0</b>                    | <b>0</b>               | <b>0</b>                       |

### *DNA Identification*

The DNA Identification GC76104.6 fund reimburses local sheriff, police, district attorney, and regional state crime laboratories for expenditures and administrative costs made or incurred in connection with the processing, analysis, tracking, and storage of DNA crime scene samples from cases in which DNA evidence would be useful in identifying or prosecuting suspects, including the procurement of equipment and software for the processing, analysis, tracking, and storage of DNA crime scene samples from unsolved cases.

| <b>ORG : 2470754 SH: CWSR - DNA ID</b>         |                          |                             |                        |                                |
|--|--------------------------|-----------------------------|------------------------|--------------------------------|
| <b>Description</b>                             | <b>Prior Year Actual</b> | <b>Current Year Adopted</b> | <b>CAO Recommended</b> | <b>Difference from Adopted</b> |
| Fines & Penalties                              | 37,822                   | 30,000                      | 30,000                 | 0                              |
| Rev Use Money/Prop                             | (2,292)                  | 0                           | 0                      | 0                              |
| Fund Balance                                   | 0                        | 82,654                      | 100,000                | 17,346                         |
| <b>Total Revenue</b>                           | <b>35,530</b>            | <b>112,654</b>              | <b>130,000</b>         | <b>17,346</b>                  |
| Other Fin Uses                                 | 48,203                   | 0                           | 100,000                | 100,000                        |
| Contingency                                    | 0                        | 112,654                     | 30,000                 | (82,654)                       |
| <b>Total Appropriations</b>                    | <b>48,203</b>            | <b>112,654</b>              | <b>130,000</b>         | <b>17,346</b>                  |
| <b>ORG 2470754 SH: CWSR - DNA ID TOTAL</b>     | <b>12,673</b>            | <b>0</b>                    | <b>0</b>               | <b>0</b>                       |
| <b>FUND 1224 COUNTYWIDE SR - SHERIFF TOTAL</b> | <b>1,608,739</b>         | <b>0</b>                    | <b>0</b>               | <b>0</b>                       |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

*Supplemental Law Enforcement Services Fund in the Sheriff's Office*

The Countywide Special Revenue – Supplemental Law Enforcement Services Fund in the Sheriff's Office provides frontline law enforcement services in the unincorporated areas of the County. These funds are used for training and law enforcement equipment.

**FUND : 1278 COUNTYWIDE SR - SLESF**  
**ORG : 2480803 SH: CWSR - SLESF SHERRIF**

| Description                                       | Prior Year Actual | Current Year Adopted | CAO Recommended  | Difference from Adopted |
|---|-------------------|----------------------|------------------|-------------------------|
| Rev Use Money/Prop                                | (50,123)          | 4,000                | 4,000            | 0                       |
| IG Rev - State                                    | 685,744           | 350,000              | 350,000          | 0                       |
| Fund Balance                                      | 0                 | 1,714,541            | 2,000,000        | 285,459                 |
| <b>Total Revenue</b>                              | <b>635,620</b>    | <b>2,068,541</b>     | <b>2,354,000</b> | <b>285,459</b>          |
| Other Fin Uses                                    | 98,103            | 1,343,500            | 1,225,000        | (118,500)               |
| Contingency                                       | 0                 | 725,041              | 1,129,000        | 403,959                 |
| <b>Total Appropriations</b>                       | <b>98,103</b>     | <b>2,068,541</b>     | <b>2,354,000</b> | <b>285,459</b>          |
| <b>ORG 2480803 SH: CWSR - SLESF SHERRIF TOTAL</b> | <b>(537,518)</b>  | <b>0</b>             | <b>0</b>         | <b>0</b>                |

**ORG : 2480804 SH: CWSR - SLESF JAIL**

| Description                                    | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|--|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                             | (14,580)          | 1,000                | 1,000           | 0                       |
| IG Rev - State                                 | 123,112           | 75,000               | 75,000          | 0                       |
| Fund Balance                                   | 0                 | 496,710              | 500,000         | 3,290                   |
| <b>Total Revenue</b>                           | <b>108,532</b>    | <b>572,710</b>       | <b>576,000</b>  | <b>3,290</b>            |
| Other Fin Uses                                 | 0                 | 70,000               | 0               | (70,000)                |
| Contingency                                    | 0                 | 502,710              | 576,000         | 73,290                  |
| <b>Total Appropriations</b>                    | <b>0</b>          | <b>572,710</b>       | <b>576,000</b>  | <b>3,290</b>            |
| <b>ORG 2480804 SH: CWSR - SLESF JAIL TOTAL</b> | <b>(108,532)</b>  | <b>0</b>             | <b>0</b>        | <b>0</b>                |
| <b>FUND 1278 COUNTYWIDE SR - SLESF TOTAL</b>   | <b>(646,050)</b>  | <b>0</b>             | <b>0</b>        | <b>0</b>                |

*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.

**FUND : 1118 COMMISSARY**  
**ORG : 2430350 SH: CUSTODY - COMMISSARY**

| Description                                       | Prior Year Actual | Current Year Adopted | CAO Recommended  | Difference from Adopted |
|---|-------------------|----------------------|------------------|-------------------------|
| Rev Use Money/Prop                                | (67,916)          | 7,000                | 25,000           | 18,000                  |
| Miscellaneous Rev                                 | 343,704           | 0                    | 0                | 0                       |
| Fund Balance                                      | 0                 | 2,359,001            | 2,359,001        | 0                       |
| <b>Total Revenue</b>                              | <b>275,788</b>    | <b>2,366,001</b>     | <b>2,384,001</b> | <b>18,000</b>           |
| Services & Supplies                               | 238,410           | 768,400              | 827,500          | 59,100                  |
| Other Charges                                     | 1,871             | 0                    | 0                | 0                       |
| Contingency                                       | 0                 | 1,597,601            | 1,556,501        | (41,100)                |
| <b>Total Appropriations</b>                       | <b>240,281</b>    | <b>2,366,001</b>     | <b>2,384,001</b> | <b>18,000</b>           |
| <b>ORG 2430350 SH: CUSTODY - COMMISSARY TOTAL</b> | <b>(35,507)</b>   | <b>0</b>             | <b>0</b>         | <b>0</b>                |
| <b>FUND 1118 COMMISSARY TOTAL</b>                 | <b>(35,507)</b>   | <b>0</b>             | <b>0</b>         | <b>0</b>                |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

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### *Federal Forest Reserve Fund*

Federal Forest Reserve fund is a special revenue fund that accounts for the Secure Rural Schools program that provides critical funding for schools, roads, and other municipal services to more than 700 counties across the U.S. and Puerto Rico. A portion of Forest Service funds generated through multi-use activities, such as grazing, timber production and special use permits, are distributed to eligible counties.

**FUND : 1116 FEDERAL FOREST RESERVES**

**ORG : 1321000 DC: FEDERAL FOREST RESERVE**

| Description   | Prior Year<br>Actual | Current Year<br>Adopted | CAO<br>Recommended | Difference<br>from Adopted |
|---|----------------------|-------------------------|--------------------|----------------------------|
| Rev Use Money/Prop                                  | (8,297)              | 0                       | 0                  | 0                          |
| IG Rev - Federal                                    | 120,641              | 0                       | 140,200            | 140,200                    |
| Fund Balance  | 0                    | 253,270                 | 0                  | (253,270)                  |
| <b>Total Revenue</b>                                | <b>112,344</b>       | <b>253,270</b>          | <b>140,200</b>     | <b>(113,070)</b>           |
| Services & Supplies                                 | 0                    | 120,770                 | 140,200            | 19,430                     |
| Contingency   | 0                    | 132,500                 | 0                  | (132,500)                  |
| <b>Total Appropriations</b>                         | <b>0</b>             | <b>253,270</b>          | <b>140,200</b>     | <b>(113,070)</b>           |
| <b>ORG 1321000 DC: FEDERAL FOREST RESERVE TOTAL</b> | <b>(112,344)</b>     | <b>0</b>                | <b>0</b>           | <b>0</b>                   |
| <b>FUND 1116 FEDERAL FOREST RESERVES TOTAL</b>      | <b>(112,344)</b>     | <b>0</b>                | <b>0</b>           | <b>0</b>                   |



**Special Revenue Funds**  
RECOMMENDED BUDGET • FY 2023-24

**PROBATION**

Countywide Special Revenue Funds in the Probation Department

The Countywide Special Revenue in the Probation Department includes the following subfunds:

*Assistance for Youth*

Assistance for Youth fund consists of donations made to the Juvenile Detention Facilities for at-risk youth in custody.

**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                                     | 2                 | 0                    | 0               | 0                       |
| Fund Balance   | 0                 | 47                   | 0               | (47)                    |
| <b>Total Revenue</b>                                   | <b>2</b>          | <b>47</b>            | <b>0</b>        | <b>(47)</b>             |
| Other Fin Uses   | 500               | 47                   | 0               | (47)                    |
| <b>Total Appropriations</b>                            | <b>500</b>        | <b>47</b>            | <b>0</b>        | <b>(47)</b>             |
| <b>ORG 2570701 PB: CWSR - ASSISTANCE FOR YTH TOTAL</b> | <b>498</b>        | <b>0</b>             | <b>0</b>        | <b>0</b>                |

*SB678-Community Corrections Performance Incentives*

SB678-Community Corrections Performance Incentives Fund (CCPIF) was established following the passage of the California Community Corrections Performance Incentives Act of 2009, which established a system of performance-based funding for county probation departments to implement and maintain evidence-based practices in adult felony probation supervision.

**ORG : 2570702 PB: CWSR - SB678**

| Description                               | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                        | 840               | 1,500                | 1,500           | 0                       |
| IG Rev - State                            | 348,495           | 348,000              | 348,495         | 495                     |
| <b>Total Revenue</b>                      | <b>349,335</b>    | <b>349,500</b>       | <b>349,995</b>  | <b>495</b>              |
| Other Fin Uses                            | 349,335           | 349,500              | 349,995         | 495                     |
| <b>Total Appropriations</b>               | <b>349,335</b>    | <b>349,500</b>       | <b>349,995</b>  | <b>495</b>              |
| <b>ORG 2570702 PB: CWSR - SB678 TOTAL</b> | <b>0</b>          | <b>0</b>             | <b>0</b>        | <b>0</b>                |

*Board of State and Community Corrections (BSCC) Mental Health Training Grant*

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.

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

**ORG : 2570710 PB: CWSR -BSCC MENTL HLTH**

| Description                                 | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                          | 25                | 0                    | 0               | 0                       |
| Total Revenue                               | 25                | 0                    | 0               | 0                       |
| Services & Supplies                         | 7,072             | 0                    | 0               | 0                       |
| Other Fin Uses                              | 19,580            | 0                    | 0               | 0                       |
| Total Appropriations                        | 26,652            | 0                    | 0               | 0                       |
| ORG 2570710 PB: CWSR -BSCC MENTL HLTH TOTAL | 26,627            | 0                    | 0               | 0                       |

### *Public Telephone Rebate*

The Public Telephone Rebate fund consists of the rebate of a percentage of collect calls made by detained juveniles, funding the purchase of commissary items as part of a reward program and recreational equipment for the juveniles detained.

**ORG : 2570725 PB: CWSR - PUBLIC TELEPHONE**

| Description                                   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                            | 25                | 0                    | 0               | 0                       |
| Fund Balance                                  | 0                 | 1,065                | 0               | (1,065)                 |
| Total Revenue                                 | 25                | 1,065                | 0               | (1,065)                 |
| Other Fin Uses                                | 5,300             | 1,065                | 0               | (1,065)                 |
| Total Appropriations                          | 5,300             | 1,065                | 0               | (1,065)                 |
| ORG 2570725 PB: CWSR - PUBLIC TELEPHONE TOTAL | 5,275             | 0                    | 0               | 0                       |

### *Probation Automation Trust*

The Probation Automation Trust fund was established for Probation to implement a fully integrated case management system for field services and detention management, including continued work with the system vendor for module installation, system updates and integration, report construction and staff training.

**ORG : 2570726 PB: CWSR - PB AUTOMATION TRUST**

| Description          | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|----------------------|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop   | (3,777)           | 0                    | 0               | 0                       |
| Fund Balance         | 0                 | 129,823              | 0               | (129,823)               |
| Total Revenue        | (3,777)           | 129,823              | 0               | (129,823)               |
| Contingency          | 0                 | 129,823              | 0               | (129,823)               |
| Total Appropriations | 0                 | 129,823              | 0               | (129,823)               |
| TOTAL                | 3,777             | 0                    | 0               | 0                       |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

### Countywide Special Revenue – Local Revenue in the Probation Department

The Countywide Special Revenue – Local Revenue in the Probation department includes the following subfunds:

#### *Enhancing Law Enforcement Act*

The Enhancing Law Enforcement Act Subaccount is for growth on Juvenile Funding (Juvenile Probation Funding, JPF). The Probation Department utilizes this funding to offset costs for the Juvenile Treatment Center.

**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                                 | (22,412)          | 1,000                | 1,000            | 0                       |
| IG Rev - State                                     | 1,194,979         | 506,850              | 506,850          | 0                       |
| Fund Balance                                       | 0                 | 861,318              | 615,090          | (246,228)               |
| <b>Total Revenue</b>                               | <b>1,172,567</b>  | <b>1,369,168</b>     | <b>1,122,940</b> | <b>(246,228)</b>        |
| Other Fin Uses                                     | 907,850           | 1,037,850            | 1,122,940        | 85,090                  |
| Contingency  | 0                 | 331,318              | 0                | (331,318)               |
| <b>Total Appropriations</b>                        | <b>907,850</b>    | <b>1,369,168</b>     | <b>1,122,940</b> | <b>(246,228)</b>        |
| <b>ORG 2580800 PB: CWSR - SLESF JUVENILE TOTAL</b> | <b>(264,717)</b>  | <b>0</b>             | <b>0</b>         | <b>0</b>                |

#### *Community Corrections*

The Community Corrections Subaccount was established as part of the 2011 Public Safety Realignment that transferred responsibility and funding for various adult offender populations and vested county Community Corrections Partnerships from the state to the counties. This subfund is funded with a dedicated portion of state sales tax revenue and Vehicle License Fees.

**ORG : 2570730 PB: CWSR - CMNTY CORRECTIONS**

| Description   | Prior Year Actual  | Current Year Adopted | CAO Recommended  | Difference from Adopted |
|---|--------------------|----------------------|------------------|-------------------------|
| IG Rev - State  | 5,766,640          | 6,178,813            | 5,746,175        | (432,638)               |
| Other Fin Sources                                     | 122,820            | 75,759               | 129,172          | 53,413                  |
| Fund Balance  | 0                  | 5,840,156            | 2,000,000        | (3,840,156)             |
| <b>Total Revenue</b>                                  | <b>5,889,460</b>   | <b>12,094,728</b>    | <b>7,875,347</b> | <b>(4,219,381)</b>      |
| Services & Supplies                                   | 123,282            | 245,000              | 298,500          | 53,500                  |
| Other Charges   | 0                  | 26,000               | 26,000           | 0                       |
| Other Fin Uses  | 4,207,193          | 5,402,662            | 5,857,134        | 454,472                 |
| Contingency   | 0                  | 6,421,066            | 1,693,713        | (4,727,353)             |
| <b>Total Appropriations</b>                           | <b>4,330,475</b>   | <b>12,094,728</b>    | <b>7,875,347</b> | <b>(4,219,381)</b>      |
| <b>ORG 2570730 PB: CWSR - CMNTY CORRECTIONS TOTAL</b> | <b>(1,558,985)</b> | <b>0</b>             | <b>0</b>         | <b>0</b>                |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

### Juvenile Justice

The Juvenile Justice fund uses allocations from the Youthful Offender Block Grant (YOBG) to provide appropriate rehabilitative and supervision services to youthful offenders, including all necessary services related to the custody and parole of those offenders subject to the YOBG legislation.

#### ORG : 2570750 PB: CWSR - JUVENILE JUSTICE

| Description  | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|--|-------------------|----------------------|-----------------|-------------------------|
| IG Rev - State                                       | 938,058           | 541,688              | 741,688         | 200,000                 |
| Fund Balance   | 0                 | 556,674              | 255,700         | (300,974)               |
| <b>Total Revenue</b>                                 | <b>938,058</b>    | <b>1,098,362</b>     | <b>997,388</b>  | <b>(100,974)</b>        |
| Other Fin Uses                                       | 731,688           | 781,688              | 997,388         | 215,700                 |
| Contingency  | 0                 | 316,674              | 0               | (316,674)               |
| <b>Total Appropriations</b>                          | <b>731,688</b>    | <b>1,098,362</b>     | <b>997,388</b>  | <b>(100,974)</b>        |
| <b>ORG 2570750 PB: CWSR - JUVENILE JUSTICE TOTAL</b> | <b>(206,370)</b>  | <b>0</b>             | <b>0</b>        | <b>0</b>                |

### Local Innovation Subaccount

The Local Innovation Subaccount funds local needs to promote local innovation and County decision making with respect to specified law enforcement activities realigned in 2011.

#### ORG : 2570760 PB: CWSR - LOCAL INNOVATION

| Description  | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|--|-------------------|----------------------|-----------------|-------------------------|
| IG Rev - State                                       | 75,759            | 0                    | 0               | 0                       |
| Fund Balance   | 0                 | 75,759               | 129,172         | 53,413                  |
| <b>Total Revenue</b>                                 | <b>75,759</b>     | <b>75,759</b>        | <b>129,172</b>  | <b>53,413</b>           |
| Other Fin Uses                                       | 122,820           | 75,759               | 129,172         | 53,413                  |
| Contingency  | 0                 | 0                    | 0               | 0                       |
| <b>Total Appropriations</b>                          | <b>122,820</b>    | <b>75,759</b>        | <b>129,172</b>  | <b>53,413</b>           |
| <b>ORG 2570760 PB: CWSR - LOCAL INNOVATION TOTAL</b> | <b>47,061</b>     | <b>0</b>             | <b>0</b>        | <b>0</b>                |

### Juvenile Re-Entry

The Juvenile Re-Entry fund is part of the SB 823 Juvenile Justice Realignment and funds the placement of youth in probation institutions, as well as institutional programming, treatment and other services for youth.

#### ORG : 2570770 PB: CWSR- JUVENILE RE-ENTRY

| Description  | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|--|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                                   | (7,356)           | 0                    | 0               | 0                       |
| IG Rev - State                                       | 250,000           | 0                    | 0               | 0                       |
| Fund Balance   | 0                 | 250,984              | 495,000         | 244,016                 |
| <b>Total Revenue</b>                                 | <b>242,644</b>    | <b>250,984</b>       | <b>495,000</b>  | <b>244,016</b>          |
| Other Fin Uses                                       | 0                 | 250,984              | 495,000         | 244,016                 |
| <b>Total Appropriations</b>                          | <b>0</b>          | <b>250,984</b>       | <b>495,000</b>  | <b>244,016</b>          |
| <b>ORG 2570770 PB: CWSR- JUVENILE RE-ENTRY TOTAL</b> | <b>(242,644)</b>  | <b>0</b>             | <b>0</b>        | <b>0</b>                |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

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### *Law Enforcement Services*

The Countywide Special Revenue – Supplemental Law Enforcement Services Fund in the Probation Department is administered through the Board of State and Community Corrections (BSCC) and enables the Probation department to operate the Community Alliance to Reduce Truancy (CART) program.

**FUND : 1277 COUNTYWIDE SR - LOCAL REVENUE**  
**ORG : 2570720 PB: CWSR - ENHANCING LAW ENFOR**

| Description                 | Prior Year<br>Actual | Current Year<br>Adopted | CAO<br>Recommended | Difference<br>from Adopted |
|-----------------------------|----------------------|-------------------------|--------------------|----------------------------|
| IG Rev - State              | 579,678              | 0                       | 0                  | 0                          |
| Fund Balance                | 0                    | 280,709                 | 298,969            | 18,260                     |
| <b>Total Revenue</b>        | <b>579,678</b>       | <b>280,709</b>          | <b>298,969</b>     | <b>18,260</b>              |
| Other Fin Uses              | 285,456              | 280,709                 | 298,969            | 18,260                     |
| <b>Total Appropriations</b> | <b>285,456</b>       | <b>280,709</b>          | <b>298,969</b>     | <b>18,260</b>              |
| <b>TOTAL</b>                | <b>(294,222)</b>     | <b>0</b>                | <b>0</b>           | <b>0</b>                   |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

### 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                       | 167               | 0                    | 0               | 0                       |
| Fund Balance                             | 0                 | 47,245               | 0               | (47,245)                |
| Total Revenue                            | 167               | 47,245               | 0               | (47,245)                |
| Contingency                              | 0                 | 47,245               | 0               | (47,245)                |
| Total Appropriations                     | 0                 | 47,245               | 0               | (47,245)                |
| ORG 3170700 AG: CWSR - VITICULTURE TOTAL | (167)             | 0                    | 0               | 0                       |

### FISH AND WILDLIFE

#### Countywide Special Revenue fund in the Fish and Wildlife Department

The Countywide Special Revenue fund in the Fish and Wildlife Department funds the Sawmill Pond Restocking Project. The subfund was originally set up for South Lake Tahoe's Fishing Derbies. The funding from outside agencies has halted and all Fishing Derbies are being funded through the Fish and Wildlife Preservation Funds.

**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                        | 9                 | 0                    | 0               | 0                       |
| Fund Balance                              | 0                 | 1                    | 0               | (1)                     |
| Total Revenue                             | 9                 | 1                    | 0               | (1)                     |
| Services & Supplies                       | 2,443             | 0                    | 0               | 0                       |
| Contingency                               | 0                 | 1                    | 0               | (1)                     |
| Total Appropriations                      | 2,443             | 1                    | 0               | (1)                     |
| FUND 1232 COUNTYWIDE SR - FISH&GAME TOTAL | 2,434             | 0                    | 0               | 0                       |

#### *Fish and Game Fund*

The Fish and Wildlife Commission oversees the expenditure of fish and game funds received from fines collected by the Courts. The El Dorado County Fish and Wildlife Commission advises the Board of Supervisors on matters pertaining to the conservation of Fish, Game and Wildlife. The Commission also makes recommendation to the Board pertaining to the expenditure of Fish and Wildlife Preservation funds and fine revenues. One of the key initiatives of the Commission is the eradication of poaching in El Dorado County. The goals of the Fish and Wildlife Commission include serving El Dorado County Board of Supervisors and the community, encouraging responsible stewardship of EDC's fish, game and wildlife

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

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resources, develop Commission resources to work on past and future projects, encourage cooperative sponsorships & funding, expanding community outreach, and monitor relevant legislation and policy.

**FUND : 1106 FISH & GAME**

**ORG : 3200000 FG: FISH AND GAME PRESERVATION**

| Description   | Prior Year<br>Actual | Current Year<br>Adopted | CAO<br>Recommended | Difference<br>from Adopted |
|---|----------------------|-------------------------|--------------------|----------------------------|
| Fines & Penalties                                       | 5,059                | 5,000                   | 5,000              | 0                          |
| Rev Use Money/Prop                                      | (250)                | 0                       | 0                  | 0                          |
| Other Fin Sources                                       | 0                    | 15,000                  | 0                  | (15,000)                   |
| Fund Balance  | 0                    | 6,468                   | 18,000             | 11,532                     |
| <b>Total Revenue</b>                                    | <b>4,809</b>         | <b>26,468</b>           | <b>23,000</b>      | <b>(3,468)</b>             |
| Services & Supplies                                     | 11,194               | 20,000                  | 23,000             | 3,000                      |
| Contingency   | 0                    | 6,468                   | 0                  | (6,468)                    |
| <b>Total Appropriations</b>                             | <b>11,194</b>        | <b>26,468</b>           | <b>23,000</b>      | <b>(3,468)</b>             |
| <b>ORG 3200000 FG: FISH AND GAME PRESERVATION TOTAL</b> | <b>6,385</b>         | <b>0</b>                | <b>0</b>           | <b>0</b>                   |
| <b>FUND 1106 FISH &amp; GAME TOTAL</b>                  | <b>6,385</b>         | <b>0</b>                | <b>0</b>           | <b>0</b>                   |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

### TRANSPORTATION

#### *Erosion Control Fund*

The primary objective of the Erosion Control Program is to utilize grant funding and local Tahoe Regional Planning Agency (TRPA) mitigation funds to construct the El Dorado County Stormwater quality improvement projects and environmental restoration projects contained within the Lake Tahoe Basin Environmental Improvement Program, which is incorporated into the Capital Improvement Program.

**DEPT : 36 TRANSPORTATION**

**FUND : 1101 EROSION CONTROL**

**ORG : 3610150 DOT: ENVIRONMENTAL IMPROVEMENT**

| Description                            | Prior Year<br>Actual | Current Year<br>Adopted | CAO<br>Recommended | Difference<br>from Adopted |
|--|----------------------|-------------------------|--------------------|----------------------------|
| Rev Use Money/Prop                     | (12,432)             | 0                       | 0                  | 0                          |
| IG Rev - State                         | 952,374              | 705,330                 | 792,414            | 87,084                     |
| IG Rev - Federal                       | 1,176,621            | 6,168,272               | 4,879,951          | (1,288,321)                |
| Service Charges                        | 200,868              | 335,752                 | 263,005            | (72,747)                   |
| Other Fin Sources                      | 27,802               | 200,000                 | 575,000            | 375,000                    |
| Fund Balance                           | 0                    | (49,805)                | 16,930             | 66,735                     |
| <b>Total Revenue</b>                   | <b>2,345,232</b>     | <b>7,359,549</b>        | <b>6,527,300</b>   | <b>(832,249)</b>           |
| Salaries & Benefits                    | 365,451              | 411,389                 | 451,875            | 40,486                     |
| Services & Supplies                    | 1,622,781            | 6,301,915               | 5,250,908          | (1,051,007)                |
| Other Charges                          | 3,669                | 2,500                   | 30,000             | 27,500                     |
| Intrafund Transfers                    | 388,968              | 643,745                 | 794,517            | 150,772                    |
| <b>Total Appropriations</b>            | <b>2,380,869</b>     | <b>7,359,549</b>        | <b>6,527,300</b>   | <b>(832,249)</b>           |
| <b>FUND 1101 EROSION CONTROL TOTAL</b> | <b>35,637</b>        | <b>0</b>                | <b>0</b>           | <b>0</b>                   |

#### *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.

**FUND : 1103 ROAD FUND**

**ORG : 3600000 DOT: ADMINISTRATION**

| Description                                  | Prior Year<br>Actual | Current Year<br>Adopted | CAO<br>Recommended | Difference<br>from Adopted |
|--|----------------------|-------------------------|--------------------|----------------------------|
| Service Charges                              | 0                    | 7,500                   | 0                  | (7,500)                    |
| <b>Total Revenue</b>                         | <b>0</b>             | <b>7,500</b>            | <b>0</b>           | <b>(7,500)</b>             |
| Salaries & Benefits                          | 364,963              | 410,903                 | 416,259            | 5,356                      |
| Services & Supplies                          | 61,851               | 72,016                  | 78,276             | 6,260                      |
| Other Charges                                | 2,862,688            | 3,981,232               | 2,219,394          | (1,761,838)                |
| <b>Total Appropriations</b>                  | <b>3,289,501</b>     | <b>4,464,151</b>        | <b>2,713,929</b>   | <b>(1,750,222)</b>         |
| <b>ORG 3600000 DOT: ADMINISTRATION TOTAL</b> | <b>3,289,501</b>     | <b>4,456,651</b>        | <b>2,713,929</b>   | <b>(1,742,722)</b>         |



# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

**ORG : 3600010 DOT: GENERAL DEPARTMENT**

| Description                                      | Prior Year Actual   | Current Year Adopted | CAO Recommended     | Difference from Adopted |
|--|---------------------|----------------------|---------------------|-------------------------|
| Taxes  | 4,117               | 12,000               | 7,500               | (4,500)                 |
| License, Pmt, Fran                               | 1,326,106           | 600,000              | 900,000             | 300,000                 |
| Rev Use Money/Prop                               | (368,570)           | (22,024)             | 27,973              | 49,997                  |
| IG Rev - State                                   | 8,595,349           | 9,378,985            | 9,760,994           | 382,009                 |
| IG Rev - Federal                                 | 732,461             | 1,397,311            | 2,271,783           | 874,472                 |
| Miscellaneous Rev                                | 20,659              | 2,500                | 3,000               | 500                     |
| Other Fin Sources                                | 9,392,124           | 7,415,667            | 8,719,686           | 1,304,019               |
| Fund Balance                                     | 0                   | 8,363,048            | 5,272,848           | (3,090,200)             |
| <b>Total Revenue</b>                             | <b>19,702,246</b>   | <b>27,147,487</b>    | <b>26,963,784</b>   | <b>(183,703)</b>        |
| Salaries & Benefits                              | 696                 | 0                    | 0                   | 0                       |
| Services & Supplies                              | 709,687             | 1,149,885            | 1,015,896           | (133,989)               |
| Other Charges                                    | 170,330             | 101,937              | 86,478              | (15,459)                |
| Fixed Assets                                     | 0                   | 31,500               | 23,000              | (8,500)                 |
| Other Fin Uses                                   | 40,695              | 0                    | 223,500             | 223,500                 |
| Residual Equity Xfer                             | 3,304,017           | 0                    | 0                   | 0                       |
| Reserves Budgetary                               | 0                   | 0                    | 1,603,150           | 1,603,150               |
| <b>Total Appropriations</b>                      | <b>4,225,425</b>    | <b>1,283,322</b>     | <b>2,952,024</b>    | <b>1,668,702</b>        |
| <b>ORG 3600010 DOT: GENERAL DEPARTMENT TOTAL</b> | <b>(15,476,821)</b> | <b>(25,864,165)</b>  | <b>(24,011,760)</b> | <b>1,852,405</b>        |

**ORG : 3610100 DOT: CAPITAL IMPROVEMENTS**

| Description  | Prior Year Actual  | Current Year Adopted | CAO Recommended   | Difference from Adopted |
|--|--------------------|----------------------|-------------------|-------------------------|
| Taxes  | 36,992             | 223,000              | 147,000           | (76,000)                |
| IG Rev - State                                     | 343,607            | 6,793,199            | 13,410,711        | 6,617,512               |
| IG Rev - Federal                                   | 6,602,346          | 54,673,486           | 61,206,825        | 6,533,339               |
| Service Charges                                    | 1,487,582          | 7,076,026            | 45,087            | (7,030,939)             |
| Miscellaneous Rev                                  | 460,992            | 0                    | 0                 | 0                       |
| Other Fin Sources                                  | 8,964,407          | 11,815,223           | 19,754,800        | 7,939,577               |
| <b>Total Revenue</b>                               | <b>17,895,927</b>  | <b>80,580,934</b>    | <b>94,564,423</b> | <b>13,983,489</b>       |
| Salaries & Benefits                                | 1,833,919          | 3,124,918            | 3,434,224         | 309,306                 |
| Services & Supplies                                | 7,136,527          | 67,590,487           | 87,971,178        | 20,380,691              |
| Other Charges                                      | 1,189,350          | 3,132,382            | 775,000           | (2,357,382)             |
| Fixed Assets                                       | 4,363,716          | 6,733,147            | 2,384,021         | (4,349,126)             |
| Intrafund Transfers                                | 0                  | 5,000,000            | 5,331,450         | 331,450                 |
| <b>Total Appropriations</b>                        | <b>14,523,512</b>  | <b>85,580,934</b>    | <b>99,895,873</b> | <b>14,314,939</b>       |
| <b>ORG 3610100 DOT: CAPITAL IMPROVEMENTS TOTAL</b> | <b>(3,372,414)</b> | <b>5,000,000</b>     | <b>5,331,450</b>  | <b>331,450</b>          |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

### ORG : 3620200 DOT: ENGINEERING

| Description                               | Prior Year Actual | Current Year Adopted | CAO Recommended    | Difference from Adopted |
|---|-------------------|----------------------|--------------------|-------------------------|
| License, Pmt, Fran                        | 113,055           | 157,925              | 100,000            | (57,925)                |
| IG Rev - State                            | 95,668            | 0                    | 0                  | 0                       |
| IG Rev - Federal                          | 7,155             | 0                    | 494,303            | 494,303                 |
| Service Charges                           | 2,048,378         | 1,775,985            | 1,834,544          | 58,559                  |
| Other Fin Sources                         | 65,031            | 347,708              | 423,270            | 75,562                  |
| <b>Total Revenue</b>                      | <b>2,329,288</b>  | <b>2,281,618</b>     | <b>2,852,117</b>   | <b>570,499</b>          |
| Salaries & Benefits                       | 4,271,530         | 4,589,907            | 4,732,762          | 142,855                 |
| Services & Supplies                       | 522,391           | 1,786,408            | 2,736,944          | 950,536                 |
| Other Charges                             | 71,727            | 69,725               | 81,800             | 12,075                  |
| Intrafund Abatement                       | (388,968)         | (5,643,745)          | (6,125,967)        | (482,222)               |
| <b>Total Appropriations</b>               | <b>4,476,680</b>  | <b>802,295</b>       | <b>1,425,539</b>   | <b>623,244</b>          |
| <b>ORG 3620200 DOT: ENGINEERING TOTAL</b> | <b>2,147,392</b>  | <b>(1,479,323)</b>   | <b>(1,426,578)</b> | <b>52,745</b>           |

### ORG : 3630300 DOT: MAINTENANCE

| Description                               | Prior Year Actual | Current Year Adopted | CAO Recommended   | Difference from Adopted |
|---|-------------------|----------------------|-------------------|-------------------------|
| IG Rev - State                            | (10,769)          | 2,406,250            | 0                 | (2,406,250)             |
| IG Rev - Federal                          | 102,602           | 8,625,000            | 0                 | (8,625,000)             |
| Service Charges                           | 150,429           | 544,039              | 376,504           | (167,535)               |
| Miscellaneous Rev                         | 207,016           | 36,000               | 203,000           | 167,000                 |
| Other Fin Sources                         | 6,876,210         | 18,673,900           | 17,277,030        | (1,396,870)             |
| <b>Total Revenue</b>                      | <b>7,325,487</b>  | <b>30,285,189</b>    | <b>17,856,534</b> | <b>(12,428,655)</b>     |
| Salaries & Benefits                       | 7,581,066         | 9,422,646            | 10,816,024        | 1,393,378               |
| Services & Supplies                       | 7,743,259         | 30,579,506           | 17,288,541        | (13,290,965)            |
| Other Charges                             | 105,030           | 118,000              | 118,000           | 0                       |
| Fixed Assets                              | 105,195           | 1,994,510            | 807,000           | (1,187,510)             |
| <b>Total Appropriations</b>               | <b>15,534,550</b> | <b>42,114,662</b>    | <b>29,029,565</b> | <b>(13,085,097)</b>     |
| <b>ORG 3630300 DOT: MAINTENANCE TOTAL</b> | <b>8,209,063</b>  | <b>11,829,473</b>    | <b>11,173,031</b> | <b>(656,442)</b>        |

### ORG : 3630350 DOT: MAINTENANCE - EQUIP SHOP

| Description  | Prior Year Actual  | Current Year Adopted | CAO Recommended  | Difference from Adopted |
|--|--------------------|----------------------|------------------|-------------------------|
| IG Rev - Federal                                       | 0                  | 250,000              | 250,000          | 0                       |
| Service Charges  | 92,170             | 56,000               | 59,000           | 3,000                   |
| Miscellaneous Rev                                      | 212,790            | 0                    | 0                | 0                       |
| Other Fin Sources                                      | 397,891            | 1,721,350            | 2,395,000        | 673,650                 |
| <b>Total Revenue</b>                                   | <b>702,851</b>     | <b>2,027,350</b>     | <b>2,704,000</b> | <b>676,650</b>          |
| Salaries & Benefits                                    | 1,691,353          | 2,037,440            | 2,074,543        | 37,103                  |
| Services & Supplies                                    | 1,355,908          | 1,782,785            | 2,019,385        | 236,600                 |
| Other Charges  | 1,187              | 0                    | 0                | 0                       |
| Fixed Assets   | 919,916            | 4,264,489            | 4,830,000        | 565,511                 |
| <b>Total Appropriations</b>                            | <b>3,968,364</b>   | <b>8,084,714</b>     | <b>8,923,928</b> | <b>839,214</b>          |
| <b>ORG 3630350 DOT: MAINTENANCE - EQUIP SHOP TOTAL</b> | <b>3,265,513</b>   | <b>6,057,364</b>     | <b>6,219,928</b> | <b>162,564</b>          |
| <b>FUND 1103 ROAD FUND TOTAL</b>                       | <b>(1,937,766)</b> | <b>0</b>             | <b>0</b>         | <b>0</b>                |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

*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<br>Actual | Current Year<br>Adopted | CAO<br>Recommended | Difference<br>from Adopted |
|--|----------------------|-------------------------|--------------------|----------------------------|
| Taxes                                    | 7,918,456            | 7,284,990               | 8,646,267          | 1,361,277                  |
| Fines & Penalties                        | 3,840                | 2,507                   | 3,445              | 938                        |
| Rev Use Money/Prop                       | 9,761                | 31,308                  | 6,972              | (24,336)                   |
| IG Rev - State                           | 58,036               | 58,189                  | 58,000             | (189)                      |
| Fund Balance                             | 0                    | 30,673                  | 0                  | (30,673)                   |
| <b>Total Revenue</b>                     | <b>7,990,092</b>     | <b>7,407,667</b>        | <b>8,714,684</b>   | <b>1,307,017</b>           |
| Other Fin Uses                           | 7,960,439            | 7,407,667               | 8,714,684          | 1,307,017                  |
| <b>Total Appropriations</b>              | <b>7,960,439</b>     | <b>7,407,667</b>        | <b>8,714,684</b>   | <b>1,307,017</b>           |
| ORG 3600020 DOT: ROAD DISTRICT TAX TOTAL | (29,653)             | 0                       | 0                  | 0                          |
| <b>FUND 1104 ROAD DISTRICT TOTAL</b>     | <b>(29,653)</b>      | <b>0</b>                | <b>0</b>           | <b>0</b>                   |

Special Revenue Funds in the Transportation Department

*Road Construction Improvement In Lieu*

The Road Construction Improvement In Lieu subfund receives cash payments from developers made in lieu of construction to prevent “throw away” construction costs when capital improvement will be constructed in the area.

**FUND : 1236 COUNTYWIDE SR - ROADS**  
**ORG : 3670704 DOT: ROAD CONSTR IMPRV IN LIEU**

| Description                                      | Prior Year<br>Actual | Current Year<br>Adopted | CAO<br>Recommended | Difference<br>from Adopted |
|--|----------------------|-------------------------|--------------------|----------------------------|
| Rev Use Money/Prop                               | (7,813)              | 0                       | 0                  | 0                          |
| Fund Balance                                     | 0                    | 59,411                  | 268,563            | 209,152                    |
| <b>Total Revenue</b>                             | <b>(7,813)</b>       | <b>59,411</b>           | <b>268,563</b>     | <b>209,152</b>             |
| Contingency                                      | 0                    | 59,411                  | 268,563            | 209,152                    |
| <b>Total Appropriations</b>                      | <b>0</b>             | <b>59,411</b>           | <b>268,563</b>     | <b>209,152</b>             |
| ORG 3670704 DOT: ROAD CONSTR IMPRV IN LIEU TOTAL | 7,813                | 0                       | 0                  | 0                          |

*Department of Transportation (DOT) RSTP STBGP*

Regional Surface Transportation Program (RSTP) Surface Transportation Block Grant Program (STBGP) funding is received annually and is nominated and awarded for specific capital improvement road projects. RSTP funding was previously held in the Road Fund, but in FY 2022-23 new special revenue funds were created for the three types of RSTP funding to facilitate proper accounting and reporting requirements for RSTP revenues and to establish auditable records of RSTP funding usage within the County's financial system. The advance funding received can only be used to reimburse road fund for costs incurred for the nominated projects and requires annual reporting to the El Dorado County Transit Commission (EDCTC) detailing project specific funding utilized and remaining balances.

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

### ORG : 3670762 DOT:RSTP STBGP-EDCTC

| Description                            | Prior Year Actual | Current Year Adopted | CAO Recommended  | Difference from Adopted |
|--|-------------------|----------------------|------------------|-------------------------|
| IG Rev - State                         | 603,799           | 603,799              | 603,799          | 0                       |
| Fund Balance                           | 0                 | 2,130,165            | 2,116,674        | (13,491)                |
| <b>Total Revenue</b>                   | <b>603,799</b>    | <b>2,733,964</b>     | <b>2,720,473</b> | <b>(13,491)</b>         |
| Other Fin Uses                         | 123,577           | 617,290              | 654,786          | 37,496                  |
| Contingency                            | 0                 | 2,116,674            | 2,065,687        | (50,987)                |
| <b>Total Appropriations</b>            | <b>123,577</b>    | <b>2,733,964</b>     | <b>2,720,473</b> | <b>(13,491)</b>         |
| ORG 3670762 DOT:RSTP STBGP-EDCTC TOTAL | (480,222)         | 0                    | 0                | 0                       |

### Department of Transportation (DOT) RSTP Match

RSTP County Match Program funding is received annually as advance funding to be utilized for the purpose of fulfilling county obligations to provide matching funding for federal grants received through Caltrans Local Assistance. RSTP funding was previously held in the Road Fund, but in FY 2022-23 new special revenue funds were created for the three types of RSTP funding to facilitate proper accounting and reporting requirements for RSTP revenues and to establish auditable records of RSTP funding usage within the County's financial system.

### ORG : 3670763 DOT:RSTP COUNTY MATCH

| Description                             | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| IG Rev - State                          | 100,000           | 100,000              | 100,000         | 0                       |
| Fund Balance                            | 0                 | 600,690              | 700,690         | 100,000                 |
| <b>Total Revenue</b>                    | <b>100,000</b>    | <b>700,690</b>       | <b>800,690</b>  | <b>100,000</b>          |
| Other Fin Uses                          | 749               | 0                    | 122,751         | 122,751                 |
| Contingency                             | 0                 | 700,690              | 677,939         | (22,751)                |
| <b>Total Appropriations</b>             | <b>749</b>        | <b>700,690</b>       | <b>800,690</b>  | <b>100,000</b>          |
| ORG 3670763 DOT:RSTP COUNTY MATCH TOTAL | (99,251)          | 0                    | 0               | 0                       |

### Department of Transportation (DOT) RSTP Exchange

RSTP County Exchange Program funding is received annually as advance funding to be utilized for the purpose of funding capital improvement road projects. RSTP funding was previously held in the Road Fund, but in FY 2022-23 new special revenue funds were created for the three types of RSTP funding to facilitate proper accounting and reporting requirements for RSTP revenues and to establish auditable records of RSTP funding usage within the County's financial system.

### ORG : 3670764 DOT:RSTP COUNTY EXCHANGE

| Description                                | Prior Year Actual | Current Year Adopted | CAO Recommended  | Difference from Adopted |
|--|-------------------|----------------------|------------------|-------------------------|
| IG Rev - State                             | 359,164           | 359,164              | 359,164          | 0                       |
| Fund Balance                               | 0                 | 1,171,734            | 981,549          | (190,185)               |
| <b>Total Revenue</b>                       | <b>359,164</b>    | <b>1,530,898</b>     | <b>1,340,713</b> | <b>(190,185)</b>        |
| Other Fin Uses                             | 340,067           | 549,349              | 485,000          | (64,349)                |
| Contingency                                | 0                 | 981,549              | 855,713          | (125,836)               |
| <b>Total Appropriations</b>                | <b>340,067</b>    | <b>1,530,898</b>     | <b>1,340,713</b> | <b>(190,185)</b>        |
| ORG 3670764 DOT:RSTP COUNTY EXCHANGE TOTAL | (19,097)          | 0                    | 0                | 0                       |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

### *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                                     | (593,429)         | 96,000               | 208,000           | 112,000                 |
| Service Charges  | 2,980,534         | 3,050,658            | 4,776,149         | 1,725,491               |
| Fund Balance   | 0                 | 12,811,339           | 21,068,856        | 8,257,517               |
| <b>Total Revenue</b>                                   | <b>2,387,105</b>  | <b>15,957,997</b>    | <b>26,053,005</b> | <b>10,095,008</b>       |
| Other Fin Uses   | 1,944,641         | 2,378,151            | 3,607,416         | 1,229,265               |
| Contingency  | 0                 | 13,579,846           | 22,445,589        | 8,865,743               |
| <b>Total Appropriations</b>                            | <b>1,944,641</b>  | <b>15,957,997</b>    | <b>26,053,005</b> | <b>10,095,008</b>       |
| <b>ORG 3670715 DOT: TIM ZN 8 EL DORADO HILLS TOTAL</b> | <b>(442,464)</b>  | <b>0</b>             | <b>0</b>          | <b>0</b>                |

### *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                                      | (92,310)          | 15,000               | 47,000           | 32,000                  |
| Service Charges   | 3,026,310         | 2,117,517            | 2,046,920        | (70,597)                |
| Fund Balance  | 0                 | 3,344,094            | 4,046,342        | 702,248                 |
| <b>Total Revenue</b>                                    | <b>2,934,000</b>  | <b>5,476,611</b>     | <b>6,140,262</b> | <b>663,651</b>          |
| Other Fin Uses  | 2,639,430         | 1,430,269            | 240,000          | (1,190,269)             |
| Contingency   | 0                 | 4,046,342            | 5,900,262        | 1,853,920               |
| <b>Total Appropriations</b>                             | <b>2,639,430</b>  | <b>5,476,611</b>     | <b>6,140,262</b> | <b>663,651</b>          |
| <b>ORG 3670716 DOT: TIM SILVA VALLEY INTRCHNG TOTAL</b> | <b>(294,571)</b>  | <b>0</b>             | <b>0</b>         | <b>0</b>                |

### *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

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General Plan. The TIF Program requirements shall be applicable to all new development located within the Western Slope boundaries of the County. Improvements funded by the TIF Program include, but are not limited to, new roadways, roadway widenings, roadway intersection improvements and transit. A TIF program is legally required to meet guidelines as established by Assembly Bill 1600 (California Government Code Sections 66000-66008). Zone 1-7 (Zone A) Traffic Impact Fees fund construction and improvements in the Grizzly Flat / Quintette / West of Echo Summit, Coloma / Cool / Georgetown formerly, Placerville / Camino / Pollock Pines, Pleasant Valley, and Fairplay / Latrobe / Mt Aukum areas.

**ORG : 3670717 DOT: TIM ZNS 1 TO 7**

| Description                            | Prior Year Actual | Current Year Adopted | CAO Recommended  | Difference from Adopted |
|--|-------------------|----------------------|------------------|-------------------------|
| Rev Use Money/Prop                     | (260,873)         | 0                    | 4,000            | 4,000                   |
| Service Charges                        | (4,559)           | 0                    | 0                | 0                       |
| Fund Balance                           | 0                 | 9,026,156            | 8,058,563        | (967,593)               |
| <b>Total Revenue</b>                   | <b>(265,432)</b>  | <b>9,026,156</b>     | <b>8,062,563</b> | <b>(963,593)</b>        |
| Other Fin Uses                         | 271,057           | 2,267,593            | 7,200,836        | 4,933,243               |
| Contingency                            | 0                 | 6,758,563            | 861,727          | (5,896,836)             |
| <b>Total Appropriations</b>            | <b>271,057</b>    | <b>9,026,156</b>     | <b>8,062,563</b> | <b>(963,593)</b>        |
| <b>ORG 3670717 DOT: TIM ZNS 1 TO 7</b> | <b>TOTAL</b>      | <b>536,489</b>       | <b>0</b>         | <b>0</b>                |

### 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                     | (806,139)         | 138,000              | 267,000           | 129,000                 |
| Service Charges                        | 2,033,868         | 1,556,960            | 1,574,849         | 17,889                  |
| Fund Balance                           | 0                 | 11,848,000           | 29,054,026        | 17,206,026              |
| <b>Total Revenue</b>                   | <b>1,227,730</b>  | <b>13,542,960</b>    | <b>30,895,875</b> | <b>17,352,915</b>       |
| Other Fin Uses                         | 792,956           | 350,000              | 350,000           | 0                       |
| Contingency                            | 0                 | 13,192,960           | 30,545,875        | 17,352,915              |
| <b>Total Appropriations</b>            | <b>792,956</b>    | <b>13,542,960</b>    | <b>30,895,875</b> | <b>17,352,915</b>       |
| <b>ORG 3670718 DOT: TIM HIGHWAY 50</b> | <b>TOTAL</b>      | <b>(434,773)</b>     | <b>0</b>          | <b>0</b>                |

### Zone A Traffic Impact Fees

The fees collected by the Traffic Impact Fee (TIF) Program (formerly known as the TIM Fee Program) are used to fund transportation improvements needed to accommodate growth anticipated by the County's General Plan. The TIF Program requirements shall be applicable to all new development located within the Western Slope boundaries of the County. Improvements funded by the TIF Program include, but are not limited to, new roadways, roadway widenings, roadway intersection improvements and transit. On December 8, 2020, the Board adopted Resolution 196-2020, implementing a major revision to the TIF

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program. The County's program was renamed to the Traffic Impact Fee (TIF) Program, and the program's eight traffic impact fee zones were consolidated into three for purposes of allocating the costs of the public transportation facilities. The updated zones and rates went into effect on February 8, 2021. A TIF program is legally required to meet guidelines as established by Assembly Bill 1600 (California Government Code Sections 66000-66008). Zone A Traffic Impact Fees fund construction and improvements in the Grizzly Flat / Quintette / West of Echo Summit, Coloma / Cool / Georgetown formerly, Placerville / Camino / Pollock Pines, Pleasant Valley, and Fairplay / Latrobe / Mt Aukum areas.

**ORG : 3670719 DOT: TIF ZONE A**

| Description                        | Prior Year Actual | Current Year Adopted | CAO Recommended  | Difference from Adopted |
|------------------------------------|-------------------|----------------------|------------------|-------------------------|
| Rev Use Money/Prop                 | (16,164)          | 3,000                | 5,000            | 2,000                   |
| Service Charges                    | 403,935           | 201,390              | 205,760          | 4,370                   |
| Fund Balance                       | 0                 | 531,928              | 947,863          | 415,935                 |
| <b>Total Revenue</b>               | <b>387,771</b>    | <b>736,318</b>       | <b>1,158,623</b> | <b>422,305</b>          |
| Contingency                        | 0                 | 736,318              | 1,158,623        | 422,305                 |
| <b>Total Appropriations</b>        | <b>0</b>          | <b>736,318</b>       | <b>1,158,623</b> | <b>422,305</b>          |
| <b>ORG 3670719 DOT: TIF ZONE A</b> | <b>TOTAL</b>      | <b>(387,771)</b>     | <b>0</b>         | <b>0</b>                |

*Zone B Traffic Impact Fees*

The fees collected by the Traffic Impact Fee (TIF) Program (formerly known as the TIM Fee Program) are used to fund transportation improvements needed to accommodate growth anticipated by the County's General Plan. The TIF Program requirements shall be applicable to all new development located within the Western Slope boundaries of the County. Improvements funded by the TIF Program include, but are not limited to, new roadways, roadway widenings, roadway intersection improvements and transit. On December 8, 2020, the Board adopted Resolution 196-2020, implementing a major revision to the TIF program. The County's program was renamed to the Traffic Impact Fee (TIF) Program, and the program's eight traffic impact fee zones were consolidated into three for purposes of allocating the costs of the public transportation facilities. The updated zones and rates went into effect on February 8, 2021. A TIF program is legally required to meet guidelines as established by Assembly Bill 1600 (California Government Code Sections 66000-66008). Zone B Traffic Impact Fees fund construction and improvements in the Cameron Park / Shingle Springs and El Dorado / Diamond Springs areas.

**ORG : 3670720 DOT: TIF ZONE B**

| Description                        | Prior Year Actual | Current Year Adopted | CAO Recommended  | Difference from Adopted |
|------------------------------------|-------------------|----------------------|------------------|-------------------------|
| Rev Use Money/Prop                 | (48,472)          | 12,000               | 31,000           | 19,000                  |
| Service Charges                    | 1,190,041         | 1,583,165            | 2,298,369        | 715,204                 |
| Fund Balance                       | 0                 | 1,591,154            | 3,186,319        | 1,595,165               |
| <b>Total Revenue</b>               | <b>1,141,569</b>  | <b>3,186,319</b>     | <b>5,515,688</b> | <b>2,329,369</b>        |
| Other Fin Uses                     | 0                 | 0                    | 143,095          | 143,095                 |
| Contingency                        | 0                 | 3,186,319            | 5,372,593        | 2,186,274               |
| <b>Total Appropriations</b>        | <b>0</b>          | <b>3,186,319</b>     | <b>5,515,688</b> | <b>2,329,369</b>        |
| <b>ORG 3670720 DOT: TIF ZONE B</b> | <b>TOTAL</b>      | <b>(1,141,569)</b>   | <b>0</b>         | <b>0</b>                |

*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

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would provide compensation to the County to mitigate anticipated impacts of the casino, including traffic. As amended in 2017, the MOU requires the Tribe to pay the County \$2.6 million dollars annually, which must be used for "qualifying public improvement projects," which are defined in the MOU as road improvements and maintenance. The annual payment will increase by 2% every year. This subfund receives the Tribe funds, and funding is transferred out to Transportation for use on County road projects.

**ORG : 3670760 DOT: TRIBE AGMT-PUBLIC IMPRV**

| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended   | Difference from Adopted |
|---|-------------------|----------------------|-------------------|-------------------------|
| Rev Use Money/Prop                                    | (325,250)         | 41,000               | 98,000            | 57,000                  |
| Other Gov Agency                                      | 2,870,610         | 2,928,022            | 2,986,582         | 58,560                  |
| Fund Balance  | 0                 | 7,435,530            | 9,052,780         | 1,617,250               |
| <b>Total Revenue</b>                                  | <b>2,545,360</b>  | <b>10,404,552</b>    | <b>12,137,362</b> | <b>1,732,810</b>        |
| Other Fin Uses  | 3,875,522         | 5,520,714            | 8,127,440         | 2,606,726               |
| Contingency   | 0                 | 4,883,838            | 4,009,922         | (873,916)               |
| <b>Total Appropriations</b>                           | <b>3,875,522</b>  | <b>10,404,552</b>    | <b>12,137,362</b> | <b>1,732,810</b>        |
| <b>ORG 3670760 DOT: TRIBE AGMT-PUBLIC IMPRV TOTAL</b> | <b>1,330,162</b>  | <b>0</b>             | <b>0</b>          | <b>0</b>                |

*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                                  | (148,857)          | 30,000               | 50,000            | 20,000                  |
| IG Rev - State                                      | 6,166,264          | 6,785,742            | 7,550,970         | 765,228                 |
| Fund Balance  | 0                  | 6,461,148            | 7,167,841         | 706,693                 |
| <b>Total Revenue</b>                                | <b>6,017,406</b>   | <b>13,276,890</b>    | <b>14,768,811</b> | <b>1,491,921</b>        |
| Other Fin Uses                                      | 4,664,610          | 6,045,049            | 7,019,149         | 974,100                 |
| Contingency   | 0                  | 7,231,841            | 7,749,662         | 517,821                 |
| <b>Total Appropriations</b>                         | <b>4,664,610</b>   | <b>13,276,890</b>    | <b>14,768,811</b> | <b>1,491,921</b>        |
| <b>ORG 3670761 DOT: SENATE BILL NO1 - SB1 TOTAL</b> | <b>(1,352,796)</b> | <b>0</b>             | <b>0</b>          | <b>0</b>                |

*Intelligence Transportation System*

The Intelligence Transportation System (ITS) Program subfund is for the County's Intelligence Transportation System Master Plan Program. Developers are required to pay their fair share into the cost of ensuring a traffic signal is installed and maintained. The adopted 2022 Annual Traffic Impact Fee (TIF) Program included an ITS Elements line item that will allow for the collection of TIF to go toward the implementation of multiple ITS projects. Therefore, the ITS Fee is no longer applicable and will not be charged. The funds in this account will be used for ITS projects but no new funds will be deposited.

**ORG : 3670755 DOT: ITS PROGRAM**

| Description                               | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                        | (10,059)          | 0                    | 0               | 0                       |
| Service Charges                           | 173,441           | 0                    | 0               | 0                       |
| Fund Balance                              | 0                 | 344,045              | 347,045         | 3,000                   |
| <b>Total Revenue</b>                      | <b>163,382</b>    | <b>344,045</b>       | <b>347,045</b>  | <b>3,000</b>            |
| Contingency                               | 0                 | 344,045              | 347,045         | 3,000                   |
| <b>Total Appropriations</b>               | <b>0</b>          | <b>344,045</b>       | <b>347,045</b>  | <b>3,000</b>            |
| <b>ORG 3670755 DOT: ITS PROGRAM TOTAL</b> | <b>(163,382)</b>  | <b>0</b>             | <b>0</b>        | <b>0</b>                |



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*Subdivision Improvement Agreement Indian Creek*

The Indian Creek Ranch project, TM 08-1472, executed Subdivision Improvement Agreement #22-5023 in order to meet the Conditions of Approval prior to issuance of Final Map TM-F22-0001. The subdivision Map Act requires a security against the construction of improvements, which most developers provide in the form of surety bonds. However, the Map Act also allows for a cash deposit, which the owners of the Indian Creek Ranch opted to provide instead. This fund will hold the cash security for the duration of the project, to be held for approximately 2-5 years depending on construction timelines, with refunds made at several points during the final 12 months as part of the initiation, and subsequent completion, of the warranty period.

**ORG : 3670731 DOT: SIA IND CRK**

| Description                        | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|------------------------------------|-------------------|----------------------|-----------------|-------------------------|
| Fund Balance                       | 0                 | 0                    | 1,479,391       | 1,479,391               |
| Total Revenue                      | 0                 | 0                    | 1,479,391       | 1,479,391               |
| Contingency                        | 0                 | 0                    | 1,479,391       | 1,479,391               |
| Total Appropriations               | 0                 | 0                    | 1,479,391       | 1,479,391               |
| ORG 3670731 DOT: SIA IND CRK TOTAL | 0                 | 0                    | 0               | 0                       |

*Marble Valley Area of Benefit*

The Marble Valley Road Area of Benefit (AOB) was established by Resolution 118-2000 on May 2, 2000. Fees are collected with the building permit application for properties within the boundaries of the AOB. The funds will be used to reimburse Developer(s) that build the future roadway known as Marble Valley Road. This was previously a trust account, but it was determined that the account did not meet the standards for a fiduciary account, so a special revenue fund was opened.

**ORG : 3670732 DOT: MARBLE VALLEY AOB**

| Description                              | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|--|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                       | 0                 | 0                    | 200             | 200                     |
| Fund Balance                             | 0                 | 0                    | 58,474          | 58,474                  |
| Total Revenue                            | 0                 | 0                    | 58,674          | 58,674                  |
| Contingency                              | 0                 | 0                    | 58,674          | 58,674                  |
| Total Appropriations                     | 0                 | 0                    | 58,674          | 58,674                  |
| ORG 3670732 DOT: MARBLE VALLEY AOB TOTAL | 0                 | 0                    | 0               | 0                       |

*Frontage Improvement Deferral*

The Cool General Retail Project, DR 19-0009, was required to construct a segment of Class II Bike Path along the parcel's frontage on CA-49, per Condition of Approval #13 for the project. The segment of bike path is part of a larger bicycle network included in the El Dorado County Transportation Commission's Active Transportation Plan (ATP), which has not yet been constructed. Due to the lengthy permitting process to encroach on the Caltrans right of way, the lack of connection to adjacent bike paths, and plans for future improvements to the CA-49/CA-193 intersection in the immediate vicinity of the project, it was determined that the frontage improvements would be delayed, and the developer pay an in-lieu fee rather than construct the improvements at the time of building permit issuance. This special revenue fund holds the in-lieu payment, subject to Agreement #22-55007 (recorded as Doc #2022-0009093), until the CA-49/CA-193 intersection improvement project moves forward.

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**ORG : 3670765 DOT: FIA COOL GENRL D19-0007**

| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                                    | (676)             | 200                  | 200             | 0                       |
| Fund Balance  | 0                 | 20,919               | 21,119          | 200                     |
| <b>Total Revenue</b>                                  | <b>(676)</b>      | <b>21,119</b>        | <b>21,319</b>   | <b>200</b>              |
| Other Fin Uses  | 0                 | 21,119               | 0               | (21,119)                |
| Contingency   | 0                 | 0                    | 21,319          | 21,319                  |
| <b>Total Appropriations</b>                           | <b>0</b>          | <b>21,119</b>        | <b>21,319</b>   | <b>200</b>              |
| <b>ORG 3670765 DOT: FIA COOL GENRL D19-0007 TOTAL</b> | <b>676</b>        | <b>0</b>             | <b>0</b>        | <b>0</b>                |

### *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                                     | (2,247)           | 0                    | 0               | 0                       |
| Fund Balance   | 0                 | 77,242               | 77,842          | 600                     |
| <b>Total Revenue</b>                                   | <b>(2,247)</b>    | <b>77,242</b>        | <b>77,842</b>   | <b>600</b>              |
| Contingency  | 0                 | 77,242               | 77,842          | 600                     |
| <b>Total Appropriations</b>                            | <b>0</b>          | <b>77,242</b>        | <b>77,842</b>   | <b>600</b>              |
| <b>ORG 3670721 DOT: SERRANO VILLAGE J7 FRONT TOTAL</b> | <b>2,247</b>      | <b>0</b>             | <b>0</b>        | <b>0</b>                |

### *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  | (4,578)           | 0                    | 0               | 0                       |
| Service Charges   | 141,542           | 0                    | 0               | 0                       |
| Fund Balance  | 0                 | 148,038              | 148,838         | 800                     |
| <b>Total Revenue</b>  | <b>136,964</b>    | <b>148,038</b>       | <b>148,838</b>  | <b>800</b>              |
| Other Fin Uses  | 0                 | 0                    | 50,000          | 50,000                  |
| Contingency   | 0                 | 148,038              | 98,838          | (49,200)                |
| <b>Total Appropriations</b>                                 | <b>0</b>          | <b>148,038</b>       | <b>148,838</b>  | <b>800</b>              |
| <b>ORG 3670722 DOT: BASS LK &amp; BRIDWD INTERSCT TOTAL</b> | <b>(136,964)</b>  | <b>0</b>             | <b>0</b>        | <b>0</b>                |

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### *Latrobe Road Widening Phase 1*

The Latrobe Road Widening Phase 1 subfund was created for the Capital Improvement Program project 72335, Latrobe Road Widening, White Rock to Suncastr. When the project was complete, the remaining funds were transferred to the TIF account. The remaining balance is residual interest that will be transferred out in FY 2023-24.

**ORG : 3670706 DOT: LATROBE ROAD WIDENING PH1**

| Description                 | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|-----------------------------|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop          | (0)               | 0                    | 0               | 0                       |
| Fund Balance                | 0                 | 0                    | 2               | 2                       |
| <b>Total Revenue</b>        | <b>(0)</b>        | <b>0</b>             | <b>2</b>        | <b>2</b>                |
| Other Fin Uses              | 0                 | 0                    | 2               | 2                       |
| <b>Total Appropriations</b> | <b>0</b>          | <b>0</b>             | <b>2</b>        | <b>2</b>                |
| <b>TOTAL</b>                | <b>0</b>          | <b>0</b>             | <b>0</b>        | <b>0</b>                |

### *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 : 3670733 DOT: BLHSP PFFP**

| Description                              | Prior Year Actual | Current Year Adopted | CAO Recommended  | Difference from Adopted |
|--|-------------------|----------------------|------------------|-------------------------|
| Rev Use Money/Prop                       | 0                 | 0                    | 7,000            | 7,000                   |
| Fund Balance                             | 0                 | 0                    | 1,774,857        | 1,774,857               |
| <b>Total Revenue</b>                     | <b>0</b>          | <b>0</b>             | <b>1,781,857</b> | <b>1,781,857</b>        |
| Contingency                              | 0                 | 0                    | 1,781,857        | 1,781,857               |
| <b>Total Appropriations</b>              | <b>0</b>          | <b>0</b>             | <b>1,781,857</b> | <b>1,781,857</b>        |
| <b>ORG 3670733 DOT: BLHSP PFFP TOTAL</b> | <b>0</b>          | <b>0</b>             | <b>0</b>         | <b>0</b>                |

### *Administration Fund*

This subfund is intended to fund the backbone infrastructure improvements. This was previously a trust account, but it was determined that the account did not meet the standards for a fiduciary account, so a special revenue fund was opened.

**ORG : 3670727 DOT: ADMIN BLHSP PFFP**

| Description                                    | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|--|-------------------|----------------------|-----------------|-------------------------|
| License, Pmt, Fran                             | 51,385            | 80,000               | 0               | (80,000)                |
| Rev Use Money/Prop                             | (2,624)           | 0                    | 500             | 500                     |
| Service Charges                                | 51,196            | 0                    | 50,000          | 50,000                  |
| Fund Balance                                   | 0                 | 82,416               | 82,416          | 0                       |
| <b>Total Revenue</b>                           | <b>99,957</b>     | <b>162,416</b>       | <b>132,916</b>  | <b>(29,500)</b>         |
| Other Fin Uses                                 | 20,322            | 80,000               | 22,000          | (58,000)                |
| Contingency                                    | 0                 | 82,416               | 110,916         | 28,500                  |
| <b>Total Appropriations</b>                    | <b>20,322</b>     | <b>162,416</b>       | <b>132,916</b>  | <b>(29,500)</b>         |
| <b>ORG 3670727 DOT: ADMIN BLHSP PFFP TOTAL</b> | <b>(79,635)</b>   | <b>0</b>             | <b>0</b>        | <b>0</b>                |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

### 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                    | (3,571)           | 0                    | 0               | 0                       |
| Fund Balance                          | 0                 | 139,092              | 0               | (139,092)               |
| <b>Total Revenue</b>                  | <b>(3,571)</b>    | <b>139,092</b>       | <b>0</b>        | <b>(139,092)</b>        |
| Services & Supplies                   | 0                 | 139,092              | 0               | (139,092)               |
| Other Fin Uses                        | 44,736            | 0                    | 0               | 0                       |
| <b>Total Appropriations</b>           | <b>44,736</b>     | <b>139,092</b>       | <b>0</b>        | <b>(139,092)</b>        |
| ORG 3670728 DOT: SILVER SPRINGS TOTAL | 48,308            | 0                    | 0               | 0                       |

### Upper Bass Lake Overlay

Per the Community Benefit and Development Agreement between County of El Dorado and Lennar Winncrest, LLC for the Development known as the Hawk View Residential Project; Section 3.2.4; this fund is for improvements to Bass Lake Road. The work was completed in FY 2022-23 and this fund should be closed out within two years.

#### ORG : 3670729 DOT: UPPER BASS LAKE OVERLAY

| Description                                    | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|--|-------------------|----------------------|-----------------|-------------------------|
| Service Charges                                | 244,526           | 0                    | 0               | 0                       |
| Fund Balance                                   | 0                 | 245,194              | 0               | (245,194)               |
| <b>Total Revenue</b>                           | <b>244,526</b>    | <b>245,194</b>       | <b>0</b>        | <b>(245,194)</b>        |
| Contingency                                    | 0                 | 245,194              | 0               | (245,194)               |
| <b>Total Appropriations</b>                    | <b>0</b>          | <b>245,194</b>       | <b>0</b>        | <b>(245,194)</b>        |
| ORG 3670729 DOT: UPPER BASS LAKE OVERLAY TOTAL | (244,526)         | 0                    | 0               | 0                       |

### County Engineer Grading Deposits

The County Engineer Grading Deposits subfund, 12360425, is for securing deposits from property owners for grading projects with the County, which are later refunded once the grading project is completed. This was previously a trust account, but it was determined that the account did not meet the standards for a fiduciary account, so a special revenue fund was opened. The special revenue fund was established after the FY 2022-23 Budget, and there is no fund balance or reserves, or designations associated with this subfund.

#### ORG : 3670725 DOT: CO ENG GRADING DEPOSITS

| Description                                    | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|--|-------------------|----------------------|-----------------|-------------------------|
| Service Charges                                | 0                 | 157,612              | 0               | (157,612)               |
| Fund Balance                                   | 0                 | 0                    | 122,813         | 122,813                 |
| <b>Total Revenue</b>                           | <b>0</b>          | <b>157,612</b>       | <b>122,813</b>  | <b>(34,799)</b>         |
| Other Fin Uses                                 | 0                 | 154,112              | 0               | (154,112)               |
| Contingency                                    | 0                 | 3,500                | 122,813         | 119,313                 |
| <b>Total Appropriations</b>                    | <b>0</b>          | <b>157,612</b>       | <b>122,813</b>  | <b>(34,799)</b>         |
| ORG 3670725 DOT: CO ENG GRADING DEPOSITS TOTAL | 0                 | 0                    | 0               | 0                       |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

### Utility Bond

The Utility Bond subfund, 12360426, is for securing a deposit on a utility project with the county. Property owners pay a refundable deposit when the project begins. After final inspections and billing, the county refunds any remaining deposit to the property owner. This was previously a trust account, but it was determined that the account did not meet the standards for a fiduciary account, so a special revenue fund was opened. The special revenue fund was established after the FY 2022-23 Budget, and there is no fund balance or reserves, or designations associated with this subfund.

**ORG : 3670726 DOT: UTILITY BOND**

| Description                                | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|--|-------------------|----------------------|-----------------|-------------------------|
| Miscellaneous Rev                          | 0                 | 22,477               | 0               | (22,477)                |
| Fund Balance                               | 0                 | 0                    | 22,477          | 22,477                  |
| <b>Total Revenue</b>                       | <b>0</b>          | <b>22,477</b>        | <b>22,477</b>   | <b>0</b>                |
| Other Fin Uses                             | 0                 | 22,477               | 0               | (22,477)                |
| Contingency                                | 0                 | 0                    | 22,477          | 22,477                  |
| <b>Total Appropriations</b>                | <b>0</b>          | <b>22,477</b>        | <b>22,477</b>   | <b>0</b>                |
| <b>ORG 3670726 DOT: UTILITY BOND TOTAL</b> | <b>0</b>          | <b>0</b>             | <b>0</b>        | <b>0</b>                |

### Road Commission

The Road Commissions subfund includes deposits paid for wide load permits. This fund is used to reimburse the Road Fund for costs incurred.

**ORG : 3670730 DOT: ROAD COMMISSION**

| Description                                   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Fund Balance                                  | 0                 | 0                    | 27,970          | 27,970                  |
| <b>Total Revenue</b>                          | <b>0</b>          | <b>0</b>             | <b>27,970</b>   | <b>27,970</b>           |
| Contingency                                   | 0                 | 0                    | 27,970          | 27,970                  |
| <b>Total Appropriations</b>                   | <b>0</b>          | <b>0</b>             | <b>27,970</b>   | <b>27,970</b>           |
| <b>ORG 3670730 DOT: ROAD COMMISSION TOTAL</b> | <b>0</b>          | <b>0</b>             | <b>0</b>        | <b>0</b>                |

### Encroachment Prepayments

The Encroachment Prepayments subfund, 12360353, includes deposits paid by individuals for inspection fees for utility encroachment permits. This fund is used to reimburse Road Fund for costs incurred, with residual funds refunded to owner. There is no fund balance, reserves, or designations associated with this subfund.

**ORG : 3670753 DOT: BOND: ENCROACHMENT PRPYMT**

| Description                 | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|-----------------------------|-------------------|----------------------|-----------------|-------------------------|
| Service Charges             | 10,185            | 45,000               | 50,000          | 5,000                   |
| <b>Total Revenue</b>        | <b>10,185</b>     | <b>45,000</b>        | <b>50,000</b>   | <b>5,000</b>            |
| Other Fin Uses              | 10,185            | 45,000               | 50,000          | 5,000                   |
| <b>Total Appropriations</b> | <b>10,185</b>     | <b>45,000</b>        | <b>50,000</b>   | <b>5,000</b>            |
| <b>TOTAL</b>                | <b>0</b>          | <b>0</b>             | <b>0</b>        | <b>0</b>                |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

### Developer Deposits

The Developer Deposits subfund is to hold developer deposits for draw down when staff time is earned on projects throughout the County.

| <b>ORG : 3670799 DOT: DEVELOPER DEPOSITS</b> |                   |                      |                 |                         |  |
|--|-------------------|----------------------|-----------------|-------------------------|--|
| Description                                  | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |  |
| Service Charges                              | 433,571           | 900,000              | 902,500         | 2,500                   |  |
| Fund Balance                                 | 0                 | (1,600)              | 0               | 1,600                   |  |
| <b>Total Revenue</b>                         | <b>433,571</b>    | <b>898,400</b>       | <b>902,500</b>  | <b>4,100</b>            |  |
| Other Fin Uses                               | 431,971           | 450,000              | 902,500         | 452,500                 |  |
| Contingency                                  | 0                 | 448,400              | 0               | (448,400)               |  |
| <b>Total Appropriations</b>                  | <b>431,971</b>    | <b>898,400</b>       | <b>902,500</b>  | <b>4,100</b>            |  |
| ORG 3670799 DOT: DEVELOPER DEPOSITS          | TOTAL             | (1,600)              | 0               | 0                       |  |

### County Service Area 2 Fund in the Transportation Department

The County Service Area 2 Fund in the Department of Transportation includes the following subfunds:

The Zone Clearing subfund is an administrative clearing account used to charge expenses that benefit all the Zones. The costs posted to this account will be spread to all the Zones.

The Arrowbee (Zone A) and Hidden Lakes (Zone B) accounts are Zone of Benefit Administration accounts established to provide road maintenance to a specific area.

### 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                            | 19,027            | 17,879               | 20,706          | 2,827                   |  |
| Fines & Penalties                | 44                | 0                    | 0               | 0                       |  |
| Rev Use Money/Prop               | (6,188)           | 0                    | 0               | 0                       |  |
| IG Rev - State                   | 139               | 0                    | 0               | 0                       |  |
| Service Charges                  | 41,157            | 41,458               | 41,457          | (1)                     |  |
| Fund Balance                     | 0                 | 210,426              | 62,829          | (147,597)               |  |
| <b>Total Revenue</b>             | <b>54,180</b>     | <b>269,763</b>       | <b>124,992</b>  | <b>(144,771)</b>        |  |
| Services & Supplies              | 16                | 249,995              | 104,267         | (145,728)               |  |
| Other Charges                    | 8,080             | 8,616                | 8,636           | 20                      |  |
| Intrafund Transfers              | 3,478             | 4,500                | 4,215           | (285)                   |  |
| Contingency                      | 0                 | 6,652                | 7,874           | 1,222                   |  |
| <b>Total Appropriations</b>      | <b>11,574</b>     | <b>269,763</b>       | <b>124,992</b>  | <b>(144,771)</b>        |  |
| ORG 3582802 CSA #2 ARROWBEE Zn A | TOTAL             | (42,606)             | 0               | 0                       |  |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

**ORG : 3582803 CSA #2 HIDDEN LAKES Zn B**

| Description                                       | Prior Year<br>Actual | Current Year<br>Adopted | CAO<br>Recommended | Difference<br>from Adopted |
|---|----------------------|-------------------------|--------------------|----------------------------|
| Taxes   | 10,839               | 9,895                   | 10,478             | 583                        |
| Fines & Penalties                                 | 28                   | 0                       | 0                  | 0                          |
| Rev Use Money/Prop                                | (1,004)              | 0                       | 0                  | 0                          |
| IG Rev - State                                    | 79                   | 0                       | 0                  | 0                          |
| Service Charges                                   | 25,924               | 26,125                  | 26,124             | (1)                        |
| Fund Balance                                      | 0                    | 41,614                  | 70,367             | 28,753                     |
| <b>Total Revenue</b>                              | <b>35,867</b>        | <b>77,634</b>           | <b>106,969</b>     | <b>29,335</b>              |
| Services & Supplies                               | 61,838               | 65,042                  | 94,207             | 29,165                     |
| Other Charges                                     | 5,312                | 6,085                   | 5,658              | (427)                      |
| Intrafund Transfers                               | 1,736                | 2,300                   | 2,104              | (196)                      |
| Contingency                                       | 0                    | 4,207                   | 5,000              | 793                        |
| <b>Total Appropriations</b>                       | <b>68,885</b>        | <b>77,634</b>           | <b>106,969</b>     | <b>29,335</b>              |
| <b>ORG 3582803 CSA #2 HIDDEN LAKES Zn B TOTAL</b> | <b>33,019</b>        | <b>0</b>                | <b>0</b>           | <b>0</b>                   |

*County Service Area 3 Fund in the Transportation Department*

The County Service Area 3 Funds in the Department of Transportation consists of the West Shore Snow Removal and the South Shore Snow Removal Zone of Benefit Administration accounts, which were established to provide snow removal to this specific area. The Cascade Drainage Zone (Zone 93) Zone of Benefit Administration account was established to provide drainage maintenance to this specific area.

**FUND : 1353 County Service Area #3**

**ORG : 3583808 CSA #3 W SHORE SNW RMVL Zn 504**

| Description                 | Prior Year<br>Actual | Current Year<br>Adopted | CAO<br>Recommended | Difference<br>from Adopted |
|-----------------------------|----------------------|-------------------------|--------------------|----------------------------|
| Fines & Penalties           | 213                  | 0                       | 0                  | 0                          |
| Rev Use Money/Prop          | (13,037)             | 0                       | 0                  | 0                          |
| Service Charges             | 90,106               | 90,111                  | 90,455             | 344                        |
| Fund Balance                | 0                    | 447,227                 | 535,658            | 88,431                     |
| <b>Total Revenue</b>        | <b>77,283</b>        | <b>537,338</b>          | <b>626,113</b>     | <b>88,775</b>              |
| Services & Supplies         | 16                   | 230,894                 | 70,025             | (160,869)                  |
| Other Charges               | 1,508                | 2,765                   | 3,200              | 435                        |
| Fixed Assets                | 56,303               | 0                       | 350,000            | 350,000                    |
| Contingency                 | 0                    | 303,679                 | 202,888            | (100,791)                  |
| <b>Total Appropriations</b> | <b>57,827</b>        | <b>537,338</b>          | <b>626,113</b>     | <b>88,775</b>              |
| <b>TOTAL</b>                | <b>(19,455)</b>      | <b>0</b>                | <b>0</b>           | <b>0</b>                   |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

**ORG : 3583809 CSA #3 S SHORE SNW RMVL Zn 501**

| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Fines & Penalties                                       | 357               | 0                    | 0               | 0                       |
| Rev Use Money/Prop                                      | (7,482)           | 0                    | 0               | 0                       |
| Service Charges   | 131,117           | 131,491              | 132,152         | 661                     |
| Fund Balance  | 0                 | 270,444              | 400,625         | 130,181                 |
| <b>Total Revenue</b>                                    | <b>123,992</b>    | <b>401,935</b>       | <b>532,777</b>  | <b>130,842</b>          |
| Services & Supplies                                     | 16                | 217,092              | 325,025         | 107,933                 |
| Other Charges   | 1,508             | 4,255                | 1,645           | (2,610)                 |
| Fixed Assets  | 314,281           | 0                    | 25,000          | 25,000                  |
| Contingency   | 0                 | 180,588              | 181,107         | 519                     |
| <b>Total Appropriations</b>                             | <b>315,805</b>    | <b>401,935</b>       | <b>532,777</b>  | <b>130,842</b>          |
| <b>ORG 3583809 CSA #3 S SHORE SNW RMVL Zn 501 TOTAL</b> | <b>191,813</b>    | <b>0</b>             | <b>0</b>        | <b>0</b>                |

**ORG : 3583810 CSA #3 CASCADE DRAINAGE Zn 93**

| Description  | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|--|-------------------|----------------------|-----------------|-------------------------|
| Taxes  | 12,588            | 12,764               | 0               | (12,764)                |
| Rev Use Money/Prop                                     | (4,847)           | 0                    | 0               | 0                       |
| Fund Balance   | 0                 | 167,067              | 150,994         | (16,073)                |
| <b>Total Revenue</b>                                   | <b>7,741</b>      | <b>179,831</b>       | <b>150,994</b>  | <b>(28,837)</b>         |
| Services & Supplies                                    | 0                 | 9,735                | 27,000          | 17,265                  |
| Other Charges  | 6,946             | 7,965                | 8,300           | 335                     |
| Intrafund Transfers                                    | 1,554             | 389                  | 389             | 0                       |
| Contingency  | 0                 | 161,742              | 115,305         | (46,437)                |
| <b>Total Appropriations</b>                            | <b>8,500</b>      | <b>179,831</b>       | <b>150,994</b>  | <b>(28,837)</b>         |
| <b>ORG 3583810 CSA #3 CASCADE DRAINAGE Zn 93 TOTAL</b> | <b>759</b>        | <b>0</b>             | <b>0</b>        | <b>0</b>                |

*County Service Area 5 Fund in the Transportation Department*

The County Service Area 5 Fund in the Department of Transportation consists of the Zone of Benefit Administration account established to provide drainage maintenance for the Tahoma Drainage Zone of Benefit.

**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   | 65,558            | 59,876               | 68,402          | 8,526                   |
| Fines & Penalties                                       | 32                | 0                    | 0               | 0                       |
| Rev Use Money/Prop                                      | (22,742)          | 0                    | 0               | 0                       |
| IG Rev - State  | 483               | 0                    | 0               | 0                       |
| Fund Balance  | 0                 | 777,304              | 601,954         | (175,350)               |
| <b>Total Revenue</b>                                    | <b>43,330</b>     | <b>837,180</b>       | <b>670,356</b>  | <b>(166,824)</b>        |
| Services & Supplies                                     | 0                 | 67,500               | 79,500          | 12,000                  |
| Other Charges   | 1,508             | 35,772               | 10,400          | (25,372)                |
| Other Fin Uses  | 0                 | 200,000              | 200,000         | 0                       |
| Contingency   | 0                 | 533,908              | 380,456         | (153,452)               |
| <b>Total Appropriations</b>                             | <b>1,508</b>      | <b>837,180</b>       | <b>670,356</b>  | <b>(166,824)</b>        |
| <b>ORG 3585815 CSA #5 TAHOMA DG Zn Cty Area 5 TOTAL</b> | <b>(41,822)</b>   | <b>0</b>             | <b>0</b>        | <b>0</b>                |



# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

### County Service Area 9 Fund in the Transportation Department

The County Service Area 9 Funds in the Department of Transportation consists of 96 individual Zone of Benefit Administration accounts established to provide road and drainage maintenance, lighting, cemetery services and other localized services to a specific area.

CSA #9 includes the Zone of Benefit Administration account, Insurance Reserve accounts and the Georgetown Cemetery Zone 3 as well as the following Zones of Benefit: Ryan Ranch Zone 2, Sundance Trail Zone 9, Holly Drive Zone 11, Texas Hill Zone 12, Oakleaf Circle Zone 13, Fernwood-Cothrin Zone 14, Carlson Drive Zone 15, East El Largo Zone 21, Gilmore Vista Zone 22, Tegra Zone 23, Walnut Drive Zone 24, Meadowview Acres Zone 25, Dolly Varden Lane Zone 26, Creekside Drive Zone 27, Pineoakio Zone 29, Lynx Trail Zone 30, Many Oaks Lane Zone 32, Pilot View Drive Zone 35, Greensprings Zone 37, King Of The Mountain Zone 38, Randolph Canyon Zone 39, Rolling Ranch Zone 40, Blanchard Estates Zone 45, River Pines Est Zone 46, Rancho Ponderosa Zone 54, Nance Drive Zone 56, Devil's Gate Zone 60, Green Valley Oaks Zone 69, Maverick Zone 88, Shadow Lane, Creekside Zone 28, Stonegate Village Zone 31, La Cresta Zone 42, Bar J Ranch Zone 43, Waterford Zone 44, Parkview Heights Zone 48, Stoneridge Village Zone 50, Ridgeview Estates Zone 51, Crescent Ridge Zone 52, Greenvalley Hills Zone 53, Village Center Zone 55, Winterhaven Zone 58, Fairchild Village Zone 59, Bass Lake Village Zone 61, Southpointe Zone 62, Marina Hills Zone 63, Marina Woods Zone 65, Summit Zone 66, Crown Valley, Francisco Oaks, Eastwood Park Zone 71, Oak Tree Meadows Zone 73, Long View Estates Zone 76, Sierra Sunrise Zone 77, Sundown Estates Zone 78, Cavalry Meadows Zone 79, Serrano Zone 87, Creekside Greens Zone 89, Cameron Ridge Zone 82, Highland Hills Zone 83, Cambridge Oaks Zone 91, Cameron Valley Zone 92, Woodleigh Heights Zone 94, The Plateau Zone 95, Twin Canyon Est Zone 96, Highland View Zone 97, Camino Vista Zone 99, Highland View 3b&4, Highland View 5&6, Ridgeview West 1&2, Bass Lk V 8-13, Highland Village 4, Watermark Zone, Euer Ranch 1-5, Euer Ranch 6&7, Carson Crossing Dr, Highlands Lighting Zone 7, Barnett Business Park Zone 34, Diamond Springs Zone 49, Eastwood Park 5, Pioneer Place Zone 64, Black Oak Estates Zone 70, Black Oak Est 6, Deerfield Est, Hollow Oak, Creekside 2&3, Highland View 3a, Travois, Silver Springs, W Valley Village, and Emerald Meadows.

**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                      | 270               | 0                    | 0               | 0                       |
| Rev Use Money/Prop                      | (17)              | 0                    | 0               | 0                       |
| Total Revenue                           | 253               | 0                    | 0               | 0                       |
| ORG 3590820 CSA #9 ADMINISTRATION TOTAL | (253)             | 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                              | (1,427)           | 0                    | 0               | 0                       |
| Fund Balance                                    | 0                 | 56,773               | 56,866          | 93                      |
| Total Revenue                                   | (1,427)           | 56,773               | 56,866          | 93                      |
| Services & Supplies                             | 30,532            | 50,000               | 37,015          | (12,985)                |
| Intrafund Abatement                             | (30,532)          | (39,660)             | (37,015)        | 2,645                   |
| Contingency                                     | 0                 | 46,433               | 56,866          | 10,433                  |
| Total Appropriations                            | 0                 | 56,773               | 56,866          | 93                      |
| ORG 3590821 CSA #9 INSURANCE RSRV ROAD ZN TOTAL | 1,427             | 0                    | 0               | 0                       |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

### ORG : 3590822 CSA #9 INSURANCE RSRV NONRD ZN

| Description                 | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|-----------------------------|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop          | (16,866)          | 0                    | 0               | 0                       |
| Fund Balance                | 0                 | 531,955              | 533,091         | 1,136                   |
| <b>Total Revenue</b>        | <b>(16,866)</b>   | <b>531,955</b>       | <b>533,091</b>  | <b>1,136</b>            |
| Services & Supplies         | 0                 | 30,000               | 24,333          | (5,667)                 |
| Intrafund Abatement         | (95,530)          | (29,446)             | (24,333)        | 5,113                   |
| Contingency                 | 0                 | 531,401              | 533,091         | 1,690                   |
| <b>Total Appropriations</b> | <b>(95,530)</b>   | <b>531,955</b>       | <b>533,091</b>  | <b>1,136</b>            |
| <b>TOTAL</b>                | <b>(78,664)</b>   | <b>0</b>             | <b>0</b>        | <b>0</b>                |

### ORG : 3591830 CSA #9 RYAN RANCH Zn 2

| Description                                     | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Taxes   | 41,021            | 40,272               | 40,271          | (1)                     |
| Fines & Penalties                               | 490               | 0                    | 0               | 0                       |
| Rev Use Money/Prop                              | (1,304)           | 0                    | 0               | 0                       |
| Fund Balance                                    | 0                 | 47,555               | 0               | (47,555)                |
| <b>Total Revenue</b>                            | <b>40,208</b>     | <b>87,827</b>        | <b>40,271</b>   | <b>(47,556)</b>         |
| Services & Supplies                             | 151,690           | 62,766               | 31,844          | (30,922)                |
| Other Charges                                   | 5,674             | 6,343                | 6,040           | (303)                   |
| Intrafund Transfers                             | 1,969             | 2,550                | 2,387           | (163)                   |
| Contingency                                     | 0                 | 16,168               | 0               | (16,168)                |
| <b>Total Appropriations</b>                     | <b>159,334</b>    | <b>87,827</b>        | <b>40,271</b>   | <b>(47,556)</b>         |
| ORG 3591830 CSA #9 RYAN RANCH Zn 2 <b>TOTAL</b> | <b>119,126</b>    | <b>0</b>             | <b>0</b>        | <b>0</b>                |

### 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               | 11,810          | (1)                     |
| Rev Use Money/Prop                                  | (2,274)           | 0                    | 0               | 0                       |
| Fund Balance  | 0                 | 77,938               | 85,761          | 7,823                   |
| <b>Total Revenue</b>                                | <b>9,536</b>      | <b>89,749</b>        | <b>97,571</b>   | <b>7,822</b>            |
| Services & Supplies                                 | 88                | 86,480               | 90,150          | 3,670                   |
| Other Charges                                       | 2,683             | 2,389                | 2,843           | 454                     |
| Intrafund Transfers                                 | 681               | 880                  | 826             | (54)                    |
| Contingency   | 0                 | 0                    | 3,752           | 3,752                   |
| <b>Total Appropriations</b>                         | <b>3,453</b>      | <b>89,749</b>        | <b>97,571</b>   | <b>7,822</b>            |
| ORG 3591831 CSA #9 SUNDANCE TRAIL Zn 9 <b>TOTAL</b> | <b>(6,084)</b>    | <b>0</b>             | <b>0</b>        | <b>0</b>                |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

**ORG : 3591832 CSA #9 HOLLY DRIVE Zn 11**

| Description                                       | Prior Year<br>Actual | Current Year<br>Adopted | CAO<br>Recommended | Difference<br>from Adopted |
|---|----------------------|-------------------------|--------------------|----------------------------|
| Taxes   | 6,479                | 6,705                   | 6,704              | (1)                        |
| Rev Use Money/Prop                                | (1,236)              | 0                       | 0                  | 0                          |
| Fund Balance                                      | 0                    | 42,210                  | 46,832             | 4,622                      |
| <b>Total Revenue</b>                              | <b>5,244</b>         | <b>48,915</b>           | <b>53,536</b>      | <b>4,621</b>               |
| Services & Supplies                               | 0                    | 46,562                  | 52,159             | 5,597                      |
| Other Charges                                     | 1,070                | 1,710                   | 1,146              | (564)                      |
| Intrafund Transfers                               | 190                  | 250                     | 231                | (19)                       |
| Contingency                                       | 0                    | 393                     | 0                  | (393)                      |
| <b>Total Appropriations</b>                       | <b>1,260</b>         | <b>48,915</b>           | <b>53,536</b>      | <b>4,621</b>               |
| <b>ORG 3591832 CSA #9 HOLLY DRIVE Zn 11 TOTAL</b> | <b>(3,983)</b>       | <b>0</b>                | <b>0</b>           | <b>0</b>                   |

**ORG : 3591833 CSA #9 TEXAS HILL Zn 12**

| Description                                      | Prior Year<br>Actual | Current Year<br>Adopted | CAO<br>Recommended | Difference<br>from Adopted |
|--|----------------------|-------------------------|--------------------|----------------------------|
| Taxes  | 43,890               | 43,487                  | 44,890             | 1,403                      |
| Rev Use Money/Prop                               | (1,731)              | 0                       | 0                  | 0                          |
| Fund Balance                                     | 0                    | 59,778                  | 89,030             | 29,252                     |
| <b>Total Revenue</b>                             | <b>42,159</b>        | <b>103,265</b>          | <b>133,920</b>     | <b>30,655</b>              |
| Services & Supplies                              | 74,826               | 48,760                  | 80,250             | 31,490                     |
| Other Charges                                    | 5,874                | 6,524                   | 6,267              | (257)                      |
| Intrafund Transfers                              | 1,946                | 2,500                   | 2,359              | (141)                      |
| Contingency                                      | 0                    | 45,481                  | 45,044             | (437)                      |
| <b>Total Appropriations</b>                      | <b>82,646</b>        | <b>103,265</b>          | <b>133,920</b>     | <b>30,655</b>              |
| <b>ORG 3591833 CSA #9 TEXAS HILL Zn 12 TOTAL</b> | <b>40,486</b>        | <b>0</b>                | <b>0</b>           | <b>0</b>                   |

**ORG : 3591834 CSA #9 OAKLEAF CIRCLE Zn 13**

| Description  | Prior Year<br>Actual | Current Year<br>Adopted | CAO<br>Recommended | Difference<br>from Adopted |
|--|----------------------|-------------------------|--------------------|----------------------------|
| Rev Use Money/Prop                                   | (701)                | 0                       | 0                  | 0                          |
| Service Charges                                      | 7,623                | 7,773                   | 7,773              | 0                          |
| Fund Balance   | 0                    | 23,981                  | 28,946             | 4,965                      |
| <b>Total Revenue</b>                                 | <b>6,922</b>         | <b>31,754</b>           | <b>36,719</b>      | <b>4,965</b>               |
| Services & Supplies                                  | 16                   | 27,611                  | 31,530             | 3,919                      |
| Other Charges  | 1,694                | 1,742                   | 1,815              | 73                         |
| Intrafund Transfers                                  | 721                  | 950                     | 874                | (76)                       |
| Contingency  | 0                    | 1,451                   | 2,500              | 1,049                      |
| <b>Total Appropriations</b>                          | <b>2,431</b>         | <b>31,754</b>           | <b>36,719</b>      | <b>4,965</b>               |
| <b>ORG 3591834 CSA #9 OAKLEAF CIRCLE Zn 13 TOTAL</b> | <b>(4,491)</b>       | <b>0</b>                | <b>0</b>           | <b>0</b>                   |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

### ORG : 3591835 CSA #9 FERNWOOD-COTHRIN Zn 14

| Description                 | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|-----------------------------|-------------------|----------------------|-----------------|-------------------------|
| Taxes                       | 39,435            | 39,210               | 39,210          | 0                       |
| Fines & Penalties           | 425               | 0                    | 0               | 0                       |
| Rev Use Money/Prop          | (623)             | 0                    | 0               | 0                       |
| Fund Balance                | 0                 | 22,450               | 10,377          | (12,073)                |
| <b>Total Revenue</b>        | <b>39,237</b>     | <b>61,660</b>        | <b>49,587</b>   | <b>(12,073)</b>         |
| Services & Supplies         | 25,756            | 36,045               | 28,358          | (7,687)                 |
| Other Charges               | 12,456            | 12,650               | 13,285          | 635                     |
| Intrafund Transfers         | 6,555             | 8,400                | 7,944           | (456)                   |
| Contingency                 | 0                 | 4,565                | 0               | (4,565)                 |
| <b>Total Appropriations</b> | <b>44,768</b>     | <b>61,660</b>        | <b>49,587</b>   | <b>(12,073)</b>         |
| <b>TOTAL</b>                | <b>5,531</b>      | <b>0</b>             | <b>0</b>        | <b>0</b>                |

### ORG : 3591836 CSA #9 CARLSON DRIVE Zn 15

| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Fines & Penalties                                   | 20                | 0                    | 0               | 0                       |
| Rev Use Money/Prop                                  | (852)             | 0                    | 0               | 0                       |
| Service Charges                                     | 21,240            | 21,552               | 21,551          | (1)                     |
| Fund Balance  | 0                 | 28,458               | 34,749          | 6,291                   |
| <b>Total Revenue</b>                                | <b>20,409</b>     | <b>50,010</b>        | <b>56,300</b>   | <b>6,290</b>            |
| Services & Supplies                                 | 16                | 35,835               | 42,608          | 6,773                   |
| Other Charges                                       | 2,580             | 3,269                | 2,761           | (508)                   |
| Intrafund Transfers                                 | 768               | 1,000                | 931             | (69)                    |
| Contingency   | 0                 | 9,906                | 10,000          | 94                      |
| <b>Total Appropriations</b>                         | <b>3,364</b>      | <b>50,010</b>        | <b>56,300</b>   | <b>6,290</b>            |
| <b>ORG 3591836 CSA #9 CARLSON DRIVE Zn 15 TOTAL</b> | <b>(17,045)</b>   | <b>0</b>             | <b>0</b>        | <b>0</b>                |

### ORG : 3591837 CSA #9 EAST EL LARGO Zn 21

| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                                  | (426)             | 0                    | 0               | 0                       |
| Service Charges                                     | 8,591             | 8,592                | 8,591           | (1)                     |
| Fund Balance  | 0                 | 14,794               | 20,466          | 5,672                   |
| <b>Total Revenue</b>                                | <b>8,165</b>      | <b>23,386</b>        | <b>29,057</b>   | <b>5,671</b>            |
| Services & Supplies                                 | 13,593            | 13,400               | 27,399          | 13,999                  |
| Other Charges                                       | 1,206             | 2,074                | 1,281           | (793)                   |
| Intrafund Transfers                                 | 310               | 400                  | 377             | (23)                    |
| Contingency   | 0                 | 7,512                | 0               | (7,512)                 |
| <b>Total Appropriations</b>                         | <b>15,110</b>     | <b>23,386</b>        | <b>29,057</b>   | <b>5,671</b>            |
| <b>ORG 3591837 CSA #9 EAST EL LARGO Zn 21 TOTAL</b> | <b>6,944</b>      | <b>0</b>             | <b>0</b>        | <b>0</b>                |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

**ORG : 3591838 CSA #9 GILMORE VISTA Zn 22**

| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Taxes   | 11,370            | 0                    | 0               | 0                       |
| Fines & Penalties                                   | 67                | 0                    | 0               | 0                       |
| Rev Use Money/Prop                                  | (264)             | 0                    | 0               | 0                       |
| Service Charges                                     | 85                | 11,506               | 11,355          | (151)                   |
| Fund Balance  | 0                 | 9,732                | 2,782           | (6,950)                 |
| <b>Total Revenue</b>                                | <b>11,258</b>     | <b>21,238</b>        | <b>14,137</b>   | <b>(7,101)</b>          |
| Services & Supplies                                 | 4,906             | 9,181                | 8,544           | (637)                   |
| Other Charges                                       | 4,846             | 3,045                | 5,083           | 2,038                   |
| Intrafund Transfers                                 | 421               | 550                  | 510             | (40)                    |
| Contingency   | 0                 | 8,462                | 0               | (8,462)                 |
| <b>Total Appropriations</b>                         | <b>10,172</b>     | <b>21,238</b>        | <b>14,137</b>   | <b>(7,101)</b>          |
| <b>ORG 3591838 CSA #9 GILMORE VISTA Zn 22 TOTAL</b> | <b>(1,087)</b>    | <b>0</b>             | <b>0</b>        | <b>0</b>                |

**ORG : 3591839 CSA #9 TEGRA Zn 23**

| Description                                 | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Fines & Penalties                           | 49                | 0                    | 0               | 0                       |
| Rev Use Money/Prop                          | (505)             | 0                    | 0               | 0                       |
| Service Charges                             | 6,067             | 5,807                | 5,807           | 0                       |
| Fund Balance                                | 0                 | 17,130               | 21,592          | 4,462                   |
| <b>Total Revenue</b>                        | <b>5,612</b>      | <b>22,937</b>        | <b>27,399</b>   | <b>4,462</b>            |
| Services & Supplies                         | 16                | 20,677               | 25,025          | 4,348                   |
| Other Charges                               | 868               | 870                  | 928             | 58                      |
| Intrafund Transfers                         | 330               | 450                  | 401             | (49)                    |
| Contingency                                 | 0                 | 940                  | 1,045           | 105                     |
| <b>Total Appropriations</b>                 | <b>1,214</b>      | <b>22,937</b>        | <b>27,399</b>   | <b>4,462</b>            |
| <b>ORG 3591839 CSA #9 TEGRA Zn 23 TOTAL</b> | <b>(4,398)</b>    | <b>0</b>             | <b>0</b>        | <b>0</b>                |

**ORG : 3591840 CSA #9 WALNUT DRIVE Zn 24**

| Description  | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|--|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                                 | (1,689)           | 0                    | 0               | 0                       |
| Service Charges                                    | 23,990            | 24,153               | 24,152          | (1)                     |
| Fund Balance                                       | 0                 | 57,488               | 38,973          | (18,515)                |
| <b>Total Revenue</b>                               | <b>22,301</b>     | <b>81,641</b>        | <b>63,125</b>   | <b>(18,516)</b>         |
| Services & Supplies                                | 1,863             | 71,987               | 54,497          | (17,490)                |
| Other Charges                                      | 3,809             | 4,334                | 7,058           | 2,724                   |
| Intrafund Transfers                                | 1,295             | 1,700                | 1,570           | (130)                   |
| Contingency  | 0                 | 3,620                | 0               | (3,620)                 |
| <b>Total Appropriations</b>                        | <b>6,967</b>      | <b>81,641</b>        | <b>63,125</b>   | <b>(18,516)</b>         |
| <b>ORG 3591840 CSA #9 WALNUT DRIVE Zn 24 TOTAL</b> | <b>(15,334)</b>   | <b>0</b>             | <b>0</b>        | <b>0</b>                |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

### ORG : 3591841 CSA #9 MEADOWVIEW ACRES Zn 25

| Description  | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|--|-------------------|----------------------|-----------------|-------------------------|
| Taxes  | 33,009            | 32,659               | 32,659          | 0                       |
| Fines & Penalties                                      | 68                | 0                    | 0               | 0                       |
| Rev Use Money/Prop                                     | (497)             | 0                    | 0               | 0                       |
| Fund Balance   | 0                 | 18,919               | 44,064          | 25,145                  |
| <b>Total Revenue</b>                                   | <b>32,580</b>     | <b>51,578</b>        | <b>76,723</b>   | <b>25,145</b>           |
| Services & Supplies                                    | 87,008            | 37,438               | 69,874          | 32,436                  |
| Other Charges  | 4,651             | 5,165                | 4,960           | (205)                   |
| Intrafund Transfers                                    | 1,559             | 2,025                | 1,889           | (136)                   |
| Contingency  | 0                 | 6,950                | 0               | (6,950)                 |
| <b>Total Appropriations</b>                            | <b>93,218</b>     | <b>51,578</b>        | <b>76,723</b>   | <b>25,145</b>           |
| <b>ORG 3591841 CSA #9 MEADOWVIEW ACRES Zn 25 TOTAL</b> | <b>60,638</b>     | <b>0</b>             | <b>0</b>        | <b>0</b>                |

### 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                                      | (531)             | 0                    | 0               | 0                       |
| Fund Balance  | 0                 | 18,341               | 18,915          | 574                     |
| <b>Total Revenue</b>                                    | <b>1,398</b>      | <b>20,270</b>        | <b>20,844</b>   | <b>574</b>              |
| Services & Supplies                                     | 0                 | 19,027               | 19,386          | 359                     |
| Other Charges   | 1,124             | 968                  | 1,187           | 219                     |
| Intrafund Transfers                                     | 224               | 275                  | 271             | (4)                     |
| <b>Total Appropriations</b>                             | <b>1,348</b>      | <b>20,270</b>        | <b>20,844</b>   | <b>574</b>              |
| <b>ORG 3591842 CSA #9 DOLLY VARDEN LANE Zn 26 TOTAL</b> | <b>(50)</b>       | <b>0</b>             | <b>0</b>        | <b>0</b>                |

### ORG : 3591843 CSA #9 CREEKSIDE DRIVE Zn 27

| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Fines & Penalties                                     | 13                | 0                    | 0               | 0                       |
| Rev Use Money/Prop                                    | (671)             | 0                    | 0               | 0                       |
| Service Charges                                       | 2,368             | 2,282                | 2,282           | 0                       |
| Fund Balance  | 0                 | 22,969               | 25,303          | 2,334                   |
| <b>Total Revenue</b>                                  | <b>1,709</b>      | <b>25,251</b>        | <b>27,585</b>   | <b>2,334</b>            |
| Services & Supplies                                   | 16                | 23,725               | 26,115          | 2,390                   |
| Other Charges   | 280               | 824                  | 299             | (525)                   |
| Intrafund Transfers                                   | 103               | 150                  | 126             | (24)                    |
| Contingency   | 0                 | 552                  | 1,045           | 493                     |
| <b>Total Appropriations</b>                           | <b>399</b>        | <b>25,251</b>        | <b>27,585</b>   | <b>2,334</b>            |
| <b>ORG 3591843 CSA #9 CREEKSIDE DRIVE Zn 27 TOTAL</b> | <b>(1,310)</b>    | <b>0</b>             | <b>0</b>        | <b>0</b>                |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

**ORG : 3591844 CSA #9 PINEOAKIO Zn 29**

| Description                                     | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Taxes   | 12,648            | 11,974               | 11,973          | (1)                     |
| Fines & Penalties                               | 101               | 0                    | 0               | 0                       |
| Rev Use Money/Prop                              | (1,006)           | 0                    | 0               | 0                       |
| Fund Balance                                    | 0                 | 34,107               | 43,710          | 9,603                   |
| <b>Total Revenue</b>                            | <b>11,743</b>     | <b>46,081</b>        | <b>55,683</b>   | <b>9,602</b>            |
| Services & Supplies                             | 0                 | 43,568               | 46,264          | 2,696                   |
| Other Charges                                   | 1,522             | 1,663                | 4,126           | 2,463                   |
| Intrafund Transfers                             | 654               | 850                  | 793             | (57)                    |
| Contingency                                     | 0                 | 0                    | 4,500           | 4,500                   |
| <b>Total Appropriations</b>                     | <b>2,176</b>      | <b>46,081</b>        | <b>55,683</b>   | <b>9,602</b>            |
| <b>ORG 3591844 CSA #9 PINEOAKIO Zn 29 TOTAL</b> | <b>(9,568)</b>    | <b>0</b>             | <b>0</b>        | <b>0</b>                |

**ORG : 3591845 CSA #9 LYNX TRAIL Zn 30**

| Description                                      | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|--|-------------------|----------------------|-----------------|-------------------------|
| Taxes  | 23,477            | 21,978               | 21,977          | (1)                     |
| Fines & Penalties                                | 1,650             | 0                    | 0               | 0                       |
| Rev Use Money/Prop                               | (1,368)           | 0                    | 0               | 0                       |
| Fund Balance                                     | 0                 | 46,501               | 13,156          | (33,345)                |
| <b>Total Revenue</b>                             | <b>23,759</b>     | <b>68,479</b>        | <b>35,133</b>   | <b>(33,346)</b>         |
| Services & Supplies                              | 4,208             | 57,469               | 29,661          | (27,808)                |
| Other Charges                                    | 4,409             | 5,254                | 4,663           | (591)                   |
| Intrafund Transfers                              | 668               | 850                  | 809             | (41)                    |
| Contingency                                      | 0                 | 4,906                | 0               | (4,906)                 |
| <b>Total Appropriations</b>                      | <b>9,284</b>      | <b>68,479</b>        | <b>35,133</b>   | <b>(33,346)</b>         |
| <b>ORG 3591845 CSA #9 LYNX TRAIL Zn 30 TOTAL</b> | <b>(14,475)</b>   | <b>0</b>             | <b>0</b>        | <b>0</b>                |

**ORG : 3591846 CSA #9 MANY OAKS LANE Zn 32**

| Description  | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|--|-------------------|----------------------|-----------------|-------------------------|
| Taxes  | 23,606            | 0                    | 24,006          | 24,006                  |
| Fines & Penalties                                    | 44                | 0                    | 0               | 0                       |
| Rev Use Money/Prop                                   | (855)             | 0                    | 0               | 0                       |
| Service Charges                                      | 250               | 11,881               | 0               | (11,881)                |
| Fund Balance   | 0                 | 28,414               | 35,326          | 6,912                   |
| <b>Total Revenue</b>                                 | <b>23,045</b>     | <b>40,295</b>        | <b>59,332</b>   | <b>19,037</b>           |
| Services & Supplies                                  | 16                | 22,418               | 51,443          | 29,025                  |
| Other Charges  | 3,007             | 4,473                | 3,315           | (1,158)                 |
| Intrafund Transfers                                  | 1,298             | 1,700                | 1,574           | (126)                   |
| Contingency  | 0                 | 11,704               | 3,000           | (8,704)                 |
| <b>Total Appropriations</b>                          | <b>4,321</b>      | <b>40,295</b>        | <b>59,332</b>   | <b>19,037</b>           |
| <b>ORG 3591846 CSA #9 MANY OAKS LANE Zn 32 TOTAL</b> | <b>(18,723)</b>   | <b>0</b>             | <b>0</b>        | <b>0</b>                |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

### ORG : 3591847 CSA #9 PILOT VIEW DRIVE Zn 35

| Description  | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|--|-------------------|----------------------|-----------------|-------------------------|
| Taxes  | 14,579            | 14,180               | 14,179          | (1)                     |
| Fines & Penalties                                      | 66                | 0                    | 0               | 0                       |
| Rev Use Money/Prop                                     | (1,527)           | 0                    | 0               | 0                       |
| Fund Balance   | 0                 | 51,879               | 63,051          | 11,172                  |
| <b>Total Revenue</b>                                   | <b>13,118</b>     | <b>66,059</b>        | <b>77,230</b>   | <b>11,171</b>           |
| Services & Supplies                                    | 0                 | 60,278               | 74,422          | 14,144                  |
| Other Charges  | 2,057             | 2,439                | 2,201           | (238)                   |
| Intrafund Transfers                                    | 501               | 650                  | 607             | (43)                    |
| Contingency  | 0                 | 2,692                | 0               | (2,692)                 |
| <b>Total Appropriations</b>                            | <b>2,558</b>      | <b>66,059</b>        | <b>77,230</b>   | <b>11,171</b>           |
| <b>ORG 3591847 CSA #9 PILOT VIEW DRIVE Zn 35 TOTAL</b> | <b>(10,560)</b>   | <b>0</b>             | <b>0</b>        | <b>0</b>                |

### ORG : 3591848 CSA #9 GREENSPRINGS Zn 37

| Description  | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|--|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                                 | (430)             | 0                    | 0               | 0                       |
| Service Charges                                    | 4,504             | 5,604                | 5,604           | 0                       |
| Fund Balance                                       | 0                 | 14,631               | 18,785          | 4,154                   |
| <b>Total Revenue</b>                               | <b>4,074</b>      | <b>20,235</b>        | <b>24,389</b>   | <b>4,154</b>            |
| Services & Supplies                                | 16                | 18,776               | 23,149          | 4,373                   |
| Other Charges                                      | 799               | 1,034                | 855             | (179)                   |
| Intrafund Transfers                                | 317               | 425                  | 385             | (40)                    |
| <b>Total Appropriations</b>                        | <b>1,132</b>      | <b>20,235</b>        | <b>24,389</b>   | <b>4,154</b>            |
| <b>ORG 3591848 CSA #9 GREENSPRINGS Zn 37 TOTAL</b> | <b>(2,943)</b>    | <b>0</b>             | <b>0</b>        | <b>0</b>                |

### 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                                    | (347)             | 0                    | 0               | 0                       |
| Service Charges                                       | 4,954             | 5,079                | 5,079           | 0                       |
| Fund Balance  | 0                 | 12,343               | 8,852           | (3,491)                 |
| <b>Total Revenue</b>                                  | <b>4,607</b>      | <b>17,422</b>        | <b>13,931</b>   | <b>(3,491)</b>          |
| Services & Supplies                                   | 7,016             | 16,220               | 11,936          | (4,284)                 |
| Other Charges   | 1,638             | 902                  | 1,724           | 822                     |
| Intrafund Transfers                                   | 224               | 300                  | 271             | (29)                    |
| <b>Total Appropriations</b>                           | <b>8,877</b>      | <b>17,422</b>        | <b>13,931</b>   | <b>(3,491)</b>          |
| <b>ORG 3591849 CSA #9 KING OF THE MTN Zn 38 TOTAL</b> | <b>4,270</b>      | <b>0</b>             | <b>0</b>        | <b>0</b>                |

### ORG : 3591850 CSA #9 RANDOLPH CANYON Zn 39

| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                                    | (458)             | 0                    | 0               | 0                       |
| Service Charges                                       | 5,840             | 5,840                | 5,840           | 0                       |
| Fund Balance  | 0                 | 15,519               | 4,685           | (10,834)                |
| <b>Total Revenue</b>                                  | <b>5,382</b>      | <b>21,359</b>        | <b>10,525</b>   | <b>(10,834)</b>         |
| Services & Supplies                                   | 16                | 17,988               | 9,218           | (8,770)                 |
| Other Charges   | 805               | 1,148                | 858             | (290)                   |
| Intrafund Transfers                                   | 370               | 500                  | 449             | (51)                    |
| Contingency   | 0                 | 1,723                | 0               | (1,723)                 |
| <b>Total Appropriations</b>                           | <b>1,191</b>      | <b>21,359</b>        | <b>10,525</b>   | <b>(10,834)</b>         |
| <b>ORG 3591850 CSA #9 RANDOLPH CANYON Zn 39 TOTAL</b> | <b>(4,191)</b>    | <b>0</b>             | <b>0</b>        | <b>0</b>                |



# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

**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                                  | (751)             | 0                    | 0               | 0                       |
| Fund Balance  | 0                 | 25,386               | 31,530          | 6,144                   |
| <b>Total Revenue</b>                                | <b>8,977</b>      | <b>35,114</b>        | <b>41,258</b>   | <b>6,144</b>            |
| Services & Supplies                                 | 0                 | 32,357               | 39,727          | 7,370                   |
| Other Charges                                       | 1,092             | 1,218                | 1,166           | (52)                    |
| Intrafund Transfers                                 | 300               | 400                  | 365             | (35)                    |
| Contingency   | 0                 | 1,139                | 0               | (1,139)                 |
| <b>Total Appropriations</b>                         | <b>1,392</b>      | <b>35,114</b>        | <b>41,258</b>   | <b>6,144</b>            |
| <b>ORG 3591851 CSA #9 ROLLING RANCH Zn 40 TOTAL</b> | <b>(7,585)</b>    | <b>0</b>             | <b>0</b>        | <b>0</b>                |

**ORG : 3591852 CSA #9 BLANCHARD ESTATES Zn 45**

| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Taxes   | 0                 | 0                    | 6,438           | 6,438                   |
| Rev Use Money/Prop                                      | (13)              | 0                    | 0               | 0                       |
| Service Charges   | 3,058             | 6,438                | 0               | (6,438)                 |
| Fund Balance  | 0                 | 904                  | 1,058           | 154                     |
| <b>Total Revenue</b>                                    | <b>3,045</b>      | <b>7,342</b>         | <b>7,496</b>    | <b>154</b>              |
| Services & Supplies                                     | 4,493             | 6,043                | 5,842           | (201)                   |
| Other Charges   | 1,757             | 1,224                | 1,597           | 373                     |
| Intrafund Transfers                                     | 47                | 75                   | 57              | (18)                    |
| <b>Total Appropriations</b>                             | <b>6,297</b>      | <b>7,342</b>         | <b>7,496</b>    | <b>154</b>              |
| <b>ORG 3591852 CSA #9 BLANCHARD ESTATES Zn 45 TOTAL</b> | <b>3,251</b>      | <b>0</b>             | <b>0</b>        | <b>0</b>                |

**ORG : 3591853 CSA #9 RIVER PINES EST Zn 46**

| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Fines & Penalties                                     | 268               | 0                    | 0               | 0                       |
| Rev Use Money/Prop                                    | (255)             | 0                    | 0               | 0                       |
| Service Charges                                       | 26,159            | 25,609               | 25,609          | 0                       |
| Fund Balance  | 0                 | 23,133               | 37,648          | 14,515                  |
| <b>Total Revenue</b>                                  | <b>26,172</b>     | <b>48,742</b>        | <b>63,257</b>   | <b>14,515</b>           |
| Services & Supplies                                   | 107,567           | 42,140               | 53,212          | 11,072                  |
| Other Charges   | 7,007             | 3,802                | 7,416           | 3,614                   |
| Intrafund Transfers                                   | 2,169             | 2,800                | 2,629           | (171)                   |
| <b>Total Appropriations</b>                           | <b>116,743</b>    | <b>48,742</b>        | <b>63,257</b>   | <b>14,515</b>           |
| <b>ORG 3591853 CSA #9 RIVER PINES EST Zn 46 TOTAL</b> | <b>90,571</b>     | <b>0</b>             | <b>0</b>        | <b>0</b>                |

**ORG : 3591854 CSA #9 RANCHO PONDEROSA Zn 54**

| Description  | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|--|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                                     | (1,189)           | 0                    | 0               | 0                       |
| Service Charges  | 6,346             | 6,347                | 6,346           | (1)                     |
| Fund Balance   | 0                 | 40,606               | 45,781          | 5,175                   |
| <b>Total Revenue</b>                                   | <b>5,158</b>      | <b>46,953</b>        | <b>52,127</b>   | <b>5,174</b>            |
| Services & Supplies                                    | 16                | 41,395               | 46,215          | 4,820                   |
| Other Charges  | 858               | 907                  | 918             | 11                      |
| Intrafund Transfers                                    | 217               | 300                  | 263             | (37)                    |
| Contingency  | 0                 | 4,351                | 4,731           | 380                     |
| <b>Total Appropriations</b>                            | <b>1,090</b>      | <b>46,953</b>        | <b>52,127</b>   | <b>5,174</b>            |
| <b>ORG 3591854 CSA #9 RANCHO PONDEROSA Zn 54 TOTAL</b> | <b>(4,067)</b>    | <b>0</b>             | <b>0</b>        | <b>0</b>                |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

### ORG : 3591855 CSA #9 NANCE DRIVE Zn 56

| Description                                | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|--|-------------------|----------------------|-----------------|-------------------------|
| Taxes                                      | 1,944             | 1,644                | 1,644           | 0                       |
| Fines & Penalties                          | 80                | 0                    | 0               | 0                       |
| Rev Use Money/Prop                         | (186)             | 0                    | 0               | 0                       |
| Fund Balance                               | 0                 | 6,277                | 7,442           | 1,165                   |
| <b>Total Revenue</b>                       | <b>1,838</b>      | <b>7,921</b>         | <b>9,086</b>    | <b>1,165</b>            |
| Services & Supplies                        | 0                 | 6,666                | 8,714           | 2,048                   |
| Other Charges                              | 253               | 383                  | 270             | (113)                   |
| Intrafund Transfers                        | 83                | 110                  | 102             | (8)                     |
| Contingency                                | 0                 | 762                  | 0               | (762)                   |
| <b>Total Appropriations</b>                | <b>336</b>        | <b>7,921</b>         | <b>9,086</b>    | <b>1,165</b>            |
| ORG 3591855 CSA #9 NANCE DRIVE Zn 56 TOTAL | (1,502)           | 0                    | 0               | 0                       |

### ORG : 3591856 CSA #9 DEVIL'S GATE Zn 60

| Description                                 | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                          | (0)               | 0                    | 0               | 0                       |
| Fund Balance                                | 0                 | 4                    | 4               | 0                       |
| <b>Total Revenue</b>                        | <b>(0)</b>        | <b>4</b>             | <b>4</b>        | <b>0</b>                |
| Contingency                                 | 0                 | 4                    | 4               | 0                       |
| <b>Total Appropriations</b>                 | <b>0</b>          | <b>4</b>             | <b>4</b>        | <b>0</b>                |
| 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                                | 24                | 0                    | 0               | 0                       |
| Rev Use Money/Prop                               | (5,444)           | 0                    | 0               | 0                       |
| Service Charges                                  | 25,449            | 25,849               | 25,848          | (1)                     |
| Fund Balance                                     | 0                 | 106,838              | 126,780         | 19,942                  |
| <b>Total Revenue</b>                             | <b>20,029</b>     | <b>132,687</b>       | <b>152,628</b>  | <b>19,941</b>           |
| Services & Supplies                              | 16                | 113,976              | 131,350         | 17,374                  |
| Other Charges                                    | 3,240             | 5,055                | 3,469           | (1,586)                 |
| Intrafund Transfers                              | 965               | 1,250                | 1,169           | (81)                    |
| Contingency                                      | 0                 | 12,406               | 16,640          | 4,234                   |
| <b>Total Appropriations</b>                      | <b>4,221</b>      | <b>132,687</b>       | <b>152,628</b>  | <b>19,941</b>           |
| ORG 3591857 CSA #9 GREEN VALLEY OAKS Zn 69 TOTAL | (15,808)          | 0                    | 0               | 0                       |

### ORG : 3591858 CSA #9 MAVERICK Zn 88

| Description                             | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Taxes                                   | 10,176            | 10,626               | 10,626          | 0                       |
| Rev Use Money/Prop                      | (1,881)           | 0                    | 0               | 0                       |
| Fund Balance                            | 0                 | 64,219               | 19,863          | (44,356)                |
| <b>Total Revenue</b>                    | <b>8,295</b>      | <b>74,845</b>        | <b>30,489</b>   | <b>(44,356)</b>         |
| Services & Supplies                     | 303               | 69,794               | 28,824          | (40,970)                |
| Other Charges                           | 1,259             | 1,755                | 1,341           | (414)                   |
| Intrafund Transfers                     | 267               | 350                  | 324             | (26)                    |
| Contingency                             | 0                 | 2,946                | 0               | (2,946)                 |
| <b>Total Appropriations</b>             | <b>1,829</b>      | <b>74,845</b>        | <b>30,489</b>   | <b>(44,356)</b>         |
| ORG 3591858 CSA #9 MAVERICK Zn 88 TOTAL | (6,466)           | 0                    | 0               | 0                       |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

**ORG : 3591859 CSA #9 SHADOW LANE Zn 98101**

| Description  | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|--|-------------------|----------------------|-----------------|-------------------------|
| Taxes  | 4,261             | 4,187                | 4,289           | 102                     |
| Fines & Penalties                                    | 1                 | 0                    | 0               | 0                       |
| Rev Use Money/Prop                                   | (314)             | 0                    | 0               | 0                       |
| IG Rev - State                                       | 13                | 0                    | 0               | 0                       |
| Fund Balance   | 0                 | 10,614               | 13,806          | 3,192                   |
| <b>Total Revenue</b>                                 | <b>3,961</b>      | <b>14,801</b>        | <b>18,095</b>   | <b>3,294</b>            |
| Services & Supplies                                  | 0                 | 12,724               | 17,438          | 4,714                   |
| Other Charges  | 424               | 851                  | 454             | (397)                   |
| Intrafund Transfers                                  | 167               | 220                  | 203             | (17)                    |
| Contingency  | 0                 | 1,006                | 0               | (1,006)                 |
| <b>Total Appropriations</b>                          | <b>590</b>        | <b>14,801</b>        | <b>18,095</b>   | <b>3,294</b>            |
| <b>ORG 3591859 CSA #9 SHADOW LANE Zn 98101 TOTAL</b> | <b>(3,371)</b>    | <b>0</b>             | <b>0</b>        | <b>0</b>                |

**ORG : 3592890 CSA #9 CREEKSIDE Zn 28**

| Description                                     | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Fines & Penalties                               | 138               | 0                    | 0               | 0                       |
| Rev Use Money/Prop                              | (1,570)           | 0                    | 0               | 0                       |
| Service Charges                                 | 5,913             | 5,728                | 5,728           | 0                       |
| Fund Balance                                    | 0                 | 36,236               | 36,891          | 655                     |
| <b>Total Revenue</b>                            | <b>4,481</b>      | <b>41,964</b>        | <b>42,619</b>   | <b>655</b>              |
| Services & Supplies                             | 16                | 26,315               | 26,525          | 210                     |
| Other Charges                                   | 2,112             | 4,751                | 3,200           | (1,551)                 |
| Intrafund Transfers                             | 724               | 181                  | 181             | 0                       |
| Contingency                                     | 0                 | 8,908                | 10,904          | 1,996                   |
| Reserves Budgetary                              | 0                 | 1,809                | 1,809           | 0                       |
| <b>Total Appropriations</b>                     | <b>2,851</b>      | <b>41,964</b>        | <b>42,619</b>   | <b>655</b>              |
| <b>ORG 3592890 CSA #9 CREEKSIDE Zn 28 TOTAL</b> | <b>(1,630)</b>    | <b>0</b>             | <b>0</b>        | <b>0</b>                |

**ORG : 3592891 CSA #9 STONEGATE VILLAGE Zn 31**

| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Fines & Penalties                                       | 1                 | 0                    | 0               | 0                       |
| Rev Use Money/Prop                                      | (3,290)           | 0                    | 0               | 0                       |
| Service Charges   | 5,272             | 5,279                | 5,279           | 0                       |
| Fund Balance  | 0                 | 91,338               | 90,416          | (922)                   |
| <b>Total Revenue</b>                                    | <b>1,984</b>      | <b>96,617</b>        | <b>95,695</b>   | <b>(922)</b>            |
| Services & Supplies                                     | 70                | 36,175               | 36,175          | 0                       |
| Other Charges   | 2,313             | 4,299                | 3,192           | (1,107)                 |
| Intrafund Transfers                                     | 699               | 181                  | 175             | (6)                     |
| Contingency   | 0                 | 54,213               | 54,406          | 193                     |
| Reserves Budgetary                                      | 0                 | 1,749                | 1,747           | (2)                     |
| <b>Total Appropriations</b>                             | <b>3,082</b>      | <b>96,617</b>        | <b>95,695</b>   | <b>(922)</b>            |
| <b>ORG 3592891 CSA #9 STONEGATE VILLAGE Zn 31 TOTAL</b> | <b>1,098</b>      | <b>0</b>             | <b>0</b>        | <b>0</b>                |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

### ORG : 3592892 CSA #9 LA CRESTA Zn 42

| Description                              | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|--|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                       | (2,306)           | 0                    | 0               | 0                       |
| Service Charges                          | 3,354             | 3,391                | 3,424           | 33                      |
| Fund Balance                             | 0                 | 64,579               | 63,093          | (1,486)                 |
| <b>Total Revenue</b>                     | <b>1,049</b>      | <b>67,970</b>        | <b>66,517</b>   | <b>(1,453)</b>          |
| Services & Supplies                      | 58                | 29,572               | 30,175          | 603                     |
| Other Charges                            | 2,335             | 2,692                | 3,342           | 650                     |
| Intrafund Transfers                      | 0                 | 455                  | 111             | (344)                   |
| Contingency                              | 0                 | 34,162               | 31,786          | (2,376)                 |
| Reserves Budgetary                       | 0                 | 1,089                | 1,103           | 14                      |
| <b>Total Appropriations</b>              | <b>2,393</b>      | <b>67,970</b>        | <b>66,517</b>   | <b>(1,453)</b>          |
| ORG 3592892 CSA #9 LA CRESTA Zn 42 TOTAL | 1,344             | 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                          | 63                | 0                    | 0               | 0                       |
| Rev Use Money/Prop                         | (3,083)           | 0                    | 0               | 0                       |
| Service Charges                            | 13,201            | 13,086               | 13,076          | (10)                    |
| Fund Balance                               | 0                 | 65,592               | 62,389          | (3,203)                 |
| <b>Total Revenue</b>                       | <b>10,181</b>     | <b>78,678</b>        | <b>75,465</b>   | <b>(3,213)</b>          |
| Services & Supplies                        | 63                | 17,525               | 18,025          | 500                     |
| Other Charges                              | 3,270             | 11,100               | 11,842          | 742                     |
| Intrafund Transfers                        | 1,644             | 415                  | 411             | (4)                     |
| Contingency                                | 0                 | 45,528               | 41,077          | (4,451)                 |
| Reserves Budgetary                         | 0                 | 4,110                | 4,110           | 0                       |
| <b>Total Appropriations</b>                | <b>4,978</b>      | <b>78,678</b>        | <b>75,465</b>   | <b>(3,213)</b>          |
| ORG 3592893 CSA #9 BAR J RANCH Zn 43 TOTAL | (5,204)           | 0                    | 0               | 0                       |

### ORG : 3592894 CSA #9 WATERFORD Zn 44

| Description                              | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|--|-------------------|----------------------|-----------------|-------------------------|
| Fines & Penalties                        | 4                 | 0                    | 0               | 0                       |
| Rev Use Money/Prop                       | (6,461)           | 0                    | 0               | 0                       |
| Service Charges                          | 7,725             | 7,757                | 7,756           | (1)                     |
| Fund Balance                             | 0                 | 185,833              | 184,687         | (1,146)                 |
| <b>Total Revenue</b>                     | <b>1,268</b>      | <b>193,590</b>       | <b>192,443</b>  | <b>(1,147)</b>          |
| Services & Supplies                      | 52                | 62,675               | 62,675          | 0                       |
| Other Charges                            | 1,746             | 6,459                | 4,442           | (2,017)                 |
| Intrafund Transfers                      | 990               | 248                  | 248             | 0                       |
| Contingency                              | 0                 | 121,733              | 122,602         | 869                     |
| Reserves Budgetary                       | 0                 | 2,475                | 2,476           | 1                       |
| <b>Total Appropriations</b>              | <b>2,788</b>      | <b>193,590</b>       | <b>192,443</b>  | <b>(1,147)</b>          |
| ORG 3592894 CSA #9 WATERFORD Zn 44 TOTAL | 1,521             | 0                    | 0               | 0                       |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

**ORG : 3592895 CSA #9 PARKVIEW HEIGHTS Zn 48**

| Description  | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|--|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                                     | (2,493)           | 0                    | 0               | 0                       |
| Service Charges  | 2,770             | 2,783                | 2,783           | 0                       |
| Fund Balance   | 0                 | 70,221               | 69,872          | (349)                   |
| <b>Total Revenue</b>                                   | <b>277</b>        | <b>73,004</b>        | <b>72,655</b>   | <b>(349)</b>            |
| Services & Supplies                                    | 16                | 28,175               | 28,175          | 0                       |
| Other Charges  | 1,180             | 2,139                | 2,200           | 61                      |
| Intrafund Transfers                                    | 366               | 92                   | 92              | 0                       |
| Contingency  | 0                 | 41,683               | 41,273          | (410)                   |
| Reserves Budgetary                                     | 0                 | 915                  | 915             | 0                       |
| <b>Total Appropriations</b>                            | <b>1,562</b>      | <b>73,004</b>        | <b>72,655</b>   | <b>(349)</b>            |
| <b>ORG 3592895 CSA #9 PARKVIEW HEIGHTS Zn 48 TOTAL</b> | <b>1,285</b>      | <b>0</b>             | <b>0</b>        | <b>0</b>                |

**ORG : 3592896 CSA #9 STONERIDGE VLLGE Zn 50**

| Description  | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|--|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                                     | (2,491)           | 0                    | 0               | 0                       |
| Service Charges  | 3,452             | 3,453                | 3,452           | (1)                     |
| Fund Balance   | 0                 | 56,552               | 50,910          | (5,642)                 |
| <b>Total Revenue</b>                                   | <b>962</b>        | <b>60,005</b>        | <b>54,362</b>   | <b>(5,643)</b>          |
| Services & Supplies                                    | 37                | 30,175               | 20,175          | (10,000)                |
| Other Charges  | 2,701             | 1,952                | 4,000           | 2,048                   |
| Intrafund Transfers                                    | 442               | 111                  | 111             | 0                       |
| Contingency  | 0                 | 22,696               | 20,076          | (2,620)                 |
| Reserves Budgetary                                     | 0                 | 5,071                | 10,000          | 4,929                   |
| <b>Total Appropriations</b>                            | <b>3,179</b>      | <b>60,005</b>        | <b>54,362</b>   | <b>(5,643)</b>          |
| <b>ORG 3592896 CSA #9 STONERIDGE VLLGE Zn 50 TOTAL</b> | <b>2,217</b>      | <b>0</b>             | <b>0</b>        | <b>0</b>                |

**ORG : 3592897 CSA #9 RIDGEVIEW ESTATES Zn 51**

| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                                      | (2,833)           | 0                    | 0               | 0                       |
| Service Charges   | 4,998             | 5,119                | 5,118           | (1)                     |
| Fund Balance  | 0                 | 74,195               | 73,349          | (846)                   |
| <b>Total Revenue</b>                                    | <b>2,165</b>      | <b>79,314</b>        | <b>78,467</b>   | <b>(847)</b>            |
| Services & Supplies                                     | 100               | 37,525               | 36,025          | (1,500)                 |
| Other Charges   | 2,686             | 4,096                | 4,192           | 96                      |
| Intrafund Transfers                                     | 648               | 163                  | 162             | (1)                     |
| Contingency   | 0                 | 35,916               | 36,475          | 559                     |
| Reserves Budgetary                                      | 0                 | 1,614                | 1,613           | (1)                     |
| <b>Total Appropriations</b>                             | <b>3,434</b>      | <b>79,314</b>        | <b>78,467</b>   | <b>(847)</b>            |
| <b>ORG 3592897 CSA #9 RIDGEVIEW ESTATES Zn 51 TOTAL</b> | <b>1,269</b>      | <b>0</b>             | <b>0</b>        | <b>0</b>                |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

### ORG : 3592898 CSA #9 CRESCENT RIDGE Zn 52

| Description  | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|--|-------------------|----------------------|-----------------|-------------------------|
| Fines & Penalties                                    | 2                 | 0                    | 0               | 0                       |
| Rev Use Money/Prop                                   | (1,436)           | 0                    | 0               | 0                       |
| Service Charges                                      | 7,232             | 7,286                | 7,286           | 0                       |
| Fund Balance   | 0                 | 28,495               | 27,035          | (1,460)                 |
| <b>Total Revenue</b>                                 | <b>5,798</b>      | <b>35,781</b>        | <b>34,321</b>   | <b>(1,460)</b>          |
| Services & Supplies                                  | 85                | 12,975               | 10,735          | (2,240)                 |
| Other Charges  | 3,765             | 6,067                | 4,792           | (1,275)                 |
| Intrafund Transfers                                  | 916               | 229                  | 229             | 0                       |
| Contingency  | 0                 | 14,218               | 10,675          | (3,543)                 |
| Reserves Budgetary                                   | 0                 | 2,292                | 7,890           | 5,598                   |
| <b>Total Appropriations</b>                          | <b>4,766</b>      | <b>35,781</b>        | <b>34,321</b>   | <b>(1,460)</b>          |
| <b>ORG 3592898 CSA #9 CRESCENT RIDGE Zn 52 TOTAL</b> | <b>(1,033)</b>    | <b>0</b>             | <b>0</b>        | <b>0</b>                |

### 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                                      | (3,019)           | 0                    | 0               | 0                       |
| Service Charges   | 4,085             | 4,086                | 4,085           | (1)                     |
| Fund Balance  | 0                 | 78,495               | 70,364          | (8,131)                 |
| <b>Total Revenue</b>                                    | <b>1,069</b>      | <b>82,581</b>        | <b>74,449</b>   | <b>(8,132)</b>          |
| Services & Supplies                                     | 49                | 24,236               | 23,825          | (411)                   |
| Other Charges   | 1,381             | 3,283                | 3,347           | 64                      |
| Intrafund Transfers                                     | 533               | 134                  | 134             | 0                       |
| Contingency   | 0                 | 46,123               | 38,338          | (7,785)                 |
| Reserves Budgetary                                      | 0                 | 8,805                | 8,805           | 0                       |
| <b>Total Appropriations</b>                             | <b>1,963</b>      | <b>82,581</b>        | <b>74,449</b>   | <b>(8,132)</b>          |
| <b>ORG 3592899 CSA #9 GREENVALLEY HILLS Zn 53 TOTAL</b> | <b>893</b>        | <b>0</b>             | <b>0</b>        | <b>0</b>                |

### ORG : 3592900 CSA #9 VILLAGE CENTER Zn 55

| Description  | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|--|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                                   | (24)              | 0                    | 0               | 0                       |
| Service Charges                                      | 0                 | 150                  | 150             | 0                       |
| Fund Balance   | 0                 | 286                  | 155             | (131)                   |
| <b>Total Revenue</b>                                 | <b>(24)</b>       | <b>436</b>           | <b>305</b>      | <b>(131)</b>            |
| Services & Supplies                                  | 16                | 293                  | 192             | (101)                   |
| Intrafund Transfers                                  | 0                 | 20                   | 20              | 0                       |
| Contingency  | 0                 | 30                   | 0               | (30)                    |
| Reserves Budgetary                                   | 0                 | 93                   | 93              | 0                       |
| <b>Total Appropriations</b>                          | <b>16</b>         | <b>436</b>           | <b>305</b>      | <b>(131)</b>            |
| <b>ORG 3592900 CSA #9 VILLAGE CENTER Zn 55 TOTAL</b> | <b>39</b>         | <b>0</b>             | <b>0</b>        | <b>0</b>                |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

**ORG : 3592901 CSA #9 WINTERHAVEN Zn 58**

| Description                                       | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                                | (2,995)           | 0                    | 0               | 0                       |
| Service Charges                                   | 3,901             | 3,901                | 3,901           | 0                       |
| Fund Balance                                      | 0                 | 85,934               | 84,998          | (936)                   |
| <b>Total Revenue</b>                              | <b>906</b>        | <b>89,835</b>        | <b>88,899</b>   | <b>(936)</b>            |
| Services & Supplies                               | 16                | 16,625               | 16,125          | (500)                   |
| Other Charges                                     | 2,759             | 974                  | 3,584           | 2,610                   |
| Intrafund Transfers                               | 496               | 125                  | 125             | 0                       |
| Contingency                                       | 0                 | 70,869               | 67,824          | (3,045)                 |
| Reserves Budgetary                                | 0                 | 1,242                | 1,241           | (1)                     |
| <b>Total Appropriations</b>                       | <b>3,271</b>      | <b>89,835</b>        | <b>88,899</b>   | <b>(936)</b>            |
| <b>ORG 3592901 CSA #9 WINTERHAVEN Zn 58 TOTAL</b> | <b>2,365</b>      | <b>0</b>             | <b>0</b>        | <b>0</b>                |

**ORG : 3592902 CSA #9 FAIRCHILD VILLAGE Zn 59**

| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                                      | (2,620)           | 0                    | 0               | 0                       |
| Service Charges   | 4,214             | 4,214                | 4,214           | 0                       |
| Fund Balance  | 0                 | 72,831               | 72,149          | (682)                   |
| <b>Total Revenue</b>                                    | <b>1,594</b>      | <b>77,045</b>        | <b>76,363</b>   | <b>(682)</b>            |
| Services & Supplies                                     | 37                | 9,159                | 9,275           | 116                     |
| Other Charges   | 1,797             | 3,380                | 3,442           | 62                      |
| Intrafund Transfers                                     | 559               | 140                  | 140             | 0                       |
| Contingency   | 0                 | 62,965               | 55,427          | (7,538)                 |
| Reserves Budgetary                                      | 0                 | 1,401                | 8,079           | 6,678                   |
| <b>Total Appropriations</b>                             | <b>2,393</b>      | <b>77,045</b>        | <b>76,363</b>   | <b>(682)</b>            |
| <b>ORG 3592902 CSA #9 FAIRCHILD VILLAGE Zn 59 TOTAL</b> | <b>799</b>        | <b>0</b>             | <b>0</b>        | <b>0</b>                |

**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                       |
| <b>Total Revenue</b>                                    | <b>(0)</b>        | <b>16</b>            | <b>16</b>       | <b>0</b>                |
| Contingency   | 0                 | 16                   | 16              | 0                       |
| <b>Total Appropriations</b>                             | <b>0</b>          | <b>16</b>            | <b>16</b>       | <b>0</b>                |
| <b>ORG 3592903 CSA #9 BASS LAKE VILLAGE Zn 61 TOTAL</b> | <b>0</b>          | <b>0</b>             | <b>0</b>        | <b>0</b>                |

**ORG : 3592904 CSA #9 SOUTHPOINTE Zn 62**

| Description                                       | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Fines & Penalties                                 | 47                | 0                    | 0               | 0                       |
| Rev Use Money/Prop                                | (928)             | 0                    | 0               | 0                       |
| Service Charges                                   | 3,272             | 3,207                | 3,206           | (1)                     |
| Fund Balance                                      | 0                 | 18,574               | 17,158          | (1,416)                 |
| <b>Total Revenue</b>                              | <b>2,392</b>      | <b>21,781</b>        | <b>20,364</b>   | <b>(1,417)</b>          |
| Services & Supplies                               | 81                | 7,225                | 7,225           | 0                       |
| Other Charges                                     | 2,449             | 2,525                | 3,400           | 875                     |
| Intrafund Transfers                               | 412               | 103                  | 103             | 0                       |
| Contingency                                       | 0                 | 10,896               | 7,606           | (3,290)                 |
| Reserves Budgetary                                | 0                 | 1,032                | 2,030           | 998                     |
| <b>Total Appropriations</b>                       | <b>2,942</b>      | <b>21,781</b>        | <b>20,364</b>   | <b>(1,417)</b>          |
| <b>ORG 3592904 CSA #9 SOUTHPOINTE Zn 62 TOTAL</b> | <b>550</b>        | <b>0</b>             | <b>0</b>        | <b>0</b>                |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

### ORG : 3592905 CSA #9 MARINA HILLS Zn 63

| Description                                 | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                          | (761)             | 0                    | 0               | 0                       |
| Service Charges                             | 2,217             | 2,293                | 2,292           | (1)                     |
| Fund Balance                                | 0                 | 18,231               | 16,253          | (1,978)                 |
| <b>Total Revenue</b>                        | <b>1,456</b>      | <b>20,524</b>        | <b>18,545</b>   | <b>(1,979)</b>          |
| Services & Supplies                         | 65                | 17,563               | 14,358          | (3,205)                 |
| Other Charges                               | 2,198             | 2,142                | 3,368           | 1,226                   |
| Intrafund Transfers                         | 297               | 75                   | 75              | 0                       |
| Reserves Budgetary                          | 0                 | 744                  | 744             | 0                       |
| <b>Total Appropriations</b>                 | <b>2,560</b>      | <b>20,524</b>        | <b>18,545</b>   | <b>(1,979)</b>          |
| ORG 3592905 CSA #9 MARINA HILLS Zn 63 TOTAL | 1,104             | 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                           | 4                 | 0                    | 0               | 0                       |
| Rev Use Money/Prop                          | (7,537)           | 0                    | 0               | 0                       |
| Service Charges                             | 9,971             | 10,037               | 10,036          | (1)                     |
| Fund Balance                                | 0                 | 214,493              | 206,486         | (8,007)                 |
| <b>Total Revenue</b>                        | <b>2,437</b>      | <b>224,530</b>       | <b>216,522</b>  | <b>(8,008)</b>          |
| Services & Supplies                         | 61                | 46,325               | 46,325          | 0                       |
| Other Charges                               | 1,445             | 8,500                | 4,942           | (3,558)                 |
| Intrafund Transfers                         | 1,240             | 311                  | 311             | 0                       |
| Contingency                                 | 0                 | 159,794              | 155,344         | (4,450)                 |
| Reserves Budgetary                          | 0                 | 9,600                | 9,600           | 0                       |
| <b>Total Appropriations</b>                 | <b>2,746</b>      | <b>224,530</b>       | <b>216,522</b>  | <b>(8,008)</b>          |
| ORG 3592906 CSA #9 MARINA WOODS Zn 65 TOTAL | 309               | 0                    | 0               | 0                       |

### ORG : 3592907 CSA #9 SUMMIT Zn 66

| Description                           | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---------------------------------------|-------------------|----------------------|-----------------|-------------------------|
| Fines & Penalties                     | 36                | 0                    | 0               | 0                       |
| Rev Use Money/Prop                    | (6,024)           | 0                    | 0               | 0                       |
| Service Charges                       | 9,833             | 9,808                | 9,807           | (1)                     |
| Fund Balance                          | 0                 | 170,847              | 169,135         | (1,712)                 |
| <b>Total Revenue</b>                  | <b>3,845</b>      | <b>180,655</b>       | <b>178,942</b>  | <b>(1,713)</b>          |
| Services & Supplies                   | 74                | 45,020               | 44,275          | (745)                   |
| Other Charges                         | 2,417             | 8,257                | 7,400           | (857)                   |
| Intrafund Transfers                   | 1,217             | 305                  | 305             | 0                       |
| Contingency                           | 0                 | 124,001              | 123,890         | (111)                   |
| Reserves Budgetary                    | 0                 | 3,072                | 3,072           | 0                       |
| <b>Total Appropriations</b>           | <b>3,708</b>      | <b>180,655</b>       | <b>178,942</b>  | <b>(1,713)</b>          |
| ORG 3592907 CSA #9 SUMMIT Zn 66 TOTAL | (137)             | 0                    | 0               | 0                       |



# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

**ORG : 3592908 CSA #9 CROWN VALLEY Zn 98367**

| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                                    | (3,265)           | 0                    | 0               | 0                       |
| Service Charges                                       | 7,546             | 7,603                | 7,603           | 0                       |
| Fund Balance  | 0                 | 47,531               | 37,648          | (9,883)                 |
| <b>Total Revenue</b>                                  | <b>4,280</b>      | <b>55,134</b>        | <b>45,251</b>   | <b>(9,883)</b>          |
| Services & Supplies                                   | 91                | 13,416               | 12,525          | (891)                   |
| Other Charges   | 5,322             | 3,362                | 5,611           | 2,249                   |
| Intrafund Transfers                                   | 938               | 235                  | 235             | 0                       |
| Contingency   | 0                 | 26,775               | 15,534          | (11,241)                |
| Reserves Budgetary                                    | 0                 | 11,346               | 11,346          | 0                       |
| <b>Total Appropriations</b>                           | <b>6,351</b>      | <b>55,134</b>        | <b>45,251</b>   | <b>(9,883)</b>          |
| <b>ORG 3592908 CSA #9 CROWN VALLEY Zn 98367 TOTAL</b> | <b>2,070</b>      | <b>0</b>             | <b>0</b>        | <b>0</b>                |

**ORG : 3592909 CSA #9 FRANCISCO OAKS Zn 98368**

| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Taxes   | 8,826             | 8,959                | 8,959           | 0                       |
| Fines & Penalties                                       | 14                | 0                    | 0               | 0                       |
| Rev Use Money/Prop                                      | (4,972)           | 0                    | 0               | 0                       |
| Fund Balance  | 0                 | 87,000               | 79,940          | (7,060)                 |
| <b>Total Revenue</b>                                    | <b>3,868</b>      | <b>95,959</b>        | <b>88,899</b>   | <b>(7,060)</b>          |
| Services & Supplies                                     | 64                | 58,800               | 52,500          | (6,300)                 |
| Other Charges   | 2,929             | 4,708                | 4,192           | (516)                   |
| Intrafund Transfers                                     | 1,101             | 276                  | 276             | 0                       |
| Contingency   | 0                 | 20,922               | 20,678          | (244)                   |
| Reserves Budgetary                                      | 0                 | 11,253               | 11,253          | 0                       |
| <b>Total Appropriations</b>                             | <b>4,094</b>      | <b>95,959</b>        | <b>88,899</b>   | <b>(7,060)</b>          |
| <b>ORG 3592909 CSA #9 FRANCISCO OAKS Zn 98368 TOTAL</b> | <b>226</b>        | <b>0</b>             | <b>0</b>        | <b>0</b>                |

**ORG : 3592910 CSA #9 EASTWOOD PARK Zn 71**

| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Fines & Penalties                                   | 36                | 0                    | 0               | 0                       |
| Rev Use Money/Prop                                  | (3,238)           | 0                    | 0               | 0                       |
| Service Charges                                     | 5,709             | 5,629                | 5,629           | 0                       |
| Fund Balance  | 0                 | 70,632               | 66,450          | (4,182)                 |
| <b>Total Revenue</b>                                | <b>2,507</b>      | <b>76,261</b>        | <b>72,079</b>   | <b>(4,182)</b>          |
| Services & Supplies                                 | 68                | 36,845               | 33,125          | (3,720)                 |
| Other Charges                                       | 2,701             | 3,511                | 3,700           | 189                     |
| Intrafund Transfers                                 | 710               | 178                  | 178             | 0                       |
| Contingency   | 0                 | 29,553               | 26,844          | (2,709)                 |
| Reserves Budgetary                                  | 0                 | 6,174                | 8,232           | 2,058                   |
| <b>Total Appropriations</b>                         | <b>3,479</b>      | <b>76,261</b>        | <b>72,079</b>   | <b>(4,182)</b>          |
| <b>ORG 3592910 CSA #9 EASTWOOD PARK Zn 71 TOTAL</b> | <b>972</b>        | <b>0</b>             | <b>0</b>        | <b>0</b>                |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

### 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                                     | (39)              | 0                    | 0               | 0                       |
| Service Charges  | 0                 | 120                  | 120             | 0                       |
| Fund Balance   | 0                 | 840                  | 763             | (77)                    |
| <b>Total Revenue</b>                                   | <b>(39)</b>       | <b>960</b>           | <b>883</b>      | <b>(77)</b>             |
| Services & Supplies                                    | 16                | 900                  | 823             | (77)                    |
| Reserves Budgetary                                     | 0                 | 60                   | 60              | 0                       |
| <b>Total Appropriations</b>                            | <b>16</b>         | <b>960</b>           | <b>883</b>      | <b>(77)</b>             |
| <b>ORG 3592911 CSA #9 OAK TREE MEADOWS Zn 73 TOTAL</b> | <b>55</b>         | <b>0</b>             | <b>0</b>        | <b>0</b>                |

### ORG : 3592912 CSA #9 LONG VIEW ESTATES Zn 76

| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                                      | (876)             | 0                    | 0               | 0                       |
| Service Charges   | 3,168             | 3,211                | 3,210           | (1)                     |
| Fund Balance  | 0                 | 11,944               | 8,449           | (3,495)                 |
| <b>Total Revenue</b>                                    | <b>2,292</b>      | <b>15,155</b>        | <b>11,659</b>   | <b>(3,496)</b>          |
| Services & Supplies                                     | 74                | 8,685                | 4,175           | (4,510)                 |
| Other Charges   | 2,592             | 2,105                | 3,450           | 1,345                   |
| Intrafund Transfers                                     | 408               | 102                  | 102             | 0                       |
| Contingency   | 0                 | 1,236                | 905             | (331)                   |
| Reserves Budgetary                                      | 0                 | 3,027                | 3,027           | 0                       |
| <b>Total Appropriations</b>                             | <b>3,074</b>      | <b>15,155</b>        | <b>11,659</b>   | <b>(3,496)</b>          |
| <b>ORG 3592912 CSA #9 LONG VIEW ESTATES Zn 76 TOTAL</b> | <b>782</b>        | <b>0</b>             | <b>0</b>        | <b>0</b>                |

### ORG : 3592913 CSA #9 SIERRA SUNRISE Zn 77

| Description  | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|--|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                                   | (67)              | 0                    | 0               | 0                       |
| Service Charges                                      | 48                | 48                   | 48              | 0                       |
| Fund Balance   | 0                 | 1,795                | 1,694           | (101)                   |
| <b>Total Revenue</b>                                 | <b>(19)</b>       | <b>1,843</b>         | <b>1,742</b>    | <b>(101)</b>            |
| Services & Supplies                                  | 16                | 1,733                | 1,625           | (108)                   |
| Intrafund Transfers                                  | 0                 | 26                   | 6               | (20)                    |
| Contingency  | 0                 | 24                   | 51              | 27                      |
| Reserves Budgetary                                   | 0                 | 60                   | 60              | 0                       |
| <b>Total Appropriations</b>                          | <b>16</b>         | <b>1,843</b>         | <b>1,742</b>    | <b>(101)</b>            |
| <b>ORG 3592913 CSA #9 SIERRA SUNRISE Zn 77 TOTAL</b> | <b>35</b>         | <b>0</b>             | <b>0</b>        | <b>0</b>                |

### ORG : 3592914 CSA #9 SUNDOWN ESTATES Zn 78

| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                                    | (103)             | 0                    | 0               | 0                       |
| Service Charges                                       | 840               | 840                  | 840             | 0                       |
| Fund Balance  | 0                 | 2,133                | 754             | (1,379)                 |
| <b>Total Revenue</b>                                  | <b>737</b>        | <b>2,973</b>         | <b>1,594</b>    | <b>(1,379)</b>          |
| Services & Supplies                                   | 55                | 2,220                | 240             | (1,980)                 |
| Other Charges   | 1,180             | 663                  | 1,304           | 641                     |
| Intrafund Transfers                                   | 120               | 30                   | 30              | 0                       |
| Reserves Budgetary                                    | 0                 | 60                   | 20              | (40)                    |
| <b>Total Appropriations</b>                           | <b>1,355</b>      | <b>2,973</b>         | <b>1,594</b>    | <b>(1,379)</b>          |
| <b>ORG 3592914 CSA #9 SUNDOWN ESTATES Zn 78 TOTAL</b> | <b>618</b>        | <b>0</b>             | <b>0</b>        | <b>0</b>                |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

**ORG : 3592915 CSA #9 CAVALRY MEADOWS Zn 79**

| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                                    | (267)             | 0                    | 0               | 0                       |
| Service Charges                                       | 1,049             | 1,049                | 1,049           | 0                       |
| Fund Balance  | 0                 | 3,074                | 1,507           | (1,567)                 |
| <b>Total Revenue</b>                                  | <b>782</b>        | <b>4,123</b>         | <b>2,556</b>    | <b>(1,567)</b>          |
| Services & Supplies                                   | 16                | 2,825                | 575             | (2,250)                 |
| Other Charges   | 1,180             | 745                  | 1,624           | 879                     |
| Intrafund Transfers                                   | 145               | 40                   | 37              | (3)                     |
| Reserves Budgetary                                    | 0                 | 513                  | 320             | (193)                   |
| <b>Total Appropriations</b>                           | <b>1,341</b>      | <b>4,123</b>         | <b>2,556</b>    | <b>(1,567)</b>          |
| <b>ORG 3592915 CSA #9 CAVALRY MEADOWS Zn 79 TOTAL</b> | <b>559</b>        | <b>0</b>             | <b>0</b>        | <b>0</b>                |

**ORG : 3592916 CSA #9 SERRANO Zn 87**

| Description                                   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                            | (0)               | 0                    | 0               | 0                       |
| Fund Balance                                  | 0                 | 5                    | 5               | 0                       |
| <b>Total Revenue</b>                          | <b>(0)</b>        | <b>5</b>             | <b>5</b>        | <b>0</b>                |
| Contingency                                   | 0                 | 5                    | 5               | 0                       |
| <b>Total Appropriations</b>                   | <b>0</b>          | <b>5</b>             | <b>5</b>        | <b>0</b>                |
| <b>ORG 3592916 CSA #9 SERRANO Zn 87 TOTAL</b> | <b>0</b>          | <b>0</b>             | <b>0</b>        | <b>0</b>                |

**ORG : 3592917 CSA #9 CREEKSIDE GREENS Zn 89**

| Description  | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|--|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                                     | (588)             | 0                    | 0               | 0                       |
| Service Charges  | 2,535             | 2,535                | 2,535           | 0                       |
| Fund Balance   | 0                 | 10,682               | 9,691           | (991)                   |
| <b>Total Revenue</b>                                   | <b>1,947</b>      | <b>13,217</b>        | <b>12,226</b>   | <b>(991)</b>            |
| Services & Supplies                                    | 78                | 5,805                | 4,925           | (880)                   |
| Other Charges  | 1,746             | 1,944                | 2,542           | 598                     |
| Intrafund Transfers                                    | 329               | 85                   | 83              | (2)                     |
| Contingency  | 0                 | 4,558                | 3,596           | (962)                   |
| Reserves Budgetary                                     | 0                 | 825                  | 1,080           | 255                     |
| <b>Total Appropriations</b>                            | <b>2,153</b>      | <b>13,217</b>        | <b>12,226</b>   | <b>(991)</b>            |
| <b>ORG 3592917 CSA #9 CREEKSIDE GREENS Zn 89 TOTAL</b> | <b>206</b>        | <b>0</b>             | <b>0</b>        | <b>0</b>                |

**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                                  | (9,790)           | 0                    | 0               | 0                       |
| Fund Balance  | 0                 | 167,562              | 153,048         | (14,514)                |
| <b>Total Revenue</b>                                | <b>8,371</b>      | <b>185,723</b>       | <b>171,209</b>  | <b>(14,514)</b>         |
| Services & Supplies                                 | 97                | 44,530               | 41,500          | (3,030)                 |
| Other Charges                                       | 3,016             | 9,800                | 5,800           | (4,000)                 |
| Intrafund Transfers                                 | 2,208             | 552                  | 552             | 0                       |
| Contingency   | 0                 | 107,987              | 100,503         | (7,484)                 |
| Reserves Budgetary                                  | 0                 | 22,854               | 22,854          | 0                       |
| <b>Total Appropriations</b>                         | <b>5,321</b>      | <b>185,723</b>       | <b>171,209</b>  | <b>(14,514)</b>         |
| <b>ORG 3592918 CSA #9 CAMERON RIDGE Zn 82 TOTAL</b> | <b>(3,050)</b>    | <b>0</b>             | <b>0</b>        | <b>0</b>                |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

### ORG : 3592919 CSA #9 HIGHLAND HILLS Zn 83

| Description                                   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                            | (1)               | 0                    | 0               | 0                       |
| Fund Balance                                  | 0                 | 50                   | 50              | 0                       |
| Total Revenue                                 | (1)               | 50                   | 50              | 0                       |
| Contingency                                   | 0                 | 50                   | 50              | 0                       |
| Total Appropriations                          | 0                 | 50                   | 50              | 0                       |
| ORG 3592919 CSA #9 HIGHLAND HILLS Zn 83 TOTAL | 1                 | 0                    | 0               | 0                       |

### ORG : 3592920 CSA #9 CAMBRIDGE OAKS Zn 91

| Description                                   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Taxes   | 33,992            | 33,492               | 33,691          | 199                     |
| Fines & Penalties                             | 288               | 0                    | 0               | 0                       |
| Rev Use Money/Prop                            | (20,413)          | 0                    | 0               | 0                       |
| Fund Balance                                  | 0                 | 423,461              | 401,677         | (21,784)                |
| Total Revenue                                 | 13,866            | 456,953              | 435,368         | (21,585)                |
| Services & Supplies                           | 97                | 96,892               | 96,500          | (392)                   |
| Other Charges                                 | 4,070             | 20,250               | 7,900           | (12,350)                |
| Intrafund Transfers                           | 4,032             | 1,015                | 1,020           | 5                       |
| Contingency                                   | 0                 | 303,387              | 294,539         | (8,848)                 |
| Reserves Budgetary                            | 0                 | 35,409               | 35,409          | 0                       |
| Total Appropriations                          | 8,199             | 456,953              | 435,368         | (21,585)                |
| ORG 3592920 CSA #9 CAMBRIDGE OAKS Zn 91 TOTAL | (5,667)           | 0                    | 0               | 0                       |

### ORG : 3592921 CSA #9 CAMERON VALLEY Zn 92

| Description                                   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Taxes   | 23,735            | 23,735               | 23,735          | 0                       |
| Rev Use Money/Prop                            | (12,112)          | 0                    | 0               | 0                       |
| Fund Balance                                  | 0                 | 185,960              | 173,426         | (12,534)                |
| Total Revenue                                 | 11,623            | 209,695              | 197,161         | (12,534)                |
| Services & Supplies                           | 120               | 62,000               | 54,000          | (8,000)                 |
| Other Charges                                 | 4,527             | 16,091               | 8,900           | (7,191)                 |
| Intrafund Transfers                           | 2,880             | 720                  | 720             | 0                       |
| Contingency                                   | 0                 | 110,682              | 93,137          | (17,545)                |
| Reserves Budgetary                            | 0                 | 20,202               | 40,404          | 20,202                  |
| Total Appropriations                          | 7,527             | 209,695              | 197,161         | (12,534)                |
| ORG 3592921 CSA #9 CAMERON VALLEY Zn 92 TOTAL | (4,096)           | 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                               | (1,565)           | 0                    | 0               | 0                       |
| Fund Balance                                     | 0                 | 45,458               | 44,794          | (664)                   |
| Total Revenue                                    | 1,273             | 48,296               | 47,632          | (664)                   |
| Services & Supplies                              | 0                 | 26,984               | 26,150          | (834)                   |
| Other Charges                                    | 1,180             | 2,569                | 2,600           | 31                      |
| Intrafund Transfers                              | 360               | 90                   | 90              | 0                       |
| Contingency                                      | 0                 | 17,687               | 17,826          | 139                     |
| Reserves Budgetary                               | 0                 | 966                  | 966             | 0                       |
| Total Appropriations                             | 1,540             | 48,296               | 47,632          | (664)                   |
| ORG 3592922 CSA #9 WOODLEIGH HEIGHTS Zn 94 TOTAL | 267               | 0                    | 0               | 0                       |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

**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                         | (2,148)           | 0                    | 0               | 0                       |
| Fund Balance                               | 0                 | 43,561               | 40,902          | (2,659)                 |
| <b>Total Revenue</b>                       | <b>2,406</b>      | <b>48,115</b>        | <b>45,456</b>   | <b>(2,659)</b>          |
| Services & Supplies                        | 0                 | 30,150               | 24,150          | (6,000)                 |
| Other Charges                              | 1,897             | 2,921                | 3,292           | 371                     |
| Intrafund Transfers                        | 567               | 142                  | 142             | 0                       |
| Contingency                                | 0                 | 11,026               | 9,088           | (1,938)                 |
| Reserves Budgetary                         | 0                 | 3,876                | 8,784           | 4,908                   |
| <b>Total Appropriations</b>                | <b>2,464</b>      | <b>48,115</b>        | <b>45,456</b>   | <b>(2,659)</b>          |
| ORG 3592923 CSA #9 THE PLATEAU Zn 95 TOTAL | 58                | 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                             | (858)             | 0                    | 0               | 0                       |
| Fund Balance                                   | 0                 | 16,526               | 14,545          | (1,981)                 |
| <b>Total Revenue</b>                           | <b>1,008</b>      | <b>18,392</b>        | <b>16,411</b>   | <b>(1,981)</b>          |
| Services & Supplies                            | 0                 | 15,100               | 12,100          | (3,000)                 |
| Other Charges                                  | 1,180             | 1,386                | 2,200           | 814                     |
| Intrafund Transfers                            | 243               | 61                   | 61              | 0                       |
| Contingency                                    | 0                 | 159                  | 364             | 205                     |
| Reserves Budgetary                             | 0                 | 1,686                | 1,686           | 0                       |
| <b>Total Appropriations</b>                    | <b>1,423</b>      | <b>18,392</b>        | <b>16,411</b>   | <b>(1,981)</b>          |
| ORG 3592924 CSA #9 TWIN CANYON EST Zn 96 TOTAL | 415               | 0                    | 0               | 0                       |

**ORG : 3592925 CSA #9 HIGHLAND VIEW Zn 97**

| Description                                  | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|--|-------------------|----------------------|-----------------|-------------------------|
| Taxes  | 22,014            | 22,013               | 22,014          | 1                       |
| Rev Use Money/Prop                           | (12,615)          | 0                    | 0               | 0                       |
| Fund Balance                                 | 0                 | 192,626              | 173,504         | (19,122)                |
| <b>Total Revenue</b>                         | <b>9,399</b>      | <b>214,639</b>       | <b>195,518</b>  | <b>(19,121)</b>         |
| Services & Supplies                          | 101               | 60,750               | 55,500          | (5,250)                 |
| Other Charges                                | 6,016             | 11,200               | 6,952           | (4,248)                 |
| Intrafund Transfers                          | 2,670             | 680                  | 668             | (12)                    |
| Contingency                                  | 0                 | 111,919              | 102,308         | (9,611)                 |
| Reserves Budgetary                           | 0                 | 30,090               | 30,090          | 0                       |
| <b>Total Appropriations</b>                  | <b>8,787</b>      | <b>214,639</b>       | <b>195,518</b>  | <b>(19,121)</b>         |
| ORG 3592925 CSA #9 HIGHLAND VIEW Zn 97 TOTAL | (612)             | 0                    | 0               | 0                       |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

**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                                 | (674)             | 0                    | 0               | 0                       |
| Fund Balance                                       | 0                 | 12,071               | 10,132          | (1,939)                 |
| <b>Total Revenue</b>                               | <b>1,072</b>      | <b>13,817</b>        | <b>11,878</b>   | <b>(1,939)</b>          |
| Services & Supplies                                | 0                 | 10,900               | 7,900           | (3,000)                 |
| Other Charges                                      | 1,180             | 1,291                | 2,250           | 959                     |
| Intrafund Transfers                                | 228               | 60                   | 58              | (2)                     |
| Contingency  | 0                 | 105                  | 209             | 104                     |
| Reserves Budgetary                                 | 0                 | 1,461                | 1,461           | 0                       |
| <b>Total Appropriations</b>                        | <b>1,409</b>      | <b>13,817</b>        | <b>11,878</b>   | <b>(1,939)</b>          |
| <b>ORG 3592926 CSA #9 CAMINO VISTA Zn 99 TOTAL</b> | <b>337</b>        | <b>0</b>             | <b>0</b>        | <b>0</b>                |

**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               | 11,252          | (1)                     |
| Rev Use Money/Prop  | (4,646)           | 0                    | 0               | 0                       |
| Fund Balance  | 0                 | 31,916               | 19,807          | (12,109)                |
| <b>Total Revenue</b>  | <b>6,606</b>      | <b>43,169</b>        | <b>31,059</b>   | <b>(12,110)</b>         |
| Services & Supplies   | 0                 | 20,982               | 12,967          | (8,015)                 |
| Other Charges   | 5,760             | 5,141                | 6,613           | 1,472                   |
| Intrafund Transfers   | 1,377             | 345                  | 345             | 0                       |
| Reserves Budgetary  | 0                 | 16,701               | 11,134          | (5,567)                 |
| <b>Total Appropriations</b>                                 | <b>7,137</b>      | <b>43,169</b>        | <b>31,059</b>   | <b>(12,110)</b>         |
| <b>ORG 3592927 CSA #9 HILAND VW 3B&amp;4 Zn 98302 TOTAL</b> | <b>531</b>        | <b>0</b>             | <b>0</b>        | <b>0</b>                |

**ORG : 3592928 CSA #9 HILAND VW 5&6 Zn 98303**

| Description  | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|--|-------------------|----------------------|-----------------|-------------------------|
| Taxes  | 14,196            | 14,285               | 14,284          | (1)                     |
| Rev Use Money/Prop   | (7,238)           | 0                    | 0               | 0                       |
| Fund Balance   | 0                 | 132,848              | 123,410         | (9,438)                 |
| <b>Total Revenue</b>                                       | <b>6,958</b>      | <b>147,133</b>       | <b>137,694</b>  | <b>(9,439)</b>          |
| Services & Supplies  | 0                 | 48,500               | 45,500          | (3,000)                 |
| Other Charges  | 3,417             | 8,650                | 5,342           | (3,308)                 |
| Intrafund Transfers  | 1,742             | 436                  | 436             | 0                       |
| Contingency  | 0                 | 74,445               | 71,314          | (3,131)                 |
| Reserves Budgetary   | 0                 | 15,102               | 15,102          | 0                       |
| <b>Total Appropriations</b>                                | <b>5,159</b>      | <b>147,133</b>       | <b>137,694</b>  | <b>(9,439)</b>          |
| <b>ORG 3592928 CSA #9 HILAND VW 5&amp;6 Zn 98303 TOTAL</b> | <b>(1,799)</b>    | <b>0</b>             | <b>0</b>        | <b>0</b>                |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

**ORG : 3592929 CSA #9 RDGVW WST 1&2 Zn 98304**

| Description  | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|--|-------------------|----------------------|-----------------|-------------------------|
| Taxes  | 24,154            | 25,150               | 25,150          | 0                       |
| Fines & Penalties  | 125               | 0                    | 0               | 0                       |
| Rev Use Money/Prop   | (8,710)           | 0                    | 0               | 0                       |
| Fund Balance   | 0                 | 134,979              | 116,857         | (18,122)                |
| <b>Total Revenue</b>                                       | <b>15,569</b>     | <b>160,129</b>       | <b>142,007</b>  | <b>(18,122)</b>         |
| Services & Supplies  | 0                 | 61,800               | 56,500          | (5,300)                 |
| Other Charges  | 4,120             | 14,752               | 8,442           | (6,310)                 |
| Intrafund Transfers  | 3,048             | 762                  | 762             | 0                       |
| Contingency  | 0                 | 54,411               | 47,899          | (6,512)                 |
| Reserves Budgetary   | 0                 | 28,404               | 28,404          | 0                       |
| <b>Total Appropriations</b>                                | <b>7,168</b>      | <b>160,129</b>       | <b>142,007</b>  | <b>(18,122)</b>         |
| <b>ORG 3592929 CSA #9 RDGVW WST 1&amp;2 Zn 98304 TOTAL</b> | <b>(8,400)</b>    | <b>0</b>             | <b>0</b>        | <b>0</b>                |

**ORG : 3592930 CSA #9 BASS LK V 8-13 Zn 98305**

| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Taxes   | 23,731            | 23,389               | 23,389          | 0                       |
| Fines & Penalties                                       | 127               | 0                    | 0               | 0                       |
| Rev Use Money/Prop                                      | (12,352)          | 0                    | 0               | 0                       |
| Fund Balance  | 0                 | 173,030              | 151,218         | (21,812)                |
| <b>Total Revenue</b>                                    | <b>11,507</b>     | <b>196,419</b>       | <b>174,607</b>  | <b>(21,812)</b>         |
| Services & Supplies                                     | 2,063             | 57,250               | 61,500          | 4,250                   |
| Other Charges   | 5,688             | 11,100               | 7,741           | (3,359)                 |
| Intrafund Transfers                                     | 2,844             | 711                  | 712             | 1                       |
| Contingency   | 0                 | 93,074               | 70,370          | (22,704)                |
| Reserves Budgetary                                      | 0                 | 34,284               | 34,284          | 0                       |
| <b>Total Appropriations</b>                             | <b>10,594</b>     | <b>196,419</b>       | <b>174,607</b>  | <b>(21,812)</b>         |
| <b>ORG 3592930 CSA #9 BASS LK V 8-13 Zn 98305 TOTAL</b> | <b>(913)</b>      | <b>0</b>             | <b>0</b>        | <b>0</b>                |

**ORG : 3592931 CSA #9 HILAND VLLGE 4 Zn 98306**

| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Taxes   | 1,884             | 1,884                | 1,884           | 0                       |
| Rev Use Money/Prop                                      | (664)             | 0                    | 0               | 0                       |
| Fund Balance  | 0                 | 10,082               | 7,380           | (2,702)                 |
| <b>Total Revenue</b>                                    | <b>1,220</b>      | <b>11,966</b>        | <b>9,264</b>    | <b>(2,702)</b>          |
| Services & Supplies                                     | 0                 | 9,071                | 4,696           | (4,375)                 |
| Other Charges   | 1,897             | 1,069                | 2,742           | 1,673                   |
| Intrafund Transfers                                     | 245               | 62                   | 62              | 0                       |
| Reserves Budgetary                                      | 0                 | 1,764                | 1,764           | 0                       |
| <b>Total Appropriations</b>                             | <b>2,142</b>      | <b>11,966</b>        | <b>9,264</b>    | <b>(2,702)</b>          |
| <b>ORG 3592931 CSA #9 HILAND VLLGE 4 Zn 98306 TOTAL</b> | <b>922</b>        | <b>0</b>             | <b>0</b>        | <b>0</b>                |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

### ORG : 3592932 CSA #9 WATERMARK Zn 98307

| Description                                 | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Taxes                                       | 6,330             | 6,331                | 6,330           | (1)                     |
| Fines & Penalties                           | 102               | 0                    | 0               | 0                       |
| Rev Use Money/Prop                          | (2,362)           | 0                    | 0               | 0                       |
| Fund Balance                                | 0                 | 37,701               | 33,885          | (3,816)                 |
| <b>Total Revenue</b>                        | <b>4,071</b>      | <b>44,032</b>        | <b>40,215</b>   | <b>(3,817)</b>          |
| Services & Supplies                         | 38                | 23,100               | 20,100          | (3,000)                 |
| Other Charges                               | 2,564             | 3,891                | 3,692           | (199)                   |
| Intrafund Transfers                         | 781               | 196                  | 196             | 0                       |
| Contingency                                 | 0                 | 10,620               | 10,002          | (618)                   |
| Reserves Budgetary                          | 0                 | 6,225                | 6,225           | 0                       |
| <b>Total Appropriations</b>                 | <b>3,383</b>      | <b>44,032</b>        | <b>40,215</b>   | <b>(3,817)</b>          |
| ORG 3592932 CSA #9 WATERMARK Zn 98307 TOTAL | (688)             | 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  | 67,678            | 67,409               | 67,409          | 0                       |
| Fines & Penalties                                | 71                | 0                    | 0               | 0                       |
| Rev Use Money/Prop                               | (31,965)          | 0                    | 0               | 0                       |
| Fund Balance                                     | 0                 | 433,942              | 366,362         | (67,580)                |
| <b>Total Revenue</b>                             | <b>35,785</b>     | <b>501,351</b>       | <b>433,771</b>  | <b>(67,580)</b>         |
| Services & Supplies                              | 189               | 170,000              | 161,000         | (9,000)                 |
| Other Charges                                    | 8,025             | 30,722               | 10,987          | (19,735)                |
| Intrafund Transfers                              | 8,064             | 2,035                | 2,016           | (19)                    |
| Contingency                                      | 0                 | 193,978              | 155,152         | (38,826)                |
| Reserves Budgetary                               | 0                 | 104,616              | 104,616         | 0                       |
| <b>Total Appropriations</b>                      | <b>16,278</b>     | <b>501,351</b>       | <b>433,771</b>  | <b>(67,580)</b>         |
| ORG 3592933 CSA #9 EUER RANCH 1-5 Zn 98308 TOTAL | (19,506)          | 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  | 54,230            | 54,635               | 54,624          | (11)                    |
| Fines & Penalties                                | 47                | 0                    | 0               | 0                       |
| Rev Use Money/Prop                               | (23,415)          | 0                    | 0               | 0                       |
| Fund Balance                                     | 0                 | 389,579              | 339,100         | (50,479)                |
| <b>Total Revenue</b>                             | <b>30,863</b>     | <b>444,214</b>       | <b>393,724</b>  | <b>(50,490)</b>         |
| Services & Supplies                              | 64                | 121,915              | 125,500         | 3,585                   |
| Other Charges                                    | 3,188             | 27,219               | 8,745           | (18,474)                |
| Intrafund Transfers                              | 6,688             | 1,672                | 1,672           | 0                       |
| Contingency                                      | 0                 | 215,522              | 179,921         | (35,601)                |
| Reserves Budgetary                               | 0                 | 77,886               | 77,886          | 0                       |
| <b>Total Appropriations</b>                      | <b>9,940</b>      | <b>444,214</b>       | <b>393,724</b>  | <b>(50,490)</b>         |
| ORG 3592934 CSA #9 EUER RANCH 6&7 Zn 98309 TOTAL | (20,922)          | 0                    | 0               | 0                       |



# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

**ORG : 3592935 CSA #9 CRSN CRSSNG DR Zn 98310**

| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Fines & Penalties                                       | 3                 | 0                    | 0               | 0                       |
| Rev Use Money/Prop                                      | (2,092)           | 0                    | 0               | 0                       |
| Service Charges   | 14,254            | 11,796               | 15,370          | 3,574                   |
| Fund Balance  | 0                 | 69,438               | 78,185          | 8,747                   |
| <b>Total Revenue</b>                                    | <b>12,166</b>     | <b>81,234</b>        | <b>93,555</b>   | <b>12,321</b>           |
| Services & Supplies                                     | 16                | 41,225               | 39,025          | (2,200)                 |
| Other Charges   | 1,180             | 921                  | 2,942           | 2,021                   |
| Intrafund Transfers                                     | 161               | 384                  | 89              | (295)                   |
| Contingency   | 0                 | 37,867               | 37,056          | (811)                   |
| Reserves Budgetary                                      | 0                 | 837                  | 14,443          | 13,606                  |
| <b>Total Appropriations</b>                             | <b>1,357</b>      | <b>81,234</b>        | <b>93,555</b>   | <b>12,321</b>           |
| <b>ORG 3592935 CSA #9 CRSN CRSSNG DR Zn 98310 TOTAL</b> | <b>(10,809)</b>   | <b>0</b>             | <b>0</b>        | <b>0</b>                |

**ORG : 3593960 CSA #9 GEORGETOWN CEMETRY Zn 3**

| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Taxes   | 15,948            | 14,327               | 15,900          | 1,573                   |
| Fines & Penalties                                       | 188               | 0                    | 0               | 0                       |
| Rev Use Money/Prop                                      | (2,827)           | 0                    | 0               | 0                       |
| Service Charges   | 8,310             | 10,000               | 9,000           | (1,000)                 |
| Miscellaneous Rev                                       | 4,275             | 6,000                | 6,000           | 0                       |
| Fund Balance  | 0                 | 95,462               | 81,609          | (13,853)                |
| <b>Total Revenue</b>                                    | <b>25,894</b>     | <b>125,789</b>       | <b>112,509</b>  | <b>(13,280)</b>         |
| Salaries & Benefits                                     | 7,091             | 29,007               | 11,964          | (17,043)                |
| Services & Supplies                                     | 11,520            | 40,200               | 59,200          | 19,000                  |
| Contingency   | 0                 | 56,582               | 41,345          | (15,237)                |
| <b>Total Appropriations</b>                             | <b>18,611</b>     | <b>125,789</b>       | <b>112,509</b>  | <b>(13,280)</b>         |
| <b>ORG 3593960 CSA #9 GEORGETOWN CEMETRY Zn 3 TOTAL</b> | <b>(7,284)</b>    | <b>0</b>             | <b>0</b>        | <b>0</b>                |

**ORG : 3594965 CSA #9 HIGHLAND VILLAGE Zn 7**

| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Taxes   | 0                 | 0                    | 10,694          | 10,694                  |
| Fines & Penalties                                     | 5                 | 0                    | 0               | 0                       |
| Rev Use Money/Prop                                    | (29)              | 0                    | 0               | 0                       |
| Service Charges                                       | 6,439             | 6,482                | 0               | (6,482)                 |
| Miscellaneous Rev                                     | 2,100             | 6,000                | 0               | (6,000)                 |
| Fund Balance  | 0                 | 678                  | 202             | (476)                   |
| <b>Total Revenue</b>                                  | <b>8,515</b>      | <b>13,160</b>        | <b>10,896</b>   | <b>(2,264)</b>          |
| Services & Supplies                                   | 8,202             | 10,794               | 9,174           | (1,620)                 |
| Other Charges   | 1,508             | 1,554                | 1,520           | (34)                    |
| Intrafund Transfers                                   | 0                 | 812                  | 202             | (610)                   |
| <b>Total Appropriations</b>                           | <b>9,710</b>      | <b>13,160</b>        | <b>10,896</b>   | <b>(2,264)</b>          |
| <b>ORG 3594965 CSA #9 HIGHLAND VILLAGE Zn 7 TOTAL</b> | <b>1,195</b>      | <b>0</b>             | <b>0</b>        | <b>0</b>                |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

### ORG : 3594966 CSA #9 BARNETT BSNS PRK Zn 34

| Description  | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|--|-------------------|----------------------|-----------------|-------------------------|
| Fines & Penalties                                      | 18                | 0                    | 0               | 0                       |
| Rev Use Money/Prop                                     | (834)             | 0                    | 0               | 0                       |
| Service Charges  | 3,633             | 3,511                | 3,451           | (60)                    |
| Fund Balance   | 0                 | 28,717               | 30,089          | 1,372                   |
| <b>Total Revenue</b>                                   | <b>2,817</b>      | <b>32,228</b>        | <b>33,540</b>   | <b>1,312</b>            |
| Services & Supplies                                    | 16                | 20,025               | 20,025          | 0                       |
| Other Charges  | 1,508             | 754                  | 2,078           | 1,324                   |
| Intrafund Transfers                                    | 447               | 115                  | 110             | (5)                     |
| Contingency  | 0                 | 11,334               | 11,327          | (7)                     |
| <b>Total Appropriations</b>                            | <b>1,971</b>      | <b>32,228</b>        | <b>33,540</b>   | <b>1,312</b>            |
| <b>ORG 3594966 CSA #9 BARNETT BSNS PRK Zn 34 TOTAL</b> | <b>(846)</b>      | <b>0</b>             | <b>0</b>        | <b>0</b>                |

### ORG : 3594967 CSA #9 DIAMOND SPRINGS Zn 49

| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Taxes   | 48,645            | 41,073               | 50,771          | 9,698                   |
| Fines & Penalties                                     | 24                | 0                    | 0               | 0                       |
| Rev Use Money/Prop                                    | (22,880)          | 0                    | 0               | 0                       |
| IG Rev - State  | 358               | 0                    | 0               | 0                       |
| Fund Balance  | 0                 | 784,679              | 817,920         | 33,241                  |
| <b>Total Revenue</b>                                  | <b>26,148</b>     | <b>825,752</b>       | <b>868,691</b>  | <b>42,939</b>           |
| Services & Supplies                                   | 8,786             | 76,000               | 80,000          | 4,000                   |
| Other Charges   | 1,508             | 1,754                | 2,078           | 324                     |
| Intrafund Transfers                                   | 4,725             | 1,165                | 1,233           | 68                      |
| Contingency   | 0                 | 746,833              | 785,380         | 38,547                  |
| <b>Total Appropriations</b>                           | <b>15,020</b>     | <b>825,752</b>       | <b>868,691</b>  | <b>42,939</b>           |
| <b>ORG 3594967 CSA #9 DIAMOND SPRINGS Zn 49 TOTAL</b> | <b>(11,128)</b>   | <b>0</b>             | <b>0</b>        | <b>0</b>                |

### ORG : 3595970 CSA #9 EASTWOOD PRK 5 Zn 98601

| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Taxes   | 12,415            | 12,415               | 12,415          | 0                       |
| Rev Use Money/Prop                                      | (6,154)           | 0                    | 0               | 0                       |
| Fund Balance  | 0                 | 78,388               | 66,647          | (11,741)                |
| <b>Total Revenue</b>                                    | <b>6,262</b>      | <b>90,803</b>        | <b>79,062</b>   | <b>(11,741)</b>         |
| Services & Supplies                                     | 43                | 23,235               | 21,500          | (1,735)                 |
| Other Charges   | 2,098             | 5,977                | 4,641           | (1,336)                 |
| Intrafund Transfers                                     | 1,000             | 378                  | 250             | (128)                   |
| Contingency   | 0                 | 43,036               | 34,494          | (8,542)                 |
| Reserves Budgetary                                      | 0                 | 18,177               | 18,177          | 0                       |
| <b>Total Appropriations</b>                             | <b>3,141</b>      | <b>90,803</b>        | <b>79,062</b>   | <b>(11,741)</b>         |
| <b>ORG 3595970 CSA #9 EASTWOOD PRK 5 Zn 98601 TOTAL</b> | <b>(3,121)</b>    | <b>0</b>             | <b>0</b>        | <b>0</b>                |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

**ORG : 3595971 CSA #9 PIONEER PLACE Zn 64**

| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Taxes   | 24,056            | 24,145               | 24,145          | 0                       |
| Rev Use Money/Prop                                  | (4,938)           | 0                    | 0               | 0                       |
| Fund Balance  | 0                 | 16,428               | 28,023          | 11,595                  |
| <b>Total Revenue</b>                                | <b>19,118</b>     | <b>40,573</b>        | <b>52,168</b>   | <b>11,595</b>           |
| Services & Supplies                                 | 1,532             | 1,929                | 29,572          | 27,643                  |
| Other Charges                                       | 7,094             | 7,152                | 7,992           | 840                     |
| Intrafund Transfers                                 | 1,242             | 733                  | 311             | (422)                   |
| Contingency   | 0                 | 16,654               | 0               | (16,654)                |
| Reserves Budgetary                                  | 0                 | 14,105               | 14,293          | 188                     |
| <b>Total Appropriations</b>                         | <b>9,869</b>      | <b>40,573</b>        | <b>52,168</b>   | <b>11,595</b>           |
| <b>ORG 3595971 CSA #9 PIONEER PLACE Zn 64 TOTAL</b> | <b>(9,250)</b>    | <b>0</b>             | <b>0</b>        | <b>0</b>                |

**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                                      | (7,705)           | 0                    | 0               | 0                       |
| Fund Balance  | 0                 | 39,252               | 35,121          | (4,131)                 |
| <b>Total Revenue</b>                                    | <b>6,796</b>      | <b>53,753</b>        | <b>49,622</b>   | <b>(4,131)</b>          |
| Services & Supplies                                     | 0                 | 25,250               | 20,371          | (4,879)                 |
| Other Charges   | 2,901             | 3,035                | 3,742           | 707                     |
| Intrafund Transfers                                     | 1,899             | 445                  | 486             | 41                      |
| Reserves Budgetary                                      | 0                 | 25,023               | 25,023          | 0                       |
| <b>Total Appropriations</b>                             | <b>4,800</b>      | <b>53,753</b>        | <b>49,622</b>   | <b>(4,131)</b>          |
| <b>ORG 3595972 CSA #9 BLACK OAK ESTATES Zn 70 TOTAL</b> | <b>(1,995)</b>    | <b>0</b>             | <b>0</b>        | <b>0</b>                |

**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                                     | (2,562)           | 0                    | 0               | 0                       |
| Fund Balance   | 0                 | 20,413               | 13,383          | (7,030)                 |
| <b>Total Revenue</b>                                   | <b>2,949</b>      | <b>25,924</b>        | <b>18,894</b>   | <b>(7,030)</b>          |
| Services & Supplies                                    | 0                 | 14,450               | 6,173           | (8,277)                 |
| Other Charges  | 2,299             | 1,895                | 3,142           | 1,247                   |
| Intrafund Transfers                                    | 681               | 171                  | 171             | 0                       |
| Reserves Budgetary                                     | 0                 | 9,408                | 9,408           | 0                       |
| <b>Total Appropriations</b>                            | <b>2,980</b>      | <b>25,924</b>        | <b>18,894</b>   | <b>(7,030)</b>          |
| <b>ORG 3595973 CSA #9 BLK OAK EST 6 Zn 98604 TOTAL</b> | <b>31</b>         | <b>0</b>             | <b>0</b>        | <b>0</b>                |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

### 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                                     | (2,201)           | 0                    | 0               | 0                       |
| Fund Balance   | 0                 | 28,161               | 23,022          | (5,139)                 |
| <b>Total Revenue</b>                                   | <b>2,862</b>      | <b>33,224</b>        | <b>28,085</b>   | <b>(5,139)</b>          |
| Services & Supplies                                    | 0                 | 19,421               | 10,500          | (8,921)                 |
| Other Charges  | 1,180             | 2,073                | 2,146           | 73                      |
| Intrafund Transfers                                    | 666               | 157                  | 170             | 13                      |
| Contingency  | 0                 | 3,524                | 2,157           | (1,367)                 |
| Reserves Budgetary                                     | 0                 | 8,049                | 13,112          | 5,063                   |
| <b>Total Appropriations</b>                            | <b>1,846</b>      | <b>33,224</b>        | <b>28,085</b>   | <b>(5,139)</b>          |
| <b>ORG 3595974 CSA #9 DEERFIELD EST Zn 98605 TOTAL</b> | <b>(1,016)</b>    | <b>0</b>             | <b>0</b>        | <b>0</b>                |

### ORG : 3595975 CSA #9 HOLLOW OAK Zn 98606

| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Taxes   | 43,454            | 43,017               | 43,017          | 0                       |
| Fines & Penalties                                   | 267               | 0                    | 0               | 0                       |
| Rev Use Money/Prop                                  | (17,002)          | 0                    | 0               | 0                       |
| Fund Balance  | 0                 | 218,430              | 187,479         | (30,951)                |
| <b>Total Revenue</b>                                | <b>26,719</b>     | <b>261,447</b>       | <b>230,496</b>  | <b>(30,951)</b>         |
| Services & Supplies                                 | 64                | 62,178               | 63,500          | 1,322                   |
| Other Charges                                       | 3,267             | 19,206               | 6,408           | (12,798)                |
| Intrafund Transfers                                 | 4,752             | 1,298                | 1,188           | (110)                   |
| Contingency   | 0                 | 111,307              | 91,942          | (19,365)                |
| Reserves Budgetary                                  | 0                 | 67,458               | 67,458          | 0                       |
| <b>Total Appropriations</b>                         | <b>8,082</b>      | <b>261,447</b>       | <b>230,496</b>  | <b>(30,951)</b>         |
| <b>ORG 3595975 CSA #9 HOLLOW OAK Zn 98606 TOTAL</b> | <b>(18,636)</b>   | <b>0</b>             | <b>0</b>        | <b>0</b>                |

### ORG : 3595976 CSA #9 CREEKSIDE 2&3 Zn 98608

| Description  | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|--|-------------------|----------------------|-----------------|-------------------------|
| Taxes  | 29,008            | 29,008               | 29,008          | 0                       |
| Rev Use Money/Prop   | (14,567)          | 0                    | 0               | 0                       |
| Fund Balance   | 0                 | 93,151               | 58,075          | (35,076)                |
| <b>Total Revenue</b>                                       | <b>14,442</b>     | <b>122,159</b>       | <b>87,083</b>   | <b>(35,076)</b>         |
| Services & Supplies  | 0                 | 16,958               | 30,390          | 13,432                  |
| Other Charges  | 1,596             | 4,967                | 3,942           | (1,025)                 |
| Intrafund Transfers  | 3,164             | 878                  | 791             | (87)                    |
| Contingency  | 0                 | 30,017               | 0               | (30,017)                |
| Reserves Budgetary   | 0                 | 69,339               | 51,960          | (17,379)                |
| <b>Total Appropriations</b>                                | <b>4,760</b>      | <b>122,159</b>       | <b>87,083</b>   | <b>(35,076)</b>         |
| <b>ORG 3595976 CSA #9 CREEKSIDE 2&amp;3 Zn 98608 TOTAL</b> | <b>(9,682)</b>    | <b>0</b>             | <b>0</b>        | <b>0</b>                |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

**ORG : 3595977 CSA #9 HIGHLAND VW 3A Zn 98609**

| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Taxes   | 8,335             | 7,930                | 7,930           | 0                       |
| Fines & Penalties                                       | 77                | 0                    | 0               | 0                       |
| Rev Use Money/Prop                                      | (2,806)           | 0                    | 0               | 0                       |
| Fund Balance  | 0                 | 53,483               | 45,175          | (8,308)                 |
| <b>Total Revenue</b>                                    | <b>5,605</b>      | <b>61,413</b>        | <b>53,105</b>   | <b>(8,308)</b>          |
| Services & Supplies                                     | 43                | 40,953               | 34,500          | (6,453)                 |
| Other Charges   | 2,098             | 3,346                | 2,942           | (404)                   |
| Intrafund Transfers                                     | 720               | 234                  | 180             | (54)                    |
| Contingency   | 0                 | 4,079                | 2,682           | (1,397)                 |
| Reserves Budgetary                                      | 0                 | 12,801               | 12,801          | 0                       |
| <b>Total Appropriations</b>                             | <b>2,861</b>      | <b>61,413</b>        | <b>53,105</b>   | <b>(8,308)</b>          |
| <b>ORG 3595977 CSA #9 HIGHLAND VW 3A Zn 98609 TOTAL</b> | <b>(2,744)</b>    | <b>0</b>             | <b>0</b>        | <b>0</b>                |

**ORG : 3595978 CSA #9 TRAVOIS Zn 98610**

| Description                                      | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|--|-------------------|----------------------|-----------------|-------------------------|
| Taxes  | 8,815             | 8,482                | 8,482           | 0                       |
| Fines & Penalties                                | 38                | 0                    | 0               | 0                       |
| Rev Use Money/Prop                               | (3,257)           | 0                    | 0               | 0                       |
| Fund Balance                                     | 0                 | 33,739               | 10,857          | (22,882)                |
| <b>Total Revenue</b>                             | <b>5,597</b>      | <b>42,221</b>        | <b>19,339</b>   | <b>(22,882)</b>         |
| Services & Supplies                              | 30                | 22,554               | 10,260          | (12,294)                |
| Other Charges                                    | 2,460             | 2,547                | 3,382           | 835                     |
| Intrafund Transfers                              | 312               | 260                  | 78              | (182)                   |
| Reserves Budgetary                               | 0                 | 16,860               | 5,619           | (11,241)                |
| <b>Total Appropriations</b>                      | <b>2,802</b>      | <b>42,221</b>        | <b>19,339</b>   | <b>(22,882)</b>         |
| <b>ORG 3595978 CSA #9 TRAVOIS Zn 98610 TOTAL</b> | <b>(2,794)</b>    | <b>0</b>             | <b>0</b>        | <b>0</b>                |

**ORG : 3595979 CSA #9 SILVER SPRINGS Zn 98611**

| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Taxes   | 16,595            | 17,193               | 16,595          | (598)                   |
| Rev Use Money/Prop                                      | (6,196)           | 0                    | 0               | 0                       |
| Fund Balance  | 0                 | 27,283               | 40,449          | 13,166                  |
| <b>Total Revenue</b>                                    | <b>10,399</b>     | <b>44,476</b>        | <b>57,044</b>   | <b>12,568</b>           |
| Services & Supplies                                     | 38,163            | 40,044               | 40,510          | 466                     |
| Other Charges   | 1,180             | 3,910                | 3,842           | (68)                    |
| Intrafund Transfers                                     | 1,309             | 522                  | 319             | (203)                   |
| Reserves Budgetary                                      | 0                 | 0                    | 12,373          | 12,373                  |
| <b>Total Appropriations</b>                             | <b>40,652</b>     | <b>44,476</b>        | <b>57,044</b>   | <b>12,568</b>           |
| <b>ORG 3595979 CSA #9 SILVER SPRINGS Zn 98611 TOTAL</b> | <b>30,252</b>     | <b>0</b>             | <b>0</b>        | <b>0</b>                |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

### ORG : 3595980 CSA #9 W VALLEY VLLG Zn 98612

| Description  | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|--|-------------------|----------------------|-----------------|-------------------------|
| Taxes  | 230,830           | 231,677              | 231,817         | 140                     |
| Fines & Penalties                                      | 172               | 0                    | 0               | 0                       |
| Rev Use Money/Prop                                     | (72,972)          | 0                    | 0               | 0                       |
| Fund Balance   | 0                 | 716,294              | 507,046         | (209,248)               |
| <b>Total Revenue</b>                                   | <b>158,030</b>    | <b>947,971</b>       | <b>738,863</b>  | <b>(209,108)</b>        |
| Services & Supplies                                    | 230               | 163,500              | 193,000         | 29,500                  |
| Other Charges  | 8,765             | 90,155               | 25,942          | (64,213)                |
| Intrafund Transfers                                    | 17,162            | 7,000                | 4,268           | (2,732)                 |
| Contingency  | 0                 | 273,979              | 102,316         | (171,663)               |
| Reserves Budgetary                                     | 0                 | 413,337              | 413,337         | 0                       |
| <b>Total Appropriations</b>                            | <b>26,158</b>     | <b>947,971</b>       | <b>738,863</b>  | <b>(209,108)</b>        |
| <b>ORG 3595980 CSA #9 W VALLEY VLLG Zn 98612 TOTAL</b> | <b>(131,872)</b>  | <b>0</b>             | <b>0</b>        | <b>0</b>                |

### ORG : 3595981 CSA #9 HAWK VIEW ROAD Zn 98613

| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Residual Equity Xfer                                    | 1,805             | 0                    | 0               | 0                       |
| <b>Total Appropriations</b>                             | <b>1,805</b>      | <b>0</b>             | <b>0</b>        | <b>0</b>                |
| <b>ORG 3595981 CSA #9 HAWK VIEW ROAD Zn 98613 TOTAL</b> | <b>1,805</b>      | <b>0</b>             | <b>0</b>        | <b>0</b>                |

### ORG : 3596990 CSA #9 EMERALD MEADOWS Zn 80

| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Fines & Penalties                                     | 17                | 0                    | 0               | 0                       |
| Rev Use Money/Prop                                    | (805)             | 0                    | 0               | 0                       |
| Service Charges                                       | 23,275            | 23,277               | 23,275          | (2)                     |
| Fund Balance  | 0                 | 28,440               | 23,362          | (5,078)                 |
| <b>Total Revenue</b>                                  | <b>22,487</b>     | <b>51,717</b>        | <b>46,637</b>   | <b>(5,080)</b>          |
| Services & Supplies                                   | 19,466            | 46,852               | 41,637          | (5,215)                 |
| Other Charges   | 4,055             | 4,159                | 4,294           | 135                     |
| Intrafund Transfers                                   | 2,824             | 706                  | 706             | 0                       |
| <b>Total Appropriations</b>                           | <b>26,345</b>     | <b>51,717</b>        | <b>46,637</b>   | <b>(5,080)</b>          |
| <b>ORG 3596990 CSA #9 EMERALD MEADOWS Zn 80 TOTAL</b> | <b>3,858</b>      | <b>0</b>             | <b>0</b>        | <b>0</b>                |

Special Revenue Funds  
RECOMMENDED BUDGET • FY 2023-24

PLANNING AND BUILDING

Countywide Special Revenue – Development Services Fund

*Abate Dangerous Buildings*

The Abate Dangerous Buildings fund consists of fines collected from parcel owners for violations of the County building ordinance. These are grant awarded for code enforcement to purchase fixed assets, supplies and equipment.

**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                       |
| Residual Equity Xfer                            | 0                 | 0                    | 331,408         | 331,408                 |
| Contingency                                     | 0                 | 331,408              | 0               | (331,408)               |
| 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   | (1,261)           | 0                    | 400             | 400                     |
| Service Charges      | 0                 | 15,000               | 0               | (15,000)                |
| Residual Equity      | 0                 | 0                    | 331,408         | 331,408                 |
| Fund Balance         | 0                 | 43,337               | 43,730          | 393                     |
| Total Revenue        | (1,261)           | 58,337               | 375,538         | 317,201                 |
| Other Fin Uses       | 0                 | 15,000               | 25,000          | 10,000                  |
| Contingency          | 0                 | 43,337               | 350,538         | 307,201                 |
| Total Appropriations | 0                 | 58,337               | 375,538         | 317,201                 |
| TOTAL                | 1,261             | 0                    | 0               | 0                       |

*Planning Project Fund*

The Planning Project subfund is used to hold developer deposits for draw down when staff time is earned on projects throughout the County.

**ORG : 3770732 BP: PLANNING PROJECTS**

| Description                             | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Service Charges                         | 358,535           | 341,932              | 120,000         | (221,932)               |
| Fund Balance                            | 0                 | (241,932)            | 0               | 241,932                 |
| Total Revenue                           | 358,535           | 100,000              | 120,000         | 20,000                  |
| Other Fin Uses                          | 116,603           | 100,000              | 120,000         | 20,000                  |
| Total Appropriations                    | 116,603           | 100,000              | 120,000         | 20,000                  |
| ORG 3770732 BP: PLANNING PROJECTS TOTAL | (241,932)         | 0                    | 0               | 0                       |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

### *Commercial Grading*

The Commercial Grading subfund is used to hold developer deposits for draw down when staff time is earned for permits for grading over 1,500 cubic yards.

| <b>ORG : 3770735 BP: COMMERCIAL GRADING</b> |                   |                      |                 |                         |  |
|---|-------------------|----------------------|-----------------|-------------------------|--|
| Description                                 | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |  |
| Service Charges                             | 48,189            | 75,000               | 12,000          | (63,000)                |  |
| Total Revenue                               | 48,189            | 75,000               | 12,000          | (63,000)                |  |
| Other Fin Uses                              | 48,189            | 75,000               | 12,000          | (63,000)                |  |
| Total Appropriations                        | 48,189            | 75,000               | 12,000          | (63,000)                |  |
| 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.

| <b>ORG : 3770740 BP: TRPA BUILDING ALLOCATIONS</b> |                   |                      |                 |                         |  |
|--|-------------------|----------------------|-----------------|-------------------------|--|
| Description  | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |  |
| License, Pmt, Fran                                 | 31,000            | 50,000               | 50,000          | 0                       |  |
| Fund Balance                                       | 0                 | 104,000              | 104,000         | 0                       |  |
| Total Revenue                                      | 31,000            | 154,000              | 154,000         | 0                       |  |
| Other Fin Uses                                     | 41,000            | 50,000               | 15,000          | (35,000)                |  |
| Contingency  | 0                 | 104,000              | 139,000         | 35,000                  |  |
| Total Appropriations                               | 41,000            | 154,000              | 154,000         | 0                       |  |
| ORG 3770740 BP: TRPA BUILDING ALLOCATIONS TOTAL    | 10,000            | 0                    | 0               | 0                       |  |

### *Surface Mining Reclamation*

The Surface Mining Reclamation Act (SMARA) requires that every surface mining operation have a permit, a reclamation plan, and financial assurances. A fundamental purpose of SMARA is that surface mine operators, rather than the taxpaying public, bear the expense of reclaiming lands disturbed by surface mining. The financial assurances must remain in effect for the duration of the mining operation and until reclamation is complete and are made payable to the lead agency and the Department.

| <b>ORG : 3770751 BP: SURFACE MINING RECLAMATION</b> |                   |                      |                 |                         |  |
|---|-------------------|----------------------|-----------------|-------------------------|--|
| 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 2023-24

**ORG : 3770754 BP: ECOLOGICAL PRESERVE FEE**

| Description  | Prior Year Actual | Current Year Adopted | CAO Recommended  | Difference from Adopted |
|--|-------------------|----------------------|------------------|-------------------------|
| Rev Use Money/Prop                                   | (18,956)          | 10,000               | 5,000            | (5,000)                 |
| Service Charges                                      | 213,332           | 103,000              | 150,000          | 47,000                  |
| Fund Balance   | 0                 | 650,169              | 856,058          | 205,889                 |
| <b>Total Revenue</b>                                 | <b>194,377</b>    | <b>763,169</b>       | <b>1,011,058</b> | <b>247,889</b>          |
| Contingency  | 0                 | 763,169              | 1,011,058        | 247,889                 |
| <b>Total Appropriations</b>                          | <b>0</b>          | <b>763,169</b>       | <b>1,011,058</b> | <b>247,889</b>          |
| <b>ORG 3770754 BP: ECOLOGICAL PRESERVE FEE TOTAL</b> | <b>(194,377)</b>  | <b>0</b>             | <b>0</b>         | <b>0</b>                |

*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          | (29,157)          | 0                    | 6,000            | 6,000                   |
| Service Charges             | 543,627           | 150,000              | 150,000          | 0                       |
| Fund Balance                | 0                 | 950,398              | 1,177,999        | 227,601                 |
| <b>Total Revenue</b>        | <b>514,469</b>    | <b>1,100,398</b>     | <b>1,333,999</b> | <b>233,601</b>          |
| Other Fin Uses              | 15,000            | 19,600               | 20,000           | 400                     |
| Residual Equity Xfer        | 31,428            | 0                    | 0                | 0                       |
| Contingency                 | 0                 | 1,080,798            | 1,313,999        | 233,201                 |
| <b>Total Appropriations</b> | <b>46,428</b>     | <b>1,100,398</b>     | <b>1,333,999</b> | <b>233,601</b>          |
| <b>TOTAL</b>                | <b>(468,042)</b>  | <b>0</b>             | <b>0</b>         | <b>0</b>                |

*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                                      | 2                 | 0                    | 0               | 0                       |
| Fund Balance  | 0                 | 14                   | 15              | 1                       |
| <b>Total Revenue</b>                                    | <b>2</b>          | <b>14</b>            | <b>15</b>       | <b>1</b>                |
| Contingency   | 0                 | 14                   | 15              | 1                       |
| <b>Total Appropriations</b>                             | <b>0</b>          | <b>14</b>            | <b>15</b>       | <b>1</b>                |
| <b>ORG 3770757 BP: STMS FEES BASS LAKE HLS SP TOTAL</b> | <b>(2)</b>        | <b>0</b>             | <b>0</b>        | <b>0</b>                |

*Certified Access Specialist*

Per Legistar item 19-1210 approved on August 8, 2019, the Certified Access Specialist subfund was created for Certified Access Specialist (CASp) remaining fees for certification and training for the Planning and Building Department to utilize. The funds were previously held in a subfund in the Chief Administrative Office and were moved to the Planning and Building Department in FY 2021-22.

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

**ORG : 3770758 BP: CERTIFIED ACCESS SPECIALST**

| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                                      | (2,128)           | 750                  | 750             | 0                       |
| Miscellaneous Rev                                       | 48,768            | 44,000               | 31,000          | (13,000)                |
| Fund Balance  | 0                 | 70,760               | 71,510          | 750                     |
| <b>Total Revenue</b>                                    | <b>46,640</b>     | <b>115,510</b>       | <b>103,260</b>  | <b>(12,250)</b>         |
| Other Charges   | 4,877             | 4,400                | 5,000           | 600                     |
| Other Fin Uses  | 2,195             | 39,600               | 13,500          | (26,100)                |
| Contingency   | 0                 | 71,510               | 84,760          | 13,250                  |
| <b>Total Appropriations</b>                             | <b>7,071</b>      | <b>115,510</b>       | <b>103,260</b>  | <b>(12,250)</b>         |
| <b>ORG 3770758 BP: CERTIFIED ACCESS SPECIALST TOTAL</b> | <b>(39,568)</b>   | <b>0</b>             | <b>0</b>        | <b>0</b>                |

*Oak Woodlands Administration Fee*

The Oak Administration Fee fund is funded by In Lieu of Fees charged when a development project removes oak canopy over the retention amount; these funds are used to fund administration of the fees and management of lands.

**ORG : 3770759 OAK ADMIN FEE: OAK WOODLAND**

| Description  | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|--|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                                   | (1,492)           | 0                    | 0               | 0                       |
| Other Fin Sources                                    | 15,000            | 19,600               | 20,000          | 400                     |
| Residual Equity                                      | 31,428            | 0                    | 0               | 0                       |
| Fund Balance   | 0                 | 45,191               | 58,791          | 13,600                  |
| <b>Total Revenue</b>                                 | <b>44,935</b>     | <b>64,791</b>        | <b>78,791</b>   | <b>14,000</b>           |
| Other Fin Uses                                       | 1,246             | 6,000                | 3,000           | (3,000)                 |
| Contingency  | 0                 | 58,791               | 75,791          | 17,000                  |
| <b>Total Appropriations</b>                          | <b>1,246</b>      | <b>64,791</b>        | <b>78,791</b>   | <b>14,000</b>           |
| <b>ORG 3770759 OAK ADMIN FEE: OAK WOODLAND TOTAL</b> | <b>(43,689)</b>   | <b>0</b>             | <b>0</b>        | <b>0</b>                |

*Surety Bond*

The Surety Bond subfund is for securing a surety bond on a construction project with the County. Owners/applicants/developers pay a refundable deposit when the project begins. After final inspections, billing, and certain conditions are met, the County refunds any remaining deposit to the owners/applicants/developers.

**ORG : 3770760 BP: SURETY BOND**

| Description                              | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|--|-------------------|----------------------|-----------------|-------------------------|
| Miscellaneous Rev                        | 0                 | 143,711              | 0               | (143,711)               |
| <b>Total Revenue</b>                     | <b>0</b>          | <b>143,711</b>       | <b>0</b>        | <b>(143,711)</b>        |
| Other Fin Uses                           | 0                 | 143,711              | 0               | (143,711)               |
| <b>Total Appropriations</b>              | <b>0</b>          | <b>143,711</b>       | <b>0</b>        | <b>(143,711)</b>        |
| <b>ORG 3770760 BP: SURETY BOND TOTAL</b> | <b>0</b>          | <b>0</b>             | <b>0</b>        | <b>0</b>                |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

Special Revenue Funds in Planning and Building

*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<br>Actual | Current Year<br>Adopted | CAO<br>Recommended | Difference<br>from Adopted |
|---|----------------------|-------------------------|--------------------|----------------------------|
| Rev Use Money/Prop                        | (19)                 | 20                      | 99                 | 79                         |
| IG Rev - State                            | 20,000               | 20,000                  | 20,000             | 0                          |
| Fund Balance                              | 0                    | 773                     | 773                | 0                          |
| <b>Total Revenue</b>                      | <b>19,981</b>        | <b>20,793</b>           | <b>20,872</b>      | <b>79</b>                  |
| Other Fin Uses                            | 20,007               | 20,790                  | 20,872             | 82                         |
| Contingency                               | 0                    | 3                       | 0                  | (3)                        |
| <b>Total Appropriations</b>               | <b>20,007</b>        | <b>20,793</b>           | <b>20,872</b>      | <b>79</b>                  |
| <b>ORG 3545450 SPECIAL AVIATION TOTAL</b> | <b>26</b>            | <b>0</b>                | <b>0</b>           | <b>0</b>                   |
| <b>FUND 1105 SPECIAL AVIATION TOTAL</b>   | <b>26</b>            | <b>0</b>                | <b>0</b>           | <b>0</b>                   |

*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<br>Actual | Current Year<br>Adopted | CAO<br>Recommended | Difference<br>from Adopted |
|---|----------------------|-------------------------|--------------------|----------------------------|
| Rev Use Money/Prop                                | (1,125)              | 0                       | 150                | 150                        |
| Fund Balance                                      | 0                    | 38,654                  | 38,879             | 225                        |
| <b>Total Revenue</b>                              | <b>(1,125)</b>       | <b>38,654</b>           | <b>39,029</b>      | <b>375</b>                 |
| Contingency                                       | 0                    | 38,654                  | 39,029             | 375                        |
| <b>Total Appropriations</b>                       | <b>0</b>             | <b>38,654</b>           | <b>39,029</b>      | <b>375</b>                 |
| <b>ORG 3535350 PLACERVILLE UNION CEM TOTAL</b>    | <b>1,125</b>         | <b>0</b>                | <b>0</b>           | <b>0</b>                   |
| <b>FUND 1119 PLACERVILLE UNION CEMETERY TOTAL</b> | <b>1,125</b>         | <b>0</b>                | <b>0</b>           | <b>0</b>                   |

*Housing, Community, and Economic Development*

Housing, Community, and Economic Development (HCED) administers and works to expand grant-funded programs that provide an overall economic benefit to the County through support for a variety of housing options, especially low- to moderate-income housing. This fund includes HCED Affordable Housing, HCED Community Development Block Grant Revolving Loan Account, HCED Home Revolving Loan Account, and Home Construction Rehabilitation.

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

**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   | (216)             | 0                    | 1,750           | 1,750                   |
| IG Rev - Federal   | 0                 | 2,035,500            | 537,500         | (1,498,000)             |
| Other Fin Sources  | 112,120           | 115,000              | 115,000         | 0                       |
| Fund Balance   | 0                 | (4,093)              | 0               | 4,093                   |
| <b>Total Revenue</b>                                       | <b>111,903</b>    | <b>2,146,407</b>     | <b>654,250</b>  | <b>(1,492,157)</b>      |
| Salaries & Benefits  | 85,854            | 70,405               | 64,155          | (6,250)                 |
| Services & Supplies  | 528               | 2,256,704            | 930,525         | (1,326,179)             |
| Other Charges  | 32,570            | 30,798               | 42,841          | 12,043                  |
| Intrafund Abatement  | (5,061)           | (211,500)            | (383,271)       | (171,771)               |
| <b>Total Appropriations</b>                                | <b>113,892</b>    | <b>2,146,407</b>     | <b>654,250</b>  | <b>(1,492,157)</b>      |
| <b>ORG 3735350 BP: HOUSING, COMM, &amp; ECON DEV TOTAL</b> | <b>1,988</b>      | <b>0</b>             | <b>0</b>        | <b>0</b>                |

**ORG : 3735351 BP: AFFORDABLE HOUSING**

| Description                                     | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                              | (5,517)           | 1,000                | 1,700           | 700                     |
| Service Charges                                 | 158,541           | 75,000               | 85,007          | 10,007                  |
| Fund Balance                                    | 0                 | 180,028              | 180,028         | 0                       |
| <b>Total Revenue</b>                            | <b>153,024</b>    | <b>256,028</b>       | <b>266,735</b>  | <b>10,707</b>           |
| Intrafund Transfers                             | 0                 | 1,000                | 1,000           | 0                       |
| Contingency                                     | 0                 | 255,028              | 265,735         | 10,707                  |
| <b>Total Appropriations</b>                     | <b>0</b>          | <b>256,028</b>       | <b>266,735</b>  | <b>10,707</b>           |
| <b>ORG 3735351 BP: AFFORDABLE HOUSING TOTAL</b> | <b>(153,024)</b>  | <b>0</b>             | <b>0</b>        | <b>0</b>                |

**ORG : 3735352 BP: CDBG REVOLVING LOAN**

| Description                                      | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|--|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                               | 27,624            | 7,500                | 40,865          | 33,365                  |
| Miscellaneous Rev                                | 244               | 150                  | 150             | 0                       |
| Other Fin Sources                                | 118,537           | 75,000               | 94,923          | 19,923                  |
| Fund Balance                                     | 0                 | 524,294              | 524,294         | 0                       |
| <b>Total Revenue</b>                             | <b>146,404</b>    | <b>606,944</b>       | <b>660,232</b>  | <b>53,288</b>           |
| Intrafund Transfers                              | 0                 | 82,500               | 135,938         | 53,438                  |
| Contingency                                      | 0                 | 524,444              | 524,294         | (150)                   |
| <b>Total Appropriations</b>                      | <b>0</b>          | <b>606,944</b>       | <b>660,232</b>  | <b>53,288</b>           |
| <b>ORG 3735352 BP: CDBG REVOLVING LOAN TOTAL</b> | <b>(146,404)</b>  | <b>0</b>             | <b>0</b>        | <b>0</b>                |

**Special Revenue Funds**  
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**ORG : 3735353 BP: HOME REVOLVING LOAN**

| Description                                      | Prior Year Actual | Current Year Adopted | CAO Recommended  | Difference from Adopted |
|--|-------------------|----------------------|------------------|-------------------------|
| Rev Use Money/Prop                               | 26,920            | 28,000               | 43,876           | 15,876                  |
| Miscellaneous Rev                                | 60                | 0                    | 0                | 0                       |
| Other Fin Sources                                | 218,787           | 100,000              | 202,457          | 102,457                 |
| Fund Balance                                     | 0                 | 670,712              | 863,776          | 193,064                 |
| <b>Total Revenue</b>                             | <b>245,767</b>    | <b>798,712</b>       | <b>1,110,109</b> | <b>311,397</b>          |
| Intrafund Transfers                              | 5,061             | 128,000              | 246,333          | 118,333                 |
| Contingency                                      | 0                 | 670,712              | 863,776          | 193,064                 |
| <b>Total Appropriations</b>                      | <b>5,061</b>      | <b>798,712</b>       | <b>1,110,109</b> | <b>311,397</b>          |
| <b>ORG 3735353 BP: HOME REVOLVING LOAN TOTAL</b> | <b>(240,706)</b>  | <b>0</b>             | <b>0</b>         | <b>0</b>                |

**ORG : 3735354 BP: HOME CONSTRUCT REHAB**

| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Fund Balance  | 0                 | 3,515                | 3,515           | 0                       |
| <b>Total Revenue</b>                                      | <b>0</b>          | <b>3,515</b>         | <b>3,515</b>    | <b>0</b>                |
| Other Charges   | 0                 | 3,515                | 3,515           | 0                       |
| <b>Total Appropriations</b>                               | <b>0</b>          | <b>3,515</b>         | <b>3,515</b>    | <b>0</b>                |
| <b>ORG 3735354 BP: HOME CONSTRUCT REHAB TOTAL</b>         | <b>0</b>          | <b>0</b>             | <b>0</b>        | <b>0</b>                |
| <b>FUND 1108 HOUSING, COMMUNITY &amp; ECONC DEV TOTAL</b> | <b>(538,146)</b>  | <b>0</b>             | <b>0</b>        | <b>0</b>                |

*Environmental Impact Report Development Fees Fund*

The Environmental Impact Report Development Fees Special Revenue fund was created as a pass-through account to collect funds from developers for subdivisions, commercial grading, and parcel maps. Funds were collected and deposited into this special revenue fund, then transferred to the Current Planning Division as work was completed. The Planning and Building Department (Department) no longer uses this methodology and fund as the process has changed to billing developers or project applicants on a time and materials basis for Department staff time and/or consultant costs, and there are funds remaining in this fund that were not previously transferred when the work was complete. These funds will be transferred in FY 2022-23 and the fund will be closed.

**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               | 0               | (25,837)                |
| <b>Total Revenue</b>                               | <b>0</b>          | <b>25,837</b>        | <b>0</b>        | <b>(25,837)</b>         |
| Contingency  | 0                 | 25,837               | 0               | (25,837)                |
| <b>Total Appropriations</b>                        | <b>0</b>          | <b>25,837</b>        | <b>0</b>        | <b>(25,837)</b>         |
| <b>ORG 3720201 BP: EIR DEVELOPMENT COSTS TOTAL</b> | <b>0</b>          | <b>0</b>             | <b>0</b>        | <b>0</b>                |
| <b>FUND 1114 EIR DEVELOPMENT FEES TOTAL</b>        | <b>0</b>          | <b>0</b>             | <b>0</b>        | <b>0</b>                |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

### 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.

**DEPT : 37 PLANNING AND BUILDING**

**FUND : 1374 EL DORADO DEVELOPMENT PRJ**

**ORG : 3780801 DEV DIST - MISSOURI FLAT**

| Description                                | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|--|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                         | (5,421)           | 0                    | 0               | 0                       |
| Fund Balance                               | 0                 | 186,330              | 192,404         | 6,074                   |
| Total Revenue                              | (5,421)           | 186,330              | 192,404         | 6,074                   |
| Contingency                                | 0                 | 186,330              | 192,404         | 6,074                   |
| Total Appropriations                       | 0                 | 186,330              | 192,404         | 6,074                   |
| ORG 3780801 DEV DIST - MISSOURI FLAT TOTAL | 5,421             | 0                    | 0               | 0                       |

**ORG : 3780802 DEV DIST - MO FLAT PM**

| Description                               | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                        | (450)             | 0                    | 0               | 0                       |
| Fund Balance                              | 0                 | 15,479               | 15,551          | 72                      |
| Total Revenue                             | (450)             | 15,479               | 15,551          | 72                      |
| Contingency                               | 0                 | 15,479               | 15,551          | 72                      |
| Total Appropriations                      | 0                 | 15,479               | 15,551          | 72                      |
| ORG 3780802 DEV DIST - MO FLAT PM TOTAL   | 450               | 0                    | 0               | 0                       |
| FUND 1374 EL DORADO DEVELOPMENT PRJ TOTAL | 5,871             | 0                    | 0               | 0                       |

**Special Revenue Funds**  
RECOMMENDED BUDGET • FY 2023-24

**ENVIRONMENTAL MANAGEMENT FUNDS**

Countywide Special Revenue Funds in Environmental Management

The Countywide Special Revenue fund in the Environmental Management Department (Fund 1238) includes two subfunds.

*County Hazardous Waste Management Plan*

The County Hazardous Waste Management Plan subfund is used to cover hazardous materials response/activity in the South Lake Tahoe area.

**DEPT : 38 ENVIRONMENTAL MANAGEMENT**  
**FUND : 1238 COUNTYWIDE SR - ENV MGMNT**  
**ORG : 3870702 EM: COUNTY HAZ WASTE MGMT PLAN**

| Description          | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|----------------------|-------------------|----------------------|-----------------|-------------------------|
| Fund Balance         | 0                 | 2,024                | 2,024           | 0                       |
| Total Revenue        | 0                 | 2,024                | 2,024           | 0                       |
| Other Fin Uses       | 0                 | 2,024                | 2,024           | 0                       |
| Total Appropriations | 0                 | 2,024                | 2,024           | 0                       |
| <b>TOTAL</b>         | <b>0</b>          | <b>0</b>             | <b>0</b>        | <b>0</b>                |

*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                       |
| <b>ORG 3870703 EM: MEYERS LANDFILL TOTAL</b> | <b>0</b>          | <b>0</b>             | <b>0</b>        | <b>0</b>                |

*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                                  | (2,714)           | 500                  | 600             | 100                     |
| Fund Balance  | 0                 | 93,286               | 82,841          | (10,445)                |
| Total Revenue                                       | (2,714)           | 93,786               | 83,441          | (10,345)                |
| Other Fin Uses                                      | 0                 | 11,300               | 11,300          | 0                       |
| Contingency   | 0                 | 82,486               | 72,141          | (10,345)                |
| Total Appropriations                                | 0                 | 93,786               | 83,441          | (10,345)                |
| <b>ORG 3870704 EM: PHILLIPS 66 SETTLEMENT TOTAL</b> | <b>2,714</b>      | <b>0</b>             | <b>0</b>        | <b>0</b>                |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

### *Oil Payment Program*

The Oil Payment Program Grant subfund is for funds received from CalRecycle through its Used Oil Payment Program for used oil/oil filter collection/recycling activities. Each cycle is two years and funds are received upfront. Any unspent funds must be returned at the end of the cycle. Per the terms and conditions, these funds must be kept in a separate interest-bearing account.

#### **ORG : 3870705 EM: OIL PAYMENT PROGRAM GRANT**

| Description                 | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|-----------------------------|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop          | (995)             | 132                  | 350             | 218                     |
| IG Rev - State              | 28,566            | 28,608               | 34,000          | 5,392                   |
| Fund Balance                | 0                 | 1,590                | 0               | (1,590)                 |
| <b>Total Revenue</b>        | <b>27,571</b>     | <b>30,330</b>        | <b>34,350</b>   | <b>4,020</b>            |
| Other Fin Uses              | 27,186            | 30,330               | 34,350          | 4,020                   |
| <b>Total Appropriations</b> | <b>27,186</b>     | <b>30,330</b>        | <b>34,350</b>   | <b>4,020</b>            |
| <b>TOTAL</b>                | <b>(385)</b>      | <b>0</b>             | <b>0</b>        | <b>0</b>                |

### *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                                     | (1,274)           | 175                  | 350             | 175                     |
| Miscellaneous Rev                                      | 3,163             | 0                    | 0               | 0                       |
| Fund Balance   | 0                 | 43,535               | 74,093          | 30,558                  |
| <b>Total Revenue</b>                                   | <b>1,888</b>      | <b>43,710</b>        | <b>74,443</b>   | <b>30,733</b>           |
| Other Fin Uses   | 0                 | 0                    | 25,000          | 25,000                  |
| Contingency  | 0                 | 43,710               | 49,443          | 5,733                   |
| <b>Total Appropriations</b>                            | <b>0</b>          | <b>43,710</b>        | <b>74,443</b>   | <b>30,733</b>           |
| <b>ORG 3870706 EM: UPA ENFORCEMENT PENALTIES TOTAL</b> | <b>(1,888)</b>    | <b>0</b>             | <b>0</b>        | <b>0</b>                |



# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

### 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                                  | (963)             | 0                    | 450             | 450                     |
| IG Rev - State                                      | 40,610            | 78,731               | 45,000          | (33,731)                |
| Fund Balance  | 0                 | (38,786)             | 0               | 38,786                  |
| <b>Total Revenue</b>                                | <b>39,647</b>     | <b>39,945</b>        | <b>45,450</b>   | <b>5,505</b>            |
| Other Fin Uses                                      | 79,752            | 39,945               | 45,450          | 5,505                   |
| <b>Total Appropriations</b>                         | <b>79,752</b>     | <b>39,945</b>        | <b>45,450</b>   | <b>5,505</b>            |
| <b>ORG 3870708 CITY/COUNTY PAYMNT PROGRAM TOTAL</b> | <b>40,104</b>     | <b>0</b>             | <b>0</b>        | <b>0</b>                |
| <b>FUND 1238 COUNTYWIDE SR - ENV MGMT TOTAL</b>     | <b>40,546</b>     | <b>0</b>             | <b>0</b>        | <b>0</b>                |

### 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.

**FUND : 1353 County Service Area #3**

**ORG : 3830300 EM: VECTOR CONTROL**

| Description                                 | Prior Year Actual | Current Year Adopted | CAO Recommended  | Difference from Adopted |
|---|-------------------|----------------------|------------------|-------------------------|
| Taxes                                       | 527,985           | 439,800              | 439,800          | 0                       |
| Fines & Penalties                           | 700               | 586                  | 586              | 0                       |
| Rev Use Money/Prop                          | (110,485)         | 10,000               | 25,000           | 15,000                  |
| IG Rev - State                              | 4,120             | 4,100                | 4,100            | 0                       |
| Other Gov Agency                            | 7,039             | 6,000                | 6,000            | 0                       |
| Service Charges                             | 117,769           | 118,300              | 118,300          | 0                       |
| Miscellaneous Rev                           | 41                | 0                    | 0                | 0                       |
| Fund Balance                                | 0                 | 3,063,550            | 3,110,143        | 46,593                  |
| <b>Total Revenue</b>                        | <b>547,169</b>    | <b>3,642,336</b>     | <b>3,703,929</b> | <b>61,593</b>           |
| Salaries & Benefits                         | 143,029           | 297,233              | 372,240          | 75,007                  |
| Services & Supplies                         | 28,355            | 65,185               | 68,642           | 3,457                   |
| Other Charges                               | 41,853            | 169,775              | 274,868          | 105,093                 |
| Contingency                                 | 0                 | 3,110,143            | 2,988,179        | (121,964)               |
| <b>Total Appropriations</b>                 | <b>213,237</b>    | <b>3,642,336</b>     | <b>3,703,929</b> | <b>61,593</b>           |
| <b>ORG 3830300 EM: VECTOR CONTROL TOTAL</b> | <b>(333,932)</b>  | <b>0</b>             | <b>0</b>         | <b>0</b>                |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

### 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                                     | 986               | 2,000                | 2,000           | 0                       |
| Rev Use Money/Prop                                    | (8,480)           | 2,000                | 1,000           | (1,000)                 |
| Service Charges                                       | 272,719           | 232,450              | 232,450         | 0                       |
| Fund Balance  | 0                 | 45,760               | 45,760          | 0                       |
| <b>Total Revenue</b>                                  | <b>265,225</b>    | <b>282,210</b>       | <b>281,210</b>  | <b>(1,000)</b>          |
| Other Charges   | 228,581           | 282,210              | 281,210         | (1,000)                 |
| <b>Total Appropriations</b>                           | <b>228,581</b>    | <b>282,210</b>       | <b>281,210</b>  | <b>(1,000)</b>          |
| <b>ORG 3830350 EM: CITY OF SLT SNOW REMOVAL TOTAL</b> | <b>(36,644)</b>   | <b>0</b>             | <b>0</b>        | <b>0</b>                |
| <b>FUND 1353 County Service Area #3 TOTAL</b>         | <b>(370,576)</b>  | <b>0</b>             | <b>0</b>        | <b>0</b>                |

### County Service Area 10 Fund in the Environmental Management Department

#### Solid Waste

The Solid Waste account funds State mandated solid waste diversion initiatives, solid waste contracts and agreements, the maintenance, operation, and compliance of landfills, and enforces ordinances related to solid waste. This fund also supports various recycling programs.

#### 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                               | 20,465            | 17,500               | 17,500           | 0                       |
| Fines & Penalties                                | 9,767             | 7,500                | 7,500            | 0                       |
| Rev Use Money/Prop                               | (69,728)          | 52,000               | 25,000           | (27,000)                |
| IG Rev - State                                   | 164,956           | 90,000               | 0                | (90,000)                |
| Service Charges                                  | 2,444,075         | 2,550,000            | 2,550,000        | 0                       |
| Other Fin Sources                                | 116,841           | 39,945               | 45,450           | 5,505                   |
| Fund Balance                                     | 0                 | 2,494,828            | 1,916,756        | (578,072)               |
| <b>Total Revenue</b>                             | <b>2,686,377</b>  | <b>5,251,773</b>     | <b>4,562,206</b> | <b>(689,567)</b>        |
| Salaries & Benefits                              | 847,524           | 1,011,673            | 1,093,171        | 81,498                  |
| Services & Supplies                              | 588,562           | 1,106,278            | 910,889          | (195,389)               |
| Other Charges                                    | 352,783           | 696,019              | 835,510          | 139,491                 |
| Other Fin Uses                                   | 0                 | 48,201               | 48,000           | (201)                   |
| Intrafund Transfers                              | 222,885           | 433,732              | 428,854          | (4,878)                 |
| Contingency                                      | 0                 | 1,597,051            | 985,747          | (611,304)               |
| Reserves Budgetary                               | 0                 | 358,819              | 260,035          | (98,784)                |
| <b>Total Appropriations</b>                      | <b>2,011,755</b>  | <b>5,251,773</b>     | <b>4,562,206</b> | <b>(689,567)</b>        |
| <b>ORG 3810100 EM: CSA #10 SOLID WASTE TOTAL</b> | <b>(674,622)</b>  | <b>0</b>             | <b>0</b>         | <b>0</b>                |

**Special Revenue Funds**  
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*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.

| <b>ORG : 3810110 EM: CSA #10 SOLID WASTE - SLT</b>     |                          |                             |                        |                                |
|--|--------------------------|-----------------------------|------------------------|--------------------------------|
| <b>Description</b>                                     | <b>Prior Year Actual</b> | <b>Current Year Adopted</b> | <b>CAO Recommended</b> | <b>Difference from Adopted</b> |
| Fines & Penalties                                      | 352                      | 1,150                       | 800                    | (350)                          |
| Rev Use Money/Prop                                     | (11,790)                 | 6,000                       | 3,500                  | (2,500)                        |
| Service Charges  | 62,404                   | 89,498                      | 89,498                 | 0                              |
| Miscellaneous Rev                                      | 0                        | 2,950                       | 2,950                  | 0                              |
| Fund Balance   | 0                        | 215,489                     | 347,912                | 132,423                        |
| <b>Total Revenue</b>                                   | <b>50,967</b>            | <b>315,087</b>              | <b>444,660</b>         | <b>129,573</b>                 |
| Salaries & Benefits                                    | 3,892                    | 5,881                       | 6,390                  | 509                            |
| Services & Supplies                                    | 63,147                   | 66,000                      | 66,600                 | 600                            |
| Other Charges  | 1                        | 18,161                      | 30,749                 | 12,588                         |
| Contingency  | 0                        | 225,045                     | 340,921                | 115,876                        |
| <b>Total Appropriations</b>                            | <b>67,040</b>            | <b>315,087</b>              | <b>444,660</b>         | <b>129,573</b>                 |
| <b>ORG 3810110 EM: CSA #10 SOLID WASTE - SLT TOTAL</b> | <b>16,073</b>            | <b>0</b>                    | <b>0</b>               | <b>0</b>                       |

*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.

| <b>ORG : 3810120 EM: CSA #10 LIQUID WASTE</b>     |                          |                             |                        |                                |
|---|--------------------------|-----------------------------|------------------------|--------------------------------|
| <b>Description</b>                                | <b>Prior Year Actual</b> | <b>Current Year Adopted</b> | <b>CAO Recommended</b> | <b>Difference from Adopted</b> |
| Fines & Penalties                                 | 2,475                    | 2,349                       | 2,349                  | 0                              |
| Rev Use Money/Prop                                | (103,004)                | 54,000                      | 40,000                 | (14,000)                       |
| Service Charges                                   | 985,918                  | 815,000                     | 850,000                | 35,000                         |
| Other Fin Sources                                 | 0                        | 1,925,000                   | 1,925,000              | 0                              |
| Fund Balance                                      | 0                        | 2,041,953                   | 3,107,838              | 1,065,885                      |
| <b>Total Revenue</b>                              | <b>885,389</b>           | <b>4,838,302</b>            | <b>5,925,187</b>       | <b>1,086,885</b>               |
| Salaries & Benefits                               | 360,279                  | 380,851                     | 417,129                | 36,278                         |
| Services & Supplies                               | 433,550                  | 1,073,126                   | 1,114,126              | 41,000                         |
| Other Charges                                     | 21,401                   | 190,401                     | 174,408                | (15,993)                       |
| Fixed Assets                                      | 76,309                   | 2,015,000                   | 1,950,000              | (65,000)                       |
| Intrafund Abatement                               | (222,885)                | (433,594)                   | (428,854)              | 4,740                          |
| Contingency                                       | 0                        | 1,612,518                   | 2,698,378              | 1,085,860                      |
| <b>Total Appropriations</b>                       | <b>668,654</b>           | <b>4,838,302</b>            | <b>5,925,187</b>       | <b>1,086,885</b>               |
| <b>ORG 3810120 EM: CSA #10 LIQUID WASTE TOTAL</b> | <b>(216,735)</b>         | <b>0</b>                    | <b>0</b>               | <b>0</b>                       |

*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

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

team. Revenue is primarily sourced from special assessments on improved parcels within the County; one-time grant funding sources come from State grants.

### ORG : 3810130 EM: CSA #10 HAZARDOUS WASTE

| Description                 | Prior Year Actual | Current Year Adopted | CAO Recommended  | Difference from Adopted |
|-----------------------------|-------------------|----------------------|------------------|-------------------------|
| Fines & Penalties           | 2,121             | 1,800                | 1,800            | 0                       |
| Rev Use Money/Prop          | (29,122)          | 3,000                | 9,500            | 6,500                   |
| IG Rev - State              | 34,771            | 206,664              | 206,664          | 0                       |
| Service Charges             | 259,394           | 247,900              | 246,000          | (1,900)                 |
| Other Fin Sources           | 27,186            | 41,779               | 70,799           | 29,020                  |
| Fund Balance                | 0                 | 773,788              | 984,654          | 210,866                 |
| <b>Total Revenue</b>        | <b>294,350</b>    | <b>1,274,931</b>     | <b>1,519,417</b> | <b>244,486</b>          |
| Salaries & Benefits         | 129,060           | 231,061              | 243,715          | 12,654                  |
| Services & Supplies         | 78,591            | 272,926              | 296,583          | 23,657                  |
| Other Charges               | 7,033             | 147,304              | 127,578          | (19,726)                |
| Fixed Assets                | 0                 | 106,664              | 0                | (106,664)               |
| Contingency                 | 0                 | 516,976              | 851,541          | 334,565                 |
| <b>Total Appropriations</b> | <b>214,684</b>    | <b>1,274,931</b>     | <b>1,519,417</b> | <b>244,486</b>          |
| <b>TOTAL</b>                | <b>(79,666)</b>   | <b>0</b>             | <b>0</b>         | <b>0</b>                |

### 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                    | 139               | 332                  | 332             | 0                       |
| Rev Use Money/Prop                   | (298)             | 200                  | 50              | (150)                   |
| Service Charges                      | 25,540            | 40,532               | 28,000          | (12,532)                |
| Miscellaneous Rev                    | 520               | 0                    | 0               | 0                       |
| Fund Balance                         | 0                 | 19                   | 0               | (19)                    |
| <b>Total Revenue</b>                 | <b>25,901</b>     | <b>41,083</b>        | <b>28,382</b>   | <b>(12,701)</b>         |
| Services & Supplies                  | 26,541            | 41,083               | 28,382          | (12,701)                |
| <b>Total Appropriations</b>          | <b>26,541</b>     | <b>41,083</b>        | <b>28,382</b>   | <b>(12,701)</b>         |
| ORG 3810140 EM: CSA #10 LITTER - SLT | TOTAL             | 640                  | 0               | 0                       |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

### *Union Mine Closure Account*

The Union Mine Closure Account provides required funding set aside for the 30-year "Pledge of Revenue" for post-closure maintenance for the Union Mine landfill and Class II closures. Every five years, an updated estimate of the total costs for the closure is prepared and each year that amount is adjusted using an annual inflation factor. Funds are placed in a designation to match to the estimated cost of the closure.

**ORG : 3898980 EM: UNION MINE CLOSURE/POST CL**

| Description   | Prior Year<br>Actual | Current Year<br>Adopted | CAO<br>Recommended | Difference<br>from Adopted |
|---|----------------------|-------------------------|--------------------|----------------------------|
| Rev Use Money/Prop                                      | (85,755)             | 8,843                   | 18,000             | 9,157                      |
| Other Fin Sources                                       | 0                    | 23,201                  | 23,000             | (201)                      |
| Fund Balance  | 0                    | (32,044)                | 0                  | 32,044                     |
| <b>Total Revenue</b>                                    | <b>(85,755)</b>      | <b>0</b>                | <b>41,000</b>      | <b>41,000</b>              |
| Reserves Budgetary                                      | 0                    | 0                       | 41,000             | 41,000                     |
| <b>Total Appropriations</b>                             | <b>0</b>             | <b>0</b>                | <b>41,000</b>      | <b>41,000</b>              |
| <b>ORG 3898980 EM: UNION MINE CLOSURE/POST CL TOTAL</b> | <b>85,755</b>        | <b>0</b>                | <b>0</b>           | <b>0</b>                   |
| <b>FUND 1360 County Service Area #10 TOTAL</b>          | <b>(868,555)</b>     | <b>0</b>                | <b>0</b>           | <b>0</b>                   |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

### LIBRARY

#### Countywide Special Revenue fund in the Library Department

The Countywide Special Revenue fund in the Library Department includes the following subaccounts:

The Placerville Library subfund and Pollock Pines Library subfund support the respective library branches.

The Gloria Harootunian Trust and South Lake Tahoe Myers Trust both fund the South Lake Tahoe library branch. The South Lake Tahoe Library was named as a trust beneficiary for both the Harootunian Trust and Myers Trust, these Countywide Special Revenue funds were established when the estate funds were distributed to the library.

The Bookmobile subfund supports Bookmobile maintenance and operation.

The Museum Donations subfund collects donations and supports the Museum.

**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                             | (493)             | 0                    | 200             | 200                     |
| Miscellaneous Rev                              | 10,000            | 0                    | 0               | 0                       |
| Fund Balance                                   | 0                 | 16,933               | 16,933          | 0                       |
| <b>Total Revenue</b>                           | <b>9,507</b>      | <b>16,933</b>        | <b>17,133</b>   | <b>200</b>              |
| Contingency                                    | 0                 | 16,933               | 17,133          | 200                     |
| <b>Total Appropriations</b>                    | <b>0</b>          | <b>16,933</b>        | <b>17,133</b>   | <b>200</b>              |
| <b>ORG 4370705 LB: CWSR - BOOKMOBILE TOTAL</b> | <b>(9,507)</b>    | <b>0</b>             | <b>0</b>        | <b>0</b>                |

**ORG : 4370706 LB: CWSR - SLT HAROOTUNIAN TR**

| Description  | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|--|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                                     | (4,451)           | 600                  | 1,000           | 400                     |
| Fund Balance   | 0                 | 154,261              | 154,261         | 0                       |
| <b>Total Revenue</b>                                   | <b>(4,451)</b>    | <b>154,861</b>       | <b>155,261</b>  | <b>400</b>              |
| Other Fin Uses   | 8,877             | 10,000               | 10,000          | 0                       |
| Contingency  | 0                 | 144,861              | 145,261         | 400                     |
| <b>Total Appropriations</b>                            | <b>8,877</b>      | <b>154,861</b>       | <b>155,261</b>  | <b>400</b>              |
| <b>ORG 4370706 LB: CWSR - SLT HAROOTUNIAN TR TOTAL</b> | <b>13,328</b>     | <b>0</b>             | <b>0</b>        | <b>0</b>                |

**ORG : 4370707 LB: CWSR - PLACERVILLE LIBRARY**

| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                                      | (5,450)           | 800                  | 1,200           | 400                     |
| Fund Balance  | 0                 | 187,314              | 187,314         | 0                       |
| <b>Total Revenue</b>                                    | <b>(5,450)</b>    | <b>188,114</b>       | <b>188,514</b>  | <b>400</b>              |
| Other Fin Uses  | 0                 | 10,000               | 10,000          | 0                       |
| Contingency   | 0                 | 178,114              | 178,514         | 400                     |
| <b>Total Appropriations</b>                             | <b>0</b>          | <b>188,114</b>       | <b>188,514</b>  | <b>400</b>              |
| <b>ORG 4370707 LB: CWSR - PLACERVILLE LIBRARY TOTAL</b> | <b>5,450</b>      | <b>0</b>             | <b>0</b>        | <b>0</b>                |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

**ORG : 4370708 LB: CWSR SLT MYERS TRUST**

| Description                                       | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                                | (12,389)          | 1,500                | 300             | (1,200)                 |
| Miscellaneous Rev                                 | 158,208           | 150,000              | 160,000         | 10,000                  |
| Fund Balance                                      | 0                 | 427,747              | 427,747         | 0                       |
| <b>Total Revenue</b>                              | <b>145,819</b>    | <b>579,247</b>       | <b>588,047</b>  | <b>8,800</b>            |
| Other Fin Uses                                    | 78,290            | 200,000              | 244,000         | 44,000                  |
| Contingency                                       | 0                 | 379,247              | 344,047         | (35,200)                |
| <b>Total Appropriations</b>                       | <b>78,290</b>     | <b>579,247</b>       | <b>588,047</b>  | <b>8,800</b>            |
| <b>ORG 4370708 LB: CWSR SLT MYERS TRUST TOTAL</b> | <b>(67,529)</b>   | <b>0</b>             | <b>0</b>        | <b>0</b>                |

**ORG : 4370709 LB: CWSR - PP LIBRARY FUND**

| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                                  | (1,245)           | 200                  | 400             | 200                     |
| Fund Balance  | 0                 | 42,799               | 42,799          | 0                       |
| <b>Total Revenue</b>                                | <b>(1,245)</b>    | <b>42,999</b>        | <b>43,199</b>   | <b>200</b>              |
| Other Fin Uses                                      | 0                 | 0                    | 14,260          | 14,260                  |
| Contingency   | 0                 | 42,999               | 28,939          | (14,060)                |
| <b>Total Appropriations</b>                         | <b>0</b>          | <b>42,999</b>        | <b>43,199</b>   | <b>200</b>              |
| <b>ORG 4370709 LB: CWSR - PP LIBRARY FUND TOTAL</b> | <b>1,245</b>      | <b>0</b>             | <b>0</b>        | <b>0</b>                |

**ORG : 4370760 LB: CWSR - MUSEUM DONATIONS**

| Description  | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|--|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                                   | (928)             | 300                  | 300             | 0                       |
| Miscellaneous Rev                                    | 970               | 0                    | 0               | 0                       |
| Fund Balance   | 0                 | 31,852               | 31,852          | 0                       |
| <b>Total Revenue</b>                                 | <b>42</b>         | <b>32,152</b>        | <b>32,152</b>   | <b>0</b>                |
| Contingency  | 0                 | 32,152               | 32,152          | 0                       |
| <b>Total Appropriations</b>                          | <b>0</b>          | <b>32,152</b>        | <b>32,152</b>   | <b>0</b>                |
| <b>ORG 4370760 LB: CWSR - MUSEUM DONATIONS TOTAL</b> | <b>(42)</b>       | <b>0</b>             | <b>0</b>        | <b>0</b>                |
| <b>FUND 1243 COUNTYWIDE SR - LIBRARY TOTAL</b>       | <b>(57,056)</b>   | <b>0</b>             | <b>0</b>        | <b>0</b>                |

**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.

**DEPT : 43 LIBRARY**

**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                                  | (4,101)           | 750                  | 1,200           | 450                     |
| Fund Balance  | 0                 | 140,970              | 140,970         | 0                       |
| <b>Total Revenue</b>                                | <b>(4,101)</b>    | <b>141,720</b>       | <b>142,170</b>  | <b>450</b>              |
| Other Fin Uses                                      | 0                 | 20,000               | 20,000          | 0                       |
| Contingency   | 0                 | 121,720              | 122,170         | 450                     |
| <b>Total Appropriations</b>                         | <b>0</b>          | <b>141,720</b>       | <b>142,170</b>  | <b>450</b>              |
| <b>ORG 4360610 LB: CSA #10 - MAIN LIBRARY TOTAL</b> | <b>4,101</b>      | <b>0</b>             | <b>0</b>        | <b>0</b>                |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

### ORG : 4360620 LB: CSA #10 - SLT LIBRARY

| Description                                | Prior Year<br>Actual | Current Year<br>Adopted | CAO<br>Recommended | Difference<br>from Adopted |
|--|----------------------|-------------------------|--------------------|----------------------------|
| Taxes                                      | 518,985              | 510,000                 | 530,000            | 20,000                     |
| Fines & Penalties                          | 2,417                | 2,000                   | 3,000              | 1,000                      |
| Rev Use Money/Prop                         | (11,913)             | 2,000                   | 6,000              | 4,000                      |
| Fund Balance                               | 0                    | 440,335                 | 440,335            | 0                          |
| <b>Total Revenue</b>                       | <b>509,489</b>       | <b>954,335</b>          | <b>979,335</b>     | <b>25,000</b>              |
| Other Fin Uses                             | 438,856              | 584,000                 | 584,000            | 0                          |
| Contingency                                | 0                    | 370,335                 | 395,335            | 25,000                     |
| <b>Total Appropriations</b>                | <b>438,856</b>       | <b>954,335</b>          | <b>979,335</b>     | <b>25,000</b>              |
| ORG 4360620 LB: CSA#10 - SLT LIBRARY TOTAL | (70,634)             | 0                       | 0                  | 0                          |

### ORG : 4360630 LB: CSA #10 - CP LIBRARY

| Description                               | Prior Year<br>Actual | Current Year<br>Adopted | CAO<br>Recommended | Difference<br>from Adopted |
|---|----------------------|-------------------------|--------------------|----------------------------|
| Fines & Penalties                         | 599                  | 500                     | 500                | 0                          |
| Rev Use Money/Prop                        | (9,863)              | 2,000                   | 4,500              | 2,500                      |
| Service Charges                           | 272,754              | 275,000                 | 274,000            | (1,000)                    |
| Fund Balance                              | 0                    | 352,462                 | 352,462            | 0                          |
| <b>Total Revenue</b>                      | <b>263,490</b>       | <b>629,962</b>          | <b>631,462</b>     | <b>1,500</b>               |
| Other Fin Uses                            | 207,827              | 295,000                 | 296,000            | 1,000                      |
| Contingency                               | 0                    | 334,962                 | 335,462            | 500                        |
| <b>Total Appropriations</b>               | <b>207,827</b>       | <b>629,962</b>          | <b>631,462</b>     | <b>1,500</b>               |
| ORG 4360630 LB: CSA#10 - CP LIBRARY TOTAL | (55,662)             | 0                       | 0                  | 0                          |

### ORG : 4360640 LB: CSA #10 - GT LIBRARY

| Description                               | Prior Year<br>Actual | Current Year<br>Adopted | CAO<br>Recommended | Difference<br>from Adopted |
|---|----------------------|-------------------------|--------------------|----------------------------|
| Taxes                                     | 108,507              | 110,000                 | 110,000            | 0                          |
| Fines & Penalties                         | 986                  | 1,000                   | 1,500              | 500                        |
| Rev Use Money/Prop                        | (4,689)              | 800                     | 1,800              | 1,000                      |
| Fund Balance                              | 0                    | 164,099                 | 164,099            | 0                          |
| <b>Total Revenue</b>                      | <b>104,804</b>       | <b>275,899</b>          | <b>277,399</b>     | <b>1,500</b>               |
| Other Fin Uses                            | 65,201               | 111,000                 | 113,500            | 2,500                      |
| Contingency                               | 0                    | 164,899                 | 163,899            | (1,000)                    |
| <b>Total Appropriations</b>               | <b>65,201</b>        | <b>275,899</b>          | <b>277,399</b>     | <b>1,500</b>               |
| ORG 4360640 LB: CSA#10 - GT LIBRARY TOTAL | (39,604)             | 0                       | 0                  | 0                          |

### ORG : 4360650 LB: CSA #10 - EDH LIBRARY

| Description                                | Prior Year<br>Actual | Current Year<br>Adopted | CAO<br>Recommended | Difference<br>from Adopted |
|--|----------------------|-------------------------|--------------------|----------------------------|
| Taxes                                      | 493,370              | 493,000                 | 494,000            | 1,000                      |
| Fines & Penalties                          | 1,157                | 1,200                   | 1,200              | 0                          |
| Rev Use Money/Prop                         | (7,154)              | 2,000                   | 4,500              | 2,500                      |
| Fund Balance                               | 0                    | 286,032                 | 286,032            | 0                          |
| <b>Total Revenue</b>                       | <b>484,373</b>       | <b>782,232</b>          | <b>785,732</b>     | <b>3,500</b>               |
| Other Fin Uses                             | 493,376              | 605,000                 | 565,000            | (40,000)                   |
| Contingency                                | 0                    | 177,232                 | 220,732            | 43,500                     |
| <b>Total Appropriations</b>                | <b>493,376</b>       | <b>782,232</b>          | <b>785,732</b>     | <b>3,500</b>               |
| ORG 4360650 LB: CSA#10 - EDH LIBRARY TOTAL | 9,003                | 0                       | 0                  | 0                          |
| FUND 1360 County Service Area #10 TOTAL    | (152,795)            | 0                       | 0                  | 0                          |



**Special Revenue Funds**  
RECOMMENDED BUDGET • FY 2023-24

**HEALTH AND HUMAN SERVICES AGENCY FUNDS**

Countywide Special Revenue fund in the Social Services Department

*Children’s Trust Fund Subfund*

Children’s Trust Fund subfund from which the Child Abuse Prevention Council is authorized to spend money for child abuse prevention efforts, in coordination with the El Dorado County Office of Education according to Welfare and Institutions Code 18969. It is funded with a portion of vital statistic fees and state revenue.

**DEPT : 51 SOCIAL SERVICES**  
**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                                 | (1,330)           | 200                  | 200             | 0                       |
| IG Rev - State                                     | 2,852             | 3,360                | 3,360           | 0                       |
| IG Rev - Federal                                   | 0                 | 36,266               | 36,266          | 0                       |
| Service Charges                                    | 15,672            | 20,383               | 20,383          | 0                       |
| Fund Balance                                       | 0                 | 45,517               | 45,517          | 0                       |
| <b>Total Revenue</b>                               | <b>17,194</b>     | <b>105,726</b>       | <b>105,726</b>  | <b>0</b>                |
| Services & Supplies                                | 23,229            | 105,726              | 105,726         | 0                       |
| <b>Total Appropriations</b>                        | <b>23,229</b>     | <b>105,726</b>       | <b>105,726</b>  | <b>0</b>                |
| <b>TOTAL</b>                                       | <b>6,035</b>      | <b>0</b>             | <b>0</b>        | <b>0</b>                |
| <b>FUND 1251 COUNTYWIDE SR - SOCIAL SRVS TOTAL</b> | <b>6,035</b>      | <b>0</b>             | <b>0</b>        | <b>0</b>                |

*Countywide Special Revenue – Realignment Fund*

The Countywide Special Revenue – Realignment fund in Social Services consists of three subfunds.

The Social Services Realignment fund consists of 1991 realignment funds that are restricted for use for the county share of Social Services Administrative and Assistance costs that were realigned according to legislation.

The CalWORKS Maintenance of Effort (MOU) is part of the Budget Act of 2011 Realignment Legislation (AB 118 and ABX 116). Mental Health funds from 1991 Realignment were replaced with 2011 Realignment freeing up 1991 Realignment to be redirected to offset State General Fund costs for CalWORKS cash assistance.

The Health and Welfare Realignment – Family Support subfund consists of a portion of 1991 Health Realignment that was shifted to Social Services to offset State General Fund Costs for CalWORKS cash aid payment increases and some administrative cost increases.

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

**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                                 | (57,014)          | 50,000               | 50,000            | 0                       |
| IG Rev - State                                     | 10,457,561        | 10,335,920           | 10,090,920        | (245,000)               |
| Fund Balance                                       | 0                 | 2,883,086            | 1,880,374         | (1,002,712)             |
| <b>Total Revenue</b>                               | <b>10,400,547</b> | <b>13,269,006</b>    | <b>12,021,294</b> | <b>(1,247,712)</b>      |
| Other Fin Uses                                     | 9,573,070         | 12,296,578           | 12,021,294        | (275,284)               |
| Intrafund Transfers                                | 920,000           | 972,428              | 0                 | (972,428)               |
| <b>Total Appropriations</b>                        | <b>10,493,070</b> | <b>13,269,006</b>    | <b>12,021,294</b> | <b>(1,247,712)</b>      |
| <b>ORG 5180810 SS: CWSR 1991 REALIGNMENT TOTAL</b> | <b>92,523</b>     | <b>0</b>             | <b>0</b>          | <b>0</b>                |

**ORG : 5180820 SS: CWSR CAL WORKS MOE**

| Description                                     | Prior Year Actual | Current Year Adopted | CAO Recommended  | Difference from Adopted |
|---|-------------------|----------------------|------------------|-------------------------|
| Rev Use Money/Prop                              | 5,775             | 1,300                | 1,300            | 0                       |
| IG Rev - State                                  | 2,555,313         | 2,700,000            | 2,700,000        | 0                       |
| Fund Balance                                    | 0                 | 29,018               | 29,018           | 0                       |
| <b>Total Revenue</b>                            | <b>2,561,088</b>  | <b>2,730,318</b>     | <b>2,730,318</b> | <b>0</b>                |
| Other Fin Uses                                  | 2,532,071         | 2,730,318            | 2,730,318        | 0                       |
| <b>Total Appropriations</b>                     | <b>2,532,071</b>  | <b>2,730,318</b>     | <b>2,730,318</b> | <b>0</b>                |
| <b>ORG 5180820 SS: CWSR CAL WORKS MOE TOTAL</b> | <b>(29,017)</b>   | <b>0</b>             | <b>0</b>         | <b>0</b>                |

**ORG : 5180830 SS: CWSR FAM SUPP CHILD POV**

| Description  | Prior Year Actual | Current Year Adopted | CAO Recommended  | Difference from Adopted |
|--|-------------------|----------------------|------------------|-------------------------|
| Rev Use Money/Prop                                   | (10,176)          | 600                  | 600              | 0                       |
| IG Rev - State                                       | 3,220,176         | 3,175,000            | 3,175,000        | 0                       |
| Fund Balance   | 0                 | 521,191              | 0                | (521,191)               |
| <b>Total Revenue</b>                                 | <b>3,209,999</b>  | <b>3,696,791</b>     | <b>3,175,600</b> | <b>(521,191)</b>        |
| Other Fin Uses                                       | 2,704,627         | 3,696,791            | 3,175,600        | (521,191)               |
| <b>Total Appropriations</b>                          | <b>2,704,627</b>  | <b>3,696,791</b>     | <b>3,175,600</b> | <b>(521,191)</b>        |
| <b>ORG 5180830 SS: CWSR FAM SUPP CHILD POV TOTAL</b> | <b>(505,372)</b>  | <b>0</b>             | <b>0</b>         | <b>0</b>                |
| <b>FUND 1276 COUNTYWIDE SR - REALIGNMNT TOTAL</b>    | <b>(441,866)</b>  | <b>0</b>             | <b>0</b>         | <b>0</b>                |

### *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.

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

**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                                       | 11,100,592         | 9,989,168            | 11,100,592        | 1,111,424               |
| Fund Balance   | 0                  | 4,398,488            | 4,398,488         | 0                       |
| <b>Total Revenue</b>                                 | <b>11,100,592</b>  | <b>14,387,656</b>    | <b>15,499,080</b> | <b>1,111,424</b>        |
| Other Fin Uses                                       | 8,655,321          | 9,462,899            | 10,727,197        | 1,264,298               |
| Intrafund Transfers                                  | 250,000            | 359,082              | 359,082           | 0                       |
| Contingency  | 0                  | 4,565,675            | 4,412,801         | (152,874)               |
| <b>Total Appropriations</b>                          | <b>8,905,321</b>   | <b>14,387,656</b>    | <b>15,499,080</b> | <b>1,111,424</b>        |
| <b>TOTAL</b>   | <b>(2,195,271)</b> | <b>0</b>             | <b>0</b>          | <b>0</b>                |
| <b>FUND 1277 COUNTYWIDE SR - LOCAL REVENUE TOTAL</b> | <b>(2,195,271)</b> | <b>0</b>             | <b>0</b>          | <b>0</b>                |

### *SB 163 Wraparound Special Revenue Fund*

The SB 163 Wraparound Special Revenue Fund includes a residual balance from SB163 Wraparound Program participation that was discontinued in 2008 and the Victim Services Grant subfund.

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.

**FUND : 1113 WRAPAROUND SB163**  
**ORG : 5130310 SS: VICTIM SERVICES GRNT CASA**

| Description  | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|--|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                                     | (30)              | 0                    | 0               | 0                       |
| IG Rev - Federal                                       | 139,269           | 250,000              | 250,000         | 0                       |
| <b>Total Revenue</b>                                   | <b>139,239</b>    | <b>250,000</b>       | <b>250,000</b>  | <b>0</b>                |
| Other Charges  | 139,270           | 250,000              | 250,000         | 0                       |
| <b>Total Appropriations</b>                            | <b>139,270</b>    | <b>250,000</b>       | <b>250,000</b>  | <b>0</b>                |
| <b>ORG 5130310 SS: VICTIM SERVICES GRNT CASA TOTAL</b> | <b>31</b>         | <b>0</b>             | <b>0</b>        | <b>0</b>                |

**ORG : 5130320 SS: SB163 WRAPAROUND SERVICES**

| Description                             | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                      | (178)             | 306                  | 306             | 0                       |
| Fund Balance                            | 0                 | 6,780                | 450,000         | 443,220                 |
| <b>Total Revenue</b>                    | <b>(178)</b>      | <b>7,086</b>         | <b>450,306</b>  | <b>443,220</b>          |
| Salaries & Benefits                     | 8,503             | 5,062                | 294,149         | 289,087                 |
| Services & Supplies                     | 0                 | 0                    | 124,154         | 124,154                 |
| Other Charges                           | 2,096             | 2,024                | 32,003          | 29,979                  |
| <b>Total Appropriations</b>             | <b>10,599</b>     | <b>7,086</b>         | <b>450,306</b>  | <b>443,220</b>          |
| <b>TOTAL</b>                            | <b>10,777</b>     | <b>0</b>             | <b>0</b>        | <b>0</b>                |
| <b>FUND 1113 WRAPAROUND SB163 TOTAL</b> | <b>10,808</b>     | <b>0</b>             | <b>0</b>        | <b>0</b>                |

# Special Revenue Funds

RECOMMENDED BUDGET • FY 2023-24

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## Community Services Fund

The Grant Programs subfund includes Community Services Administration, Community Services Block Grant, Community Corrections Partnership, the Low-Income Home Energy Assistance Program, and the Low-Income Weatherization Program.

The Grant Programs subfund includes Community Services Administration, Community Services Block Grant, Community Corrections Partnership, the Low-Income Home Energy Assistance Program, and the Low-Income Weatherization Program.

Targeted Case Management includes the Medi-Cal Administrative Activities (MAA) program, which reimburses for activities such as Outreach, Assistance with Facilitating Medi-Cal applications, Referral and Monitoring, and Program Planning and Policy Development related to Medi-Cal Covered Services. Agencies that have programs participating in MAA/TCM are required to designate a Local Government Agency (LGA) Coordinator. The Public Guardian Program participates in and receives MAA reimbursements, and this subfund accounts for the cost and reimbursement of the LGA Coordinator for El Dorado County.

Homeless Emergency Assistance Program includes homeless aid programs that have received multiyear grants to help aid in the prevention and care for the homeless. Funding includes capital improvements for homeless shelters, homeless youth set aside, rental assistance, and assistance for persons experiencing or at risk of homelessness.

The Area Agency on Aging (AAA) is responsible for the administration of senior programs for El Dorado County residents 60 years of age and older. The AAA develops and implements the Area Plan for Senior Services in El Dorado County, which is required to receive Federal and State Funding for the Aging Programs. The AAA also administrates memorandum of understating for HICAP (Health Insurance Counseling and Advocacy program). AAA Admin also funds the Committee on Aging, an advisory Committee to the El Dorado County Board of Supervisors.

The Community Based Services Program subfund holds the residual fund balance from participation in the Area Agency on Aging (AAA) Targeted Case Management (TCM) Linkages program that was discontinued in FY 2010-11. The Center for Medicaid Services (CMS) has an outstanding open audit of this program with the Department of Health Care Services (DHCS) that dates back to FY 2003-04 through FY 2006-07. The fund balance must be retained in the event that the funds are owed back once the audit has been settled. HHSA has no control over the timing or outcome of the audit.

The Multipurpose Senior Services Program (MSSP) moved to the Public Health division; the fund is now used to facilitate pass through funding per Board of Supervisor Resolution 323-82 from the California Department of Housing and Community Development to Mother Lode Rehab Enterprises Inc. for the annual Rental Housing Grant, to provide affordable rental housing to disabled adults.

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

**DEPT : 52 COMMUNITY SERVICES**

**FUND : 1107 COMMUNITY SERVICES**

**ORG : 5210100 CS: COMMUNITY SERVICE PROG**

| Description   | Prior Year<br>Actual | Current Year<br>Adopted | CAO<br>Recommended | Difference<br>from Adopted |
|---|----------------------|-------------------------|--------------------|----------------------------|
| Rev Use Money/Prop                                  | (2,971)              | 0                       | 0                  | 0                          |
| IG Rev - Federal                                    | 2,946,704            | 5,382,142               | 3,615,971          | (1,766,171)                |
| Service Charges                                     | 32,147               | 9,071                   | 9,747              | 676                        |
| Miscellaneous Rev                                   | 29,583               | 43,698                  | 43,698             | 0                          |
| Other Fin Sources                                   | 216,302              | 367,885                 | 367,885            | 0                          |
| Fund Balance  | 0                    | 1,096                   | 1,096              | 0                          |
| <b>Total Revenue</b>                                | <b>3,221,766</b>     | <b>5,803,892</b>        | <b>4,038,397</b>   | <b>(1,765,495)</b>         |
| Salaries & Benefits                                 | 1,142,993            | 1,397,303               | 1,416,016          | 18,713                     |
| Services & Supplies                                 | 494,363              | 604,296                 | 615,844            | 11,548                     |
| Other Charges                                       | 1,820,102            | 3,948,674               | 2,150,215          | (1,798,459)                |
| Intrafund Transfers                                 | 101,215              | 45,234                  | 46,217             | 983                        |
| Intrafund Abatement                                 | (337,402)            | (191,615)               | (189,895)          | 1,720                      |
| <b>Total Appropriations</b>                         | <b>3,221,270</b>     | <b>5,803,892</b>        | <b>4,038,397</b>   | <b>(1,765,495)</b>         |
| <b>ORG 5210100 CS: COMMUNITY SERVICE PROG TOTAL</b> | <b>(495)</b>         | <b>0</b>                | <b>0</b>           | <b>0</b>                   |

**ORG : 5210101 CS: PROGRAMS NON GRANT**

| Description                                     | Prior Year<br>Actual | Current Year<br>Adopted | CAO<br>Recommended | Difference<br>from Adopted |
|---|----------------------|-------------------------|--------------------|----------------------------|
| Rev Use Money/Prop                              | (407)                | 0                       | 0                  | 0                          |
| Service Charges                                 | 54,154               | 385,532                 | 447,464            | 61,932                     |
| Miscellaneous Rev                               | 4,004                | 303,800                 | 303,800            | 0                          |
| Other Fin Sources                               | 256,161              | 747,970                 | 753,370            | 5,400                      |
| Fund Balance                                    | 0                    | 1,000                   | 1,000              | 0                          |
| <b>Total Revenue</b>                            | <b>313,911</b>       | <b>1,438,302</b>        | <b>1,505,634</b>   | <b>67,332</b>              |
| Salaries & Benefits                             | 230,148              | 809,227                 | 827,114            | 17,887                     |
| Services & Supplies                             | 36,437               | 122,431                 | 153,710            | 31,279                     |
| Other Charges                                   | 30,747               | 472,025                 | 491,263            | 19,238                     |
| Intrafund Transfers                             | 16,115               | 34,619                  | 33,547             | (1,072)                    |
| <b>Total Appropriations</b>                     | <b>313,447</b>       | <b>1,438,302</b>        | <b>1,505,634</b>   | <b>67,332</b>              |
| <b>ORG 5210101 CS: PROGRAMS NON GRANT TOTAL</b> | <b>(463)</b>         | <b>0</b>                | <b>0</b>           | <b>0</b>                   |

**ORG : 5210110 CS: COMMUNITY SERVICES -HEAP**

| Description   | Prior Year<br>Actual | Current Year<br>Adopted | CAO<br>Recommended | Difference<br>from Adopted |
|---|----------------------|-------------------------|--------------------|----------------------------|
| IG Rev - State  | 0                    | 2,251,157               | 621,835            | (1,629,322)                |
| IG Rev - Federal                                      | 415,820              | 0                       | 0                  | 0                          |
| Fund Balance  | 0                    | 344,713                 | 344,713            | 0                          |
| <b>Total Revenue</b>                                  | <b>415,820</b>       | <b>2,595,870</b>        | <b>966,548</b>     | <b>(1,629,322)</b>         |
| Services & Supplies                                   | 76,704               | 250,000                 | 250,000            | 0                          |
| Other Charges   | 13,353               | 1,545,870               | 633,548            | (912,322)                  |
| Fixed Assets  | 0                    | 800,000                 | 83,000             | (717,000)                  |
| <b>Total Appropriations</b>                           | <b>90,058</b>        | <b>2,595,870</b>        | <b>966,548</b>     | <b>(1,629,322)</b>         |
| <b>ORG 5210110 CS: COMMUNITY SERVICES -HEAP TOTAL</b> | <b>(325,763)</b>     | <b>0</b>                | <b>0</b>           | <b>0</b>                   |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

### ORG : 5210111 CS:COMMUNITY SERVICES-CESH

| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| IG Rev - State                                      | 209,642           | 500,637              | 500,637         | 0                       |
| IG Rev - Federal                                    | 10,336            | 0                    | 0               | 0                       |
| Fund Balance  | 0                 | 114,478              | 52,669          | (61,809)                |
| <b>Total Revenue</b>                                | <b>219,978</b>    | <b>615,115</b>       | <b>553,306</b>  | <b>(61,809)</b>         |
| Salaries & Benefits                                 | 0                 | 92,726               | 0               | (92,726)                |
| Services & Supplies                                 | 224,699           | 130,649              | 130,161         | (488)                   |
| Other Charges                                       | 100               | 388,670              | 423,145         | 34,475                  |
| Intrafund Transfers                                 | 0                 | 3,070                | 0               | (3,070)                 |
| <b>Total Appropriations</b>                         | <b>224,799</b>    | <b>615,115</b>       | <b>553,306</b>  | <b>(61,809)</b>         |
| <b>ORG 5210111 CS:COMMUNITY SERVICES-CESH TOTAL</b> | <b>4,821</b>      | <b>0</b>             | <b>0</b>        | <b>0</b>                |

### ORG : 5210112 CS:COMMUNITY SERVICES-NPLH

| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended  | Difference from Adopted |
|---|-------------------|----------------------|------------------|-------------------------|
| IG Rev - State                                      | 0                 | 3,244,792            | 3,235,005        | (9,787)                 |
| IG Rev - Federal                                    | 6,600             | 0                    | 0                | 0                       |
| Fund Balance  | 0                 | 542                  | 542              | 0                       |
| <b>Total Revenue</b>                                | <b>6,600</b>      | <b>3,245,334</b>     | <b>3,235,547</b> | <b>(9,787)</b>          |
| Services & Supplies                                 | 6,600             | 0                    | 0                | 0                       |
| Other Charges                                       | 40,492            | 3,245,334            | 3,235,547        | (9,787)                 |
| <b>Total Appropriations</b>                         | <b>47,092</b>     | <b>3,245,334</b>     | <b>3,235,547</b> | <b>(9,787)</b>          |
| <b>ORG 5210112 CS:COMMUNITY SERVICES-NPLH TOTAL</b> | <b>40,492</b>     | <b>0</b>             | <b>0</b>         | <b>0</b>                |

### ORG : 5210113 CS:COMMUNITY SERVICES-HHAP

| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended  | Difference from Adopted |
|---|-------------------|----------------------|------------------|-------------------------|
| Rev Use Money/Prop                                  | 8,495             | 0                    | 0                | 0                       |
| IG Rev - State                                      | 1,090,949         | 1,773,779            | 2,300,000        | 526,221                 |
| Fund Balance  | 0                 | 2,301,032            | 3,201,833        | 900,801                 |
| <b>Total Revenue</b>                                | <b>1,099,444</b>  | <b>4,074,811</b>     | <b>5,501,833</b> | <b>1,427,022</b>        |
| Salaries & Benefits                                 | 0                 | 107,597              | 112,216          | 4,619                   |
| Services & Supplies                                 | 177,031           | 1,800,687            | 1,500,846        | (299,841)               |
| Other Charges                                       | 3,958             | 2,162,192            | 1,084,486        | (1,077,706)             |
| Other Fin Uses                                      | 0                 | 0                    | 2,800,000        | 2,800,000               |
| Intrafund Transfers                                 | 0                 | 4,335                | 4,285            | (50)                    |
| <b>Total Appropriations</b>                         | <b>180,989</b>    | <b>4,074,811</b>     | <b>5,501,833</b> | <b>1,427,022</b>        |
| <b>ORG 5210113 CS:COMMUNITY SERVICES-HHAP TOTAL</b> | <b>(918,454)</b>  | <b>0</b>             | <b>0</b>         | <b>0</b>                |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

**ORG : 5210114 CS:COMMUNITY SERVICES-WPCP**

| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                                  | 1,121             | 0                    | 0               | 0                       |
| IG Rev - State                                      | 0                 | 56,103               | 0               | (56,103)                |
| Fund Balance  | 0                 | 72,517               | 8,239           | (64,278)                |
| <b>Total Revenue</b>                                | <b>1,121</b>      | <b>128,620</b>       | <b>8,239</b>    | <b>(120,381)</b>        |
| Salaries & Benefits                                 | 81,917            | 95,219               | 0               | (95,219)                |
| Services & Supplies                                 | 85,434            | 4,040                | 3,239           | (801)                   |
| Other Charges                                       | 15,027            | 25,327               | 5,000           | (20,327)                |
| Other Fin Uses                                      | 44,437            | 0                    | 0               | 0                       |
| Intrafund Transfers                                 | 9,277             | 4,034                | 0               | (4,034)                 |
| <b>Total Appropriations</b>                         | <b>236,091</b>    | <b>128,620</b>       | <b>8,239</b>    | <b>(120,381)</b>        |
| <b>ORG 5210114 CS:COMMUNITY SERVICES-WPCP TOTAL</b> | <b>234,970</b>    | <b>0</b>             | <b>0</b>        | <b>0</b>                |

**ORG : 5210115 CS: COMMUNITY SERVICES-ESG-CV**

| Description                 | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|-----------------------------|-------------------|----------------------|-----------------|-------------------------|
| IG Rev - State              | 0                 | 730,986              | 0               | (730,986)               |
| IG Rev - Federal            | 342,517           | 0                    | 0               | 0                       |
| <b>Total Revenue</b>        | <b>342,517</b>    | <b>730,986</b>       | <b>0</b>        | <b>(730,986)</b>        |
| Services & Supplies         | 58,363            | 150,000              | 0               | (150,000)               |
| Other Charges               | 282,883           | 580,986              | 0               | (580,986)               |
| <b>Total Appropriations</b> | <b>341,247</b>    | <b>730,986</b>       | <b>0</b>        | <b>(730,986)</b>        |
| <b>TOTAL</b>                | <b>(1,271)</b>    | <b>0</b>             | <b>0</b>        | <b>0</b>                |

**ORG : 5210116 CS: COMMUNITY SERVICES-PLHA**

| Description  | Prior Year Actual | Current Year Adopted | CAO Recommended  | Difference from Adopted |
|--|-------------------|----------------------|------------------|-------------------------|
| IG Rev - State                                       | 206,398           | 1,350,131            | 1,150,131        | (200,000)               |
| Fund Balance   | 0                 | 60,728               | 60,728           | 0                       |
| <b>Total Revenue</b>                                 | <b>206,398</b>    | <b>1,410,859</b>     | <b>1,210,859</b> | <b>(200,000)</b>        |
| Salaries & Benefits                                  | 89,195            | 211,994              | 328,016          | 116,022                 |
| Services & Supplies                                  | 32,463            | 1,305                | 2,354            | 1,049                   |
| Other Charges  | 13,758            | 1,189,332            | 668,549          | (520,783)               |
| Other Fin Uses                                       | 0                 | 0                    | 200,000          | 200,000                 |
| Intrafund Transfers                                  | 10,201            | 8,228                | 11,940           | 3,712                   |
| <b>Total Appropriations</b>                          | <b>145,618</b>    | <b>1,410,859</b>     | <b>1,210,859</b> | <b>(200,000)</b>        |
| <b>ORG 5210116 CS: COMMUNITY SERVICES-PLHA TOTAL</b> | <b>(60,780)</b>   | <b>0</b>             | <b>0</b>         | <b>0</b>                |

**ORG : 5210120 CS: MAA /TCM LGA COORDINATION**

| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                                    | (5,930)           | 1,000                | 1,000           | 0                       |
| IG Rev - Federal                                      | 2,210             | 20,000               | 20,000          | 0                       |
| Fund Balance  | 0                 | 141,850              | 141,850         | 0                       |
| <b>Total Revenue</b>                                  | <b>(3,720)</b>    | <b>162,850</b>       | <b>162,850</b>  | <b>0</b>                |
| Salaries & Benefits                                   | 4,678             | 58,962               | 59,728          | 766                     |
| Services & Supplies                                   | 1,609             | 87,762               | 86,330          | (1,432)                 |
| Other Charges   | 369               | 14,962               | 15,655          | 693                     |
| Intrafund Transfers                                   | 265               | 1,164                | 1,137           | (27)                    |
| <b>Total Appropriations</b>                           | <b>6,921</b>      | <b>162,850</b>       | <b>162,850</b>  | <b>0</b>                |
| <b>ORG 5210120 CS: MAA/TCM LGA COORDINATION TOTAL</b> | <b>10,642</b>     | <b>0</b>             | <b>0</b>        | <b>0</b>                |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

### ORG : 5210140 CS: AAA

| Description                 | Prior Year Actual | Current Year Adopted | CAO Recommended  | Difference from Adopted |
|-----------------------------|-------------------|----------------------|------------------|-------------------------|
| Rev Use Money/Prop          | (5,435)           | 0                    | 0                | 0                       |
| IG Rev - State              | 561,947           | 531,137              | 2,114,537        | 1,583,400               |
| IG Rev - Federal            | 1,208,533         | 2,117,278            | 1,288,103        | (829,175)               |
| Service Charges             | 286,992           | 313,900              | 313,900          | 0                       |
| Miscellaneous Rev           | 43,380            | 94,700               | 94,700           | 0                       |
| Other Fin Sources           | 1,613,104         | 2,485,241            | 2,602,087        | 116,846                 |
| Fund Balance                | 0                 | 500                  | 500              | 0                       |
| <b>Total Revenue</b>        | <b>3,708,521</b>  | <b>5,542,756</b>     | <b>6,413,827</b> | <b>871,071</b>          |
| Salaries & Benefits         | 1,834,655         | 2,540,570            | 2,708,123        | 167,553                 |
| Services & Supplies         | 1,263,157         | 2,117,181            | 1,683,587        | (433,594)               |
| Other Charges               | 356,236           | 794,074              | 1,309,397        | 515,323                 |
| Fixed Assets                | 0                 | 0                    | 394,951          | 394,951                 |
| Other Fin Uses              | 0                 | 0                    | 225,000          | 225,000                 |
| Intrafund Transfers         | 200,329           | 90,931               | 92,769           | 1,838                   |
| <b>Total Appropriations</b> | <b>3,654,377</b>  | <b>5,542,756</b>     | <b>6,413,827</b> | <b>871,071</b>          |
| ORG 5210140 CS: AAA         | TOTAL             | (54,145)             | 0                | 0                       |

### ORG : 5210180 CS: MSSP

| Description                 | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|-----------------------------|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop          | (359)             | 1,000                | 1,000           | 0                       |
| IG Rev - State              | 68,868            | 78,000               | 90,000          | 12,000                  |
| Fund Balance                | 0                 | 199                  | 170             | (29)                    |
| <b>Total Revenue</b>        | <b>68,509</b>     | <b>79,199</b>        | <b>91,170</b>   | <b>11,971</b>           |
| Other Charges               | 68,868            | 79,199               | 91,170          | 11,971                  |
| <b>Total Appropriations</b> | <b>68,868</b>     | <b>79,199</b>        | <b>91,170</b>   | <b>11,971</b>           |
| ORG 5210180 CS: MSSP        | TOTAL             | 359                  | 0               | 0                       |

### ORG : 5210190 CS: LINKAGES

| Description                        | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|------------------------------------|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                 | (4,164)           | 360                  | 360             | 0                       |
| Fund Balance                       | 0                 | 143,118              | 142,526         | (592)                   |
| <b>Total Revenue</b>               | <b>(4,164)</b>    | <b>143,478</b>       | <b>142,886</b>  | <b>(592)</b>            |
| Services & Supplies                | 0                 | 143,478              | 142,886         | (592)                   |
| <b>Total Appropriations</b>        | <b>0</b>          | <b>143,478</b>       | <b>142,886</b>  | <b>(592)</b>            |
| ORG 5210190 CS: LINKAGES           | TOTAL             | 4,164                | 0               | 0                       |
| FUND 1107 COMMUNITY SERVICES TOTAL | (1,065,924)       | 0                    | 0               | 0                       |



# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

### 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 funded with federal revenues and county general fund and enables eligible households to rent existing and safe housing by making housing assistance payments to private landlords. Federal funds are also used to reimburse clients for utility costs.

**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                                    | (15,432)          | 1,426                | 1,426            | 0                       |
| IG Rev - Federal                                      | 4,415,907         | 4,077,757            | 4,502,000        | 424,243                 |
| Other Gov Agency                                      | 0                 | 13,000               | 13,000           | 0                       |
| Other Fin Sources                                     | 56,022            | 91,500               | 91,500           | 0                       |
| Fund Balance  | 0                 | 690,642              | 690,642          | 0                       |
| <b>Total Revenue</b>                                  | <b>4,456,497</b>  | <b>4,874,325</b>     | <b>5,298,568</b> | <b>424,243</b>          |
| Salaries & Benefits                                   | 273,784           | 266,756              | 293,257          | 26,501                  |
| Services & Supplies                                   | 48,319            | 78,456               | 88,936           | 10,480                  |
| Other Charges   | 3,689,334         | 4,529,113            | 4,916,375        | 387,262                 |
| Fixed Assets  | 36,107            | 0                    | 0                | 0                       |
| <b>Total Appropriations</b>                           | <b>4,047,544</b>  | <b>4,874,325</b>     | <b>5,298,568</b> | <b>424,243</b>          |
| <b>ORG 5210150 CS: PUBLIC HOUSING AUTHORITY TOTAL</b> | <b>(408,953)</b>  | <b>0</b>             | <b>0</b>         | <b>0</b>                |
| <b>FUND 1376 PUBLIC HOUSING AUTHORITY TOTAL</b>       | <b>(408,953)</b>  | <b>0</b>             | <b>0</b>         | <b>0</b>                |

### In-Home Supportive Services Board Governed Public Authority in the Community Services Department

The mission of the In-Home Support Services (IHSS) Public Authority (PA) is to improve the availability and quality of in-home supportive services by providing IHSS recipients with access to care providers who have received the training and met the standards set by the State of California. IHSS Public Authority funding is Federal, State, and County General Fund and is ongoing in nature. The County Board of Supervisors acts as the governing body of this “Authority” and HHS administers the program.

**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                                 | (3,374)           | 300                  | 300             | 0                       |
| IG Rev - State                                     | 291,338           | 451,694              | 429,943         | (21,751)                |
| IG Rev - Federal                                   | 423,055           | 467,157              | 469,064         | 1,907                   |
| Other Fin Sources                                  | 16,534            | 89,131               | 97,451          | 8,320                   |
| Fund Balance                                       | 0                 | 500                  | 500             | 0                       |
| <b>Total Revenue</b>                               | <b>727,553</b>    | <b>1,008,782</b>     | <b>997,258</b>  | <b>(11,524)</b>         |
| Salaries & Benefits                                | 202,077           | 322,875              | 326,233         | 3,358                   |
| Services & Supplies                                | 44,299            | 106,678              | 84,927          | (21,751)                |
| Other Charges                                      | 484,948           | 579,229              | 586,098         | 6,869                   |
| <b>Total Appropriations</b>                        | <b>731,324</b>    | <b>1,008,782</b>     | <b>997,258</b>  | <b>(11,524)</b>         |
| <b>ORG 5210160 CS: IHSS PUBLIC AUTHORITY TOTAL</b> | <b>3,771</b>      | <b>0</b>             | <b>0</b>        | <b>0</b>                |
| <b>FUND 1375 IHSS PUBLIC AUTHORITY TOTAL</b>       | <b>3,771</b>      | <b>0</b>             | <b>0</b>        | <b>0</b>                |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

### Countywide Special Revenue fund in Community Services

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                        | (4,429)           | 800                  | 800             | 0                       |
| Fund Balance                              | 0                 | 152,240              | 151,610         | (630)                   |
| Total Revenue                             | (4,429)           | 153,040              | 152,410         | (630)                   |
| Contingency                               | 0                 | 153,040              | 152,410         | (630)                   |
| Total Appropriations                      | 0                 | 153,040              | 152,410         | (630)                   |
| ORG 5270700 CS: RONALD NEWMAN TRUST TOTAL | 4,429             | 0                    | 0               | 0                       |
| FUND 1252 COUNTYWIDE SR - CMTY SRVS TOTAL | 4,429             | 0                    | 0               | 0                       |

### 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.

**DEPT : 53 BEHAVIORAL HEALTH**  
**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                         | 57                | 10,000               | 10,000          | 0                       |
| IG Rev - State                             | 4,459,166         | 3,805,450            | 4,448,336       | 642,886                 |
| Other Fin Sources                          | 16,510            | 16,510               | 16,510          | 0                       |
| Fund Balance                               | 0                 | 1,336,479            | 3,645,192       | 2,308,713               |
| Total Revenue                              | 4,475,733         | 5,168,439            | 8,120,038       | 2,951,599               |
| Other Fin Uses                             | 4,793,007         | 6,628,367            | 8,803,394       | 2,175,027               |
| Intrafund Abatement                        | (1,412,747)       | (1,459,928)          | (683,356)       | 776,572                 |
| Total Appropriations                       | 3,380,260         | 5,168,439            | 8,120,038       | 2,951,599               |
| ORG 5380800 BH: 1991 MH REALIGNMENT TOTAL  | (1,095,473)       | 0                    | 0               | 0                       |
| FUND 1276 COUNTYWIDE SR - REALIGNMNT TOTAL | (1,095,473)       | 0                    | 0               | 0                       |

### Countywide Special Revenue – Local Revenue in the Behavioral Health Department

The Countywide Special Revenue – Local Revenue in the Behavioral Health Department includes the Behavioral Health Services subfund. This consists of 2011 Behavioral Health Realignment funds that are restricted for use to fund the former state share of specific Behavioral Health Programs and Services that were realigned according to legislation.

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

**FUND : 1277 COUNTYWIDE SR - LOCAL REVENUE**  
**ORG : 5380810 BH: 2011 BH LRF**

| Description  | Prior Year<br>Actual | Current Year<br>Adopted | CAO<br>Recommended | Difference<br>from Adopted |
|--|----------------------|-------------------------|--------------------|----------------------------|
| IG Rev - State                                       | 5,375,433            | 4,403,197               | 4,403,197          | 0                          |
| Fund Balance   | 0                    | 821,310                 | 5,583,589          | 4,762,279                  |
| <b>Total Revenue</b>                                 | <b>5,375,433</b>     | <b>5,224,507</b>        | <b>9,986,786</b>   | <b>4,762,279</b>           |
| Other Fin Uses                                       | 4,804,124            | 5,583,589               | 10,345,868         | 4,762,279                  |
| Intrafund Abatement                                  | (250,000)            | (359,082)               | (359,082)          | 0                          |
| <b>Total Appropriations</b>                          | <b>4,554,124</b>     | <b>5,224,507</b>        | <b>9,986,786</b>   | <b>4,762,279</b>           |
| ORG 5380810 BH: 2011 BH LRF TOTAL                    | (821,310)            | 0                       | 0                  | 0                          |
| <b>FUND 1277 COUNTYWIDE SR - LOCAL REVENUE TOTAL</b> | <b>(821,310)</b>     | <b>0</b>                | <b>0</b>           | <b>0</b>                   |

### *Mental Health*

The Behavioral Health division has multiple special revenue subfunds within the Mental Health fund.

The Mental Health subfund consists of mandated programs in effect prior to the passage of the Mental Health Services Act in November 2004; these programs are primarily funded by Medi-Cal and both 1991 and 2011 Realignment, with minor funding coming from insurance, self-pay clients, and other California counties who place clients in the County's Psychiatric Health Facility.

The Mental Health Services Act (MHSA), which places a 1% income tax on incomes in excess of \$1,000,000, was passed by CA voters in November 2004 (Proposition 63). This revenue is used by the State and counties to provide programs and services that were created after the passage of the MHSA. As required by the MHSA, El Dorado County uses its MHSA funding to provide a myriad of program as identified in its Board-approved three-year MHSA plan. Additional funding for the MHSA programs comes from Medi-Cal and two federal Substance Abuse and Mental Health Services Administration (SAMHSA) block grant allocations. The State allocates the MHSA funds to the counties and these funds are deposited in the MHSA subfund.

The Alcohol Drug Program, recently renamed Substance Use Disorder Services (SUDS), provides substance use prevention and treatment services in both outpatient and inpatient settings. Funding for these programs come primarily from Medi-Cal, 2011 Realignment, the federal Substance Abuse and Mental Health Services Administration's (SAMHSA) Substance Abuse Block Grant (SABG) allocation, and the County's Community Corrections Program (CCP).

The AB 2086 Drunk Driver Special Revenue subfund receives fifty dollars (\$50) of each DUI fine collected to help fund alcohol programs in the County.

The Drug Fines HS 11372.7 subfund receives up to a one hundred fifty-dollar (\$150) drug program fee, per offense, that is levied by the courts to persons convicted of a drug offense. This Special Revenue fund provides funding for the County's drug abuse programs in schools and the community, with at least 33% required to be spent on primary prevention programs.

The Alcohol Abuse Education and Prevention subfund receives up to a fifty-dollar (\$50) alcohol abuse education and prevention penalty assessment levied by the courts to persons convicted for a DUI and funds the County's alcohol abuse education and prevention programs.

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

**FUND : 1110 MENTAL HEALTH**

**ORG : 5310100 BH: MENTAL HEALTH TRADITIONAL**

| Description  | Prior Year<br>Actual | Current Year<br>Adopted | CAO<br>Recommended | Difference<br>from Adopted |
|--|----------------------|-------------------------|--------------------|----------------------------|
| Rev Use Money/Prop                                     | (164,386)            | (8,000)                 | (15,000)           | (7,000)                    |
| IG Rev - State   | 444,960              | 382,000                 | 2,260,055          | 1,878,055                  |
| IG Rev - Federal                                       | 3,081,134            | 3,100,427               | 3,765,000          | 664,573                    |
| Service Charges  | 389,071              | 454,000                 | 447,000            | (7,000)                    |
| Miscellaneous Rev                                      | 149,260              | 0                       | 0                  | 0                          |
| Other Fin Sources                                      | 11,909,619           | 13,607,798              | 19,318,947         | 5,711,149                  |
| Fund Balance   | 0                    | 4,140,391               | 0                  | (4,140,391)                |
| <b>Total Revenue</b>                                   | <b>15,809,659</b>    | <b>21,676,616</b>       | <b>25,776,002</b>  | <b>4,099,386</b>           |
| Salaries & Benefits                                    | 3,556,291            | 3,570,460               | 4,435,298          | 864,838                    |
| Services & Supplies                                    | 5,828,245            | 2,736,393               | 5,226,253          | 2,489,860                  |
| Other Charges  | 5,887,518            | 11,723,910              | 12,927,906         | 1,203,996                  |
| Intrafund Transfers                                    | 1,284,782            | 1,073,387               | 1,400,213          | 326,826                    |
| Intrafund Abatement                                    | (4,266,939)          | (4,835,660)             | (5,384,345)        | (548,685)                  |
| Contingency  | 0                    | 7,408,126               | 7,170,677          | (237,449)                  |
| <b>Total Appropriations</b>                            | <b>12,289,897</b>    | <b>21,676,616</b>       | <b>25,776,002</b>  | <b>4,099,386</b>           |
| <b>ORG 5310100 BH: MENTAL HEALTH TRADITIONAL TOTAL</b> | <b>(3,519,762)</b>   | <b>0</b>                | <b>0</b>           | <b>0</b>                   |

**ORG : 5310150 BH: MENTAL HEALTH MHSA**

| Description                                     | Prior Year<br>Actual | Current Year<br>Adopted | CAO<br>Recommended | Difference<br>from Adopted |
|---|----------------------|-------------------------|--------------------|----------------------------|
| Rev Use Money/Prop                              | (410,998)            | 43,600                  | 80,300             | 36,700                     |
| IG Rev - State                                  | 12,381,919           | 14,780,298              | 14,431,976         | (348,322)                  |
| IG Rev - Federal                                | 3,770,035            | 6,255,082               | 7,110,136          | 855,054                    |
| Service Charges                                 | 6,256                | 6,600                   | 33,600             | 27,000                     |
| Miscellaneous Rev                               | 90,097               | 85,000                  | 70,000             | (15,000)                   |
| Other Fin Sources                               | 108,450              | 207,633                 | 207,633            | 0                          |
| Fund Balance                                    | 0                    | 13,263,483              | 11,580,702         | (1,682,781)                |
| <b>Total Revenue</b>                            | <b>15,945,760</b>    | <b>34,641,696</b>       | <b>33,514,347</b>  | <b>(1,127,349)</b>         |
| Salaries & Benefits                             | 4,952,121            | 7,714,563               | 7,904,047          | 189,484                    |
| Services & Supplies                             | 554,511              | 4,656,589               | 5,171,594          | 515,005                    |
| Other Charges                                   | 7,058,544            | 11,498,030              | 13,085,491         | 1,587,461                  |
| Fixed Assets                                    | 0                    | 0                       | 923,920            | 923,920                    |
| Other Fin Uses                                  | 47,145               | 100,000                 | 100,000            | 0                          |
| Intrafund Transfers                             | 2,887,703            | 3,490,069               | 3,883,105          | 393,036                    |
| Intrafund Abatement                             | (411,734)            | (398,624)               | (562,822)          | (164,198)                  |
| Contingency                                     | 0                    | 7,581,069               | 3,009,012          | (4,572,057)                |
| <b>Total Appropriations</b>                     | <b>15,088,290</b>    | <b>34,641,696</b>       | <b>33,514,347</b>  | <b>(1,127,349)</b>         |
| <b>ORG 5310150 BH: MENTAL HEALTH MHSA TOTAL</b> | <b>(857,470)</b>     | <b>0</b>                | <b>0</b>           | <b>0</b>                   |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

**ORG : 5320200 BH: ALCOHOL DRUG PROGRAM**

| Description                                       | Prior Year Actual | Current Year Adopted | CAO Recommended  | Difference from Adopted |
|---|-------------------|----------------------|------------------|-------------------------|
| Rev Use Money/Prop                                | (5,883)           | (15,000)             | (10,000)         | 5,000                   |
| IG Rev - State                                    | 181,613           | 309,697              | 259,000          | (50,697)                |
| IG Rev - Federal                                  | 2,419,187         | 3,891,249            | 3,316,088        | (575,161)               |
| Miscellaneous Rev                                 | 31,557            | 78,475               | 63,705           | (14,770)                |
| Other Fin Sources                                 | 1,407,727         | 2,427,075            | 2,373,809        | (53,266)                |
| Fund Balance                                      | 0                 | 403,434              | 0                | (403,434)               |
| <b>Total Revenue</b>                              | <b>4,034,201</b>  | <b>7,094,930</b>     | <b>6,002,602</b> | <b>(1,092,328)</b>      |
| Salaries & Benefits                               | 1,834,642         | 2,442,269            | 2,416,914        | (25,355)                |
| Services & Supplies                               | 293,431           | 546,203              | 176,844          | (369,359)               |
| Other Charges                                     | 1,496,657         | 3,481,243            | 2,787,705        | (693,538)               |
| Intrafund Transfers                               | 506,188           | 670,828              | 663,849          | (6,979)                 |
| Intrafund Abatement                               | (41,070)          | (45,613)             | (42,710)         | 2,903                   |
| <b>Total Appropriations</b>                       | <b>4,089,848</b>  | <b>7,094,930</b>     | <b>6,002,602</b> | <b>(1,092,328)</b>      |
| <b>ORG 5320200 BH: ALCOHOL DRUG PROGRAM TOTAL</b> | <b>55,647</b>     | <b>0</b>             | <b>0</b>         | <b>0</b>                |

**ORG : 5320210 BH: ADP DRUNK DRIVER SRF**

| Description                                       | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Fines & Penalties                                 | 20,302            | 22,000               | 20,000          | (2,000)                 |
| Rev Use Money/Prop                                | 43                | 50                   | 100             | 50                      |
| Fund Balance                                      | 0                 | 501                  | 0               | (501)                   |
| <b>Total Revenue</b>                              | <b>20,344</b>     | <b>22,551</b>        | <b>20,100</b>   | <b>(2,451)</b>          |
| Intrafund Transfers                               | 20,361            | 22,551               | 20,100          | (2,451)                 |
| <b>Total Appropriations</b>                       | <b>20,361</b>     | <b>22,551</b>        | <b>20,100</b>   | <b>(2,451)</b>          |
| <b>ORG 5320210 BH: ADP DRUNK DRIVER SRF TOTAL</b> | <b>17</b>         | <b>0</b>             | <b>0</b>        | <b>0</b>                |

**ORG : 5320215 BH: ADP DRUG FINE SRF**

| Description                                    | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|--|-------------------|----------------------|-----------------|-------------------------|
| Fines & Penalties                              | 1,881             | 2,000                | 2,500           | 500                     |
| Rev Use Money/Prop                             | (8)               | 10                   | 10              | 0                       |
| Fund Balance                                   | 0                 | 501                  | 0               | (501)                   |
| <b>Total Revenue</b>                           | <b>1,873</b>      | <b>2,511</b>         | <b>2,510</b>    | <b>(1)</b>              |
| Intrafund Transfers                            | 1,890             | 2,511                | 2,510           | (1)                     |
| <b>Total Appropriations</b>                    | <b>1,890</b>      | <b>2,511</b>         | <b>2,510</b>    | <b>(1)</b>              |
| <b>ORG 5320215 BH: ADP DRUG FINE SRF TOTAL</b> | <b>17</b>         | <b>0</b>             | <b>0</b>        | <b>0</b>                |

**ORG : 5320220 BH: ADP ALCOHOL EDUC PREV SRF**

| Description  | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|--|-------------------|----------------------|-----------------|-------------------------|
| Fines & Penalties                                      | 18,765            | 20,000               | 20,000          | 0                       |
| Rev Use Money/Prop                                     | 38                | 50                   | 100             | 50                      |
| Fund Balance   | 0                 | 501                  | 0               | (501)                   |
| <b>Total Revenue</b>                                   | <b>18,803</b>     | <b>20,551</b>        | <b>20,100</b>   | <b>(451)</b>            |
| Intrafund Transfers                                    | 18,819            | 20,551               | 20,100          | (451)                   |
| <b>Total Appropriations</b>                            | <b>18,819</b>     | <b>20,551</b>        | <b>20,100</b>   | <b>(451)</b>            |
| <b>ORG 5320220 BH: ADP ALCOHOL EDUC PREV SRF TOTAL</b> | <b>17</b>         | <b>0</b>             | <b>0</b>        | <b>0</b>                |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

| <b>ORG : 5320225 BH: ADP OPIOID SETTLEMENT</b> |                          |                             |                        |                                |
|--|--------------------------|-----------------------------|------------------------|--------------------------------|
| <b>Description</b>                             | <b>Prior Year Actual</b> | <b>Current Year Adopted</b> | <b>CAO Recommended</b> | <b>Difference from Adopted</b> |
| IG Rev - State                                 | 0                        | 0                           | 600,000                | 600,000                        |
| Fund Balance                                   | 0                        | 0                           | 1,061,167              | 1,061,167                      |
| <b>Total Revenue</b>                           | <b>0</b>                 | <b>0</b>                    | <b>1,661,167</b>       | <b>1,661,167</b>               |
| Services & Supplies                            | 0                        | 0                           | 830,000                | 830,000                        |
| Other Charges                                  | 0                        | 0                           | 831,167                | 831,167                        |
| <b>Total Appropriations</b>                    | <b>0</b>                 | <b>0</b>                    | <b>1,661,167</b>       | <b>1,661,167</b>               |
| ORG 5320225 BH: ADP OPIOID SETTLEMENT TOTAL    | 0                        | 0                           | 0                      | 0                              |
| FUND 1110 MENTAL HEALTH TOTAL                  | (4,321,535)              | 0                           | 0                      | 0                              |

### Public Health Fund

The Public Health division has multiple subfunds within the Public Health Fund.

The Public Health subfund consists of program accounts that do not require a separate subfund, including Communicable Disease, Vital Statistic, Maternal Child and Adolescent Health (MCAH), California Children's Services (CCS), Child Health and Disability Prevention -Program (CDPH), Immunization Program (IZ), AIDS Block Grant, COVID -19 ELC Enhancing Detection Program, COVID-19 Emergency Response Grant, Institutional Care Program, Women, Infants, and Children (WIC), Supplemental Nutrition Assistance Program (SNAP), Oral Health Program and Public Health Administration, which Public Health 1991 Realignment fund balance resides.

The Tobacco Settlement subfund consists of discretionary funds made available through the County's allocation from the State's Tobacco Settlement Agreement and are designated for capital improvements for Health Programs per prior Board direction.

The Domestic Violence Centers subfund is the result of CA W&I Code 18290-18309.8, which establishes the Domestic Violence Shelter-Based Programs Act. The fund from a portion of marriage license fees is deposited here and distributed to approved Domestic Violence Shelter Programs. Funds are currently distributed equally to two organizations, one each in the Western Slope and South Lake Tahoe.

The Medical Administrative Claiming subfund consists of a residual fund balance from the former Title XIX MAA activities, and then funded Public Health Accreditation Activities. The fund balance is discretionary for Public Health use and now accounted for in the Public Health subfund.

The Car Seat Restraint subfund receives a portion of the fines from car seat violations. Funds are used for education for securely installing car seats, and to provide car seats to qualified families.

The Bicycle Helmet subfund receives funds from bicycle helmet violations; this fund has not had activity for several years.

The Tobacco Use Prevention Program subfund receives funding per the Tobacco Tax and Health Protection Act of 1988; this state law authorizes a tax of 25 cents per pack of cigarettes, which is then allocated to the County for tobacco use education and cessation.

The Prop 56 Tobacco Use Prevention subfund receives funding per the Tobacco Tax and Health Protection Act of 2016; this state law authorizes a tax of two dollars (\$2) per pack of cigarettes, which is then allocated to the County for tobacco use education and cessation.

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

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 : 5400000 PH: ADMINISTRATION**

| Description                                 | Prior Year Actual  | Current Year Adopted | CAO Recommended    | Difference from Adopted |
|---|--------------------|----------------------|--------------------|-------------------------|
| Rev Use Money/Prop                          | (293,510)          | 80,000               | 80,000             | 0                       |
| IG Rev - State                              | 225,000            | 1,015,644            | 1,015,644          | 0                       |
| IG Rev - Federal                            | 2,255,709          | 3,366,837            | 3,576,369          | 209,532                 |
| Service Charges                             | 1,100              | 0                    | 0                  | 0                       |
| Other Fin Sources                           | 5,202,126          | 7,274,076            | 7,418,081          | 144,005                 |
| Residual Equity                             | 0                  | 109,401              | 109,401            | 0                       |
| Fund Balance                                | 0                  | 11,154,130           | 11,154,130         | 0                       |
| <b>Total Revenue</b>                        | <b>7,390,425</b>   | <b>23,000,088</b>    | <b>23,353,625</b>  | <b>353,537</b>          |
| Salaries & Benefits                         | 1,963,452          | 3,229,274            | 3,176,182          | (53,092)                |
| Services & Supplies                         | 1,341,079          | 1,012,795            | 2,359,918          | 1,347,123               |
| Other Charges                               | 650,497            | 579,181              | 829,374            | 250,193                 |
| Fixed Assets                                | 17,512             | 250,000              | 350,600            | 100,600                 |
| Other Fin Uses                              | 105,260            | 1,200,881            | 1,106,623          | (94,258)                |
| Intrafund Transfers                         | 127,076            | 96,845               | 171,036            | 74,191                  |
| Intrafund Abatement                         | (402,330)          | (355,077)            | (510,117)          | (155,040)               |
| Contingency                                 | 0                  | 13,658,885           | 12,096,221         | (1,562,664)             |
| <b>Total Appropriations</b>                 | <b>3,802,545</b>   | <b>19,672,784</b>    | <b>19,579,837</b>  | <b>(92,947)</b>         |
| <b>ORG 5400000 PH: ADMINISTRATION TOTAL</b> | <b>(3,587,880)</b> | <b>(3,327,304)</b>   | <b>(3,773,788)</b> | <b>(446,484)</b>        |

**ORG : 5400010 PH: MAA SRF**

| Description                          | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|--------------------------------------|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                   | (3,092)           | 3,000                | 3,000           | 0                       |
| Fund Balance                         | 0                 | 106,401              | 106,401         | 0                       |
| <b>Total Revenue</b>                 | <b>(3,092)</b>    | <b>109,401</b>       | <b>109,401</b>  | <b>0</b>                |
| Salaries & Benefits                  | 853               | 0                    | 0               | 0                       |
| Services & Supplies                  | 3,867             | 0                    | 0               | 0                       |
| Residual Equity Xfer                 | 0                 | 109,401              | 109,401         | 0                       |
| <b>Total Appropriations</b>          | <b>4,720</b>      | <b>109,401</b>       | <b>109,401</b>  | <b>0</b>                |
| <b>ORG 5400010 PH: MAA SRF TOTAL</b> | <b>7,812</b>      | <b>0</b>             | <b>0</b>        | <b>0</b>                |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

### ORG : 5420200 PH: COMMUNICABLE DISEASE

| Description                                       | Prior Year Actual | Current Year Adopted | CAO Recommended  | Difference from Adopted |
|---|-------------------|----------------------|------------------|-------------------------|
| IG Rev - State                                    | 45,746            | 215,160              | 3,876            | (211,284)               |
| IG Rev - Federal                                  | 0                 | 3,400                | 4,326            | 926                     |
| Service Charges                                   | 27,196            | 37,000               | 27,000           | (10,000)                |
| <b>Total Revenue</b>                              | <b>72,942</b>     | <b>255,560</b>       | <b>35,202</b>    | <b>(220,358)</b>        |
| Salaries & Benefits                               | 552,861           | 951,532              | 813,405          | (138,127)               |
| Services & Supplies                               | 120,603           | 111,908              | 128,323          | 16,415                  |
| Other Charges                                     | 206,876           | 246,160              | 179,255          | (66,905)                |
| Other Fin Uses                                    | 0                 | 212,360              | 0                | (212,360)               |
| Intrafund Transfers                               | 34,500            | 34,951               | 43,153           | 8,202                   |
| <b>Total Appropriations</b>                       | <b>914,840</b>    | <b>1,556,911</b>     | <b>1,164,136</b> | <b>(392,775)</b>        |
| <b>ORG 5420200 PH: COMMUNICABLE DISEASE TOTAL</b> | <b>841,899</b>    | <b>1,301,351</b>     | <b>1,128,934</b> | <b>(172,417)</b>        |

### ORG : 5420210 PH: VITAL STATS

| Description                              | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|--|-------------------|----------------------|-----------------|-------------------------|
| Service Charges                          | 118,837           | 92,000               | 110,000         | 18,000                  |
| Miscellaneous Rev                        | 21,371            | 15,000               | 20,000          | 5,000                   |
| <b>Total Revenue</b>                     | <b>140,208</b>    | <b>107,000</b>       | <b>130,000</b>  | <b>23,000</b>           |
| Salaries & Benefits                      | 105,300           | 102,408              | 106,891         | 4,483                   |
| Services & Supplies                      | 2,784             | 5,400                | 5,173           | (227)                   |
| Other Charges                            | 28,740            | 22,411               | 24,769          | 2,358                   |
| Intrafund Transfers                      | 6,236             | 3,714                | 5,541           | 1,827                   |
| <b>Total Appropriations</b>              | <b>143,060</b>    | <b>133,933</b>       | <b>142,374</b>  | <b>8,441</b>            |
| <b>ORG 5420210 PH: VITAL STATS TOTAL</b> | <b>2,851</b>      | <b>26,933</b>        | <b>12,374</b>   | <b>(14,559)</b>         |

### ORG : 5420220 PH: LAB

| Description                      | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|----------------------------------|-------------------|----------------------|-----------------|-------------------------|
| IG Rev - State                   | 16,309            | 18,440               | 16,300          | (2,140)                 |
| Service Charges                  | 78,094            | 75,000               | 90,000          | 15,000                  |
| <b>Total Revenue</b>             | <b>94,403</b>     | <b>93,440</b>        | <b>106,300</b>  | <b>12,860</b>           |
| Salaries & Benefits              | 2,243             | 0                    | 0               | 0                       |
| Services & Supplies              | 94,928            | 93,950               | 125,850         | 31,900                  |
| <b>Total Appropriations</b>      | <b>97,171</b>     | <b>93,950</b>        | <b>125,850</b>  | <b>31,900</b>           |
| <b>ORG 5420220 PH: LAB TOTAL</b> | <b>2,769</b>      | <b>510</b>           | <b>19,550</b>   | <b>19,040</b>           |



# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

**ORG : 5430300 PH: COMMUNITY BASED NRSNG**

| Description  | Prior Year Actual | Current Year Adopted | CAO Recommended  | Difference from Adopted |
|--|-------------------|----------------------|------------------|-------------------------|
| IG Rev - State                                     | 661,448           | 749,944              | 635,000          | (114,944)               |
| IG Rev - Federal                                   | 1,028,760         | 3,039,460            | 2,441,999        | (597,461)               |
| Other Gov Agency                                   | 24,500            | 30,000               | 30,000           | 0                       |
| Service Charges                                    | 121,289           | 209,322              | 207,928          | (1,394)                 |
| Miscellaneous Rev                                  | 220               | 11,934               | 2,000            | (9,934)                 |
| Other Fin Sources                                  | 759,154           | 1,062,448            | 1,062,449        | 1                       |
| <b>Total Revenue</b>                               | <b>2,595,370</b>  | <b>5,103,108</b>     | <b>4,379,376</b> | <b>(723,732)</b>        |
| Salaries & Benefits                                | 2,682,836         | 3,840,731            | 3,420,708        | (420,023)               |
| Services & Supplies                                | 83,254            | 1,756,152            | 1,644,417        | (111,735)               |
| Other Charges                                      | 790,941           | 1,167,819            | 1,316,490        | 148,671                 |
| Intrafund Transfers                                | 173,807           | 162,269              | 205,237          | 42,968                  |
| <b>Total Appropriations</b>                        | <b>3,730,837</b>  | <b>6,926,971</b>     | <b>6,586,852</b> | <b>(340,119)</b>        |
| <b>ORG 5430300 PH: COMMUNITY BASED NRSNG TOTAL</b> | <b>1,135,467</b>  | <b>1,823,863</b>     | <b>2,207,476</b> | <b>383,613</b>          |

**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                       |
| <b>Total Revenue</b>              | <b>12,561</b>     | <b>12,416</b>        | <b>12,416</b>   | <b>0</b>                |
| Salaries & Benefits               | 21,033            | 12,928               | 12,416          | (512)                   |
| Services & Supplies               | 44                | 260                  | 200             | (60)                    |
| Other Charges                     | 6,361             | 3,001                | 0               | (3,001)                 |
| Intrafund Transfers               | 1,408             | 497                  | 0               | (497)                   |
| <b>Total Appropriations</b>       | <b>28,846</b>     | <b>16,686</b>        | <b>12,616</b>   | <b>(4,070)</b>          |
| <b>ORG 5430310 PH: AIDS TOTAL</b> | <b>16,285</b>     | <b>4,270</b>         | <b>200</b>      | <b>(4,070)</b>          |

**ORG : 5430330 PH: JAIL**

| Description                       | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|-----------------------------------|-------------------|----------------------|-----------------|-------------------------|
| Other Fin Sources                 | 4,620,389         | 4,856,113            | 0               | (4,856,113)             |
| <b>Total Revenue</b>              | <b>4,620,389</b>  | <b>4,856,113</b>     | <b>0</b>        | <b>(4,856,113)</b>      |
| Services & Supplies               | 4,620,389         | 4,856,113            | 0               | (4,856,113)             |
| <b>Total Appropriations</b>       | <b>4,620,389</b>  | <b>4,856,113</b>     | <b>0</b>        | <b>(4,856,113)</b>      |
| <b>ORG 5430330 PH: JAIL TOTAL</b> | <b>0</b>          | <b>0</b>             | <b>0</b>        | <b>0</b>                |

**ORG : 5430340 PH: WOMEN INFANT CHILDREN**

| Description  | Prior Year Actual | Current Year Adopted | CAO Recommended  | Difference from Adopted |
|--|-------------------|----------------------|------------------|-------------------------|
| IG Rev - Federal                                   | 803,595           | 834,006              | 894,508          | 60,502                  |
| <b>Total Revenue</b>                               | <b>803,595</b>    | <b>834,006</b>       | <b>894,508</b>   | <b>60,502</b>           |
| Salaries & Benefits                                | 625,465           | 735,030              | 919,870          | 184,840                 |
| Services & Supplies                                | 30,222            | 18,887               | 19,173           | 286                     |
| Other Charges                                      | 166,102           | 161,576              | 204,171          | 42,595                  |
| Intrafund Transfers                                | 36,612            | 29,338               | 48,556           | 19,218                  |
| <b>Total Appropriations</b>                        | <b>858,401</b>    | <b>944,831</b>       | <b>1,191,770</b> | <b>246,939</b>          |
| <b>ORG 5430340 PH: WOMEN INFANT CHILDREN TOTAL</b> | <b>54,806</b>     | <b>110,825</b>       | <b>297,262</b>   | <b>186,437</b>          |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

### ORG : 5430350 PH: MSSP

| Description                 | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|-----------------------------|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop          | (825)             | 0                    | 0               | 0                       |
| Other Fin Sources           | 64,473            | 24,500               | 24,500          | 0                       |
| Fund Balance                | 0                 | 500                  | 500             | 0                       |
| <b>Total Revenue</b>        | <b>63,648</b>     | <b>25,000</b>        | <b>25,000</b>   | <b>0</b>                |
| Salaries & Benefits         | 37,872            | 0                    | 0               | 0                       |
| Services & Supplies         | 26,341            | 25,000               | 25,000          | 0                       |
| Other Charges               | 162               | 0                    | 0               | 0                       |
| Intrafund Transfers         | 40                | 0                    | 0               | 0                       |
| <b>Total Appropriations</b> | <b>64,415</b>     | <b>25,000</b>        | <b>25,000</b>   | <b>0</b>                |
| ORG 5430350 PH: MSSP        | TOTAL             | 767                  | 0               | 0                       |

### ORG : 5440400 PH: HEALTH EDUCATION

| Description                      | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|----------------------------------|-------------------|----------------------|-----------------|-------------------------|
| IG Rev - State                   | 229,669           | 309,337              | 309,337         | 0                       |
| IG Rev - Federal                 | 149,009           | 160,000              | 160,000         | 0                       |
| <b>Total Revenue</b>             | <b>378,678</b>    | <b>469,337</b>       | <b>469,337</b>  | <b>0</b>                |
| Salaries & Benefits              | 163,576           | 331,509              | 342,909         | 11,400                  |
| Services & Supplies              | 183,410           | 108,604              | 135,686         | 27,082                  |
| Other Charges                    | 48,084            | 75,749               | 79,192          | 3,443                   |
| Intrafund Transfers              | 10,622            | 13,027               | 19,542          | 6,515                   |
| <b>Total Appropriations</b>      | <b>405,692</b>    | <b>528,889</b>       | <b>577,329</b>  | <b>48,440</b>           |
| ORG 5440400 PH: HEALTH EDUCATION | TOTAL             | 27,014               | 59,552          | 107,992                 |

### ORG : 5440410 PH: DOMESTIC VIOLENCE

| Description                       | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|-----------------------------------|-------------------|----------------------|-----------------|-------------------------|
| License, Pmt, Fran                | 47,748            | 115,000              | 115,000         | 0                       |
| Fines & Penalties                 | 5,399             | 20,000               | 20,000          | 0                       |
| Rev Use Money/Prop                | (418)             | 0                    | 0               | 0                       |
| Fund Balance                      | 0                 | 174                  | 174             | 0                       |
| <b>Total Revenue</b>              | <b>52,729</b>     | <b>135,174</b>       | <b>135,174</b>  | <b>0</b>                |
| Other Charges                     | 53,650            | 135,174              | 135,174         | 0                       |
| <b>Total Appropriations</b>       | <b>53,650</b>     | <b>135,174</b>       | <b>135,174</b>  | <b>0</b>                |
| ORG 5440410 PH: DOMESTIC VIOLENCE | TOTAL             | 921                  | 0               | 0                       |

### ORG : 5440420 PH: CARSEAT PROGRAM

| Description                     | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---------------------------------|-------------------|----------------------|-----------------|-------------------------|
| Fines & Penalties               | 3,362             | 5,500                | 5,500           | 0                       |
| Rev Use Money/Prop              | (890)             | 50                   | 50              | 0                       |
| Fund Balance                    | 0                 | 30,476               | 30,476          | 0                       |
| <b>Total Revenue</b>            | <b>2,471</b>      | <b>36,026</b>        | <b>36,026</b>   | <b>0</b>                |
| Services & Supplies             | 0                 | 32,543               | 36,026          | 3,483                   |
| Contingency                     | 0                 | 3,483                | 0               | (3,483)                 |
| <b>Total Appropriations</b>     | <b>0</b>          | <b>36,026</b>        | <b>36,026</b>   | <b>0</b>                |
| ORG 5440420 PH: CARSEAT PROGRAM | TOTAL             | (2,471)              | 0               | 0                       |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

**ORG : 5440430 PH: BIKE HELMET PROGRAM**

| Description                                      | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|--|-------------------|----------------------|-----------------|-------------------------|
| Fines & Penalties                                | 14                | 0                    | 0               | 0                       |
| Rev Use Money/Prop                               | (0)               | 0                    | 0               | 0                       |
| Fund Balance                                     | 0                 | 16                   | 16              | 0                       |
| <b>Total Revenue</b>                             | <b>13</b>         | <b>16</b>            | <b>16</b>       | <b>0</b>                |
| Services & Supplies                              | 0                 | 16                   | 16              | 0                       |
| <b>Total Appropriations</b>                      | <b>0</b>          | <b>16</b>            | <b>16</b>       | <b>0</b>                |
| <b>ORG 5440430 PH: BIKE HELMET PROGRAM TOTAL</b> | <b>(13)</b>       | <b>0</b>             | <b>0</b>        | <b>0</b>                |

**ORG : 5440450 PH: TOBACCO USE PREVENTION**

| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                                  | (2,118)           | 0                    | 0               | 0                       |
| IG Rev - State                                      | 135,539           | 300,000              | 300,000         | 0                       |
| Other Fin Sources                                   | 37,492            | 145,970              | 51,712          | (94,258)                |
| Fund Balance  | 0                 | 500                  | 500             | 0                       |
| <b>Total Revenue</b>                                | <b>170,913</b>    | <b>446,470</b>       | <b>352,212</b>  | <b>(94,258)</b>         |
| Salaries & Benefits                                 | 104,009           | 252,722              | 186,519         | (66,203)                |
| Services & Supplies                                 | 27,262            | 114,372              | 88,214          | (26,158)                |
| Other Charges                                       | 30,502            | 64,940               | 60,427          | (4,513)                 |
| Intrafund Transfers                                 | 9,904             | 14,436               | 17,052          | 2,616                   |
| <b>Total Appropriations</b>                         | <b>171,676</b>    | <b>446,470</b>       | <b>352,212</b>  | <b>(94,258)</b>         |
| <b>ORG 5440450 PH: TOBACCO USE PREVENTION TOTAL</b> | <b>763</b>        | <b>0</b>             | <b>0</b>        | <b>0</b>                |

**ORG : 5440460 PH: CMSP GRANT**

| Description                             | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Other Gov Agency                        | 192,109           | 0                    | 0               | 0                       |
| <b>Total Revenue</b>                    | <b>192,109</b>    | <b>0</b>             | <b>0</b>        | <b>0</b>                |
| Salaries & Benefits                     | 31,568            | 0                    | 0               | 0                       |
| Services & Supplies                     | 158,014           | 0                    | 0               | 0                       |
| Other Charges                           | 34,995            | 0                    | 0               | 0                       |
| <b>Total Appropriations</b>             | <b>224,577</b>    | <b>0</b>             | <b>0</b>        | <b>0</b>                |
| <b>ORG 5440460 PH: CMSP GRANT TOTAL</b> | <b>32,468</b>     | <b>0</b>             | <b>0</b>        | <b>0</b>                |

**ORG : 5440470 PH: PROP 56 TOBACCO USE PREVNT**

| Description   | Prior Year Actual | Current Year Adopted | CAO Recommended | Difference from Adopted |
|---|-------------------|----------------------|-----------------|-------------------------|
| Rev Use Money/Prop                                      | (533)             | 0                    | 0               | 0                       |
| IG Rev - State  | 139,931           | 0                    | 0               | 0                       |
| Other Fin Sources                                       | 3,295             | 0                    | 0               | 0                       |
| Fund Balance  | 0                 | 500                  | 500             | 0                       |
| <b>Total Revenue</b>                                    | <b>142,692</b>    | <b>500</b>           | <b>500</b>      | <b>0</b>                |
| Salaries & Benefits                                     | 89,598            | 0                    | 0               | 0                       |
| Services & Supplies                                     | 27,593            | 0                    | 0               | 0                       |
| Other Charges   | 23,843            | 0                    | 0               | 0                       |
| Intrafund Transfers                                     | 2,126             | 0                    | 0               | 0                       |
| Contingency   | 0                 | 500                  | 500             | 0                       |
| <b>Total Appropriations</b>                             | <b>143,161</b>    | <b>500</b>           | <b>500</b>      | <b>0</b>                |
| <b>ORG 5440470 PH: PROP 56 TOBACCO USE PREVNT TOTAL</b> | <b>468</b>        | <b>0</b>             | <b>0</b>        | <b>0</b>                |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

### Countywide Special Revenue Realignment Fund in Public Health

The Countywide Special Revenue – Realignment fund in Public Health Department includes the Health Realignment Fund. This consists of 1991 Public Health Realignment funds that are restricted for use to fund the former state share of specific Health Programs and Assistance that were realigned according to legislation.

**FUND : 1276 COUNTYWIDE SR - REALIGNMNT**  
**ORG : 5480800 PH: HEALTH REALIGNMENT**

| Description                                | Prior Year Actual | Current Year Adopted | CAO Recommended  | Difference from Adopted |
|--|-------------------|----------------------|------------------|-------------------------|
| Rev Use Money/Prop                         | 7,509             | 50,000               | 50,000           | 0                       |
| IG Rev - State                             | 6,893,006         | 6,893,006            | 6,833,557        | (59,449)                |
| Other Fin Sources                          | 704,192           | 704,192              | 704,192          | 0                       |
| Fund Balance                               | 0                 | 811,733              | 0                | (811,733)               |
| <b>Total Revenue</b>                       | <b>7,604,706</b>  | <b>8,458,931</b>     | <b>7,587,749</b> | <b>(871,182)</b>        |
| Other Fin Uses                             | 6,665,948         | 7,971,431            | 6,904,393        | (1,067,038)             |
| Intrafund Transfers                        | 492,747           | 487,500              | 683,356          | 195,856                 |
| <b>Total Appropriations</b>                | <b>7,158,695</b>  | <b>8,458,931</b>     | <b>7,587,749</b> | <b>(871,182)</b>        |
| ORG 5480800 PH: HEALTH REALIGNMENT TOTAL   | (446,011)         | 0                    | 0                | 0                       |
| FUND 1276 COUNTYWIDE SR - REALIGNMNT TOTAL | (446,011)         | 0                    | 0                | 0                       |

### Countywide Special Revenue Fund in the Animal Services Department

#### *Animals for Retired Friends*

The Animals for Retired Friends funds are utilized to provide adoption assistance to the elderly and the disabled who are seeking to adopt a pet for companionship.

**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                               | (482)             | 100                  | 100             | 0                       |
| Miscellaneous Rev                                | 850               | 2,500                | 2,500           | 0                       |
| Fund Balance                                     | 0                 | 16,716               | 16,716          | 0                       |
| <b>Total Revenue</b>                             | <b>367</b>        | <b>19,316</b>        | <b>19,316</b>   | <b>0</b>                |
| Services & Supplies                              | 0                 | 17,316               | 17,316          | 0                       |
| Other Charges                                    | 1,465             | 2,000                | 2,000           | 0                       |
| <b>Total Appropriations</b>                      | <b>1,465</b>      | <b>19,316</b>        | <b>19,316</b>   | <b>0</b>                |
| ORG 5570700 AS: CWSR ANIMALS 4 RETIRED FRD TOTAL | 1,098             | 0                    | 0               | 0                       |

**Special Revenue Funds**  
**RECOMMENDED BUDGET • FY 2023-24**

*Neuter Deposits*

The Neuter Deposits account is funded by penalties collected from the animal’s owner whenever an unaltered animal is impounded. Funds are used for spay/neuter education and services.

**ORG : 5570701 AS: CWSR NEUTER DEPOSIT**

| Description   | Prior Year<br>Actual | Current Year<br>Adopted | CAO<br>Recommended | Difference<br>from Adopted |
|---|----------------------|-------------------------|--------------------|----------------------------|
| Service Charges   | 5,995                | 6,000                   | 6,000              | 0                          |
| Miscellaneous Rev                                       | 14,796               | 5,000                   | 5,000              | 0                          |
| Fund Balance  | 0                    | 48,918                  | 48,918             | 0                          |
| <b>Total Revenue</b>                                    | <b>20,791</b>        | <b>59,918</b>           | <b>59,918</b>      | <b>0</b>                   |
| Services & Supplies                                     | 7,725                | 46,852                  | 59,918             | 13,066                     |
| Contingency   | 0                    | 13,066                  | 0                  | (13,066)                   |
| <b>Total Appropriations</b>                             | <b>7,725</b>         | <b>59,918</b>           | <b>59,918</b>      | <b>0</b>                   |
| <b>ORG 5570701 AS: CWSR NEUTER DEPOSIT</b> <b>TOTAL</b> | <b>(13,066)</b>      | <b>0</b>                | <b>0</b>           | <b>0</b>                   |

*Pet Aid Program*

The Pet Aid Program consists of donations from the public that support the care and needed equipment for shelter animals.

**ORG : 5570702 AS: CWSR PET AID PROGRAM**

| Description  | Prior Year<br>Actual | Current Year<br>Adopted | CAO<br>Recommended | Difference<br>from Adopted |
|--|----------------------|-------------------------|--------------------|----------------------------|
| Rev Use Money/Prop                                       | (7,268)              | 4,000                   | 4,000              | 0                          |
| Miscellaneous Rev  | 113,453              | 25,000                  | 25,000             | 0                          |
| Fund Balance   | 0                    | 257,617                 | 257,617            | 0                          |
| <b>Total Revenue</b>                                     | <b>106,185</b>       | <b>286,617</b>          | <b>286,617</b>     | <b>0</b>                   |
| Services & Supplies                                      | 33,381               | 286,217                 | 286,617            | 400                        |
| Other Charges  | 81,000               | 0                       | 0                  | 0                          |
| Contingency  | 0                    | 400                     | 0                  | (400)                      |
| <b>Total Appropriations</b>                              | <b>114,381</b>       | <b>286,617</b>          | <b>286,617</b>     | <b>0</b>                   |
| <b>ORG 5570702 AS: CWSR PET AID PROGRAM</b> <b>TOTAL</b> | <b>8,196</b>         | <b>0</b>                | <b>0</b>           | <b>0</b>                   |
| <b>FUND 1255 COUNTYWIDE SR - ANML SRVS TOTAL</b>         | <b>(3,772)</b>       | <b>0</b>                | <b>0</b>           | <b>0</b>                   |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

### 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                               | (21,184,106)      | 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.

#### *Veteran Affairs Commission*

The Veteran Affairs Commission subfund holds balances for special projects that are determined by the Veteran Affairs Commission, funding includes the annual Transient Occupancy Tax allocation to Veteran Affairs and any private donations.

**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                            | (6,555)           | 0                    | 0               | 0                       |
| Other Fin Sources                             | 175,000           | 175,000              | 175,000         | 0                       |
| Fund Balance                                  | 0                 | 205,450              | 205,450         | 0                       |
| Total Revenue                                 | 168,445           | 380,450              | 380,450         | 0                       |
| Services & Supplies                           | 38,361            | 355,743              | 359,450         | 3,707                   |
| Other Fin Uses                                | 15,980            | 24,707               | 21,000          | (3,707)                 |
| Total Appropriations                          | 54,341            | 380,450              | 380,450         | 0                       |
| ORG 4270700 VET: CWSR - VETERAN AFFAIRS TOTAL | (114,104)         | 0                    | 0               | 0                       |

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2023-24

### *License Plates*

The License Plate Fees MVC 972.2 fund is restricted for use to expand the support of county veteran service offices. The license plate fee revenue is typically used for Extra Help Staffing in Veteran Services.

**ORG : 4270701 VET: CWSR - LICENSE PLATES**

| Description   | Prior Year<br>Actual | Current Year<br>Adopted | CAO<br>Recommended | Difference<br>from Adopted |
|---|----------------------|-------------------------|--------------------|----------------------------|
| Rev Use Money/Prop                                  | (773)                | 50                      | 50                 | 0                          |
| Miscellaneous Rev                                   | 10,547               | 6,000                   | 6,000              | 0                          |
| Fund Balance  | 0                    | 30,050                  | 30,050             | 0                          |
| <b>Total Revenue</b>                                | <b>9,774</b>         | <b>36,100</b>           | <b>36,100</b>      | <b>0</b>                   |
| Other Fin Uses                                      | 0                    | 25,454                  | 25,454             | 0                          |
| Contingency   | 0                    | 10,646                  | 10,646             | 0                          |
| <b>Total Appropriations</b>                         | <b>0</b>             | <b>36,100</b>           | <b>36,100</b>      | <b>0</b>                   |
| <b>ORG 4270701 VET: CWSR - LICENSE PLATES TOTAL</b> | <b>(9,774)</b>       | <b>0</b>                | <b>0</b>           | <b>0</b>                   |
| <b>FUND 1242 COUNTYWIDE SR - VETERANS TOTAL</b>     | <b>(123,878)</b>     | <b>0</b>                | <b>0</b>           | <b>0</b>                   |

