

## County Core Values

### **Accountability**

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

### **Collaboration**

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

### **Integrity**

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

### **Service Excellence**

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

### **Fiscal Responsibility**

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

The Fiscal Year 2023-24 Recommended Budget was created with the County's Core Values as a guide for how to prepare and present the budget. The Budget provides accountability and transparency to the Board of Supervisors and the public on how County resources are accounted for and expended. The book is prepared in collaboration with all County departments that submit requests and work with staff to inform the Chief Administrative Officer's recommendations. The integrity of the budget preparation process lies in ensuring compliance with all applicable laws and regulations. The budget is prepared in service to the taxpayers and people of El Dorado County. Lastly, the budget is key to ensuring El Dorado County develops and maintains "a fiscally conservative budget that ensures financial resiliency while meeting the capital and operational needs of the organization and the citizens of El Dorado County."

## County Vision

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



## County Mission

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

# County Strategic Plan & Budget Policies

## RECOMMENDED BUDGET - FY 2023-24

The Fiscal Year 2023-24 Recommended Budget furthers the County's Economic Development Strategic Plan Goal.

- \$1.6 million in Transient Occupancy Tax funding for the Economic Development Division of the Planning and Building Department.
- \$1 million in Transient Occupancy Tax funding for the Diamond Springs Sports Complex working toward the theme of promoting and expanding recreation and tourism.
- \$2.1 million for Broadband projects that develop high speed internet services.
- \$50,000 of Transient Occupancy Tax funding for an Airport Economic Development Study to help leverage the County's Airports' ability to become an economic driver.
- The continuation of the use of a retired annuitant to explore the feasibility of biomass and cogeneration plants.

The County is currently revising the County Strategic Plan. This document is based on the Strategic Plan as approved on March 22, 2022.

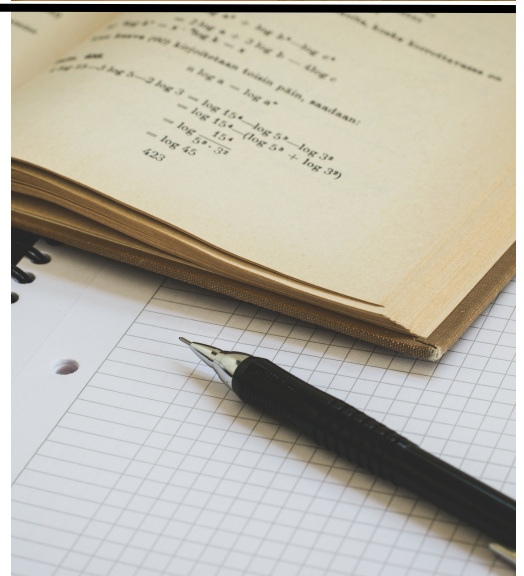
## Economic Development

*Enable a prosperous and vibrant community.*



The Fiscal Year 2023-24 Recommended Budget implements system-wide processes and maintains a supportive culture for all employees by:

- A \$663,000 investment in countywide phone system and devices to ensure employees and programs have the tools necessary to further the County's mission.
- Incorporating Board-approved compensation increases, bringing many employees to the median of the market in compensation.
- The addition of a second Enterprise Resource Planning Analyst within the Auditor-Controller's Office.
- An additional \$96,500 for a Countywide training program provided by Human Resources.

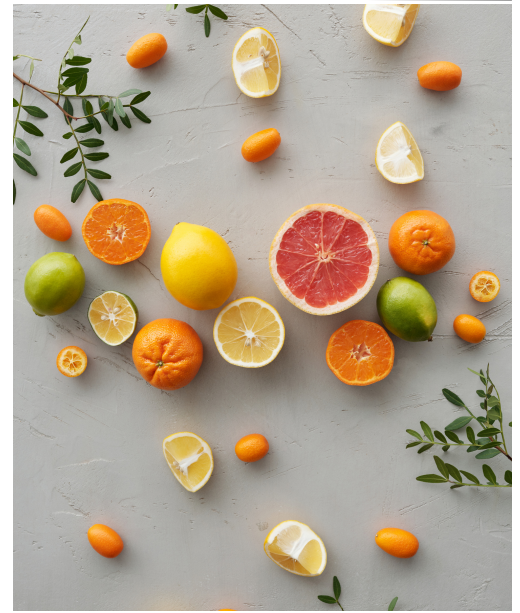


## Good Governance

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

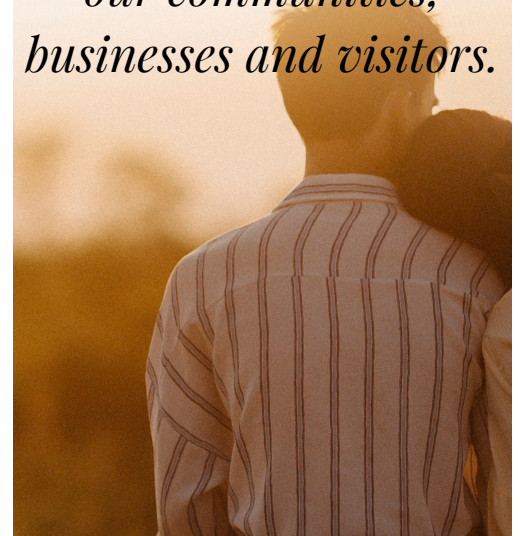
### The Fiscal Year 2023-24 Recommended Budget:

- Includes \$20 million in state and federal revenue address and help prevent homelessness in El Dorado County. This includes the build of a permanent Navigation Center and other solutions to address and reduce homelessness in El Dorado County.
- The addition of 3.0 FTE allocations in Social Services due to a California Advancing and Innovating Medi-Cal mandate regarding pre-release services for the justice-involved populations of El Dorado and neighboring counties.
- Improves the Behavioral Health Continuum of Care by leveraging American Rescue Plan Act and Behavioral Health Continuum Infrastructure Programs to implement a Crisis Care Mobile Unit and a Crisis Residential Treatment Program.
- Provides \$250,000 of County funding to the County Office of Education to provide staffing and operational support to the El Dorado County Commission on Youth and Families' goal of establishing an integrated, transparent, and data-driven system of services so that the burden of navigating across partners is on the system itself rather than young people and their families.
- Continues to fund the Mental Health Worker and Social Worker limited-term allocations and Disaster Case Management services to assist those who were impacted by the Caldor Fire.
- An additional 1.0 FTE Allocation in Community Services to support the Senior Nutrition Program.



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

The Health and Human Services functional group leverages \$103.8 million in state, federal and other government funding to build healthy communities, 47% of the total funding for the Health and Human Services functional group.



# County Strategic Plan & Budget Policies

## RECOMMENDED BUDGET - FY 2023-24



The Fiscal Year 2023-24 Recommended Budget includes strategic investments in the County's infrastructure including:

- A contribution of discretionary resources to improve road maintenance in the amount of \$9.4 million.
- A Capital Projects Work Plan totaling \$55.5 million in appropriations for the ongoing maintenance, operations and replacement of County facilities.
- The continuation of construction of the Mosquito Bridge, which accounts for \$28.2 million in revenue and expenditures.
- The Diamond Springs Parkway Phase 1B Project, which accounts for \$10.48 million in revenue and expenditures.
- The Ice House Road Pavement Rehabilitation Project Phase 2 Project, which accounts for \$13.1 million in revenue and expenditures.

## Infrastructure

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



## Public Safety

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

The Fiscal Year 2023-24 Recommended Budget includes the following investments in Public Safety:

- \$2.4 million for a Helicopter in the Sheriff's Office that is equipped to aid in and improve Sheriff response capabilities.
- \$25.3 million for the Jail expansion project in the Facilities Work Plan to enhance jail services to better comply with regulations.
- The addition of a Social Worker allocation in the Public Defender's Office.
- \$1 million in Transient Occupancy Tax funding to Fire Districts for tourism impacts.





# COUNTY OF EL DORADO, CALIFORNIA

## BOARD OF SUPERVISORS POLICY

Subject:  BUDGET POLICIES	Policy Number:  B-16	Page Number:  1 of 6
	Date Adopted: 04/18/2023	Effective Date: 04/18/2023

### I. PURPOSE

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

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

### II. POLICY

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



# COUNTY OF EL DORADO, CALIFORNIA

## BOARD OF SUPERVISORS POLICY

Subject:  BUDGET POLICIES	Policy Number:  B-16	Page Number:  2 of 6
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5. New or Enhanced Discretionary Programs: Departments should not propose new or enhanced programs unless those programs are fully funded (including overhead costs) by a grant or other dedicated revenue source. Departments submitting requests for new or enhanced discretionary-funded programs should identify lower priority programs in the Department that can be reduced or eliminated to generate discretionary resources to fund the new programs. New or enhanced discretionary funded programs will only be recommended/approved to the extent the annual General Fund Five Year Forecast identifies sufficient funding capacity.
6. County Share: If funding is reduced, there should be no increased County share for programs funded primarily from non-General Fund sources unless increased County share is mandated or the Board of Supervisors has previously determined that this program is a high priority for use of limited General Fund dollars.
7. Vacant and New Positions: All unfunded positions should be clearly identified and discussed with the Chief Administrative Office. New positions will not be considered unless the positions are funded by secure, ongoing, non-General Fund sources or there is a significant and compelling reason that the position is needed.
8. General Fund Contingency: The General Fund Appropriation for Contingency shall be set, at the time of budget adoption, at an amount not less than 3% of total adjusted General Fund appropriations, as adjusted for non-General Fund programs (e.g., State mandated Social Services, Child Support Services) and one-time expenditures. The Appropriation for Contingency is to be used during the fiscal year to address unanticipated expenditure increases or revenue decreases.
9. Budget Controlled at Expenditure Class/Object Level: California statute requires that county budgets are controlled at the object of expenditure level, except for capital assets, which are appropriated at the sub-object level (29006, 29008, 29089). The Board may authorize additional controls for the administration of the budget (29092).
10. General Reserves: The General Fund General Reserve shall be set, at the time of budget adoption, at an amount not less than 5% of total adjusted General Fund appropriations. The General Reserve shall be established, canceled, increased, or decreased as provided for in Government Code Section 29086.



# COUNTY OF EL DORADO, CALIFORNIA

## BOARD OF SUPERVISORS POLICY

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11. Designation for Capital Projects: Once the General Reserve and General Fund Appropriation for Contingency equal 8% of adjusted General Fund appropriations, the Board may choose to transfer any remaining unappropriated discretionary resources to the Designation for Capital Projects to be retained to assist in addressing unmet capital needs and building a replacement reserve. The goal is to set aside \$6,000,000 each year. The Designation for Capital Projects may be cancelled, in any amount, when alternate funding sources are not available, and upon a recommendation from the Chief Administrative Officer, to address unmet capital replacement and maintenance projects.
  
12. Pension funding: El Dorado County shall continue the policy of “pay as you go” to fund the County’s pension liability. To mitigate the impacts of annual increases in pension costs to the County, a General Fund designation has been established.

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

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

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

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



# COUNTY OF EL DORADO, CALIFORNIA

## BOARD OF SUPERVISORS POLICY

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





# COUNTY OF EL DORADO, CALIFORNIA

## BOARD OF SUPERVISORS POLICY

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16. Designation for Information Technologies (IT) Infrastructure: Once the General Reserve and General Fund Appropriation for Contingency equal 8% of adjusted General Fund appropriations, the Board may choose to transfer any remaining unappropriated discretionary resources to the Designation for IT Infrastructure. The designation will be used to ensure the County has the funding needed for the improvements and maintenance necessary for the countywide information technology infrastructure that will support the business objectives of County departments.

The goal is to maintain funding in this designation equal to at least three years of the projected costs of planned countywide IT improvements and maintenance as determined by the Information Technology Governance Committees.

The Designation for IT Infrastructure may be cancelled, in any amount, when alternate funding sources are not available, and upon a recommendation from the Chief Administrative Officer, to fund IT Infrastructure.

17. Designation for Disaster Expenses: Once the General Reserve and General Fund Appropriation for Contingency equal 8% of adjusted General Fund appropriations, the Board may choose to transfer any remaining unappropriated discretionary resources to the Designation for Unreimbursed Disaster Expenses to be retained to fund disaster response and recovery costs that are not eligible for reimbursement and cannot be covered by the department’s funding or existing appropriations. This funding may also be used to temporarily cover disaster response and recovery costs that are awaiting reimbursement when there are not sufficient appropriations in a budget unit. The goal is to set aside a total of \$5,000,000.

The Designation for Unreimbursed Disaster Expenses may be cancelled, in any amount, when alternate funding sources are not available, and upon a recommendation from the Chief Administrative Officer, to fund disaster response and recovery costs that are not eligible for reimbursement and cannot be covered by the department’s funding or existing appropriations.

#### IV. REFERENCES

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

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

Board Adopted Budget Policies, April 25, 2022 (Item 4)

#### V. RESPONSIBLE DEPARTMENT

Chief Administrative Office



# COUNTY OF EL DORADO, CALIFORNIA

## BOARD OF SUPERVISORS POLICY

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### VI. DATES ISSUED AND REVISED; SUNSET DATES:

<b>Issue Date:</b>	05/19/2015	<b>Sunset Review Date:</b>	N/A
<b>Revision Date:</b>	04/18/2023	<b>Next Review Date:</b>	04/18/2027