

General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2024-25

RECOMMENDED BUDGET

The Recommended Budget for General Fund Other Operations is \$59,249,124, including \$18 million in American Rescue Plan Act (ARPA) appropriations, \$1.2 million in Court Maintenance of Effort (MOE) appropriations, and the remaining in Non-Departmental Expenses. The total revenue in the unit is recommended at \$251,474,947. This reflects a decrease in revenue of \$12,597,108 and a decrease in appropriations of \$19,129,483 when compared to the FY 2023-24 Adopted Budget. This decrease is primarily due to the actual fund balance amounts accounted for in the Adopted Budget when compared to conservative projections in the Recommended Budget.

BUDGET SUMMARY GENERAL REVENUES AND NON-DEPARTMENTAL EXPENSES

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	140,075,852	141,462,300	145,830,216	4,367,916
License, Pmt, Fran	2,256,344	2,200,000	2,200,000	0
Fines & Penalties	704,885	500,000	500,000	0
Rev Use Money/Prop	3,755,539	3,214,000	3,000,000	(214,000)
IG Rev - State	3,194,337	4,200,000	2,200,000	(2,000,000)
IG Rev - Federal	899,570	900,780	883,900	(16,880)
Other Gov Agency	5,036,626	5,221,715	5,281,648	59,933
Service Charges	7,750,807	8,201,106	8,480,678	279,572
Miscellaneous Rev	7,885	0	0	0
Other Fin Sources	0	862,142	1,847,846	985,704
Residual Equity	64,436	0	0	0
Fund Balance	0	76,508,505	62,111,814	(14,396,691)
Total Revenue	163,746,282	243,270,548	232,336,102	(10,934,446)
Salaries & Benefits	10,198	30,000	30,000	0
Services & Supplies	297,639	2,510,597	2,248,018	(262,579)
Other Charges	2,696,628	2,705,000	2,649,700	(55,300)
Other Fin Uses	32,996,349	40,374,928	32,929,244	(7,445,684)
Intrafund Transfers	342,711	150,000	0	(150,000)
Intrafund Abatement	(7,669,091)	(8,660,276)	(6,893,527)	1,766,749
Contingency	0	7,250,000	7,850,000	600,000
Reserves Budgetary	0	13,086,881	1,172,844	(11,914,037)
Total Appropriations	28,674,434	57,447,130	39,986,279	(17,460,851)
FUND 1000 GENERAL FUND TOTAL	(135,071,848)	(185,823,418)	(192,349,823)	(6,526,405)

MAJOR BUDGET CHANGES

Revenue

Taxes

\$4,239,916 Increase in Property Taxes and the Property Tax In-Lieu of Vehicle License Fee revenue based on the projected increase in total assessed value of taxable property, currently estimated at a 3.5% increase over FY 2023-24 projected receipts.

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\$107,000 Increase in Sales and Use Tax revenue based on projected growth of 2% over FY 2023-24 projected receipts.

\$21,000 Increase in Timber Yield Tax to align budget with prior year actuals.

Use of Money and Property

\$70,000 Increase in Interest Revenue to align budget with current investment returns.

(\$284,000) Decrease in Rent on Land and Buildings revenue due to Child Support Services rent for the Ponderosa Building being accounted for in Intrafund Abatements instead of Rent and due to the loss of the outside tenant at the Ponderosa Building during FY 2023-24.

State Intergovernmental

(\$1,800,000) Decrease in Federal FEMA revenue due to Caldor Fire Response and Recovery activities that were reimbursed in the prior year.

(\$200,000) Decrease in Tobacco Settlement Fund revenue due to decreased tobacco sales which decreases settlement funding revenue.

Federal Intergovernmental

(\$16,880) Decrease in federal Payments In-Lieu of Taxes (PILT) to align with FY 2022-23 actuals.

Other Intergovernmental

\$59,933 Increase in revenue from the Shingle Springs Band of Miwok Indians primarily due to contractual growth in revenue annually.

Services Charges

(\$5,000) Decrease in Recording Fees to align budget with actuals.

\$40,000 Increase in Charges for Services to budget for the Mitigation Fee 1% administration cost.

\$244,572 Increase in Interfund Transfers In due to the Countywide Cost Allocation Plan as provided by the Auditor-Controller's Office.

Other Financing Sources

\$985,704 Increase in Operating Transfers In primarily due to a change in budgeting methodology, whereby Environmental Management, Transportation, and Airports will be charged an estimate of FY 2024-25 Community Development and Finance cost allocation plan charges which will be credited toward the departments' charges when the transition from direct billing to cost allocation plan recovery is complete in FY 2026-27.

Fund Balance

(\$568,413) Decrease in estimated carryover Fund Balance available for general operations, as compared to the FY 2023-24 Adopted Budget, based on current projections.

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- (\$10,402,524) Decrease in estimated carryover Fund Balance from carryover Accumulative Capital Outlay (ACO) General Fund contributions due to a change in accounting methodology, where funding from the Capital Projects Designation is returned to the designation at the end of the fiscal year instead of rolled into General Fund Fund Balance to better isolate the funding.
- (\$4,100,000) Decrease in estimated carryover Fund Balance for fire recovery activities that were funded by the Disaster Designation and emergency response reimbursement in FY 2023-24.
- \$881,776 Increase in the use of Capital Projects Designation due to a change in accounting methodology, where General Fund contributions for capital projects are returned to the designation at the end of the fiscal year, which increases the annual use of the Capital Projects Designation.
- \$436,000 Increase in the use of the Juvenile Hall Designation for the continuation of the South Lake Tahoe Juvenile Treatment Center Improvement Project.
- \$3,080,730 Increase in the use of the CalPERS Cost Increases Designation to reflect the June 2023 CalPERS Actuarial Reports, leaving three years of projected increased costs in the designation for future use, \$3,668,693.
- \$250,000 Increase in the use of the Health and Human Services Agency (HHSA) Indirect Cost Rate (ICR) Designation to soften the impact of the ICR overcollection in FY 2022-23 that is impacting the FY 2024-25 Budget.
- \$530,740 Increase in the use of the Disaster Designation for Transportation projects that are the result of the Caldor Fire not eligible for reimbursement, leaving \$1,287,746 in the designation for future use.
- (\$4,505,000) Decrease in use of General Fund designations from the prior year primarily due to the use of FEMA Road Designation and Diamond Springs Park and Chili Bar Designation in FY 2023-24.

Appropriations

Services and Supplies

- (\$110,000) Decrease in Contribution to a Non-Government Agency due to the board-approved holiday of the Community Funding Program for FY 2024-25, which in FY 2023-24 was budgeted at \$75,000 with \$35,000 in allocations carried over from FY 2022-23.
- (\$95,600) Decrease in Contribution to a Non-Government Agency due to movement of the Arts & Culture El Dorado Contribution to be funded by Discretionary Transient Occupancy Tax (DTOT).
- (\$56,979) Decrease in Special Department Expense due to less of the HMGP Grant match being held for future use, as the Department of Transportation has begun work on their project.

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Other Charges

- \$22,700 Increase in Contributions to Non-County Governmental Agencies to ensure there is sufficient budget in the event there is growth in the required El Dorado Local Agency Formation Commission contribution.
- (\$102,000) Decrease in Contributions to Non-County Governmental Agencies due to the payment to El Dorado Hills County Water District (Fire) for the payment of Educational Revenue Augmentation Fund (ERAF) encumbrance equivalent amount being deferred to the Adopted Budget to determine if there is sufficient discretionary revenue.
- \$4,000 Increase in Contributions to Non-County Governmental Agencies due to the anticipated growth in the payment to the Tahoe Regional Planning Agency (TRPA).
- \$20,000 Increase in Contributions to Non-County Governmental Agencies due to contractual growth in the payment to the Resource Conservation Districts.

Other Financing Uses

- (\$6,267,436) Decrease in Operating Transfers Out to the ACO fund for Capital Improvements as outlined in the ACO Workplan.
- \$15,000 Increase in Operating Transfers Out to Fish and Wildlife, as the FY 2023-24 contribution was added to the budget after the adoption of the FY 2023-24 Budget.
- (\$115,000) Decrease in Operating Transfers Out to Housing, Community and Economic Development (HCED) as this funding is now being provided through Discretionary Transient Occupancy Tax.
- (\$1,419,620) Decrease in Operating Transfers Out to the Department of Transportation primarily due to the Industrial Drive Project being completed in FY 2023-24.
- \$328,365 Increase in Operating Transfers Out for fire recovery activities of disaster designation and reimbursement funding, primarily due to funding to the Department of Transportation.
- \$227,021 Increase in Operating Transfer Out to Airports primarily due to insurance and Countywide Cost Allocation charges.
- (\$214,014) Decrease in Operating Transfers Out to the HHSA Community Services Programs.

Intrafund Transfers

- (\$150,000) Decrease in Intrafund Transfers for fire recovery activities of disaster designation and reimbursement funding when compared to FY 2023-24.

Intrafund Abatements

- (\$172,844) Increase in Intrafund Abatements, shown as a negative expense, for rent from Child Support Services for their use of the Ponderosa Building.

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\$1,939,593 Decrease in Intrafund Abatements for the collection of the Countywide Cost Allocation Plan, due to Planning and Building no longer transferring the funding per Board Policy B-16.

Contingency

\$600,000 Increase in Contingency to meet 3% of adjusted General Fund appropriations, per Board Policy B-16.

Reserves Budgetary

\$1,000,000 Increase in additions to reserves to meet 5% of adjusted General Fund appropriations for the General Reserve.

\$172,844 Increase in additions to the Capital Projects Designation to reimburse the Capital Projects designation for the purchase of the Ponderosa Building using the rent supplied by Child Support Services.

(\$13,086,881) Decrease in additions to designations and reserves as compared to the FY 2023-24 Adopted Budget, directly related to carryover Fund Balance designated for future uses during the September budget adoption. Similar increases to Designations/Reserves will be considered in September 2024, based on the actual carryover Fund Balance available.

BUDGET SUMMARY AMERICAN RESCUE PLAN ACT SPECIAL REVENUE FUND

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - Federal	7,573,041	19,746,477	18,077,845	(1,668,632)
Total Revenue	7,573,041	19,746,477	18,077,845	(1,668,632)
Services & Supplies	2,955,802	149,036	149,035	(1)
Other Charges	217,494	847,202	249,504	(597,698)
Other Fin Uses	4,400,746	14,803,421	8,273,748	(6,529,673)
Contingency	0	3,946,818	9,405,558	5,458,740
Total Appropriations	7,574,041	19,746,477	18,077,845	(1,668,632)
FUND 1215 COUNTYWIDE SR - NON				
DEPARTMENT TOTAL	1,000	0	0	0

MAJOR BUDGET CHANGES

Revenue

Federal Revenue

(\$1,668,632) Decrease in American Rescue Plan Act (ARPA) federal revenue due to reduced ARPA expenditures in FY 2024-25 as compared to FY 2022-24 , and due to an accounting practice, implemented in FY 2022-23, where revenue is realized only when an expense is incurred.

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Appropriations

Other Charges

(\$572,898) Decrease in Contributions to Non-County Governmental Agency, primarily due to a projected decrease in Water Agency expenditures in FY 2024-25 when compared to FY 2023-24.

(\$24,800) Decrease in Interfund Transfers of ARPA funding to other County Departments, primarily due to an anticipated decrease in administrative time spent on ARPA funding when compared to FY 2023-24.

Other Financing Uses

(\$6,529,673) Decrease in Operating Transfers Out of ARPA funding to County departments primarily due to contributions to County Service Area 3 Ambulance Services and Planning and Building Broadband Projects in FY 2023-24, as well as decreased contributions to HHS Behavioral Health and Public Health Divisions.

Contingency

\$5,458,740 Increase in Contingency based upon projected ARPA funding remaining at the end of FY 2024-25, based upon pending ARPA reporting at the end of FY 2023-24, this amount will be updated with the Adopted Budget.

BUDGET SUMMARY SUPERIOR COURT MAINTENANCE OF EFFORT

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	326,085	411,000	359,000	(52,000)
Service Charges	638,372	644,030	702,000	57,970
Total Revenue	964,457	1,055,030	1,061,000	5,970
Other Charges	1,066,244	1,185,000	1,185,000	0
Total Appropriations	1,066,244	1,185,000	1,185,000	0
FUND 1000 GENERAL FUND TOTAL	101,787	129,970	124,000	(5,970)

MAJOR BUDGET CHANGES

Revenue

Fines and Penalties

(\$52,000) Decrease in projected Court Fine revenue.

Service Charges

\$57,970 Increase in projected Court service charges, particularly for traffic school services and an overall increase in the County share of Court Fines.

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MISSION

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

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

GENERAL FUND REVENUES AND OTHER OPERATIONS

Property Tax

Property Tax is the County's largest source of discretionary revenue in the General Fund. Property tax is levied annually on the assessed value of real property including land and permanently attached improvements, and tangible personal property (movable property). El Dorado County distributes property tax proceeds to a number of local governments, school districts, and special districts within the County in accordance with state law. The County receives an estimated \$23 for every \$100 collected from County taxpayers. Total Property Tax revenue is projected at \$94 million, a \$3.3 million increase (3.5%) over FY 2023-24 Adopted Budget and projected actual receipts.

Education Revenue Augmentation Fund (ERAF)

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

Upon adoption of ERAF II, the voters were asked to approve Proposition 172 (Public Safety Sales Tax) as a backfill of property tax dollars shifted. It is important to note that the County only received 50 cents on the dollar and exchanged discretionary revenue for one that is restricted to law enforcement (Sheriff, District Attorney, Probation, and Public Defender) with statutory anti-supplanting language. The total estimated Public Safety Sales Tax revenue for FY 2024-25 is \$16.3 million; however, more than \$28 million in County General Fund property tax revenue was shifted to the State as a result of ERAF II in FY 2023-24. Public Safety Sales Tax is reflected in the law enforcement department budgets and not reflected in the General Revenues Budget Unit.

Proposition 13

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

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

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

Current Secured Property Tax revenue is recommended at \$91,889,370 for FY 2024-25. The Recommended Budget for Property Tax revenue assumes an increase of 3.5% in the Current Secured Roll over the FY 2023-24 Adopted Budget and projected actual receipts.

Sales and Use Tax

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

Sales and Use Tax revenue is recommended at \$18.7 million for FY 2024-25. The Recommended Budget for Sales and Use Tax assumes a 2% increase from the projected Sales and Use Tax Revenue for FY 2023-24. The County's Sales and Use Tax consultant, HDL Companies, projects a statewide decrease in Sales and Use Tax of 1.1% in FY 2023-24, increasing to 2% growth in FY 2024-25 and 2.8% in FY 2025-26. The FY 2024-25 Recommended Budget increases Sales and Use Tax budgeted revenue by \$365,919 when compared to the FY 2023-24 projected receipts and \$107,000 from the FY 2023-24 Adopted Budget.

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

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

Property Tax In-Lieu of VLF revenue is recommended at \$28,463,846 for FY 2024-25, increasing by 3.5% when compared to the FY 2023-24 Budget and projected receipts.

Other Taxes

Other miscellaneous taxes include property transfer taxes, tax loss reserve, Cannabis Activities Tax, and timber yield. Cannabis Activities Tax was added in FY 2019-20 and is recommended at \$500,000 for FY 2024-25, the same as the previous year. Timber Yield Tax is budgeted at \$59,000, a \$21,000 increase to align budget with FY 2022-23 receipts. The combined revenues of the remaining miscellaneous taxes are anticipated to remain relatively flat in FY 2024-25.

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License/Permit/Franchise

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

Fines/Forfeitures/Penalties

Discretionary revenue recorded in this category represents delinquent property tax payments. This revenue is anticipated to remain relatively flat in FY 2024-25 and is recommended at \$500,000.

State Revenue

Pursuant to a statewide Master Settlement Agreement, California counties receive an annual Tobacco Settlement payment, which is dependent upon tobacco sales. This revenue is anticipated to decrease by \$200,000 in FY 2024-25 and is recommended at \$1,500,000.

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

Federal Revenue

The County receives federal revenue for Payments in Lieu of Taxes (PILT). This revenue is budgeted at \$883,900 for FY 2024-25 in alignment with FY 2022-23 actual receipts.

Other Governmental

This category includes Tribe funding in the amount of \$4.98 million, as well as funding from other governmental agencies (\$300,000). This annual payment from the Shingle Springs Band of Miwok Indians is budgeted pursuant to the current Agreements.

Charges for Service

Charges for service include a fee for the collection of property taxes for the cities of Placerville and South Lake Tahoe, as well as a number of special districts under the account name “Assessment/Tax Collection Fees” (\$2,100,000); the General Fund Countywide Cost Allocation Plan charges to various non-General Fund operations, which used to be referred to as A-87 (\$6.2 million); and recording fees of \$125,000. The combined revenue in this category is anticipated to increase by \$279,572 in FY 2024-25, primarily due to increased Cost Plan charges.

Fund Balance

The Recommended Budget anticipates \$31,520,087 in Fund Balance carryover in the General Fund, which is \$15 million (32%) less than what was included in the FY 2023-24 Adopted Budget. These are funds that are anticipated to be available at the end of FY 2023-24 as a result of operational savings, unanticipated revenues, and unspent Contingency. Due to a change in accounting practice, fund balance this year does not include carryover fund balance that was committed for capital projects in the Accumulative Capital Outlay Fund. Beginning in FY 2023-24 funds are returned to the Capital Projects Designation when they are unspent at the end of the year and show as Use of Designation revenue, not Fund Balance. \$7.2 million of Fund Balance is from unspent Contingency that will need to be carried over in FY 2024-25.

Fund Balance in the General Fund consists of \$13.8 million in departmental savings, with almost \$3 million in Fund Balance from projects programmed in FY 203-24 that are being carried over into FY 2024-25.

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\$2.1 million of fund balance is for Hazard Mitigation Grant Program (HMGP) match that is being held in the Non-Departmental Expenses Budget Unit until needed by the Office of Wildfire Preparedness and Resilience and the Department of Transportation. The Fund Balance consists of \$1.5 million in unanticipated discretionary revenues, primarily from Interest and Unsecured Property Tax. On April 30, 2024, with Legistar item 24-0786, the Board approved an updated ARPA spending plan which will result in \$5 million in General Fund savings that is included in the Recommended Budget. The Recommended Budget includes \$1.9 million from Environmental Management, Transportation, and Airports. This amount is an estimate for the FY 2023-24 Community Development and Finance cost allocation plan charges, which will be credited towards the department's charges when the transition from direct billing to cost allocation plan recovery is complete in FY 2025-26. This will result in an increase in Fund Balance from FY 2023-24. After accounting for the carryover items described above, \$20.2 million of projected FY 2023-24 fund balance is available to meet operational funding requirements for FY 2024-25. It should be noted that these budgeted amounts are estimates and are subject to change with the close of the FY 2022-23 financial records in the fall.

General Reserve and Appropriation for Contingency

The General Reserve and Contingency calculations are determined based on adjusted General Fund appropriations. The General Fund Appropriation for Contingency is recommended at \$7.85 million, a \$600,000 increase from FY 2023-24, to meet Board Budget Policies B-16, Section II (8), which directs that the Contingency be set at a minimum of 3% of the adjusted General Fund appropriations.

The General Fund General Reserve is recommended at \$13 million, a \$1 million increase from FY 2023-24. Board Budget Policies B-16, Section II (10) directs that the General Reserve be set at an amount equivalent to approximately 5% of the adjusted General Fund appropriations. The General Reserve is established to provide for additional resources in the event of significant emergency situations where additional funds are required, and functions as a cash flow reserve during the year.

Use of Designations (Reserved Fund Balance)

The Recommended Budget includes the use of \$30 million of funds previously set aside in General Fund Designations. This includes \$25.6 million from the Capital Projects Designation which will be returned to the Capital Projects Designation at the end of FY 2023-24 for use in FY 2024-25. The Recommended Budget does not meet Board Budget Policies B-16, Section II (11) which sets a goal of adding \$6 million to the Capital Projects Designation annually if funding allows. The Chief Administrative Office will prioritize meeting this goal with the Adopted Budget if funding allows.

In FY 2016-17, the Board set aside \$1.2 million as the County contribution and grant match for the replacement of the West Slope Juvenile Hall facility, which has evolved into the redesign of the South Lake Tahoe Facility. In FY 2019-20, the Board brought the General Fund designation for the Juvenile Hall Project to \$1,722,556. The budget includes the use of \$1.1 million of the Juvenile Hall General Fund Designation for the project, leaving \$372,556 left in the designation at the end of the year.

The Recommended Budget includes using the \$250,000 of the HHSIA Indirect Cost Rate (ICR) Designation to smooth the General Fund impact of an ICR overcollection in FY 2022-23. The Recommended Budget also includes using \$530,740 of the Disaster Recovery Designation for Department of Transportation projects related to the Caldor Fire that are not eligible for reimbursement.

Board Budget Policies B-16, Section II (12) sets a goal of holding at least two years of projected CalPERS cost increases in a General Fund designation. The Recommended Budget includes pulling \$3,080,730 from the designation, leaving the next three years in projected CalPERS General Fund cost increases, per the June 2023 CalPERS Actuarial Reports.

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Community Funding Requests

The Recommended Budget does not include funding for Community Funding Requests. On April 10, 2024, with Legistar item 24-0679, the Board directed a one-year Holiday on the Community Funding Program to free up General Fund for other uses.

SUPERIOR COURT MAINTENANCE OF EFFORT (MOE)

Court Facilities

Appropriations for court facilities are provided in compliance with statutory requirements that the County pay for the operation and maintenance of court facilities. This budget provides funding for the County Facility Payment (CFP) under AB 1491.

AB 1491 (formerly SB 1732), the State Trial Court Facilities Act, required the County to transfer Court-occupied facilities and properties to the State either by title or responsibility. The County completed the transfer of Court facilities in November 2008, with the transfer becoming effective January 2, 2009. Upon transfer of the facilities and properties, an annual CFP was established requiring the County to sustain a level of financial support for the ongoing maintenance and utilities of the State’s court facilities.

Superior Court Maintenance of Effort

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

GENERAL FUND RESERVES AND DESIGNATIONS DETAIL

GENERAL FUND RESERVES & DESIGNATIONS	FY 2023-24 ENDING BALANCE	FY 2024-25 ADDITIONS	FY 2024-25 USES	FY 2024-25 ENDING BALANCE
GENERAL RESERVE	\$12,000,000	\$ 1,000,000		\$13,000,000
CAPITAL PROJECTS*	\$27,877,396	\$ 172,844	(\$25,630,257)	\$2,419,983
PUBLIC SAFETY FACILITY LAST LOAN PAYMENT	\$2,300,000			\$2,300,000
PUBLIC SAFETY FACILITY LOAN PAYMENTS	\$2,145,100			\$2,145,100
AUDIT RESERVE	\$1,723,606			\$1,723,606
TOT SPECIAL PROJECTS**	\$2,044,627		(\$992,000)	\$1,052,627
CALPERS COST INCREASES	\$6,749,423		(\$3,080,730)	\$3,668,693
IT INFRASTRUCTURE	\$500,000			\$500,000
DISASTER EXPENSES	\$1,818,486		(\$530,740)	\$1,287,746
HHSA INDIRECT COST RATE	\$250,000			\$250,000
JUVENILE HALL*	\$1,472,556		(\$1,100,000)	\$372,556

*Reflects a pending return of \$26m to the Capital Projects and \$664,000 to Juvenile Hall Designations.

** \$500,000 of the TOT Special Projects Designation is being held for Tahoma Transportation Building.

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NON-DEPARTMENTAL EXPENSES DETAIL

Description	Recommended Budget
General Fund Contingency	\$ 7,850,000
General Fund Contributions to	
Accumulative Capital Outlay Facilities Investment	\$ 26,730,257
Transportation for HMGP Grant Match	\$ 269,186
Fish and Wildlife	\$ 15,000
Georgetown Airport	\$ 218,151
Placerville Airport	\$ 505,414
LAFCO	\$ 205,700
Tahoe Regional Planning Agency (TRPA) Compact	\$ 50,000
Resource Conservation District Contracts (El Dorado & Georgetown)	\$ 247,000
Public Health California Children's Services (CCS)	\$ 464,552
General Fund Contribution to Human Services - Community Services	\$ 3,475,242
Area Agency on Aging Programs	\$ 2,310,637
Housing & Homelessness Programs	\$ 5,000
Senior Day Care	\$ 830,806
In-Home Supportive Services (IHSS) Public Authority	\$ 97,451
Community Services Administration	\$ 139,848
Public Housing Authority	\$ 91,500
General Fund Contribution Health - State Local Program Realignment Match	\$ 704,192
General Fund Contribution Mental Health - State Local Program Realignment Match	\$ 16,510
Annual Audit Contract	\$ 80,000
Sales Tax Audit Services	\$ 40,000
Arch Social	\$ 8,000
CalPERS annual bill	\$ 30,000
CalPERS reports required for GASB 68	\$ 5,000
SB 90 Mandates	\$ 20,000
Child Support Rent (expenditure abatement)	\$ (172,844)
A87 Charges to Child Support (expenditure abatement)	\$ (397,341)
A87 Charges to Social Services	\$ (3,725,706)
A87 Charges to HHSA Admin, Animal Services, & Public Guardian	\$ (2,597,636)
Countywide Legislative Memberships (CSAC, NACO, CACE)	\$ 36,900
Hazard Mitigation Grant Program County Match	\$ 1,808,118
Public Safety Facility Loan Payment	\$ 2,147,000
Potential Security at Government Facilities Services	\$ 250,000
Child Support Rent to the Capital Projects Designation	\$ 172,844
Addition to the General Reserve	\$ 1,000,000

General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2024-25

DISASTER RECOVERY DETAIL

Description	Recommended Budget
Revenues	\$ 530,740
From Disaster Expenses Designation	\$ 530,740
Operating Transfers to Non-General Fund Departments	\$ 530,740
Transportation Caldor Projects	\$ 530,740

AMERICAN RESCUE PLAN ACT DETAIL

Description	Recommended Budget
Revenues	\$ 18,077,845
APRA Revenue	\$ 18,077,845
Contributions to Non-Governmental Agency	\$ 149,035
Fair Projects	\$ 135,170
Small Business Grants	\$ 13,865
Contributions to Non-County Governmental Agency	\$ 237,504
Fire District Projects	\$ 227,323
Cal Tahoe	\$ 10,181
Interfund Transfer to Central Fiscal for Administration	\$ 12,000
Operating Transfers Out to County Departments	\$ 8,273,748
Library HUBs Services	\$ 201,513
HHSA General Assistance	\$ 236,827
Parks Forebay Park	\$ 2,964,034
Environmental Management Headworks	\$ 1,925,000
HHSA Public Health	\$ 1,781,885
HHSA Behavioral Health	\$ 264,489
Navigation Center	\$ 900,000
Contingency	\$ 9,405,558

