EL DORADO COUNTY

FISCAL YEAR 2025-26 RECOMMENDED BUDGET

Prepared by the Chief Administrative Office

Published on May 30, 2025

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PRESENTED TO THE

El Dorado County Board of Supervisors

JUNE 2025

TIFFANY SCHMID
CHIEF ADMINISTRATIVE OFFICER

(L-R) District I Supervisor Greg Ferrero, District IV Supervisor Lori Parlin, District V Supervisor Brooke Laine, District III Supervisor Brian Veerkamp, District II Supervisor George Turnboo

Exceptional quality of life with a strong sense of community, rural character, managed growth, and opportunity for all.

BOARD OF SUPERVISORS

District I: Greg Ferrero
District II: George Turnboo
District III: Brian Veerkamp
District IV: Lori Parlin
District V: Brooke Laine

ELECTED COUNTY OFFICIALS

Assessor ..... Jon DeVille
Auditor-Controller ..... Joe Harn
District Attorney ..... Vern Pierson
Recorder-Clerk ..... Janelle K. Horne
Sheriff/Coroner/Public Administrator ..... Jeff Leikauf
Surveyor ..... Brian Frazier
Treasurer-Tax Collector ..... Karen E. Coleman

APPOINTED COUNTY OFFICIALS

Agriculture Commissioner/Director of Weights and Measures ..... LeeAnne Mila
Alternate Public Defender ..... Elvira Lua
Chief Administrative Officer ..... Tiffany Schmid
Chief Probation Officer ..... Brian Richart
Clerk of the Board of Supervisors ..... Kim Dawson
Child Support Services Director ..... Ron Ladage
County Counsel ..... David Livingston
Environmental Management Director ..... Jeffrey Warren
Health & Human Services Agency Director ..... Olivia Byron-Cooper
Human Resources Director ..... Joseph Carruesco
Information Technologies Interim Director ..... Amanda Earnshaw
Library Services Director ..... Bryce Lovell
Planning & Building Director ..... Karen L. Garner
Public Defender ..... Teri Monterosso
Registrar of Voters ..... Linda Webster
Transportation Director ..... Rafael Martinez

Table of Contents

RECOMMENDED BUDGET • FY 2025-26

CAO Budget Message **1**
Budget Guide **3**
Budget Summary **5**
County Profile & Demographic Data **15**
County Strategic Plan **21**
Budget Policies 25
General Government
Assessor 31
Auditor-Controller 35
Board of Supervisors 39
Chief Administrative Office (CAO) 43
CAO – Administration & Budget 45
CAO – Airports 51
CAO – Central Services 55
CAO – Accumulated Capital Outlay Fund (ACO) 61
CAO – Emergency Medical Services (EMS) 67
CAO – Parks, Trails, and River Management 77
County Counsel 83
General Fund – General Revenues & Other Operations 89
Human Resources & Risk Management 103
Information Technologies (IT) 111
Recorder-Clerk 117
Registrar of Voters (Elections) 121
Treasurer-Tax Collector 125
Law & Justice
Alternate Public Defender 129
District Attorney 133
Grand Jury 141
Probation 143
Public Defender 151
Sheriff 155

Table of Contents

Land Use & Development Services

Agricultural Commissioner 163

Environmental Management 171

Planning and Building 183

Surveyor 197

Transportation 201

Health & Human Services

Child Support Services 215

Health & Human Services Agency (HHSA) 219

HHSA – Administration & Finance 223

HHSA – Animal Services 227

HHSA – Behavioral Health 231

HHSA – Community Services 241

HHSA – Public Guardian 251

HHSA – Public Health 255

HHSA – Social Services 263

HHSA – Veteran Services 271

Library/Museum 275

Fixed Assets 281

Special Revenue Funds 287

Authorized Personnel Allocation 411

Glossary 421

Alphabetical Index

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May 30, 2025

The Honorable Board of Supervisors
330 Fair Lane
Placerville, CA 95667

Honorable Members of the Board of Supervisors:

With this letter, I submit for your consideration the Fiscal Year (FY) 2025-26 Recommended Budget for El Dorado County. A public budget hearing is scheduled for June 10, 2025, to consider the recommended spending plan, at which time the Board may make any additions, deletions, or modifications to the Recommended Budget.

The total Recommended Budget for all Governmental Funds for FY 2025-26 is $1.04 billion, which is $70.2 million (6%) less than the FY 2024-25 Adopted Budget of $1.11 billion. It should be noted that these totals reflect all Governmental Funds, including Special Revenue Funds, and exclude Special Districts and Proprietary Funds. The Recommended Budget includes the reduction of 40.2 full-time equivalent position allocations, 11 of which are filled, representing a 2% reduction in full-time equivalent allocations and the first time the County has reduced overall allocations since FY 2017-18.

Total General Fund appropriations are recommended at $409.9 million, which is $36.6 million (8.2%) less than the FY 2024-25 Adopted Budget of $446.5 million approved by the Board in September 2024. Overall, departments' use of discretionary resources is decreasing by 5% when compared to the FY 2024-25 Adopted Budget.

The reductions in all Governmental Funds and the General Fund are largely due to conservative projections of fund balance during the Recommended Budget as compared to actual fund balance available for the Adopted Budget, as well as adjustments to road and facility capital improvements based on project schedules, the Board-directed change in how we account for Discretionary Transient Occupancy Tax (DTOT), and the exclusion of one-time expenses and transfers from the prior year.
.

As a result of the efforts of your Department Heads and staff, the budget is balanced, meets State requirements, and fully funds the General Fund Contingency ($7.85 million) and General Reserve ($13 million).

In addition, the Recommended Budget nearly meets the Board's policy goal of contributing $5 million of discretionary revenues to road maintenance by contributing $4.9 million through the

Board-directed use of Tribe funding ($4.45 million) and General Fund ($500,000). The Recommended Budget also adds $1 million to the Designation for IT Infrastructure, $142,172 to the Disaster Expenses Designation, to fully meet the Budget Policy Goals for both designations. The budget falls short of meeting the goal of adding $6 million annually to a designation for Capital Projects but does include $1.5 million set aside for the replacement of the Spring Street facility, which houses several Health and Human Services programs. The policy goal of maintaining at least two years' worth of CalPERS UAL cost increases is fully met.

While the budget is balanced and the County's overall position is relatively strong in terms of maintaining reserves and designations for future needs, the economic outlook calls for continued efforts to bring spending in line with downward-trending revenues to achieve long-term structural balance. Your Department Head team and their staff should be commended for their willingness to aid in this effort, exemplifying the Strategic Plan priority of working as one organization. Despite a decrease in discretionary General Fund revenues and an increased demand from the State in the form of unfunded/underfunded State mandates, the Recommended Budget reflects a countywide effort to conserve General Fund costs where possible without drastic impacts to services to the public.

I want to acknowledge the difficult decisions the Board and Department Heads have made during this process, demonstrating fiscal responsibility and restraint. This budget includes the reduction of 40.2 positions. The decision to reduce our workforce is not taken lightly. Unfortunately, it is likely further reductions will be necessary as we work toward the goal of a budget that is sustainable in the long term.

Following approval of the Recommended Budget, we will immediately begin working with your Budget Ad Hoc Committee and your Department Head team on the budget for the next fiscal year. On April 8, 2025, your Board gave me the following direction:

- Develop a retirement incentive plan
- Work with Departments to develop 5% and 10% budget reduction scenarios for the development of the FY 2026-27 Budget
- Work with the Budget Ad Hoc Committee to explore options for revenue generation

We will keep the Board apprised of the progress on these efforts and return as needed for direction. Following the close of the FY 2024-25 financial records, we will return to your Board in September for the formal adoption of the Budget.

Sincerely,

Tiffany Schmid
Chief Administrative Officer

Welcome to the Recommended Budget for the Fiscal Year 2025-26, which begins July 1, 2025. This section of the budget book is designed to help readers understand the purpose and content of the budget, as well as to locate data and information they may be looking for.

THE PURPOSE OF THE BUDGET

The budget is the County's annual funding plan for how it will provide services to the public within available resources and is developed based on policy direction given by the Board of Supervisors. It is a vehicle for presenting plans and strategies that will ensure the long-term provision of necessary services, providing recommendations for new opportunities when possible, and providing a foundational record of decisions and policy directions recommended to and approved by the Board of Supervisors.

El Dorado County acts as an administrative agent for three types of services: municipal services, countywide local services, and countywide services provided on behalf of the state and federal governments.

Municipal services pertain mainly to unincorporated areas of the County and include emergency services and planning, Sheriff's law enforcement, building and land use regulations, road maintenance, parks, and refuse collection and disposal. These are services that will also be found in incorporated cities, provided by the city government.

The County also provides a number of local services that are common to most counties in the state. These include services of the County Clerk, Registrar of Voters/Elections, Assessor, Auditor-Controller, Treasurer-Tax Collector, as well as criminal prevention and prosecution, public defense, probation, and detention.

Services provided on behalf of the state and federal governments, for the most part, are generally related to health and human services. These programs are funded primarily through state and federal revenue sources.

BALANCED BUDGET REQUIREMENT

County budgets are prepared pursuant to and in conformance with the State of California, County Budget Act, Chapter 1, Division 3, Title 3 of the Government Code (§29000, et. sec.). Government Code §29009 requires that,

> ***"In the recommended, adopted, and final budgets the funding sources shall equal the financing uses."***

This is known as the balanced budget requirement.

BUDGET DEVELOPMENT PROCESS

Each year, the County goes through a collaborative budget development process between the Chief Administrative Office and the County's departments to ensure the preparation of a balanced budget for the coming fiscal year.

The El Dorado County Charter, Article III 304C, states that the Chief Administrative Officer shall:

> ***Recommend an annual budget after reviewing requests of all departments and agencies for which the Board is responsible or which request County funds.***

Each year, all County departments prepare and submit a "budget request" to the Chief Administrative Office, including financial and program information relative to the department programs and goals. Once received, the Chief Administrative Office reviews and analyzes each request along with other factors that may impact County operations. Examples of factors that are considered in the development of the Recommended Budget are: Board of Supervisors policy direction, available financing, state and federal policies, changes in the cost of doing business, capital asset needs, Strategic Plan priorities, and the Board of Supervisors policy priorities. Once produced, the Chief

Administrative Officer's Recommended Budget represents a comprehensive financial operating plan, which fits within the constraints of available financing and conforms to established policy.

Government Code requires that the Recommended Budget be submitted to the Board on or before June 30 of each year.

Pursuant to the California Budget Act, a public hearing is held each year, for the Board of Supervisors to consider the approval of the Recommended Budget and receive testimony from Department Heads and members of the public. During their consideration, the Board of Supervisors may direct modifications to the Recommended Budget as it sees fit or as may be necessary for the furtherance of County priorities. At the conclusion of this meeting, and prior to October 2 of each year, the Board approves the result as the Adopted Budget for the fiscal year.

READING THE BUDGET BOOK

Department Budget Narrative

Each Department has its own Budget Narrative, which provides basic information about the department and its programs and discusses the Recommended Budget. Each budget narrative includes a budget summary, major budget changes, mission of the department or program, program summaries, a 10-year staffing trend, and a summary of revenue sources.

General Fund Contribution

Many County programs do not have a dedicated revenue stream to fully offset operating costs. As a result, these programs are supported by general purpose revenues such as property or sales and use taxes. The difference between program expenditures and program revenues is known as the General Fund contribution or Net County Cost (NCC). Some departmental programs are able to generate substantial revenues, such as state or federal reimbursements for social services programs. The County also uses general purpose revenues to provide a required match to receive these state or federal revenues. This is often referred to in the budget document as a General Fund contribution. When appropriate, departments charge fees for services. The County's reliance on general purpose revenues increases if the County loses revenue from state and federal sources or if fee revenue does not keep pace with the cost of providing services.

Special Revenue Funds

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. These schedules represent Countywide Special Revenue Funds. The majority of the special revenue funds collect specific revenue sources and transfer those funds to County operating budgets for expenditure. The purpose of any associated expenses is therefore discussed in each department's budget narrative.

Some Special Revenue Funds are shown as part of a department's budget narrative, especially in cases where the Fund provides an important revenue source for the Department. Other Special Revenue Funds are shown in the Countywide Special Revenue Fund Section of the Budget. Please note that revenues are reflected at the top of each schedule, and expenses (primarily in the form of Operating Transfers Out) are shown at the bottom of the schedule. Fund balance is shown as a revenue, and all fund balance that is not intended to be spent within the fiscal year is shown as Contingency in appropriations. Each special revenue fund balances revenue and expenses.

Countywide Personnel Allocation

The Budget Book contains a comprehensive listing of all positions that are recommended to be approved along with the Recommended Budget. This listing is found in a separate tab following the Summary Schedules section of the book and is organized by department.

Summary of the Recommended Budget

The Recommended Budget for all Governmental Funds for FY 2025-26 is $1.04 billion, which is $70.2 million (6%) less than the FY 2024-25 Adopted Budget of $1.11 billion.

Total General Fund appropriations are recommended at $409.9 million, which is $36.6 million (8%) less than the FY 2024-25 Adopted Budget of $446.5 million.

The totals presented here reflect all Governmental Funds, including Special Revenue funds. The decrease in Governmental Fund appropriations can primarily be attributed to the following:

- $13 million decrease in transfers out from Discretionary Transient Occupancy Tax (DTOT) based on Board direction to treat DTOT as a General Fund Revenue on February 11, 2025, with Legistar file 25-0236, and to reduce outside agency contributions on April 8, 2025, with Legistar file 25-0654
- $12.1 million reduction in contributions to reserves and designations as compared to Adopted Budget, when such contributions are normally made
- $9.7 million decrease in the Accumulated Capital Outlay (ACO) Fund due to fluctuations in the ACO depending on projects included and timelines, a large portion of which is from the Placerville Jail Expansion project being partially completed
- $9.5 million decrease in the Highway Bridge Program, consistent with the Board-approved Capital Improvement Plan
- $8.8 million decrease in General Fund contributions to the ACO Fund based on funding needed for FY 2025-26 ACO projects being transferred in prior fiscal years
- $6.1 million decrease in General Fund transfer to Transportation due to the transfer of Fund Balance from the Missouri Flat Community Facilities District to the Missouri Flat Area Master Circulation and Financing Plan Phase 1 Special Revenue Fund in FY 2024-25
- $3.8 million in reduced funding for the Pioneer Trail/US Highway 50 Intersection Safety Improvement Project due to timeline adjustments
- $3.7 million decrease in Parks primarily for the Forebay Park and Chili Bar projects based on Board direction on April 8, 2025, with Legistar file 25-0654, and April 22, 2025, with Legistar file 25-0732
- $3.2 million decrease in the Erosion Control Special Revenue Fund, reflecting the cyclical nature of erosion control grant funding

The Recommended Budget represents an effort to fund Board policies and priorities as the budget allows, but due to slowing discretionary revenues and inflation-driven expense increases, not all Board policies and priorities are met in the Recommended Budget.

TOTAL APPROPRIATIONS

	FY 2024-25 Adopted Budget	FY 2025-26 Recm'd Budget	$ Increase / (Decrease)	Percent Change
Total Appropriations	$1.27 B	$1.19 B	($73.6 M)	-6%
Governmental Funds*	$1.11 B	$1.04 B	($70.2 M)	-6%
General Fund	$446.5 M	$409.9 M	($36.6 M)	-8%
Net County Cost**	$215.1 M	$203.8 M	($11.32 M)	-5%

** All Governmental Funds including Special Revenue Funds; Excluding Special Districts & Proprietary Funds*
*** Departmental operating net cost, excluding Non-Departmental/Accumulative Capital Outlay (ACO) Fund/ Countywide Special Revenue Funds/ Special Districts/Proprietary Funds*

Exhibit 1

Summary of the Recommended Budget

TOTAL APPROPRIATIONS BY EXPENDITURE CLASS

Expenditure Class	FY 2024-25 Adopted Budget	FY 2025-26 Recm'd Budget	$ Increase / (Decrease)	Percent Change
Salaries and Benefits	$304.5 M	$315.4 M	$10.9 M	4%
Services, Supplies, & Other Charges	$332.4 M	$306.6 M	($25.8 M)	-8%
Fixed Assets	$83.1 M	$65.1 M	($18.0 M)	-22%
Transfers	$179.5 M	$172.6 M	($6.9 M)	-4%
Contingencies	$194.0 M	$175.7 M	($18.3 M)	-9%
Reserves / Designations	$13.5 M	$1.3 M	($12.1 M)	-90%
Total Appropriations*	**$1.11 B**	**$1.04 B**	**($70.2 M)**	**-7%**

** All Governmental Funds including Special Revenue Funds; Excluding Special Districts & Proprietary Funds*

TOTAL APPROPRIATIONS BY FUNCTIONAL GROUP*

Functional Group	FY 2024-25 Adopted Budget	FY 2025-26 Recm'd Budget	$ Increase / (Decrease)	Percent Change
General Gov't	$68.1 M	$66.0 M	($2.1 M)	-3%
Law & Justice	$163.4 M	$169.3 M	$5.9 M	4%
Land Use / Dev Svc	$205.5 M	$186.6 M	($19.0 M)	-9%
Health & Human Svc	$246.8 M	$252.2 M	$5.4 M	2%
Appropriations*	**$683.9 M**	**$674.1 M**	**($9.8 M)**	**-1%**

** Departmental operating appropriations, excluding Non-Departmental/ACO Fund/Countywide Special Revenue Funds/Special Districts/Proprietary Funds*

GENERAL FUND SUMMARY

General Fund Revenues

The Recommended Budget reflects a decrease of $9.6 million (2%) in General Fund major revenue sources. Revenue from Property Tax (including Current Secured and Property Tax In-Lieu of Vehicle License Fee) is projected to increase by 3.5% in FY 2025-26 ($3.25 million), based on the projected increase in assessed value in the County. DTOT is projected to decrease by 9.4% in FY 2025-26 ($725,000) from the FY 2024-25 Adopted Budget. Sales and Use Tax projected receipts in FY 2024-25 are projected to come in 3.3% lower than the FY 2024-25 Adopted Budget, a decrease of $658,276. The FY 2025-26 Sales and Use Tax is budgeted with no growth from FY 2024-25 projected receipts.

Carryover Fund Balance

The Recommended Budget anticipates $28,979,243 in Fund Balance carryover in the General Fund, which is $35.8 million (55.3%) less than what was included in the FY 2024-25 Adopted Budget. Of the $29 million in Fund Balance, $3.7 million is from DTOT, a $2.7 million (42.2%) decrease from the prior year.

Excluding DTOT, Fund Balance carryover in the General Fund is projected at $25,242,006, $33.1 million (56.7%) less than what was included in the FY 2024-25 Adopted Budget. These are the funds that are anticipated to be available at the end of FY 2024-25 as a result of operational savings, unanticipated revenues, and unspent Contingency. It is important to note that, although these funds are considered to be one-time in nature, the County still relies on a portion of these carryover funds to help balance its operating budget. Further details on the source of Fund Balance can be found in the General Fund – General Revenues and Other Operations section of the Recommended Budget documents.

It should be noted that across all County funds, budgeted Fund Balance amounts are estimates and are subject to change with the close of the FY 2024-25 financial records in the fall.

General Fund Cost & General Fund Contributions

The General Fund Cost (also referred to as Net County Cost) represents the part of a budget unit's expenses that is financed by local general-purpose revenues, which are predominantly made up of property taxes, sales and use tax, general purpose fees, and interest earnings. Many departments that are budgeted in funds other than the General Fund also receive General Fund Contributions. Funding for the General Fund Contributions to other funds is also financed by general-purpose revenues.

The overall cost to the General Fund, comprised of General Fund/Net County Cost and General Fund Contributions to other funds, is decreasing by $11.3 million (5%). The chart below reflects the distribution of increases and decreases in General Fund Cost/General Fund Contribution by functional group.

The General Government Functional Group's Net County Cost is reduced by $4.2 million primarily due to the deletion of vacant personnel allocations and Reductions in Force across multiple General Government departments due to budget constraints.

The Law and Justice Functional Group's Net County Cost is increased by $2 million primarily due to Board-approved and Charter 504 compensation increases across all Law and Justice departments.

The Land Use and Development Functional Group's Net County Cost is reduced by $10.1 million primarily due to the transfer of funding from the closure of the Missouri Flat Community Facilities District to Transportation in FY 2024-25. The Recommended Budget includes the reduction in General Fund contributions to road maintenance due to budget constraints and a board-directed reduction to Economic

Development programs in Planning and Building that have historically been funded by Discretionary Transient Occupancy Tax.

The Health and Human Services Functional Group's Net County Cost is increased by $0.9 million primarily due to the use of the Health and Human Services Agency (HHSA) Indirect Cost Rate (ICR) Designation to mitigate the impact of the ICR overcollection in FY 2023-24 that is impacting the FY 2025-26 Budget. This is also due to the allocation of Disaster Expenses Designation funding for anticipated disaster response and sheltering. What is not represented in the table below is the return of $1,259,822 in Community Corrections Partnership (CCP) funding to the CCP to be reallocated to General Fund programs from non-General Fund HHSA programs.

NET COUNTY COST BY FUNCTIONAL GROUP*

Functional Group	FY 2024-25 Adopted Budget	FY 2025-26 Recm'd Budget	$ Increase / (Decrease)	Percent Change
General Gov't	$58.7 M	$54.6 M	($4.2 M)	-7%
Law & Justice	$117.0 M	$119.0 M	$2.0 M	2%
Land Use / Dev Svc	$21.8 M	$11.7 M	($10.1 M)	-46%
Health & Human Svc	$17.6 M	$18.5 M	$0.9 M	5%
Net County Cost*	**$215.1 M**	**$203.8 M**	**($11.3 M)**	**-5%**

**Departmental operating net cost, excluding Non-Departmental/ACO Fund/CW Special Revenue Funds/ Special Districts/Proprietary Funds*

BOARD POLICIES & PRIORITIES

The Board of Supervisors adopted 10 budget policies in 2015. Those policies were updated and expanded over the years, with the last update approved by the Board on April 22, 2025. As with prior years, the Chief Administrative Office approached the development of the FY 2025-26 Recommended Budget with the direction and intent to recommend funding in line with these policies.

Of particular note are Budget Policies 8, 10, 11, 12, 14, 15, and 16, which establish targets for funding the General Fund Appropriation for Contingency, General Fund reserves and designations, and other annual goals. It is with these policies in mind that the following Board priorities are recommended for funding in the FY 2025-26 Recommended Budget.

> ***General Fund Contingency funded at 3% of the adjusted General Fund appropriations:*** Board Budget Policy #8 directs that the Contingency be set at a minimum of 3% of the adjusted General Fund appropriations. This funding is a set-aside to provide resources in the event of unforeseen needs throughout the year. The Recommended Budget sets General Fund Contingency at $7.85 million.

General Reserve funded at 5% of adjusted General Fund appropriations: Board Budget Policy #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. The FY 2025-26 Recommended Budget sets the General Reserve at $13 million, 5% of the adjusted General Fund appropriations.

Contribution to Capital Reserves: Board Budget Policy #11 directs that once General Reserves and General Fund Contingency equal 8% of adjusted General Fund appropriations, the Board may transfer remaining discretionary resources to the Designation for Capital Projects. The Recommended Budget does not include an increase to the General Fund Designation for Capital Projects in the amount of $6 million. There were not sufficient discretionary resources after funding departmental Net County Costs to meet this goal. However, on April 8, 2025, with Legistar file 25-0654, the Board approved the reallocation of funding from the Juvenile Treatment Center to the Spring Street Replacement Designation in the amount of $1.7 million.

Pension Funding: Board Budget Policy #12 directs that, once General Reserves and General Fund Contingency equal 8% of adjusted General Fund appreciations, the Board may transfer remaining 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.

CalPERS investment returns have resulted in fluctuating contribution amounts. The Recommended Budget leaves $8,812,750 in the Designation and does not pull funding from this designation to leave sufficient funding in the designation to meet Board Policy B-16 Pension Funding after the release of the July 2025 CalPERS Actuarial Reports in the Adopted Budget.

Contribution to Road Maintenance funded at $4.9 million: Board Budget Policy #14 directs that, once General Reserves and General Fund Contingency equal 8% of adjusted General Fund appropriations, the Board has a goal of setting aside $5 million in discretionary resources annually for road maintenance. The Recommended Budget includes a contribution of discretionary resources for Road Maintenance in the amount of $4.9 million. This includes $4.45 million of discretionary funding from the Shingle Springs Band of Miwok Indians and $500,000 from the General Fund.

Designation for Information Technologies (IT) Infrastructure funded at $1.5 million: Board Budget Policy #15 was approved by the Board on April 18, 2023, and directs that funding be held in Designations for IT Infrastructure with the goal being to maintain at least three years of the projected costs of planned countywide IT improvements and maintenance. The Recommended Budget adds $1 million to the Designation, bringing it to the goal of $1.5 million.

Designation for Disaster Expenses funded at $1.25 million: Board Budget Policy #16 was approved by the Board on April 18, 2023, and amended on April 22, 2025, and directs that funding be held in Designations for Disaster Expenses with the goal set at $1.25 million. The Recommended Budget funds the Designation at the goal of $1.25 million.

The following priorities are currently recommended for funding in the FY 2025-26 Recommended Budget, based on prior Board direction or to continue implementation of ongoing projects:

Mosquito Bridge

The Recommended Budget includes the continuation of the Mosquito Bridge Project. The Mosquito Road Bridge crosses the South Fork of the American River approximately 5.9 miles north of U.S. Highway 50 in Placerville, just south of the community of Swansboro. The existing

bridge is a 9-foot-wide, one-lane, limited capacity timber suspension bridge with a 140-foot-long span over the South Fork of the American River. The existing bridge was built in 1939 and is 86 years old. The $102 million Mosquito Bridge Project continues into FY 2025-26, and the entire project is funded with Highway Bridge Program Funds (99.9%) and Sacramento Municipal Utility District Funds (0.1%). The Recommended Budget for FY 2025-26 is $20 million, and this portion of the project is funded entirely with Highway Bridge Program Funds.

Facilities Investments
The Recommended Budget includes an Accumulative Capital Outlay (ACO) Workplan totaling $57.2 million. The major projects in the workplan include: $34.7 million for the Placerville Jail Expansion Project, $5.5 million for the renovation of the newly purchased buildings in South Lake Tahoe, $4 million for the construction of a permanent Navigation Center, $2.8 million for the renovation of space in Building C to accommodate the Superior Court relocation, $670,000 in grant-funded library improvements, $485,000 in park investments and improvements, and $476,100 for the Union Mine Modular Replacement for Environmental Management. In addition, the Workplan includes $7.9 million in maintenance for County-owned facilities.

BUDGET PRESSURES & POLICY CONSIDERATIONS

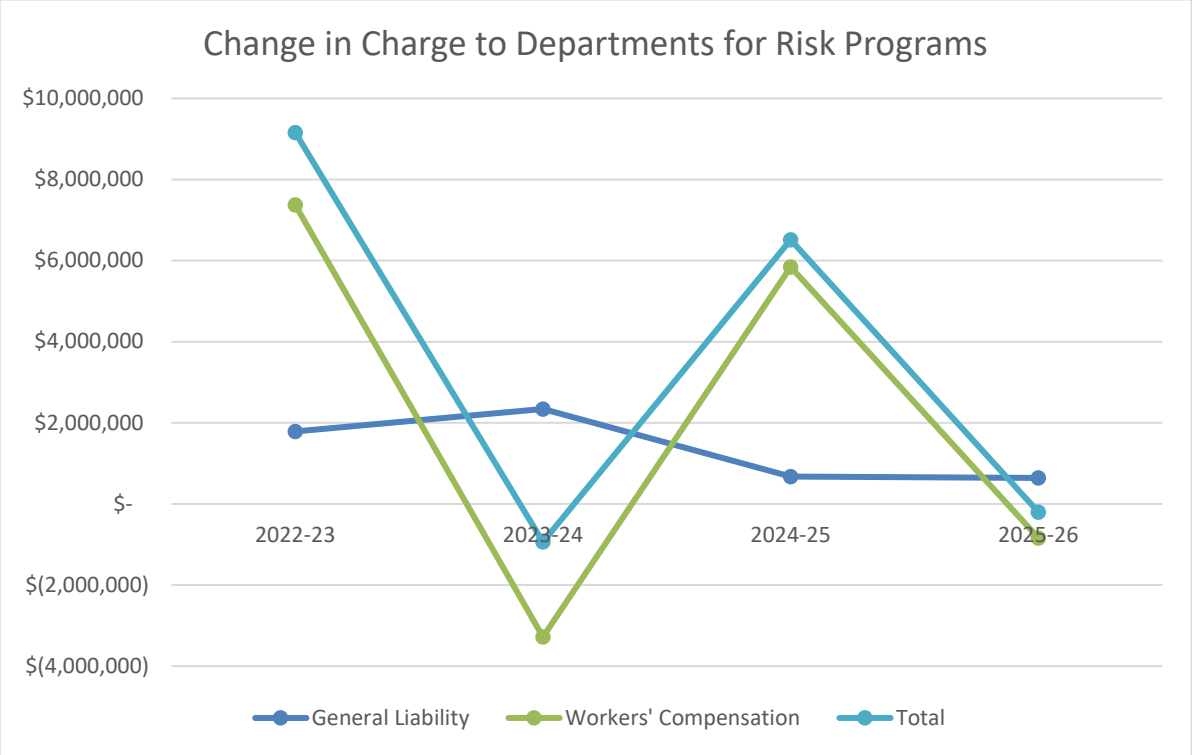
Slowing Discretionary Revenues

El Dorado County has been preparing for the possibility of a recession or economic slowdown since Fiscal Year 2019-20. Discretionary revenue growth began to slow in FY 2022-23, with FY 2024-25 gross receipts of Discretionary Transient Occupancy Tax expected to decrease by 9.4% and Sales and Use Tax expected to decrease by 3.3% when compared to the prior year. Since these two revenue sources are expected to come in lower than projected in FY 2024-25, Discretionary Transient Occupancy Tax shows a downward adjustment to its growth projections for FY 2025-26 and Sales and Use Tax shows no growth for FY 2025-26 from FY 2024-25 projected receipts which are 3.3% lower than budgeted. Property tax revenue growth is currently estimated at 3.5%, a 25% reduction in the growth rate since FY 2023-24. Property tax growth is expected to continue to decline due to slowed real estate activity marked by unfavorable economic factors including increased mortgage interest rates, high housing costs, and the high cost of homeowner's insurance.

Risk Programs

El Dorado County self-insures its General Liability Program and was self-insured for all claims before September 2018 for its Workers' Compensation Programs. The programs are administered by Risk Management. The funding levels for the programs are based on actuarial analysis and recommendations of Bickmore Risk Services and Consulting. The required program funding is determined and applied to an allocation schedule for charges to departments. General Liability and Workers' Compensation charges are based on each department's program claims losses (experience) relative to the County as a whole and the budgeted payroll for each department relative to the total budgeted payroll (exposure). Charges to departments are weighted 80% on the department's experience over the most recent seven years and 20% on the department's exposure.

As shown in the graph below, charges to departments for General Liability and Workers' Compensation can fluctuate greatly from year to year. In FY 2023-24, the Workers' Compensation and General Liability premiums decreased overall by $938,227. In FY 2024-25, the Workers' Compensation and General Liability premiums increased by over $6.5 million. For FY 2025-26, the Workers' Compensation and General Liability premiums decreased overall by $202,676. The volatility of the charges to departments makes budgeting and projecting future costs challenging. In the FY 2024-25 Adopted Budget, the Board approved the creation of a Risk Program Increases Designation and funded the Designation at $4 million to help smooth the volatility of these insurance programs.



Health Insurance premiums also continue to increase year over year which add pressure to departmental budgets and is completely out of departments' control. For the 2023 plan year, 2024 plan year, and 2025 plan year, health plan rates increased by 8.8%, 12.2%, and 6.2%, respectively. Health plan rates are expected to increase in the future and will put further strain on already lean budgets.

Facilities Investments & Ongoing Needs

As stated above, the Recommended Budget invests $57.2 million into County facilities through the ACO Workplan. Due to use in prior years, the County has $846,806 remaining in the Capital Projects Designation. The Board has made significant investment in County facilities over the past ten years with the construction of the Public Safety Facility, the purchase of the new facility in South Lake Tahoe, the purchase of the Shingle Springs facility on Ponderosa Road, the renovation of the Placerville Jail, setting aside $1.7 million in the Spring Street Replacement Designation, and addressing deferred maintenance.

Despite these investments, the County will need to make further facility investments in the coming years that exceed available funding. It is estimated that the replacement of County buildings with a low condition rating could cost $250 million. The County still has one end-of-life building that needs to be replaced within the next five years. The Spring Street facility is estimated at a replacement cost of $35 million.

Impacts due to State and Federal Budget Proposals

The Governor released his May Revised Budget proposal for FY 2025-26 on May 14, 2025, roughly a week before this document was finalized. The Governor's 2025-26 May Revision proposes approximately $322 billion in spending ($226 billion in General Fund) and reflects a $12 billion estimated budget shortfall. Despite a significant overperformance in cash receipts through spring compared to the January Governor's Budget, the state General Fund revenue forecast is substantially downgraded at the May Revision due to a more pessimistic economic outlook moving forward. The May Revision revenue forecast assumes downgrading projected personal and corporate income tax revenues in 2025-26 due to market volatility from tariffs. The May Revised Budget proposes to use $7.1 billion in Budget Stabilization

Account funds. The May Revision does not incorporate impacts from the FY 2025 federal budget proposals that are discussed below.

To address the shortfall, the May Revision proposes $5 billion in budget reductions, $5.3 billion in increased revenues and borrowing, and $1.7 billion in fund shifts. The $5 billion in budget reductions primarily make cuts and program changes to Medi-Cal and caps In-Home Support Services overtime and travel hours to 50 hours. The $5.3 billion in increased revenues and borrowing is comprised of Proposition 35 support for Medi-Cal rate increases, extending a repayment deadline for the Medical Providers Interim Payment Fund Loan, and borrowing from the Labor and Workforce Development Fund and the Unfair Competition Law Fund. The $1.7 billion in fund shifts are almost entirely comprised of a shift of $1.54 billion from the General Fund to the Greenhouse Gas Reduction Fund to support CAL FIRE's fire prevention, fire control, and resource management activities on an ongoing basis.

Staff continue to closely monitor the State Budget proposals and determine the impacts on the El Dorado County Budget. The Recommended Budget does not incorporate the Governor's proposals in the May Revised Budget; these changes will be incorporated into the Adopted Budget in September after the State Budget is finalized.

As federal lawmakers complete the budget reconciliation process for the FY 2025 federal budget, Staff will continue to monitor possible cuts proposed for many safety net programs that the County administers. Although proposed cuts have varied over the different iterations of the reconciliation packages, significant cuts to Medicaid (Medi-Cal), Supplemental Nutrition Assistance Program (SNAP/CalFresh), and the Temporary Assistance for Needy Families (TANF/CalWORKS) block grant are under consideration. Significant federal cuts to these programs could force the state to backfill billions of dollars to maintain services that the County currently provides to its most vulnerable populations. Costs may also be passed onto the County to continue to provide services to children and families experiencing poverty, seniors and disabled individuals, and those in need of housing.

ALLOCATED POSITIONS & STAFFING CHANGES

The FY 2025-26 Recommended Budget includes 2,018.18 Full-Time Equivalent allocations (FTEs). This represents a 40.2 FTE (2%) net decrease from the current FY 2024-25 Position Allocation (as of May 12, 2025). The reductions include a Reduction in Force (RIF) of 10.0 FTE that will be effective on July 11, 2025, and 1.0 FTE that will be effective January 10, 2026. Departments held vacancies during FY 2024-25 to prioritize the deletion of vacant allocations. Of the reductions, 73% are for vacant positions.

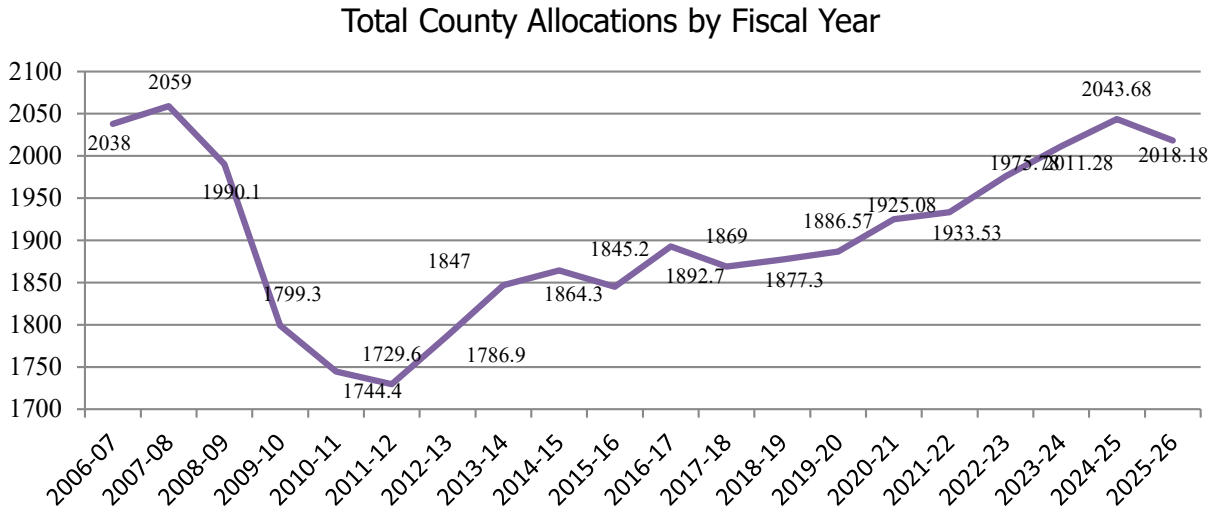
The chart below summarizes the recommended allocated staffing changes and does not include extra help appropriation changes that do not impact the Personnel Allocation. Details of all allocated positions and recommended position changes are included in departmental budget narratives.

Summary of Recommended Position Changes

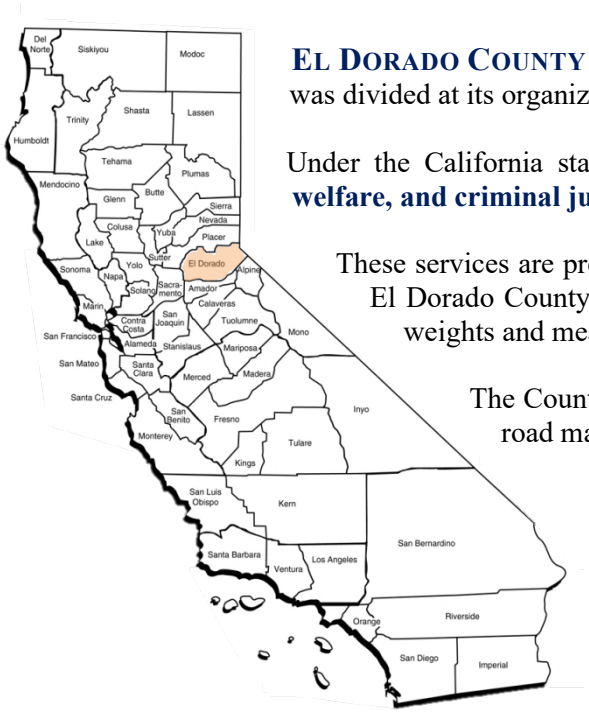
Department	FY 2025-26 Recm'd Net Change	RIF Net Change	Total Net Change
Alternate Public Defender	1.00	0.00	1.00
Assessor	(1.00)	0.00	(1.00)
Board of Supervisors	0.00	(1.00)	(1.00)
Chief Administrative Office	(6.00)	(6.60)	(12.60)
Child Support Services	(1.00)	0.00	(1.00)

District Attorney	(4.00)	0.00	(4.00)
Health and Human Services Agency	(4.45)	(1.00)	(5.45)
Human Resources/Risk Management	(1.00)	0.00	(1.00)
Information Technologies	(4.00)	0.00	(4.00)
Library	(6.75)	0.00	(6.75)
Planning & Building	(1.00)	(1.00)	(2.00)
Probation	(0.50)	0.00	(0.50)
Public Defender	2.00	0.00	2.00
Recorder-Clerk	(2.00)	0.00	(2.00)
Registrar of Voters	0.00	(0.40)	(0.40)
Surveyor	0.00	(1.00)	(1.00)
Treasurer-Tax Collector	(0.50)	0.00	(0.50)
Total	**(29.20)**	**(11.00)**	**(40.20)**

The chart below presents the total authorized positions, countywide, by fiscal year since FY 2006-07. Total authorized positions decreased significantly during the recession, beginning in FY 2008-09, and gradually increased during the recovery.



EL DORADO COUNTY PROFILE & DEMOGRAPHICS



EL DORADO COUNTY is one of the original 27 counties into which the state of California was divided at its organization and admission to the union in 1850.

Under the California state constitution, **counties are required to provide health care, welfare, and criminal justice programs,** and enforce state and federal laws as applicable.

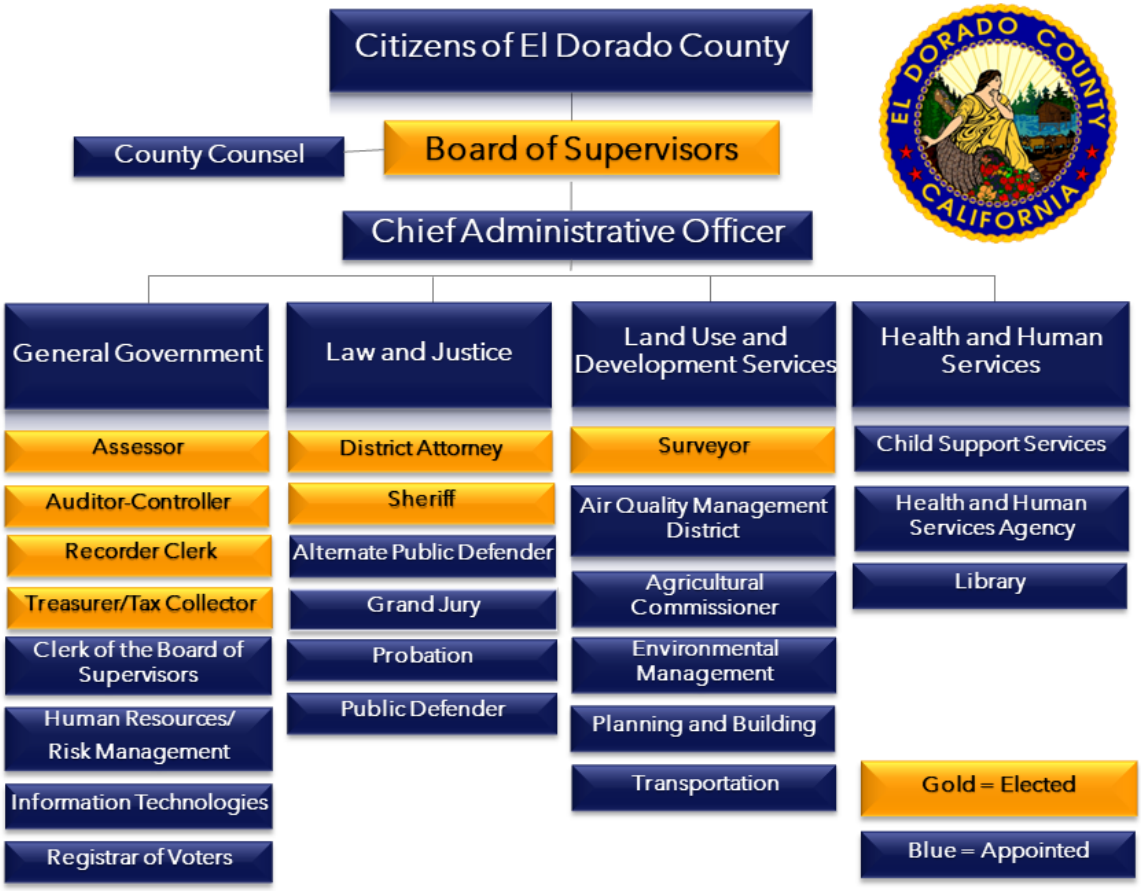
These services are provided to all residents within the county's jurisdiction. In addition, El Dorado County provides regional services such as libraries, parks and recreation, weights and measures inspection, and pesticide regulation.

The County also provides municipal services such as building inspection and road maintenance for residents of unincorporated areas.

Two incorporated cities are located within El Dorado County: Placerville and South Lake Tahoe.

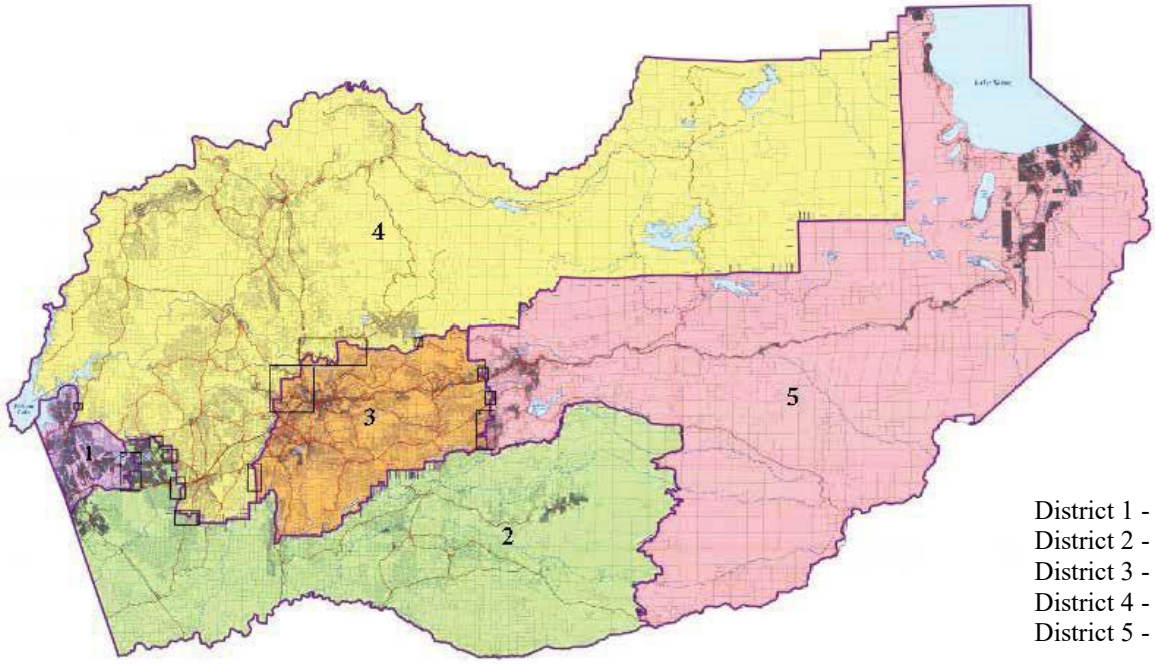
COUNTY ORGANIZATION

The County is divided into four functional areas that represent services to residents. El Dorado is one of 14 California counties that operate under a charter, allowing the County a limited degree of control over the number and duties of the governing board and some officials. A majority of the department directors are appointed by the Board of Supervisors, while other officials are elected to serve a four-year term.



BOARD OF SUPERVISORS

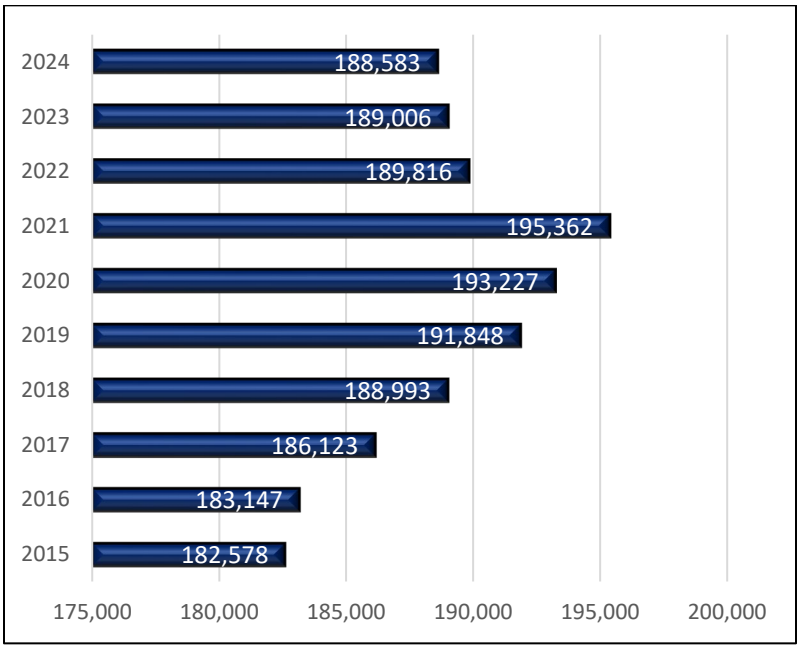
The Board of Supervisors has the authority to perform all the duties vested in it by the Constitution, general law, and the charter. The Board of Supervisors appoints the Chief Administrative Officer, members of boards and commissions, and nonelected department heads. The Board of Supervisors is comprised of five members, one elected from each County district.

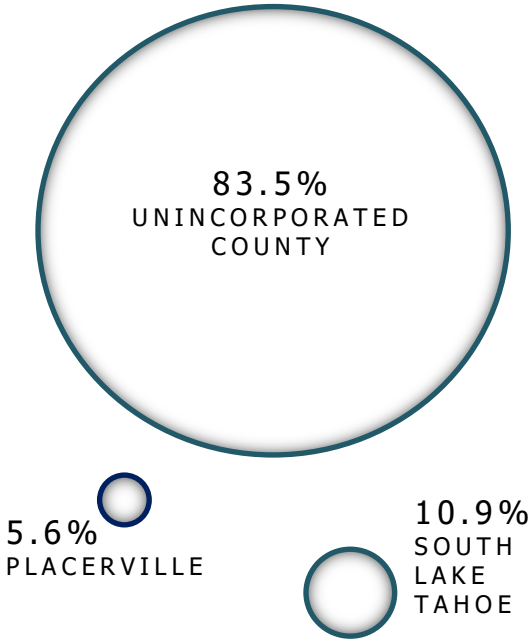


District 1 - Greg Ferrero
District 2 - George Turnboo
District 3 - Brian Veerkamp
District 4 - Lori Parlin
District 5 - Brooke Laine

TOTAL POPULATION

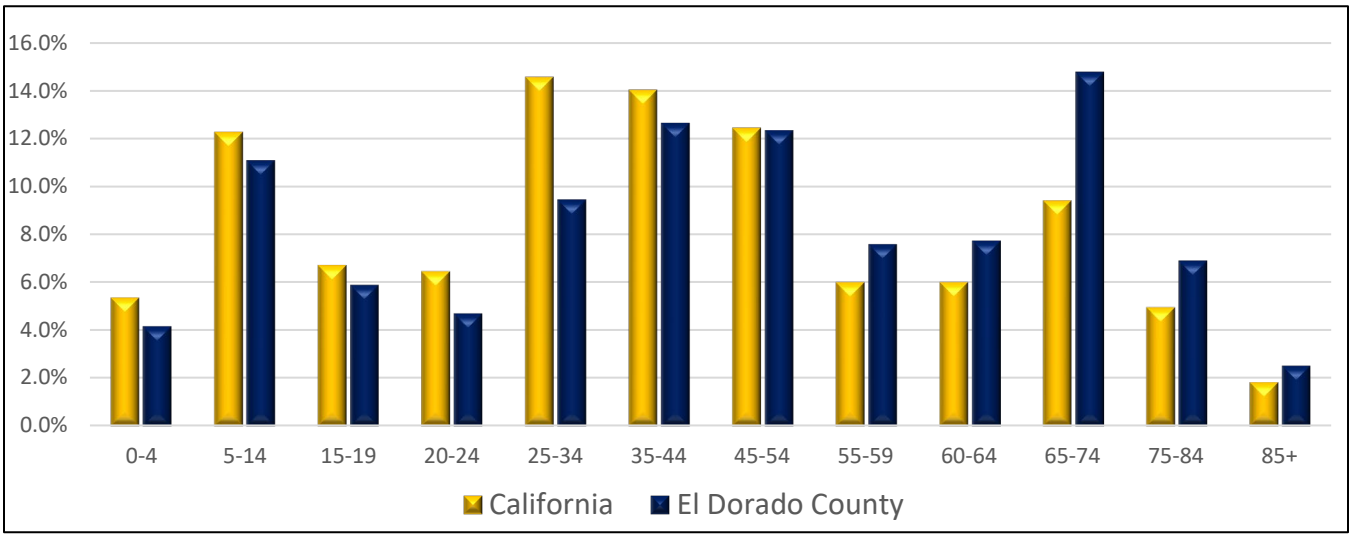
El Dorado County has experienced a growth rate of 3.29% over the last decade. Since its peak in 2021, there has been a decline of 3.47%. The majority of the County's residents, totaling 157,253 people, reside outside the incorporated cities of Placerville and South Lake Tahoe.



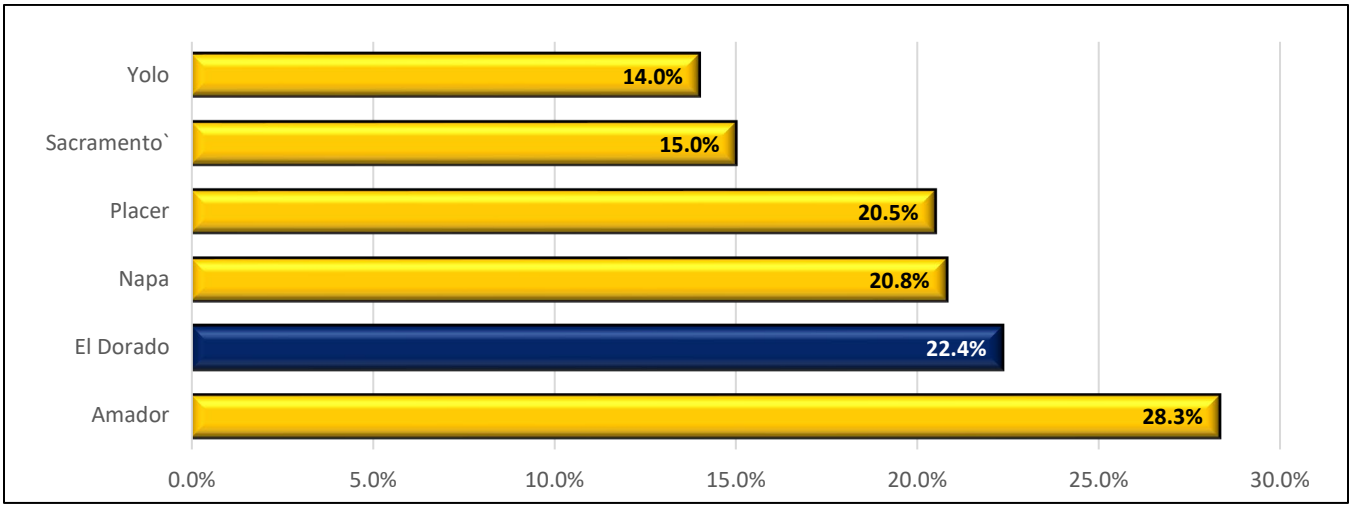


Source: State of California, Department of Finance, 2023-24 E-1 Population Estimates.

POPULATION BY AGE GROUP (1)



PERCENT OF POPULATION 65 YEARS AND OVER (1)



Source: (1) U.S. Census Bureau, 2023: ACS 1-Year Estimates Data Profiles, American Community Survey

HOUSING

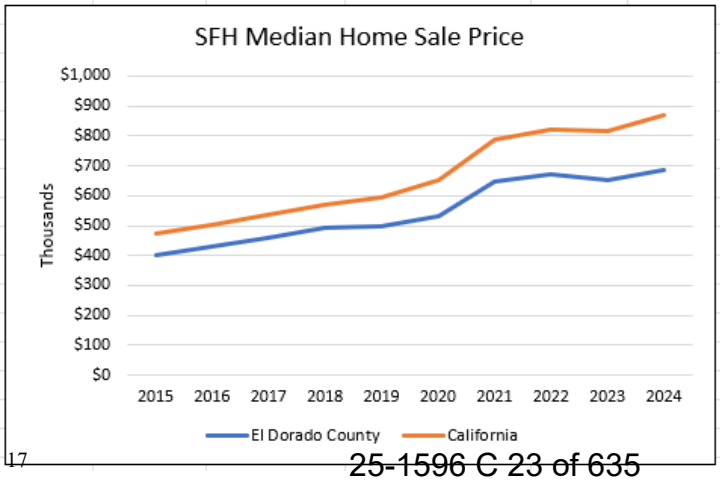
El Dorado County has approximately 95,465 housing units. In the County overall, 76.4% of homes are owner-occupied. However, in South Lake Tahoe, only 46.1% of housing units are owner-occupied, which impacts this statistic. Many residences in South Lake Tahoe are secondary homes rather than primary residences.

Source: U.S. Census Bureau Quickfacts: El Dorado County, July 1, 2023 (V2023)

SINGLE-FAMILY MEDIAN HOME SALE PRICES

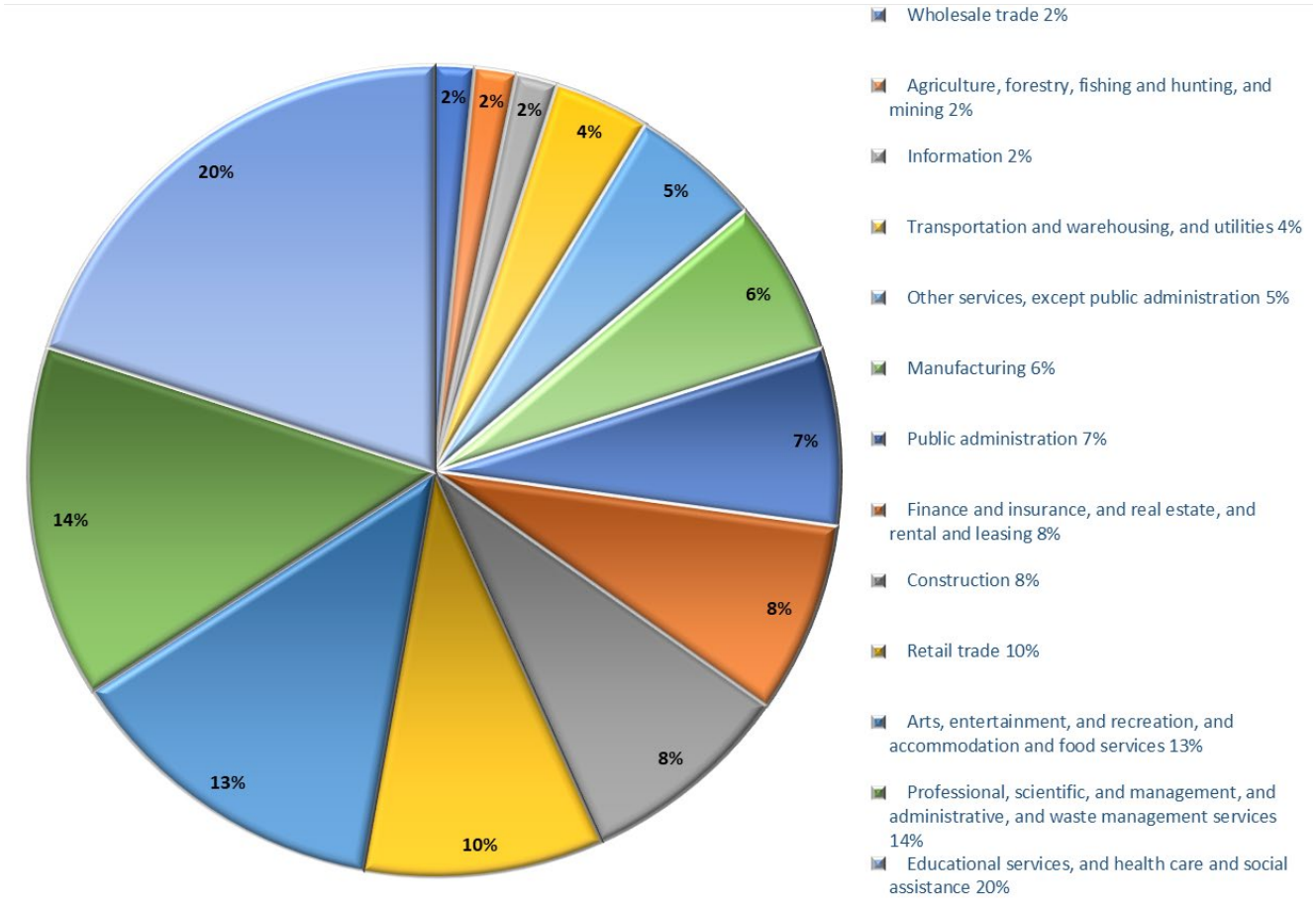
Home values in El Dorado County have risen by 4.6% over the past year, with the median value of owner-occupied homes at $654,227. The median list price per square foot in El Dorado County is $341, which is lower than the California state average of $413.

Source: California Association of Realtors, Jan 2025



ECONOMY

El Dorado County has an economy that is as diverse as its landscape[1].



The County's largest employment sector is Educational Services, Health Care, and Social Assistance, employing 17,623.

Professional, Scientific and Management, and Administrative and Waste Management Services employs 12,356.

Arts, entertainment and recreation, and accommodation and food services come in third, employing 11,514.

COUNTY EMPLOYEES[5]
(Per 1,000 residents; excluding city populations[4])

13.1	**El Dorado**
19.6	Amador
71.8	Napa
26.0	Placer
23.2	Sacramento
54.8	Yolo

MEDIAN HOUSEHOLD INCOME [2]

California	El Dorado
$96,334	$106,190

UNEMPLOYMENT RATE [3]

California	El Dorado
5.4%	4.4%

PER CAPITA INCOME [2]

California	El Dorado
$47,977	$57,916

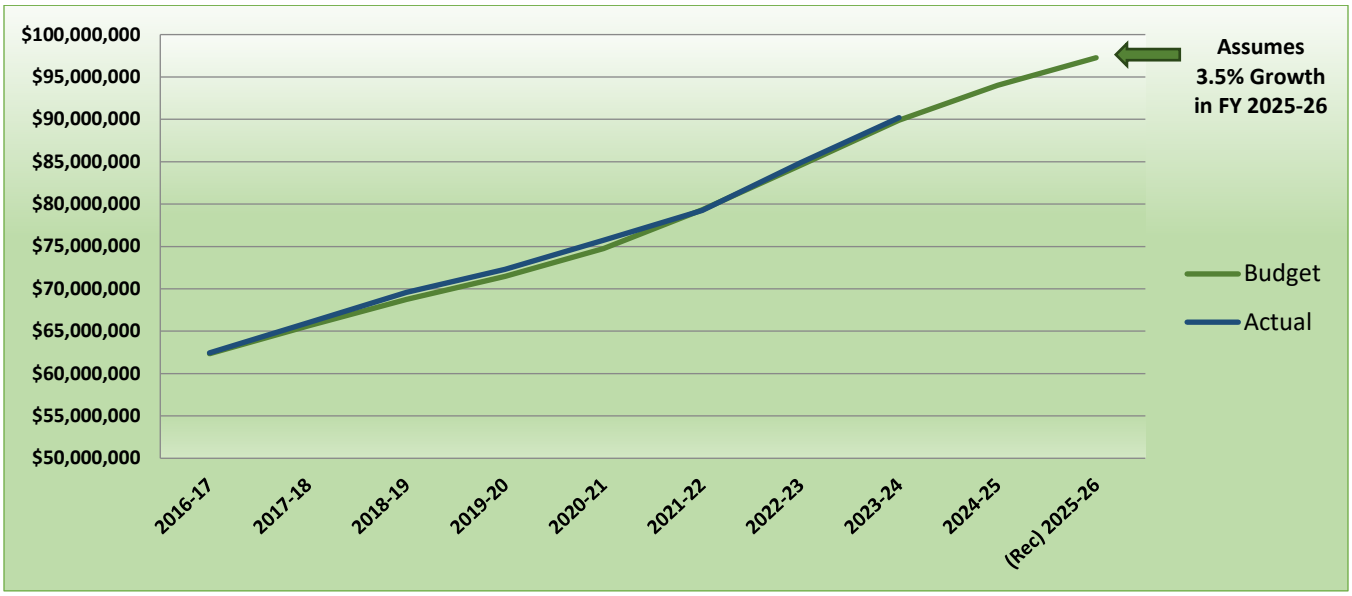
POVERTY RATE [2]

California	El Dorado
12.0%	7.0%

Sources:
(1) U.S. Census Bureau, 2023 American Community Survey 5-Year Estimates
(2) U.S. Census Bureau Quickfacts: El Dorado County V2023
(3) California Employment Development Department (EDD)
(4) California Department of Finance, E-1 Cities, Counties, and the State Population Estimates (2024)
(5) FY 2024-25 Adopted Budgets

PROPERTY TAX

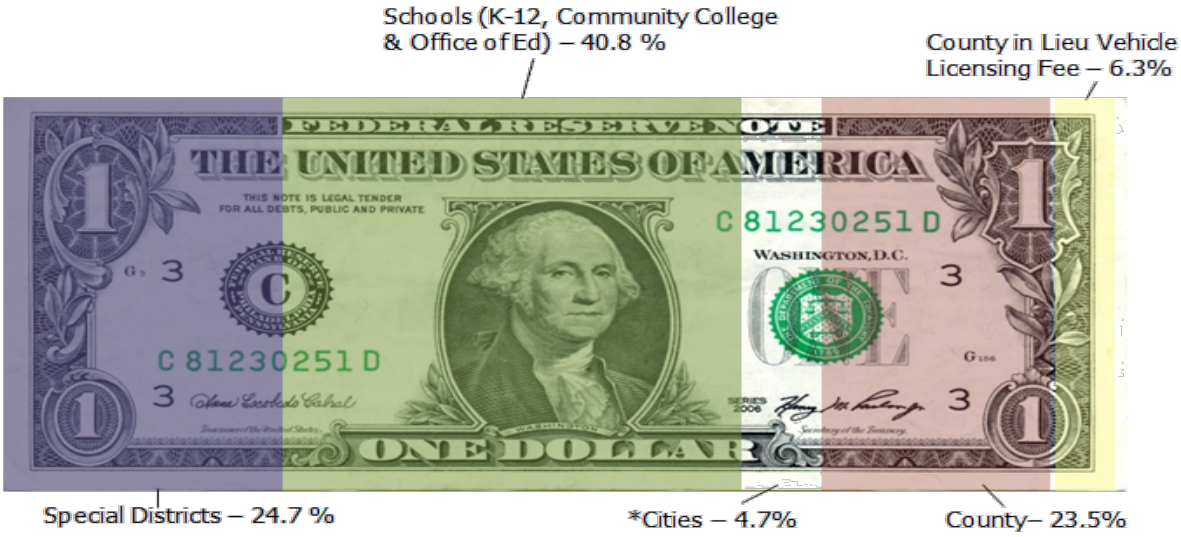
All real and some personal property (unless exempted) is assessed and taxed under the State Constitution and Revenue & Taxation Code. The chart below illustrates the Current Secured Property Tax and State Property Tax In Lieu of Vehicle Licensing Fees revenue, which increases in proportion to the growth of the assessment rolls.



Property taxes are a major source of unrestricted revenue for the County General Fund, schools, cities, and special districts. Proposition 13 establishes the current method of assessment. Property owners may also vote to include certain types of additional special assessments along with property taxes. The County Assessor maintains the inventory of assessable property and prepares the assessment rolls. The Auditor maintains the tax rates, calculates the taxes due, and adds any special assessments.

How is property tax revenue distributed?

Property taxes are allocated within a county based on the historical share of property tax received by local agencies prior to Proposition 13. Under certain conditions, taxes may be reallocated.



Graphic developed by the Treasurer-Tax Collector Department. (Source El Dorado County Auditor-Controller's Office)
*includes the Cities of Placerville and South Lake Tahoe (2.5%), Cities in Lieu Vehicle Licensing fees (.9%) and City of So. Lake Tahoe Redevelopment Successor Agency (1.3%)

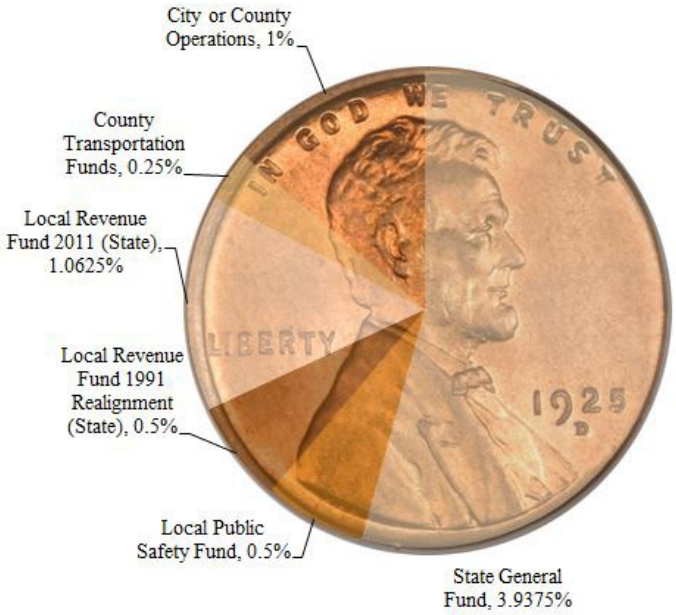
SALES TAX

The Bradley-Burns Uniform Sales and Use Tax Law provides for a city/county rate of 1.25%. One-quarter cent of the levy is sent to the county-wide regional transportation fund. The balance goes to support local government general funds.

*Represents only the General Fund Discretionary Sales tax Source: El Dorado County Final Budget, 2012-13 through 2023-24

How is Sales Tax Allocated? (1)

El Dorado County receives 1% of the 7.25% statewide sales tax rate for general County operations. The City of South Lake Tahoe imposes an additional 1.50% tax over the state rate, and Placerville imposes an additional 1%.



(1) Data source: California State Board of Equalization, Sales & Use Tax Rate, Effective January 1, 2024

TAXES COLLECTED (2)

(FY 2023-24, in millions, unincorporated area)

Sacramento	$837.23
Placer	$317.92
El Dorado	**$168.64**
Napa	$152.71
Yolo	$68.73
Amador	$33.67

(FY 2023-24, Per Resident, unincorporated area)

Napa	$6,680.23
Placer	$2,841.93
Yolo	$2,016.90
Amador	$1,524.62
Sacramento	$1,400.95
El Dorado	**$1,072.42**

(2) Source: FY 2023-24 Adopted Budgets, Summary Schedule 5 estimates

County Core Values

Integrity
We are responsible for our actions and accountable to our citizens, workforce, and stakeholders.

Collaboration
We engage, communicate, and connect to achieve the best possible outcomes together (external and internal).

Service Excellence
We provide responsive, transparent, and quality service to all citizens of El Dorado County.

Stewardship
Through collaboration and advocacy, we honor and protect our natural and historical resources, agriculture, and rural character for future generations.

Thriving Workforce
We value employees performing meaningful work, with professional growth opportunities.

Fiscal Responsibility
Through sound decision making, we apply best financial practices that protect and enhance the assets and resources of El Dorado County.

The Board of Supervisors approved the updated County Strategic Plan on January 30, 2024

OUR MISSION

Together, we enhance the well-being of all residents, businesses, and visitors by delivering effective public service.

OUR VISION

Exceptional quality of life with a strong sense of community, historical heritage, rural character, managed growth, and opportunity for all.

The Fiscal Year 2025-26 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, a goal in the preparation of the budget is to “apply best financial practices that protect and enhance the assets and resources of El Dorado County."

Thriving Economy

The Fiscal Year 2025-26 Recommended Budget includes funding for progress towards the development of a Countywide Economic Development Strategic Plan, continued streamlining and increased transparency of projects and permit processing, and exploration of the feasibility of Waste-to-Energy industries.

A thriving economy is vital for the prosperity of the County and its residents. The Strategic Plan outlines measures to attract and retain businesses, stimulate entrepreneurship, and diversify the local economy. Emphasis is placed on creating a business-friendly environment, streamlining the permit process, supporting local businesses, and leveraging economic development incentives.

Strategic Innovation

In an era of rapid change, it is key to stay ahead of emerging challenges and opportunities. The Strategic Plan directs the County to work as one organization, promote a culture of creativity, identify challenges and constraints, improve external and internal service delivery in a more convenient and efficient way, and develop solutions through leveraging of technology.

To align the Budget with available funding, the Chief Administrative Office worked with all County Departments to strategically build a Fiscal Year 2025-26 Recommended Budget with minimal service impacts while reducing departments' Net County Cost by 5%.

Safe and Healthy Communities

The Health and Human Services functional group leverages $118.1 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.

The County is committed to fostering safe and healthy communities by implementing comprehensive strategies to strengthen emergency response capabilities and effectiveness, leveraging relationships among various County law enforcement agencies, developing and maintaining increased options and opportunities for unhoused citizens, and taking a more holistic approach to the Health and Human Services Agency's service delivery approach.

The Fiscal Year 2025-26 Recommended Budget includes:

- The Sheriff's Office budget includes $100,000 for the Simulcast System for West Slope radio operations, working towards strengthening emergency response capabilities and effectiveness.
- Federal Medi-Cal revenue has increased 63% countywide since FY 2022-23, partially due the implementation of CalAIM. The Sheriff's Office, Probation, and HHSA are continuing progress with the CalAIM workgroup and using PATH grant funds to work toward implementing the CalAIM initiative for Justice-Involved individuals.
- $1,071,914 in appropriations for the completion of Phase I of the Weber Creek Project, carried out by the Office of Wildfire Preparedness and Resilience. This project focuses on defensible space, home hardening, and hazardous vegetation removal in a section of the Weber Creek drainage south of Highway 50, a high-risk area of the County. $898,435 of the project will be funded with federal Hazard Mitigation Grant Program funds along with the California Wildfire Mitigation Program that will fund approximately 50% of the non-federal portion of the project ($53,697).
- Continued progress on the design and build of the permanent navigation center.

Public Infrastructure

The County's Strategic Plan prioritizes identifying funding opportunities to improve our roads and bridges and securing funding to begin the design and construction of enhanced Broadband technology to improve connectivity, efficiency, and resilience. Infrastructure goals focus on the County's Capital Improvement Plan, creating a long-term plan for owning currently leased facilities, and completing the Parks Master Plan all in an effort to address current needs and anticipated future challenges.

The Fiscal Year 2025-26 Recommended Budget includes:

- A Capital Projects Work Plan totaling $57.2 million in appropriations for the ongoing maintenance, operations, and replacement of County facilities, which includes the Placerville Jail Expansion project totaling $34.7 million.
- The continuation of construction of the Mosquito Bridge, which accounts for $20.3 million in revenue and expenditures.
- The Diamond Springs Parkway Phase 1B Project, which accounts for $16.5 million in revenue and expenditures.
- The Ice House Road Pavement Rehabilitation Project Phase 2, which accounts for $5.3 million in revenue and expenditures.
- Pioneer Trail / US Highway 50 Intersection Safety Improvement Project, which accounts for $7.6 million in revenue and expenditures.
- Mount Murphy Road at South Fork American River Bridge Replacement project, which accounts for $9 million in revenue and expenditures.

Workforce Excellence

Despite budget constraints, the County will continue to prioritize employee development by investing in leadership trainings in Fiscal Year 2025-26.

Recognizing the essential role of a skilled and motivated workforce, the County is dedicated to promoting workforce excellence. Initiatives focus on improving opportunities for leadership trainings, identifying opportunities to become more holistically competitive in compensation and benefits, and surveying employees to better understand their priorities.

COUNTY OF EL DORADO, CALIFORNIA
BOARD OF SUPERVISORS POLICY

Subject:	Policy Number:	Page Number:
BUDGET POLICIES	B-16	**1** of **6**
	Date Adopted: 04/22/2025	Effective Date: 04/22/2025

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.

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:
Through the Countywide Cost Allocation Plan, the County will recover the General Fund cost of support and services from all non-General Fund programs and from General Fund programs that can recover these costs from other funding sources (e.g. Social Services, Child Support Services). The Chief Administrative Office will determine what General Fund programs will allocate funding for cost recovery through the Countywide Cost Allocation Plan.

   If funding is reduced, there should be no increased County share for programs funded primarily from non-General Fund sources unless an 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.

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. 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.

14. 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.

15. 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.

16. 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 $1,250,000.

    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

VI. DATES ISSUED AND REVISED; SUNSET DATES:

COUNTY OF EL DORADO, CALIFORNIA
BOARD OF SUPERVISORS POLICY

Subject:	Policy Number:	Page Number:
BUDGET POLICIES	B-16	**6** of **6**
	Date Adopted: 04/22/2025	Effective Date: 04/22/2025

Issue Date:	05/19/2015	**Sunset Review Date:**	N/A
Revision Date:	04/22/2025	**Next Review Date:**	04/22/2029

RECOMMENDED BUDGET

The Assessor's Office Budget is recommended at $5,447,637, which is a decrease of $164,454 (2.9%) when compared to the FY 2024-25 Adopted Budget.

The General Fund provides 88.6% of the funding for the Assessor's Office, and the Net County Cost is not changing from the FY 2024-25 Adopted Budget. The Assessor's budget includes $622,013 in revenue, which is a $164,454 (20.9%) decrease from the prior year. The reduced revenue is primarily due to a projected decrease in Assessment and Tax Collection Fees due to lower collection of revenue from supplemental assessments.

DEPARTMENT BUDGET SUMMARY

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	598,869	530,000	380,000	(150,000)
Miscellaneous Rev	1,180	15,000	15,000	0
Other Fin Sources	238,540	241,467	227,013	(14,454)
Total Revenue	838,589	786,467	622,013	(164,454)
Salaries & Benefits	4,349,636	5,176,960	5,011,477	(165,483)
Services & Supplies	201,465	433,931	434,960	1,029
Other Charges	54,302	500	500	0
Fixed Assets	16,500	0	0	0
Other Fin Uses	43,423	0	0	0
Intrafund Transfers	6,402	700	700	0
Total Appropriations	4,671,727	5,612,091	5,447,637	(164,454)
FUND 1000 GENERAL FUND TOTAL	3,833,138	4,825,624	4,825,624	0

MAJOR BUDGET CHANGES

Revenues

($150,000) Decrease in Assessment and Tax Collection Fees.

($14,454) Decrease in Operating Transfers In from the Auditor's Office due to decreases in the Assessor's share of charges for the separate assessment of timeshares.

Appropriations

Salaries and Benefits

($70,000) Decrease in Salaries and Benefits due to the deletion of a vacant 1.0 FTE Appraiser I/II and vacant 1.0 FTE Assessment Technician which is offset by the addition of a 1.0 FTE Supervising Appraiser to reflect a change in workload.

($152,044) Decrease in Salaries and Benefits due to staff turnover and retirements in the Office.

$56,561 Increase in Retiree Health Program charges due to a rate holiday in FY 2024-25.

Services and Supplies

$1,029 Increase in General Liability insurance premium charge.

MISSION

The Assessor is responsible for discovering, inventorying, valuing and assessing all taxable real property in the County, including residential, commercial and industrial properties, and undeveloped land. The Office is also responsible for assessing taxable business property, boats, airplanes, mining claims and other assessable interests in property. The Assessor prepares and maintains the master property records and parcel maps. The Office is charged with the administration of a number of exemption programs benefiting homeowners and certain qualifying organizations. The Assessor prepares and submits the secured, unsecured and supplemental assessment rolls for use in the preparation of assessments for taxation by the various taxing agencies.

PROGRAM SUMMARIES

Administration & Management

Provides leadership, oversight, direction and support for the Office and is responsible for administrative and business support functions including budgeting, accounting, payroll, personnel, purchasing and contract coordination, legislative analysis, training management, and clerical operations.

Appraisal

This function is responsible for determining the fair market value of real property that has undergone a complete or partial change of ownership, new construction, or other events that trigger a reappraisal under California Property Tax law. Conducts field appraisal work, enrolls unpermitted construction and performs special appraisals of Williamson Act and Timber Production Zone property. Real Property includes land, mines, quarries, timber, structures, buildings, fixtures, fences, fruit- or nut-bearing trees and vines not exempted. Responsible for annual appraisal of business property and assessable personal property such as boats, airplanes, apartment/hotel/motel furnishings, and possessory interests. Under Proposition 8, this function also determines the lower of factored base year value or market value. This function also includes the audit of reporting, appraisal and assessment of business property, and determines the value of property acquired by public agencies when necessary or requested. Appraisers and Auditor/Appraisers also research, negotiate, prepare and defend values and represent the Assessor before the Assessment Appeals Board. All staff in this function making value determinations are required to maintain valid certification through the State Board of Equalization and meet State continuing education requirements.

Assessment

Upon receipt of reappraised property value from the appraisal function, this group is responsible for the accurate generation of appropriate assessments. This includes providing lawful notice to the property owner, record-keeping, and assessment transmission to the Auditor for tax calculation. Processes all assessment roll corrections and escape assessments. Makes all changes to property characteristic data and other information in the property system.

Discovery & Inventory

Discovery is responsible for locating and identifying potential changes in the ownership, character, and configuration of all assessable property. Reviews recorded documents, recorded maps, and unrecorded

information from property owners, lessors, and federal, state, county, and city governments. Catalogs and determines appropriate processing to be applied to identified changes in ownership, new construction, partial interest transfers and business assets, possessory interests, mining claims, boats, aircraft, and others. Initiates inquiries to clarify the assessable nature of various transactions of indeterminate nature.

Inventory is charged with the responsibility for analyzing and processing all changes to the master property inventory. Also processes parcel map changes and makes Jarvis/Gann reappraisability determinations. Responds to public inquiries about the reassessability of proposed actions and initiates inquiries where clarification is required. Processes exemption applications from homeowners, veterans and disabled veterans, and transactions qualifying for exclusion as parent/child or replacement residence transfers as well as entities meeting the requirements for educational, welfare, religious or other organizational exemptions. Maintains the inventory of parcels, timeshares, businesses, boats, mining claims, water companies, possessory interests, and other assessable personal property.

IT & GIS Technology

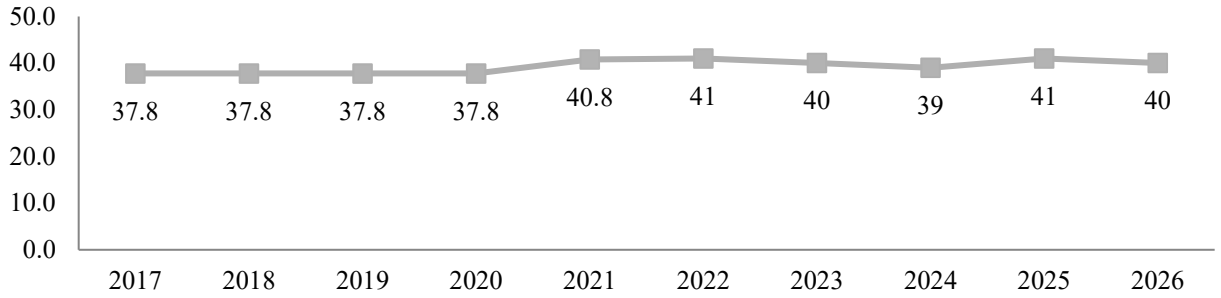
The Assessor's Office utilizes Megabyte Systems Incorporated's property tax system and other systems and programs for carrying out their portion of the property tax function. The Assessor's Office has specific personnel in the IT (Information Technology) unit and GIS (Geographic Information System) unit for maintaining, utilizing, and developing systems. The IT unit maintains digital records, writes programs, develops applications, and assists with the management of systems related to the Assessor's Office portion of the property tax function. The Assessor's Office GIS unit is responsible for all parcel map activity, as well as mapping-related tasks unique to the Assessor such as Tax Rate Area changes, parcel renumber operations and the library of historical parcel maps. A small amount of revenue is derived from the sale of assessment data. This function continues to provide leadership in the transition to the new property system including responsibility for data conversion, business process analysis, process modification, system training, and implementation.

BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Admin & Management	$ 1,131,692	$ -	$ 1,131,692	5
Appraisal	$ 2,353,384	$ 622,013	$ 1,731,371	19
Assessment	$ 699,310	$ -	$ 699,310	7
Discovery & Inventory	$ 739,039	$ -	$ 739,039	6
IT & GIS Technology	$ 524,212	$ -	$ 524,212	3
Total	**$ 5,447,637**	**$ 622,013**	**$ 4,825,624**	**40**

STAFFING TREND

The Recommended Budget for the Assessor is 40 FTEs, a reduction of 1.0 FTE from the FY 2024-25 Adopted Budget. The Recommended Budget includes the deletion of a vacant 1.0 FTE Appraiser I/II and a vacant 1.0 FTE Assessment Technician, which is offset by the addition of a 1.0 FTE Supervising Appraiser to reflect a change in workload.



SOURCES & USES OF FUNDS

The Assessor is primarily funded with General Fund discretionary revenues but also receives a share of the fees charged for the separate assessment of timeshares and a share of the 5% administration fee for the supplemental property tax roll. Expenditures are primarily related to staffing and costs associated with operating the Office.

RECOMMENDED BUDGET

This Budget is recommended at $5,709,969, which is an increase of $208,434 (3.8%) when compared to the FY 2024-25 Adopted Budget.

The General Fund provides 89% of the funding for this Department and Net County Cost is increasing by $105,213 (2.1%) when compared to the FY 2024-25 Adopted Budget.

DEPARTMENT BUDGET SUMMARY

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	651,231	481,200	584,450	103,250
Other Fin Sources	36,336	56,363	56,334	(29)
Total Revenue	687,567	537,563	640,784	103,221
Salaries & Benefits	5,022,602	5,421,736	5,594,643	172,907
Services & Supplies	187,291	182,999	293,601	110,602
Other Charges	2,736	0	0	0
Fixed Assets	0	5,000	0	(5,000)
Intrafund Transfers	585	0	1,000	1,000
Intrafund Abatement	(145,056)	(108,200)	(179,275)	(71,075)
Total Appropriations	5,068,159	5,501,535	5,709,969	208,434
FUND 1000 GENERAL FUND TOTAL	4,380,592	4,963,972	5,069,185	105,213

MAJOR BUDGET CHANGES

Revenues

$103,221 Revenues are increasing from Mello Roos administration fees and charges to Health and Human Services for auditing services.

Appropriations

Salaries and Benefits

$172,907 Increase is due to the addition of 1.0 FTE Accounting Systems Administrator in the FY 2024-25 Adopted Budget and to Board-approved compensation increases.

Services and Supplies

$119,090 Increase in General Liability cost applied charge.

($8,488) Reductions in travel, training, and supplies.

Fixed Assets

($5,000) Decrease due to the purchase of a pressure sealer for W-2 forms in FY 2024-25.

Intrafund Transfers

$1,000 Increase for Facilities Division charges.

Intrafund Abatements

$71,075 Increase in charges to Health and Human Services for auditing services.

MISSION

The Auditor-Controller serves as the County's chief accounting and disbursing officer. Responsibilities of the Auditor-Controller include pre-audits and payment of claims made by the County for goods and services; property control for County government fixed assets; accounting for and issuance of payroll to County employees; maintenance of revenue and expenditure accounts for all units of County government and special districts; financial control over fund balances and property tax collections; development, implementation, and maintenance of accounting systems; technical assistance in budget preparation; preparation of the A-87 Cost Allocation Plan and other special budgetary information; preparation of claims for State-mandated costs (SB90); preparation of draft annual financial statements for the County's external auditors, review of financial reports for departments prior to their submission to the State, banking administration for all checks issued, and assistance in the development of long-range financial planning.

PROGRAM SUMMARIES

Administration

This Division trains and organizes workgroups to perform basic accounting and governmental record-keeping tasks; coordinates bookkeeping activities of and provides general supervision over the accounts of all organizations under the fiscal control of the County Board of Supervisors. This Division works with the Assessment & Community Facilities District Screening Committee and is responsible for overseeing and supporting all new Special District Formation and bond sales. This Division also manages all testing and maintenance of FENIX to maintain the integrity of all security and system processes.

Property Tax

This Division calculates over 147,000 property tax liabilities, including changes/refunds, based upon assessed value generating approximately $425 million in taxes. The Division places more than 665,000 line items of direct charges totaling almost $41 million on the secured tax bills by working with 60 different taxing agencies with over 240 different types of direct charges. The Division calculates and distributes property tax revenues to over 80 local taxing agencies. The Division files various state-required reports and continually implements new legislation related to property taxes, redevelopment agencies, Educational Revenue Augmentation Fund (ERAF), Vehicle License Fee (VLF) Swap, etc.

Financial Reporting

This Division provides financial reporting, accounting, and auditing support services to County operating departments and independent special districts. The Auditor-Controller's staff acts as the fiscal liaison between County, state and federal funding agencies, and assists departmental managers in the design and implementation of accounting and bookkeeping procedures. This Division provides a professional review of financial and other cost reports for departments prior to their submission to the State. Staff performs an analytical review of cost-applied rates such as the fleet rates and workers' compensation rates. Staff prepares the annual A87 Cost Plan and the annual draft financial statements for the County's external auditors. The County's fixed asset accounting is managed by this Division as well as the accounting and distribution of the State Transportation Development Act (TDA) funds to the various claimants. Staff within this Division are responsible for the daily management of Positive Pay with the County's bank to provide validation of daily checks issued. This Division prescribes accounting forms and methods of keeping the County's accounts and is responsible for the preparation and publication of the annual final

budget schedules for the County. This Division prepares the State's required annual financial reports on behalf the Board governed districts.

Payroll

Payroll accounting prepares biweekly payroll instruments and "wage/tax reports" for the County and 20 affiliated local governmental agencies; processes "gross to net" deductions for health insurance and other benefits, association dues, credit union banking, retirement, and legal attachments (garnishments); and administers the deferred compensation program for over 1,000 county employees.

Accounting

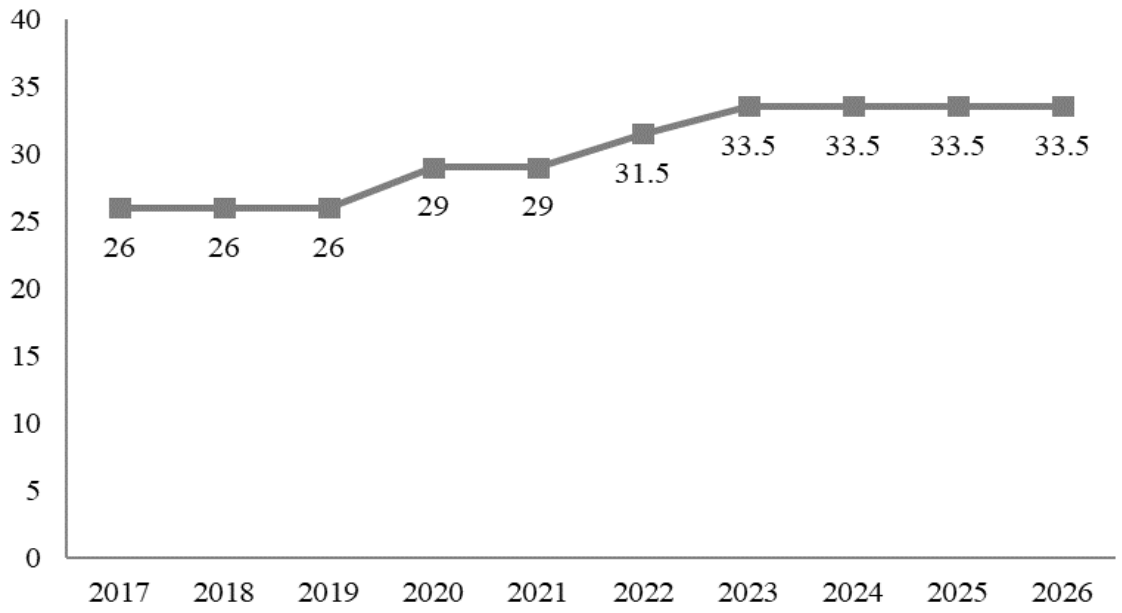
This Division reviews and processes accounts payable disbursement items, including employee travel reimbursements, contract payments and payments for product purchases; maintains ledger accounts, processes transactions, and prepares the State's required annual financial reports for 45 special districts having independent governing boards; provides computerized financial reporting for budget item detail and account summary information to all departments and agencies, using the County Treasury as their cash depository. This Division reviews and processes the daily deposits for all county departments, schools and other agencies. The County's purchase card program (PCard) is managed by the staff within this Division. This includes the issuance of purchase cards (401 cards), continuous modification of commodity types and dollar thresholds for cardholders, review of over 19,250 purchase card transactions that amount to over $10.61 million in charges annually, reconciliation and distribution of biweekly purchase card statements and the posting of the purchase card charges to the department budgets. This Division is responsible for the records management of the Department. This Division administers 11 bond issues for Mello-Roos districts providing all accounting services, annual reports, calculation of the annual special tax levy, debt service management, and administration of all delinquencies. Staff administers funding for the Missouri Flat Area Master Circulation and Financing Plan (MC&FP) development through an analysis of the quarterly sales tax reports from the California State Board of Equalization (BOE) to determine the amounts generated from new businesses that must be transferred to the restricted fund for this project. This Division has assumed the added responsibility from Information Technologies for the daily printing of accounts payable vendor checks which total approximately 28,000 on an annual basis. In addition, the accounting staff printed approximately 14,000 Social Service C-IV checks and Social Service general assistant checks this past year. The Division's Enterprise Resource Planning Analyst supports and trains departmental staff, audits security, and performs all testing and troubleshooting in FENIX. Beginning in FY 2021-22, this Division also assumed all the accounting functions for the Recorder-Clerk's office.

BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Administration	$ 654,588	$ 2,710	$ 651,878	2
Property Tax	$ 662,956	$ 333,692	$ 329,264	4
Financial Reporting	$ 1,222,663	$ 20,000	$ 1,202,663	5
Payroll	$ 888,639	$ 250	$ 888,389	5
Accounting	$ 2,281,123	$ 284,132	$ 1,996,991	17.5
Total	**$ 5,709,969**	**$ 640,784**	**$ 5,069,185**	**33.5**

STAFFING TREND

The total staffing for the Department is recommended to remain at 33.5 FTEs. The Department is requesting the addition of 1.0 FTE Property Tax Manager as an overlap for training purposes in anticipation of the incumbent's retirement. This addition will be offset by a reduction of 1.0 vacant FTE Accountant-Auditor.



SOURCES & USES OF FUNDS

The Auditor-Controller is primarily funded with General Fund discretionary revenues, with partial cost recovery in subsequent years through the A-87 Cost Allocation Plan (reflected in the General Fund – General Revenues and Other Operations budget).

Expenditures are related to staffing and costs associated with operating the office.

RECOMMENDED BUDGET

The Board of Supervisors budget is recommended at $2,325,436, which is a decrease of $283,243 (10.9%) when compared to the FY 2024-25 Adopted Budget. The General Fund provides 99.8% of funding for the Department, with the remaining funding from revenue from charges for services and operating transfers from the Assessment Appeals Board program.

DEPARTMENT BUDGET SUMMARY

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	5,560	3,500	3,794	294
Miscellaneous Rev	20	0	0	0
Other Fin Sources	663	712	418	(294)
Total Revenue	6,243	4,212	4,212	0
Salaries & Benefits	1,980,824	2,153,147	2,010,836	(142,311)
Services & Supplies	290,981	454,907	313,075	(141,832)
Other Charges	6,976	0	0	0
Intrafund Transfers	6,240	625	1,525	900
Total Appropriations	2,285,020	2,608,679	2,325,436	(283,243)
FUND 1000 GENERAL FUND TOTAL	2,278,777	2,604,467	2,321,224	(283,243)

MAJOR BUDGET CHANGES

Appropriations

Salaries and Benefits

$20,368 Increase in Retiree Health Program charges due to a rate holiday in FY 2024-25.

($162,679) Decrease primarily due to the reduction in force of 1.0 FTE Deputy Clerk of the Board I/II and planning not to fill the Records Center Manager position after retirement.

Services and Supplies

($99,330) Decrease in Professional and Specialized Services due to reducing the Records Digitization Project to align with available funding.

($20,427) Decrease in General Liability insurance premium expense as the Department's share of overall County claims incurred has decreased from prior years, decreasing their Liability insurance premium expense.

($16,405) Decrease in travel expenses to align with available funding.

($5,670) Net decrease across multiple Services and Supplies objects to align the budget with prior year actuals.

Intrafund Transfers

$900 Increase in Intrafund Transfers due to an increase in Central Services Facilities Request charges.

MISSION

The Board of Supervisors is a five-member governing body that oversees El Dorado County. The Board operates in accordance with the County Charter and State Law. Each member of the Board is elected to a four-year term and represents a geographic jurisdiction referred to as a District. The Board Chair, chosen annually from among the five members, serves as the presiding official of this governing body. The Board of Supervisors Department also encompasses the Office of the Clerk of the Board, which provides services to the Board, all County departments, and the public.

PROGRAM SUMMARIES

Board of Supervisors

The Board of Supervisors consists of five elected Members, each representing one of the five supervisorial districts, along with five appointed Supervisors' Assistants who provide administrative and analytical support to their respective Board member. Under its constitutional and statutory authority, the Board of Supervisors establishes policies for County departments, approves the County budget, and adopts ordinances on local matters and land use policies impacting unincorporated areas. The Board also sits as the El Dorado County Bond Authority and In Home Supportive Services Public Authority and is the Governing Board of the County Air Quality Management District, Public Housing Authority, and County Service Areas. In matters of planning oversight, the Board serves as the Appeals Board for the County Planning Commission.

Clerk of the Board

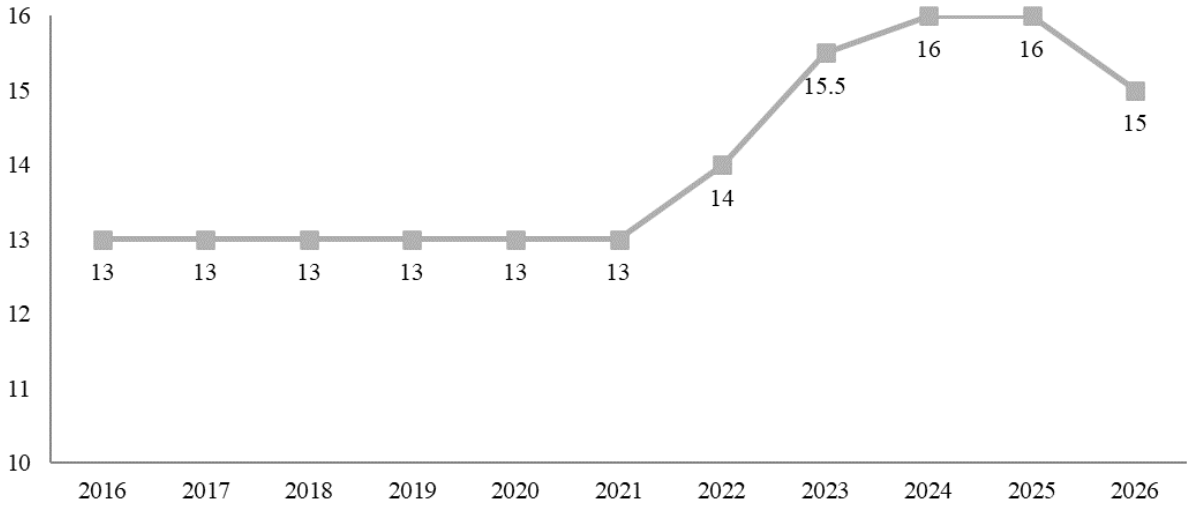
The Office of the Clerk of the Board (COB) offers services to the Board, all County departments, and the public. The COB maintains accurate records of all actions taken by the Board of Supervisors, directs the Board's business functions, and compiles, publishes, and distributes Board meeting agendas in accordance with the open meetings provisions of the Ralph M. Brown Act. The COB prepares and publishes actions taken by the Board, records and maintains meeting minutes, and serves as custodian of the BOS official records from 1850 to the present. The COB also keeps track of filled and vacant positions of approximately 70 Board-appointed committees and commissions. Additionally, the Clerk of the Board accepts and processes claims against the County and administers the Assessment Appeals Board Program. This office also oversees the countywide Records Management Program, ensuring that all county records adhere to Board Policy A-9 on Records Management. The staff assigned to the Records Management Program keep track of records retention schedules and are working to move the County towards the digitalization of records located in the Records Center.

BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Board of Supervisors	$ 1,526,401.00	$ -	$ 1,526,401.00	**10.0**
Clerk of the Board	$ 799,035.00	$ 4,212.00	$ 794,823.00	**5.0**
Total	**$ 2,325,436**	**$ -**	**$ 2,321,224**	**15.0**

STAFFING TREND

During the FY 2025-26 Recommended Budget, the department reduced its workforce by 1.0 FTE Deputy Clerk of the Board I/II to align staffing levels with available funding.



SOURCES & USES OF FUNDS

The Department is primarily funded with discretionary General Fund revenue, with small amounts of revenue from charges for services and operating transfers from the Assessment Appeals Board program.

MISSION

The mission of the Chief Administrative Office (CAO) is to ensure the sound and effective management of overall County government, pursuant to the Board of Supervisors' policies and direction. The CAO is responsible for the proper and efficient administration of the affairs of the County as prescribed in the County Charter, ordinance code, and state law, and by formal action of the Board. The CAO is responsible for coordinating the work of all offices and departments and identifying ways to achieve efficiency and economy in all County operations.

In addition to the responsibility for overall County administration and Countywide budget development, the CAO oversees the Countywide Emergency Medical Services (EMS) Division, the Office of Wildfire Preparedness and Resilience, the Parks, Trails, and River Management Division, the Airports Division, Countywide Procurement and Contracts, Countywide Facilities development and maintenance services, and the Central Services Division which provides fiscal and administrative services to 16 of the 24 County departments.

The Office also coordinates the distribution of general county public information to ensure effective communications with the public and County departments.

RECOMMENDED BUDGET

The budget for the Administration and Budget Division, which includes the Office of Wildfire Preparedness and Resilience, is recommended at $5,873,439, which is an increase of $1,259,623 (27.3%) when compared to the FY 2024-25 Adopted Budget. This increase is primarily due to an increase of grant-funded Wildfire Preparedness and Resilience projects planned for FY 2025-26. The Division is 55% funded by State and Federal Grants. The General Fund provides $2,644,307 (45%) of the remaining funding for the Division. The Net County Cost of the Division is decreasing by $441,249 (14.3%) when compared to the FY 2024-25 Adopted Budget.

DEPARTMENT BUDGET SUMMARY

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	16,867	60,433	53,697	(6,736)
IG Rev - Federal	12,449	1,362,084	3,174,435	1,812,351
Service Charges	9,618	0	0	0
Miscellaneous Rev	4	104,743	0	(104,743)
Other Fin Sources	18,218	1,000	1,000	0
Total Revenue	57,156	1,528,260	3,229,132	1,700,872
Salaries & Benefits	2,570,201	2,993,941	3,124,057	130,116
Services & Supplies	421,447	1,607,825	2,774,532	1,166,707
Other Charges	4,014	0	0	0
Fixed Assets	18,218	0	0	0
Other Fin Uses	39,461	35,000	0	(35,000)
Intrafund Transfers	6,769	3,050	6,850	3,800
Intrafund Abatement	(29,220)	(26,000)	(32,000)	(6,000)
Total Appropriations	3,030,890	4,613,816	5,873,439	1,259,623
FUND 1000 GENERAL FUND TOTAL	2,973,734	3,085,556	2,644,307	(441,249)

MAJOR BUDGET CHANGES

Revenue

State Revenue

($6,736) Decrease in State Revenue due to a projected reduction in utilization in FY 2025-26 for the State's portion of the Hazard Mitigation Grant Program (HMGP) grant.

Federal Revenue

$2,176,000 Increase due to the award of the Bureau of Land Management (BLM) Fuels Management and Community Fire Assistance Program Activities grant.

($363,649) Decrease due to a projected reduction in utilization in FY 2025-26 for the Federal portion of the HMGP grant.

Miscellaneous Revenue

($104,743) Decrease in Miscellaneous Revenue due to FY 2024-25 grant funding from the Fire Safe Council not carrying over to FY 2025-26.

Appropriations

Salaries and Benefits

$216,981 Increase in Salaries and Benefits costs primarily due to Board-approved compensation increases, Board-approved management and special leave payouts, the overfill of 1.0 FTE Administrative Technician to an Administrative Analyst Supervisor, and the addition of 2.0 FTE Limited Term Defensible Space Inspector I/IIs (grant funded).

$103,740 Increase due to increases in the Employer Share of Employee Retirement costs.

$23,452 Increase in Retiree Health Program charges due to a rate holiday in FY 2024-25.

($204,057) Decrease due to the transfer of 1.0 FTE Program Manager to the Emergency Medical Services (EMS) Division to align with available funding.

($10,000) Decrease in Extra Help budget for Principal Management Analyst assigned to Biomass based on prior year actuals.

Services and Supplies

$1,133,492 Increase in Services and Supplies primarily due to BLM grant-funded contracted defensible space inspections, fuel reduction projects, and videography.

$131,515 Increase in Office Expenses, Postage, and Printing Services for BLM grant-funded outreach materials related to Fire-Adapted Communities, Defensible Space, and Firewise Communities.

($60,102) Decrease in Household Expenses to align the budget with prior year actuals.

($29,935) Decrease in Travel Budget to align with available funding.

($8,263) Decrease in General Liability Insurance Premium expense as the Department's share of overall County claims incurred has decreased from prior years.

Other Finance Uses

($35,000) Decrease in Operating Transfer Out to Fleet based on projections from Fleet based on prior year actuals.

Intrafund Transfers

$3,800 Increase in Intrafund Transfers to Facilities for Building Maintenance and Improvements based on prior year actuals.

Intrafund Abatement

($6,000) Increase in Intrafund Abatements (shown as a negative expense) due to a projected increase in reimbursable time of the Assistant Chief Administrative Officer overseeing Emergency Medical Services.

MISSION

The mission of the Administration and Budget Division of the Chief Administrative Office is to ensure the sound and effective management of overall County government, pursuant to Board policy and direction, through effective leadership; coordination between departments, the Board of Supervisors, and local, state, and federal agencies; development of policy and procedures; providing budgetary and legislative analyses and recommendations; planning for County facilities, assets, and recreation; and ensuring timely, accurate and comprehensive information to the public.

The mission of the Office of Wildfire Preparedness and Resilience is to create a fire-adapted and resilient El Dorado County through collaboration and coordination.

PROGRAM SUMMARIES

Administration and Budget

Administration and Budget staff exercise overall responsibility for the coordination of County department activities to ensure the sound and effective management of County government, pursuant to Board policy and the annual Adopted Budget. Primary areas of responsibility for this Division are effective overall management of County resources; long-range financial and organizational planning; ensuring that County departments are producing services and results in accordance with Board goals, policies, and budgets; improving management and information systems to ensure the most effective use of County personnel, money, facilities, and equipment; providing leadership and developing a County management team that can plan for and meet future challenges; and performing other duties as assigned by the Board. Staff in this division act as an advisor to the Board of Supervisors and provide objective analysis and recommendations regarding policy and management matters. The Division is responsible for recommending an annual County budget and administering the budget after adoption by the Board of Supervisors. In addition, the Division also coordinates the distribution of general county public information to ensure effective communication across County departments and with the public.

Office of Wildfire Preparedness and Resilience

Recognizing the threat of wildfire to public safety, including residents and visitors, infrastructure and natural resources, and the need for better coordination, the Board of Supervisors established the Office of Wildfire Preparedness and Resilience. The Office develops and implements countywide wildfire protection strategies that align with state and federal plans and priorities, emphasizes large multi-stakeholder efforts, and prioritizes scarce and limited resources. In addition, the Office prepares wildfire and vegetation management updates to the Hazard Mitigation Plan and General Plan, engages in building code changes related to wildland/urban interface building standards, manages the Hazard Mitigation Grant Program grant, facilitates program priorities and stakeholder coordination for the County Hazardous Vegetation and Defensible Space Ordinance, conducts defensible space inspections, and convenes a broad countywide wildfire resiliency stakeholder group

Exhibit 1

Administration & Budget

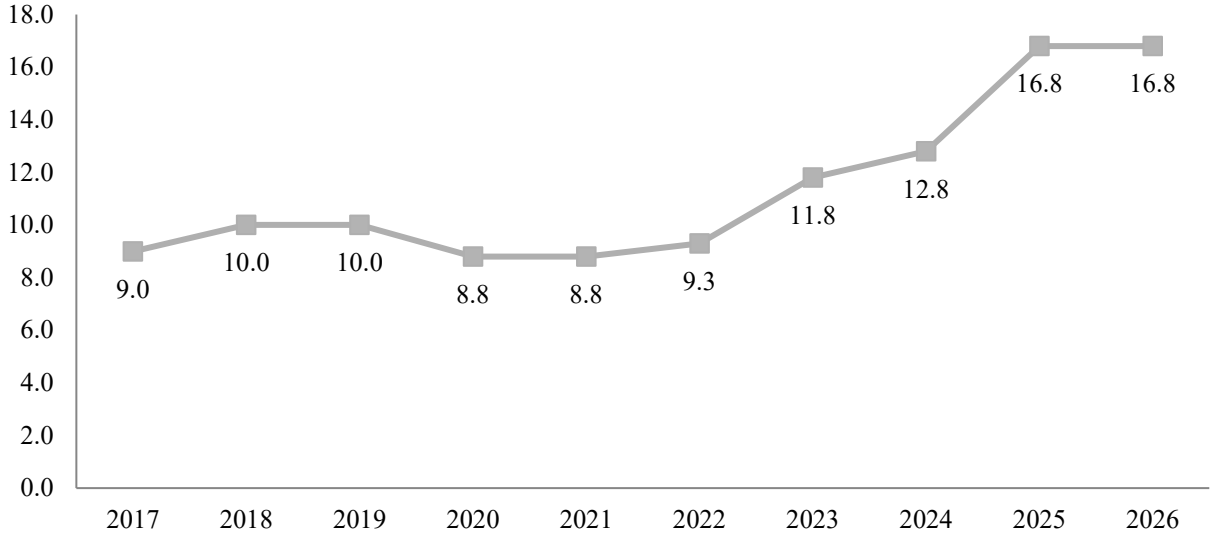
A DIVISION OF THE CHIEF ADMINISTRATIVE OFFICE
RECOMMENDED BUDGET • FY 2025-26

BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Administration and Budget	$ 2,153,951	$ 1,000	$ 2,152,951	7.8
Wildfire Preparedness and Resilience	$ 3,719,488	$ 3,228,132	$ 491,356	9.0
Total	**$ 5,873,439**	**$ 3,229,132**	**$ 2,644,307**	**16.8**

STAFFING TREND

The total recommended staffing for the Division is 16.8 FTEs: 7.8 FTEs staff the Administrative and Budget Unit and 9.0 FTEs staff the Office of Wildfire Preparedness and Resilience. Changes in staffing for the Division have fluctuated over the years, reflecting the changing roles and responsibilities of the Chief Administrative Office. Increases in recent years are primarily due to the creation of the Office of Wildfire Preparedness and Resilience, such as the Board-approved additions of 1.0 FTE Administrative Analyst I/II, 2.0 FTE Defensible Space Inspector I/II, and 1.0 FTE Sr. Administrative Analyst after the adoption of the FY 2023-24 Budget. In the FY 2024-25 Adopted Budget, 1.0 FTE Assistant Chief Administrative Officer position was moved to the Central Services Division to better reflect the organizational structure and operational needs of the Division. On September 10, 2024, the Board approved the addition of 1.0 FTE Defensible Space Inspector Supervisor to address a programmatic need for a supervisor over defensible space staff (Legistar file 24-1380). On November 12, 2024, the Board approved the deletion of 1.0 FTE Principal Management Analyst in this division, while approving additional positions in the Central Services Division (Legistar file 24-1920). This Budget also recommends the addition of 2.0 FTE Limited Term Defensible Space Inspector I/II (grant funded) and the true-up of the overfill of 1.0 FTE Administrative Technician to 1.0 FTE Administrative Analyst Supervisor. To align with available funding, this budget includes the deletion of 1.0 FTE Program Manager and 1.0 FTE Administrative Analyst.



SOURCES & USES OF FUNDS

The budget for the Administration and Budget Division is primarily funded with discretionary General Fund revenue, with partial cost recovery in subsequent years through the A-87 Cost Allocation Plan (reflected in the General Fund – General Revenues and Other Operations budget). The Wildfire Preparedness and Resilience Program is funded in part with General Fund discretionary revenue but receives a larger share of its funds (85%) from State and Federal grants.

RECOMMENDED BUDGET

The Airports Enterprise Fund budget is recommended at $2,327,450, which is an increase of $53,556 (2.4%) when compared to the FY 2024-25 Adopted Budget.

The Airports program is funded through the Airport Enterprise Fund (Fund 5114), as well as the Special Aviation Fund (1105). Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent is that the program is self-supported and financed or recovered primarily through user charges. A transfer from the General Fund to each airport has occurred historically as a property tax offset. In recent years, a General Fund contribution on top of the property tax offset amount was needed to continue the operation of both airports. For the FY 2025-26 Recommended Budget, the total General Fund contribution for the Placerville Airport is $550,129, reflecting a decrease of $50,274 (8.4%) when compared to the FY 2024-25 Adopted Budget. In addition, the Georgetown Airport has a General Fund contribution of $116,468, reflecting a decrease of $71,695 (38.1%) when compared to the FY 2024-25 Adopted Budget. Both funds are balanced and show as no Net County Cost; however, the General Fund contributions noted above are included as Operating Transfers In. The Special Aviation Fund is located in the Special Revenue Funds section.

DEPARTMENT BUDGET SUMMARY BY FUND – AIRPORTS ENTERPRISE FUND

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	299,304	257,100	298,282	41,182
IG Rev - State	1,516	1,707	559	(1,148)
IG Rev - Federal	56,030	377,736	619,367	241,631
Service Charges	0	0	15,000	15,000
Miscellaneous Rev	429,120	421,472	407,424	(14,048)
Other Fin Sources	224,268	853,666	686,797	(166,869)
Fund Balance	0	362,213	300,021	(62,192)
Total Revenue	1,010,237	2,273,894	2,327,450	53,556
Salaries & Benefits	391,510	446,509	181,535	(264,974)
Services & Supplies	626,214	1,070,225	780,205	(290,020)
Other Charges	508,796	466,510	712,932	246,422
Fixed Assets	13,344	215,650	652,778	437,128
Cap Fixed Assets	(36,769)	(217,650)	(652,778)	(435,128)
Other Fin Uses	75,000	75,000	0	(75,000)
Intrafund Transfers	396,693	534,537	579,196	44,659
Intrafund Abatement	(396,693)	(534,537)	(579,196)	(44,659)
Reserves Budgetary	0	217,650	652,778	435,128
Total Appropriations	1,578,095	2,273,894	2,327,450	53,556
FUND 5114 AIRPORTS TOTAL	567,858	0	0	0

MAJOR BUDGET CHANGES

Revenue

Use of Money and Property

$41,182 Increase in revenue from the rental of hangars and tie-downs at the airports to align budget with prior year revenue and updated revenue projections after the Board-approved rate increases.

State Revenue

($1,148) Decrease in Caltrans one-time funding for a project primarily completed in prior fiscal years.

Federal Revenue

$241,631 Increase in Federal Aviation Administration grant funding due to changes in the Airport Improvement Plan (AIP) project activity and schedules.

Service Charges

$15,000 Increase due to projected airport hangar application processing fees.

Miscellaneous Revenue

($14,048) Decrease primarily due to decreased fuel sales resulting from a non-operational fuel pump at the Georgetown Airport.

Other Financing Sources

($166,869) Decrease in Operating Transfers In primarily due to aligning General Fund utilization with available funding, offset by increases in Countywide Cost Allocation Plan (A-87) charges.

Fund Balance

($62,192) Decrease in Fund Balance due to increased use of this funding for operations at the airports

Appropriations

Salaries and Benefits

($264,974) Decrease in Salaries and Benefits primarily due to the deletion of vacant positions and a reduction in force to align with available funding.

Services and Supplies

$228,441 Increase in General Liability insurance premium expense.

($518,461) Decrease primarily due to an accounting methodology change for AIP projects where costs incurred on capitalized projects were previously budgeted under Services and Supplies are now being budgeted to Fixed Assets.

Other Charges

$246,422 Increase primarily due to increases in Countywide Cost Allocation Plan (A-87) charges.

Fixed Assets

$437,128 Increase primarily due to an accounting methodology change for AIP projects where costs incurred on capitalized projects were previously budgeted under Services and Supplies and are now being budgeted to Fixed Assets for design and construction. This increase is partially offset by decreased costs for non-AIP fixed asset acquisitions.

Fixed Assets Capitalization

($435,128) Decrease due to Fixed Assets changes mentioned above.

Operating Transfers

($75,000) Decrease in Operating Transfers Out due to the transition from direct billing of Community Development Finance and Administration Division charges to the Countywide Cost Allocation Plan (A-87).

Intrafund Transfers

$44,659 Increase in Intrafund Transfers to Airport Administration from the airports to recover the cost of administration.

Intrafund Abatement

($44,659) Increase in Intrafund Abatements (shown as a negative expense) due to transfers to Airport Administration from the airports to recover the cost of administration.

Budgetary Reserves

$435,128 Increase in Designation of Fund Balance due to AIP Work Plan projects.

PROGRAM SUMMARIES

The Airports Division is responsible for administering both of the County-owned and operated airports, which are located in Placerville and Georgetown, and provides for oversight of the capital improvement projects at both airports.

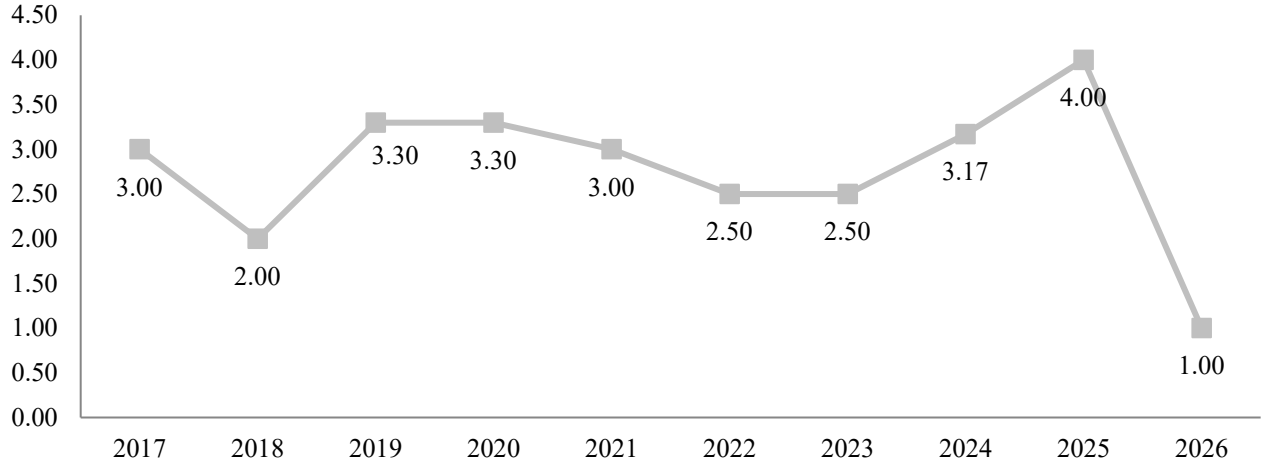
The primary source of funding is provided through the sale of aviation fuel, tie-down rentals, hangar leases at the airports, State Aviation funds, and other miscellaneous revenue. The Division also receives a General Fund contribution to support operations at the Placerville and Georgetown Airports. A portion of this General Fund is property tax representative of the amount collected at the airports. Additionally, federal and state grants, as

well as an Accumulative Capital Outlay/General Fund contribution, are received to fund the capital improvement projects at both airports.

The Airports Division is also partially funded through a Special Aviation pass-through fund. State Aviation revenue and interest income are recognized in this Special Revenue Fund and allocated equally to both the Placerville and Georgetown Airports for operations.

STAFFING TREND

Changes in staffing for Airports reflect several organizational changes throughout the past ten years. Prior to 2017, three employees were located on-site at the airports. In FY 2017-18, 1.0 FTE was deleted, leaving one Airport Operations Supervisor and one Airport Technician I/II. In the past, the positions were supervised by Community Development Finance and Administration Division staff. In FY 2020-21, the Cemeteries and Airports programs were combined and the division of staff time coded between the two programs fluctuated from year to year, which represented each year as a portion of each staff member's FTE. In FY 2021-22, an Administrative Technician was added to support both programs. In the FY 2024-25 Adopted Budget, the total FTE increased to 4.0 due to a departmental reorganization after moving Airports from the Planning and Building Department to the Chief Administrative Office in the FY 2024-25 Recommended Budget. This reorganization resulted in the reassignment of staff that were previously assigned to both the Cemeteries and Airports programs to be assigned to Airports exclusively. The FY 2025-26 Recommended Budget includes the elimination of the following vacant positions: 1.0 FTE Administrative Technician and 1.0 FTE Airport Operations Supervisor. In addition, the Division reduced its workforce by 1.0 FTE Sr. Administrative Analyst to align staffing levels with available funding.



SOURCES & USES OF FUNDS

The Airports Division relies on a combination of special revenue funds, state and federal grant funding, user fee revenue, and General Fund contributions to fund capital improvements and operations.

RECOMMENDED BUDGET

The Central Services Division budget is recommended at $16,146,268, a decrease of $534,230 (3.2%) when compared to the FY 2024-25 Adopted Budget. The General Fund provides $14,886,157 for this Division, a decrease of $727,023 (4.7%) when compared to the FY 2024-25 Adopted Budget. When factoring in the merge of the Cemeteries Division into Facilities, the reduction in Net County Cost is $1,051,730 (6.7%) when compared to the FY 2024-25 Adopted Budget.

Central Fiscal

The total budget for the Central Fiscal Division, the fiscal division serving the Chief Administrative Office, Human Resources/Risk Management, Information Technologies, Surveyor, District Attorney, Public Defender, Alternate Public Defender, Board of Supervisors, and Court Maintenance of Effort, is $3,139,593. The Net County Cost for the Division is $3,117,393, which is increasing by $33,063 (1.1%) when compared to the FY 2024-25 Adopted Budget. This increase is primarily due to Board-approved compensation increases and is partially offset by the deletion of vacant positions and a reduction in force to align with available funding, resulting in potential invoice processing delays and the discontinuation of in-house support of FENIX.

Community Development Finance and Administration

The total budget for Community Development Finance and Administration, the fiscal division serving the Departments of Transportation, Environmental Management, Airports, and Planning & Building, is recommended at $2,428,180. The Net County Cost for the Division is $2,423,180, which is decreasing by $236,355 (8.9%) when compared to the FY 2024-25 Adopted Budget. This decrease is primarily due to the deletion of vacant positions and a reduction in force to align with available funding, resulting in potential invoice processing delays, billing delays, and decreased capacity for special projects.

Facilities (including Cemeteries)

The Facilities Division budget is recommended at $8,881,644. The Net County Cost for the Division is $7,648,983, which is decreasing by $168,726 (2.2%) when compared to the FY 2024-25 Adopted Budget. This decrease is primarily due to the deletion of vacant positions and a reduction in force to align with available funding, impacting vegetation management, cemetery maintenance, overall landscape aesthetics, and delays in requests for service. In addition, this budget includes a reduction in janitorial contracts from five days a week to three. These decreases are partially offset by increasing utilities costs and the movement of the Cemeteries Division into Facilities. When factoring in the merge of the Cemeteries Division into Facilities, this Division's Net County Cost is reduced by $493,433 (6.1%) when compared to the FY 2024-25 Adopted Budget.

Procurement and Contracts (including Mail/Courier and Central Stores)

The budget for Procurement and Contracts is recommended at $1,696,851. The Net County Cost for the Division is $1,696,601, which is decreasing by $355,005 (20.1%) when compared to the FY 2024-25 Adopted Budget. This decrease is primarily due to the deletion of vacant positions and a reduction in force to align with available funding, resulting in potential delays in contract processing, mail/courier service reduced by one day a week with services only once per day, and a discontinuation of the Stores Program.

DIVISION BUDGET SUMMARY – GENERAL FUND PROGRAMS

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	23,058	7,800	0	(7,800)
IG Rev - State	84,090	77,094	81,094	4,000
Service Charges	173,834	210,080	250,950	40,870
Miscellaneous Rev	17,730	0	22,750	22,750
Other Fin Sources	662,536	772,344	905,317	132,973
Total Revenue	961,247	1,067,318	1,260,111	192,793
Salaries & Benefits	10,027,573	11,294,216	11,165,187	(129,029)
Services & Supplies	5,505,860	6,040,302	5,757,843	(282,459)
Serv/Supply Abate	(368,883)	(475,220)	(464,750)	10,470
Other Charges	47,321	25,000	17,000	(8,000)
Fixed Assets	21,666	65,000	0	(65,000)
Other Fin Uses	118,250	60,000	0	(60,000)
Intrafund Transfers	996	16,900	16,200	(700)
Intrafund Abatement	(504,788)	(345,700)	(345,212)	488
Total Appropriations	14,847,995	16,680,498	16,146,268	(534,230)
FUND 1000 GENERAL FUND TOTAL	13,886,748	15,613,180	14,886,157	(727,023)

MAJOR BUDGET CHANGES

Revenue

Use of Money / Property

($7,800) Decrease due to no longer receiving rental revenue for a cell tower land lease.

State Revenue

$4,000 Increase in reimbursements from the State for utilities in Court facilities based on projected utilities increases.

Service Charges

$40,870 Increase in Service Charges primarily due to an increase in projected Facilities Division service charges for services provided to County Departments, the movement of the Cemeteries Division into Central Services, and an increase in projected reimbursable time to Central Fiscal from Emergency Medical Services (EMS).

Miscellaneous Revenue

$22,750 Increase due to the movement of the Cemeteries Division into Central Services.

Other Financing Sources

$132,973 Increase primarily due to Henningsen Lotus Park revenues covering Facilities Division staff to do grounds maintenance at the park and revenue from the Air Quality Management District for electric vehicle charging stations.

Appropriations

Salaries & Benefits

$215,000 Increase primarily due to Board-approved compensation increases.

$157,065 Increase in Health Insurance Premiums based on current employee elections.

$128,295 Increase in Retiree Health Program charges due to a rate holiday in FY 2024-25.

($629,389) Decrease in Salaries and Benefits primarily due to the deletion of vacant positions and a reduction in force to align with available funding.

Services & Supplies

$529,500 Increase in Utilities Costs based on prior year actuals.

$23,892 Increase in General Liability Insurance Premium expense, as the Department's share of overall County claims incurred has increased from prior years.

$38,165 Increase in Cemeteries Maintenance and Burial Services due to the movement of the Cemeteries Division into Central Services.

($403,300) Decrease in Contracted Custodial Services to align the budget with available funding.

($222,174) Decrease in Building Improvements and Supplies to align the budget with available funding.

($114,521) Decrease Travel and Transportation expense to align the budget with available funding.

($67,880) Decrease in Grounds Maintenance Supplies and Tools to align the budget with available funding.

($38,891) Decrease across multiple objects to align the budget with prior year actuals.

($17,250) Decrease in Contracted Exterminator Services to align the budget with available funding.

($10,000) Decrease in Central Stores inventory costs based on prior year actuals.

Service and Supply Abatements

$10,470 Decrease in Central Stores Inventory Abatement ($10,000) and Postage Abatements ($470) (shown as a positive appropriation) based on prior year actuals.

Other Charges

(8,000) Decrease due to adjusting Fleet Repair Charges based on prior year actuals.

Fixed Assets

($65,000) Decrease in Fixed Assets, as no new fixed assets are requested in FY 2025-26.

Other Finance Uses

($60,000) Decrease in Operating Transfers Out to Fleet due to a reimbursement for a new vehicle purchase.

Intrafund Transfers

($700) Decrease in Intrafund Transfers for Building Maintenance and Improvements based on prior year actuals.

Intrafund Abatement

$488 Decrease in Intrafund Abatement for Building Maintenance and Improvements (shown as a positive appropriation) based on prior year actuals and FY 2025-26 projections.

MISSION

The mission of the Chief Administrative Office – Central Services Division is to provide a centralized and consistent service model resulting in the highest level of customer service to internal and external customers. The Central Services Division oversees countywide Procurement and Contracts, Facilities and Cemeteries, and two centralized finance divisions: Central Fiscal and Community Development Finance and Administration.

PROGRAM SUMMARIES

Central Fiscal

The Central Fiscal Division provides services to all divisions of the Chief Administrative Office (excluding Airports), Human Resources/Risk Management, Information Technologies, Surveyor's Office, District Attorney's Office, Public Defender, Alternate Public Defender, Board of Supervisors, as well as Court Maintenance of Effort and other Non-Departmental programs. The services provided by this Division include processing accounts payable/receivable, payroll, journal entries, budgeting, billing, and financial reporting. The Assistant Chief Administrative Officer and Deputy Chief Administrative Officer, who manage Central Services, Parks, Trails, and River Management, and Airports, are also budgeted in this Division.

Community Development Finance and Administration

The Community Development Finance and Administration (CDFA) Division provides centralized administration and fiscal services to Environmental Management, Planning & Building, the Airports Division of the Chief Administrative Office, and the Department of Transportation. The services provided by this Division include processing accounts payable/receivable, payroll, journal entries, budgeting, billing, and financial reporting

Facilities (including Cemeteries)

The Facilities Division manages the County Accumulative Capital Outlay Program, cemetery administration, building and grounds maintenance, custodial coordination, and real property services.

Procurement and Contracts (including Mail/Courier and Central Stores)

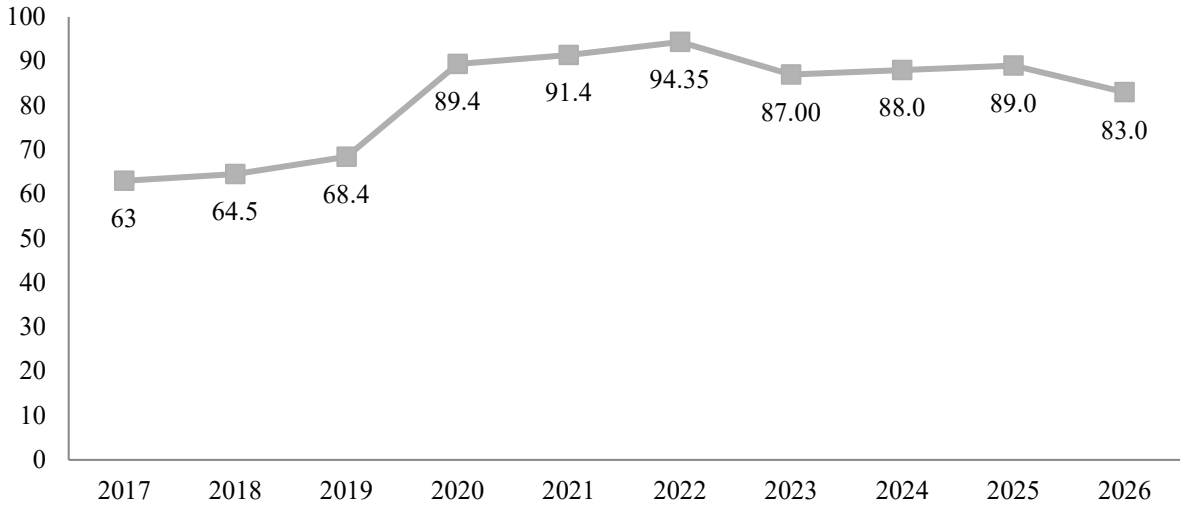
The Procurement and Contracts Division provides purchasing and contract processing services countywide. The Division is also responsible for administering the County's surplus property program, central stores program, and mail/courier services to all County departments.

BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Central Fiscal	$ 3,139,593	$ 22,200	$ 3,117,393	21.0
Community Development Finance and Administration	$ 2,428,180	$ 5,000	$ 2,423,180	15.0
Facilities	$ 8,881,644	$ 1,232,661	$ 7,648,983	36.0
Procurement and Contracts	$ 1,696,851	$ 250	$ 1,696,601	11.0
Total	**$ 16,146,268**	**$ 1,260,111**	**$ 14,886,157**	**83.0**

STAFFING TREND

The total recommended allocation for FY 2025-26 is 83.0 FTEs. In the FY 2024-25 Adopted Budget, 1.0 FTE Assistant Chief Administrative Officer position was moved from the Administration and Budget Division to the Central Services Division to better reflect the Division's organizational structure and operational needs. This Budget also includes the true-up of the overfill of 1.0 FTE Fiscal Technician to 1.0 FTE Administrative Technician and the true-up of 1.0 FTE Fiscal Services Supervisor to 1.0 FTE Administrative Analyst I/II. In the FY 2025-26 Recommended Budget, the department eliminated the following vacant positions to align with available funding and before considering a workforce reduction: 3.0 FTE Administrative Technician, 2.0 FTE Fiscal Technician, and 1.0 FTE Building Maintenance Worker I/II. In addition, the Department reduced its workforce to align staffing levels with available funding. As part of the workforce reduction, the following positions are eliminated effective July 11, 2025: 1.0 FTE Administrative Technician, 1.0 FTE Sr. Fiscal Assistant, 1.0 FTE Storekeeper I/II, and 1.0 FTE Storekeeper/Courier. In addition, 1.0 FTE Enterprise Resource Planning Analyst is eliminated effective January 10, 2026.



SOURCES & USES OF FUNDS

Revenue for the Central Services Divisions is from County departments via transfers between Departments and Funds and through the Countywide Cost Allocation Plan, discretionary General Fund revenue, and the Accumulative Capital Outlay Fund.

Accumulative Capital Outlay Fund

A CHIEF ADMINISTRATIVE OFFICE FACILITIES DIVISION FUND
RECOMMENDED BUDGET ● FY 2025-26

RECOMMENDED BUDGET

The Accumulative Capital Outlay (ACO) Budget is recommended at $57,173,435, which is a decrease of $9,740,646 (14.6%) when compared to the FY 2024-25 Adopted Budget. The budget fluctuates annually based on the funding and resources available and projects completed.

DEPARTMENT BUDGET SUMMARY

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	2,014,178	2,008,644	2,078,856	70,212
Fines & Penalties	1,300	1,030	1,066	36
Rev Use Money/Prop	64,940	12,360	12,793	433
IG Rev - State	12,785	25,015,450	25,015,991	541
Other Gov Agency	9,880	6,695	6,929	234
Other Fin Sources	8,556,017	35,895,292	26,140,021	(9,755,271)
Fund Balance	0	3,974,610	3,917,779	(56,831)
Total Revenue	10,659,099	66,914,081	57,173,435	(9,740,646)
Salaries & Benefits	496,382	756,596	629,314	(127,282)
Services & Supplies	(11)	0	0	0
Other Charges	0	15,000	0	(15,000)
Fixed Assets	8,998,890	65,402,439	55,743,804	(9,658,635)
Other Fin Uses	626,891	740,044	800,317	60,273
Contingency	0	2	0	(2)
Total Appropriations	10,122,151	66,914,081	57,173,435	(9,740,646)
FUND 1800 ACO FUND TOTAL	(536,948)	0	0	0

CAPITAL WORK PLAN SUMMARY

The ACO Fund is the County budget unit used to accumulate capital project funding and to plan and track major maintenance and capital improvements to County-owned facilities. This budget unit does not include roads (please see Department of Transportation) or standard maintenance projects (please see Facilities – Maintenance). Projects identified in the Work Plan are greater than $25,000 and must be improvements that add value and life to the facility. Funds are budgeted to be transferred to the ACO Fund and appropriated from that fund throughout the year based on the approved Work Plan. However, funds that are budgeted to be transferred from the General Fund or special revenue funds and which are not spent during the year are not transferred to the ACO Fund. Each year, any unspent General Fund contributions are identified as the portion of the General Fund Carryover Fund Balance designated for capital projects.

Continuing Projects

Countywide Special Projects/Facilities Planning

Funding from the annual ACO Fund is set aside annually for capital projects that have not been specifically identified. For FY 2025-26, a total of $350,000 is set aside for emergency projects, security upgrades, Heating, Ventilation, and Air Conditioning (HVAC) repairs, painting, and Americans with Disabilities Act (ADA) compliance needs that may come up throughout the year.

Additionally, $125,000 is budgeted for facilities planning costs, such as environmental assessments, ADA assessments, real estate negotiations, or other miscellaneous costs associated with future facility planning.

Parks Projects

$485,000 in funding has been budgeted for various projects at Pioneer Park, Henningsen Lotus Park, and the El Dorado Trail at Jacquier Road.

Placerville Jail Expansion

The County received a $25 million grant from the Board of State and Community Corrections for the expansion/improvement of the Placerville Jail facility. The total project cost is estimated at $40,670,257, which includes $15,670,257 from the General Fund Capital Designation. The FY 2025-26 Work Plan includes funding of $34,670,257, which is the projected amount remaining to complete the project. The project is anticipated to be completed in June of 2026.

Court Renovations

To make more efficient use of space in Building C and to create cost savings related to Court security, as well as making additional space available under the former West Slope Juvenile Hall, the Board approved a plan to consolidate Court services on the bottom floor of Building C. The project was awarded to Pride Industries in March of 2025 for approximately $2.8 million. Construction is expected to be completed in FY 2025-26.

Emerald Bay Properties Renovation

At the end of 2022, the Board purchased four buildings in South Lake Tahoe that were formally occupied by Barton Healthcare and are now referred to as the Emerald Bay Properties. The buildings are being refurbished to meet the needs of numerous County departments in South Lake Tahoe. All services currently being conducted out of the El Dorado Center, which is end of life, will be moved into the buildings located on Emerald Bay or moved to the Johnson Center. The FY 2025-26 Work Plan includes $5.5 million for renovations of three of the four buildings. Design and programming for these spaces has begun, with construction estimated to begin towards the end of 2025. The second phase of this project will include converting the fourth building into space for the Department of Transportation, Planning and Building, and Environmental Management, which are currently in leased space.

Permanent Navigation Center

The FY 2025-26 Work Plan includes $4,000,000 in funding for the construction of a permanent navigation center, which includes $2,800,000 of Homeless Housing, Assistance, and Prevention (HHAP) grant funding, $200,000 of Permanent Local Housing Allocation Program (PHLA) funding, and $1,000,000 of General Fund from American Rescue Plan Act (ARPA) Lost Revenue. The County is beginning design of the facility which will be located adjacent to the County Jail. Construction is anticipated to begin the summer of 2026, following the completion of the jail expansion project.

Various Libraries

The FY 2025-26 Work Plan includes approximately $670,000 in grant-funded project work at various libraries throughout the County. Work has begun on many of the projects, with completion estimated on all projects in FY 2025-26.

Maintenance

The FY 2025-26 Work Plan includes approximately $7.8 million to fund maintenance projects in the coming year. Most of these projects are related to the jails ($2,900,000), various parking lots ($1,360,000), HVAC repairs ($1,025,000), paint, lighting, exterior repairs and generators ($1,475,000), and various asset preservation and fire and life safety items ($1,040,000).

Recommended New Projects

The only new project included in the ACO budget is the replacement of the modular building at the Union Mine wastewater treatment plant. The project is fully funded with Environmental Management funds.

MISSION

The Accumulative Capital Outlay Fund program directs funding for the project development and construction of Facilities that support County functions. In addition, the program performs major maintenance projects on existing County buildings, parks and paved trails. The Capital Project Work Plan is produced by the Facilities Division of the Chief Administrative Office, and the program is staffed by Facilities Division staff. All expenses for the Facilities Capital Work Plan are captured in the ACO Fund.

SOURCES OF FUNDS

The General Fund contribution is currently recommended at $19,592,753 and is fully funded from the Capital Designations. The following funding sources are also included: $25,000,000 from the California Board of State and Community Corrections for the Jail Expansion, $3,917,779 of ACO Fund balance, $2,115,635 in ad valorem property tax, $670,000 in library grant funds, $3,800,000 from Public Health, $161,078 from the Sheriff for various projects, $476,100 from Environmental Management, $100,000 from Health and Human Services Tobacco Settlement funds, $1,000,000 of General Fund from ARPA Lost Revenue, $160,000 from the Criminal Justice Construction Special Revenue Fund, $60,000 from General Fund for Chili Bar, $115,000 from Henningsen Lotus Park fees, and $5,000 from Pioneer Park Fees.

Pending Issues and Policy Considerations

The County continues to make steady progress in replacing end-of-life buildings and keeping up with maintenance. A standard measurement metric used within the facilities industry for determining the required budget to properly maintain public facilities is two to four percent of the replacement value. Our current replacement value for County facilities is estimated at $530 million. With this metric applied at two percent of the replacement value, the County would be appropriating approximately $10.6 million, invested annually into our assets. The FY 2025-26 Recommended Budget includes approximately $7.8 million towards projects in the ACO Fund identified as maintenance, and approximately $2.6 million in the Maintenance Division budget (labor and projects less than $25,000), for a total of $10.5 million included in the Recommended Budget toward what are identified as maintenance projects on the County's public facilities.

The FY 2025-26 Budget includes an increase in the Designation for Capital Projects of $172,844 from rent received from the Department of Child Support. The purpose of the General Fund Designation for Capital Projects is to set one-time monies aside to fund future capital projects and deferred maintenance. The budget policy recommends adding an additional $6 million annually to the Capital Projects Designation. The recommended budget includes uses of the Capital Projects Designation of $19,592,753, leaving a balance of $846,806. These funds have been set aside annually for large capital projects and for future building

replacement needs. The FY 2025-26 budget includes a new designation for the replacement of the Spring Street facility of $1,472,556. However, in addition to Spring Street, Facilities also noted several other County buildings that will need either a full replacement or major refurbishment over the next 10-15 years. Estimates for the replacement of County buildings, which are at 50% of their useful life, exceed $250 million.

Construction costs continue to increase and there is the potential for large cost increases due to tariffs. This could impact projects currently underway, such as the Jail Expansion project, Court Renovation, and Emerald Bay tenant improvements. The County must remain diligent in setting funds aside for current and future facility needs.

CAPITAL PROJECTS WORKPLAN

Chief Administrative Office FY 2025-26 Facilties Capital Budget PROPOSED WORKPLAN		
Project Title	**Requested Amount for FY 2025-26**	**Funding Source**
Countywide Special Projects	$ 350,000	ACO Fund
Facilities Planning	$ 125,000	ACO Fund
Placerville Jail Expansion	$ 25,000,000	SB 844 Grant
- Match Requirement	$ 170,257	General Fund Capital Designation
- Capital Designation	$ 9,500,000	General Fund Capital Designation
Deferred Maintenance (Total By Building Shown Below)	$ 7,876,000	$4,708,504 ACO Fund, $160,000 Criminal Justice Funding, $2,607,496 General Fund Capital Designation, $100,000 Tobacco Settlement, $300,000 PH ARPA
Parks and Trails (Parks and Trails-Specific Workplan Shown Below)	$ 485,000	$115K Henningsen Lotus Park Special Revenue Fund, $5K Pioneer Park Special Revenue Fund, $365K ACO Fund
Sheriff Various Projects	$ 161,078	Sheriff - SLT Intake & Targets
Court Renovation/Move	$ 2,800,000	General Fund Capital Designation
Chili Bar	$ 60,000	General Fund
Emerald Bay Properties Remodel	$ 5,500,000	General Fund Capital Designation $4,515,000, Public Health Fund Balance $500K, ACO Fund $485K
Permanent Navigation Center	$ 4,000,000	$2.8M HHAP, $200K PHLA, $1M General Fund from ARPA Lost Revenue
Library Grants	$ 670,000	Library
Union Mine Modular Replacment	$ 476,100	Environmental Management
Total ACO Workplan	**$ 57,173,435**	

TOTALS BY FUNDING SOURCE	
Funding Source	**Amount**
ACO	$ 6,033,414
Criminal Justice Special Revenue Fund	$ 160,000
General Fund Capital Designation	$ 19,592,753
General Fund (TOT Carryover from FY 2024-25)	$ 60,000
General Fund from ARPA Lost Revenue	$ 1,000,000
HHSA Tobacco Settlement Funds	$ 100,000
Sheriff	$ 161,078
SB 844 Funds	$ 25,000,000
Public Health ARPA Funds	$ 300,000
Public Health HHAP ($2.8M) and PHLA ($200K)	$ 3,000,000
Public Health Fund Balance	$ 500,000
Library Grant Funds	$ 670,000
Henningsen Lotus Park Special Revenue Fund	$ 115,000
Interest from Public Safety Facility Special Revenue Fund	$ 90
Environmental Management	$ 476,100
Pioneer Park	$ 5,000
Total:	**$ 57,173,435**

Accumulative Capital Outlay Fund

A CHIEF ADMINISTRATIVE OFFICE FACILITIES DIVISION FUND
RECOMMENDED BUDGET ● FY 2025-26

PARKS AND TRAILS WORKPLAN		
Project	Budget	Funding Source
Pioneer Park parking lot	$ 200,000	ACO Fund
ADA improvements at Henningsen Lotus Park	$ 115,000	HLP fees
El Dorado Trail (Jacquier Crack & Fill Sealcoat)	$ 70,000	ACO Fund
Pioneer Park (Paint, Fascia, Roof)	$ 100,000	ACO Fund, $5K Pioneer Park Special Revenue Fund
Parks / Trails Total:	**$ 485,000**	

DEFERRED MAINTENANCE TOTAL BY BUILDING	
Building	Deferred Maintenance Amount
Building A	$ 275,000
Building B	$ 486,000
Building C	$ 475,000
Temporary Navigation Center	$ -
Agriculture	$ 255,000
Placerville Jail ($219K Criminal Justice)	$ 1,300,000
Main Library	$ -
Cameron Park Library	$ 100,000
El Dorado Hills Library	$ 140,000
El Dorado Hills Senior Center	$ 525,000
Spring Street ($100K Tobacco Settlement)	$ 210,000
Veteran's Building	$ 300,000
Museum	$ -
DOT - Headington	$ 100,000
Facilities	$ 100,000
Ponderosa Building	$ 500,000
Placerville Animal Services	$ -
Public Safety Facility	$ 450,000
SLT Johnson Center	$ 175,000
SLT El Dorado Center	$ 100,000
SLT Juvenile Treatment Center	$ 300,000
SLT Jail	$ 1,600,000
SLT Library	$ 50,000
SLT DOT Shakori	$ -
SLT Animal Services	$ 50,000
SLT HHSA Sandy Way	$ 85,000
SLT Emerald Bay Properties	$ 300,000
Deferred Maintenance Total:	**$ 7,876,000**

RECOMMENDED BUDGET

Emergency Medical Services (EMS) General Fund Operations

This Budget is recommended at $2,316,870, which is a decrease of $567,055 (19.7%) when compared to the FY 2024-25 Adopted Budget. The General Fund provides $22,000 (0.9%) of funding for EMS programs. There is an additional $129,918 from the General Fund Disaster Expenses Designation for disaster response and Continuity of Operations Planning (CoOP). General Fund support for the EMS programs is limited to countywide CoOP, mass care and shelter during disasters, and training expenses that are not claimable through grants or other sources.

County Service Areas (CSAs)

The total budget for the CSAs is recommended at $43,986,945, which is an increase of $1,996,465 (4.8%) when compared to the FY 2024-25 Adopted Budget. This is mainly due to contractual compensation increases for ambulance operations and increased payments to the State for the PP-GEMT-IGT program. The budget for CSA 3 includes General Fund Contribution of $750,000 due to the impacts of tourism on the ambulance system in the Tahoe Basin. Due to this contribution of General Fund, CSA 3 has an Appropriation for Contingency of $149,251, an 87% decrease from the prior year. Staff are determining amended ambulance fees to address this ongoing shortfall and to address ongoing legislative changes and requirements. Staff continue to closely monitor revenue in CSA 3 and determine all options to address the ongoing structural funding deficit. The County will continue to gather information regarding projections of revenue and services provided to better estimate the Adopted Budget amounts. The budget for CSA 7 includes an Appropriation for Contingency of $16,639,292, approximately 80.2% of the operating cost of the ambulance services in that area. The CSA 7 Recommended Budget includes the revised compensation structure included in the renewal agreement with the El Dorado County Emergency Services Authority, that is being brought to the Board for consideration and approval in June 2025. The Recommended Budget represents a purposeful focus on staffing for improving ambulance billing processes to maximize revenue and adapt to changing legislation that impacts Emergency Medical Services.

DEPARTMENT BUDGET SUMMARY GENERAL FUND

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	35,585	17,000	22,000	5,000
Service Charges	0	0	0	0
Miscellaneous Rev	158	100	200	100
Other Fin Sources	1,952,306	2,756,997	2,272,670	(484,327)
Total Revenue	1,988,048	2,774,097	2,294,870	(479,227)
Salaries & Benefits	1,118,924	1,278,366	1,517,469	239,103
Services & Supplies	454,608	673,045	384,831	(288,214)
Other Charges	1,544	0	0	0
Intrafund Transfers	862,034	1,881,624	1,094,214	(787,410)
Intrafund Abatement	(417,257)	(949,110)	(679,644)	269,466
Total Appropriations	2,019,853	2,883,925	2,316,870	(567,055)
FUND 1000 GENERAL FUND TOTAL	31,805	109,828	22,000	(87,828)

MAJOR BUDGET CHANGES

Revenue

License and Permits

$5,000 Increase in EMS revenue due to a projected increase in EMS Agency Fees for provider accreditation and other EMS Agency services.

Miscellaneous Revenue

$100 Increase in Miscellaneous revenue from disaster services.

Other Financing Sources

($383,930) Decrease in funding from the CSAs for ambulance billing and EMS administration, primarily due to decreased Countywide Cost Allocation Plan charges.

($100,397) Decrease in Operating Transfers In of Hospital Preparedness Grant Funding, reflecting pending carryforward funding that has not yet been approved by the State for inclusion in FY 2025-26 from FY 2024-25.

Appropriations

Salaries and Benefits

$146,722 Increase in Salaries and Benefits in Ambulance Billing to add a 1.0 FTE Administrative Analyst I/II allocation to allow for a long overlap period, due to the anticipated retirement of a long-term ambulance billing Administrative Analyst during FY 2025-26.

$58,974 Increase in Salaries and Benefits in Continuity of Operations Planning/Emergency Response and Hospital Preparedness Program due to the transfer of a 1.0 FTE Program Manager allocation from the Office of Wildfire Preparedness and Resilience Division to assist in the CoOP update and Hospital Preparedness Program administration.

$22,967 Increase in Salaries and Benefits expenses primarily due to Board-approved compensation increases, Health Insurance cost increases, and step increases.

$11,726 Increase in Retiree Health Program charges due to a rate holiday in FY 2024-25.

($1,286) Decrease in Workers' Compensation premium charge.

Services and Supplies

($139,000) Decrease in Professional and Specialized Services due to an EMS Strategic Plan and Staff Assessment completed in FY 2024-25.

($110,031) Decrease in Special Department Expenses primarily related to the Hospital Preparedness Program.

($39,183) Decrease in Services and Supplies due to adjustments across multiple objects to align the budget to actual costs and align with available funding.

Intrafund Transfers

($765,570) Decrease in Intrafund Transfers primarily due to a decrease in EMS's Countywide Cost Allocation Charge, as FY 2024-25 was the first year that EMS has carryover cost allocation plan charges, and due to decreased staff time on EMS Administration, where the staff costs are recouped from the programs through Intrafund Transfers to EMS Administration.

$6,379 Increase in Intrafund Transfers from Continuity of Operations Planning due to a planned increase in program activity and expenses, resulting in a larger share of EMS Administration costs.

($28,219) Decrease in Intrafund Transfers from Hospital Preparedness Program due to a reduction in program activity and expenses, resulting in a smaller share of EMS Administration costs.

Intrafund Abatements

$399,384 Decrease in Intrafund Abatements (shown as a negative expense) due to decreased Countywide Cost Allocation charges and staff time on EMS Administration, where the costs are recouped from the programs through Intrafund Transfers to EMS Administration.

($129,918) Increase in Intrafund Abatements from the Disaster Expenses Designation for disaster response and CoOP updates and coordination.

DEPARTMENT BUDGET SUMMARY EMS PREPAREDNESS FUND

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	286,179	362,400	400,000	37,600
Rev Use Money/Prop	57,039	18,860	19,993	1,133
IG Rev - State	66,319	0	0	0
IG Rev - Federal	385,283	284,469	163,179	(121,290)
Fund Balance	0	316,917	316,000	(917)
Total Revenue	794,820	982,646	899,172	(83,474)
Services & Supplies	294,553	330,000	358,900	28,900
Other Charges	1,636	1,500	3,200	1,700
Other Fin Uses	464,341	321,017	178,172	(142,845)
Contingency	0	330,129	358,900	28,771
Total Appropriations	760,530	982,646	899,172	(83,474)
FUND 1120 EMS PREPAREDNESS TOTAL	(34,291)	0	0	0

MAJOR BUDGET CHANGES

Revenue

Fines & Penalties

$37,600 Increase in projected Maddy/Ritchie Fund Court Fine revenue.

Use of Money / Property

$1,133 Increase in Interest Revenue, primarily in the Ambulance Billing and Maddy/Ritchie Fund, to align budget with projected revenue.

Federal Revenue

($121,290) Decrease in Federal Hospital Preparedness Grant Funding, reflecting pending carryforward funding that has not yet been approved by the State for inclusion in FY 2025-26 from FY 2024-25.

Appropriations

Services and Supplies

$28,900 Increase in Services and Supplies for the Maddy/Richie Program due to projected increases in reimbursements to hospitals and physicians for the cost of uncompensated emergency care using Maddy Funds.

Other Charges

$1,700 Increase in Interfund Charges from the Maddy/Ritchie Fund for auditing services due to the Maddy/Ritchie Fund having a larger proportionate share of EMS funds.

Other Financial Uses

($118,797) Decrease in Operating Transfers Out of Hospital Preparedness Grant Funding, reflecting pending carryforward funding that has not yet been approved by the State for inclusion in FY 2025-26 from FY 2024-25.

($24,048) Increase in Operating Transfers Out of Ambulance Billing Interest to General Fund for administrative expenses.

Contingency

$28,771 Increase in Contingency in the Maddy/Ritchie Fund based upon current projected use of funds.

DEPARTMENT BUDGET SUMMARY CSA 3 AMBULANCE FUND

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	108,612	109,000	109,000	0
Fines & Penalties	4,722	3,500	4,200	700
Rev Use Money/Prop	(28,644)	4,000	2,000	(2,000)
IG Rev - State	29,226	0	0	0
Service Charges	4,819,933	4,782,000	4,452,000	(330,000)
Other Fin Sources	2,120,707	750,000	750,000	0
Fund Balance	0	1,766,364	1,267,341	(499,023)
Total Revenue	7,054,556	7,414,864	6,584,541	(830,323)
Services & Supplies	193,341	211,450	206,613	(4,837)
Other Charges	5,034,439	5,409,500	5,744,170	334,670
Other Fin Uses	393,456	651,618	484,507	(167,111)
Contingency	0	1,142,296	149,251	(993,045)
Total Appropriations	5,621,237	7,414,864	6,584,541	(830,323)
FUND 1353 County Service Area #3 TOTAL	(1,433,320)	0	0	0

MAJOR BUDGET CHANGES

Revenue

Fine and Penalties

$700 Increase in penalties on delinquent taxes to align budget with actual revenue.

Use of Money / Property

($2,000) Decrease in Interest Revenue due to a decrease in fund balance from the prior year that can generate interest.

Service Charges

($330,000) Decrease in Service Charge revenue due to projected Ambulance Services revenue decreasing due to changes in collection rates and state legislation.

Fund Balance

($499,023) Decrease in Fund Balance due to decreased ambulance service revenue.

Appropriations

Services and Supplies

$3,660 Increase in Audit & Accounting Service fees due to increased fees for audits and CSA 3's proportionate share of funding in the EMS funds increasing which increases CSA 3's share of Audit & Accounting Service costs.

($15,227) Decrease in Collection Services and Agency Administration Fee costs to align projections with prior three years' actuals.

$6,730 Increase in Services & Supplies due to adjustments across multiple objects to align the budget to actual costs.

Other Charges

$334,170 Increase in Contributions to non-County Government Agencies due to increases in payments to ambulance providers primarily due to annual contract increases with CalTahoe and increased costs from the annual Ambulance Inflation Factor.

$500 Increase in Interfund Transfers Out due to projected increases in County Counsel charges.

Other Financial Uses

$167,111 Increase in Operating Transfers Out for EMS Program administration cost recovery.

Contingency

($993,045) Decrease in Contingency in CSA 3 based upon current projected use of funds.

DEPARTMENT BUDGET SUMMARY CSA 7 AMBULANCE FUND

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	6,254,100	6,072,000	6,611,600	539,600
Fines & Penalties	10,086	11,000	11,000	0
Rev Use Money/Prop	716,418	223,000	656,400	433,400
IG Rev - State	131,047	29,000	29,000	0
Service Charges	11,188,868	11,073,000	12,210,900	1,137,900
Miscellaneous Rev	443,000	300,000	350,000	50,000
Fund Balance	0	16,867,616	17,533,504	665,888
Total Revenue	18,743,520	34,575,616	37,402,404	2,826,788
Services & Supplies	519,593	531,150	562,930	31,780
Other Charges	15,548,701	16,706,000	18,674,191	1,968,191
Other Fin Uses	1,037,242	1,718,762	1,525,991	(192,771)
Contingency	0	15,619,704	16,639,292	1,019,588
Total Appropriations	17,105,535	34,575,616	37,402,404	2,826,788

FUND 1357 County Service Area #7 TOTAL	(1,637,985)	0	0	0

MAJOR BUDGET CHANGES

Revenue

Taxes

$528,6000 Increase in Taxes due to projected growth in Property Taxes.

$11,000 Increase in Taxes due to projected increases in Special Taxes revenues to align budget with actual revenue from the prior year.

Use of Money / Property

$433,400 Increase in Interest Revenue due to an increase in fund balance from the prior year that can generate interest and to align with current Interest returns.

Service Charges

$1,137,900 Increase in Service Charges due to increased projected Ambulance Services charges and collection rates.

Miscellaneous Revenue

$50,000 Increase in Miscellaneous Revenue due to an increase in the amount received from the Shingle Springs Band of Miwok Indians.

Fund Balance

$665,888 Increase in Fund Balance due to the projected increased ambulance service revenue in FY 2024-25 that was not needed to fund services.

Appropriations

Services and Supplies

($5,430) Decrease in Audit & Accounting Service fees due to increased fees for audits.

$48,000 Increase in Agency Administration Fee costs to align projections with prior three years' actuals.

($10,790) Decrease in Services & Supplies due to adjustments across multiple objects to align the budget to actual costs.

Other Charges

$1,974,191	Increase in Contributions to non-County Government Agencies due to increases in payments to the West Slope Ambulance JPA due to contractual increases.
($6,000)	Decrease in Interfund Transfers Out due to projected decreases in County Counsel charges.

Other Financial Uses

($192,771)	Increase in Operating Transfers Out for EMS Program administration cost recovery.

Contingency

$1,019,588	Increase in Contingency based upon current projected use of funds.

MISSION

In addition to the responsibility for overall County administration, the Chief Administrative Office oversees the County's Emergency Medical Services Division.

The mission of the El Dorado County EMS Division is to provide a cost-effective, sustainable, collaborative, and data-driven EMS system.

PROGRAM SUMMARIES

Emergency Medical Services Division (EMS)

The EMS Division includes the Local Emergency Medical Services Agency (LEMSA), governed by Health & Safety Code Division 2.5 Emergency Medical Services and California Code of Regulations Title 22, Division 9, serves to coordinate and maintain an integrated system of rapid emergency response, high-quality pre-hospital care, and transportation services to victims of illness or injury in El Dorado County. The Division is funded by a combination of property taxes, certification fees, Maddy/Richie Fund, California Department of Public Health grant funds, and Ground Emergency Medical Transport (GEMT) funds.

County Service Areas

The County is the provider of pre-hospital emergency medical services within County Service Area (CSA) 7 for the West Slope and CSA 3 for South Lake Tahoe and the Tahoe West Shore. The County provides these services through contracts for operational services. The CSAs are funded through property taxes, special taxes, benefit assessments, payments from the Shingle Springs Band of Miwok Indians, and ambulance service fees.

Hospital Preparedness Program

The Division operates the Medical Health Operational Area Coordinator (MHOAC) Program, which helps coordinate medical and health resources during an emergency or disaster. The Program is responsible for

the oversight and implementation of the Hospital Preparedness Program (HPP). This program serves all El Dorado County residents and visitors.

Continuity of Operations/Government (COOP) Plan and Disaster Response

Staff in EMS are instrumental in carrying out the Chief Administrative Office's responsibilities under Board of Supervisors Policy K-3, "Emergency Management," and are responsible for the planning, training, and evaluation of the County's Continuity of Operations/Government (COOP) Plan. Staff lead the Continuity Coordination and Implementation Group and coordinate with all County departments and the Sheriff's Office of Emergency Services to ensure the continuity of government essential functions during an emergency.

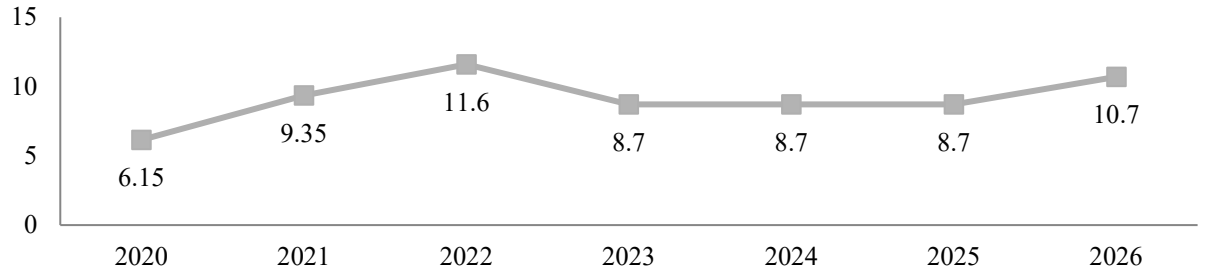
BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing FTEs
Emergency Medical Services	$ 2,042,698	$ 2,042,698	$ -	8.60
County Service Areas - EMS	$ 37,986,945	$ 43,236,945	$ 750,000	
CoOP & Disaster Response*	$ 159,918	$ -	$ 129,918	0.30
Hospital Preparedness	$ 252,172	$ 252,172	$ -	1.80
Total	**$ 40,441,733**	**$ 45,531,815**	**$ 879,918**	**10.70**

*$129,918 from Disaster Expenses Designation as an Intrafund Transfer (negative expense)

STAFFING TREND

The FY 2025-26 Recommended Budget includes 10.7 FTE allocations, a 2.0 FTE increase from the FY 2024-25 Adopted Budget. The Recommended Budget reflects continued reallocation of current staff to focus on improving accuracy, speed of processing, and collection rates for ambulance billing and ambulance services. The Recommended Budget includes the addition of a 1.0 FTE Administrative Analyst I/II allocation to allow for a long overlap period, due to the anticipated retirement of a long-term ambulance billing Administrative Analyst during FY 2025-26. It is anticipated that an allocation will be deleted in the Adopted Budget, offsetting this additional allocation. Additionally, the Recommended Budget includes the transfer of a 1.0 FTE Program Manager allocation from the Office of Wildfire Preparedness and Resilience Division to assist in the CoOP update and Hospital Preparedness Program administration.



SOURCES & USES OF FUNDS

The Hospital Preparedness Program is funded primarily through state and federal grants ($163,179).

The Emergency Medical Services and Ambulance Billing programs are funded through interfund transfers from the County Service Areas.

The County Service Areas are funded by property taxes ($4,883,600), special taxes ($1,837,000), payments from the Shingle Springs Band of Miwok Indians ($350,000), interest ($658,400), ambulance service fees ($16,087,900), General Fund ($750,000) and other revenues ($619,200). The budgeted use of fund balance is $18,800,841, with $16,788,543 budgeted in Contingency.

RECOMMENDED BUDGET

The budget for Parks, Trails, and River Management Division is recommended at $2,553,717, which is a decrease of $675,985 (20.9%) when compared to the FY 2024-25 Adopted Budget. The General Fund budget for the Division is recommended at $1,007,027, which is a decrease of $525,235 (34.3%) when compared to the FY 2024-25 Adopted Budget.

DIVISION BUDGET SUMMARY BY FUND – GENERAL FUND

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	1,123,870	699,883	741,250	41,367
IG Rev - Federal	0	9,200	0	(9,200)
Service Charges	204,478	175,000	175,000	0
Miscellaneous Rev	10,082	0	0	0
Other Fin Sources	636,281	813,357	630,440	(182,917)
Total Revenue	1,974,711	1,697,440	1,546,690	(150,750)
Salaries & Benefits	770,924	862,097	801,843	(60,254)
Services & Supplies	809,375	687,462	621,811	(65,651)
Other Charges	112,631	137,346	67,494	(69,852)
Fixed Assets	639,337	5,243,326	1,570,476	(3,672,850)
Other Fin Uses	8,000	0	95,000	95,000
Intrafund Transfers	29,126	79,364	72,093	(7,271)
Intrafund Abatement	(151,109)	(3,779,893)	(675,000)	3,104,893
Total Appropriations	2,218,285	3,229,702	2,553,717	(675,985)
FUND 1000 GENERAL FUND TOTAL	243,574	1,532,262	1,007,027	(525,235)

MAJOR BUDGET CHANGES

Revenue

State Revenue

$41,367 Increase primarily due to an increase in Parks and Water Bond Act of 2018 (Proposition 68) grant funding for the Forebay Park improvement project, partially offset by a decrease in State Off-Highway Vehicle (OHV) grant funding for the Rubicon Grounds Operations project.

Federal Revenue

($9,200) Decrease primarily due to the nonrenewal of the US Forest Service funding agreement for restroom pumping on the Rubicon Trail.

Other Financing Sources

($182,917) Decrease in Operating Transfers In primarily due to a reduction in State Off-Highway Vehicle (OHV/Green Sticker) fees and various projects that were completed in FY 2024-25 that will not be carried over to FY 2025-26.

Appropriations

Salaries and Benefits

$12,379	Increase due to increases in the Employer Share of Employee Retirement costs.
$8,277	Increase in Retiree Health Program charges due to a rate holiday in FY 2024-25.
($42,910)	Decrease in Salaries and Benefits primarily due to rebudgeting the County's share of employee's health insurance based on actual employee benefit elections.
($38,000)	Decrease in Temporary Employee Budget based on prior year actuals.

Services and Supplies

$1,125	Net increase due to adjustments across multiple objects to align the budget to actual costs.
($57,732)	Decrease in Rubicon Trail grant approved project budgets and Rubicon operations costs based on the projected utilization for FY 2025-26.
($9,044)	Decrease for Natural Trails project work completed in FY 2024-25 that will not be carried over to FY 2025-26.

Other Charges

($37,500)	Decrease due to not contributing to the maintenance costs for the Placerville Aquatic Center per the Board of Supervisors' direction on April 8, 2025 (Legistar file 25-0654).
($34,052)	Decrease in Intrafund Transfers primarily due to the Department of Transportation completing the Henningsen Lotus Park Crosswalk Improvement Project in FY 2024-25 and a projected reduced need for fleet vehicle repairs.
$1,700	Increase due to the Sacramento-Placerville Transportation Corridor (SPTC) Joint Powers Authority (JPA) Continuing Funding Agreement increase.

Fixed Assets

$6,500	Increase for the purchase of a replacement river raft.
($1,927,774)	Decrease for Forebay Park Project per the Board of Supervisors' direction on April 22, 2025 (Legistar file 25-0732).
($1,000,000)	Decrease for the Chili Bar Project per the Board of Supervisors' direction on April 8, 2025 (Legistar file 25-0654).
($274,819)	Decrease for the County's contribution to Diamond Springs Community Park, to bring the County's contribution down to the maximum allowed by law.
($251,757)	Decrease in Rubicon Trail Projects, as the projects were completed in FY 2024-25.

($225,000) Decrease primarily due to a portion of the Forebay Park Project being completed in FY 2024-25.

Other Finance Uses

$95,000 Increase in Operating Transfers Out to Fleet for the purchase of a new vehicle to service the Rubicon Trail using State Off-Highway Vehicle (OHV/Green Sticker) funds.

Intrafund Transfers

($7,271) Decrease in Intrafund Transfers to align the budget with prior year actuals.

Intrafund Abatements

$2,260,074 Decrease in Intrafund Abatements (shown as a positive appropriation) primarily due to the decreased General Fund transfer for the Forebay Park Project.

$844,819 Decrease in Intrafund Abatements (shown as a positive appropriation) related to the Board-approved policy change to treat Discretionary Transient Occupancy Tax (DTOT) as a General Revenue, which removed the Intrafund Abatement (negative expense) from the DTOT organizational code to the Parks Division.

MISSION

The mission of the Chief Administrative Office – Parks, Trails, and River Management Division is to manage the County's recreational assets and opportunities. The Parks, Trails, and River Management Division, in accordance with El Dorado County's General Plan Goal 9.1, provides recreation opportunities and facilities, including parks, trails, and resource-based recreation areas for the health and welfare of El Dorado County residents and visitors.

PROGRAM SUMMARY

Parks Administration and Operations

Parks Administration and Operations contains the management and administrative staff for the Parks, Trails, and River Management Division. The Operations unit coordinates operations for the established County-owned parks and trails in the County. Current County-owned parks include Forebay Community Park, Bradford Park, Pioneer Park, Henningsen Lotus Park, Joe's Skate Park, Historic Railroad Park, and Old Depot Bike Park. For parks and programs that have significant funding sources, the portion of Administration and Operations staff time associated with that park/program's maintenance and operations is budgeted within that specific program. Additionally, the Parks, Trails, and River Management Division manages the El Dorado Trail and collaborates with other parks and recreation providers throughout the County, promotes conservation efforts, and educates the public on protecting El Dorado County's natural resources. General parks maintenance is performed by the Facilities Division, and costs are reflected in the Facilities portion of the budget.

Park Development

The Park Development Program is responsible for planning and overseeing the creation of new parks as well as the larger improvement projects of existing park facilities. This program ensures that community recreation

needs are met through strategic investments in safe, accessible, and inclusive recreation areas. All phases of park projects are budgeted here, including the portion of Parks Administration staff time budgeted for a particular project.

River Management

The River Management 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 the Salmon Falls Bridge at the upper extent of Folsom Lake. This program administers the established operational rules for commercial and non-commercial/private boaters navigating the river, along with health and safety objectives identified in the River Management Plan and other County Ordinances. The Program provides private boat education at the launch sites along the river corridor.

Rubicon Trail Program

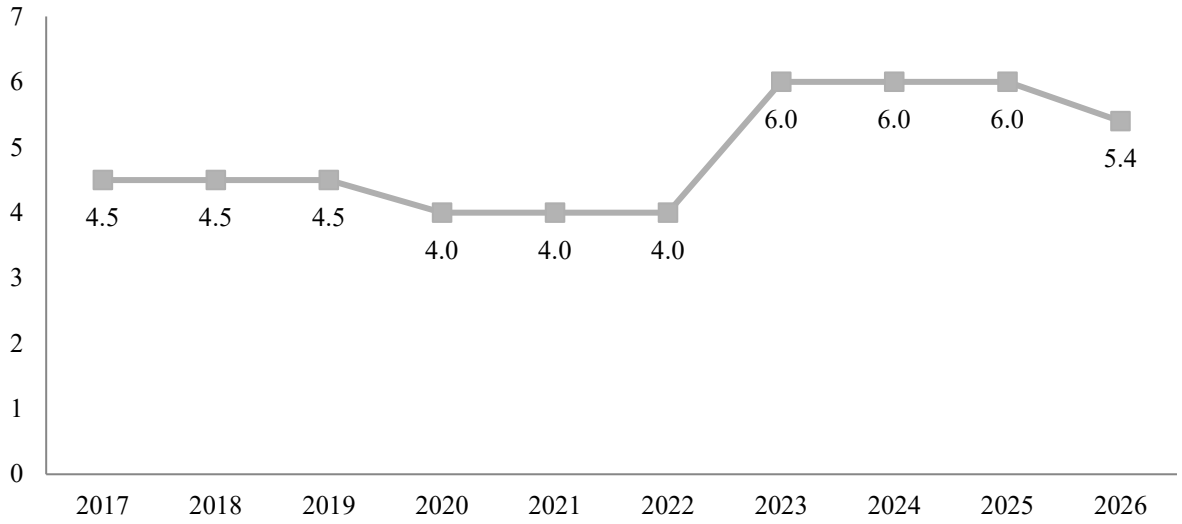
The Rubicon Trail program monitors, maintains, restores, and preserves the historic Rubicon Trail and provides public education. The program provides community outreach and develops educational resources for the public to assist in the education of users on safe and responsible practices that promote the preservation and conservation of the trail and natural resources. The Parks, Trails, and River Management Division is responsible for maintenance and monitoring activities, grant writing and administration, and compliance with the easement with the U.S. Forest Service. The Program also works directly with the community, user groups, vendors, and other County departments and government agencies to coordinate activities on the Rubicon Trail. A portion of the Parks Administration and Operations staff time is budgeted in this program based on the needs of the program.

BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Administration and Operations	$ 553,917	$ 116,890	$ 437,027	3.00
Park Development	$ 1,004,069	$ 434,069	$ 570,000	0.05
River Management	$ 361,352	$ 361,352	$ -	1.00
Rubicon Trail Program	$ 634,379	$ 634,379	$ -	1.35
Total	**$ 2,553,717**	**$ 1,546,690**	**$ 1,007,027**	**5.4**

STAFFING TREND

Changes in staffing for the Parks, Trails, and River Management Division reflect several organizational changes throughout the past 10 years. In 2019, a 0.5 FTE Office Assistant was re-assigned to the Central Services Fiscal Division. During FY 2020-21, a 1.0 FTE Administrative Analyst position was reassigned to the Central Services Fiscal Division, and a 1.0 FTE Parks Program Coordinator position was added with the FY 2021-22 Budget. For FY 2022-23, a 1.0 FTE Parks Trail Maintenance Worker position and a 1.0 FTE Administrative Analyst position were added. On April 9, 2024, the Board approved the addition of 1.0 FTE Sr. Parks Trail Maintenance Worker and the deletion of 1.0 FTE Parks Trail Maintenance Worker (Legistar file 24-0630). The FY 2025-26 Recommended Budget includes a reduction in force by 0.60 FTE Parks Trail Maintenance Worker to align staffing levels with available funding.



SOURCES & USES OF FUNDS

Parks, Trails, and River Management funds come from a variety of sources, including user fees, donations, state and federal grant funding, and the General Fund. Parks currently receives $150,000 each year from Sacramento Municipal Utility District (SMUD) Fund Revenues to fund the Rubicon Trail Program. Funding is also provided by State Off-Highway Vehicle (OHV/Green Sticker) fees, which also fund the Rubicon program. Funding for River Management programs is provided by commercial rafting user fees. Parks also generate revenue from park use fees and fees for services provided by the Division.

Non-General Fund portions of this budget include the State Off-Highway Vehicle Fees Fund, Henningsen Lotus Park Fund, Parkland Dedication In-Lieu (Quimby) Fee Funds, and the River Use Permit Fund. Detailed tables for all Special Revenue Funds are located in the Special Revenue Funds portion of this Budget book.

RECOMMENDED BUDGET

The County Counsel budget is recommended at $4,392,081, which is an increase of $99,991 (2.3%) when compared to the FY 2024-25 Adopted Budget. The General Fund provides 84.4% of the funding for the Department, which is increased by 0.2% when compared to the FY 2024-25 Adopted Budget.

DEPARTMENT BUDGET SUMMARY

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	583,373	676,800	685,600	8,800
Miscellaneous Rev	112	0	0	0
Total Revenue	583,485	676,800	685,600	8,800
Salaries & Benefits	3,860,776	4,136,450	4,285,892	149,442
Services & Supplies	147,455	232,440	137,414	(95,026)
Other Charges	2,952	0	0	0
Intrafund Transfers	2,169	700	775	75
Intrafund Abatement	(29,439)	(77,500)	(32,000)	45,500
Total Appropriations	3,983,914	4,292,090	4,392,081	99,991
FUND 1000 GENERAL FUND TOTAL	3,400,429	3,615,290	3,706,481	91,191

MAJOR BUDGET CHANGES

Revenues

$8,800 Increase in Revenue to align with other County departments' budgets for legal services.

Appropriations

Salaries and Benefits

$125,990 Increase in Salaries and Benefits primarily due to Board-approved compensation increases offset by holding 1.0 FTE Sr. Legal Secretary vacant to align with available funding.

$23,452 Increase in Retiree Health Program charges due to a rate holiday in FY 2024-25.

Services and Supplies

$3,674 Increase in General Liability insurance premium expense, as the Department's share of overall County claims incurred has increased from prior years, increasing their Liability insurance premium expense.

($85,000) Decrease in Outside Legal Services to align with available funding.

($10,000) Decrease in Travel Expenses to align with available funding.

($3,700) Net decrease across multiple Services and Supplies objects to align the budget to actual costs.

Intrafund Abatements

$45,500 Decrease in Intrafund Abatements (shown as a positive appropriation) primarily due to the funding to assist with the formation of a Tahoe Transportation Joint Powers Authority in FY 2024-25 will not be continuing into FY 2025-26.

MISSION

County Counsel is the legal advisor to the Board of Supervisors and is legal counsel in civil law matters for all County departments, boards, and commissions. General duties of County Counsel include: representing the County in all civil legal proceedings and administrative hearings; preparing ordinances, resolutions and contracts for the County; advising the Board of Supervisors, other County officials, and Department Heads on legal issues; representing the Health and Human Services Agency in juvenile court dependency hearings and administrative hearings concerning eligibility; advising on legal issues regarding workers' compensation, tort, and liability cases; and instituting conservatorships for probate and for gravely disabled individuals under the Lanterman-Petris-Short (LPS) Act.

PROGRAM SUMMARIES

County Counsel is organized into two divisions: the Attorneys Division and the Administration and Operations Support Division. Legal staff within the Attorneys Division are assigned to one of three functional groups: Statutory and State Programs; Land Use, Transportation, and Capital Improvement Programs; or General Government and Law and Justice. All attorneys in the office appear and advise on a wide variety of matters including all aspects of civil litigation, including writ proceedings, court hearings, and public records and subpoena / deposition requests. All attorneys are involved in the development and rendering of both oral and written legal advice regarding the resolution of issues that may have far-reaching implications for County operations and programs; drafting and review of contracts, ordinances, resolutions, and other legal instruments; and other matters related to their assigned departments and programs. All attorneys in the department are supported by an Administration and Operations Support Division, which provides administrative, fiscal, and clerical assistance.

Attorneys Division

Statutory and State Programs Attorneys

The attorneys assigned to Public Guardian and Elder Protection programs represent the Public Guardian in all facets of litigation on behalf of the County, including Probate, Limited, and Lanterman-Petris-Short (LPS) Conservatorships from early disposition to judgment after jury or court trial, and appeals to the Appellate and Supreme Courts. These attorneys also represent Behavioral Health in connection with restoration to competency actions and other criminal diversion programs. These attorneys also represent the Health and Human Services Agency (HHSA) in areas of Elder Protection, which represents the interests of senior citizens on conservatorship with the Public Guardian in all facets of litigation involving elder abuse, including detection and investigation of alleged elder abuse, and the preparation of complex civil litigation for asset recovery from perpetrators. Staff provide training and render advice to the Deputy Public Guardian staff concerning clients. When an estate or trust has assets, fees are requested and collected. Attorneys assigned to this group also advise Adult Protective Services, In-Home Supportive Services

Programs, Multipurpose Senior Services Program/Linkages, and backup for Child Protective Services (CPS) caseloads.

The attorneys for the Health and Human Services Agency and Child Protective Services represent the Agency in all facets of litigation of Welfare & Institutions Code 300 cases from early disposition to disposition/judgment after trial and appeals to the Appellate and Supreme Courts. The attorneys provide in-depth training, establish and review policies and procedures, and review and comment on current and proposed legislation and case law to the Agency personnel to improve case handling and outcomes including after-hours consultations on warrants and placement of endangered minors.

Land Use, Transportation, Emergency Medical Services, and Capital Improvement Program Attorneys

These attorneys support Transportation, Planning and Building, Environmental Management, Air Quality Management, and other Land Use departments, as well as Emergency Medical Services. These attorneys represent the County in regard to Capital Improvement Programs, including the coordination of these projects from planning and design to the right of way acquisition/condemnation and utility relocation phase, through construction and claims management, and to resolution. Staff represent the County in administrative claims and civil litigation regarding project approval, facilities and complex project development. These attorneys provide legal advice and support for all aspects of work for the Transportation Department and the Airports Division of the Chief Administrative Office. These duties include the preparation, implementation, review and defense of the County's General Plan, Zoning and Use Permits, development denials and approvals, and California Environmental Quality Act (CEQA) compliance issues.

Staff advises on complex land use issues such as Rare Plants, Affordable Housing, and Integrated Natural Resource Management Plans. They review and guide the implementation and defense of policies, procedures and programs such as the mitigation fee programs and review County CEQA documents for Capital Improvement Projects. These attorneys advise on land use issues and human services on affordable housing issues. These attorneys oversee, participate in, and/or perform defense of administrative and writ proceedings on land use policies and approvals. These attorneys sit with and advise various land use commissions, including the Planning Commission and the Agricultural Commission. These attorneys advise on complex funding requirements through State and Federal sources. They also participate in, advise on, and coordinate complex projects for other departments, such as the selection of and contract for ambulance services, which involve the potential for significant liability.

General Government and Law and Justice Attorneys

The County Counsel and Assistant County Counsel plan and direct the activities and operations of the County Counsel's Office and serve as the legal representatives to the Board of Supervisors and all County departments, boards, and commissions, and on assigned litigation, business matters, and mandated functions (e.g., County election proceedings and writs of habeas corpus), providing highly responsible and complex administrative support to the Board of Supervisors. In addition to evaluating day-to-day and long-range legal matters having an impact on the County, the County Counsel and Assistant County Counsel establish countywide legal controls and procedures, and communicate these goals, programs, policies, and procedures to staff, the public, the Chief Administrative Officer, other County departments, and state and local agencies. They maintain current knowledge of changes in directives, policies, statutes, and regulations that affect operations, and make suggestions on proposed legislation and regulations concerning the County.

Attorneys assigned to Human Resources, Sheriff, Risk Management, and Law and Justice Departments provide legal advice and support to all departments regarding personnel issues, grievances and disciplinary

actions. These attorneys appear on behalf of departments at civil service hearings and represent the County at Public Employment Relations Board (PERB) hearings. These attorneys also sit as part of the County's Threat Assessment Team and advise on medical and disability issues in negotiations. This may include the review of outside litigation claims and overseeing and assisting in directing the litigation being handled by outside counsel. These attorneys provide advice and assist in the labor relations functions of the Human Resources Department, including negotiations, Equal Employment Opportunity Commission (EEOC) matters, and Department of Fair Employment and Housing (DFEH) matters. The attorney advising Risk Management advises in the implementation of health care and benefit contracts. As counsel for the Sheriff, in addition to advising on personnel issues, this position reviews policy manuals and attends the Sheriff's Section meetings.

The attorneys assigned to General Law, Contracts, and all other Departments provide legal advice and support on a wide variety of legal issues that are encountered by any County department. They also review and develop responses to subpoenas and Public Records Act requests and represent employees who have been subpoenaed as witnesses in various civil, criminal, or administrative proceedings. These attorneys represent various County departments in writ proceedings in civil court, and administrative proceedings, including with the California Office of Administrative Hearings, the U.S. Department of Housing and Urban Development, the Air Quality Management District Hearing Board, and the County's Assessment Appeals Board. In addition to litigation-related duties, these attorneys also provide support services for many County departments and agencies with contract review, advice on project bid reviews, and advice regarding proposed rule adoption and ordinances. They also advise the Procurement and Contracts, Parks, and County Facilities Divisions. These attorneys also provide advisory and enforcement support to the Code Enforcement Division in prosecuting violations of County ordinances and nuisance abatements.

Administration and Operations Support Division

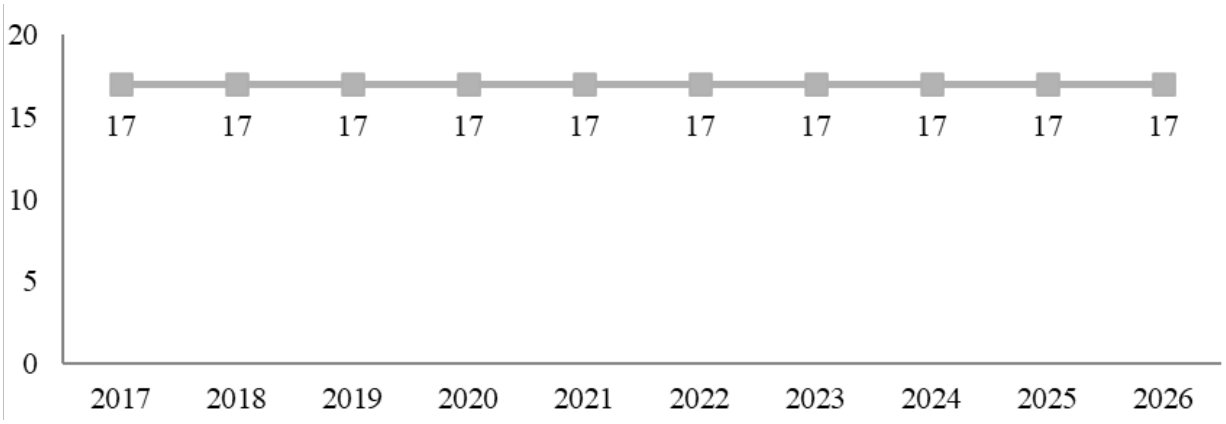
The Administration and Operations Support Division provides administrative and operational support to ensure the department functions effectively. An Administrative Analyst oversees budgeting, accounting, payroll, purchasing, personnel, and contract coordination, while also supervising the Legal Secretaries Unit. Legal Secretaries play a key role by supporting attorneys with high-level administrative assistance and serving as a point of contact for County departments and the public. In addition, each secretary is dedicated to one of the three legal functional groups and works closely with departments to facilitate their specific programmatic needs.

BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Administration and Operations Support	$ 485,210	$ 208,104	$ 277,106	5.0
Attorneys	$ 3,938,871	$ 509,496	$ 3,429,375	12.0
Total	**$ 4,424,081**	**$ 717,600**	**$ 3,706,481**	**17.0**

STAFFING TREND

County Counsel staffing has remained consistent over the past ten years and with a total of 17.0 FTEs. All staff are based on the West Slope, with travel to South Lake Tahoe as needed.



SOURCES & USES OF FUNDS

The budget for County Counsel is primarily funded with discretionary General Fund revenue. The cost of the Department is also partially recovered through the A-87 Cost Allocation Plan (reflected in the General Fund – General Revenues and Other Operations budget) and directly charging some County departments with outside funding sources for legal services. The Department also receives revenues for legal services provided to conservatees.

RECOMMENDED BUDGET

The Recommended Budget for General Fund Other Operations is $44,500,997, including $4,195,778 in American Rescue Plan Act (ARPA) appropriations, $1,357,000 in Court Maintenance of Effort (MOE) appropriations, and the remaining in Non-Departmental Expenses. The total revenue in the unit is recommended at $236,778,188. This reflects a decrease in revenue of $44,667,863 (16%) and a decrease in appropriations of $44,620,801 (50%) when compared to the FY 2024-25 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 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	154,834,753	155,783,926	158,652,450	2,868,524
License, Pmt, Fran	2,119,580	1,800,000	1,800,000	0
Fines & Penalties	627,076	500,000	500,000	0
Rev Use Money/Prop	7,374,403	3,000,000	3,000,000	0
IG Rev - State	2,709,795	1,996,115	1,975,000	(21,115)
IG Rev - Federal	2,910,530	912,435	693,450	(218,985)
Other Gov Agency	5,367,779	5,281,648	5,345,281	63,633
Service Charges	8,404,964	8,480,678	9,172,775	692,097
Miscellaneous Rev	5,613,092	0	0	0
Other Fin Sources	11,929,510	1,847,981	16,540	(1,831,441)
Fund Balance	0	95,528,222	50,071,914	(45,456,308)
Total Revenue	201,891,484	275,131,005	231,227,410	(43,903,595)
Salaries & Benefits	21,741	30,000	30,000	0
Services & Supplies	692,817	4,329,861	1,893,986	(2,435,875)
Other Charges	9,122,817	5,565,683	3,671,629	(1,894,054)
Other Fin Uses	14,605,912	50,086,493	30,184,258	(19,902,235)
Intrafund Transfers	3,596,700	8,254,220	2,121,418	(6,132,802)
Intrafund Abatement	(8,753,683)	(6,893,527)	(8,118,088)	(1,224,561)
Contingency	0	7,850,000	7,850,000	0
Reserves Budgetary	0	13,460,022	1,315,016	(12,145,006)
Total Appropriations	19,286,303	82,682,752	38,948,219	(43,734,533)
FUND 1000 GENERAL FUND TOTAL	(182,605,181)	(192,448,253)	(192,279,191)	169,062

MAJOR BUDGET CHANGES

Revenue

Taxes

$4,251,800 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 2024-25 projected receipts.

($658,276) Decrease in Sales and Use Tax revenue based on no projected growth from a projected FY 2024-25 decrease of 3.5% from FY 2023-24 receipts.

($725,000) Decrease in Discretionary Transient Occupancy Tax (DTOT) revenue, a projected 2.8% decrease from a projected 11.8% decrease in FY 2024-25.

State Intergovernmental

($21,115) Decrease in State revenue to align budget with prior year actual revenue.

Federal Intergovernmental

($218,985) Decrease in federal Payments In-Lieu of Taxes (PILT) to align with a 24% decrease in PILT funding in the Federal Budget, actual El Dorado County amounts for FY 2025-26 have not been announced.

Other Intergovernmental

$63,633 Increase in revenue from the Shingle Springs Band of Miwok Indians primarily due to contractual growth in revenue annually.

Services Charges

($25,000) Decrease in Recording Fees to align budget with actuals.

$717,097 Increase in Interfund Transfers In due to the Countywide Cost Allocation Plan, as provided by the Auditor-Controller's Office.

Other Financing Sources

($1,831,441) Decrease in Operating Transfers In primarily due to a FY 2024-25 change in budgeting methodology, whereby Environmental Management, Transportation, and Airports were charged an estimate of FY 2023-24 and FY 2024-25 Community Development and Finance cost allocation plan charges which were credited toward the departments' charges when the transition from direct billing to cost allocation plan recovery is complete in FY 2026-27.

Fund Balance

($5,502,240) Decrease in estimated carryover Fund Balance available from closure of the Missouri Flat Community Facilities District in FY 2023-24 that increased General Fund Fund Balance in FY 2024-25, before being transferred to the MC&FP Phase 1 Special Revenue Fund.

($30,335,790) Decrease in estimated carryover Fund Balance available for general operations, as compared to the FY 2024-25 Adopted Budget, based on current projections.

($7,716,029) Decrease in the use of Capital Projects Designation due to the schedule of the Jail Expansion Project, Court Renovations, and other projects, as described in the Accumulative Capital Outlay Fund section.

($1,100,000) Decrease in the use of the Juvenile Hall Designation, which was renamed the Spring Street Designation, per Board direction provided on April 8, 2025, with Legistar item 25-0654.

$500,000 Increase in the use of the Tahoma Transportation Facility Designation, which was reallocated for General Fund operations, per Board direction provided on April 8, 2025, with Legistar item 25-0654.

$570,000 Increase in the use of the Health and Human Services Agency (HHSA) Indirect Cost Rate (ICR) Designation to mitigate the impact of the ICR overcollection in FY 2023-24 that is impacting the FY 2025-26 Budget.

($29,427) Decrease in the use of the CalPERS Cost Increases Designation; the Recommended Budget does not pull funding from this designation to leave sufficient funding in the designation to meet Board Policy B-16 Pension Funding after the release of the July 2025 CalPERS Actuarial Reports in the Adopted Budget.

($350,822) Decrease in the use of the Disaster Designation due to Transportation projects budgeted in FY 2024-25; the Recommended Budget transfers funds for anticipated disaster expenses in HHSA and Emergency Medical Services.

($1,492,000) Decrease in use of the DTOT Special Projects Designation due to the use of the designation in FY 2024-25 for the Meeks Bay/North Tahoe annexation and to fund other Board-approved projects.

Appropriations

Services and Supplies

($764,469) Decrease in Services and Supplies related to DTOT as directed by the Board on February 11, 2025, with Legistar 25-0236 and April 8, 2025, with Legistar item 25-0654.

($1,003,515) Decrease in Special Projects due to the set aside of funding for the Board-approved ARPA spending plan being held in non-departmental expenses in FY 2024-25 from the lost revenue reporting that is being transferred out for the Environmental Management Headworks Project in FY 2025-26.

($666,461) Decrease in Special Department Expense due to holding of grant match in non-departmental expenses for the Board-approved Office of Wildfire Preparedness and Resilience projects that are scheduled for FY 2025-26, as outlined in the Chief Administrative Office Administration and Budget section.

($1,430) Decrease across multiple objects to align budget with actual costs.

Other Charges

($1,932,319) Decrease in Contributions to Other Governmental Agencies related to DTOT as directed by the Board on February 11, 2025, with Legistar 25-0236 and April 8, 2025, with Legistar item 25-0654.

($2,000) Decrease in payment for the Public Safety Facility Loan based upon the payment schedule.

$11,574 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.

$5,381 Increase 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.

$23,310 Increase in Contributions to Non-County Governmental Agencies due to contractual growth in the payment to the Resource Conservation Districts.

Other Financing Uses

($8,756,029) Decrease in Operating Transfers Out to the ACO fund for Capital Improvements as outlined in the ACO Workplan.

($16,047) Decrease in Operating Transfers Out to Fish and Wildlife, due to an increased contribution in FY 2024-25.

$1,000,855 Increase in Operating Transfers Out to Environmental Management for the Headworks Projects.

($96,074) Decrease in Operating Transfers Out to Airports primarily due to staffing decreases.

($221,838) Decrease in Operating Transfers Out to the HHSA Community Services Programs.

($530,740) Decrease in Operating Transfers Out to Transportation of Disaster Expenses Designation funding that was included in FY 2024-25.

($6,078,078) Decrease in Operating Transfers Out to the Department of Transportation primarily due to the transfer of Fund Balance from the Missouri Flat Community Facilities District to the MC&FP Phase 1 Special Revenue Fund in FY 2024-25.

($4,304,284) Decrease in Operating Transfers Out primarily related to DTOT as directed by the Board on February 11, 2025, with Legistar 25-0236 and April 8, 2025, with Legistar item 25-0654.

Intrafund Transfers

$179,918 Increase in Intrafund Transfers for disaster response expenses in HHSA and Emergency Medical Services from the Disaster Expenses Designation.

($4,872,646) Decrease in Intrafund Transfers primarily related to DTOT as directed by the Board on February 11, 2025, with Legistar 25-0236 and April 8, 2025, with Legistar item 25-0654.

($2,260,074) Decrease in Intrafund Transfers to Parks for the Forebay Park Project, as directed by the Board on April 22, 2025, with Legistar item 25-0732.

$820,000 Increase in Intrafund Transfers to HHSA of Indirect Cost Rate (ICR) Designation funding.

Intrafund Abatements

($1,224,561) Increase in Intrafund Abatements (shown as a negative expense) for the collection of the Countywide Cost Allocation Plan.

Reserves Budgetary

($1,000,000) Decrease in additions to reserves, as no additional funding was needed to meet 5% of adjusted General Fund appropriations for the General Reserve.

($11,145,006) Decrease in additions to designations and reserves as compared to the FY 2024-25 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 2025, based on the actual carryover Fund Balance available.

BUDGET SUMMARY AMERICAN RESCUE PLAN ACT SPECIAL REVENUE FUND

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - Federal	14,978,855	5,204,046	0	(5,204,046)
Fund Balance	0	0	4,195,778	4,195,778
Total Revenue	14,978,855	5,204,046	4,195,778	(1,008,268)
Services & Supplies	0	135,170	135,170	0
Other Charges	194,498	212,831	177,553	(35,278)
Other Fin Uses	14,784,357	4,445,236	3,636,738	(808,498)
Contingency	0	410,809	246,317	(164,492)
Total Appropriations	14,978,855	5,204,046	4,195,778	(1,008,268)
FUND 1215 COUNTYWIDE SR - NON DEPARTMENT TOTAL	0	0	0	0

MAJOR BUDGET CHANGES

Revenue

Federal Revenue

($5,204,046) Decrease in American Rescue Plan Act (ARPA) federal revenue due to reduced ARPA expenditures in FY 2025-26 as compared to FY 2024-25.

Appropriations

Other Charges

($42,278) Decrease in Contributions to Non-County Governmental Agency, primarily due to a projected decrease in Water Agency expenditures in FY 2025-26 when compared to FY 2024-25.

$7,000 Increase in Interfund Transfers of ARPA funding to other County departments, primarily due to an anticipated increase in administrative time spent on ARPA funding when compared to FY 2024-25.

Other Financing Uses

($808,498) Decrease in Operating Transfers Out of ARPA funding to County departments primarily due to the Board-approved ARPA Projects timelines and the catch-up of ARPA funding to HHSA and Library programs in FY 2024-25.

Contingency

($164,492) Decrease in Contingency based upon projected ARPA funding remaining at the end of FY 2025-26, based upon ARPA spending deadline of December 2026.

BUDGET SUMMARY SUPERIOR COURT MAINTENANCE OF EFFORT

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	418,475	359,000	419,000	60,000
Service Charges	892,030	752,000	936,000	184,000
Total Revenue	1,310,505	1,111,000	1,355,000	244,000
Other Charges	1,200,238	1,235,000	1,357,000	122,000
Total Appropriations	1,200,238	1,235,000	1,357,000	122,000
FUND 1000 GENERAL FUND TOTAL	(110,267)	124,000	2,000	(122,000)

MAJOR BUDGET CHANGES

Revenue

Fines and Penalties

$60,000 Increase in projected Court Fine revenue.

Service Charges

$184,000 Increase in projected Court service charges, particularly for traffic school services, and an overall increase in the County share of Court Fines.

Appropriations

Other Charges

$122,000 Increase in Contribution to Non-County Governmental Agency for annual County Facilities Payment as required by the State Trial Court Facilities Act.

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 includes Discretionary Transient Occupancy Tax (DTOT) revenue as the Board directed that DTOT revenue be considered General revenue on February 11, 2025, with Legistar 25-0236.

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 $98.4 million, a $3.2 million increase (3.5%) over FY 2024-25 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 2025-26 is $15.4 million, a $866,511 decrease from FY 2024-25; however, $30 million in County General Fund property tax revenue was shifted to the State as a result of ERAF II in FY

2024-25. 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 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 $95,970,000 for FY 2025-26. The Recommended Budget for Property Tax revenue assumes an increase of 3.5% in the Current Secured Roll over the FY 2024-25 Adopted Budget and projected actual receipts.

Sales and Use Tax

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

Sales and Use Tax revenue is recommended at $19.1 million for FY 2025-26. The Recommended Budget for Sales and Use Tax assumes no projected growth from the current FY 2024-25 projection. FY 2024-25 is projected to decrease by 3.5% from FY 2023-24 receipts. The County's Sales and Use Tax consultant, HDL Companies, projects a statewide increase in Sales and Use Tax of 1.6% in FY 2025-26. However, due to variations between Statewide receipts and El Dorado County receipts, the Recommended Budget assumes no growth. The FY 2025-26 Recommended Budget decreases Sales and Use Tax budgeted revenue by $658,276 from the FY 2024-25 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 $29,773,450 for FY 2025-26, increasing by 3.5% when compared to the FY 2024-25 Budget and projected receipts.

Discretionary Transient Occupancy Tax

The Transient Occupancy Tax, or Hotel/Motel Tax, is imposed on the daily rental price of a room in a lodging facility, including vacation home rentals, when used by visitors staying in the unincorporated portions of El Dorado County for fewer than 30 days. The tax rate for the County is currently 10% of gross room receipts on the west slope of the County and 14% in the Lake Tahoe Area. Only 10% of Tahoe Area receipts are for discretionary purposes, with 4% of receipts going towards road maintenance, per voter-approved Measure S. This Budget only represents 10% of receipts for discretionary purposes. The 4% of receipts going toward road maintenance is described in the Department of Transportation section.

Discretionary TOT revenue is recommended at $7 million for FY 2025-26, a $750,000 decrease from the FY 2024-25 Budget and a $200,000 decrease from projected receipts. As discussed with the Board on February 11, 2025, this is a projection based upon projected FY 2024-25 receipts that are projected to be 6.8% lower than what is budgeted. Staff will continue to closely monitor this revenue, and if needed, decrease the assumption and the corresponding appropriations with the Adopted Budget.

Other Taxes

Other miscellaneous taxes include property transfer taxes, tax loss reserve, Cannabis Activities Tax, and timber yield. Cannabis Activities Tax was added in FY 2019-20 and is recommended at $500,000 for FY 2025-26, the same as the previous year. Timber Yield Tax is budgeted at $59,000, the same as the previous year. The combined revenues of the remaining miscellaneous taxes are anticipated to remain relatively flat in FY 2025-26.

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 $500,000, 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 2025-26 and is recommended at $500,000.

Interest Revenue

Discretionary revenue recorded in this category represents Interest generated from the General Fund. This revenue is anticipated to remain relatively flat in FY 2025-26 and is recommended at $3,000,000.

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 remain relatively flat in FY 2025-26 and is recommended at $1,250,000. El Dorado County also receives one source of state subvention revenues, homeowner property tax relief ($575,000). A minor amount for Motor Vehicle In-Lieu Tax ($150,000) 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 $693,450 for FY 2025-26, which is a 24% decrease from FY 2023-24 amounts. Payments are made in late June,

so the FY 2024-25 amount has not been announced. The Federal Government announced a 24% decrease in the total PILT budget, so the Recommended Budget is a 24% decrease from the prior year's amounts.

Other Governmental

This category includes Tribe funding of $5.04 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 ($6.9 million); and recording fees of $100,000. The combined revenue in this category is anticipated to increase by $692,097 in FY 2025-26, primarily due to increased Cost Plan charges.

Fund Balance

The Recommended Budget anticipates $28,979,243 in Fund Balance carryover in the General Fund, which is $35.8 million (55%) less than what was included in the FY 2024-25 Adopted Budget. These are funds that are anticipated to be available at the end of FY 2024-25 as a result of operational savings, unanticipated revenues, and unspent Contingency. Fund balance 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. $7.85 million of Fund Balance is from unspent Contingency that will need to be carried over in FY 2025-26.

Fund Balance in the General Fund consists of $15.2 million in departmental savings, with $5.1 million in Fund Balance from projects programmed in FY 2024-25 that are being carried over into FY 2025-26. $1.1 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 $2.9 million of fund balance from the Forebay Park Project, of which only $675,000 will be caried over into FY 2025-26. The Fund Balance consists of $2.2 million in unanticipated discretionary revenues, primarily from Interest and Unsecured Property Tax, which is partially offset by a decrease in Sales and Use Tax. Fund Balance includes $3.7 million in projected savings from the FY 2024-25 DTOT spending plan, of which $635,802 is being carried over into FY 2025-26, as directed by the Board on February 11, 2025, with Legistar 25-0236.

After accounting for the carryover items described above, $14.8 million of projected FY 2024-25 fund balance is available to meet operational funding requirements for FY 2025-26. It should be noted that these budgeted amounts are estimates and are subject to change with the close of the FY 2024-25 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, no change from FY 2024-25 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, no change from FY 2024-25 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 $21.1 million of funds previously set aside in General Fund Designations. This includes $19.6 million from the Capital Projects Designation, which will be returned to the Capital Projects Designation at the end of FY 2024-25 for use in FY 2025-26. The Recommended Budget includes the addition of $172,844 in rent from Child Support to the Capital Projects Designation to eventually refund the designation for the purchase of the Ponderosa Building. 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. However, the Board directed that the $1.1 million set aside for the Juvenile Hall Project be reallocated to a Spring Street Designation. The Recommended Budget reflects this change. The Chief Administrative Office will prioritize meeting this goal with the Adopted Budget if funding allows.

On April 8, 2025, with Legistar item 25-0654, the Board directed the reallocation of the Tahoma Transportation Facility Designation for General Fund operations. The Recommended Budget pulls the remaining $500,000 from this Designation.

The Recommended Budget includes using the $820,000 of the HHSA Indirect Cost Rate (ICR) Designation to mitigate the General Fund impact of an ICR overcollection in FY 2023-24. The $820,000 was added to the Designation in the FY 2024-25 Adopted Budget for this specific purpose.

The Recommended Budget also includes using $179,918 of the Disaster Recovery Designation for anticipated disaster response expenses in HHSA and Emergency Medical Services. In addition, the Recommended Budget adds $142,172 to the Disaster Expenses Designation to meet the Board Budget Policy Goal of holding $1.25 million in the Designation.

Board Budget Policies B-16, Section II (15) sets a goal of holding at least three years of the projected costs of planned countywide IT improvements and maintenance in a Designation for IT Infrastructure. The Recommended Budget adds $1 million to the Designation, bringing the total in the Designation to $1.5 million, meeting the Budget Policy goal.

The Recommended Budget does not pull any funding from the CalPERS Cost Increases Designation. 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 funding currently in the Designation meets the Budget Policy Goal based on the July 2024 Actuarial Reports. The amount held in this Designation will be reevaluated with the Adopted Budget when the July 2025 Actuarial Reports are released and the estimated investment returns are announced, both impact how much funding must be held in the Designation to meet the Budget Policy goal.

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.

RESERVES AND DESIGNATIONS DETAIL

GENERAL FUND RESERVES & DESIGNATIONS	FY 2024-25 ENDING BALANCE	FY 2025-26 ADDITIONS	FY 2025-26 USES	FY 2025-26 ENDING BALANCE
GENERAL RESERVE	$13,000,000			$13,000,000
CAPITAL PROJECTS*	$20,266,782	$172,844	($19,592,753)	$846,873
PUBLIC SAFETY FACILTY LAST LOAN PAYMENT	$2,300,000			$2,300,000
PUBLIC SAFETY FACILITY LOAN PAYMENTS	$2,145,100			$2,145,100
FAIR MARKET VALUE ADJUSTMENT	$2,604,008			$2,604,008
AUDIT RESERVE	$1,723,606			$1,723,606
TOT SPECIAL PROJECTS	$823,043			$823,043
CALPERS COST INCREASES	$8,812,750			$8,812,750
RISK PROGRAM INCREASES	$4,000,000			$4,000,000
IT INFRASTRUCTURE	$500,000	$1,000,000		$1,500,000
DISASTER EXPENSES	$1,287,746	$142,172	($179,918)	$1,250,000
HHSA INDIRECT COST RATE	$820,000		($820,000)	$0
DOT TAHOMA FACILITY	$500,000		($500,000)	$0
SPRING STREET REPLACEMENT**	$1,472,556			$1,472,556
TOTAL	**$60,255,591**	**$1,315,016**	**($21,092,671)**	**$40,477,936**
CONTINGENCY	$7,850,000			$7,850,000
TOTAL RESERVES, DESIGNATIONS, & CONTINGENCY	**$68,105,591**			**$48,327,936**

*Reflects a pending return of $17.5m to the Capital Projects.
**Reflects a pending return of $1.1 and renaming of the Juvenile Hall Designation to the Spring Street Replacement Designation.

NON-DEPARTMENTAL EXPENSES DETAIL

Description	Recommended Budget	
General Fund Contingency		$ 7,850,000
General Fund Contributions to		
Accumulative Capital Outlay Facilities Investment		$ 20,652,753
Fish and Wildlife		$ 13,420
Airports		$ 666,597
LAFCO		$ 204,000
Tahoe Regional Planning Agency (TRPA) Compact		$ 50,000
Resource Conservation District Contracts (El Dorado & Georgetown)		$ 520,327
El Dorado Hills Fire ERAF Equivalent		$ 116,500
Planning and Building HCED		$ 115,000
Environmental Management for Headworks Project		$ 1,000,855
EMS CSA 3 Tahoe Basin		$ 750,000
Veteran Affairs Commission		$ 175,000
Veterans House Council		$ 15,000
Transportation		$ 2,356,975
Broadband Match	$ 335,648	
Tahoe Basin Rentals	$ 500,000	
Road Maintenance	$ 393,000	
Missouri Flat MC&FP	$ 1,128,327	
Public Health California Children's Services (CCS)		$ 464,552
Community Services		$ 3,253,404
Area Agency on Aging Programs	$ 2,270,424	
Housing & Homelessness Programs	$ 20,000	
Senior Day Care & Senior Shuttle	$ 558,119	
In-Home Supportive Services (IHSS) Public Authority	$ 96,809	
Community Services Administration	$ 211,473	
Public Housing Authority	$ 96,579	
Carryover DTOT Expenses		$ 635,802
Diamond Springs Fire Side by Side	$ 3,015	
North Tahoe Fire Tender	$ 312,942	
Tahoe Paradise Recreation and Park District Project	$ 115,970	
EDH Fire Boat	$ 203,875	
Treasurer Tax-Collector DTOT Collection Costs		$ 446,500
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		$ 86,570
Sales Tax Audit Services		$ 40,000
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)

Description	Recommended Budget
A87 Charges to Child Support (expenditure abatement)	$ (310,528)
A87 Charges to Social Services	$ (4,162,386)
A87 Charges to Environmental Management, HHSA Admin, Animal Services, & Public Guardian	$ (3,472,330)
Countywide Legislative Memberships (CSAC, NACO, CACE)	$ 38,655
Hazard Mitigation Grant Program County Match	$ 1,141,657
Public Safety Facility Loan Payment	$ 2,145,000
Hold of Savings from ARPA Reporting for ARPA Projects	$ 312,104
Intrafund Transfer to HHSA or ICR Designation	$ 820,000
Intrafund Transfer to Parks for Forebay Park	$ 675,000
Security at Government Facilities Services	$ 250,000
Child Support Rent to the Capital Projects Designation	$ 172,844
Addition to the IT Designation	$ 1,000,000
Addition to Disaster Expenses Designation	$ 142,172

DISASTER RECOVERY DETAIL

Description		Recommended Budget
Revenues		$ 179,918
From Disaster Expenses Designation	$ 179,918	
Intrafund Transfers to General Fund Departments		$ 179,918
HHSA Disaster Response Expenses	$ 50,000	
EMS COOP Planning & Disaster Response	$ 129,918	

AMERICAN RESCUE PLAN ACT DETAIL

Description		Recommended Budget
Revenues		$ 4,195,778
APRA Revenue	$ 4,195,778	
Contributions to Non-Governmental Agency		$ 135,170
Fair Projects	$ 135,170	
Contributions to Non-County Governmental Agency		$ 158,553
Fire District Projects	$ 158,553	
Interfund Transfer to Central Fiscal for Administration		$ 19,000
Operating Transfers Out to County Departments		$ 3,636,738
Library HUBs Services	$ 201,513	
HHSA General Assistance	$ 512,384	
Environmental Management Headworks	$ 1,392,799	
HHSA Public Health	$ 1,161,020	
HHSA Behavioral Health	$ 150,000	
Transportation South Upper Truckee	$ 219,022	
Contingency		$ 246,317

RECOMMENDED BUDGET

Human Resources

The budget for the Human Resources Department is recommended at $2,749,721, which is a decrease of $304,694 (9.98%) when compared to the FY 2024-25 Adopted Budget. The decrease is primarily due to an increase in revenue to better account for charges paid by departments. Increases in Salaries and Benefits are mostly offset by reductions made to Services and Supplies. The Human Resources Department is entirely funded by the General Fund except in cases where a department uses other funding sources to pay for their charges from Human Resources.

Risk Management

The budget for the Risk Management Division is recommended at $67,503,066, which is an increase of $398,293 (0.6%) when compared to the FY 2024-25 Adopted Budget. The Risk Management budget is funded entirely through charges to other departments and there is no direct General Fund contribution.

El Dorado County self-insures its General Liability and Workers' Compensation Programs. To maintain the General Liability and Workers' Compensation Funds, annual actuarial studies are conducted to determine program funding confidence levels.

DEPARTMENT BUDGET SUMMARY

Human Resources

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Miscellaneous Rev	90	0	329,163	329,163
Total Revenue	90	0	329,163	329,163
Salaries & Benefits	2,148,854	2,269,517	2,424,715	155,198
Services & Supplies	289,794	783,098	652,569	(130,529)
Other Charges	5,626	0	0	0
Intrafund Transfers	1,204	1,800	1,600	(200)
Total Appropriations	2,445,479	3,054,415	3,078,884	24,469
FUND 1000 GENERAL FUND TOTAL	2,445,389	3,054,415	2,749,721	(304,694)

MAJOR BUDGET CHANGES

Revenue

Miscellaneous Revenue

$329,163 Increase in Miscellaneous Revenues due to a change in budgeting methodology to account for Services and Supplies chargebacks to departments. This change in methodology allows for adequate appropriations to be budgeted to cover the expenses, which will then be offset by a chargeback to the appropriate department. No actual revenues will be recognized.

Appropriations

Salaries and Benefits

$112,732	Increase in Salaries and Benefits costs due to Board-approved compensation increases.
$26,211	Increase in Retiree Health Program charges due to a rate holiday in FY 2024-25.
$25,430	Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.
$20,413	Increase in the Employer share of Health Insurance due to Health Insurance premium increases.
($4,588)	Decrease in Overtime to align with available funding.
($25,000)	Decrease in Temporary Employees to align with available funding.

Services and Supplies

$32,331	Increase in General Liability insurance premium expense as the Department's share of overall County claims incurred has increased from prior years, increasing their Liability insurance premium expense.
($5,704)	Decrease due to adjustments across multiple objects to align the budget to actual costs.
($6,000)	Decrease Mileage and Meals to align with available funding.
($10,000)	Decrease in Court Reporter (Transcription) fees for Civil Service Commission hearings due to decreased activity in the Commission.
($10,172)	Decrease in Online Subscriptions to align with available funding.
($17,320)	Decrease in Professional and Specialized Services to align with available funding.
($55,000)	Decrease in Contracts for Legal Services to align with available funding.
($58,664)	Decrease in Staff Development to align with available funding.

Intrafund Transfers

($200)	Decrease in Intrafund Transfers due to decreased facilities maintenance charges.

DEPARTMENT BUDGET SUMMARY

Risk Management

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,163,908	0	329,763	329,763
Service Charges	45,607,182	54,197,458	56,817,644	2,620,186
Miscellaneous Rev	578,841	642,793	586,009	(56,784)
Fund Balance	0	12,264,522	9,769,650	(2,494,872)
Total Revenue	47,349,931	67,104,773	67,503,066	398,293
Salaries & Benefits	976,252	1,244,850	1,177,719	(67,131)
Services & Supplies	47,997,302	54,406,328	54,849,595	443,267
Other Charges	(1,095,350)	1,320,908	950,666	(370,242)
Fixed Assets	0	25,000	0	(25,000)
Intrafund Transfers	4,222,713	4,352,360	4,013,862	(338,498)
Intrafund Abatement	(4,222,713)	(4,352,360)	(4,013,862)	338,498
Contingency	0	10,107,687	10,525,086	417,399
Total Appropriations	47,878,204	67,104,773	67,503,066	398,293
FUND 5250 RISK TOTAL	528,273	0	0	0

MAJOR BUDGET CHANGES

Revenue

Use of Money/Property

$329,763 Increase in Interest due to it not being budgeted in the past but included in FY 2025-26 budget.

Service Charges

$2,832,000 Increase in Service Charges due to a Retiree Health rate holiday for departments in FY 2024-25.

$649,304 Increase in Service Charges due to increased General Liability reimbursements due to increased premiums.

($20,640) Decrease in Service Charges in Employee Benefits due to a true-up of consultant contract fees.

($840,478) Decrease in Service Charges due to decreased Workers' Compensation reimbursements primarily caused by decreased current year claims, a redistribution of Administration expenses, and the new practice of budgeting interest.

Miscellaneous Revenue

($56,784) Decrease in reimbursements from Workers' Compensation Insurance.

Fund Balance

$297,128	Increase in Workers' Compensation fund balance from the prior year available to fund the program.
($2,792,000)	Decrease in Retiree Health fund balance due to use of fund balance in FY 2024-25 for the rate holiday.

Appropriations

Salaries and Benefits

$25,405	Increase in Employee Benefits Salaries and Benefits due to a reallocation of staff time spent in the program based on the prior year's time study.
($16,376)	Decrease in General Liability Salaries and Benefits primarily due to the discontinuation of the use of Extra Help.
($33,922)	Decrease in Risk Administration Salaries and Benefits due to a reallocation of staff time spent in the program based on the prior year's time study.
($42,238)	Decrease in Workers' Compensation Salaries and Benefits primarily due to the discontinuation of the use of Extra Help.

Services and Supplies

$671,826	Increase in General Liability insurance premiums.
$160,214	Increase in Workers' Compensation insurance premiums.
$119,402	Increase in Health Insurance premiums.
$20,725	Increase in General Liability primarily due to an increase in medical services for pre-employment screening and medical testing.
($27,514)	Decrease due to adjustments across multiple objects in multiple Risk Funds to align the budget to actual costs.
($167,706)	Decrease in General Liability current year claims.
($333,680)	Decrease in Workers' Compensation current year claims.

Other Charges

$900	Increase in Interfund Transfers due to increased facilities maintenance charges for General Liability.
($300)	Decrease in Interfund Transfers due to decreased facilities maintenance charges for Workers' Compensation.
($370,842)	Decrease in Interfund Transfers due to decreases in Countywide Cost Allocation Plan charges.

Fixed Assets

($25,000) Decrease in Fixed Assets due to the purchase of security cameras being completed in FY 2024-25.

Intrafund Transfers

($338,498) Decrease in Intrafund transfers primarily due to the decreased Countywide Cost Allocation Plan charges that are transferred to the Risk Administration program from other Risk programs.

Intrafund Abatements

$338,498 Decrease in Abatements (shown as negative expenses) primarily due to the decreased Countywide Cost Allocation Plan charges that are transferred to Risk programs from other departments.

Contingency

$452,399 Increase in Contingency in General Liability based on actuarial recommendations and budget needs.

($35,000) Decrease in Contingency in Retiree Health based on actuarial recommendations and budget needs.

MISSION

The mission of the Department of Human Resources is to promote the power of public service by fostering a positive, productive, and collaborative workplace where all employees are qualified, empowered, respected, and valued. The vision of the Department, as an employer of choice, is to maximize individual and organizational success through strategic partnerships and collaboration by implementing and supporting programs, processes, and services that add value to both the County of El Dorado's employees and the community.

PROGRAM SUMMARIES

The Department of Human Resources manages and administers a variety of programs and services that are comprised of: Talent Acquisitions and Services; Risk and Safety Management Services; and Labor Relations, Employee Relations, Benefits, and Leave Management Services.

Talent Acquisition and Services

Recruitment and Selection

Effectively recruits and identifies applicants with the qualifications and characteristics needed for each job; maximizes reasonable competition, ensures compliance with the County's Personnel Rules as well as federal and state laws; and contributes to the overall effectiveness of County services and operations. This is accomplished by conducting recruitments and administering selection activities for County classifications, which include advertising, targeted outreach, participation in job fairs, and development and administration of various employment exams. Successful candidates are placed on a certified employment list utilizing the results of the recruitment and selection processes, and then Department of Human Resources staff coordinate pre-employment medical examinations for selected candidates.

Classification and Compensation

The Department of Human Resources administers the County's Classification Plan by developing and updating County classification specifications, reviewing positions for possible reclassification, and collaborating with County departments on the structure of their respective departments. In addition, the Department of Human Resources administers the Salary Schedule by collecting salary and benefits information and recommending to the Board of Supervisors new and revised salaries for County classifications. Additionally, the department interprets and corrects the implementation of wage and hour requirements mandated by the Fair Labor Standards Act and labor contracts.

Training and Organizational Development

The Department of Human Resources develops, coordinates, and administers countywide training with the goal of employee and organizational development by providing or managing skills-based training programs and employee development services. Further, the Department administers internship programs and conducts new employee orientation sessions for new hires.

Labor Relations, Employee Relations, Benefit, and Leave Management Services

Employee Relations and Labor Relations

The Department of Human Resources promotes and achieves collaboration through the development of harmonious relationships with labor organizations and oversees all bargaining unit modifications. Under the Meyers-Millias-Brown Act, the Department of Human Resources is also responsible for preparing and conducting labor negotiations; interpreting Memoranda of Understanding and policy provisions; investigating, advising on, and hearing grievance and disciplinary appeals; and administering employee relations statutes, ordinances, and policies. The Department utilizes the services of a third-party administrator on an "as needed" basis to provide legal advice, serve as a chief negotiator, and provide County representation in employment and labor relation matters.

Employee Benefits

The Department of Human Resources manages employee benefits contracts and administers employee benefits programs including employee and retiree health and dental plans; employee assistance program (EAP); life insurance; flexible spending arrangements (FSA), including health care and dependent care reimbursement accounts (HCRA and DCRA); health savings accounts (HSA); Internal Revenue Service Section 125 Cafeteria Plan Consolidated Omnibus Reconciliation Act; disability management leaves; and deferred compensation (Internal Revenue Code Section 457). Benefits are delivered through a number of contracts establishing and administering both fully insured and self-insured health plans.

Performance Management

Provides consultative advice and assistance to supervisors and managers on employee relations and performance management matters, monitors the completion of employee performance evaluations, and reviews performance evaluations for completeness and clarity where appropriate.

Risk and Safety Management Services

Liability Program

Liability management focuses on identifying and correcting the County's exposure to accidental losses, analyzing the risk factors associated with those losses, identifying trends in losses, and managing their

reduction. This program also coordinates the procurement of County insurance such as excess insurance, airport liability, medical malpractice, property, and other types of risk transfer. Program elements include insurance, risk transfer, fitness-for-duty exams, ergonomics, employee safety, and violence prevention. The Liability Program, that includes Loss Control and Operations Support, is funded by revenues from cost-applied charges to County departments.

The Loss Control program focuses on identifying and correcting the County's exposure to accidental losses, analyzing the risk factors associated with those losses, and the development of programs to prevent or reduce losses to both County employees and assets. Program elements include employee safety, Injury and Illness Prevention Program (IIPP), and attention to workplace violence prevention and other critical incidents.

Risk Management reviews all County contracts to ensure regulations are followed and that risks are transferred to the extent possible in protecting the County's interests. This includes reviewing indemnification language and ensuring that appropriate insurance is provided at appropriate levels for the respective contract scope of services.

Workers' Compensation and Medical Leave Management

This program includes the administration of all employee disability management programs, such as early return to work as promoted through a modified work program, reasonable accommodation in accordance with the Americans with Disabilities Act (ADA), and coordination with employees on medical leaves and their respective department supervisors and managers. The Medical Leave Management Program is funded by revenues from cost applied charges to County departments.

Leave Management

This program includes the administration of all employee-protected leaves such as Family Medical Leave Act (FMLA), California Family Rights Act (CFRA), Pregnant Disability Leave (PDL), Military Leave Act, etc.

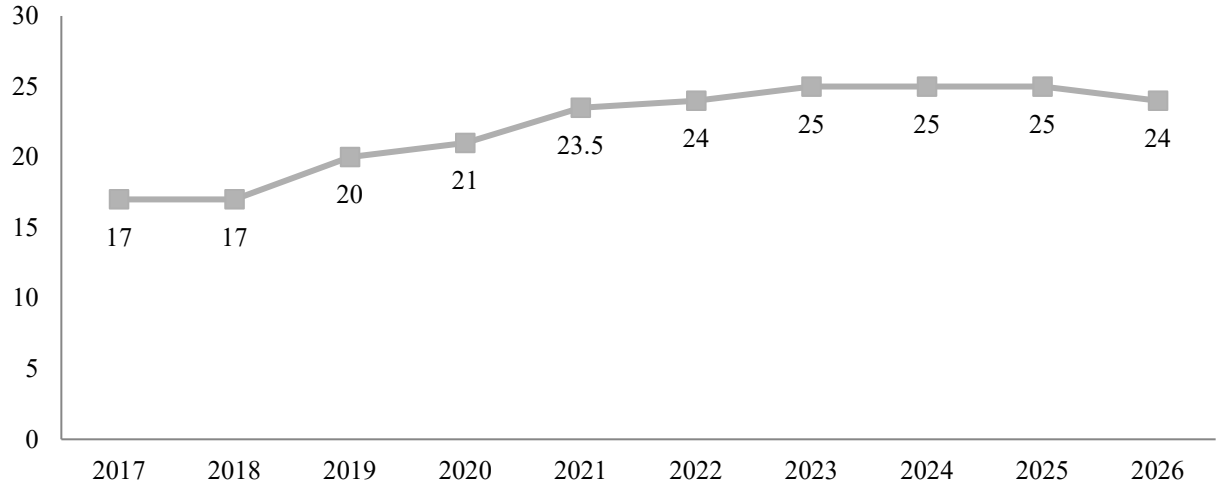
BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Human Resources	$ 3,078,884	$ 329,163	$ 2,749,721	16
Risk Management			$ -	
Liability	$ 9,809,846	$ 9,809,846	$ -	2
Workers' Compensation	$ 10,304,710	$ 10,304,710	$ -	3.8
Employee Benefits	$ 35,175,924	$ 35,175,924	$ -	2.2
Retiree Health	$ 12,212,586	$ 12,212,586	$ -	
Total	**$ 70,581,950**	**$ 67,832,229**	**$ 2,749,721**	**24.0**

STAFFING TREND

On November 17, 2020, with Legistar item 20-1553, the Board approved the addition of a Limited-Term Risk Manager due to the military deployment of the County's Risk Manager. The Limited-Term Risk Manager allocation is a four-year position and ended during FY 2024-25.

The FY 2025-26 Recommended Budget reflects that deletion with a total of 24 FTE.



SOURCES & USES OF FUNDS

The Human Resources Department is primarily funded with discretionary General Fund revenues. These revenues are collected in Department 15 – General Fund Other Operations. A portion of the costs for Human Resources is recovered from other County departments through the Countywide Cost Allocation Plan. This reimbursement to the General Fund is shown in Department 15 – General Fund Other Operations.

The Risk Management Division operates as an Internal Service Fund and must balance revenues to expenditures within the Risk Management fund. All costs for the Risk Management Fund are recouped from County departments through charges, with some cost sharing by employees/retirees, based on the relative use of these programs. The Interfund Risk Management account represents the total of all charges made to County departments for services provided by Risk Management programs.

RECOMMENDED BUDGET

The Information Technologies (IT) budget is recommended at $12,924,957, which is a decrease of $1,593,173 (11%) when compared to the FY 2024-25 Adopted Budget. The General Fund provides 100% of the funding for the Department, with partial cost recovery in subsequent years through the Countywide Cost Allocation Plan.

The IT budget fluctuates based on the projects and initiatives undertaken by the department in any given year, as well as increases to agreement obligations for countywide use that are budgeted in the IT Department. To align with available funding, the Department has postponed projects and reduced device replacements in FY 2025-26.

DEPARTMENT BUDGET SUMMARY

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Miscellaneous Rev	3	0	0	0
Other Fin Sources	421,023	0	0	0
Total Revenue	421,026	0	0	0
Salaries & Benefits	6,831,707	7,511,050	7,332,802	(178,248)
Services & Supplies	4,652,931	6,712,430	5,440,305	(1,272,125)
Other Charges	162,129	2,000	2,000	0
Fixed Assets	685,386	288,000	140,000	(148,000)
Intrafund Transfers	6,105	4,650	9,850	5,200
Total Appropriations	12,338,259	14,518,130	12,924,957	(1,593,173)
FUND 1000 GENERAL FUND TOTAL	11,917,232	14,518,130	12,924,957	(1,593,173)

MAJOR BUDGET CHANGES

Appropriations

Salaries and Benefits

$133,732 Increase due to Board-approved compensation increases.

$63,458 Increase in Retiree Health Program charges due to a rate holiday in FY 2024-25.

$115,998 Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.

($491,436) Decrease in Salaries and Benefits primarily due to the deletion of vacant positions to align with available funding.

Services and Supplies

$162,600 Increase in software license costs of various Countywide programs, including Microsoft, Granicus, MUNIS, Megabyte, and Adobe based on prior year actuals.

$57,000	Increase in Server Maintenance expenses based on prior year actuals.
($405,506)	Decrease in Desktop/Laptop Device Refresh/Replacement budget to align with available funding.
($288,800)	Decrease in Telecommunications budget primarily due to a reduction in contracted technical support and a reduction of equipment replacements, as the phone system upgrade project is scheduled to be completed in FY 2024-25.
($239,110)	Decrease due to the Surveyor's Geographic Information System project, the Countywide Asset Management System project, and the Employee Timekeeping System Upgrade being implemented over two fiscal years.
($177,800)	Decrease primarily due to the reduction or discontinuation of various license support and maintenance contract renewals to align with available funding.
($172,050)	Decrease in Network Replacement Projects primarily due to the timing of cyclical replacements and to align with available funding.
($72,675)	Decrease in Staff Training Software, Educational Materials, Workshops, and Staff Travel and Training to align with available funding.
($62,700)	Decrease due to cancelling the Automated Call Distribution and Tracking project to align with available funding.
($56,427)	Reduction primarily due to the deferral of enhanced security services add-ons to align with available funding.
($16,657)	Decrease across multiple objects based on prior year actuals and to align with available funding.

Fixed Assets

($80,000)	Decrease due to delaying the Government Center Network Fiber Replacement project to align with available funding.
($51,000)	Decrease due to delaying Network and Telecommunications Upgrades to align with available funding.
($17,000)	Decrease primarily due to the cyclical timing of data center and firewall hardware upgrades.

Intrafund Transfers

$5,200	Increase in Intrafund Transfers to Facilities for Building Maintenance and Improvements based on prior year actuals.

MISSION

The mission of the IT Department is to provide secure, reliable, sustainable, modern, flexible, and effective information technology infrastructure to support the business objectives of County departments. IT staff is committed to delivering creative and practical solutions and services in support of the County's current and future technological needs.

PROGRAM SUMMARIES

Administration

The Administration Division provides overall direction and support for all divisions and groups within IT, including financial planning, administrative support, policy development, asset management and implementation, and administration of County technology solutions. Administration also establishes policies and procedures to ensure the County conforms to state, federal, and local regulations. Provides research and analysis to individual County departments regarding hardware, software, and various technologies available to the County for current and future implementation. In addition, Administration also reviews all technology purchased throughout the County for compliance with established County standards and to ensure procurements are optimized for cost.

Applications

The Applications team provides complete life-cycle custom application design, development, support, and maintenance, using a variety of technologies to meet the Department's needs. This includes the design and maintenance of databases and interfaces between custom and vendor applications. In addition, the Applications team also provides support and training to multiple vendor applications countywide. The team continues to have a significant role in supporting the countywide Enterprise Resource Planning (ERP) systems for financial management, payroll processing, timecard entry, human resources management, M365, land use systems, Countywide web presence (EDCGOV), and County Intranet (EDCNET).

Helpdesk/Desktop Support

The Helpdesk team provides telephone support for server, network, and applications problems. This team also provides hardware and software support for approximately 1,800 County employees and over 2,300 devices, including installation, maintenance, upgrades, troubleshooting of problems, problem tracking, and reporting. Additionally, the County device replacement program is budgeted and deployed by this team.

Network

The Network team provides technical support, equipment, and monitoring services for the County's data network, including network security, support for Wide-Area Network (WAN) and Local Area Networks (LANs), planning and installation of networks, troubleshooting and maintenance of network hardware and software, and coordination with vendors for problem resolution. In addition, the Network team also manages wireless access points around the County and works with the telecommunications staff on Voice Over Internet Protocol (VOIP) implementation. The team also works with Facilities on IT-related wiring contracts throughout the County.

Project Management

The Project Management Office provides services to manage and control IT project development, which includes the five stages of project management: Initiate, Plan, Execute, Monitor and Control, and Close-Out. The Project Management Office has formalized IT Governance to ensure the IT department works on the projects offering the most business value to El Dorado County. This function also provides business process analysis, requirements gathering, and risk management.

Security

The Security team evaluates risks associated with third-party vendors and develops, promotes, and presents security awareness training and education. Additionally, this team manages vulnerabilities to prevent potential breaches and implements advanced email security measures to protect against phishing attacks, malware, and other threats. This team provides expert compliance guidance to ensure adherence to relevant security regulations and standards.

Server/Cloud

The Server/Cloud team provides technical support for over 300 servers throughout the County, including server security, hardware/software specifications and configurations, application installation and customization, troubleshooting and maintenance, daily backup of County data to offsite storage, County computer and user account administration, and coordination with vendors for problem resolution. The cost of enterprise system maintenance is budgeted in this division, including Granicus, M365, Megabyte, MUNIS, Kronos, Bluebeam, and AppEnhancer.

Telecommunications

The Telecommunications Unit provides installation and support for the VOIP phone system, including support and equipment maintenance for over 2,000 telephones in over 35 locations throughout the County. The Unit is responsible for supporting Countywide voicemail services, managing E-fax, and coordinating with vendors who provide local and long-distance services.

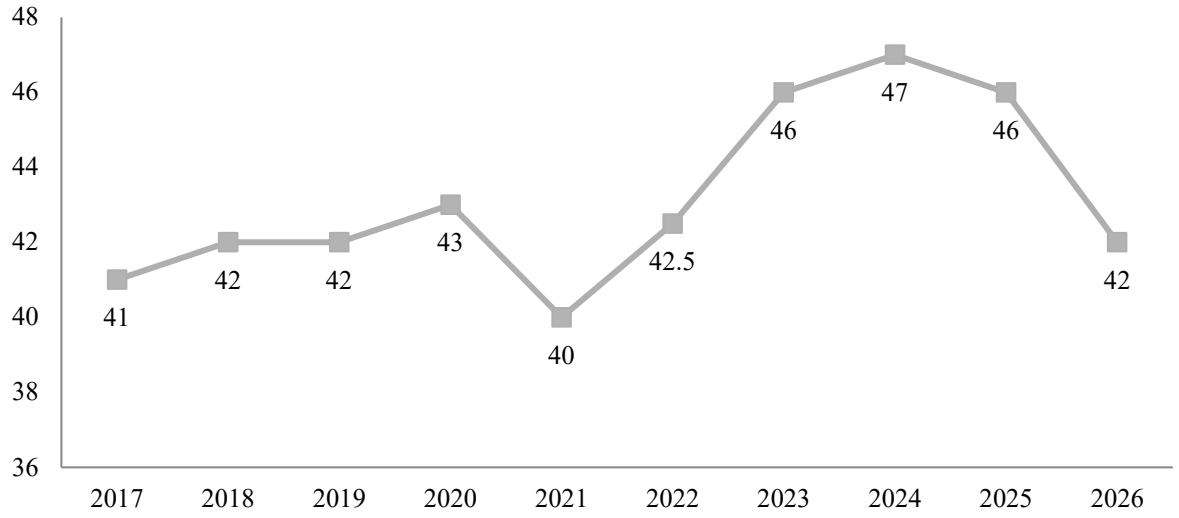
BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Administration	$ 1,663,219	$ -	$ 1,663,219	3.0
Applications	$ 1,834,830	$ -	$ 1,834,830	11.0
Helpdesk/Desktop Support	$ 1,089,276	$ -	$ 1,089,276	7.0
Network	$ 957,899	$ -	$ 957,899	2.0
Project Management	$ 1,014,938	$ -	$ 1,014,938	6.0
Security	$ 400,505	$ -	$ 400,505	2.0
Server/Cloud	$ 5,005,615	$ -	$ 5,005,615	9.0
Telecommunications	$ 958,675	$ -	$ 958,675	2.0
Total	**$ 12,924,957**	**$ -**	**$ 12,924,957**	**42.0**

STAFFING TREND

Staffing for Information Technologies for FY 2025-26 is recommended at 42.0 FTEs, which is 4.0 FTE less than the FY 2024-25 Adopted Budget. On February 25, 2025, the Board approved the addition of 1.0

FTE Information Technology Supervisor and the deletion of 1.0 FTE Business Systems Analyst I/II to address a programmatic need for a supervisor-level position over the Network and Telecommunications programs (Legistar file 25-0292). In the FY 2025-26 Recommended Budget, the department is deleting the following vacant positions to align with available funding: 1.0 FTE Information Security Analyst, 1.0 FTE Information Technology Analyst III-Network Design & Administration, 1.0 FTE Information Technology Customer Support Specialist I/II, and 1.0 FTE Information Technology Specialist I/II-Server Administration.



SOURCES & USES OF FUNDS

The Information Technologies Department is fully funded with discretionary General Fund revenue. The cost of the department is also partially recovered through the A-87 Cost Allocation Plan (reflected in the General Fund – General Revenues and Other Operations budget).

RECOMMENDED BUDGET

The Recorder-Clerk budget is recommended at $1,542,812, which is a decrease of $19,045 (1.2%) when compared to the FY 2024-25 Adopted Budget. The General Fund cost for this Office is recommended at negative $288, a net return to the General Fund. The Office relies on revenue generated from fees for services. Due to lower-than-average recording numbers and marriages, the Office is deleting two vacant positions to operate within projected revenues.

DEPARTMENT BUDGET SUMMARY

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	914	0	0	0
License, Pmt, Fran	16,259	20,000	15,500	(4,500)
Service Charges	941,479	610,000	590,000	(20,000)
Miscellaneous Rev	0	180,000	175,000	(5,000)
Other Fin Sources	221,888	751,901	762,600	10,699
Total Revenue	1,180,540	1,561,901	1,543,100	(18,801)
Salaries & Benefits	975,884	1,271,624	1,248,674	(22,950)
Services & Supplies	169,449	247,583	251,488	3,905
Other Charges	4,800	0	0	0
Intrafund Transfers	30,086	42,650	42,650	0
Total Appropriations	1,180,219	1,561,857	1,542,812	(19,045)
FUND 1000 GENERAL FUND TOTAL	(320)	(44)	(288)	(244)

MAJOR BUDGET CHANGES

Revenue

Licenses, Permits

($4,500) Decrease in Marriage License revenue based on current trends.

Service Charges

($20,0000) Decrease in Recording revenue based on current trends.

Miscellaneous Revenue

($5,000) Decrease in Miscellaneous Revenue for Clerk functions based on current trends.

Other Financing Sources

($2,110) Decrease in Operating Transfers In from the Electronic Recording System Special Revenue Fund for eligible expenses.

($5,640) Decrease in Operating Transfers In from the Social Security Truncation Special Revenue Fund for eligible expenses.

$11,449 Increase in Operating Transfers In from the Computer System Special Revenue Fund for eligible expenses.

$10,000 Increase in Operating Transfers In from the Micrographics Special Revenue Fund for eligible expenses.

($3,000) Decrease in Operating Transfers In from the Notary Confidential Marriage Special Revenue Fund for eligible expenses due to the program ending.

Appropriations

Salaries and Benefits

($150,690) Decrease in Salaries and Benefits due to the deletion of 1.0 FTE vacant Recorder Document Examiner/Indexer I/II and 1.0 FTE vacant Sr. Recorder Document Examiner/Indexer allocations.

$113,083 Increase in Salaries and Benefits expenses primarily due to Board-approved compensation increases, Health Insurance cost increases, and employee step increases.

($3,693) Decrease in CalPERS employer's contribution due to the deletions of positions resulting in a decrease in CalPERS eligible expenses.

$16,554 Increase in Retiree Health Program charges due to a rate holiday in FY 2024-25.

$1,796 Increase in Workers' Compensation premium charge.

Services and Supplies

$3,184 Increase in Computer System/Software Maintenance expenses due to an increase in the Tyler Eagle Recorder Software.

$2,596 Increase in General Liability insurance premium charge.

($1,875) Decrease in Services and Supplies due to adjustments in multiple objects to align with actual costs.

MISSION

The Recorder-Clerk's mission is to serve each person in our community with dignity, respect, transparency and professionalism. The Office's vision is to be leaders (by example) in customer satisfaction, employee knowledge and empowerment, and to serve with honesty and integrity.

The County Recorder accepts records and preserves permanent records for certain legal documents affecting land titles and vital statistics. The County Recorder also creates and maintains a daily index of these documents for reference, research and issuance of certified copies.

The County Clerk issues and registers marriage licenses; accepts and indexes Fictitious Business Name statements; files notary bond certificates, powers of attorney, surety bonds, inventory statements and certain environmental documents; and maintains a list of public rosters. The County Clerk registers Professional Photocopiers, Process Servers, Unlawful Detainer Assistants, and Legal Document Assistants.

PROGRAM SUMMARIES

Recorder

The County Recorder is responsible for the examination, recordation, imaging, indexing and permanent retention of all recorded instruments relating to real property within the County (Government Code 27201-27399); determining, collecting and distribution of real property documentary transfer tax as described in Revenue and Taxation Code 11901-11935; filing and permanent retention of vital records (birth, death and marriage), records of survey, parcel, subdivision, and assessment maps; and provides certified copies of recorded instruments, maps and vital records upon request.

Clerk

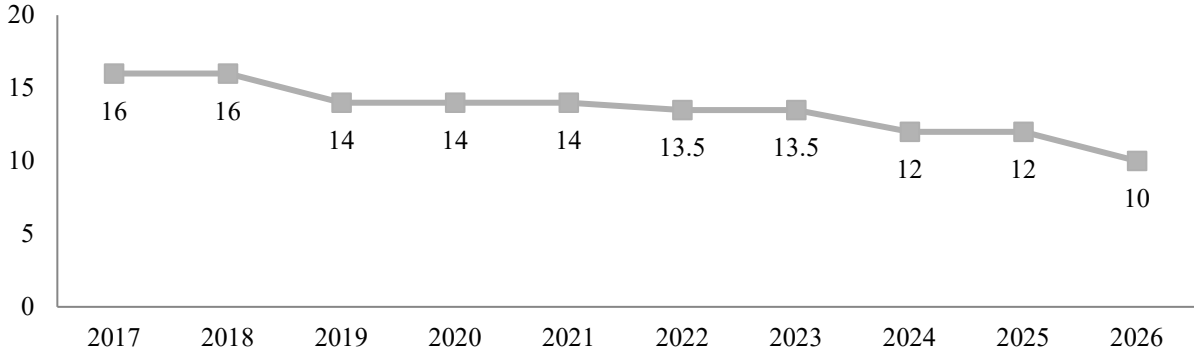
The County Clerk is responsible for the issuance of marriage licenses, performing marriage ceremonies, or authorizing one-time Deputy Commissioners. The Clerk is also responsible for filing and maintaining Fictitious Business Name Statements and CEQA filings. The registration of Process Servers, Professional Photocopiers, Legal Documents and Unlawful Detainer Assistants (Family Code 400-500, Business and Professions Code 17900-17930, 6400-6415, 22350-22360, and 22450-22463 and Fish & Wildlife 711.4) Government Code 26801-26861).

BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Recorder	$ 1,157,109	$ 1,157,325	$ (216)	7.5
Clerk	$ 385,703	$ 385,775	$ (72)	2.5
Total	**$ 1,542,812**	**$ 1,543,100**	**$ (288)**	**10**

STAFFING TREND

The Recommended Budget includes a total allocation of 10.0 FTE, and an overall decrease of 2.0 FTE from the FY 2024-25 Adopted Budget. The Budget includes the deletion of 1.0 FTE vacant Recorder Document Examiner/Indexer I/II and 1.0 FTE vacant Sr. Recorder Document Examiner/Indexer. Due to decreased recordings and marriages, the Office is requesting to delete these allocations to align staffing with available funding and workload.



SOURCES & USES OF FUNDS

The Recorder-Clerk's Office is primarily funded by fees and typically has no Net County Cost.

The Recorder-Clerk is responsible for the collection of various fees as outlined below. In FY 2023-24, the following revenue was collected:

- $2,859,778 Documentary Transfer Tax – collected on the full value of the property being conveyed at a rate of $1.10 per thousand.
- $12,008 Children's Trust Fund – collected on every certified copy of birth records.
- $39,754 Domestic Violence Trust Fund – collected on every marriage license issued.

The Documentary Transfer Tax is a tax that is levied on the sale of property at the time the transfer documents are recorded. These revenues are collected in Department 15 – General Fund Other Operations.

State law provides the Recorder-Clerk to collect additional fees on certain documents for specified purposes. These revenues are held in Special Revenue Funds and transferred to the Recorder-Clerk's General Fund accounts to offset expenditures that are appropriate for reimbursement by those funds.

$300,000	Micrographics fund to cover a portion of salaries, equipment costs and services associated with the conversion of microfilm documents to digital image and the Office's Book Restoration Projects.
$210,000	Computer Modernization fund to cover a portion of salaries, services and supplies, software, and maintenance fees.
$201,740	Electronic Recording Delivery System fund to cover a portion of salaries, software maintenance, the cost of regulation and oversight of electronic decoding by the Attorney General.
$0	Notary fund used for the administration of confidential marriages. Due to the ending of the program in Fiscal Year 2024-25, this restricted revenue will no longer be collected.
$40,000	Vital Health Statistics fund used to offset the cost of modernization of vital records management.
$10,860	Social Security Truncation fund used for the document imaging project. As of January 1, 2018, this fee is no longer collected.

RECOMMENDED BUDGET

This Budget is recommended at $2,444,000, reflecting a decrease of $332,131 (13.59%) compared to the FY 2024-25 Adopted Budget. General Fund support accounts for 86.79% of the Department's funding, a decrease of $137,297 (6.08%) compared to the FY 2024-25 Adopted Budget.

Many election-related bills and a Presidential Executive Order may impact the Department during FY 2025-26. The impacts are currently unknown and not accounted for in this budget.

DEPARTMENT BUDGET SUMMARY

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	470,285	262,000	147,162	(114,838)
IG Rev - Federal	132,193	25,785	15,789	(9,996)
Service Charges	44,277	230,000	160,000	(70,000)
Total Revenue	646,755	517,785	322,951	(194,834)
Salaries & Benefits	1,134,657	1,392,884	1,166,548	(226,336)
Services & Supplies	749,086	1,258,060	1,237,452	(20,608)
Other Charges	97,232	0	0	0
Fixed Assets	115,079	38,000	38,000	0
Intrafund Transfers	1,394	87,187	2,000	(85,187)
Total Appropriations	2,097,448	2,776,131	2,444,000	(332,131)
FUND 1000 GENERAL FUND TOTAL	1,450,694	2,258,346	2,121,049	(137,297)

MAJOR BUDGET CHANGES

Revenue

State and Federal Intergovernmental

($124,834) Net decrease in state and federal funding due to reduced awarded grants.

Services Charges

($70,000) Decrease in Election Services revenue due to the cyclical nature of elections and the consolidation of elections to even-numbered general election years.

Appropriations

Salaries and Benefits

($138,411) Decrease primarily due to the deletion of the overlap of the Registrar of Voters in the prior fiscal year.

($68,756) Decrease in Other Compensation due to the separation payout for a retiring employee.

($40,000)	Decrease in Temporary Employees costs due to expected turnout for the Gubernatorial Primary being less than a Presidential General election.
($3,375)	Decrease in multiple objects to align with actuals.
$12,416	Increase in Retiree Health due to a rate holiday in FY 2024-25.
$11,790	Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.

Services and Supplies

$51,411	Increase in Equipment for required voting system upgrade.
$35,000	Increase in Printing costs for voter information pamphlets for the El Dorado Hills Community Service District Special Election, with an offsetting revenue from the District.
$18,580	Increase in the Special Department expense for printing and assembly of ballots for the El Dorado Hills Community Service District Special Election ($25,000), with offsetting revenue from the District and a decrease of ($6,420) to align with the Gubernatorial numbers.
$7,000	Increase in Software Licenses for Form 700 software.
$2,000	Increase in Office Expenses for ballot printer paper for the El Dorado Hills Community Service District Special Election, with offsetting revenue from the district.
$1,120	Increase in Telephone charges.
$1,000	Increase in legal publications and notices.
($68,200)	Decrease in Postage to align with Gubernatorial numbers ($80,000) and an increase of ($11,800) for the El Dorado Hills Community Service District Special Election, with an offsetting revenue from the District.
($19,423)	Decrease in Computer System/Software for campaign documents from the prior fiscal year.
($17,800)	Decrease in Vote Center Staffing to align with Gubernatorial numbers ($20,000) and an increase of ($2,200) for the El Dorado Hills Community Service District Special Election, with an offsetting revenue from the District.
($15,000)	Decrease in Minor Equipment due to moving to a new location in the prior fiscal year.
($15,000)	Decrease in Security System due to the project being completed in the prior fiscal year.
($1,000)	Decrease in Building Improvements due to moving to a new location in the prior fiscal year.
($296)	Net Decreases across multiple objects to align with prior year actuals.

Intrafund Transfers

($85,187) Decrease due to the move project being completed.

MISSION

The Elections/Registrar of Voters Office provides transparent, fair and nonpartisan election services to all candidates for office and County residents for federal, state, city, and special district elections. The Department is responsible for assuring compliance with federal and state laws related to the Fair Political Practices Commission (FPPC) and voter outreach programs.

PROGRAM SUMMARY

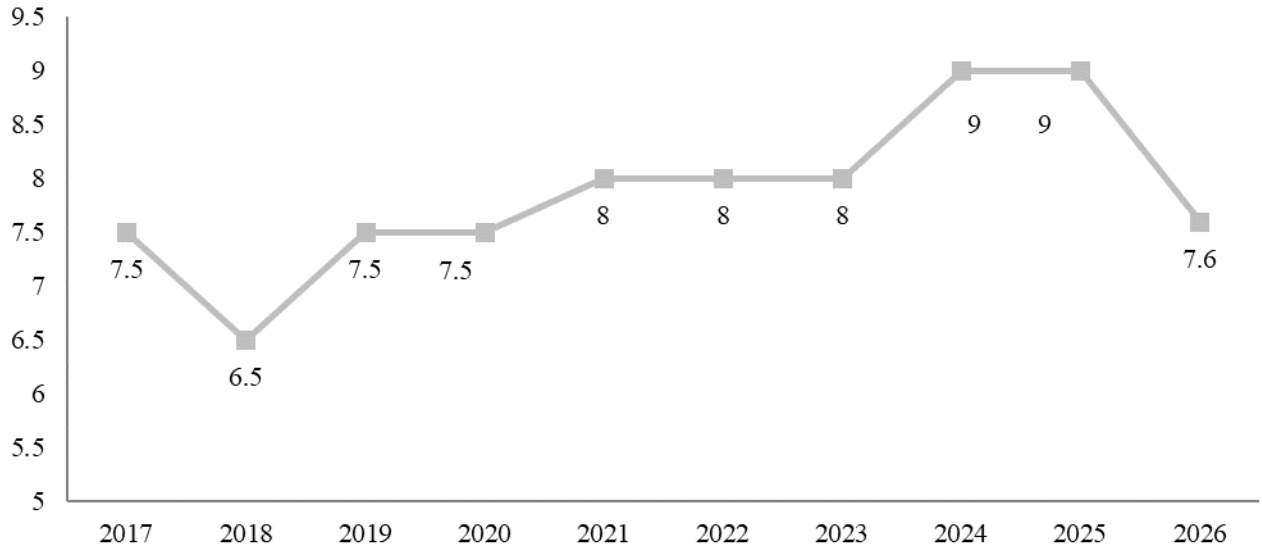
The Registrar of Voters/Elections Department provides election services to all County residents for federal, state, County, city, and special district elections in accordance with the current California Elections Code and the Help America Vote Act (HAVA). The Department provides candidate filing services, ballot layout, voter information pamphlet preparation, and Vote by Mail preparation and mailing. The Department validates all signatures on ballots received from voters against original registration and provides all security, trains over 250 precinct officers, and conducts Voter Outreach and registration sign-ups to the public. The department also establishes, prepares, and runs vote centers for up to 11 days prior to an election and provides all ballot tabulation and election results reporting as well as election certification.

Fair Political Practices Commission (FPPC) filing and activity as mandated by the California Secretary of State is provided by the Elections Department. All required candidate filings and forms are also administered.

GIS mapping and updating related to county precincts are also provided by the Elections staff. During each census, the office works to coordinate with the Census Bureau for the collection of all data and input of data into our database. All precinct maps and boundaries are calculated by the office and provided to the public as needed. As the census is completed, the Department's GIS workload will increase significantly.

The Registrar of Voters/Elections Department has converted to vote centers and is implementing more efficient systems. The department has reorganized to better align with the vote center model.

STAFFING TREND



The proposed staffing allocation for FY 2025-26 is 7.6 FTEs. As planned, the 1.0 FTE Registrar of Voters overlap position was eliminated after the previous incumbent retired, and the Elections Technician I/II was reduced from 1.0 FTE to 0.6 FTE.

SOURCES & USES OF FUNDS

The Department is funded primarily with discretionary General Fund revenues, which are collected in Department 15—General Fund Other Operations.

RECOMMENDED BUDGET

The FY 2025-26 budget for the Treasurer-Tax Collector's Office is recommended at $3,761,228, which is an increase of $130,552 (3.6%) compared to the FY 2024-25 Adopted Budget. Revenue is recommended at $2,425,063, an increase of $125,553 (5.5%) compared to FY 2024-25. The General Fund support is 35.5% and is increased by $4,999 (0.4%) when compared to the FY 2024-25 Adopted Budget.

DEPARTMENT BUDGET SUMMARY

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	598,796	610,000	610,000	0
Fines & Penalties	235,130	277,000	291,000	14,000
Service Charges	919,758	990,740	923,686	(67,054)
Miscellaneous Rev	232,720	247,750	284,000	36,250
Other Fin Sources	171,203	174,020	316,377	142,357
Total Revenue	2,157,606	2,299,510	2,425,063	125,553
Salaries & Benefits	2,913,696	3,337,050	3,444,788	107,738
Services & Supplies	569,444	767,576	794,390	26,814
Other Charges	4,390	0	0	0
Other Fin Uses	3,027	5,000	5,000	0
Intrafund Transfers	2,827	1,600	1,600	0
Intrafund Abatement	(481,880)	(480,550)	(484,550)	(4,000)
Total Appropriations	3,011,504	3,630,676	3,761,228	130,552
FUND 1000 GENERAL FUND TOTAL	853,898	1,331,166	1,336,165	4,999

MAJOR BUDGET CHANGES

Revenue

Fines and Penalties

$14,000 Increase in Delinquent Tax Penalties due to increased collections for delinquent secured and unsecured property taxes.

Service Charges

($4,000) Decrease in Interfund Service Charges due to Revenue Recovery Collections being recognized as Intrafund Abatements instead of as a revenue.

($63,054) Decrease in reimbursements from departments and outside agencies due to reduced costs in the Treasury.

Miscellaneous Revenues

$32,000 Increase in Miscellaneous Revenues due to increased cost recovery for expenses related to managing the employee deferred compensation plan.

$4,250 Increase in Miscellaneous Revenues due to Board-approved fee increases.

Other Financing Sources

$142,357 Increase in Operating Transfers In due to an increase in delinquent fees charged and collected.

Appropriations

Salaries and Benefits

$42,764 Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.

$31,038 Increase in Retiree Health charges due to a rate holiday in FY 2024-25.

$24,659 Increase in Other Compensation due to anticipated retirement payouts.

$15,922 Increase in Salaries and Benefits due to Board-approved compensation increases.

($6,645) Decrease in Workers' Compensation premium charges as the Department's share of overall County claims incurred has decreased from prior years, decreasing their Workers' Compensation insurance premium expense.

Services and Supplies

$6,800 Increase in Professional and Specialized Services due to contract increases.

$5,900 Increase in Postage due to general cost increases.

$5,300 Increase in Rent and Lease for Equipment due to increased costs for copiers.

$3,770 Increase in Telephone Vendor Payments due to general cost increases.

$3,585 Increase due to adjustments across multiple objects to align the budget to actual costs.

$1,459 Increase in General Liability insurance premium expense as the Department's share of overall County claims incurred has increased from prior years, increasing their Liability insurance premium expense.

Intrafund Abatements

($4,000) Increase in Abatements (shown as a negative expense) due to Revenue Recovery Collections being recognized as Intrafund Abatements instead of a revenue.

MISSION

The Treasurer-Tax Collector's mission is to effectively manage the financial resources of El Dorado County within our purview, through efficient collections, daily banking, safe and sound investments, and exceptional public service.

PROGRAM SUMMARIES

Administration Division

This Division is responsible for the oversight set forth in State Law and the County Policies to manage the County's Treasury, Tax Collection and Revenue Recovery. The primary administrative function is to develop and implement policies, procedures, and forms. Other administrative duties include, but are not limited to, the preparation of the Departmental budget, HR, Payroll, Procurement and Contracts, Facilities and IT Coordination, Public Relations and website enhancements that improve the customer's experience.

Treasury Division

This Division receives and accounts for over one billion dollars in annual deposits and is responsible for the internal controls safeguarding those deposits. Additionally, the Division projects daily liquidity requirements for the County, schools and outside agencies through analysis of current and historical data to ensure sufficient funds are available for cash flow needs. Funds in surplus of daily cash flow needs are prudently invested in accordance with the County Investment Policy in interest-earning instruments until needed.

Tax Collection Division

This Division's priorities are to manage the processing, collecting, depositing and accounting of tax receipts while providing exceptional customer service to the public. Other priorities include accounting for defaulted taxes and transfers of delinquent amounts to the defaulted tax rolls. The Tax Collector Division administers both the Transient Occupancy Tax and the Business License Ordinances. Finally, the Tax Collector Division conducts the Annual Public Auction Tax Sale.

Revenue Recovery Division

The Revenue Recovery Division is responsible for the enforcement of Board Policy B-4 Collections – Recovery of Public Funds. This Division works to collect debts owed to some County Departments.

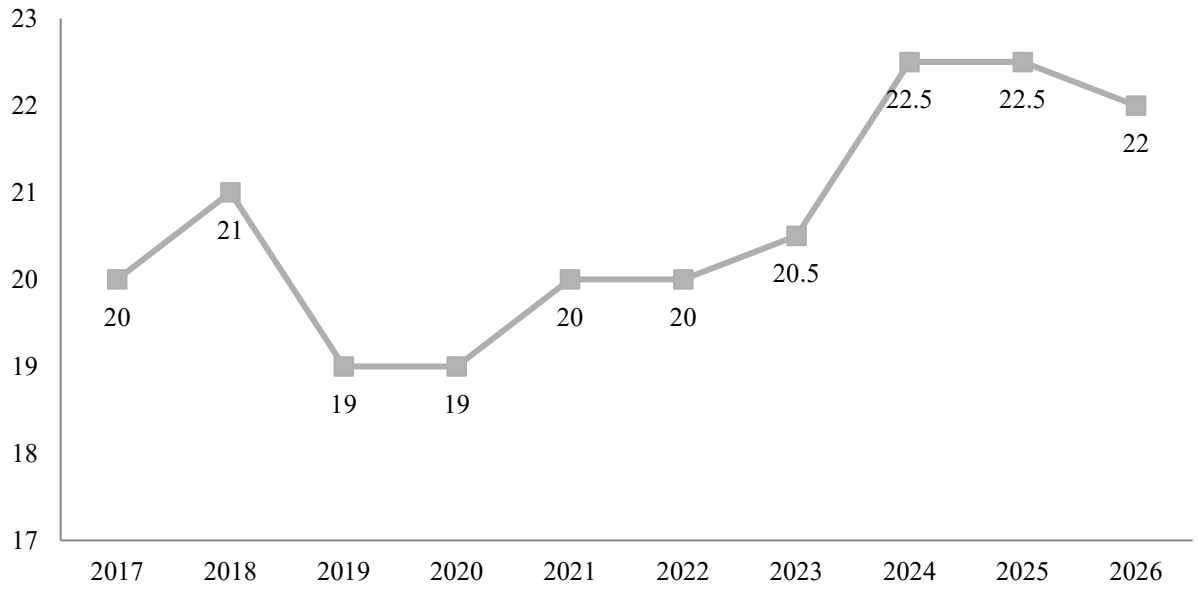
BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Administration	$ 855,919	$ 32,000	$ 823,919	5.1
Tax Collection	$ 2,083,103	$ 1,593,777	$ 489,326	12
Treasury Division	$ 777,336	$ 777,336	$ -	4.1
Revenue Recovery	$ 44,870	$ 21,950	$ 22,920	0.8
Total	**$ 3,761,228**	**$ 2,425,063**	**$ 1,336,165**	**22**

STAFFING TREND

Staffing for the Treasurer-Tax Collector's Office has remained fairly flat over the last 10 years. For FY 2025-26, the total staff allocation is 22, with the deletion of 0.5 FTE Fiscal Technician.

During FY 2024-25, one vacant Administrative Analyst I/II allocation was alternately filled with an Administrative Technician due to changing programmatic needs. Also, one vacant Revenue Recovery Officer I/II was alternately filled with a Fiscal Assistant I/II due to changing programmatic needs. The Recommended Budget revises the allocation to match the current classification of the allocation.



SOURCES & USES OF FUNDS

The Treasurer-Tax Collector's Office is funded through a variety of sources. Charges for services include fees for cash management and investment services, which are paid by outside agencies that bank in the Treasury, as well as a portion of the 5% administration fee for the supplemental tax roll. Revenues are also generated through the sale of business licenses. The Office receives a share of the fees charged for the separate assessment of timeshares. Finally, the Office receives a portion of the Discretionary Transient Occupancy Tax in recognition of costs to manage the collection of these funds. The balance of the Office's expense is funded with discretionary General Fund revenue.

RECOMMENDED BUDGET

The Alternate Public Defender's budget is recommended at $2,141,271, which is an increase of $259,245 (13.8%) when compared to the FY 2024-25 Adopted Budget. Revenue is recommended at $533,041, an increase of $507,041 (1,950.2%) compared to FY 2024-25. The General Fund support is 75.1% and is decreased by $247,796 (13.4%) when compared to the FY 2024-25 Adopted Budget.

DEPARTMENT BUDGET SUMMARY

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Miscellaneous Rev	2	0	0	0
Other Fin Sources	24,305	26,000	533,041	507,041
Total Revenue	24,307	26,000	533,041	507,041
Salaries & Benefits	1,008,020	1,184,885	1,591,735	406,850
Services & Supplies	537,791	696,516	548,911	(147,605)
Other Charges	1,544	0	0	0
Intrafund Transfers	422	625	625	0
Total Appropriations	1,547,777	1,882,026	2,141,271	259,245
FUND 1000 GENERAL FUND TOTAL	1,523,471	1,856,026	1,608,230	(247,796)

MAJOR BUDGET CHANGES

Revenues

Other Financing Sources

$507,041 Increase in Operating Transfers In due to increased funding from the Community Corrections Partnership (CCP).

Appropriations

Salaries and Benefits

$228,564 Increase due to the addition of 1.0 FTE Deputy Attorney which is completely offset with revenue from the CCP.

$97,011 Increase in Salaries and Benefits costs due to Board-approved compensation increases.

$23,016 Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.

$22,946 Increase in Deferred Compensation employer's contribution due to the Criminal Attorney bargaining unit dissolving and being included in the Salary and Benefits Resolution for Unrepresented Employees, which provides a higher employer contribution rate.

$16,323	Increase in CalPERS employer's contribution due to the Criminal Attorney bargaining unit dissolving and being included in the Salary and Benefits Resolution for Unrepresented Employees, which has an employer paid member contribution.
$10,681	Increase in Health Insurance due to the Criminal Attorney bargaining unit dissolving and being included in the Salary and Benefits Resolution for Unrepresented Employees, which provides for higher employer contributions for health plans.
$8,309	Increase in Retiree Health Program charges due to a rate holiday in FY 2024-25.

Services and Supplies

$14,000	Increase in Psychiatric Medical Services to align the budget to actual costs.
($19,081)	Decrease due to adjustments across multiple objects to align the budget to actual costs.
($63,964)	Decrease in Professional and Specialized Services to align the budget to actual costs and within available funding.
($78,560)	Decrease in Legal Services to align the budget to actual costs and within available funding.

MISSION

The purpose of the Office of the Alternate Public Defender is to provide legal representation to indigent persons charged with crimes whom the Public Defender's Office is unable to represent due to a conflict of interest or unavailability, in court proceedings in the Superior Court.

PROGRAM SUMMARY

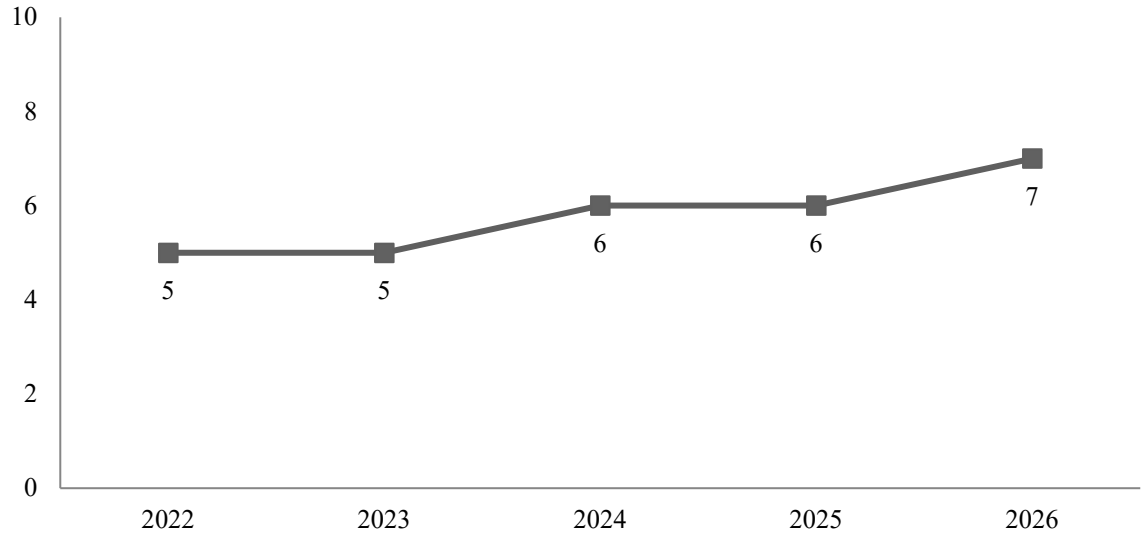
Alternate Public Defender

The Office of the Alternate Public Defender represents defendants in all the same types of cases as the Public Defender's Office does pursuant to the requirements of Government Code section 27706 for those cases where either the Judge or the County Public Defender has determined a conflict exists. Conflicts can exist for a number of reasons. Examples include a case where the Public Defender may already be defending a client on a different case or where a client is linked to circumstances in a different client's case. Judges may also assign the Alternate Public Defender to cases where multiple defendants are charged in the same proceeding or where special circumstances exist, such as the death penalty, which requires, by law, a minimum of two attorneys, one of whom would come from the Alternate Public Defender's Office. The Office handles all aspects of representation of indigent persons accused of crime – from low-level charges to murder charges – or those who are mentally ill and who are subject to conservatorship proceedings, as well as juveniles under Welfare and Institutions Code section 602 et seq.

The Office was created in March 2021; before that, all services were provided through contracts. The Office currently serves the West and East Slopes with County employees. For the first two years, the Office provided services in the Tahoe Basin through contracts with two attorneys who provided these services for the County in the Basin until September 2023. In February 2023, the Board of Supervisors approved the addition of a Deputy Public Defender to serve clients in the Tahoe area which was filled in FY 2023-24.

STAFFING TREND

The Office of the Alternate Public Defender was established in FY 2021-22 with 5.0 FTEs. The recommended allocation for FY 2025-26 is 7.0 FTEs, with the addition of 1.0 FTE Deputy Attorney funded with CCP funds. After the adoption of the FY 2024-25 Budget, the Board approved to dissolve the Criminal Attorneys' Association and to add new classifications for employees that were in that bargaining unit to align the classifications with the qualifications and experience required for the existing Deputy County Counsel classification series on April 1, 2025 (Legistar #25-0501). With that item, 2.0 FTE Deputy Attorneys and 1.0 FTE Sr. Attorney were added, and 3.0 FTE Deputy Public Defender I-IVs were deleted from the Alternate Public Defender's personnel allocation.



SOURCES & USES OF FUNDS

Indigent Defense is a mandated service, funded almost entirely from discretionary General Fund revenue; however, in FY 2025-26, the Alternate Public Defender was provided a share of Public Safety Realignment ($513,041) through the CCP to be used for a Deputy Attorney, training, and other eligible expenses. This budget also includes $20,000 in funding from the District Attorney/Public Defender Special Revenue Fund to help offset General Fund costs.

Exhibit 1

RECOMMENDED BUDGET

The District Attorney's Office budget is recommended at $18,663,281, which is an increase of $483,359 (2.7%) when compared to the FY 2024-25 Adopted Budget. Revenue is recommended at $5,589,619, an increase of $741,760 (15.3%) when compared to FY 2024-25. The General Fund provides 70.1% of the funding for the department, and total General Fund support is decreased by $258,401 (1.9%) when compared to the FY 2024-25 Adopted Budget.

DEPARTMENT BUDGET SUMMARY

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	14,500	5,000	8,000	3,000
IG Rev - State	2,359,511	2,381,527	2,954,594	573,067
IG Rev - Federal	1,373,982	1,315,097	804,693	(510,404)
Service Charges	24,979	20,050	20,030	(20)
Miscellaneous Rev	303	300	180	(120)
Other Fin Sources	1,129,260	1,125,885	1,802,122	676,237
Total Revenue	4,902,534	4,847,859	5,589,619	741,760
Salaries & Benefits	13,501,015	15,431,911	16,062,366	630,455
Services & Supplies	2,150,964	2,945,011	2,878,049	(66,962)
Other Charges	432,398	11,700	9,850	(1,850)
Fixed Assets	251,588	68,000	6,216	(61,784)
Other Fin Uses	36,860	15,000	0	(15,000)
Intrafund Transfers	1,530	8,300	6,800	(1,500)
Intrafund Abatement	(375,062)	(300,000)	(300,000)	0
Total Appropriations	15,999,293	18,179,922	18,663,281	483,359
FUND 1000 GENERAL FUND TOTAL	11,096,759	13,332,063	13,073,662	(258,401)

MAJOR BUDGET CHANGES

Revenues

Fines and Penalties

$3,000 Increase in Suspended Drivers License Penalties based on historic trends.

State Revenue

$391,664 Increase in CalOES funding due to cuts to federal funding that the state is backfilling for Victim Witness Programs.

$266,054 Increase in Other State revenues due to the award of the Firearm Relinquishment Program funds.

$2,000 Increase in State Vehicle Theft Fees based on historic trends.

($86,651) Decrease in Public Safety Sales Tax due to declining sales tax receipts in the statewide sales tax pool.

Federal Revenue

($510,404) Decrease in Federal Revenue primarily due to the termination of the Sexual Assault Program and limited grant revenue for the Unemployment Insurance Fraud Program.

Other Financing Sources

$507,041 Increase in Operating Transfers In due to increased funding from the Community Corrections Partnership (CCP).

$153,618 Increase in Operating Transfers In from Supplemental Law Enforcement Services Fund for one-time expenses.

$37,760 Increase in Operating Transfers In from the Workers' Compensation Fraud special revenue fund.

$17,720 Increase in Operating Transfers In from the Equitable Sharing special revenue fund.

$10,431 Increase in Operating Transfers In from the Real Estate Fraud special revenue fund.

($4,000) Decrease in Operating Transfers In from the Proposition 64 special revenue fund.

($6,264) Decrease in Operating Transfers In from the Automobile Fraud special revenue fund.

($40,069) Decrease in Operating Transfers In from the District Attorney/Public Defender Subaccount.

Appropriations

Salaries and Benefits

$375,215 Increase in Salaries and Benefits costs due to Board-approved compensation increases.

$255,853 Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.

$102,753 Increase in Temporary Employees due to the award of the Firearm Relinquishment Program grant, which is completely offset with revenue.

$96,567 Increase in Retiree Health Program charges due to a rate holiday in FY 2024-25.

($6,246) Decrease in Workers' Compensation premium charges as the Department's share of overall County claims incurred has decreased from prior years, decreasing their Workers' Compensation insurance premium expense.

($193,687) Decrease in Other Compensation due to large retirement payouts that took place in FY 2024-25.

Services and Supplies

$46,566 Increase in Computer Systems Maintenance due to the addition of Evidence.com cloud storage costs, which are completely offset with special revenue funds.

$38,306	Increase in General Liability insurance premium expense as the Department's share of overall County claims incurred has increased from prior years, increasing their Liability insurance premium expense.
$36,880	Increase in Telephone Vendor Payments due to the new internet service installation completed during FY 2024-25 as part of the District Attorney's Information Technology upgrade initiative.
$30,000	Increase in Service Contracts Maintenance due to a correction in budget object for the annual ANDE Rapid DNA service agreement.
$15,042	Increase in Rents and Leases due to established rate increases for the office building lease.
$6,442	Increase in Memberships due to California State Bar Association cost increases.
$5,700	Increase in Law Books for Investigator penal code pocketbooks.
$5,000	Increase in Utilities due to Pacific Gas & Electric rate increases.
($10,000)	Decrease in Psychiatric Medical Services due to the termination of a therapy service agreement under the Victim Witness Grant.
($16,573)	Decrease due to adjustments across multiple objects to align the budget to actual costs.
($16,961)	Decrease in Transportation and Travel costs to align with prior years' actuals.
($19,784)	Decrease in Vehicle Equipment due to no new vehicle outfitting planned in FY 2025-26.
($38,320)	Decrease in Minor Computer Equipment due to one-time purchases completed in FY 2024-25.
($52,090)	Decrease in Vehicle Rent and Lease due to a Fleet rate credit for an SUV class type.
($97,170)	Decrease in Professional and Specialized Services due to limited funding for a CalOES grant program and services no longer needed for it and correcting the budget object for the annual ANDE Rapid DNA service agreement.

Other Charge

($1,850)	Decrease in Interfund Transfers due to decreased Fleet vehicle repairs.

Fixed Assets

($61,784)	Decrease in Fixed Assets due to no anticipated fixed assets needed in FY 2025-26 other than annual costs for the video and security system.

Other Financing Uses

($15,000)	Decrease in Operating Transfers Out to Fleet due to a vehicle upgrade completed in FY 2024-25.

Intrafund Transfers

($1,500) Decrease in Intrafund Transfers due to decreased facilities maintenance charges.

MISSION

The District Attorney's Office is dedicated to objectively and effectively investigating and prosecuting matters under the Law while recognizing the dignity of all individuals to achieve justice and minimize trauma to victims.

PROGRAM SUMMARIES

Administration

Administration of operating the office is funded through a combination of the County's General Fund and other state funding sources, such as state-mandated fines and fees, a portion of the Public Safety Sales Tax revenue, state legislation funding, and Asset Forfeiture disbursements.

Core & Special Victims Unit Prosecutions

The main functions of this unit are to work with and advise law enforcement in their investigation of cases, to review search warrants, to participate and advise with sex assault and child abuse multi-disciplinary interviews, to review adult and juvenile reports and evidence for potential charges to determine if we can sufficiently prove the case beyond a reasonable doubt, to consult with victims and protect their Marsy's Law rights, to handle bail hearings, to evaluate when some offenders may be eligible for pre-filing or post filing diversion (including misdemeanor diversion, vet court diversion, Prop 36 Court, Mental Health Diversion, and Behavioral Health Court), to handle all stages of a criminal prosecution including the filing of legal briefs, conducting hearings, court trials and jury trials, handling sentencing hearings, appeals, and post-conviction motions. This unit is responsible for handling a variety of cases from investigation stage to the conclusion of prosecution and post-conviction, including murder, sex assault, child abuse, illegal possession of a firearm, domestic violence, kidnapping, robbery, elder abuse, burglaries, identity theft, restraining order violations, assault with a deadly weapon, driving under the influence, possession for sale of drugs, marijuana cultivation, organized retail theft, officer involved shootings, critical incidents, cold case homicide, major fraud, public corruption, incompetent to stand trial cases, Murphy and LPS conservatorship cases, asset forfeiture, and sex registrant violators.

The majority of costs related to operating this unit are supported by the General Fund. Partial offset is provided by other funding sources such as the AB109 Realignment Fund, which is comprised of California's state sales tax and vehicle license fees allocated to counties to support public safety initiatives, the Violence Against Women Vertical Prosecution (VV) Program (to improve the criminal justice system's processing of violent crimes against women), and the Office of Traffic Safety (OTS) Vertical Prosecution Grant Program, which focuses on prosecuting felony/fatal DUI crimes.

Core Investigations

In most instances, crimes are reported to the County of El Dorado Sheriff's Department, Placerville Police Department, South Lake Tahoe Police Department, or the California Highway Patrol.

District Attorney Investigators and Investigative Assistants assist the Prosecutors in preparing cases for trial by conducting interviews, interrogations, processing evidence, and preparing reports. District Attorney Investigators also initiate investigations of parental child abductions, welfare fraud, insurance

fraud, consumer fraud, real estate fraud, cold case homicides, officer-involved shootings, and critical incidents.

While the majority of costs related to operating the Core Investigations Unit are supported by the General Fund, grant programs support a portion of regulatory assignments such as Federal Funds from the DEA Task Force, the Office of Traffic Safety Vertical Prosecution Grant Program, which includes an investigative initiative, and the most recent source of funding from the California Judicial Council to support the Firearm Relinquishment Program, administered by the Superior Court of El Dorado County.

Support Staff

The office utilizes a team of support staff composed of Legal Secretaries and Paralegals to assist various areas of both the prosecution and investigation of crimes. These costs are primarily funded by General Fund dollars.

Innovation and Efficiency Unit

The newest addition to the office is the development of an internal Innovation and Efficiency Unit. Due to the increase in cybercrimes and new requirements set forth by California State Laws, the office has adapted to promoting Innovation and Efficiency. This includes enhancing skills to increase workload productivity, utilizing artificial intelligence for investigative efficiency, and increasing openness and transparency through data sharing. Further included in this unit is an internal Information Technologies (IT) Division.

The General Fund fully funds the Innovation and Efficiency Unit.

Fraud Crime: Investigations & Prosecution

The Fraud Crime focus of the office includes several grant-funded programs that support both the prosecution and investigation efforts of each fraud crime type.

The California Department of Insurance administers both the Automobile and Workers' Compensation Fraud Programs, in which a team of attorneys and investigators process auto insurance fraud and perjury cases and complex schemes involving car dealership fraud and conspiracy to defraud multiple customers relating to the sales, transfers, and loan payoffs_concerning the purchase of new and used vehicles. Workers' Compensation Fraud cases include claimant, premium, uninsured employer, and medical provider fraud.

Through a Memorandum of Understanding (MOU) with El Dorado County Health and Human Services Agency (HHSA), funds are provided for combating Welfare Fraud; specifically, to pursue the prevention, detection, investigation, and prosecution of fraud perpetrated in the course of public assistance benefit issuance.

This unit also investigates consumer and environmental fraud, which is funded in part by Special Revenue Accounts, collecting funds from civil case resolutions concerning environmental or consumer fraud.

Lastly, this unit works to bring justice to crimes related to Real Estate Fraud. The funding for Real Estate Fraud is ongoing. Historically, as the real estate instruments specified under GC 27388 are recorded, a $2.00 fee is assessed, with 90% of the fee being deposited into a Special Revenue Account for use by the District Attorney's office for the investigation and prosecution of Real Estate Fraud. Following FY 2021-22, the Real Estate Fraud Committee approved the suspension of the recording fee for a period of three years based on the health of the Real Estate Fraud Prosecution Fund balance.

Victim Witness Unit

It is the mission of the office to minimize trauma to victims of all types of crimes. The Victim Witness Unit is comprised of one Program Manager, one Victim Witness Program Coordinator, and seven (7) Victim Witness Program Specialists. The team collectively works to provide crisis intervention, emergency assistance, resource referral and assistance, direct counseling and therapy (through contracted providers), claim assistance, property return, orientation, court escort, case status/disposition, Marsy's Law victim's rights compliance, and notifications to victims and families.

A summary of active programs within the unit, each funded by the California Office of Emergency Services (CalOES), is provided below:

- Child Abuse Treatment (AT) Program: To provide comprehensive psychotherapy services to children victimized by abuse and/or neglect.

- Child Advocacy Center (KC) Program - To provide direct victim services to child abuse victims/survivors and their families through a multidisciplinary team approach.

- Unserved Underserved Advocacy (UV) Program - To increase access to culturally appropriate victim services for unserved/underserved victims/survivors of crime.

- Violence Against Women Vertical Prosecution (VV) Program - To improve the criminal justice system's processing of violent crimes against women through a coordinated, multidisciplinary, prosecutorial response, including specialized units with a highly qualified prosecutor and victim advocate.

- Victim/Witness Assistance (VW) Program - To maintain Centers in each of California's 58 counties to provide comprehensive services to victims/survivors and witnesses of all types of violent crime, pursuant to California Penal Code 13835.

BUDGET SUMMARY BY PROGRAM

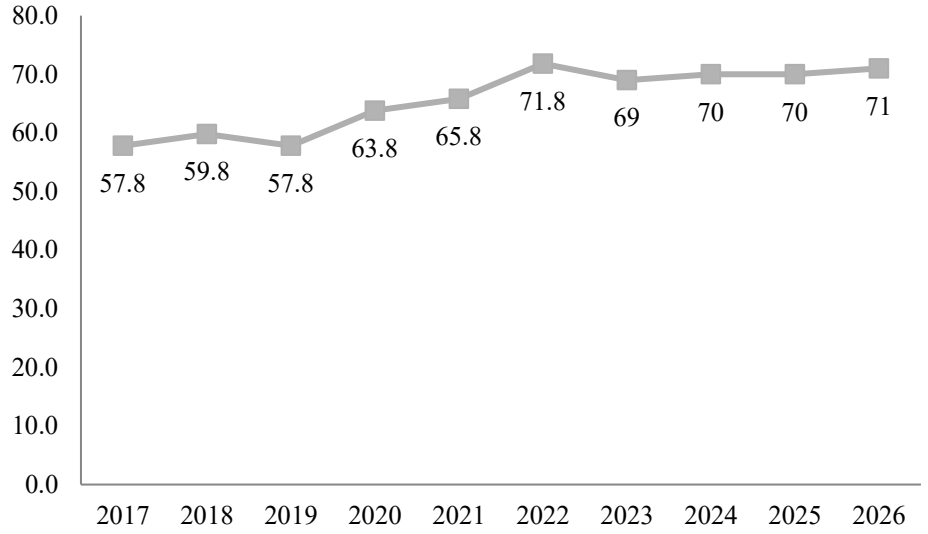
	Appropriations	Revenues	Net County Cost	Staffing
Administration	$ 1,571,536	$ 1,866,569	$ (295,033)	2
Prosecution	$ 7,458,688	$ 962,918	$ 6,495,770	23.8
Investigations	$ 5,203,669	$ 543,357	$ 4,660,312	18.29
Victim Witness Unit	$ 1,623,802	$ 1,280,063	$ 343,739	10.8
IT	$ 954,217	$ -	$ 954,217	4
Support Services	$ 681,824	$ -	$ 681,824	8
Fraud Crime: Investigations & Prosecution	$ 1,169,545	$ 936,712	$ 232,833	4.11
Total	**$ 18,663,281**	**$5,589,619**	**$ 13,073,662**	**71**

STAFFING TREND

Staffing for the District Attorney's Office over the last decade has increased by 13.2, primarily due to changes in state law and mandated requirements for investigations. The recommended staff allocation for FY 2025-26 is 71 FTEs. After the adoption of the FY 2024-25 Budget, the Board approved the addition of 1.0 FTE Lieutenant (District Attorney), 1.0 FTE Chief Assistant District Attorney, 1.0 FTE Chief of

Innovation and Technology Transparency – Limited Term, 1.0 FTE Deputy District Attorney I-IV, and 1.0 FTE Special Investigator I/II on February 25, 2025 (Legistar #25-0230). On April 1, 2025 (Legistar #25-0501), the Board approved to dissolve the Criminal Attorneys' Association and to add new classifications for employees that were in that bargaining unit to align the classifications with the qualifications and experience required for the existing Deputy County Counsel classification series. With that item, 4.0 FTE Associate Attorneys (3.0 FTE are Limited Term), 12.0 FTE Deputy Attorneys, and 8.0 FTE Sr. Attorneys were added, and 24.0 FTE Deputy District Attorney I-IVs (3.0 FTE were Limited Term) were deleted from the District Attorney's personnel allocation.

In the FY 2025-26 Recommended Budget, 2.0 FTE Assistant District Attorneys and 2.0 FTE Supervising Investigators (District Attorney) are being deleted based on the reorganization proposed in the February 25, 2025, Board item.



SOURCES & USES OF FUNDS

The District Attorney's Office is primarily funded through discretionary General Fund revenue; however, several State and Federal grants provide funding for various programs within the office. The Office also receives a portion of the Public Safety Sales Tax ($1,544,062), and revenue transfers-in from special revenue funds for Workers' Compensation Fraud, Automobile Fraud, Real Estate Fraud, Prop 64, and Environmental Crimes programs ($889,712). The Department is drawing down $652,972 in Public Safety Realignment funds.

Exhibit 1

RECOMMENDED BUDGET

The Grand Jury budget is recommended at $60,000, with no change in appropriations or Net County Cost from FY 2024-25.

DEPARTMENT BUDGET SUMMARY

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Services & Supplies	54,458	60,000	60,000	0
Other Charges	1,488	0	0	0
Total Appropriations	55,947	60,000	60,000	0
FUND 1000 GENERAL FUND TOTAL	55,947	60,000	60,000	0

MISSION

Grand Juries are appointed by the local State Superior Court of California and serve as investigative bodies. Civil Grand Juries are empowered to inquire into alleged criminal acts within the County; examine fiscal and management practices in County government, departments, cities, and special districts; and investigate allegations of misconduct of any public office or officer within the County. If the evidence warrants, the Jury files formal charges.

PROGRAM SUMMARY

The Grand Jury budget reflects those costs that may be incurred by the Civil Grand Jury members for their activities, as authorized by the California Penal Code and the local Superior Court. The Grand Jury is impaneled by the Superior Court and reports to the Court. Per Penal Code Section 931, the County General Fund shall pay all expenses for Grand Jurors incurred in the investigation of County, City, and District Affairs.

SOURCES & USES OF FUNDS

The Grand Jury is entirely funded with discretionary General Fund revenue. These revenues are collected in Department 15 – General Fund Other Operations. Funds are used mainly to pay for juror per diem and mileage costs, and the costs of operating the office.

RECOMMENDED BUDGET

The Probation Department budget is recommended at $26,388,928, which is a decrease of $760,011 (6.3%) when compared to the FY 2024-25 Adopted Budget. Revenue is recommended at $12,497,002, an increase of $490,731 (4.1%) when compared to FY 2024-25 Adopted Budget. The General Fund provides 52.6% of the funding for the department, and total General Fund Support is decreased by $1,250,742 (8.3%) when compared to the FY 2024-25 Adopted Budget.

DEPARTMENT BUDGET SUMMARY

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	2,713,799	2,933,828	2,688,359	(245,469)
IG Rev - Federal	228,392	226,770	146,500	(80,270)
Service Charges	252,627	100,000	190,000	90,000
Miscellaneous Rev	600	0	0	0
Other Fin Sources	7,924,739	8,745,673	9,472,143	726,470
Total Revenue	11,120,157	12,006,271	12,497,002	490,731
Salaries & Benefits	18,897,069	21,301,061	21,521,496	220,435
Services & Supplies	3,252,187	4,446,887	4,482,112	35,225
Other Charges	509,349	254,568	112,620	(141,948)
Fixed Assets	1,724,515	681,223	257,000	(424,223)
Other Fin Uses	177,283	434,000	0	(434,000)
Intrafund Transfers	27,097	31,200	15,700	(15,500)
Total Appropriations	24,587,500	27,148,939	26,388,928	(760,011)
FUND 1000 GENERAL FUND TOTAL	13,467,343	15,142,668	13,891,926	(1,250,742)

MAJOR BUDGET CHANGES

Revenue

State Revenue

($40,760) Decrease in state revenue for the Office of Youth and Community Restoration grant funding ending in FY 2024-25.

($100,728) Decrease in state revenue for Adult Probation Services due to Superior Court Pretrial Services and Post Release Community Supervision funding ending in FY 2024-25.

($103,981) Decrease in Public Safety Sales Tax due to declining sales tax receipts in the statewide sales tax pool.

Federal Revenue

$20,000 Increase in Federal Public Assistance revenue due to increased eligible candidacy for Title IV-E funds.

($100,270) Decrease in federal revenue due to a decreased award amount for the Juvenile Justice Emergency Planning Demonstration Program.

Service Charges

$90,000 Increase in Institutional Care & Services revenue due to an increase in contract rates and usage for other Counties housing their youth in the South Lake Tahoe Juvenile Treatment Center.

Other Financing Sources

$212,040 Increase in Operating Transfers In due to the use of newly awarded California Advancing and Innovating Medi-Cal Providing Access and Transforming Health Initiative (CalAIM PATH) special revenue funds.

$200,000 Increase in Operating Transfers In due to increased use of Youthful Offender Block Grant (YOBG) special revenue funds.

$193,969 Increase in Operating Transfers In due to increased use of Community Corrections Performance Incentives special revenue funds.

$122,855 Increase in Operating Transfers In due to increased use of Probation Automation special revenue funds.

$46,500 Increase in Operating Transfers In due to increased use of Juvenile Justice Crime Prevention Act (JJCPA) special revenue funds.

$42,475 Increase in Operating Transfers In due to increased use of Enhancing Law Enforcement Activities Subaccount (ELEAS) special revenue funds.

$40,370 Increase in Operating Transfers In due to increased use of SB 823 Block Grant and Part B funding from SB823.

$38,655 Increase in Operating Transfers In due to increased funding from the Community Corrections Partnership (CCP).

($170,394) Decrease in Operating Transfers In due to decreased use of Criminal Fee Backfill special revenue funds.

Appropriations

Salaries and Benefits

$585,626 Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.

$575,054 Increase in Salaries and Benefits costs due to Board-approved compensation increases.

$171,061 Increase in Retiree Health Program charges due to a rate holiday in FY 2024-25.

$23,509 Increase in Standby Pay due to increased On-Call hours in Adult Probation Services for Pretrial and Transitional Housing.

($84,665) Decrease in Other Compensation due to decreased retirement payouts from retirements occurring in FY 2024-25.

($119,142) Decrease in Workers' Compensation premium charges as the Department's share of overall County claims incurred has decreased from prior years, decreasing their Workers' Compensation insurance premium expense.

($263,553) Decrease in Temporary Employees and Overtime to align with available funding.

($667,455) Decrease in Salaries and Benefits due to 3.0 FTE vacant Deputy Probation Officers being held vacant for FY 2025-26 to align with available funding.

Services and Supplies

$118,435 Increase in Computer System/Software Maintenance due to anticipated software replacements.

$77,000 Increase in Utilities due to Pacific Gas and Electric and Liberty Utilities rate increases.

$37,950 Increase in Psychiatric Medical Services due to current in-custody population requiring increased service level provision.

$26,882 Increase in General Liability insurance premium expense as the Department's share of overall County claims incurred has increased from prior years, increasing their Liability insurance premium expense.

($23,300) Decrease in Special Department Expense due to program purchases completed in FY 2024-25.

($24,300) Decrease in Uniforms due to dress uniform purchases completed in FY 2024-25.

($25,531) Decrease in Computer Equipment due to the replacement of existing equipment reaching end of life completed in FY 2024-25.

($29,500) Decrease in Books/Manuals due to the use of online educational materials instead of print in the Juvenile Treatment Center.

($36,682) Decrease in Vehicle Equipment due to vehicle upfits being completed in FY 2024-25.

($51,777) Decrease in Auto Rents and Leases based on Fleet mileage rates which include lower rates for older vehicles.

($33,952) Decrease due to adjustments across multiple objects to align the budget to actual costs.

Other Charges

($141,948) Decrease in Support and Care of Persons, Housing, and Ancillary Expenses based on actual use for placement of youth.

Fixed Assets

($424,223) Decrease in Fixed Assets primarily due to Fixed Asset purchases completed in FY 2024-25.

Other Financing Uses

($64,000) Decrease in Operating Transfers Out to Fleet due to a vehicle upgrade completed in FY 2024-25.

($370,000) Decrease in Operating Transfers Out to Facilities due to the anticipated completion of projects in FY 2024-25.

Intrafund Transfers

($15,500) Decrease in Intrafund Transfers due to decreased facilities maintenance charges.

MISSION

The mission of the Probation Department is to provide public safety through collaborative partnerships and innovative practices in corrections, with accountability and compassion.

The vision of the Probation Department is Safe Communities through Changed Lives.

The Probation Department believes its well-trained, dedicated, and compassionate employees are the department's most valuable asset. The department is committed to respecting human rights and diversity, fostering transparency through accountability and communication, and providing exemplary service by leading with integrity, humility, honesty, and equality.

PROGRAM SUMMARIES

Administration and Fiscal

The Administration, Fiscal, & Human Resources Division organizes, directs, and supports the daily operations of the Probation Department by overseeing the development, implementation, and monitoring of the annual budget, grant management, contracts administration, Legistar, payroll, accounts payable/receivable, training, and travel. Members of this Division provide experienced and collaborative service to team members and the community we serve while representing the Department with professionalism, accountability, and compassion.

Operations Support

The Operations Support Division provides comprehensive program support and development to the entire Department. The Division leads the advancement and preservation of policy, procedure, and evidence-based and best practices for all Department training and program development. The Division also provides central Department services such as information technologies, developing internal software, information support services, data research, analytics, and reporting functions. In addition, the Division supports, administers and organizes the Community Corrections Partnership.

Adult Probation Services

Adult Probation Services are focused in several areas, including Pretrial Services, Adult Court Services, Field Supervision, Electronic Monitoring, Community Corrections Center services, Vocational Job Services, a Transitional Living Program, and Victim Services. The goal of the Adult Services Division is to be effective in our efforts to reduce recidivism for Justice-Involved Individuals through evidence-based decision-making by understanding each individual's risk and needs, and by how an officer responds. Assessments are used to guide supervision decision-making along several dimensions with the goal of strategic use of our community resources, which requires appropriate matching of treatment to the level of the criminogenic need. The risk level for each individual determines the intensity and frequency of supervision by an officer. Specialized caseloads are also in place for sex offenses, DUI, Military Veterans, Domestic Violence, and individuals with behavioral health challenges.

Youth and Family Probation Services

Under the Youth and Family Probation Services Division, officers are responsible for countywide community supervision of the youth who are under a term of probation supervision, utilizing risk and needs assessments to determine criminogenic needs, resulting in an individually based service plan unique to each youth. Officers in this Division coordinate intake services (prevention and diversion) for youth as well as the delivery of family-based services. Juvenile Court Officers represent the department in all juvenile hearings and complete investigations and recommendation reports to the Superior Court, based on the needs of the youth and community safety with victim input. Supervision of youth is guided by risk level and includes enforcement of court orders, referrals to counseling, and may include electronic monitoring, community service, and victim restoration. Specialized juvenile caseloads consist of Dual Status Youth (DSY) and Placement/Foster Care, where collaboration with partner agencies (Child Welfare, Behavioral Health, and Education) and Child & Family Team meetings promote the youth's strengths and goals in service plan development and rehabilitation efforts.

Juvenile Treatment Center

The South Lake Tahoe Juvenile Treatment Center is a 40-bed, medium-security juvenile detention facility where youth await adjudication of cases for delinquent acts and engage in court-ordered programs and interventions to promote rehabilitation and public safety. The Juvenile Treatment Center provides mandated services and treatment programs to incarcerated youth, supporting provisions of five court-ordered disposition programs: Chances, a short-term transition commitment to establish stabilizing and treatment services for the youth out of custody before release (for up to 30 days), Choices (for up to 90 days), Changes (for up to 180 days), Challenge, a camp commitment for moderate to high-risk youth (for up to 240 days), and Cedar Secure Track for youth who qualify under Welfare and Institutions Code 208.5. Youth are assessed for risk and need and provided treatment interventions in each program to address their top criminogenic needs and acute needs. All facilities within the State must comply with State Title 15 and Title 24 regulations covering staffing ratios (staff-to-juvenile), care and custody programming, housing conditions, facility maintenance, medical services, education services, treatment services, and safe transportation to services outside of the facility.

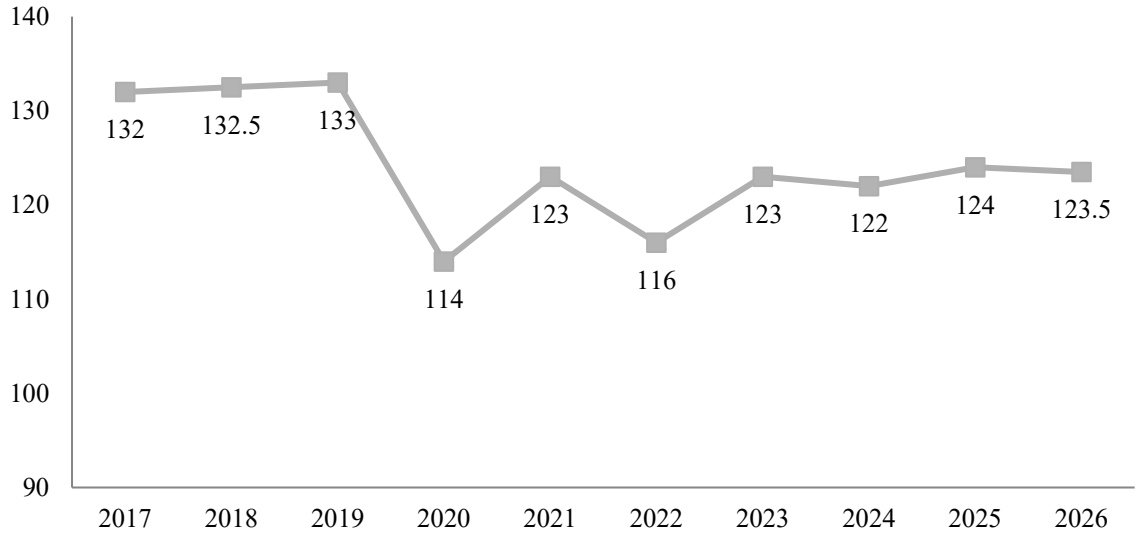
BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Administration	$ 6,440,944	$ 167,439	$ 6,273,505	34
Adult Probation Services	$ 9,340,919	$ 5,896,271	$ 3,444,648	40.5
Juvenile Detention Facilities	$ 6,928,779	$ 3,628,551	$ 3,300,228	34
Juvenile Probation Services	$ 3,678,286	$ 2,804,741	$ 873,545	15
Total	**$ 26,388,928**	**$ 12,497,002**	**$ 13,891,926**	**123.5**

STAFFING TREND

For FY 2025-26, the recommended staff allocation is 123.5 FTEs, which includes the addition of 1.0 FTE Sr. Administrative Analyst and 1.0 FTE Department Systems Analyst, along with the deletion of 0.5 FTE Deputy Probation Officer I/II/III (A), 1.0 FTE Administrative Analyst I/II, and 1.0 FTE Legal Secretarial Services Supervisor. After the adoption of the FY 2024-25 Budget, the Board approved the upward reclassification of an Administrative Secretary to an Administrative Technician on April 29, 2025 (Legistar #25-0741).

During FY 2024-25, 3.0 FTE vacant Sr. Deputy Probation Officer (B) allocations were alternately filled with 3.0 FTE Deputy Probation Officer I/II/III (A) allocations and 3.0 FTE vacant Deputy Probation Officer Supervisor (B) allocations were alternately filled with 3.0 FTE Deputy Probation Officer Supervisor (A) allocations due to the addition of the new classifications in FY 2022-23. The Recommended Budget revises the allocation to match the current classification of the allocation. The Deputy Probation Officer I/II/III (A) was created to transition the current Deputy Probation Officer I/II (B), Deputy Probation Officer I/II – Institutions, Sr. Deputy Probation Officer, and Sr. Deputy Probation Officer – Institutions allocations into one flexibly staffed classification that allows the movement of staff between fieldwork and institutions as needed by the department. The Deputy Probation Officer Supervisor (A) was created to transition the Deputy Probation Officer Supervisor (B) to the new classification series in order to provide the same flexibility discussed above for the department.



SOURCES & USES OF FUNDS

The Department is mainly supported by discretionary General Fund tax revenue; however, the Department also receives a share of the Public Safety Sales Tax ($1,852,875), funding from the State for juvenile probation services ($542,189), adult probation services ($238,311), and funding from the State for Corrections training ($54,984).

Probation received a federal grant award in the amount of $6,500 for the Juvenile Justice Emergency Planning Demonstration Program. The Department also receives federal funding for juvenile probation services ($140,000).

The Probation Department's budgeted use of Public Safety Realignment funds is $4,000,535 in FY 2025-26. This includes recovery of 13% of the Office's overhead costs at $302,275.

Transfers from special revenue funds include $30,000 from Criminal Fee Backfill funds; $140,000 from the Automation Trust; $182,178 from 2011 Realignment; $212,040 from CalAIM PATH funds; $193,001 from Opioid Settlement Funds; $525,407 from the Community Corrections Performance Incentives Fund; $437,117 from ELEAS funds; $1,392,388 from YOBG funds; $1,267,940 from JJCPA funds; $788,537 from the SB 823 Block Grant Fund; and $303,000 in Part B funding from SB823. The SB 823 Block Grant and Part B funding allocations are to assist Counties in programming and facility modifications to provide services to youth realigned to their home county with the closure of the State's Division of Juvenile Justice Facilities.

RECOMMENDED BUDGET

The Public Defender's Office budget is recommended at $6,963,908, which is an increase of $772,221 (12.5%) when compared to the FY 2024-25 Adopted Budget. Revenue is recommended at $2,211,980, an increase of $1,027,191 (86.7%) compared to FY 2024-25. The General Fund support is 68.2% and is decreased by $254,970 (5.1%) when compared to the FY 2024-25 Adopted Budget.

DEPARTMENT BUDGET SUMMARY

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	475,269	615,968	611,556	(4,412)
IG Rev - Federal	152,681	220,000	250,835	30,835
Miscellaneous Rev	5	0	0	0
Other Fin Sources	191,105	348,821	1,349,589	1,000,768
Total Revenue	819,060	1,184,789	2,211,980	1,027,191
Salaries & Benefits	4,464,816	5,407,245	6,287,390	880,145
Services & Supplies	497,981	779,892	628,968	(150,924)
Other Charges	158,615	0	0	0
Fixed Assets	140,006	0	0	0
Other Fin Uses	0	0	45,000	45,000
Intrafund Transfers	1,917	4,550	2,550	(2,000)
Total Appropriations	5,263,336	6,191,687	6,963,908	772,221
FUND 1000 GENERAL FUND TOTAL	4,444,276	5,006,898	4,751,928	(254,970)

MAJOR BUDGET CHANGES

Revenues

State Revenue

$21,583 Increase in State Revenue due to the award of Public Defense Pilot Program grant funds.

($25,995) Decrease in Public Safety Sales Tax due to declining sales tax receipts in the statewide sales tax pool.

Federal Revenue

$30,835 Increase in Federal Revenue due to the award of Justice Assistance Grant program funds.

Other Financial Sources

$765,319 Increase in Operating Transfers In due to increased funding from the Community Corrections Partnership (CCP).

$251,480 Increase in Operating Transfers In due to increased funding from AB143 Criminal Fees Backfill funding.

($16,031) Decrease in Operating Transfers In from the District Attorney/Public Defender Subaccount.

Appropriations

Salaries and Benefits

$457,128 Increase due to the addition of 2.0 FTE Deputy Attorneys which are completely offset with revenue from the CCP.

$226,997 Increase in Salaries and Benefits costs due to Board-approved compensation increases.

$83,380 Increase in Deferred Compensation employer's contribution due to the Criminal Attorney bargaining unit dissolving and being included in the Salary and Benefits Resolution for Unrepresented Employees, which provides a higher employer contribution rate.

$40,696 Increase in Retiree Health Program charges due to a rate holiday in FY 2024-25.

$33,024 Increase in CalPERS employer's contribution due to the Criminal Attorney bargaining unit dissolving and being included in the Salary and Benefits Resolution for Unrepresented Employees, which has an employer paid member contribution.

$30,776 Increase in Health Insurance due to the Criminal Attorney bargaining unit dissolving and being included in the Salary and Benefits Resolution for Unrepresented Employees, which provides for higher employer contributions for health plans.

$11,413 Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.

$3,692 Increase in Other Compensation due to the carryforward of hiring incentives.

($2,088) Decrease in Bilingual Pay due to the resignation of a qualified Spanish-speaking employee.

($4,873) Decrease in Workers' Compensation premium charges as the Department's share of overall County claims incurred has decreased from prior years, decreasing their Workers' Compensation insurance premium expense.

Services and Supplies

$9,750 Increase due to adjustments across multiple objects to align the budget to actual costs.

$8,100 Increase in Telephone Charges due to increased telecom costs.

$5,900 Increase in Mileage due to increased Fleet costs.

$4,000 Increase in Utilities due to Pacific Gas and Electric rate increases.

$3,040 Increase in Rents and Leases due to established rate increases for the office building lease.

$2,753	Increase in Fuel due to increased fuel costs.
$1,000	Increase in Office Expenses due to the addition of Deputy Attorneys.
($5,500)	Decrease in Computer Maintenance due to conversion projects concluding in FY 2024-25.
($11,600)	Decrease in travel-related objects due to decreased discretionary travel.
($28,218)	Decrease in Professional and Specialized Services due to conversion projects concluding in FY 2024-25.
($140,149)	Decrease in General Liability insurance premium expense as the Department's share of overall County claims incurred has decreased from prior years, decreasing their Liability insurance premium expense.

Other Financial Uses

$45,000	Increase in Operating Transfers Out to Fleet for the purchase of a vehicle for the South Lake Tahoe office, which is completely offset with special revenue funds.

Intrafund Transfers

($2,000)	Decrease in Intrafund Transfers due to decreased facilities maintenance charges.

MISSION

The mission of the Public Defender's Office is to provide quality legal services in a compassionate and professional manner, providing constitutional balance to the El Dorado County legal system.

PROGRAM SUMMARY

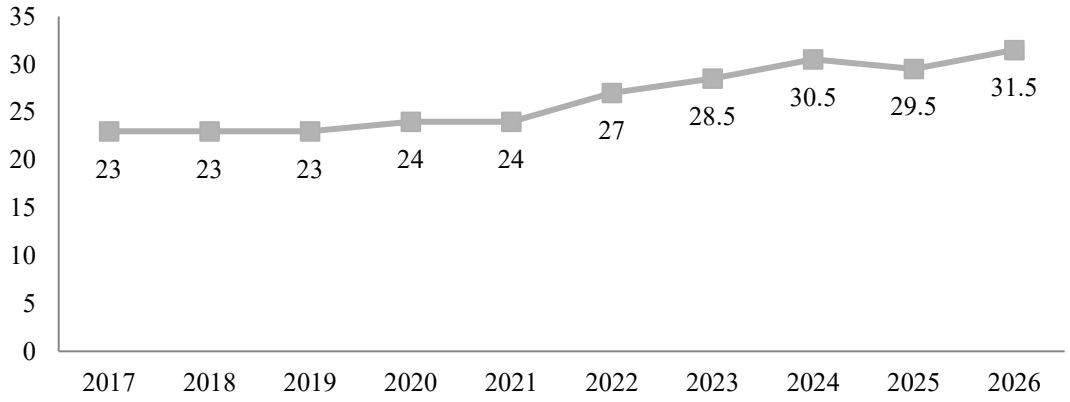
The functions of the Public Defender's Office are defined by United States law, California state law, and the County Charter. The Public Defender provides wide-ranging legal representation, including investigative services, to people appointed to the department by the courts. These people cannot afford a private attorney and may be facing incarceration or other consequences. Clients of the department include:

- Adults accused of felonies or misdemeanors, including both new cases and violations of probation (VOP), and those requiring mandatory community supervision (MCS) or post-release community supervision (PRCS);
- Juveniles accused of felonies or misdemeanors, including both new cases and VOPs;
- Mentally ill people who are gravely disabled (Lanterman-Petris-Short Act) conservatees on petitions for conservatorship;
- Probate conservatees and Limited Probate conservatees (seniors and developmentally delayed persons who are unable to care for themselves) on petitions for conservatorship, including legal work protecting them from financial fraud, undue influence, and/or abuse including jury trials and court trials;

- People who are facing involuntary psychiatric hospitalizations and/or people facing involuntary medication, including writ proceedings and contested hearings;
- Clients in specialty courts, such as Veterans' Court, Mental Health Diversion Court, Behavioral Health Court, Prop 36 Court, and Family Wellness Court with the Shingle Springs Band of Miwok Indians, when accepted into those programs as part of the overall justice mandate to reduce crime and help people safely re-enter the community;
- People who are facing contempt of court charges brought by private attorneys and/or private people in Family Law Court or other civil matters, as the potential outcome is jail. This includes contested hearings and trials; and
- People who are referred to CARE Court, a new type of civil court case mandated by the State of California, intended to help manage the crisis of mental illness in our communities.

STAFFING TREND

The recommended staff allocation for FY 2025-26 is 31.5 FTEs, which includes the addition of 2.0 FTE Deputy Attorneys funded with CCP funds. After the adoption of the FY 2024-25 Budget, the Board approved to dissolve the Criminal Attorneys' Association and to add new classifications for employees that were in that bargaining unit to align the classifications with the qualifications and experience required for the existing Deputy County Counsel classification series on April 1, 2025 (Legistar #25-0501). With that item, 7.0 FTE Deputy Attorneys and 5.0 FTE Sr. Attorneys were added, and 12.0 FTE Deputy Public Defender I-IVs were deleted from the Public Defender's personnel allocation.



SOURCES & USES OF FUNDS

The department is primarily funded with discretionary General Fund revenue; however, the department does receive a share of the Public Safety sales tax ($463,219), as well as funding from Public Safety Realignment ($771,319). The Public Safety Realignment funding will be used for 2.0 FTE Deputy Attorneys, staff training, and additional eligible expenses. This budget also includes grant funding from the BSCC for the Public Defense Pilot Program ($148,337), grant revenue from the Edward Byrne JAG Program ($250,835), AB 143 Criminal Backfill funding ($490,270), and Public Defender Sub Account funding ($88,000).

RECOMMENDED BUDGET

The Sheriff's Office General Fund budget is recommended at $112,552,200, which is an increase of $5,231,239 (4.9%) when compared to the FY 2024-25 Adopted Budget. Revenues are recommended at $26,917,804, which is an increase of $556,892 (2.1%) when compared to the FY 2024-25 Adopted Budget. The General Fund provides 76.1% of funding for the Department, and total General Fund support is increased by $4,674,347 (5.8%) when compared to the FY 2024-25 Adopted Budget.

The Sheriff's Office Inmate Welfare Fund (Commissary) budget is recommended at $2,252,000, which is an increase of $304,440 (13.7%) when compared to the FY 2024-25 Adopted Budget. The Commissary budget is funded entirely from commissions received on Commissary and phone card purchases by inmates.

DEPARTMENT BUDGET SUMMARY

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	247,600	247,600	190,740	(56,860)
License, Pmt, Fran	299,269	362,500	318,000	(44,500)
Fines & Penalties	140,420	75,000	120,000	45,000
IG Rev - State	13,828,255	13,750,617	12,976,012	(774,605)
IG Rev - Federal	5,336,417	1,230,000	1,138,000	(92,000)
Other Gov Agency	500,000	500,000	500,000	0
Service Charges	796,410	795,792	811,000	15,208
Miscellaneous Rev	100,499	105,000	105,000	0
Other Fin Sources	9,525,862	9,294,403	10,759,052	1,464,649
Total Revenue	30,774,733	26,360,912	26,917,804	556,892
Salaries & Benefits	68,596,269	80,910,595	85,684,115	4,773,520
Services & Supplies	24,818,760	25,014,681	25,146,791	132,110
Other Charges	367,162	313,500	440,000	126,500
Fixed Assets	4,077,136	1,582,700	1,193,500	(389,200)
Other Fin Uses	606,981	84,625	95,000	10,375
Intrafund Transfers	327,798	283,100	210,412	(72,688)
Intrafund Abatement	(681,234)	(868,240)	(217,618)	650,622
Total Appropriations	98,112,871	107,320,961	112,552,200	5,231,239
FUND 1000 GENERAL FUND TOTAL	67,338,138	80,960,049	85,634,396	4,674,347

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	113,229	25,000	25,000	0
Miscellaneous Rev	349,026	0	0	0
Fund Balance	0	2,195,560	2,500,000	304,440
Total Revenue	462,256	2,220,560	2,525,000	304,440
Services & Supplies	484,523	892,000	1,114,000	222,000
Other Charges	1,893	0	0	0
Contingency	0	1,328,560	1,411,000	82,440
Total Appropriations	486,416	2,220,560	2,525,000	304,440
FUND 1118 COMMISSARY TOTAL	24,160	0	0	0

MAJOR BUDGET CHANGES

Revenue

Taxes

($56,860) Decrease in Property Tax due to a decreased projection in Boat Tax revenue.

License, Permits, Franchise Fees

$500 Increase in License and Permit revenue based on historical actuals and the current year's receipts.

($45,000) Decrease in Alarm Permit revenue based on historical actuals.

Fines & Penalties

$45,000 Increase in Vehicle Code Fines based on historical actuals and Board-approved fee increases.

State

$30,000 Increase in State reimbursements for Peace Officer Standards and Training for sworn personnel.

($154,721) Decrease in State revenue due to decreased and expired grant awards.

($649,884) Decrease in Public Safety Sales Tax due to declining sales tax receipts in the statewide sales tax pool.

Federal

($92,000) Decrease in Federal revenue due to a decrease in grant revenue for Homeland Security Grants.

Service Charges

$10,000 Increase in Civil Process Services charges due to Board-approved fee increases.

$5,000 Increase in Charges for Service due to Board-approved fee increases.

$5,000 Increase in Fingerprint Services fees based on historical actuals and Board-approved fee increases.

($4,792) Decrease in Estate Fees based on historical actuals.

Other Financing Sources

$555,623 Increase in Operating Transfers In due to increased funding from the Community Corrections Partnership (CCP).

$500,000 Increase in Operating Transfers In due to increased use of Courts Security special revenue funds.

$385,000 Increase in Operating Transfers In due to increased use of California Multi-Jurisdictional Methamphetamine Enforcement Team (Cal-MMET) funds.

$229,000 Increase in Operating Transfers In due to increased use of Custody Services special revenue funds.

$70,000 Increase in Operating Transfers In due to increased use of Department of Justice Equitable Sharing funds.

$28,000 Increase in Operating Transfers In due to increased use of DNA Identification special revenue funds.

$1,500 Increase in Operating Transfers In due to a slight increase in use of Supplemental Law Enforcement Services Fund (SLESF).

($36,500) Decrease in Operating Transfers In due to decreased use of California Identification System Remote Access Network (Cal-ID RAN) Board special revenue funds.

($42,474) Decrease in Operating Transfers In due to decreased use of Sacramento Municipal Utilities District (SMUD) Cooperative Agreement special revenue funds.

($225,500) Decrease in Operating Transfers In due to decreased use of Rural Counties special revenue funds.

Appropriations

Salaries and Benefits

$3,551,469 Increase in Salaries and Benefits due to Board-approved and Charter Section 504 compensation increases.

$1,164,156 Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.

$554,569 Increase in Retiree Health Program charges due to a rate holiday in FY 2024-25.

($154,721) Decrease in Overtime primarily due to the expiration of grant funding in FY 2024-25.

($341,953) Decrease in Workers' Compensation premium charges as the Department's share of overall County claims incurred has decreased from prior years, decreasing their Workers' Compensation insurance premium expense.

Services and Supplies

$222,260 Increase in General Liability insurance premium expense as the Department's share of overall County claims incurred has increased from prior years, increasing their Liability insurance premium expense.

$152,400	Increase in Fleet pool charges based on mileage rates provided by Fleet Services.
$150,000	Increase in Janitorial/Custodial Services due to janitorial services being directly charged to the department from Facilities instead of through an Intrafund Transfer.
$127,600	Increase in Utilities based on actuals and in anticipation of increased costs due to the Jail Expansion project being completed in FY 2025-26.
$111,600	Increase in Software and Software Licenses based on historical actuals.
$108,100	Increase due to adjustments across multiple objects to align the budget to actual costs.
($166,600)	Decrease in Computer System/Software Maintenance due to the consolidation of licenses and aligning with actual costs.
($249,400)	Decrease in Medical, Dental, Lab, and Ambulance Services based on anticipated actuals for the Jail medical contract.
($323,850)	Decrease in Law Enforcement Equipment due to one-time purchases completed in FY 2024-25.

Other Charges

$126,500	Increase in Other Charges due to an increase in transfers to other governmental agencies for Homeland Security Grant expenditures.

Fixed Assets

($389,200)	Decrease in Fixed Assets due to various Fixed Asset purchases completed in FY 2024-25 and fewer requests for capital expenditures due to the current financial landscape.

Other Financing Uses

$90,000	Increase in Operating Transfers Out for Fleet for new vehicles to be purchased.
($33,625)	Decrease in Operating Transfers Out to Environmental Management for Homeland Security Grant expenditures completed in FY 2024-25.
($46,000)	Decrease in Operating Transfers Out to Facilities for a carport project completed in FY 2024-25.

Intrafund Transfers

($72,688)	Decrease in Intrafund Transfers primarily due to decreased facilities maintenance charges.

Intrafund Abatement

$650,622	Decrease in Abatements (shown as negative expenses) primarily due to Discretionary Transient Occupancy Tax being recognized in the General Fund and not transferred to General Fund departments.

MISSION

The mission of the El Dorado County Sheriff's Office is to uphold the law through the investigation and enforcement of criminal and civil law, to provide leadership and law enforcement support to allied law enforcement agencies, to deliver consistent and humane treatment to those placed in our care and custody, and to perform these responsibilities in a manner that is responsive to the needs of our community and faithful to the Constitution of the United States and the Constitution of the State of California.

The vision of the Sheriff's Office is a modern approach to traditional law enforcement values, total enforcement on crime and criminals, and total care for victims, witnesses, and the community with professionalism through training and by example.

PROGRAM SUMMARIES

Administration

Sheriff's Administration is responsible for the overall management of the Sheriff's Office and includes key leadership positions such as the Sheriff, Undersheriff, Captains, Chief Fiscal Officer, and the Sheriff's Executive Assistant.

A critical component within Administration is the Sheriff's Fiscal Division, which is responsible for grant administration, accounting, budgeting, payroll, purchasing, legislative analysis, and contract administration, and is the County CalOES/FEMA Reimbursement liaison, ensuring proper financial recovery and compliance in emergency situations.

By providing strategic leadership and financial oversight, Administration ensures efficient and effective operation of the Sheriff's Office while maintaining fiscal accountability and compliance with local, state, and federal regulations.

Custody and Bailiff

The Custody Division of the Sheriff's Office is responsible for the operation and security of the County's two adult custody facilities, located in Placerville and South Lake Tahoe. The Division manages inmate supervision, transportation, and housing while ensuring the safety and security of the facilities.

Key responsibilities include:

- Inmate Services – Supervision of inmates during court proceedings, transportation to other correctional facilities, and warrant services.
- Rehabilitation Programs – Offering work programs to support inmate rehabilitation and reintegration.
- Facility Operations – Overseeing Commissary services and ensuring inmates receive contracted medical care.
- Court Security – Providing security for courthouses across the County to maintain order and safety during judicial proceedings.

Through its commitment to safety, security, and inmate welfare, the Custody Division plays a crucial role in the County's law enforcement and correctional system.

Operations

The Operations Division of the Sheriff's Office is responsible for countywide law enforcement patrol activities, ensuring public safety, and responding to emergencies. Patrol Services plays a key role in handling calls for service, investigating crimes, making arrests, and enforcing local, state, and federal laws. Deputies also assist other agencies during emergencies and provide critical public safety services throughout El Dorado County.

Key units and specialized teams within the Operations Division include:

- Crime Scene Investigators & Detective Units – Conducting investigations into criminal cases, narcotics offenses, and follow-up inquiries referred by Patrol Deputies, the District Attorney, and Probation Departments.
- Specialized Enforcement Teams – Including SWAT, Bomb Squad, K-9, Search & Rescue, Dive Team, Crisis Negotiation Team, and the Interdiction Unit.
- Community & Outreach Programs – Such as the Homeless Outreach Team, School Resource Officers, Safeguarding Children through Healthy Initiatives, Education, Law Enforcement, and Deterrence (SCHIELD) Program, Reserves, Explorers, and Public Information Officer.
- Emergency & Tactical Services – Overseeing the Office of Emergency Services (OES), Unmanned Aerial Systems (UAS), and coordination with multi-jurisdictional task forces.
- Logistical & Operational Support – Managing the Sheriff's substations, Fleet operations, and specialized response units.

With a focus on law enforcement, emergency response, and community engagement, the Operations Division plays a vital role in maintaining public safety and ensuring a strong law enforcement presence throughout El Dorado County.

Support Services

The Support Services Division of the Sheriff's Office provides essential administrative, technical, and operational support to ensure efficient law enforcement services. This division oversees critical functions such as civil processes, records management, and property control, while also managing key infrastructure and technology for the department.

Key responsibilities and units within the Support Services Division include:

- Civil Unit – Responsible for processing and serving court documents, evictions, restraining orders, and wage garnishments.
- Records Unit – Managing public records requests, crime reports, and background checks to ensure compliance with legal and regulatory requirements.
- Property Unit – Handling evidence storage, lost and found property, and the return or disposal of items per legal guidelines.
- Coroner's Office & Public Administration – Investigating unattended deaths and assisting with estate administration when necessary.
- Law Enforcement Training & Standards – Overseeing the Sheriff's Training Section, Personnel, and the Background Investigative Unit.
- Technology & Communications – Maintaining the Radio Shop, Information Technology (IT) support, Radio Communications staff, Transparency Unit, and Dispatch.
- Operational & Specialized Units – Including Aviation, the Range/Armory, Concealed Carry Weapons (CCW) Unit, and the Honor Guard.

- Volunteer Programs – Coordinating with the Sheriff's Team of Active Retirees (STAR) program to enhance public safety efforts.

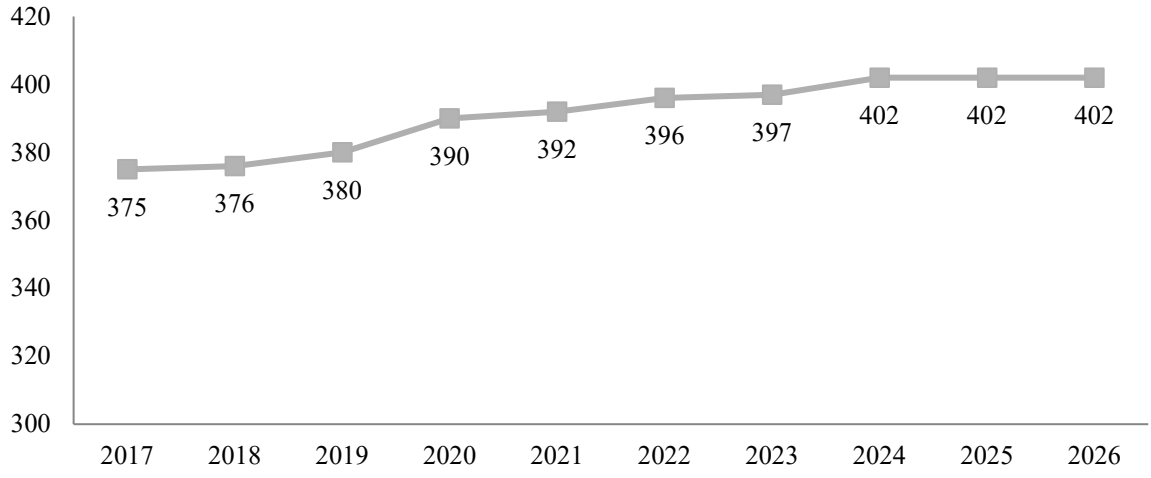
By ensuring the logistical, technological, and administrative functions of the Sheriff's Office run smoothly, the Support Services Division plays a vital role in enhancing law enforcement operations and community service.

BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Administration	$ 5,306,799	$ 333,000	$ 4,973,799	12
Bailiff	$ 4,067,885	$ 4,000,000	$ 67,885	22
Custody	$ 32,267,584	$ 4,281,531	$ 27,986,053	126
Operations	$ 49,648,868	$ 16,945,773	$ 32,703,095	158
Support Services	$ 21,261,064	$ 1,357,500	$ 19,903,564	84
Commissary	$ 2,525,000	$ 2,525,000	$ -	0
Total	**$ 115,077,200**	**$ 29,442,804**	**$ 85,634,396**	**402**

STAFFING TREND

The recommended allocation for FY 2025-26 is 402.0 FTE, which is the same as the FY 2024-25 Adopted Budget personnel allocation. The Jail Expansion is anticipated to be completed at the end of FY 2025-26. The staffing expected to be needed for the Jail expansion includes 1.0 FTE Sheriff's Lieutenant, 1.0 FTE Sheriff's Correctional Sergeant, and 7.0 FTE Sheriff's Correctional Officers.



SOURCES & USES OF FUNDS

The Sheriff's Office is primarily funded by General Fund discretionary revenues and a share of the Public Safety Sales Tax ($11,580,466). The Office also receives grant funding from the Federal Department of Homeland Security, the State Department of Boating and Waterways, and other governmental agencies. The Sheriff's Office receives $500,000 annually as a result of the County's agreement with the Shingle Springs Band of Miwok Indians.

The Sheriff's Office also receives revenue from special revenue funds. The FY 2025-26 Recommended Budget includes the use of $4 million in revenues from the State of California Trial Court Security Account for security services provided to the Superior Court. This amount is currently not sufficient to cover the costs of the Court Security Program. The Sheriff's Office, in collaboration with the Chief Administrative Office, is exploring solutions to fully fund the Program without using County General Fund.

Other uses of special revenue funds include $745,000 from SLESF, $704,192 from Public Health Realignment, $700,000 from Cal-MMET, $584,500 from Rural Counties, $229,000 from Custody Services, $150,000 from Cal-ID RAN Board, $132,021 from Opioid Settlement, $100,000 from SMUD Cooperative Agreement, $100,000 from DNA Identification, $83,000 from Civil Fees and Equipment, $70,000 from Department of Justice Equitable Sharing, $23,000 from State Asset Forfeiture, and $15,000 from Criminal Fee Backfill funds.

The Sheriff's Office budgeted use of Public Safety Realignment funds is approximately $3.12 million in FY 2025-26. This includes recovery of 13% of the Office's overhead costs at $221,258. Since FY 2023-24, the CFMG contract for Jail Medical Services is administered by the Sheriff's Office instead of HHSA. Approximately $850,000 of the CFMG contract is funded by the Public Safety Realignment program.

The Inmate Welfare fund is budgeted at $2,525,000, which includes $1,114,000 in Services and Supplies for the benefit and educational needs of inmates and the operation of a commissary, and $1,411,000 in Appropriation for Contingency.

RECOMMENDED BUDGET

This Budget is recommended at $2,354,893, reflecting an increase of $112,477 (4.78%) compared to the FY 2024-25 Adopted Budget. General Fund support accounts for 40.83% of the Department's funding and is decreasing by $67,717 (7.02%) compared to the FY 2024-25 Adopted Budget. The decrease in the General Fund's use is primarily due to the increase in unclaimed gas tax.

Fish and Wildlife Commission

The Recommended Budget for the Commission is $21,920, reflecting an increase of $1,920 (8.76%) compared to the FY 2024-25 Adopted Budget. The General Fund has contributed between $12,000 and $20,000 in previous years.

DEPARTMENT BUDGET SUMMARY – AGRICULTURAL COMMISSIONER

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	139,852	126,000	152,000	26,000
Rev Use Money/Prop	0	50	50	0
IG Rev - State	886,805	944,250	1,050,083	105,833
IG Rev - Federal	21,973	49,223	20,000	(29,223)
Other Gov Agency	43,952	71,148	148,727	77,579
Service Charges	33,195	22,453	22,458	5
Miscellaneous Rev	270	250	250	0
Total Revenue	1,126,046	1,213,374	1,393,568	180,194
Salaries & Benefits	1,335,362	1,552,607	1,673,084	120,477
Services & Supplies	253,075	337,267	349,267	12,000
Other Charges	317,208	332,542	332,542	0
Fixed Assets	0	20,000	0	(20,000)
Total Appropriations	1,905,645	2,242,416	2,354,893	112,477
FUND 1000 GENERAL FUND TOTAL	779,598	1,029,042	961,325	(67,717)

MAJOR BUDGET CHANGES

Revenue

License, Permits, and Franchise Fees

$26,000 Increase in revenues from weights and measures device registration and pesticide use permits.

State Inter-Governmental

$105,833 Increase in Unclaimed Gas Tax ($117,333) and a decrease in mandated state contracts due to a 3% reduction ($11,500).

Federal Inter-Governmental

($29,223) Decrease in federal revenue due to decreased United States Forest Service grant funding.

Other Governmental Agencies

$77,579 Increase in revenue due to an increase in Noxious Weed contracts.

Appropriations

Salaries and Benefits

$94,788 Increase in Extra Help for continued Glassy-Winged Sharpshooter and Noxious Weed contracts.

$39,316 Increase in Health Insurance Premium costs due to employee selections.

$16,554 Increase in Retiree Health due to a rate holiday in the prior Fiscal Year.

($28,893) Decrease in Salary and Benefits due to funding an Agricultural Biologist Standards Inspector for half the Fiscal Year, offset by Board-approved wage increases.

($1,288) Decrease in Workers' Compensation insurance premiums.

Services and Supplies

$12,000 Increase in Services and Supplies primarily due to replacing small farm and noxious weed devices.

Fixed Assets

($20,000) Decrease due to Fixed Assets purchased in the prior Fiscal Year.

DEPARTMENT BUDGET SUMMARY – FISH & WILDLIFE COMMISSION

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	2,632	5,000	8,500	3,500
Rev Use Money/Prop	77	0	0	0
Other Fin Sources	0	29,467	13,420	(16,047)
Fund Balance	0	(14,467)	0	14,467
Total Revenue	2,709	20,000	21,920	1,920
Services & Supplies	14,961	20,000	21,920	1,920
Total Appropriations	14,961	20,000	21,920	1,920
FUND 1106 FISH & GAME TOTAL	12,252	0	0	0

MAJOR BUDGET CHANGES

Revenues

Fines and Penalties

$3,500 Increase in Fines and Penalties collected.

Other Financing Sources

($16,047) Decrease in Operating Transfers In, based on the Fish and Wildlife Commission workplan for FY 2025-26.

Fund Balance

$14,467 Decreased use of Fund Balance due to projects completed in the prior Fiscal Year.

Appropriations

Services and Supplies

$1,920 Increase in Services and Supplies for expenses related to the Commission's workplan for FY 2025-26.

MISSION

The Department of Agriculture, Weights & Measures' mission is to protect, enhance and promote the preservation of agriculture and the environment while sustaining the public health, safety, and welfare of all citizens, and to provide consumer and marketplace protections through the fair and equitable enforcement of laws and regulations in El Dorado and Alpine Counties.

PROGRAM SUMMARIES

Agricultural Commissioner

Agricultural Commission

Created in 1967 by the Board of Supervisors, the seven-member Agricultural Commission acts in an advisory capacity to the Board and the Planning Commission on all matters related to agriculture. The Agricultural Commission's scope of interests includes a wide variety of agricultural, timber and land use issues including agricultural land preservation, agricultural production, forestland preservation, and forest production. The Commission also advises the Board on procedures and techniques requiring legislative or policy actions that would encourage and promote agricultural activities that are conducive to the continued well-being of El Dorado County.

Fish and Wildlife Commission

The Fish and Wildlife Commission is appointed by the Board of Supervisors to advise on matters related to fish and wildlife conservation and to oversee the expenditure of Fish and Wildlife funds collected from fines by the Courts.

Agriculture Programs

The Department is responsible for numerous mandated programs that promote, protect, and enhance various aspects of agricultural activities.

- Pest Exclusion – plant protection and quarantine. This program provides the first line of defense for California agriculture and the environment against the invasion of exotic pests. Inspections provide protection from the introduction of insect and disease pests that may be introduced into the state

through the movement of plants and plant products as well as other items through normal channels of trade. This program also involves inspections of plant material being delivered to other states and countries and the issuance of certificates documenting compliance with their entry requirements;

- Pest Detection – early detection of exotic pests using insect detection traps. This program provides the second line of defense against exotic pests through the early detection of new introductions before they become widely established. Traps are placed in primarily urban areas to detect such insect pests as Mediterranean and Mexican fruit flies, Spongy Moth, Japanese Beetle, and a host of other targeted pest species. Through early detection, the likelihood of these pests becoming established in the state is lessened, and the cost and environmental impact of eradication is minimized;

- Pest Management-Vegetation Management – There are nine different noxious weed species under eradication throughout the County. Most weed species targeted for eradication in El Dorado County are listed as 'A' rated weeds by the State, and are of limited distribution throughout California;

- Glassy-winged Sharpshooter (GWSS) – initiated in 1999 to prevent the introduction of this insect to El Dorado County. The GWSS is known to spread Pierce's Disease, which can devastate vineyard plantings. The pest monitoring program includes inspections of all nursery stock shipped into the County from known infested areas. Historically, the Department utilizes Extra Help and Limited Term Agricultural Biology Technician employees for Pest Management programs;

- Vertebrate Pest Management – advice on rodent control;

- Integrated Pest Management – emphasizes preventive methods that provide economical, long-term solutions to pest problems;

- Nursery and Seed inspections – protecting customers and growers;

- Apiary Registration & Inspections – Inspections are made to sustain the continued health of the bee industry in California, which directly translates to the successful production of numerous crops; A program that emphasizes the registration and site location of honeybee colonies in the county. At the request of beekeepers or growers, the Department inspects colonies for potential pest or colony health issues;

- Fresh Fruit, Nut, and Vegetable Quality Control, Honey Quality Control and Egg Quality Control – enforcement of quality standards protecting the consumer; This program ensures compliance with California's minimum standards regarding quality and marketing of all produce commercially grown and/or marketed in the county and state. Direct Marketing regulation and Organic law enforcement are part of a program that provides for local protection to growers, marketers and consumers.

- Certified Producers and Farmers' Market (Direct Marketing) – Markets give the producers of farm products the option of selling directly to the consumer without the requirements of meeting size, pack, container, and labeling requirements (Standardization). These markets give the public a "direct" link to the production of the crop by buying the produce from the grower;

- Organic Producers – The Department is the local enforcement agency concerning the registration, investigation of complaints and auditing of organic producers and handlers; and

- Crop Report – California Food and Agricultural Code requirement to publish an accurate and meaningful report concerning the agricultural conditions in El Dorado/Alpine Counties. As required by the California Food and Agricultural Code, the department compiles and records information in the annual crop report regarding the gross production and value of the county's commodities. Various research institutions, schools, banks, agencies and businesses use this valuable information to the

benefit of the local economy. Also, disasters to agriculture are surveyed and the information collected is used by other agencies offering disaster relief. Statistics promote and protect the continued production and prosperity of agriculture in El Dorado County and California.

Administration positions are proportionally allocated to provide oversight, direction and support for Agriculture programs, which include budgeting, accounting, personnel, payroll, purchasing, office support, and administration of contracts through the California Department of Food and Agriculture and private grants. The principal funding source for these programs is the County's share of unclaimed gas tax as authorized by the Food and Agricultural Code § 224(g).

Pesticide Use Enforcement

The pesticide laws and regulations of California require safe, responsible handling of pesticides from the time of purchase through transportation, storage, usage and disposal. The safety of employees, the environment, and the public is of paramount importance in this program. The enforcement of the regulations by this department applies to all agricultural, non-agricultural and structural usage. The more toxic pesticides are regulated under the restricted materials permit program.

The two main revenue sources are the California Department of Food and Agriculture unclaimed gas tax for Pesticide Regulatory Activities pursuant to §224(a) of the Food and Agricultural Code, and the California Department of Pesticide Regulation distribution of the Pesticide Mill Assessment collections in accordance with §12844 of the Food and Agricultural Code.

Weights & Measures

The mission of Weights & Measures is to allow a good-value comparison to the consumer while maintaining fair competition between businesses. Weights & Measures affects everyone's daily life through the inspections of all commercially used devices such as gas pumps, scales and scanners, as well as through testing of packages to ensure the product inside the package weighs or measures as much as is stated on the label. The Department also enforces requirements for petroleum products, including antifreeze, brake fluid and motor oil; grades of diesel; and octane levels of gasoline. Weighmaster inspections are intended to deter fraudulent transactions at junk dealers and recyclers and to decrease the sale of stolen property.

The Department's revenue sources include inspection reimbursement for Service Agents, Petroleum Products Compliance and Weighmaster Enforcement through the California Department of Food and Agriculture Division of Measurement Standards, and the annual device registration for commercially used devices such as gasoline dispensers, scales, propane dispensers, etc.

Wildlife Services

Wildlife Services works to maintain a biologically sound integrated wildlife damage management program assisting public agencies, businesses, private citizens, schools, property owners, farmers and ranchers in a cooperative venture between El Dorado/Alpine Counties, the U.S. Department of Agriculture, and the California Department of Fish and Wildlife. Wildlife Services is intended to provide Federal leadership and skill to resolve wildlife interactions that threaten public health and safety, as well as agricultural, property and natural resources.

The program primarily focuses on providing technical assistance to prevent wildlife conflicts and remove only the animals causing the problem. The Agricultural Commissioner and the USDA Regional Wildlife Services Supervisor provide administration and oversight. The Department's appropriations include a contract with the U.S. Department of Agriculture (USDA). Revenues consist of a portion of unclaimed gas tax from the

California Department of Food and Agriculture. The USDA provides 1.0 FTE through contract to match the County's 1.0 FTE dedicated to this program.

University of California Cooperative Extension Program

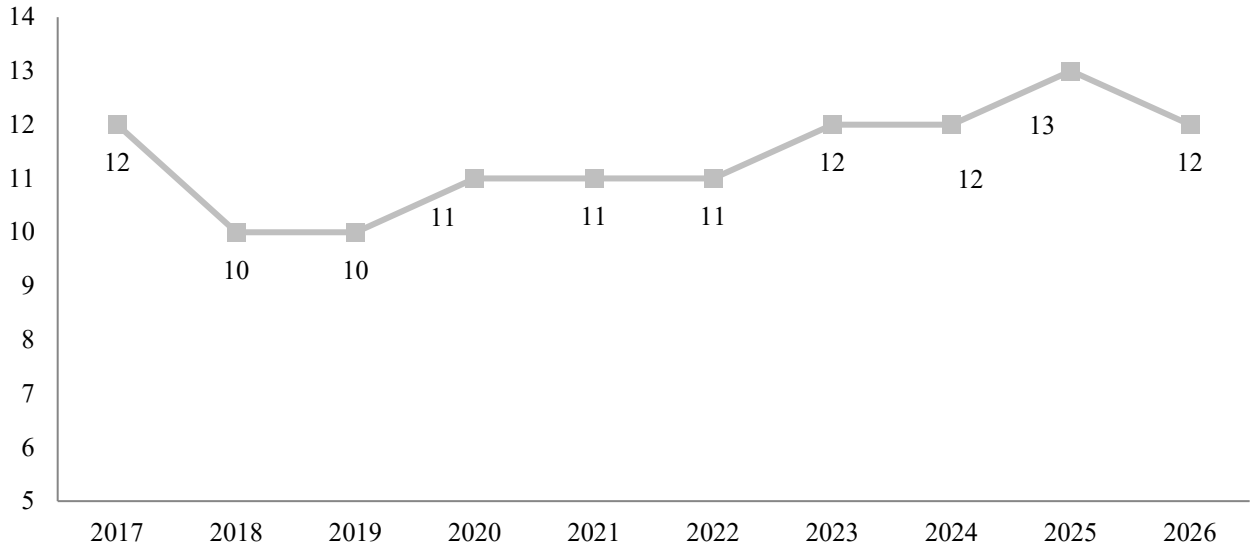
University of California Cooperative Extension Office Programs include 4-H Youth Development Staff, Master Gardener Staff, Natural Resources Advisors, Specialty Crop Advisors, and the Forestry Advisor program.

BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Agricultural Commission	$ 11,879	$ 1,750	$ 10,129	0.2
Agriculture Programs	$ 998,084	$ 798,563	$ 199,521	5.8
Pesticide Use Enforcement	$ 526,613	$ 316,098	$ 210,515	3
Weights & Measures	$ 205,079	$ 132,800	$ 72,279	2
Wildlife Services	$ 283,696	$ 144,357	$ 139,339	1
UCCE	$ 329,542	$ -	$ 329,542	0
Total	$ 2,354,893	$ 1,393,568	$ 961,325	12

STAFFING TREND

The proposed staffing allocation for FY 2025-26 is 12.0 FTEs. As planned, 1.0 FTE Deputy Agriculture Commissioner, Sealer of Weights and Measures position was deleted per resolution 03-2024 when hiring the Assistant Deputy Agriculture Commissioner, Sealer of Weights and Measures. The Department will continue the 1.0 FTE Limited Term Biology Technician for FY 2025-26.



SOURCES & USES OF FUNDS

The Agriculture Department is funded by a combination of the general fund, state and federal funds, licenses and permit fees, and fees for services. The largest funding source outside the County's general fund is the unclaimed gas tax. Each year, county agriculture departments receive unclaimed gas tax revenue from the California Department of Food and Agriculture (CDFA) and the

Department of Pesticide Regulations (DPR) as partial reimbursement for agricultural program costs. The allocation formula is based on the size of the available funds in the pool and each county's costs for agricultural programs from the previous year. Counties with a higher net county cost receive a larger share of the available funds. The CDFA and DPR distribute these funds late in the fiscal year's third quarter or early in the fourth quarter. The state also reimburses the county with a Mill Assessment for pesticide usage. Due to the timing of these disbursements, accurately forecasting how much the County will receive can be difficult.

Fish and Wildlife's budget consists of $13,420 from the General Fund and $8,500 in Fines & Penalties. During FY 2025-26, up to $21,920 is expected to be allocated for special projects and expenses related to the conservation of fish and wildlife, as well as support for fishing derbies.

Exhibit 1

RECOMMENDED BUDGET

The FY 2025-26 Recommended Budget for Environmental Management is $23,413,034, representing a decrease of $682,273 (2.83%) compared to the FY 2024-25 Adopted Budget. The Department operates with no Net County Cost, meaning all programs are fully funded through non-discretionary revenues such as fees, permits, and Federal and State funding. Changes in appropriations reflect equal changes to revenues.

General Fund Programs

The General Fund portion of the Environmental Management Department's FY 2025-26 budget is $4,226,215, an increase of $646,803 (18.07%) compared to the FY 2024-25 Adopted Budget.

Currently, discretionary fund balances from CSA #10 (Solid Waste, Liquid Waste, and Hazardous Waste) and CSA #3 (Vector Control) are used to offset the revenue shortfall in the General Fund programs. However, with the addition of Countywide Cost Allocation Plan charges in FY 2025-26, continued reliance on these fund balances is not financially sustainable. Without a new funding strategy, the Department is expected to incur a Net County Cost in future years.

County Service Areas

- CSA #3 (Vector Control and Snow Removal):
  Budgeted at $5,258,930, an increase of $399,685 (8.23%).
- CSA #10 (Solid Waste, Liquid Waste, Hazardous Waste, Litter Abatement, Union Mine Closure):
  Budgeted at $13,625,774, a decrease of $1,712,372 (11.16%).

Special Revenue Funds

The Department’s Countywide Special Revenue Fund includes:

- Hazardous Waste Management Plan
- Meyers Landfill
- Phillips 66 Settlement
- CUPA Enforcement Penalties
- Oil Payment Program
- City/County Payment Program

Details for these funds are provided in the Special Revenue Funds section of the Budget Book.

DEPARTMENT BUDGET SUMMARY – GENERAL FUND PROGRAMS

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	1,533,454	1,431,000	1,494,000	63,000
IG Rev - State	1,052,702	0	0	0
IG Rev - Federal	87,586	0	0	0
Service Charges	832,891	1,749,636	2,148,813	399,177
Miscellaneous Rev	6,155	600	3,000	2,400
Other Fin Sources	329,368	398,176	580,402	182,226
Total Revenue	3,842,156	3,579,412	4,226,215	646,803
Salaries & Benefits	2,454,257	2,855,719	3,031,960	176,241
Services & Supplies	427,310	384,831	328,191	(56,640)
Other Charges	22,019	300	300	0
Other Fin Uses	0	160,000	0	(160,000)
Intrafund Transfers	6,792	178,562	865,764	687,202
Intrafund Abatement	(7,099)	0	0	0
Total Appropriations	2,903,279	3,579,412	4,226,215	646,803
FUND 1000 GENERAL FUND TOTAL	(938,877)	0	0	0

MAJOR BUDGET CHANGES

Revenue

License, Permit, and Franchise Fees

$50,000 Increase in Food Facility Permit revenues based on prior fiscal year actuals.

$13,000 Increase in Well Permit revenue based on prior fiscal year actuals.

Service Charges

$386,677 Increase in Administration Interfund Charges to other Environmental Management programs due to overall cost increases in department administration.

$12,500 Increase in Service Charges for Plan & Engineering Fees ($7,500) and Sanitation Business Plans ($5,000).

Miscellaneous Revenue

$2,400 Increase due to an increase in revenue recovery.

Other Financing Sources

$134,064 Increase in Operating Transfers In of Department of Justice grant funds for Tobacco Retail License activities.

$77,000 Increase in Operating Transfers In for State Health Vehicle License Fees in Lieu of Sales Tax fund.

$7,792 Increase in Operating Transfers In for State Health Sales Tax realignment funding.

($36,630) Decrease in Operating Transfers In from AQMD for Hedgerow software project completed in FY 2024-25.

Appropriations

Salaries and Benefits

$126,310 Increase in Salaries and Benefits due to Board-approved compensation increases.

$46,667 Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.

$26,282 Increase in Retiree Health due to rate holiday in FY 2024-25.

$20,299 Increase in Worker's Compensation premium charges.

($43,317) Decrease in Health Insurance costs due to employee elections.

Services and Supplies

($56,640) Decrease primarily due to implementing the new Hedgerow software project completed in the prior fiscal year.

Other Finance Uses

($160,000) Decrease in Operating Transfer Out due to the transition from direct billing of CDFA charges to cost recovery in the Countywide Cost Allocation plan beginning in FY 2024-25.

Intrafund Transfers

$686,202 Increase in Intrafund transfers due to increased cost of the Countywide Cost Allocation expenses.

$1,000 Increase in Intrafund transfers due to an increase in revenue recovery.

DEPARTMENT BUDGET SUMMARY COUNTY SERVICE AREA #3 VECTOR CONTROL SPECIAL REVENUE FUND

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	611,394	496,625	551,000	54,375
Fines & Penalties	2,526	2,650	2,900	250
Rev Use Money/Prop	216,777	46,704	141,500	94,796
IG Rev - State	4,087	4,100	4,100	0
Other Gov Agency	11,213	7,000	10,000	3,000
Service Charges	356,170	350,375	356,500	6,125
Fund Balance	0	3,951,791	4,192,930	241,139
Total Revenue	1,202,168	4,859,245	5,258,930	399,685
Salaries & Benefits	210,715	380,607	446,970	66,363
Services & Supplies	47,481	79,540	80,114	574
Other Charges	381,205	605,881	578,472	(27,409)
Fixed Assets	0	55,000	55,000	0
Other Fin Uses	28,438	0	0	0
Contingency	0	3,738,217	4,098,374	360,157
Total Appropriations	667,839	4,859,245	5,258,930	399,685
FUND 1353 County Service Area #3 TOTAL	(534,328)	0	0	0

MAJOR BUDGET CHANGES

Revenue

Taxes

$54,375 Increase in Tax revenue to align budget to prior year actuals.

Revenue Use of Money and Property

$94,796 Increase in Interest revenue to align budget to prior year actuals.

Other Government Agency

$3,000 Increase in Redevelopment Property Tax Trust Fund.

Service Charges

$6,125 Increase in Direct Charges for Services based on the prior year's actuals.

Fund Balance

$241,139 Increase in Fund Balance for CSA # 3 Vector Control.

Appropriations

Salaries and Benefits

$29,855	Increase in Health Insurance costs due to employee elections.
$24,068	Increase in Salaries and Benefits due to Board-approved compensation increases.
$5,521	Increase CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.
$3,901	Increase in Retiree Health due to a rate holiday in FY 2024-25.
$3,018	Increase in Workers' Compensation premium charges.

Other Charges

$62,916	Increase in Operating Transfers Out due to Administration allocation.
($90,325)	Decrease in Operating Transfers Out due to Administration org funding Countywide Cost Allocation Plan Charges ($90,225) and decrease in Building Maintenance and Improvements ($100).

Contingency

$360,157	Increase in Contingency in Vector Control, primarily due to increased fund balance to be spent in FY 2025-26.

DEPARTMENT BUDGET SUMMARY ENVIRONMENTAL MANAGEMENT COUNTY SERVICE AREA #10 (SOLID WASTE, LIQUID WASTE, HAZARDOUS WASTE, AND LITTER ABATEMENT)

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	12,885	20,000	15,000	(5,000)
Fines & Penalties	13,013	12,781	13,932	1,151
Rev Use Money/Prop	572,024	124,336	255,336	131,000
IG Rev - State	(197,171)	524,775	175,000	(349,775)
IG Rev - Federal	109,498	0	0	0
Service Charges	3,532,372	3,725,498	3,825,498	100,000
Miscellaneous Rev	(915)	0	0	0
Other Fin Sources	313,717	2,205,767	2,550,455	344,688
Fund Balance	0	8,724,989	6,790,553	(1,934,436)
Total Revenue	4,355,422	15,338,146	13,625,774	(1,712,372)
Salaries & Benefits	1,590,448	1,726,225	1,939,165	212,940
Services & Supplies	1,467,981	3,390,047	3,097,865	(292,182)
Other Charges	779,419	1,249,562	1,580,523	330,961
Fixed Assets	178,405	3,211,800	4,259,897	1,048,097
Other Fin Uses	161,562	143,000	551,100	408,100
Intrafund Transfers	302,794	427,479	832,025	404,546
Intrafund Abatement	(302,794)	(427,479)	(832,025)	(404,546)
Contingency	0	5,362,475	2,107,224	(3,255,251)
Reserves Budgetary	0	255,037	90,000	(165,037)
Total Appropriations	4,177,815	15,338,146	13,625,774	(1,712,372)
FUND 1360 County Service Area #10 TOTAL	(177,607)	0	0	0

Revenue

License, Permit, Franchise

($5,000) Decrease in Construction Permit revenue based on prior year actuals.

Fines and Penalties

$1,151 Increase in Fines based on prior year actuals.

Use of Money/Property

$131,000 Increase Interest revenue in CSA #10.

State Revenue

($349,775) Decrease in State Grant Funding for Solid Waste due to projects completed in FY 2024-25.

Service Charges

$50,000 Increase in Solid Waste service charges.

$50,000 Increase in Liquid Waste service charges.

Other Finance Sources

$468,654 Increase in Operating Transfers in Liquid Waste for Headworks project.

($76,644) Decrease in Operating in Solid Waste projects completed in the prior fiscal year.

($47,322) Decrease in Operating Transfer in Hazardous Waste grants in prior fiscal year, Homeland Security ($33,625), and hazard waste response ($13,697).

Fund Balance

($1,934,436) Decrease in Fund Balance in CSA #10 due to decreases in Liquid Waste ($910,372), Solid Waste ($755,427), Union Mine Closure Fund ($175,037), South Lake Tahoe Solid Waste ($117,058), and increases in Hazard Waste ($23,172) and South Lake Tahoe Litter Abatement ($286).

Appropriations

Salaries and Benefits

$118,220 Increase in Salaries and Benefits due to Board-approved compensation increases.

$38,763 Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.

$23,813 Increase in Health Insurance costs due to employee elections.

$16,721 Increase in Retiree Health due to a rate holiday in FY 2024-25.

$15,423 Increase in Workers' Compensation premium charges.

Services and Supplies

$450,000 Increase in Professional Services in Liquid Waste primarily due to the cleaning digesters and designs for Union Mine Closure.

$60,140 Increase in Utility Expenses.

$15,000 Increase in Maintenance Equipment for Liquid Waste primarily due to the EID Pump repair.

$140 Increase in Services and Supplies across multiple objects to align with the prior year actuals.

($728,762) Decrease in Professional Services in Solid Waste primarily due to grant-funded projects completed in the prior fiscal year.

($39,000) Decrease in Publication & Legal Notices based on prior year actuals.

($25,000) Decrease in Maintenance: Building & Improvements for Solid Waste due to drinking fountains being installed in prior fiscal year.

($15,000) Decrease in Maintenance: Building & Improvements at Union Mine Facility due to new modular being installed in prior fiscal year.

($9,700) Decrease in Software that will be purchased in the future with grant funding from CalRecycle.

Other Charges

$295,761 Increase in Operating Transfers Out due to Director Administration allocation.

$28,000 Increase in service charges between fund types for South Lake Tahoe Solid Waste site inspection fees.

$25,000 Increase in Operating Transfer Out due to new vehicle upfit with Fleet.

($17,800) Decrease in Facility Charges to align the budget with prior year actuals.

Fixed Assets

$746, 897 Increase in Liquid Waste due to the headworks project ($793,897) and a decrease due to purchases completed in the prior fiscal year ($47,000).

$322,500 Increase in Solid Waste for flare blower ($297,500), Litter Crew vehicle offset with SB 1383 funds ($15,000), and cargo containers ($10,000).

($21,300) Decrease in Hazardous Waste due to items purchased with the Homeland Security grant in the prior fiscal year.

Other Financing Uses

$408,100 Increase in Operating Transfers Out in Solid Waste for demolition and grading for new office modular building at Union Mine Facility ($476,100) and decrease in South Lake Tahoe Solid Waste for projects completed in the prior fiscal year ($68,000).

Intrafund Transfers

$404,546 Increase in Intrafund Transfers from Solid Waste to Liquid Waste due to an overall increase in the Liquid Waste budget, increasing Solid Waste's 25% funding amount.

Intrafund Abatement

($404,546) Decrease in Intrafund Abatement in Liquid Waste Intrafund Abatements (shown as a negative appropriation) due to an overall increase in the liquid waste budget, increasing Solid Waste's 25% funding amount.

Contingency

($3,255,251) Decrease in Appropriation for Contingency in CSA #10 Liquid Waste ($1,792,269), Solid Waste ($1,261,750), South Lake Tahoe Solid Waste ($107,374), and Hazardous Materials ($93,858).

Budgetary Reserves

($165,037) Decrease in designation of Fund Balance for Union Mine Closure/Post Closure account.

MISSION

The mission of the Environmental Management Department is to protect, preserve, and enhance public health, safety, and the environment through a balanced program of environmental monitoring and enforcement, innovative leadership, community education, customer service, and emergency response for the citizens of and visitors to the County of El Dorado.

PROGRAM SUMMARIES

Administration/General Support

The Environmental Management Department Administration/General Support Unit provides executive leadership and oversight for the Environmental Management Department (EMD). Effective July 1, 2019, the majority of costs associated with providing Administrative/General Support to the other EMD programs are primarily offset through direct charges to those programs, with the remaining costs spread to the other programs based on predetermined percentages.

South Lake Tahoe Vector Control (CSA #3)

The South Lake Tahoe Vector Control program carries out seasonal activities to control mosquitoes, plague, Hantavirus, and yellow jackets in the South Lake Tahoe Basin. Program revenue is largely derived from ad valorem taxes and special tax assessments on improved property.

South Lake Tahoe City Snow Removal (CSA #3)

This is a pass-through to the City of South Lake Tahoe. Special tax assessment fees have been levied against properties within the incorporated area of South Lake Tahoe to fund city snow removal services. The county collects these assessments and passes them on to the City.

Solid Waste (CSA #10)

The Solid Waste program implements the Integrated Waste Management Plan (AB939) and other State mandated solid waste diversion initiatives (AB341, AB1826, SB1383); administers solid waste contracts and franchise agreements; implements and enforces the Construction and Demolition Debris Ordinance (C&D), Bear Proof Garbage Can Requirements Ordinance, and Solid Waste Management Ordinance; operates and maintains the Union Mine Landfill to maintain compliance with permits issued by multiple State agencies, including closed landfill cover and open landfill cells, landfill gas (LFG) extraction system, and perimeter probe network, groundwater well network, and surface water sampling; and provides regulatory services at other landfill sites in the County. This program promotes various recycling programs through State grants, including food recovery and diversion from landfilling, beverage container recycling, waste tire enforcement, and waste tire collection and disposal. This program also includes the West Slope 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.

This program further includes the collection of a designated special assessment for the Clean Tahoe Program (pass-through) which provides for litter pickup and control in the unincorporated area of the South Lake Tahoe Basin. Revenue generated in this program comes from special assessments on improved parcels (ongoing),

funding from the Department of Transportation for roadside litter abatement (West Slope), Material Recovery Facility (West Slope) landfill tipping fees, and charges to other EMD programs for staff time. There are several one-time funding sources identified within the solid waste program that are funded by State grants. Appropriations associated with these grants are also one-time in nature.

Household Hazardous Waste/Incident Response (CSA #10)

The Household Hazardous Waste program administers the countywide household hazardous waste collection and disposal program, including the operation of a household hazardous waste drop-off facility, grant activities that promote education and safe recycling related to used and refined oil, as well as recycling of electronic waste, universal waste, and waste oil and latex-based paints. The program operates the hazardous materials incident response team, which includes the response to incidents involving hazardous materials and functions as the County's first responder to all emergencies involving the release or threatened release of hazardous materials. The primary source of revenue generated to support this program comes from special assessments on improved parcels (ongoing) within the County. There are one-time funding sources identified within the Household Hazardous Waste program that are funded by State grants. Appropriations associated with these grants are also one-time in nature.

Liquid Waste (CSA #10)

The Liquid Waste program operates the Union Mine Wastewater Treatment Facility. Effective February 2021, this facility is permitted to annually accept and process up to 7.3 million gallons of septic tank waste (septage), portable toilet waste, and leachate generated from the Union Mine Landfill. The facility comprises a two-million-gallon Class II surface impoundment for the collection of leachate, a receiving station for septage and portable toilet waste haulers, two 500,000-gallon aerobic digesters, two two-million-gallon storage tanks for holding processed wastewater, two high-speed centrifuges for the processing of solids, and a multitude of pumps, blowers and other specialized equipment necessary to receive, process, store and discharge the liquid wastes received by the facility. Revenue generated to support the Union Mine Wastewater Treatment Plant comes from special assessments on improved parcels (ongoing) and charges for services for the disposal of septage at the Union Mine Wastewater Treatment Facility (variable depending on usage). Additionally, 25% of the annual expenses incurred to operate this facility are offset by a transfer from the CSA#10 Solid Waste program.

Environmental Health

The Environmental Health program is responsible for ensuring countywide compliance with applicable state laws, regulations, and County Ordinances concerning many fundamental environmental public health components, such as food facilities, food safety education, public swimming pools/spas, wells, small water systems, and septic systems. This program participates in epidemiological investigations and emerging pathogen responses such as foodborne illnesses, norovirus outbreaks, and West Nile Virus.

Other components of the program activities relate to the reduction in mosquito breeding sources on the West Slope (seasonal) that may impose a threat of West Nile Virus and other diseases carried by mosquitoes and addressing program-related public complaints. The primary source of revenue generated to support this program comes from fees for services, including, but not limited to, various health permits, land use permits, realignment distribution, and charges to other EMD programs for staff time. Additionally, Environmental Health currently receives temporary grant funding contributions from the Health and Human Services Agency to assist with funding the West Slope Mosquito Control program or other Environmental Health operations.

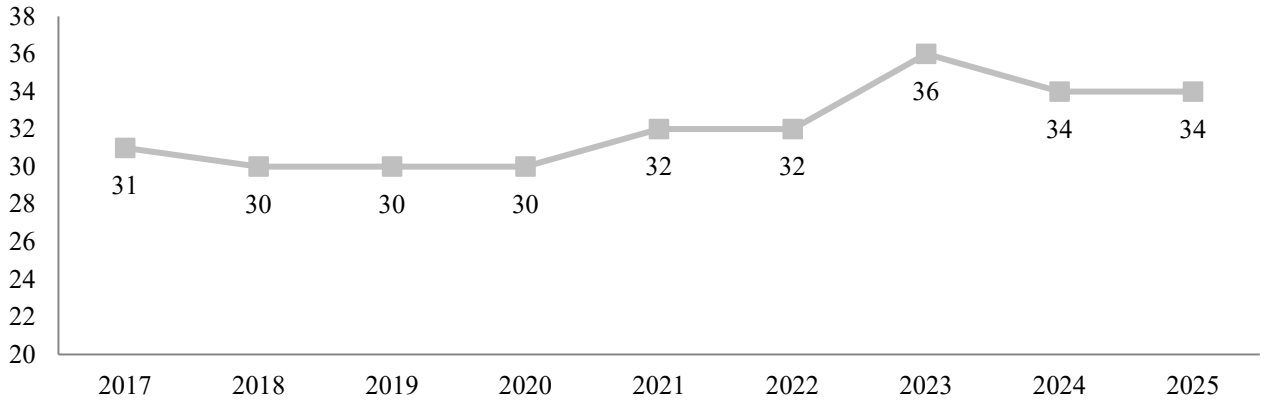
Hazardous Materials -CUPA

The Hazardous Materials/Certified Unified Program Agency (CUPA) program administers and implements the State-mandated (CUPA) program for commercial facilities that store hazardous materials or generate hazardous waste countywide. Activities include inspections of underground and above-ground fuel storage tanks and businesses that store hazardous materials or generate hazardous waste, California Accidental Release Program (CalARP), and response to hazardous materials release incidents at fixed facilities. The primary source of revenue generated to support this program comes from fees for services, including, but not limited to, facility permits and business plans related to the program components, as well as a transfer of civil penalty funds on an as-needed and infrequent basis.

BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
1000 - GENERAL FUND	$ 4,226,215	$ 4,226,215	$ -	
3800000 - EM: ADMINISTRATION	$ 1,522,672	$ 1,793,333	$ (270,661)	2
3800010 - EM: ENVIRONMENTAL MANAGEMENT	$ 2,703,543	$ 2,432,882	$ 270,661	15.5
1238 - COUNTYWIDE SR - ENV MGMNT	$ 302,115	$ 302,115	$ -	
3870702 - EM: COUNTY HAZ WASTE MGMT PLAN	$ -	$ -	$ -	
3870703 - EM: MEYERS LANDFILL	$ 25,000	$ 25,000	$ -	
3870704 - EM: PHILLIPS 66 SETTLEMENT	$ 96,910	$ 96,910	$ -	
3870705 - EM: OIL PAYMENT PROGRAM GRANT	$ 32,578	$ 32,578	$ -	
3870706 - EM: UPA ENFORCEMENT PENALTIES	$ 101,877	$ 101,877	$ -	
3870708 - CITY/COUNTY PAYMNT PROGRAM	$ 45,750	$ 45,750	$ -	
1353 - County Service Area #3	$ 5,258,930	$ 5,258,930	$ -	
3830300 - EM: VECTOR CONTROL	$ 5,018,930	$ 5,018,930	$ -	4
3830350 - EM: CITY OF SLT SNOW REMOVAL	$ 240,000	$ 240,000	$ -	
1360 - County Service Area #10	$ 13,625,774	$ 13,625,774	$ -	
3810100 - EM: CSA #10 SOLID WASTE	$ 5,126,266	$ 5,126,266	$ -	9.5
3810110 - EM: CSA #10 SOLID WASTE - SLT	$ 344,765	$ 344,765	$ -	
3810120 - EM: CSA #10 LIQUID WASTE	$ 6,610,046	$ 6,610,046	$ -	3
3810130 - EM: CSA #10 HAZARDOUS WASTE	$ 1,414,029	$ 1,414,029	$ -	
3810140 - EM: CSA #10 LITTER - SLT	$ 40,668	$ 40,668	$ -	
3810145 - EM: CSA #10 LITTER ABATEMENT	$ -	$ -	$ -	
3898980 - EM: UNION MINE CLOSURE/POST CL	$ 90,000	$ 90,000	$ -	
Total	**$ 23,413,034**	**$ 23,413,034**	**$ -**	**34**

STAFFING TREND



The recommended departmental staffing allocation is 34 FTEs. This includes the continuation of one Limited-Term Senior vector Control Technician and three Limited-Term Vector Control Technicians.

SOURCES & USES OF FUNDS

Taxes, assessments, state funding, grants, realignment distribution, and fees for services fund the Department. The Environmental Management Department Special Revenue Fund programs do not have a Net County Cost, which means that revenues other than discretionary tax dollars are used to operate the programs. CSA #3 revenue is derived from ad valorem taxes and special tax assessments on improved property. The Solid Waste, Hazardous Waste, Liquid Waste (Union Mine Wastewater Treatment Facility), and Litter Abatement programs (CSA #10) are funded by State grants, charges for services provided by the Department, fines for violations, designated special assessments (pass-through funds), Material Recovery Facility (West Slope) landfill tipping fees, and charges to other EMD programs for staff time. A small amount of funding is received from other County departments, including the Department of Transportation for roadside litter abatement (West Slope) and the Health and Human Services Agency for public health-related services.

RECOMMENDED BUDGET

The FY 2025-26 Recommended Budget for the Planning and Building Department is $20,381,254, reflecting a decrease of $1,450,921 (6.65%) compared to the FY 2024-25 Adopted Budget. The Department's Net County Cost (NCC) is $4,833,393, an increase of $1,542,729 (46.88%), primarily due to changes in Discretionary Transient Occupancy Tax (DTOT) funding.

Historically, the Department received DTOT funding that offset General Fund support. On February 11, 2025, the Board approved a revised methodology, reallocating DTOT directly to the County General Fund. Additionally, the Board reduced the Department's DTOT allocation from $3,466,824 in FY 2024-25 to $2,011,256 in FY 2025-26, resulting in a reduction of $1,455,568 (41.99%).

General Fund Programs

The majority of the Department's budget resides in the General Fund and includes Planning and Building Administration, Building, Planning, Tahoe Planning and Building, Economic Development, Code Enforcement, and Commercial Cannabis. The FY 2025-26 General Fund portion is $18,066,863, an increase of $1,670,924 (10.19%) over FY 2024-25. Revenues are projected to increase by $128,195, primarily due to anticipated permit fee increases.

The increase in General Fund support is driven by:

- The shift of DTOT into the General Fund ($2,011,256)
- Increases in Retiree Health costs (+$139,818) and PERS UAL (+$89,969)

Total General Fund support has increased by $2,241,043. Absent the DTOT methodology change and cost increases, General Fund support would have decreased by $698,314 (21.22%) compared to FY 2024-25.

Special Revenue Funds

The Department also oversees several non-General Fund programs, including:

- Development Services Countywide Fund (Fund 1237)
- El Dorado Development Project Fund (Fund 1374)
- Rare Plant Preserve Fund (Fund 3095)

Although some receive General Fund contributions, these funds are balanced and carry no NCC. The Special Revenue Funds section provides detailed figures.

Affordable Housing Program

The Affordable Housing Program budget is recommended at $2,314,391, reflecting a decrease of $3,121,845 (57.43%) from the FY 2024-25 Adopted Budget. Fluctuations in annual grant funding drive this variation.

DEPARTMENT BUDGET SUMMARY BY FUND – GENERAL FUND PROGRAMS

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	7,639,072	8,520,250	8,574,337	54,087
IG Rev - State	479,459	519,963	20,000	(499,963)
Service Charges	2,663,893	3,153,562	3,790,481	636,919
Miscellaneous Rev	43,907	65,500	58,050	(7,450)
Other Fin Sources	382,396	846,000	790,602	(55,398)
Total Revenue	11,208,726	13,105,275	13,233,470	128,195
Salaries & Benefits	12,280,726	13,707,047	13,937,710	230,663
Services & Supplies	3,929,406	5,830,719	4,049,053	(1,781,666)
Other Charges	260,366	152,500	140,000	(12,500)
Other Fin Uses	92,199	0	0	0
Intrafund Transfers	2,798,655	141,006	20,100	(120,906)
Intrafund Abatement	(2,517,163)	(3,435,333)	(80,000)	3,355,333
Total Appropriations	16,844,189	16,395,939	18,066,863	1,670,924
FUND 1000 GENERAL FUND TOTAL	5,635,463	3,290,664	4,833,393	1,542,729

MAJOR BUDGET CHANGES

Revenue

License, Permit, and Franchise Fees

$112,227 Increase in construction permit revenue ($144,227) and a decrease in road privilege permits ($32,000) in the Building Division, based on anticipated increased permit fees in the current year and project permit fees for FY 2025-26.

$13,110 Increase in Vacation Home Rental Administrative permit revenue based on increased activity.

($71,250) Decrease in Commercial Cannabis Zoning Administrative Permit Fees ($65,000) and Zoning Administrative Permit Fees in the Current Planning Division ($6,250) to align budget with prior year actual revenue.

State Revenue

$37 Increase to Building Services Division due to the final installation for the grant award from the California Automated Permit Processing (CalAPP) Program to implement an automated solar permit processing platform.

($400,000) Decrease in the Economic Development Division due to the completion of a grant-funded project in the prior fiscal year.

($75,000) Decrease in the Long Range Planning Unit due to a grant-funded project completed in the prior fiscal year.

($25,000) Decrease in the Tahoe Planning and Building Division due to a different funding source for the Tahoe El Dorado Area Plan project from the prior fiscal year.

Service Charges

$370,201 Increase in the Current Planning Division primarily due to increased permit fees.

$334,070 Increase Building Services due to the grading permit fee ($210,000) and grading inspection ($124,070) due to the fees being reallocated to the correct object in FY 2025-26.

($30,000) Decrease in Building Services due to decreased TRPA permits issued to align the budget with the prior year's actual revenue.

($25,000) Decrease in Building Services due to reduced encroachment inspections to align the budget with the prior year's actual revenue.

($12,352) Decrease in Tahoe Planning and Building Division due to reduced grading inspection revenue to align the budget with the prior year's actual revenue.

Miscellaneous Revenue

$8,000 Increase in Hearing and Appeal Fee revenue in the Code Enforcement Division to align the budget with the prior year's actual revenue.

$4,550 Increase in Current Planning to align the budget with the prior year's actual revenue.

($20,000) Decrease in Miscellaneous Revenue in the Building Division to align the budget with the prior year's actual revenue.

Other Financing Sources

$21,000 Increase in Operating Transfer into the Building Division for the Certified Access Specialist Program (CASp) State Disability Fees, Commercial Grading Deposit draw-down, and TRPA allocation revenue based on anticipated FY 2025-26 activity.

($40,000) Decrease in Operating Transfer due to TRAKiT costs being rolled over from the prior fiscal year.

($20,000) Decrease in Operating Transfer into the Current Planning Unit for decreased developer time and materials deposits.

($16,398) Decrease in Operating Transfer into the Long Range Planning Unit projects due to decreased spending on Professional Services contracts.

Appropriations

Salaries and Benefits

$230,663 Increase in Salaries and Benefits primarily due to Board-approved compensation increases.

Services and Supplies

($679,418) Decrease in Special Projects in the Economic Development Division due to funding being discontinued for outside tourist contracts.

($651,717) Decrease in Professional Services in the Economic Development Division due to reduced contracts to align with reduced funding.

($238,385) Decrease in Contracts across multiple divisions due to projects and contracts closing out in the prior fiscal year.

($118,569) Decrease in General Liability insurance premium expense as the Department's share of overall County claims incurred has decreased from prior years, decreasing their Liability insurance premium expense.

($70,780) Decrease in Fleet charges for the Building Services.

($40,803) Decrease in Travel and Training department-wide to align with reduced funding.

($3,712) Decrease in Services and Supplies across multiple objects department-wide to align the budget with reduced funding.

$21,718 Increase in Equipment Rent & Leases due to printer charges being removed from the Cost Plan and placed in the department's FY 2025-26 Budget.

Other Charges

($10,000) Decrease in Interfund Transfers in Long Range Planning for the Diamond Spring Community Park project completed in the prior fiscal year.

($2,500) Decrease in Interfund Transfer in Commercial Cannabis due to the change in methodology of charging applicants directly.

Intrafund Transfers

$3,000 Increase in Interfund Transfers for Revenue Recovery due to projected Code Enforcement case collections.

($77,537) Decrease in Intrafund Transfers in Economic Development Division due to Directors' allocation not being charged to the division.

($40,669) Decrease in Intrafund Transfers in Code Enforcement due to Directors' allocation not being charged to the division.

($4,700) Decrease in Intrafund Transfers due to decreased Central Services Facility charges.

($1,000) Decrease in Intrafund Transfer in the Building Division for Revenue Recovery due to projected collections of time and material billings.

Intrafund Abatement

$1,886,871 Decrease in Intrafund Abatements (shown as a positive expense) in Economic Development Division due to the Discretionary Transient Occupancy Tax being reduced.

$572,011 Decrease in Intrafund Abatements (shown as a positive expense) in Code Enforcement due to Discretionary Transient Occupancy Tax being handled as a General Fund contribution.

$528,204 Decrease in Intrafund Abatements (shown as a positive expense) in Tahoe Planning and Building Division for projects completed in the prior fiscal year.

$250,041 Decrease in Intrafund Abatements (shown as a positive expense) in Long Range Planning Unit funded with Discretionary Transient Occupancy Tax and completed in the prior fiscal year.

$118,206 Decrease in Intrafund Abatements (shown as a positive expense) for Directors' allocation spread being charged directly to the division.

DEPARTMENT BUDGET SUMMARY BY FUND – AFFORDABLE HOUSING

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	81,310	14,480	58,000	43,520
IG Rev - Federal	0	3,150,000	0	(3,150,000)
Service Charges	11,772	60,000	60,000	0
Miscellaneous Rev	32	150	150	0
Other Fin Sources	139,340	116,680	165,000	48,320
Fund Balance	0	2,094,926	2,031,241	(63,685)
Total Revenue	232,453	5,436,236	2,314,391	(3,121,845)
Salaries & Benefits	29,979	21,710	21,834	124
Services & Supplies	51,420	3,990,398	1,577,957	(2,412,441)
Other Charges	3,206	156,177	54,924	(101,253)
Other Fin Uses	0	300,000	0	(300,000)
Intrafund Transfers	11,157	60,200	137,700	77,500
Intrafund Abatement	(11,157)	(60,200)	(137,700)	(77,500)
Contingency	0	967,951	659,676	(308,275)
Total Appropriations	84,605	5,436,236	2,314,391	(3,121,845)
FUND 1108 AFFORDABLE HOUSING	(147,848)	0	0	0

MAJOR BUDGET CHANGES

Revenue

Use of Money and Property

$43,520 Increase is primarily due to interest and interest loan payments in the Affordable Housing Trust Fund, CDBG Revolving Loan, and HOME Revolving Loans based on anticipated needs.

Federal Revenue

($3,150,000) Decrease in Federal Revenue due to the Diamond Village Apartments project from the prior fiscal year.

Other Financing Sources

$48,320 Increase in principal loan/notes repayment in CDBG Revolving Loan.

Fund Balance

($63,685) Decrease in Fund Balance primarily due to the Affordable Housing Trust Fund, CDBG Revolving Loan, and HOME Revolving Loan Funds.

Appropriations

Services and Supplies

($2,412,441) Decrease is primarily due to the Diamond Village Apartment project from the prior fiscal year.

Other Charges

($101,253) Decrease in Intrafund Transfers to the Planning and Building Administration from the Affordable Housing Unit.

Operating Transfers Out

($300,000) Decrease in Operating Transfers Out of the HOME Revolving Loan program due to the project being completed in the prior fiscal year.

Intrafund Transfers

$77,500 Increase in Interfund Transfers to Affordable Housing Program Administration from CDBG Revolving Loans ($25,000) and HOME Revolving Loans ($52,500).

Intrafund Abatement

($77,500) Decrease in Intrafund Abatements to Affordable Housing Program Administration from CDBG Revolving Loans ($25,000) and HOME Revolving Loans ($52,500).

Contingency

($308,275) Decrease in Appropriation for Contingency in Affordable Housing Trust Fund, CDBG Revolving Loans, and HOME Revolving Loans.

MISSION

The mission of the Planning and Building Department is, “We are dedicated to serving our citizens with integrity, efficiency, and transparency. Our professional staff work to simplify the planning and building experience for our citizens to encourage a thriving economy for all.”

PROGRAM SUMMARIES

Department Structure

The Planning and Building Department consists of an Administration Unit along with five Divisions, which include a variety of sub-units. There have been significant changes to the structure of the Department in recent years. The Department operates on a model of continuous evaluation and improvement to meet the needs of the public, enhance its level of service and customer interactions, create efficiencies, and fulfill the mission of the Department.

Administration

The Administration Unit provides executive leadership and oversight for the Planning and Building Department. It is responsible for contracts, procurement, and budget management. The Director's salary, along with those of other executive staff, is allocated to the Department's other divisions. As a result, the remaining expenditures primarily cover general support costs for Planning and Building operations.

Building Division

The Building Division is a regulatory agency mandated by the State of California to enforce laws and regulations to ensure healthy, safe, sustainable, and accessible buildings and grounds in our community. The Building Division employees are spread across four groups, including Field Inspection, Plan Check, Permit Center, and File Room operations. These functions are overseen by the Deputy Director of Building on the West Slope and the Chief Deputy Director of Tahoe Planning and Building in the Tahoe Basin.

The Building Division provides building and grading permit review, issuance, and inspection services for all unincorporated areas of El Dorado County. The Building Division also regulates building construction from the initial application through final inspection to ensure fire and life safety for code compliance. Permit types include residential and non-residential buildings, grading, repair, alteration, and miscellaneous activities.

Additionally, the Building Division provides services for other agencies through a Memorandum of Understanding (MOU), including California Title 14 enforcement for each County Fire District, and plan review and enforcement of all Tahoe Regional Planning Agency (TRPA) regulations and standards for TRPA.

The Building Division is also responsible for maintaining records of all permitting activities. The Division provides support and assistance to various agencies, departments, and other divisions within the Planning and Building Department, such as the Economic Development Division, Code Enforcement Division, Utility Districts, Community Services Districts, Planning Division, Department of Transportation, and Environmental Management Department.

The Building Division established fees to offset the cost of permitting activities. These revenues are obtained through permit and administration fees. Additional revenue is obtained from the administration of TRPA's Code of Ordinances. The Building Division also collects the fees for distribution to associated permitting agencies.

Planning Division

The Planning Division is responsible for developing, implementing and maintaining the General Plan, the Zoning Ordinance, and Subdivision Ordinance, implementing state land use and housing laws, processing land use-related discretionary development applications and development permits, performing planning review of

certain building and grading permits, and responding to general land-use inquiries from the public. The Planning Division employees are spread across Current Planning comprised of the Discretionary Planning Unit and the Permit Center Unit, Commercial Cannabis, Long Range Planning, and Administrative Support.

Current Planning - Discretionary Planning Unit

The Discretionary Planning Unit focuses on processing non-County-initiated discretionary development applications, including but not limited to General Plan Amendments and Rezone Applications, Tentative Subdivision Maps, Planned Development Permits, Conditional Use Permits, Design Reviews, Parcel Maps, and Variances that are subject to the provisions of California Environmental Quality Act (CEQA). Discretionary development projects are processed by staff in coordination with affected County departments and divisions, local agencies, and state and federal agencies. Staff also provides information to the public regarding the development review process and the status of projects currently being processed.

The primary revenue source for the Discretionary Planning unit is developer-funded application fees, which consist of both flat fees and time and materials (T&M) billing.

These development projects may be approved by the Planning and Building Director, the Zoning Administrator, the Planning Commission, or the Board of Supervisors (Board) as required by the County's Zoning Code. Generally, Planning Commission reviews development applications for projects such as specific plans and rezoning tentative subdivision maps, planned development permits, and conditional use permits that are more complex than those reviewed by the Zoning Administrator, and the Zoning Administrator reviews Parcel Maps, Variances, and less complex Conditional Use Permits. Depending upon provisions in the Zoning Code, the Commission or Zoning Administrator either approves or denies development projects, or the Planning Commission makes recommendations to the Board. The Board also reviews projects approved or denied by the Planning Commission and Zoning Administrator that have been appealed.

Current Planning -Permit Center Unit

The Permit Center Unit is responsible for processing ministerial planning applications such as Administrative Permits, Temporary Use Permits, and discretionary Williamson Act Contracts. The Permit Center reviews and issues zoning verification letters, business licenses and reviews ABC licensing requests. Further, the Permit Center Unit conducts planning review of commercial, residential, agricultural building, and grading permits, and applicable flood zone reviews. The Unit is also responsible for responding to phone and email inquiries from the public, and for providing information to the public on planning- and zoning-related questions at the Planning Permit Center counter.

The Planning Division also functions as the County liaison for coordination with the Federal Emergency Management Agency (FEMA) for floodplain management and the California Department of Water Resources on floodplain management issues. Floodplain management tasks include providing local and federal floodplain information to the community and ensuring compliance with the Local Floodplain Management Plan.

The primary source of revenue for the Permit Center is permit fees collected. Because a significant amount of Permit Center staff time is spent answering planning questions from the public in advance of a formal application, a portion of this unit is offset by General Fund revenue.

Commercial Cannabis Unit

The Commercial Cannabis Unit is responsible for the oversight of commercial cannabis activities in the County, including the management of the permitting process, monitoring compliance, and coordinating with other County departments and agencies as needed.

Permitting activities for Commercial Cannabis includes an optional pre-application process that allows applicants to discover the possible variables/issues in their project before starting the application process, which can take a significant amount of time for staff to complete. The application process requires a commercial cannabis use permit, which is processed similarly to the Conditional Use Permit described above. In addition, and in conjunction with the conditional use permit, applicants are required to obtain a commercial cannabis annual operating permit. This process includes a review of the cannabis activities by several County departments, including Agriculture, Weights and Measures, Chief Administrative Office, County Counsel, Environmental Management, Planning and Building, and Sheriff's Office. After approval of the Commercial Cannabis Use Permit and Commercial Cannabis Annual Operating Permit, the business will enter the Commercial Cannabis Monitoring Program, which the County operates to ensure that cannabis businesses adhere to the rules in the voter-approved ballot measures. After a full year in the program, a commercial cannabis business must renew its commercial cannabis annual operating permit. At that time, the County will assess the business's performance and review potential changes to the business's operations.

The Commercial Cannabis Division is primarily funded by General Fund revenue at this time, with a portion of costs offset by Commercial Cannabis permit fees. Cannabis Tax revenues are reflected in the General Fund – Other Operations (Department 15) budget.

Long Range Planning Unit

The Long Range Planning Unit is responsible for assisting the Board of Supervisors in developing policies, plans, ordinances, and programs that support the goals and objectives of the County's General Plan. Long range planning involves highly complex and diverse land use decisions that require a careful balancing of competing economic, social, and environmental interests.

The Long Range Planning Unit is primarily funded by General Fund revenue, with a portion of costs offset covered by the General Plan Implementation special revenue fund.

Planning Administrative Support

This Unit provides administrative and clerical support for the Planning Commission and Zoning Administrator. The Unit assists in the management of meeting schedules and calendars, prepares public notices and meeting agendas, distributes staff reports and associated materials and maintains written record of actions taken at each meeting and live streams, records and archives public meetings.

Tahoe Planning and Building Division

The Tahoe Planning and Building Division is responsible for assisting the Board of Supervisors in developing policies, plans, ordinances and programs that support the goals and objectives of the County's General Plan and the TRPA Regional Plan in the Lake Tahoe Basin portion of the County. This Division oversees Tahoe Current and Long Range Planning activities and Building permit activities such as processing ministerial and discretionary project applications, permit applications and inspections, and stormwater review for building and grading permits. Additionally, the Division manages the Memorandum of Understanding (MOU) with TRPA, Environmental Improvement Program Policy and Implementation, the Vacation/Hosted Home Rental (VHR/HHR) Program, Code Enforcement activities related to VHRs and Ranch Marketing, and all County stormwater activities.

Stormwater staff manage the County-wide implementation of the National Pollutant Discharge Elimination System (NPDES) program. The NPDES program consists of two permits: one for the West Slope and the other for the Lake Tahoe Basin. The West Slope State of California Phase II NPDES Permit requires the County to

address high-priority water quality issues identified within the urbanized areas of El Dorado County to enhance surface water quality. The Lake Tahoe Phase I NPDES Permit requires the County to reduce fine sediment particle discharges to Lake Tahoe within the framework of the Lake Tahoe Total Maximum Daily Load.

Primary revenue sources for the Tahoe Planning and Building Division include General Fund, developer reimbursement for stormwater activities, VHR/HHR permit fees, code enforcement fees, building permit fees and Public Utility Franchise Fees (PUFF).

Economic Development and Administration Division

The Economic Development and Administration Division is comprised of three (3) units, Economic Development, Administration, and the Affordable Housing Program, each providing exemplary customer service and knowledge in their respective specialties. From exploring affordable housing opportunities and avenues, implementing broadband initiatives, stimulating the local economy through business retention and growth, developing and implementing a Countywide Economic Development Strategic Plan, improving workplace culture, to improving processes and transparency in the development process, the Economic Development Division is dedicated to execution of the County's Strategic Plan Goals of Safe & Healthy Communities, Public Infrastructure, Workforce Excellence, and Thriving Economy.

Economic Development

The Economic Development Unit is responsible for developing strategies and programs to stimulate business growth and economic expansion in El Dorado County. It also plays a key role in processing priority Economic Development projects in collaboration with Planning and Building Department staff. Economic Development activities include retaining and supporting existing businesses, attracting new businesses, and assisting those interested in expansion. The Division develops and implements technical assistance programs to enhance local employment, coordinates services with County departments and community organizations, and maintains a dedicated Countywide Economic Development Project Team. This team provides timely, professional, and accurate business liaison services to businesses looking to expand or relocate in the County while fostering a business-friendly environment.

Additionally, the Division provides staff support to the Strategic Economic Enhancement Development (SEED) Committee, Broadband expansion and deployment, and the Affordable Housing Task Force, which focus on developing recommendations to encourage affordable housing in the County.

Administration

The Administration Unit is responsible for identifying and implementing process improvements across the entire Planning and Building Department to enhance efficiency and service delivery. Other staff process contracts, board items, invoices, and purchasing, and provide overall administrative support for the entire department.

Affordable Housing Program

The Affordable Housing Program's ("AHP") mission is to administer and 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. The AHP program is directed by the policy and objectives of the Board of Supervisors and the Housing Element of the County General Plan. AHP is responsible for implementing and managing related housing programs and special projects to meet those objectives in addition to reporting progress to the Board, the State and other local agencies.

The Community Development Block Grants (CDBG) and HOME Investment Partnerships Program (HOME) grants provide low-interest loans to qualifying low- to moderate-income households in the unincorporated areas of the County for housing repair and gap-financing to purchase their first home. Loan repayments provide for a revolving loan fund for ongoing CDBG and HOME activities.

AHP also manages three (3) County Funded Programs. The Traffic Impact Fee Offset program which allows developers to apply for an offset (not a cash subsidy) of traffic impact fees in exchange for limiting long-term rent rates and for-sale pricing to income-eligible households during an affordability period; the Building Fee Deferral Program, allowing non-profit, public agencies, and very low-income applicants to defer building fees on a new construction unit or permit to make health and safety repairs, until refinancing, resale or change in ownership; and the Affordable Housing Trust Fund that provides short-term loans to affordable housing developers for eligible pre-development activities.

The Economic Development and Administration Division is partially funded by Discretionary Transient Occupancy Tax (DTOT) revenues, which are collected and dispersed through the General Fund. The Division has also secured multiple grants and allocated funding to support various broadband projects aimed at expanding service to unserved and underserved areas throughout the County, while the Affordable Housing Program's primary revenue sources for the program is grant funds from the California Department of Housing and Community Development (HCD), loan repayments, Developer Fees, and a small General Fund Contribution.

Code Enforcement Division

The purpose of the Code Enforcement Division is to protect the health and safety of County residents by enforcing minimum standards for property maintenance as well as procedures for abatement of public nuisances. Code Enforcement staff perform investigations and enforce violations of the County Code and other related codes and ordinances for all applicable County departments. The Code Enforcement Division is also responsible for handling administrative hearings for violations.

Investigations are initiated by responding to citizen inquiries and complaints as well as upon the request of other health and safety agencies. Enforcement actions specifically address safety-related or non-permitted items such as illegal businesses, fire hazards, and substandard or dangerous housing.

In the last four years, the Code Enforcement Division has taken on additional enforcement efforts as a result of County Ordinances pertaining to signs, oak trees, cannabis cultivation, Ranch Marketing (RM), and Vacation Home Rentals (VHRs).

Code Enforcement staff also work with the Sheriff's Office during the cannabis cultivation season to execute cannabis search warrants, which allows for the enforcement of violations of the Building Code that are committed to supporting the cannabis grows, such as unpermitted structures or illegal wiring. Code Enforcement is also used for the initial investigation and subsequent tracking of complaints that may affect multiple departments.

This Division is primarily funded by the General Fund, with some offsetting revenues from enforcement fines, administrative hearings, and other fees.

In FY 2025-26, Code Enforcement Officers supporting the VHR/HHR and RM enforcement efforts moved to the Tahoe Planning and Building Division to work more closely and cohesively with the VHR/HHR permitting staff as a single unit.

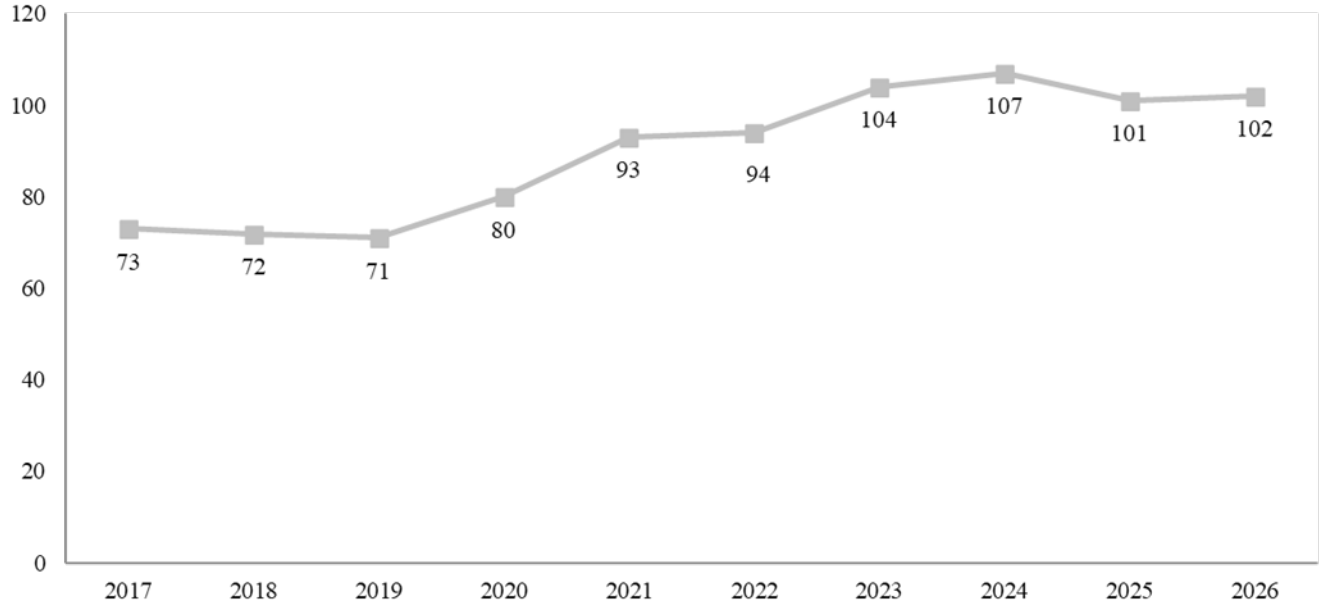
Planning and Building

RECOMMENDED BUDGET • FY 2025-26

BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
1000 - GENERAL FUND	$ 18,066,863	$ 13,233,470	$ 4,833,393	101.87
3700000 - BP: ADMINISTRATION	$ 1,070,903	$ 215,409	$ 855,494	2.75
3710100 - BP: BUILDING SERVICES	$ 6,044,192	$ 7,895,797	$ (1,851,605)	44.18
3720200 - BP: CURRENT PLANNING SERVICES	$ 3,955,945	$ 2,770,805	$ 1,185,140	21.35
3725250 - BP: TAHOE PLANNING & STORMWATER	$ 2,256,913	$ 1,188,758	$ 1,068,155	8.65
3730300 - BP: LONG RANGE PLANNING	$ 2,010,916	$ 754,602	$ 1,256,314	6.84
3740000 - BP: ECONOMIC DEVELOPMENT	$ 789,072	$ -	$ 789,072	3.4
3750500 - BP: CODE ENFORCEMENT	$ 1,899,353	$ 383,099	$ 1,516,254	14.5
3760100 - BP: COMMERCIAL CANNABIS	$ 39,569	$ 25,000	$ 14,569	0.2
1108 - HOUSING, COMMUNITY & ECONC DEV	$ 2,314,391	$ 2,314,391	$ -	0.13
3735350 - BP: HOUSING, COMM, & ECON DEV	$ 113,500	$ 113,500	$ -	0
3735351 - BP: AFFORDABLE HOUSING	$ 332,500	$ 332,500	$ -	0
3735352 - BP: CDBG REVOLVING LOAN	$ 736,538	$ 736,538	$ -	0
3735353 - BP: HOME REVOLVING LOAN	$ 1,001,338	$ 1,001,338	$ -	0
3735354 - BP: HOME CONSTRUCTION	$ 3,515	$ 3,515	$ -	0
3735355 - BP: HOME CONSTRUCTION REHAB	$ 127,000	$ 127,000	$ -	0
Grand Total	**$ 20,381,254**	**$15,547,861**	**$ 4,833,393**	**102**

STAFFING TREND



The proposed staffing allocation for FY 2025-26 is 102 FTEs. In the FY 2025-26 Recommended Budget, the department is proposing to delete 1.0 vacant FTE Deputy Building Official, and 1.0 FTE Economic Development Manager, which is filled, in order to align with available funding. In addition, the following two positions were alternately filled and are being revised to align with the current allocation classifications: one vacant Development Technician I/II was alternately filled with a Sr. Development Technician, and one vacant Administrative Analyst I/II was alternately filled with an Administrative Technician.

During FY 2024-25, one Code Enforcement Manager, one Code Enforcement Officer I/II, one Chief Deputy Director of Planning and Building, and one Sr. Engineering Technician for the West Slope Stormwater Program

During FY 2024-25, one Code Enforcement Manager, one Code Enforcement Officer I/II, one Chief Deputy Director of Planning and Building, and one Sr. Engineering Technician for the West Slope Stormwater Program allocations were added. The allocations also reflect the deletion of the Assistant Director allocation and the reassignment of the Airports and Cemeteries programs from the Department to the Chief Administrative Office, which removes one Sr. Administrative Analyst, one Administrative Analyst I/II, one Airport Supervisor, one Airport Operations Technician, and two Administrative Technicians from the Department.

SOURCES & USES OF FUNDS

The Planning and Building Department receives most of its revenue through permit fees. It is also partially funded by mitigation measure-related funding, including rare plant mitigation payments collected in Special Revenue Fund 3095, Rare Plant Preserve. The Current Planning unit collects deposits for time and material projects in Special Revenue Fund 1237, Development Services.

Other funding sources include fees for services, federal and state grant revenues, Public Utility Franchise Fee Revenue, and discretionary General Fund revenue.

RECOMMENDED BUDGET

This Budget is recommended at $1,897,142, reflecting a decrease of $193,620 (9.26%) compared to the FY 2024-25 Adopted Budget. The General Fund provides 88.39% of the Department's funding and decreased by $271,152 compared to the FY 2024-25 Adopted Budget.

DEPARTMENT BUDGET SUMMARY

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	146,150	142,700	163,500	20,800
Miscellaneous Rev	0	0	41,732	41,732
Other Fin Sources	6,424	0	15,000	15,000
Total Revenue	152,574	142,700	220,232	77,532
Salaries & Benefits	1,696,735	1,870,754	1,769,627	(101,127)
Services & Supplies	86,241	239,932	140,715	(99,217)
Other Charges	1,874	1,500	1,500	0
Fixed Assets	49,189	0	0	0
Intrafund Transfers	0	300	300	0
Intrafund Abatement	(10,512)	(21,724)	(15,000)	6,724
Total Appropriations	1,823,527	2,090,762	1,897,142	(193,620)
FUND 1000 GENERAL FUND TOTAL	1,670,952	1,948,062	1,676,910	(271,152)

MAJOR BUDGET CHANGES

Revenues

$77,532 Increase in revenues from Mapping Fees ($30,000), Addressing Fees ($5,800) and Miscellaneous Revenues ($41,732) based on prior year actuals.

Appropriations

Salaries and Benefits

$36,410 Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.

$17,934 Increase in Retiree Health after a rate holiday in FY 2024-25.

($155,471) Decrease in Salaries and Benefits primarily due to the deletion of 1.0 FTE GIS Manager allocation and reduced employee benefit elections.

Services and Supplies

($128,000) Decrease in Special Department Expenses due to Nearmap one-time subscription for high-resolution imagery in the prior fiscal year.

$4,464 Increase in Software Expenses primarily due to AutoCad and Trimble software license renewals.

$24,319 Increase in ESRI License Fees.

Intrafund Abatement

$6,724 Decrease in Intrafund Abatement (shown as a positive expense) due to decreased revenues for work performed for other County departments.

MISSION

The County Surveyor is responsible for providing information to the public on the complex issues of property ownership and for the timely review of all parcel maps, subdivision maps, records of survey, lot line adjustments, certificates of compliance, street names and addresses, Abandonment of Public Easements and Irrevocable Offers of Dedication to facilitate development and serve the public, County departments and outside agencies.

The County Surveyor is also responsible for the Geographic Information System (GIS) and Mapping Division, which oversees and manages the overall operation, maintenance, and enhancements made to the Enterprise GIS system. This system serves and supports the County, the public, and external agencies with information related to permitting, addressing, parcels, streets and roads, infrastructure, and public safety. It provides this information through GIS maps, data, viewers, mobile applications, and dashboards.

PROGRAM SUMMARY

Addressing/Road Name Services

The State-mandated functions are applicable to the California Business and Professions, Resources, and Government Codes including structure and suite addressing for building permits, and collaboration with emergency services.

Administration

Administration provides oversight, direction and support for the Department, including Services and Supplies and Fixed Asset line items, and is responsible for administrative and business support functions, including budgeting, accounting, payroll, personnel, purchasing and contract coordination, computer services and support, and clerical operations.

Geographic Information Services

The GIS Program manages hundreds of thousands of GIS data records through desktop, online, and mobile-based ESRI software applications that support County-wide addressing, permitting, property tax, Economic Development, Planning, Public Health and Safety, Census and Elections, and Transportation operations. The GIS team provides data, mapping, application support and development, and GIS consulting services to County departments, external agencies, and the public. The GIS integrates data from and to other County systems like TRAKiT and Megabyte to provide more effective and efficient data information sharing.

Surveyor Services

Licensed Surveyors in the Office perform state-mandated functions applicable to the California Business and Professions, Resources, and Government Codes, including Map Checking and Certificate of Compliance issues.

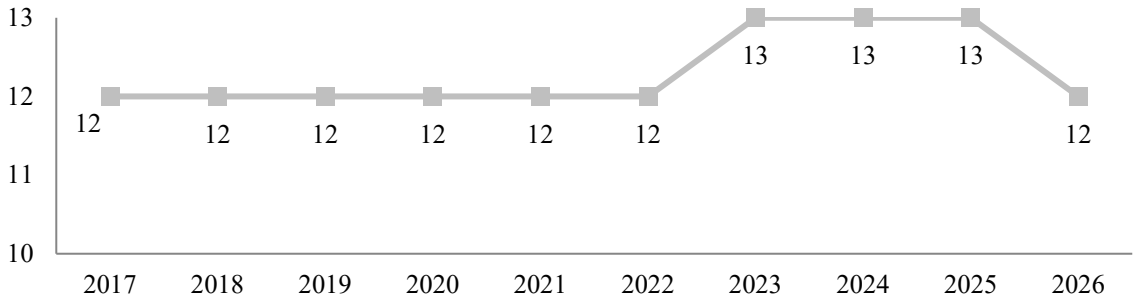
PROGRAM SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Surveyor Programs				
Addressing/Road Name Services	$ 158,095	$ 18,353	$ 139,743	1
Administration	$ 474,286	$ 55,058	$ 419,228	3
Geographic Information Services	$ 632,381	$ 73,411	$ 558,970	4
Surveyor Services	$ 632,381	$ 73,411	$ 558,970	4
Grand Total	**$ 1,897,142**	**$ 220,232**	**$ 1,676,910**	**12**

STAFFING TREND

The proposed staffing allocation for FY 2025-26 is 12.0 FTEs. The department is reducing its workforce to align staffing levels with available funding. As part of the workforce reduction, 1.0 FTE GIS Manager position is being eliminated.

During FY 2022-23, 1.0 FTE Surveyor Technician was added to better support succession planning and provide more capacity in Surveying Services.



SOURCES & USES OF FUNDS

The Surveyor's budget is primarily funded by discretionary General Fund revenue, which is partially offset by service fee revenue.

RECOMMENDED BUDGET

The FY 2025-26 Recommended Budget for the Department of Transportation is $151,187,946, a decrease of $17,967,939 (10.62%) compared to the FY 2024-25 Adopted Budget. The General Fund support is recommended at $1,316,558, a reduction of $2,702,618 (68.75%), reflecting efforts to align expenditures with declining County revenues.

The Road Fund, which includes Administration, Capital Improvement, Engineering, and Road Maintenance programs, comprises the majority of the Department's budget. The FY 2025-26 Road Fund is recommended at $142,204,797, a decrease of $14,552,976 (9.28%). The decrease is primarily driven by the following factors:

- A $9.5 million reduction in the Highway Bridge Program, consistent with the Board-approved Capital Improvement Plan;
- A $4 million decrease in contributions from Board Policy B-16 Designation for Road Maintenance, aligning expenditures with declining County revenues;
- $3.8 million in reduced funding for the Pioneer Trail/US Highway 50 Intersection Safety Improvement Project due to timeline adjustments;

Non-General Fund revenue sources largely support projects and operations in the Road Fund. Key discretionary and dedicated funding includes:

- Tribal Funding: $4.4 million
- SMUD Fees: $1.2 million
- Traffic Impact Fees (TIF): $20.8 million *(Capital Improvement Projects only)*
- State Revenue: $19.5 million
- Federal Revenue: $55.7 million

These funds support road maintenance and Capital Improvement Plan (CIP) projects.

The Erosion Control Special Revenue Fund is recommended at $4,194,022, a decrease of $3,178,440 (43.11%), reflecting the cyclical nature of erosion control grant funding.

The Fleet Program Internal Service Fund is recommended at $3,348,623, a slight increase of $17,424 (0.52%). This increase is driven by higher vehicle acquisition and service costs charged to departments.

DEPARTMENT BUDGET SUMMARY BY FUND – COUNTY ENGINEER

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	722,218	852,361	705,694	(146,667)
Miscellaneous Rev	10,062	5,000	6,000	1,000
Other Fin Sources	164,791	749,180	640,900	(108,280)
Total Revenue	897,070	1,606,541	1,352,594	(253,947)
Salaries & Benefits	452,431	749,300	639,178	(110,122)
Services & Supplies	35,248	302,691	340,650	37,959
Other Charges	352,447	537,460	359,676	(177,784)
Intrafund Transfers	78,499	105,000	101,000	(4,000)
Total Appropriations	918,625	1,694,451	1,440,504	(253,947)
FUND 1000 GENERAL FUND TOTAL	21,555	87,910	87,910	0

MAJOR BUDGET CHANGES

Revenues

Service Charges

($146,667) Decrease in revenue for development project billings based on current-year activity and anticipated FY 2025-26 revenue for developer deposits and County Engineer time and materials.

Miscellaneous Revenue

$1,000 Increase in revenue recovery.

Other Financing Sources

($108,280) Decrease in Operating Transfers into the County Engineer program due to a decrease in developer deposits from deposit accounts.

Appropriations

Salaries and Benefits

$6,082 Increase in Retiree Health due to a rate holiday in the previous fiscal year.

($116,204) Net decrease in Salaries and Benefits due to a shift in the projected percentage of time worked for the County Engineer and two unfunded engineering positions to align budget to available funding.

Services and Supplies

$37,959 Increase in Professional Services due to increased usage of contract work for plan checking and inspections for developer projects.

Other Charges

($177,784) Decrease in Interfund expenses due to decreased indirect cost rate for County Engineer work performed by staff and reimbursed to Road Fund.

Intrafund Transfers

($5,000) Decrease in Intrafund expenses due to decreased County Counsel charges for developer project work.

$1,000 Increase in Intrafund expenses due to increased revenue recovery collections based on prior year actuals.

DEPARTMENT BUDGET SUMMARY BY FUND – EROSION CONTROL

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	3,076	0	0	0
IG Rev - State	14,663	3,149,078	3,170,000	20,922
IG Rev - Federal	3,794,028	2,931,266	381,000	(2,550,266)
Service Charges	175,526	424,757	424,000	(757)
Miscellaneous Rev	287,250	0	0	0
Other Fin Sources	22,832	800,000	219,022	(580,978)
Fund Balance	0	67,361	0	(67,361)
Total Revenue	4,297,375	7,372,462	4,194,022	(3,178,440)
Salaries & Benefits	393,815	458,538	455,125	(3,413)
Services & Supplies	3,721,123	6,263,902	3,038,056	(3,225,846)
Other Charges	4,589	30,000	10,000	(20,000)
Intrafund Transfers	247,337	620,022	690,841	70,819
Total Appropriations	4,366,864	7,372,462	4,194,022	(3,178,440)
FUND 1101 EROSION CONTROL TOTAL	69,489	0	0	0

MAJOR BUDGET CHANGES

Revenues

State Revenue

$500,000 Increase in California Tahoe Conservancy (CTC) funding for the Cold Creek Fisheries project.

($479,078) Decrease in Caltrans State funding due to projects completed in FY 2024-25.

Federal Revenue

($787,553) Decrease in Surface Transportation Program funding due to projects completed in FY 2024-25.

($758,713) Decrease in U.S. Forest Service Funding primarily due to projects completed in FY 2024-25.

($505,000) Decrease in Federal Funding due to the projected usage of federal grant funds for the Apache Avenue Pedestrian Safety and Connectivity project in FY 2024-25.

($499,000) Decrease in Congestion Mitigation and Air Quality Improvement (CMAQ) funding due to projects completed in FY 2024-25.

Other Financing Sources

($580,978) Decrease in Operating Transfers In from CSA 5 for the CSA 5 Erosion Control Project completed in FY 2024-25.

Fund Balance

($67,361) Decrease to Fund Balance.

Appropriations

Salaries and Benefits

$4,345 Increase in Retiree Health due to a rate holiday in FY 2024-25.

$1,373 Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.

$1,159 Increase in Permanent Employees due to Board-approved compensation increases.

$123 Increase in multiple objects due to the methodology to the way the Engineering staff time is split.

($ 6,389) Decrease in Worker's Compensation premium charges.

($4,024) Decrease in Health Insurance Premium costs due to employee elections.

Services and Supplies

($3,225,846) Decrease in Construction and Engineering contracts ($3,250,805) and an increase in Professional and Specialized Services ($24,959) due to the Capital Improvement Plan scheduled projects.

Other Charges

($20,000) Decrease in Right of Way charges due to Board-approved Capital Improvement Plan scheduled projects.

Intrafund Transfers

$70,819 Increase in Intrafund Transfers from Erosion Control to the Road Fund due to an increase in the associated overhead attributed to increased Erosion Control work, driven by the work planned for the year in the Capital Improvement Plan.

DEPARTMENT BUDGET SUMMARY BY FUND – ROAD FUND

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	95,575	187,500	7,500	(180,000)
License, Pmt, Fran	2,799,424	2,335,000	2,835,000	500,000
Rev Use Money/Prop	304,431	113,944	113,944	0
IG Rev - State	11,611,973	23,151,381	19,575,304	(3,576,077)
IG Rev - Federal	27,724,672	73,818,313	55,354,342	(18,463,971)
Service Charges	1,694,802	2,852,795	2,363,395	(489,400)
Miscellaneous Rev	764,994	220,000	302,000	82,000
Other Fin Sources	36,249,738	48,442,219	57,639,800	9,197,581
Fund Balance	0	5,636,621	4,013,512	(1,623,109)
Total Revenue	81,245,609	156,757,773	142,204,797	(14,552,976)
Salaries & Benefits	18,451,101	22,263,610	23,460,983	1,197,373
Services & Supplies	53,786,695	122,026,422	107,714,437	(14,311,985)
Other Charges	3,287,068	3,023,168	6,212,572	3,189,404
Fixed Assets	4,670,639	8,228,249	5,507,646	(2,720,603)
Other Fin Uses	1,697,629	1,836,346	0	(1,836,346)
Intrafund Abatement	(247,337)	(620,022)	(690,841)	(70,819)
Total Appropriations	81,645,796	156,757,773	142,204,797	(14,552,976)
FUND 1103 ROAD FUND TOTAL	400,186	0	0	0

MAJOR BUDGET CHANGES

Revenues

Taxes

($180,000) Decrease in Transportation Development Taxes for Board-approved Capital Improvement projects eligible for this funding.

License, Permit, and Franchise Fees

$500,000 Increase in Public Utility Franchise Fee revenue to align the budget with prior year revenue.

State Revenue

$1,068,942 Increase in State Transportation Bond Proposition 1B (2006) revenue in Capital Improvement primarily due to project timeline changes for the Pioneer Trail / US Highway 50 Intersection Safety Improvement project.

($3,844,606) Decrease in Caltrans State Funding primarily due to changes in project timelines and funding sources for Capital Improvement projects.

($419,217) Decrease in Other State Funding primarily due to projects completed in FY 2024-25.

($304,110) Decrease in State Disaster Relief Funding from CalOES for FEMA projects paid in FY 2024-25.

($77,086) Decrease in State Highway taxes based on California State Association of Counties (CSAC) estimates for the County, based on projected prices.

Federal Revenue

$2,347,273 Increase in Congestion Mitigation and Air Quality Improvement (CMAQ) funding for Board-approved Capital Improvement projects.

$1,711,476 Increase in Hazard Elimination funding for Capital Improvement due to changed timelines for Board-approved Capital Improvements Projects.

$65,000 Increase in Forest Reserve revenue based on prior year actuals.

($9,470,451) Decrease in Highway Bridge program reflecting the Board-approved Capital Improvement Project schedule for multiple County bridge replacements.

($7,747,120) Decrease in Other Federal Revenue in Capital Improvement due to the timeline of construction for Ice House Rd Pavement Rehabilitation - Phase 2 project.

($3,349,725) Decrease in Federal Emergency Management Agency (FEMA) Funding due to projects completed in FY 2024-25.

($1,624,031) Decrease in Surface Transportation Program Funding due to projects completed in FY 2024-25.

($299,213) Decrease in Federal Highway Administration Funding for the FY 2023-24 Winter Storm project that was paid in FY 2024-25.

($97,180) Decrease in Other Federal Funding for a broadband grant received in FY 2024-25.

Service Charges

($214,006) Decrease in Public Utility Inspection Charges in Engineering to align the budget with prior year actuals.

($177,784) Decrease in Interfund revenue for the County Engineer due to reduced staff overhead reimbursed to the Road Fund as a result of decreased work in the County Engineer's office.

($91,786) Decrease in Interfund revenue in the Maintenance Division due to decreased reimbursement to Road Fund from Special Districts.

($5,824) Decrease due to adjustments across multiple objects to align the budget with projected revenue based on prior year revenues.

Miscellaneous Revenue

$250,000 Increase in Capital Improvement funding for Bridge replacement at Mount Murphy Road at South Fork American River from EID.

$2,000 Increase in Revenue Recovery due to increased collections.

($25,000) Decreased Revenue in Maintenance due to fluctuating traffic billings that vary significantly from year to year.

($145,000) Decreased Revenue in Maintenance related to South Lake Tahoe bike path snow removal and repair revenue.

Other Financing Sources

$12,010,574 Increase in Operating Transfers In primarily due to increased Traffic Impact Fees revenue for Board-approved Capital Improvement Projects.

$3,264,683 Increase in Operating Transfers In for Road Maintenance due to projects scheduled for FY 2025-26.

$404,492 Increase in Operating Transfers In for Road District Tax based on prior year actuals.

$61,505 Increase in Operating Transfers In for Engineers primarily due to the Broadband project.

($3,167,196) Decrease in Operating Transfers In for Maintenance due to a decrease in Discretionary Transient Occupancy Tax and a revised methodology that reallocates DTOT directly to the County General Fund.

($2,003,665) Decrease in El Dorado Hills Road Improvement Fund Revenue due to a decrease in Developer reimbursements.

($1,150,000) Decrease in Operating Transfers In for Equipment Shop for purchases made in the prior year.

($217,741) Decrease in Operating Transfers In from Air Quality Management District due to projects completed in FY 2024-25.

($5,071) Decrease in Operating Transfers In from multiple sources to align the budget with the planned projects and activities.

Fund Balance

($1,623,109) Decrease in use of Fund Balance based on availability of other revenues.

Appropriations

Salaries and Benefits

$925,175 Increase in Salaries and Benefits due to Broad-approved compensation increases.

$301,339 Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.

$200,909 Increase in Retiree Health due to a rate holiday in FY 2024-25.

($230,050) Decrease in Workers' Compensation premium charges as the Department's share of overall County claims incurred has decreased from prior years, decreasing their Workers' Compensation insurance premium expense.

Services and Supplies

$462,726	Increase in General Liability insurance premium expense as the Department's share of overall County claims incurred has increased from prior years, increasing their Liability insurance premium expense.
$226,900	Increase in Road Maintenance Supplies based on prior year actuals.
$90,921	Increase in Services and Supplies due to adjustments across multiple objects to align the budget with actual costs.
$38,510	Increase in Utility costs.
$24,000	Increase in Equipment Rent & Leases due to printer charges being removed from the Cost Plan and placed in the Department's FY 2025-26 budget.
$20,000	Increase in Rent and Lease due to renting a large house to accommodate more seasonal snow removal staff.
$11,085	Increase in Janitorial costs.
($8,255,176)	Decrease in Construction and Engineering Contracts in Capital Improvements due to the El Dorado Trail - Missouri Flat Road Bike/Pedestrian Overcrossing Phase 2, El Dorado Hills Blvd Saratoga Way Turn Lanes, Oak Hill Road at Squaw Hollow Creek - Bridge Replacement, Pollock Pines - Pony Express Trail Bicycle, Pedestrian and ADA Improvements.
($5,081,321)	Decrease in Road Maintenance and Construction Contracts for surface treatments, roadside vegetation management, and Broadband projects.
($1,685,294)	Decrease in Professional and Specialized Services due to decreased contracts for On-Call Construction and Plan Checks, for Board-approved Capital Improvement Plan projects.
($150,936)	Decrease in costs for Fleet-owned vehicles utilized by Maintenance and Engineering.
($13,400)	Net decrease in Travel and Training costs.

Other Charges

$2,322,624	Increase in Right of Way expenses in Capital Improvement primarily due to the Right of Way acquisition phase for Board-approved Capital Improvement Plan projects.
$866,780	Increase in Interfund Transfers primarily due to increases to the Countywide Cost Allocation Plan charges.

Fixed Assets

$461,997	Increase in Fixed Asset for Capital Improvement due to Board-approved Capital Improvement Plan scheduled projects.
($3,090,600)	Decrease in Fixed Asset for Equipment Shop when compared to FY 2024-25.

($63,500) Decrease in Fixed Asset Equipment for road maintenance and repair when compared to prior year actuals.

($28,500) Decrease in Fixed Asset for Engineering equipment when compared to prior year actuals.

Other Financing Uses

($1,712,846) Decrease in Operating Transfer Out due to the transition from direct billing of CDFA charges to cost recovery in the Countywide Cost Allocation plan beginning in FY 2024-25.

($100,000) Decrease in Operating Transfer Out to Facilities for projects in FY 2024-25.

($23,500) Decrease in Operating Transfer Out to Fleet expenses due to vehicles purchased in FY 2024-25.

Intrafund Abatement

($70,819) Increase (shown as a negative expense) in Intrafund Abatement to Engineering as the Road Fund will receive a larger reimbursement due to more staff time charged to Erosion Control projects.

DEPARTMENT BUDGET SUMMARY BY FUND – FLEET ENTERPRISE FUND

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	133,493	20,000	45,000	25,000
Service Charges	4,104,645	2,882,435	2,964,403	81,968
Miscellaneous Rev	171,491	171,264	104,220	(67,044)
Other Fin Sources	1,001,157	257,500	235,000	(22,500)
Total Revenue	5,410,785	3,331,199	3,348,623	17,424
Salaries & Benefits	488,507	508,703	571,562	62,859
Services & Supplies	843,429	849,798	918,222	68,424
Other Charges	1,375,231	1,565,198	1,623,839	58,641
Fixed Assets	3,140,938	3,100,400	1,065,000	(2,035,400)
Cap Fixed Assets	(3,247,679)	(3,100,400)	(1,065,000)	2,035,400
Other Fin Uses	150,000	150,000	0	(150,000)
Contingency	0	257,500	235,000	(22,500)
Total Appropriations	2,750,426	3,331,199	3,348,623	17,424
FUND 5260 FLEET TOTAL	(2,660,359)	0	0	0

MAJOR BUDGET CHANGES

Revenues

Revenue Use of Money and Property

$25,000 Increase in Interest Revenue in Fleet based on FY 2024-25 Actuals.

Service Charges

$81,968 Increase in revenue from other County Departments for countywide fleet services.

Miscellaneous Revenue

($67,044) Decrease in Auto Physical Damage revenue from other County Departments to offset accident expenses based on each department's fleet vehicle usage.

Other Financing Sources

($22,500) Decrease in Operating Transfers In from various County Departments due to fewer new vehicles and vehicle upgrades.

Appropriations

Salaries and Benefits

$43,396 Increase in Health Insurance Premium costs due to employee elections.

$15,660 Increase in Salaries and Benefits due to Board-approved compensation increases.

$4,950 Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.

$4,561 Increase in Retiree Health due to a rate holiday in FY 2024-25.

($5,708) Decrease in Workers' Compensation premium charge.

Services and Supplies

$61,300 Increase in Services and Supplies due to rising vehicle maintenance, parts, and supplies costs.

$1,300 Increase in Equipment Rent & Lease Equipment due to printer charges being removed from the Cost Plan and placed in the Department's FY 2025-26 Budget.

$5,824 Increase due to adjustments across multiple objects to align the budget with actual costs.

Other Charges

$1,988 Increase in Depreciation of Purchased fleet vehicles.

$56,653 Increase in Other Charges primarily due to increased costs from the Countywide Cost Allocation Plan.

Fixed Assets

($2,035,400) Decrease to Fleet Vehicle Fixed Assets based on new and replacement vehicles as outlined in the Fixed Assets section of the Budget Book.

Capitalized Fixed Assets

$2,035,400 Increase in Capitalized Fixed Assets due to a decrease in Fixed Asset appropriation (shown as a positive appropriation).

Other Finance Uses

($150,000) Decrease in Operating Transfer Out due to the transition from direct billing of CDFA charges to cost recovery in the Countywide Cost Allocation plan beginning in FY 2024-25.

Contingency

($22,500) Decrease in Appropriation for Contingency for the Fleet fund, bringing the total Contingency for Fleet to $235,000.

MISSION

The mission of the Department of Transportation is to serve our residents by providing a safe, reliable, sustainable and fiscally responsible transportation system that enhances the quality of life for El Dorado County citizens.

PROGRAM SUMMARIES

Transportation – General Fund Programs

County Engineer

The County Engineer program provides civil engineering functions associated with subdivision and parcel map development, including tentative map and improvement plan check; construction inspection and contract administration; grading and site improvement plan check and inspection; and miscellaneous responsibilities. Staff supporting the County Engineer function is initially funded in the Road Fund in various cost centers, including the Engineering and Long Range Planning unit. These labor costs are secondarily billed to the County Engineer function, which accounts for the fact that the FTE positions are shown as zero.

The County Engineer unit's revenue sources are from development, flat-rate fees, and time and material charges for work performed by the unit. The General Fund provides the balance of funding for this program.

Transportation – Road Fund

Maintenance

This Division is responsible for the maintenance of approximately 1,086 centerline miles of roadway in El Dorado County. The maintenance program includes asphalt patching and paving, roadside brushing and tree

trimming, crack sealing, ditch cleaning, roadway sweeping, storm drain and culvert cleaning, bridge maintenance, and the roadside vegetation control (herbicide) program. In addition, Maintenance conducts the snow removal program and the surface treatment (overlay and chip seal) program as funding becomes available. This Division is also responsible for Traffic Operations, which conducts speed surveys, installs and maintains roadway signs, traffic signals, and roadway striping. Additionally, Maintenance operates the equipment maintenance facilities that maintain heavy equipment and County vehicles.

Engineering

The Engineering Division is responsible for planning, designing, engineering, surveying, and constructing County roads, highways, bridges, interchanges, and stormwater quality and environmental restoration projects. The unit is also responsible for the discretionary review of projects where development is conditioned to construct improvements to mitigate impacts resulting from the proposed project. The construction of these projects includes performing inspections and material testing for roadway construction, including developer-advanced road projects, performing the subdivision inspection function of the County Engineer, and overseeing public utility facilities construction activities within the County road right-of-way in South Lake Tahoe. The Division also includes the Office Engineer, who is responsible for the creation of operating standards to facilitate project delivery and the creation of policy and guidelines for the Department's Continuous Quality Improvement Program (CQIP), and the Materials Lab, which manages materials testing for road projects and performs annual Pavement Condition Index (PCI) evaluations.

Administration

The Director's Office manages and has overall responsibility for all divisions within Transportation. Department-wide administrative costs, such as the allocation of Central Services Administration costs, Countywide Cost Allocation Plan charges, and Department-specific software costs, are included in this Division's appropriations. These costs are allocated and recovered throughout the Department in the administrative component of the Department's labor rates.

General Department Costs

General costs include items such as liability insurance, County Counsel charges, utilities, telephone charges, etc. Where these services are provided to restricted road fund programs, costs are recovered through the billing rates charged to that program. The Road Fund discretionary revenue sources are received in this Division. Major revenue sources are State Highway Taxes (Gas Tax), Senate Bill (SB) 1 Taxes, Road District Taxes, Tribe Funds (Local Discretionary), and Public Utility Franchise Fees.

Capital Roadway Improvements

This program (with the staff provided by Engineering) provides for the project development and construction of County roadway capital improvements. The CIP focuses on the transportation system within the County, consisting of the roadway network and bicycle and pedestrian facilities. The CIP provides for the rehabilitation of existing infrastructure as well as the expansion of existing facilities and systems. The appropriations included in the Recommended Budget are consistent with the proposed 2023 CIP.

Transportation – Other Special Revenue Funds

Erosion Control Improvements

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 CIP. Resources provided by the Tahoe Engineering Unit are utilized to accomplish this objective. The Lake Tahoe Basin EIP and federal water quality mandates have objectives designed to accelerate the achievement of water quality improvement goals established for the Lake Tahoe region. The Erosion Control Program also includes efforts related to the implementation of bicycle facilities identified in the Lake Tahoe EIP to assist in the attainment of air quality thresholds.

Road District Tax

This budget unit is established for the purpose of initially capturing property taxes designated for road purposes as Road District Tax revenues, which are subsequently transferred out of this fund and recorded as funding sources to the Road Fund. Since the enactment of ERAF I (Education Revenue Augmentation Fund I) by the State of California, an annual subsidy from the Road District Tax fund to the Cameron Park Airport District has been provided for road maintenance.

The Road District Tax unit receives all revenue from property taxes and homeowners' tax relief funds.

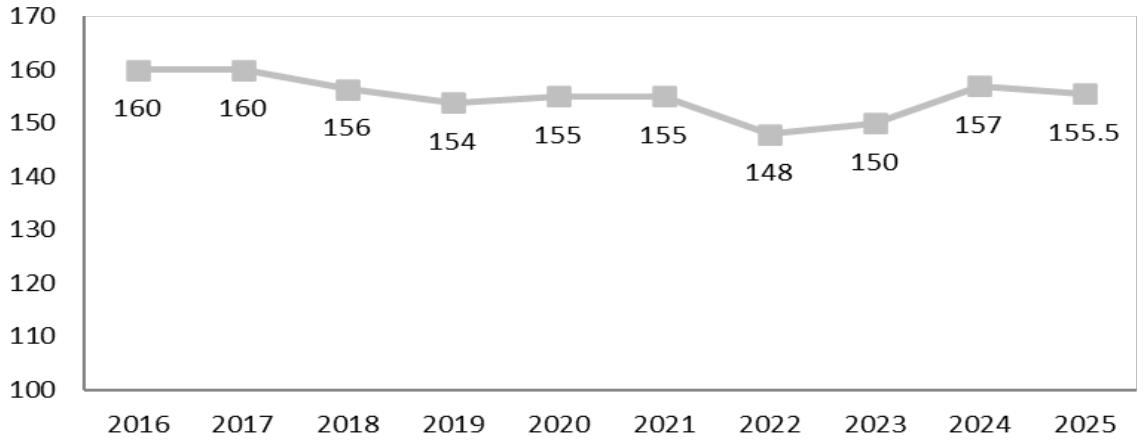
Fleet – Internal Service Fund

The Fleet Services unit is overseen by the Department's Maintenance Division. Fleet Services manages the planning, acquisition and replacement of County vehicles, as well as the sale or disposal of surplus vehicles, and manages the fleet pool. This unit also provides auto maintenance and repair services for County vehicles, both in and out of the fleet pool. This internal service fund charges costs for services to other County departments.

BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
1000 - GENERAL FUND	$ 1,440,504	$ 1,352,594	$ 87,910	
3620250 - DOT: COUNTY ENGINEER	$ 1,440,504	$ 1,352,594	$ 87,910	
1101 - EROSION CONTROL	$ 4,194,022	$ 4,194,022	$ -	
3610150 - DOT: ENVIRONMENTAL IMPROVEMENT	$ 4,194,022	$ 4,194,022	$ -	
1103 - ROAD FUND	$ 142,204,797	$ 142,204,797	$ -	150.5
3600000 - DOT: ADMINISTRATION	$ 3,943,378	$ -		3.5
3600010 - DOT: GENERAL DEPARTMENT	$ 1,573,942	$ 26,984,403		
3610100 - DOT: CAPITAL IMPROVEMENTS	$ 94,400,151	$ 96,400,151		
3620200 - DOT: ENGINEERING	$ 7,041,010	$ 3,856,298		49.0
3630300 - DOT: MAINTENANCE	$ 27,076,089	$ 13,395,945		83.0
3630350 - DOT: MAINTENANCE - EQUIP SHOP	$ 8,170,227	$ 1,568,000		15.0
5260 - FLEET	$ 3,348,623	$ 3,348,623	$ -	5.0
3650500 - DOT: FLEET	$ 3,348,623	$ 3,348,623	$ -	
Grand Total	**$ 151,187,946**	**$ 151,100,036**	**$ 87,910**	**155.5**

STAFFING TREND



The proposed staffing allocation for FY 2025-26 is 155.5 FTEs. On November 12, 2024, the Board approved the consolidation of the Assistant in Civil Engineering (9.0 FTE) and Associate Civil Engineer (6.0 FTE) into a single, flexibly staffed classification titled Assistant/Associate Civil Engineer (15.0 FTE). On December 10, 2024, the Board approved the addition of 1.0 FTE Assistant Director of Transportation, the deletion of 1.0 FTE vacant Supervising Civil Engineer, and 1.0 FTE vacant Assistant/Associate Civil Engineer.

With the FY 2025-26 Recommended Budget, the following two positions were alternately filled and are being revised to align with the current allocation classifications: one vacant Sr. Engineering Technician allocation was alternately filled with an Engineering Aide, and one vacant Highway Maintenance Worker Supervisor allocation was alternately filled with a Sr. Highway Maintenance Worker.

SOURCES & USES OF FUNDS

State and federal revenues primarily fund the Department of Transportation. Additional revenue sources include traffic impact fees, discretionary tribe funds, and service fees. The Fleet Management function operates as an internal service fund and primarily receives its funding through charges to other County Departments that utilize fleet services.

The department receives General Fund support, which is funded by general revenues received in the Department 15—Other County Operations budget unit.

RECOMMENDED BUDGET

The Recommended Budget for Child Support Services is $4,568,211, an increase of $2,250 (0.05%) when compared to the FY 2024-25 Adopted Budget. The General Fund provides 0.02% of the funding for the Department, with a $4,000 decrease in General Fund support from the FY 2024-25 Adopted Budget. The reduction is due to the department not anticipating any need for tuition reimbursement in FY 2025-26, which cannot be funded with state and federal funding. State and federal funding have remained mostly static while costs have increased, particularly in Salaries and Benefits costs. The Department has been able to delete vacant positions to avoid an increase in General Fund support while maintaining service levels.

DEPARTMENT BUDGET SUMMARY

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	91,258	0	0	0
IG Rev - State	1,464,043	1,454,967	1,454,967	0
IG Rev - Federal	2,691,004	3,037,244	3,037,244	0
Other Gov Agency	0	68,750	75,000	6,250
Total Revenue	4,246,305	4,560,961	4,567,211	6,250
Salaries & Benefits	3,469,846	3,682,987	3,760,078	77,091
Services & Supplies	216,504	312,489	324,436	11,947
Other Charges	3,574	0	0	0
Fixed Assets	55,697	0	0	0
Other Fin Uses	17,663	0	0	0
Intrafund Transfers	486,982	570,485	483,697	(86,788)
Total Appropriations	4,250,266	4,565,961	4,568,211	2,250
FUND 1000 GENERAL FUND TOTAL	3,960	5,000	1,000	(4,000)

MAJOR BUDGET CHANGES

Revenue

Other Governmental Agency Revenue

$6,250 Increase in revenue from the County of Tehama, due to El Dorado County providing legal services for Tehama County for the first full year in FY 2025-26.

Appropriations

Salaries and Benefits

($114,377) Decrease in Salaries and Benefits due to the deletion of a vacant 1.0 FTE Executive Assistant allocation.

$145,695 Increase in Salaries and Benefits expenses primarily due to Board-approved compensation increases, Health Insurance cost increases, and employee step increases.

$12,460 Increase in CalPERS employer's contribution due to an increase in the County's unfunded accrued liability payment.

$39,317 Increase in Retiree Health Program charges due to a rate holiday in FY 2024-25.

($6,004) Decrease in Workers' Compensation premium charge.

Services and Supplies

$17,500 Increase in Janitorial / Custodial Services due to janitorial services being direct charged to the department and not included in the Countywide Cost Allocation Plan.

($5,553) Decrease in Services and Supplies due to adjustments in multiple objects to align with actual costs.

Intrafund Transfers

($86,788) Decrease in Intrafund Transfers primarily due to a decrease in Countywide Cost Allocation Plan charges due to direct charges for custodial and other facility charges as outlined above.

MISSION

The State of California's Child Support Program's mission is to promote parental responsibility to enhance the well-being of children by providing child support services to establish parentage and collect child support.

El Dorado County Child Support Services' mission is "Making a difference in the lives of children by providing exceptional child support services to families." El Dorado County Child Support Services meets the State's mission by providing County residents the opportunity to receive services in the Shingle Springs and South Lake Tahoe offices.

PROGRAM SUMMARIES

Administration and Services

The Child Support Program is a federal/state/local mandated partnership aimed at establishing paternity and enforcement of child support and medical support. The Federal Child Support Enforcement Program was established nationwide in 1975. A restructuring of the child support program in 2000 through State reform legislation allows counties to independently operate under the State Department of Child Support Services. The goals of the program are to promote the well-being of children and the self-sufficiency of families by assisting both parents in meeting the financial, medical, and emotional needs of their children through the delivery of quality child support establishment, collection and distribution services. Revenues for services are ongoing and are provided by the State at 31.8%, the Federal government at 66.5%, other counties at 1.7%, and the County General Fund at less than 0.02%.

EDP Maintenance and Operations

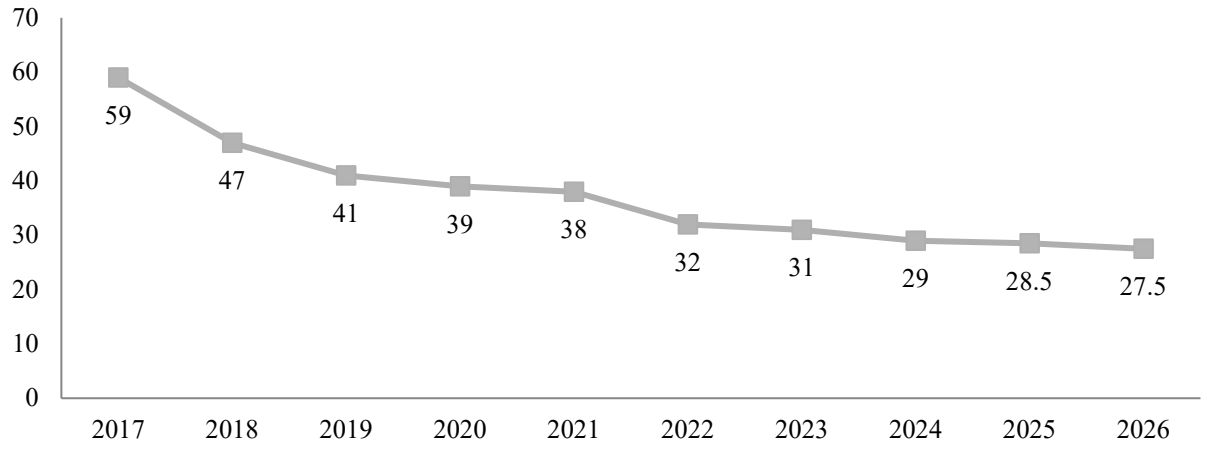
This refers to the Electronic Data Processing (EDP)/Maintenance and Operations arm of the Division. Funding is provided by the State and Federal governments for specific, identifiable child support automation duties and responsibilities. Funding covers information technology support, network costs, and other automation-related expenses. Revenues for this program are provided by the State at 34% and the Federal government at 66%. There is no cost to the County General Fund.

BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Administration & Services	4,302,928	4,301,928	1,000	26.50
EDP Maintenance & Operations	265,283	265,283	-	1.00
Total	**4,568,211**	**4,567,211**	**1,000**	**27.50**

STAFFING TREND

The Recommended Budget includes a total allocation of 27.5 FTE, and an overall decrease of 1.0 FTE from the FY 2024-25 Adopted Budget. During FY 2024-25, a 1.0 FTE Executive Assistant retired. The Department can absorb this workload and is requesting to delete the vacant 1.0 FTE Executive Assistant allocation with the Recommended Budget.



SOURCES & USES OF FUNDS

As stated above, the Child Support Program is a federal/state/local mandated partnership; this means that State and County contributions to the program are matched by federal funding with a ratio of 34% state/county funding and 66% federal funding.

RECOMMENDED BUDGET

The budget for the Health and Human Services Agency (HHSA) is recommended at $248,575,604, which is a decrease of $7,852,073 (3.3%) when compared to the FY 2024-25 Adopted Budget. Revenue totals $235,472,297. The Recommended Budget includes a 5.45 FTE reduction in allocated personnel, for total staffing of 670.08 FTE positions. The majority of the change in appropriations can be attributed to the end of pandemic-related funding when compared to FY 2024-25.

The Recommended Budget for HHSA reflects General Fund support of $13.1 million. The change to the HHSA General Fund support request is a net decrease of $332,863 over the FY 2024-25 Adopted Budget. In addition, HHSA returned $1,259,822 in Community Corrections Partnership (CCP) funding to the CCP to be reallocated to General Fund programs. This reallocation of CCP funding from Behavioral Health, Community Services, Public Health, and Social Services will allow the CCP to reallocate the funding to General Fund CCP programs, reducing the burden of CCP-eligible programming on the General Fund. Factoring in the CCP funding as General Fund savings, HHSA's Recommended Budget returns $1.6 million to the General Fund, when compared to the FY 2024-25 Budget.

AGENCY PROGRAM SUMMARY

	Appropriations	Revenues	Total General Fund Support	Staffing
Administration*	$ 5,235,341	$ 5,164,561	$ 70,780	70.81
Animal Services	$ 5,131,465	$ 2,203,393	$ 2,928,072	22.00
Behavioral Health	$ 81,175,011	$ 81,158,501	$ 16,510	136.25
Community Services	$ 31,757,109	$ 28,503,705	$ 3,253,404	59.67
Public Guardian	$ 2,530,909	$ 165,000	$ 2,365,909	12.50
Public Health	$ 38,829,221	$ 38,364,669	$ 464,552	73.35
Social Services	$ 82,766,511	$ 79,696,528	$ 3,069,983	287.25
Veteran Affairs**	$ 1,150,037	$ 215,940	$ 934,097	8.25
Total	**$ 248,575,604**	**$ 235,472,297**	**$ 13,103,307**	**670.08**

*Additional $820,00 from General Fund HHSA ICRP & $50,000 from Disaster Expenses Designations
**Additional $175,000 of General Fund to Veterans Affairs Commission SRF

MISSION

The Health and Human Services Agency (HHSA) partners with the community on health and welfare issues. The Agency's mission is: unified in building a stronger, safer, and healthier community. The vision is: transforming lives and improving futures.

AGENCYWIDE PENDING ISSUES

State and Federal Budget Impacts on HHSA

HHSA is seeing rapid and volatile changes in program funding as a result of changes in practice at the state and federal levels. On March 24, 2025, the California Department of Public Health received notice from the Centers for Disease Control and Prevention that it intends to immediately end a significant amount of state and local

public health funding, resulting in the loss of at least $1.7 million for HHSA programs. There have been indications that additional federal funding for HHSA programs could decrease after the Federal Budget is finalized. Additionally, state funding for housing and homelessness services has shifted more towards permanent housing, which limits resources for emergency and transitional housing. Staff continue to closely monitor all funding sources and will update the Board as decisions are made at the state and federal levels.

Historically, the demand for government services in the community increases during economic downturns and is generally inversely proportional to Realignment revenue collections. As the cost of basic needs rises and consumer discretionary spending declines, HHSA will be seeing an increase in cash, food, housing, and energy assistance applications, reports of violence in the home, and the demand for health, mental health, and drug and alcohol services. As such, it is important to continue to conservatively safeguard Realignment fund balances to mitigate the potential negative impacts to program service delivery and County General Fund if the economy declines. Staff continue to closely monitor the State Budget and plan for any impacts it may have on HHSA programs. The Agency will likely have revisions to the Recommended Budget in the fall, once the State Budget has been finalized.

Staffing Shortages

A significant challenge to program administration and service delivery is the continued elevated vacancy rate in HHSA. As of the FY 2024-25 Mid-Year Report, the agency's overall vacancy rate had risen to 22%, with divisional rates as high as 41%. The highest vacancies are among licensed staff who deliver services to the most vulnerable populations, including a 66% vacancy rate for the Mental Health Clinician position. Higher vacancy rates contribute to fewer therapy sessions provided, which leads to fewer billable hours and decreased revenue.

To address this critical issue, HHSA has contracted with Amergis to provide temporary staffing for critical positions in Behavioral Health. This measure has allowed HHSA to better provide critical services and relieve some of the burden from our current staff. HHSA continues to explore other innovative approaches to increase and retain qualified staff, ensuring we can maintain the high standard of care and support our community deserves.

This staffing shortage, combined with the added responsibilities created by new state and federal regulations, has exponentially increased the difficulty in serving the public and meeting mandates. It has also created an additional burden on existing staff, which further contributes to turnover. Moreover, the shortage in staff and reduced industry knowledge puts El Dorado County at risk of State-levied penalties and sanctions due to the inability to meet new program mandates, as well as existing and expanded obligations for service delivery and data/financial reporting.

Agency-wide Efforts to Conserve General Fund Resources

HHSA's Recommended Budget reflects an attempt to reduce the burden on General Fund as much as possible while meeting the increased demands for mandated health and welfare services, complying with new statutory regulations, and attempting not to overburden staff. This also means that HHSA is proactively reducing costs agencywide, even in non-General Fund programs to conserve fund balance and prevent the future need of increased General Fund subsidies for mandated programs. As an example, HHSA has reduced travel and training costs by more than a quarter of a million (12%) in the Recommended Budget from the FY 2024-25 Adopted Budget. Additionally, HHSA has mandated the use of County cars instead of personal cars whenever operationally possible and frozen tuition reimbursement. The Recommended Budget includes the combination of the Senior Day sites and the implementation of the updated Senior Day fees, getting the General Fund cost of the Senior Day program back down to pre-pandemic levels. HHSA continues to carefully evaluate program policies, procedures, and funding to create cost savings and efficiencies, as directed by the Board.

HHSA Facilities

HHSA's Recommended Budget conserves fund balance wherever possible to allow for future investments in HHSA facilities, reducing the need for General Fund support. HHSA has continued to pursue new and innovative approaches to meet the growing facility needs of the County. This includes entering into negotiations for a lease-to-own agreement for the Briw Road property, a strategic step toward long-term sustainability and growing the investment of County-owned properties. Additionally, the agency is working toward expanding its lease footprint into the Victory Mine building, which will allow the transition of staff and services out of the aging Spring Street location. Most notably, HHSA was recently awarded $24 million through the BHCIP grant, which will be incorporated into the Adopted Budget. This transformative funding will support the relocation of the Psychiatric Health Facility and help create an integrated campus designed to provide comprehensive supportive services for individuals transitioning out of the Psychiatric Health Facility.

Implementing State and Federal Programs

Health and Human Services programs are currently navigating a challenging landscape of shifting priorities, policies, and funding from the state and federal governments, which directly impacts the reliability and stability of funding streams. The volatility of Realignment Funding, particularly the 1991 and 2011 Realignments, which support critical services, remains a central concern. These funding sources, primarily derived from state sales tax and vehicle license fees, are directly tied to the state's economic performance, with periods of economic contraction leading to reduced revenue availability, even as the demand for services increases. Recognizing these vulnerabilities, HHSA continues to work at leveraging the divisional support, in how the Agency is structured, to mitigate such challenges, allowing HHSA to lean on internal partners to help manage funding struggles and safeguard continuity of essential services. Realignment fund balances provide a critical buffer, helping to sustain operations and avoid undue reliance on the General Fund, especially as HHSA prepares for the implementation of Proposition 1, emerging infectious diseases, and facility needs. While current Realignment revenue appears stable, the growing operational costs of HHSA programs will continue to place increasing demands on these funds, making it imperative to preserve sufficient fund balance to safeguard against future financial uncertainty and ensure the sustainability of vital services.

RECOMMENDED BUDGET

The budget for the Health and Human Services Agency (HHSA) Administration and Financial Services Division (Admin and Finance) is recommended at $5,235,341, which is a decrease of $141,426 (2.6%) when compared to the FY 2024-25 Adopted Budget. The General Fund cost for this Division is recommended at $70,780, a $395,564 (85%) decrease from FY 2024-25.

The decrease in appropriations and General Fund Cost is the result of a change in accounting practice where the use of the HHSA Indirect Cost Rate Plan (ICRP) Designation is transferred to the HHSA from the General Revenue and Non-Department Expenses budget, so that appropriations better reflect current year expenses, not the ICRP true-up of the over-collection of revenues from HHSA programs that fund the Administration and Financial Services Division, through the carry-forward calculation. Due to the variance between budget and actuals, ICRP collections may exceed or not meet Administration and Finance costs, resulting in an under- or over-collection. When utilizing an indirect cost rate methodology, it is anticipated that over a two-year period, the costs of HHSA Administration will be fully recovered by the programmatic departments, which can cause fluctuation in ICRP amounts and the General Fund cost of the Administration and Finance Division. With the FY 2023-24 Adopted Budget the Board designated $820,000 of General Fund savings that was the result of an over-collection in FY 2023-24. The Recommended Budget includes the use of the $820,000 designation, which shows as a revenue in General Fund, General Revenues and Non-Departmental Expenses (Department 15) budget that is transferred to the Administration and Finance Division. Use of this designation helps smooth the General Fund impact of the ICRP true-up process.

DEPARTMENT BUDGET SUMMARY

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	4,270,508	4,910,423	5,164,561	254,138
Other Fin Sources	391,571	0	0	0
Total Revenue	4,662,079	4,910,423	5,164,561	254,138
Salaries & Benefits	7,881,280	9,945,249	10,515,953	570,704
Services & Supplies	1,065,893	2,400,990	2,268,306	(132,684)
Serv/Supply Abate	(683,464)	(1,389,569)	(1,588,656)	(199,087)
Other Charges	199,193	0	0	0
Fixed Assets	460,745	0	0	0
Intrafund Transfers	950,522	1,253,849	1,452,729	198,880
Intrafund Abatement	(5,874,516)	(6,833,752)	(7,412,991)	(579,239)
Total Appropriations	3,999,653	5,376,767	5,235,341	(141,426)
FUND 1000 GENERAL FUND TOTAL	(662,427)	466,344	70,780	(395,564)

MAJOR BUDGET CHANGES

Revenue

Services Charges

$254,138 Increase in Indirect Cost Rate reimbursements and executive staff cost allocation charges, which recovers the cost of the Administration and Financial Service Division from the HHSA programs that it serves.

Appropriations

Salaries and Benefits

($50,233) Decrease in Salaries and Benefits related to the transfer of 0.24 FTE Program Manager Allocation from the Administration and Finance Division to Veterans Services and Community Services to more accurately reflect time spent on program specific tasks.

$54,568 Increase in Salaries and Benefits related to the transfer of 0.5 FTE Administrative Analyst Allocation from the Public Health Division to the Administration and Finance Division due to a decrease in pandemic related tasks and funding.

($35,864) Decrease in Salaries and Benefits related to the transfer of 0.5 FTE Office Assistant Allocation from the Administration and Finance Division to the Public Guardian to reflect that the administrative workload of the Public Guardian Division requires a dedicated 0.5 FTE Office Assistant.

($144,755) Decrease in Salaries and Benefits related to the transfer of 1.0 FTE Administrative Analyst Supervisor Allocation from the Administration and Finance Division to the Behavioral Health Division to assist with contract and program mandate compliance.

$571,177 Increase in Salaries and Benefits expenses primarily due to Board-approved compensation increases, Health Insurance cost increases, and vacancies that are budgeted with family health insurance elections.

$10,000 Increase in Salaries and Benefits for disaster response expenses, reflecting the establishment of a Disaster Response organizational code in Administration and Finance to centralize disaster expenses, allowing for more efficient claiming, funded by the Disaster Response Expenses Designation.

$60,268 Increase in CalPERS employer's contribution due to an increase in the County's unfunded accrued liability payment.

$98,015 Increase in Retiree Health Program charges due to a rate holiday in FY 2024-25.

$7,528 Increase in Workers' Compensation premium charge.

Services and Supplies

$24,010 Increase in Custodial Services to align budget with contracted costs.

($210,377) Decrease in Professional and Specialized Services and Staff Development to align budget with available funding.

$11,000 Increase in Utilities costs to align budget with actual costs.

$40,000 Increase in Special Department Expenses for disaster response expenses, reflecting the establishment of a Disaster Response organizational code in Administration and Finance to centralize disaster expenses allowing for more efficient claiming; funded by the Disaster Response Expenses Designation.

$2,683 Increase in Services and Supplies across multiple objects to align budget with actual costs.

Services and Supplies Abatement

$199,087 Increase in Services and Supplies Abatements due to increased costs for Services and Supplies that are allocated to other divisions according to the Space Cost Allocation Policy.

Intrafund Transfers

$202,980 Increase in Intrafund Transfers Out primarily due to the Countywide Cost Allocation Plan.

($4,100) Decrease in Intrafund Transfers to the Facilities Division of the Chief Administrative Office for facility services.

Intrafund Abatements

($820,000) Increase in Intrafund Abatements (shown as a negative expense) due to the transfer of funding set aside in FY 2024-25 in the HHSA ICRP Designation to reduce the General Fund impact of the ICRP true-up, as described above.

($50,000) Increase in Intrafund Abatements due to the transfer of funding from the Designation for Disaster Expenses for the establishment of a Disaster Response organizational code.

$290,761 Decrease in Intrafund Abatements due to a reduction in the Indirect Cost Rate charges, space allocation, and executive staff cost reimbursements from programmatic divisions.

MISSION

The HHSA Administration and Fiscal Division supports agency employees and programs in the delivery of services to achieve our vision of transforming lives and improving futures.

Exhibit 1

Administration and Financial Services

A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY
RECOMMENDED BUDGET ● FY 2025-26

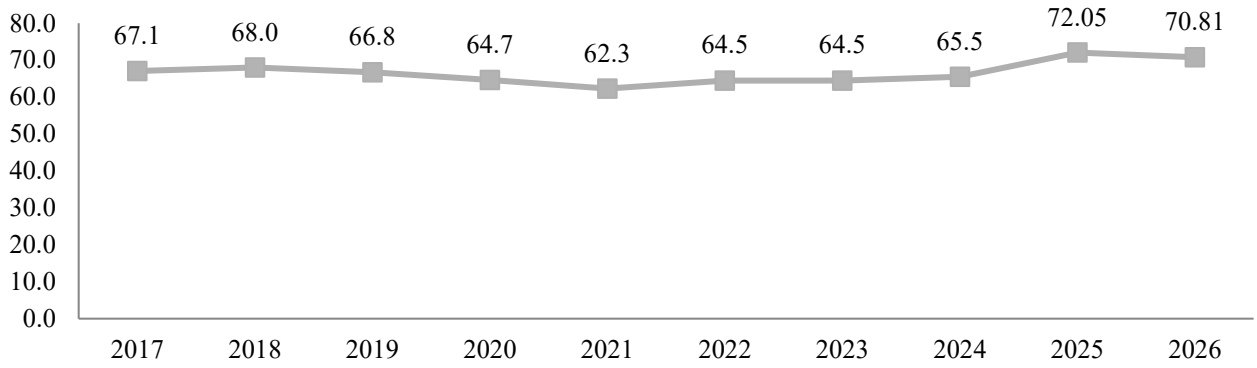
PROGRAM SUMMARY

Administration and Finance was created in July 2013 to provide efficiencies in administrative and fiscal support to the various programs in each of the programmatic divisions of the Agency. The Division provides a wide range of services to the seven divisions, including maintaining and monitoring contracts; providing fiscal and budget support; coordinating facility maintenance, purchasing, billing, payroll, grant reporting; preparing items for submission to the Board of Supervisors; and internal personnel processing. The Division charges programs for the use of its services and recovers costs from each of the seven HHSA divisions through an annually approved Indirect Cost Rate Plan (ICRP).

STAFFING TREND

Staffing for Administration and Finance is recommended at 70.81 FTE allocations, a 1.24 FTE decrease from the FY 2024-25 Adopted Budget. A 0.24 FTE Program Manager Allocation is being transferred from the Administration and Finance Division to Veterans Services and Community Services to more accurately reflect time spent on program-specific tasks. The Recommended Budget includes the transfer of a 0.5 FTE Administrative Analyst Allocation from the Public Health Division to the Administration and Finance Division due to a decrease in pandemic-related tasks and funding. Additionally, a 0.5 FTE Office Assistant Allocation from the Administration and Finance Division is being transferred to the Public Guardian to reflect that the administrative workload of the Public Guardian Division requires a dedicated 0.5 FTE Office Assistant. The Budget includes the transfer of a 1.0 FTE Administrative Analyst Supervisor Allocation from the Administration and Finance Division to the Behavioral Health Division to assist with contract and program mandate compliance.

During FY 2024-25, two Sr. Accountant allocations were alternately filled with a 1.0 FTE Fiscal Manager and a 1.0 FTE Fiscal Services Supervisor allocation due to changing programmatic needs. The Recommended Budget revises the allocation to match the current classification of the allocation.



SOURCE & USES OF FUNDS

The Health and Human Services Agency Administration and Financial Services Division was created to provide efficiencies in administrative and fiscal support to all the programs across the agency. The Department allocates these fiscal and administrative costs to programs within the agency based on direct program salaries. Administration and Finance costs are funded by state, federal, realignment, donations/fees, and General Fund.

RECOMMENDED BUDGET

The Budget for the Health and Human Services (HHSA) Animal Services Division is recommended at $5,131,465, which is an increase of $389,678 (8.2%) when compared to the FY 2024-25 Adopted Budget. The General Fund provides 57.1% of the funding for the Division and is increased by $204,621 (7.5%) when compared to the FY 2024-25 Adopted Budget. The increase in General Fund is primarily related to an increase in the Countywide Cost Allocation Plan and Board-approved compensation increases.

DEPARTMENT BUDGET SUMMARY

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	168,410	178,710	178,710	0
Fines & Penalties	10,278	12,000	12,000	0
Other Gov Agency	799,134	958,688	1,034,035	75,347
Service Charges	169,697	170,600	173,600	3,000
Miscellaneous Rev	7,934	11,000	11,000	0
Other Fin Sources	389,253	687,338	794,048	106,710
Total Revenue	1,544,707	2,018,336	2,203,393	185,057
Salaries & Benefits	2,139,643	2,584,277	2,815,925	231,648
Services & Supplies	683,677	744,082	784,012	39,930
Other Charges	23,100	6,000	6,000	0
Fixed Assets	23,309	377,000	366,500	(10,500)
Other Fin Uses	28,231	25,000	0	(25,000)
Intrafund Transfers	1,038,080	1,043,428	1,194,028	150,600
Intrafund Abatement	(13,648)	(38,000)	(35,000)	3,000
Total Appropriations	3,922,392	4,741,787	5,131,465	389,678
FUND 1000 GENERAL FUND TOTAL	2,377,685	2,723,451	2,928,072	204,621

MAJOR BUDGET CHANGES

Revenues

Other Governmental Agency

$75,347 Increase in revenue from the Cities of Placerville and South Lake Tahoe based upon increased overall costs of the services provided and charged to each City.

Service Charges

$3,000 Increase in Interfund Charges from the Animals for Retired Friends Special Revenue Fund for adoption assistance to the elderly and the disabled who are seeking to adopt a pet for companionship, based on current trends in eligible uses.

Other Financing Sources

$106,710 Increase in Operating Transfers In primarily from Public Health Realignment Funding and Pet Aid Special Revenue Fund.

Appropriations

Salaries and Benefits

$185,079	Increase in Salaries and Benefits expenses primarily due to Board-approved compensation increases, Health Insurance cost increases, and vacancies that are budgeted with family health insurance elections.
$16,704	Increase in CalPERS employer's contribution due to an increase in the County's unfunded accrued liability payment.
$30,352	Increase in Retiree Health Program charges due to a rate holiday in FY 2024-25.
($487)	Decrease in Workers' Compensation premium charge.

Services and Supplies

($6,654)	Decrease in Custodial Services to align budget with contracted costs.
$11,620	Increase in Utilities and Internet Service costs to align budget with actual costs.
$37,000	Increase in Minor Equipment costs for disaster response equipment that is funded by Sheriff's Office Homeland Security grant funding.
($2,036)	Decrease in Services and Supplies due to adjustments in multiple objects to align with actual costs.

Fixed Assets

$26,500	Increase due to security lighting and camera improvements to the West Slope facility.
$1,000	Increase due to an additional projected cost for the communications trailer purchase that is being carried over from Fiscal Year 2024-25.
($38,000)	Decrease in Fixed Assets due to a replacement trailer being purchased in FY 2024-25.

Operating Transfers Out

($25,000)	Decrease in Operating Transfers Out to Fleet due to a transfer of a truck to Animal Services in FY 2024-25.

Intrafund Transfers

$152,100	Increase in Intrafund Transfers primarily due to increased Countywide Cost Allocation Plan charges.
($1,500)	Decrease in Intrafund Transfers to the Facilities Division for facility services.

Intrafund Abatements

$3,000 Decrease in Intrafund Abatements (shown as a negative expense) due to Homeland Security grant funding the Sheriff's office being less than the granted amount in FY 2024-25.

MISSION

The mission of the HHSA Animal Services Division is to promote the health and safety of people, their animals, and the communities of El Dorado County. The Division provides Field Services, a Rabies Control Program, and Shelter Operations. The Division provides these services in a caring, professional, and fiscally responsible manner, maximizing the resources available.

PROGRAM SUMMARY

West Slope and Tahoe Basin Animal Services

For both the Western Slope and South Lake Tahoe areas of the County, Animal Services provides mandated services such as rabies control, impoundment of animals at large, investigations of aggressive dogs threatening humans and livestock, sheltering stray animals, veterinary treatment for sick or injured animals, animal licensing, and enforcement of State and local animal laws. Revenues in this program come from licensing, fees for services, penalties/fines, 1991 Health Realignment, and contract payments from the City of Placerville and the City of South Lake Tahoe.

Disaster Response

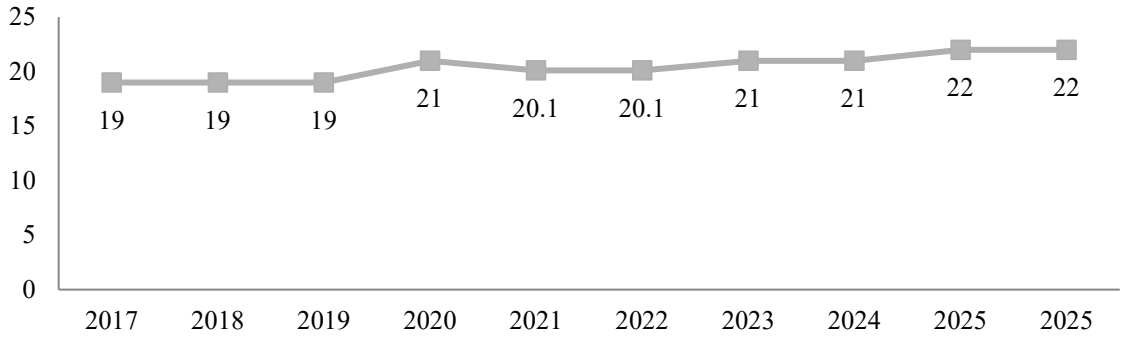
Food and Agriculture code 31105 mandates that the County must provide stray animals shelter which may result from any disasters occurring in the County. In the past years, Animal Services has increased capacity for providing shelter services to animals that were evacuated during disasters and services to animals that remained in evacuated communities. The budget for this program is limited to equipment and trailer needed for Animal Services disaster response.

BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
West Slope	$ 3,640,300	$ 1,144,930	$ 2,495,370	16.21
Tahoe Basin	$ 1,341,165	$ 908,463	$ 432,702	5.79
Disaster Response	$ 150,000	$ 150,000	$ -	0
TOTAL	**$ 5,131,465**	**$ 2,203,393**	**$ 2,928,072**	**22**

STAFFING TREND

The recommended staff allocation for FY 2025-26 is 22.0 FTEs, unchanged from the prior year.



SOURCES & USES OF FUNDS

The General Fund provides the majority of funding for this Department (56.2%). Other funding comes from service agreements with other agencies (19.8%); Licenses and Permits (3.5%); Service Charges (3.5%); vehicle license fees (8.8%); sales tax realignment (1%); and court fines, disaster response, and miscellaneous revenue (6.2%).

In addition to the operations out of the Animal Services General Fund organizational code, Animal Services has three Community and Employee donation funds maintained in Special Revenue Funds: Animals for Retired Friends, Neuter Deposits, and the Pet Aid Program. These Special Revenue Funds are used to assist low-income residents with pet care, neuter, and adoption fee costs, and to provide veterinary care for shelter animals. The Recommended Budget includes the use of $531,503 from these Special Revenue Funds. Details for each Special Revenue Fund can be found in the Special Revenue Fund section.

RECOMMENDED BUDGET

The Health and Human Services Agency (HHSA) Behavioral Health Division budget is recommended at $81,175,011, which is an increase of $8,206,739 (11.25%) when compared to the FY 2024-25 Adopted Budget. The General Fund provides $16,510 for the Department's Maintenance of Effort (MOE) as directed by the State Department of Health Care Services.

Traditional Behavioral Health Programs

The Recommended Budget for the Traditional Behavioral Health Programs is $19,353,237, which is a decrease of $1,134,417 (5.5%) when compared to the FY 2024-25 Adopted Budget. The decrease can be attributed to projected decreases in overall Realignment Fund Balance available from FY 2024-25 for use in FY 2025-26, due to slowing revenue growth and use of Realignment in FY 2024-25.

The FY 2025-26 Recommended Budget does not include the 10% transfer of 1991 Realignment revenue from Public Health and 2011 Social Services revenue into Behavioral Health. This transfer has been done in the past few years, but due to uncertainty in ongoing realignment costs and reduced funding for Social Services and Public Health, the transfer is not included in the Recommended Budget. If it is determined later in the year that the transfer should be added, HHSA will return to the Board with a budget transfer.

The Traditional programs are primarily funded by federal revenues, Realignment/state revenues, and charges for services to other counties and private payers.

Mental Health Services Act (MHSA) Program

The Recommended Budget for the MHSA Program is $45,134,093, which is an increase of $4,195,812 (10.3%) when compared to the FY 2024-25 Adopted Budget. The increase in the budget is primarily due to increases in Medi-Cal revenue and Mental Health Realignment to fund MHSA activities. The Recommended Budget includes the use of $2,349,900 of Mental Health Realignment for MHSA programming.

The FY 2025-26 Recommended Budget will use $8,923,529 of fund balance for MHSA programming, representing 61.6% of the total MHSA fund balance. This will leave $5,563,810 of fund balance by the end of the year. The MHSA Plan was presented to the Board in April and will be brought to the Board for approval in June after the budget hearing. Staff continue to determine how the passing of Proposition 1 and the change of MHSA to Behavioral Health Services Act will impact El Dorado County Programs. The Recommended Budget reflects MHSA spending guidelines and plans.

Substance Use Disorder Services (SUDS) Programs

The Recommended Budget for Substance Use Disorder Programs, including Opioid Settlement funding is $16,687,681, which is an increase of $5,145,344 (44.6%) when compared to the FY 2024-25 Adopted Budget. The increase is primarily due to Opioid Settlement Funding and increased Medi-Cal funding for Substance Use Disorder Programming.

SUDS Programs are funded primarily by federal and state revenue and Realignment funds.

DEPARTMENT BUDGET SUMMARY

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	(322,158)	1,142,500	2,229,844	1,087,344
Rev Use Money/Prop	900,456	175,930	581,200	405,270
IG Rev - State	20,827,047	19,460,702	19,098,124	(362,578)
IG Rev - Federal	18,434,000	25,626,636	25,321,029	(305,607)
Service Charges	479,894	473,200	1,102,000	628,800
Miscellaneous Rev	154,325	90,000	80,000	(10,000)
Other Fin Sources	6,243,851	11,654,890	10,536,273	(1,118,617)
Fund Balance	0	14,344,414	22,226,541	7,882,127
Total Revenue	46,717,415	72,968,272	81,175,011	8,206,739
Salaries & Benefits	11,386,127	16,732,724	18,004,892	1,272,168
Services & Supplies	4,759,035	11,238,781	7,911,840	(3,326,941)
Other Charges	27,343,218	40,375,099	48,961,447	8,586,348
Fixed Assets	3,691,493	540,000	40,000	(500,000)
Other Fin Uses	93,388	425,022	393,022	(32,000)
Intrafund Transfers	5,306,194	6,321,501	7,690,158	1,368,657
Intrafund Abatement	(5,310,728)	(6,771,501)	(7,690,158)	(918,657)
Contingency	0	4,106,646	5,863,810	1,757,164
Total Appropriations	47,268,727	72,968,272	81,175,011	8,206,739
FUND 1110 MENTAL HEALTH TOTAL	551,311	0	0	0

MAJOR BUDGET CHANGES

Revenues

Fines & Penalties

$1,087,344 Increase in Fines and Penalties primarily due to Opioid Settlement funding.

Use of Money/Property

$405,270 Increase in Interest revenue to align budget with actual receipts.

State Intergovernmental

($2,127,789) Decrease in MHSA funding primarily due to decreased collections and state funding allocations.

$1,765,211 Increase in State Intergovernmental revenue primarily due increased Medi-Cal revenue collections.

Federal Intergovernmental

($205,927) Decrease in Federal revenue for MHSA programming for Transitional Age Youth.

($151,000) Decrease in Federal Block Grant revenue for Substance Use Disorder Programs.

$51,320 Increase in Federal Medicaid revenues from Medi-Cal eligible programs.

Services Charges

$600,000 Increase in revenue from other counties for Psychiatric Health Facility services and children's services.

$53,800 Increase in revenue from private insurance providers and private payors for Behavioral Health services.

($50,000) Decrease in service charges from Public Guardian services.

$25,000 Increase in Interfund Transfers from Child Welfare Services for services.

Miscellaneous Revenue

($10,000) Decrease in projected reimbursements from providers and leaseholders.

Other Financing Sources

($296,342) Decrease in Operating Transfers In from the Realignment Special Revenue Fund.

($822,275) Decrease in Operating Transfers In primarily due to a decrease in revenue from the Community Corrections Partnership (CCP) for services and staff at the CCP, as approved by the CCP.

Fund Balance

($952,751) Decrease in Fund Balance in Traditional and SUDS programs due to a planned accounting practice, that did not occur in FY 2023-24, where the majority of unspent Realignment will remain in the Special Revenue Fund at year end close resulting in a low Fund Balance in the Behavioral Health operating accounts.

$4,198,465 Increase in estimated fund balance available at the beginning of the year in the MHSA subfund.

$4,636,413 Increase in estimated fund balance available at the beginning of the year from Opioid Settlement funding.

Appropriations

Salaries and Benefits

$141,755	Increase in Salaries and Benefits related to the transfer of 1.0 FTE Program Manager – Protective Services Allocation from the Social Services Division to the Behavioral Health Division, which is being filled as a Program Manager, to meet increasing Behavioral Health Program oversight requirements.
$144,755	Increase in Salaries and Benefits related to the transfer of 1.0 FTE Administrative Analyst Supervisor Allocation from the Administration and Finance Division to the Behavioral Health Division to assist with contract and program mandate compliance.
$81,104	Increase in Salaries and Benefits due to transfer of 1.0 FTE Sr. Office Assistant from the Public Health Division to the Behavioral Health Division to assist with increased administrative work in Behavioral Health.
$131,180	Increase in Salaries and Benefits due to the addition of 1.0 FTE Mental Health Clinician IA/IB/II allocation for the Substance Use Disorder Program.
$554,611	Increase in Salaries and Benefits expenses primarily due to Board-approved compensation increases, Health Insurance cost increases, and vacancies that are budgeted with family health insurance elections.
$40,914	Increase in CalPERS employer's contribution due to an increase in the County's unfunded accrued liability payment.
$182,442	Increase in Retiree Health Program charges due to a rate holiday in FY 2024-25.
($4,593)	Decrease in Workers' Compensation premium charge.

Services and Supplies

$45,642	Increase in General Liability and additional insurance charges.
($1,327,087)	Decrease in Services and Supplies in MHSA programs to align budget with the FY 2025-26 MHSA Plan.
($1,694,934)	Decrease in Special Projects and other expenses in Traditional Programs primarily due to Behavioral Health Infrastructure projects included in FY 2024-25 that are not continuing into FY 2025-26.
($350,562)	Decrease across multiple objects to align budget with projected costs.

Other Charges

$651,218	Increase in projected Institute for Mental Disease expenses to align budget with projected costs.

$260,558 Decrease in Support and Care of Persons and Ancillary Services to align contract spending with projected service demand.

$6,428,169 Increase in Health Services primarily due to Board-approved services utilizing Opioid Settlement funding.

$496,342 Increase in Housing due to the implementation of the Behavioral Health Bridge Housing grant and the increase in Behavioral Health Housing services in the County.

$750,061 Increase in Interfund Transfers primarily due to the Countywide Cost Allocation Plan and HHSA Administration and Finance Indirect Cost Rate and Executive Staff Cost Allocation charges that recover the appropriate share of those costs from the programs, which is decreasing for the Traditional Programs.

Fixed Assets

($500,000) Decrease in Fixed Assets due the purchase of a Mobile Crisis Van in FY 2024-25.

Other Financial Uses

($32,000) Decrease in Operating Transfer Out primarily due to facilities projects in FY 2024-25 that are not included in FY 2025-26.

Intrafund Transfers

$1,368,657 Increase in Intrafund Transfers across the Behavioral Health programs primarily to recover Behavioral Health administration and facility costs across the various programs.

Intrafund Abatements

($1,368,657) Increase in Intrafund Abatements, shown as a negative expense, across the Behavioral Health programs primarily to recover Behavioral Health administration and facility costs across the various programs.

$450,000 Decrease in Intrafund Abatements primarily due to the elimination of the Youth Suicide Prevention Grant.

Contingency

$1,757,164 Increase in MHSA Contingency due to projected MHSA funding that will be unspent in FY 2025-26 and available for use in future years.

MISSION

The HHSA Behavioral Health Division strives to alleviate the impact of mental illness or significant emotional disturbance by providing recovery-oriented, client-centered, culturally competent treatment services in collaboration with clients, families and community partners. The Division seeks to eliminate disparities in service access and to reduce the stigma associated with mental illness while offering the highest quality behavioral health care to improve the community's health and safety, strengthen

individuals' resilience, and promote the restoration of healthy families. The Division also provides substance use disorder services to address alcohol and other drug-related issues affecting the community.

PROGRAM SUMMARIES

Traditional Behavioral Health Programs

The Behavioral Health Division's (BHD) traditional programs include mandated and/or core adult and children outpatient, inpatient, and residential programs that existed prior to the passage of the Mental Health Services Act (MHSA) in November 2004. The County General Fund contribution represents the minimum required General Fund cash match to support mandated services. The majority of services provided are Medi-Cal-eligible services provided to predominantly Medi-Cal-eligible clients. Local Realignment is used as the primary match to Medi-Cal revenue.

MHSA Programs

In November 2004, California voters passed Proposition 63, known as the Mental Health Services Act (MHSA). The MHSA is funded by a one percent tax on personal income in excess of $1,000,000 for California residents. The Department's MHSA programs are designed to reduce disparity in service access and to promote mental health wellness and recovery by providing effective mental health interventions and critical supportive services to seriously mentally ill individuals and seriously emotionally disturbed children, often to those client populations that were previously underserved or unserved. MHSA programs are designed to engage clients, and sometimes other supportive individuals, in playing a significant role in formulating client recovery plans. Community participation is also a key element in creating and monitoring our MHSA programs. MHSA funds cannot be used to supplant other funds, including Realignment, for programs that were in existence in 2004 when the Act was passed; however, MHSA funds can be used for the expansion of traditional programs beyond the base 2004 service level. When applicable, Medi-Cal is billed for services and MHSA dollars are used as the match.

MHSA is composed of the following five components:
Community Services and Supports (CSS)
Workforce Education and Training (WET)
Prevention and Early Intervention (PEI)
Innovation
Capital Facilities and Technological Needs (CFTN)

The Behavioral Health Division currently has Board-approved plans for all components. Funding for each of these components is provided through county allocations from the State. The funding for each component must be expended within a certain period of time, or the funding reverts to the State for redistribution to other counties. The CSS, PEI, and Innovations components have a five-year reversion policy and continue to receive allocations on an annual basis; CFTN and WET have a 10-year reversion policy and are operating from fund balances and transfers from CSS, as these components are no longer allocated MHSA funds from the State.

Substance Use Disorder Services (SUDS) Programs

These programs implement strategies designed to address alcohol, opioid, and other drug-related issues affecting communities, criminal justice, child welfare systems, and schools. Activities include education, raising public awareness of issues, promoting drug-free alternatives for youth and adults, drug-free

workplace programs, drug court activities, activities to reunite families, where appropriate, and related services. When applicable, Drug Medi-Cal is billed for services with Local Realignment used as the match. Opioid Settlement funds and the federal Substance Use Block Grant fund the non-Drug Medi-Cal SUDS activities.

FUTURE/PENDING ISSUES AND POLICY CONSIDERATIONS

Adult Behavioral Health Inpatient and Residential Placement Costs

Traditional Behavioral Health program funding continues to present a challenge to the County since the majority of traditional Realignment funds are spent on a relatively small number of out-of-county placements and placements in the Psychiatric Health Facility (PHF). Just a few clients placed at high-cost facilities can have a significant effect on the use of Realignment funds. In addition, with a shortage of residential beds available statewide, conserved clients, who no longer meet the medical necessity requirements of acute PHF placement, continue to remain at the PHF until a residential bed in a lower level of care is available. Offsetting Medi-Cal revenue cannot be claimed for the days waiting for an appropriate placement, which further exacerbates this funding issue. To mitigate this issue, the BHD is contracting with Compassion Pathways for 20 dedicated beds at its new in-county board and care and crisis residential treatment facilities. These beds provide local lower level of care options that will reduce the need for more expensive out-of-county placements.

MHSA Reform

Proposition 1 (passed March 2024), combined with the SB 326 and AB 531, form what is known as MHSA Reform. Although the majority of the reform will not be implemented until July 1, 2026, planning for the changes has been taking place within Behavioral Health for the past year. Key changes brought on by MHSA Reform include the integration of SUDS, thereby necessitating a name change from MHSA to BHSA (Behavioral Health Services Act), the addition of a new Housing component that will receive 30% of BHSA funds, and the elimination of the Innovation, Workforce Education, and Capital Facilities and Technology Needs components.

No changes have been made to the increased responsibilities for County Behavioral Health services, for which MHSA has become a core funding mechanism, which could result in significant financial shortfalls with no reduction in obligations. In response to Proposition 1 requirements and the uncertain State and Federal environment, the FY 2025-26 MHSA Plan Update, identifies significant reductions to the discretionary programs within MHSA and shifts the cost of the Mobile Crisis program from the Prevention and Early Intervention (PEI) component to the Client Services and Supports (CSS) component. These reductions and cost shift are reflected in this Recommended Budget.

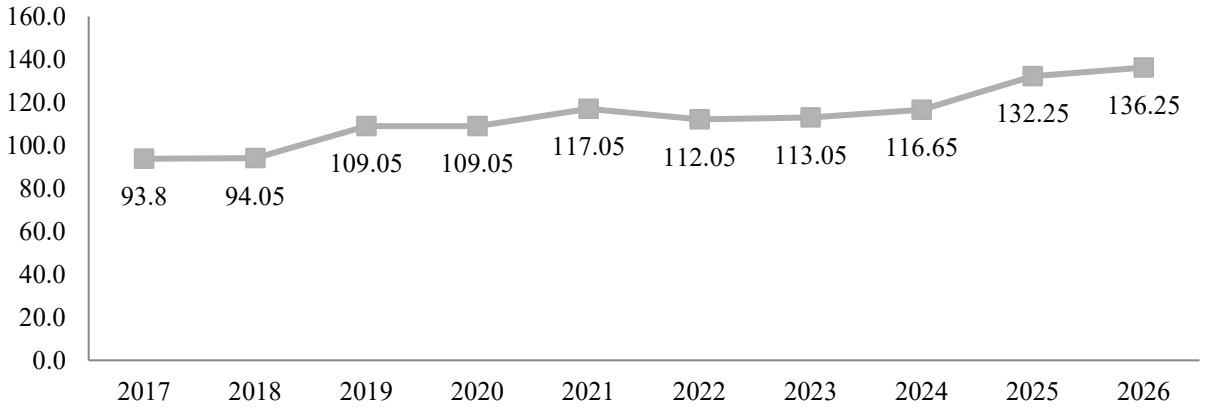
BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost GF Contribution	Staffing
Substance Use Disorders Programs	$ 16,687,681	$ 16,687,681	-	22.25
MHSA Programs	$ 45,134,093	$ 45,134,093	-	81.60
Traditional Programs	$ 19,353,237	$ 19,336,727	$ 16,510	32.4
TOTAL	**$ 81,175,011**	**$ 81,158,501**	**$ 16,510**	**136.25**

STAFFING TREND

The staff allocation for FY 2025-26 is recommended at 136.25 FTEs, which is a net increase of 4 FTE when compared to the FY 2024-25 Adopted Budget. The Recommended Budget includes the transfer of 1.0 FTE vacant Program Manager – Protective Services Allocation from the Social Services Division to the Behavioral Health Division, which is being filled as a Program Manager, to meet increasing Behavioral Health Program oversight requirements. 1.0 FTE Administrative Analyst Supervisor Allocation from the Administration and Finance Division is moving to the Behavioral Health Division to assist with contract and program mandate compliance. Lastly, 1.0 FTE Sr. Office Assistant from Public Health is being transferred to Behavioral Health. The Recommended Budget includes the addition of 1.0 FTE Mental Health Clinician IA/IB/II allocation for the Substance Use Disorder Program.

During FY 2023-24, 2.0 FTE vacant Medical Office Assistant I/II allocations were alternately filled with 2.0 FTE Sr. Office Assistant allocations due to changing programmatic needs. The Recommended Budget revises the allocation to match the current classification of the allocations.



SOURCES AND USES OF FUNDS

The Behavioral Health Department is funded primarily by MHSA revenue, which is derived from a one-percent tax on personal income in excess of $1 million for California residents, state Realignment revenue, Opioid Settlement Fund, and federal Medi-Cal funding to support the Mental Health and Drug Medi-Cal-ODS Waiver program.

Behavioral Health is also supported by 1991 and 2011 Realignment funding. Preserving sufficient Fund Balance is essential to sustaining the Behavioral Health system of care, which includes critical services such as psychiatry delivery, mobile response, and safety efforts in partnership with law enforcement. Both the 1991 and 2011 Realignments remain vulnerable to economic downturns, as their funding is tied to state sales tax and vehicle license fees. Preserving sufficient fund balance is essential to reducing the risk of another financial deficit and avoiding potential reliance on the local General Fund, particularly as Behavioral Health prepares for the implementation of Proposition 1. The Behavioral Health Fund Balance is budgeted as follows:

Program	FY 2025-26 Est. Beginning Fund Balance	Budgeted Fund Balance Use	FY 2025-26 Est. Ending Fund Balance
Realignment Funded Programs	$ 17,061,498	$ 2,669,374	$ 14,392,124
MHSA Programs	$ 14,487,339	$ 8,923,529	$ 5,563,810
Opioid Settlement	$ 7,430,465	$ 7,430,465	$ -
TOTAL	**$ 38,979,302**	**$ 19,023,368**	**$ 19,955,934**

RECOMMENDED BUDGET

The budget for the Health and Human Services Agency (HHSA) Community Services Division is recommended at $31,757,109, which is a decrease of $4,594,430 (12.6%) when compared to the FY 2024-25 Adopted Budget. The General Fund Contribution is $3,253,404, a decrease of $221,838 (6.4%). The decrease in General Fund can be attributed to the Board direction, provided on April 22, 2025, with Legistar item 25-0732, to combine the Senior Day sites and implement the revised fee schedule. The General Fund provides 10.3% of the funding for this Division.

The Community Services Fund 1107 is decreasing by $5,630,260 (20.2%) primarily due to the end of one-time pandemic-related funding for Senior and Housing and Homelessness programs. The IHSS Public Housing Authority is increasing by $39,195 due to a true-up of State allocations. The Public Authority Fund 1376 is increasing by $996,635 primarily due to an increased utilization of Housing Choice Vouchers.

DEPARTMENT BUDGET SUMMARY COMMUNITY SERVICES FUND 1107

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	168,249	(15,693)	(15,693)	0
IG Rev - State	2,964,454	12,047,328	8,425,065	(3,622,263)
IG Rev - Federal	6,376,905	5,874,564	4,160,372	(1,714,192)
Service Charges	514,926	728,370	979,492	251,122
Miscellaneous Rev	105,866	512,198	442,198	(70,000)
Other Fin Sources	2,196,121	3,545,401	3,060,016	(485,385)
Fund Balance	0	5,142,488	5,152,946	10,458
Total Revenue	12,326,521	27,834,656	22,204,396	(5,630,260)
Salaries & Benefits	4,276,009	5,835,043	5,592,576	(242,467)
Services & Supplies	2,569,797	6,396,040	6,057,200	(338,840)
Other Charges	4,029,058	12,403,336	7,523,283	(4,880,053)
Fixed Assets	270,462	200,237	31,337	(168,900)
Other Fin Uses	170,937	3,000,000	3,000,000	0
Intrafund Transfers	184,685	185,238	185,893	655
Intrafund Abatement	(184,685)	(185,238)	(185,893)	(655)
Total Appropriations	11,316,262	27,834,656	22,204,396	(5,630,260)
FUND 1107 COMMUNITY SERVICES TOTAL	(1,010,259)	0	0	0

MAJOR BUDGET CHANGES COMMUNITY SERVICES FUND 1107

Revenue

State Intergovernmental

($3,622,263) Decrease in state revenue primarily in the Housing and Homelessness Programs due to the State Budget slowing funding for Housing and Homelessness Programs and the end of the pandemic-related funding.

Federal Intergovernmental

($1,578,811) Decrease in federal funding primarily due to the discontinuation of pandemic-related funding for the Low-Income Home Energy Assistance Program (LIHEAP).

($135,381) Decrease in federal funding from Elder Abuse Prevention funds for the Area Agency on Aging Program.

Charges for Services

$221,058 Increase in Interfund Transfers from Behavioral Health for the Behavioral Health Bridge Housing Program.

$30,064 Increase in projected Charges for Services primarily due to the Senior Day Program Fee increase approved by the Board on May 20, 2025, with Legistar item 25-0829.

Miscellaneous Revenue

($70,000) Decrease in Miscellaneous Revenue from the Family Caregiver Support Program.

Other Financial Sources

($485,385) Decrease in Operating Transfers In to the Community Services programs primarily related to a decrease in General Fund support needed for the programs and a discontinuation of Community Corrections Partnership funding for the programs, as outlined in the HHSA Overview section.

Fund Balance

$10,458 Increase in Fund Balance primarily from Housing and Homelessness Grants.

Appropriations

Salaries and Benefits

($62,234) Decrease in Salaries and Benefits related to the deletion of 1.0 FTE vacant Mealsite Coordinator position in the Senior Nutrition Program.

($262,136) Decrease in Salaries and Benefits due to the combination of the Senior Day locations, resulting in the deletion of 1.936 FTE Program Aides and 1.0 FTE Seniors' Daycare Program Supervisor allocations.

($186,441) Decrease in Salaries and Benefits due to the reduction in CCP funding, resulting in the deletion of 1.7 FTE vacant Program Assistant allocations.

$138,984 Increase in Salaries and Benefits expenses due to the Board-approved addition of a limited term Program Assistant and Program Coordinator during FY 2024-25.

$12,000 Increase in Salaries and Benefits expenses due to the transfer of a 0.09 FTE Program Manager to the Community Programs from the Administration and Finance Division.

$10,383 Increase in Salaries and Benefits expenses primarily due to Board-approved compensation increases, Health Insurance cost increases, and vacancies that are budgeted with family health insurance elections.

$62,540 Increase in CalPERS employer's contribution due to an increase in the County's unfunded accrued liability payment.

$75,295 Increase in Retiree Health Program charges due to a rate holiday in FY 2024-25.

($30,858) Decrease in Workers' Compensation premium charge.

Services and Supplies

($100,575) Decrease in Printing Services primarily due to the reduced funding for the LIHEAP.

($111,389) Decrease in Food and Food Products in the Senior Nutrition Program.

($115,324) Decrease in Professional and Specialized Services primarily related to California Emergency Solutions and Housing (CESH) funding utilized in FY 2024-25, which is not continuing into FY 2025-26.

($11,552) Decrease across multiple objects to align budget with available funding.

Other Charges

($1,557,232) Decrease in Other Charges primarily related to decreased public assistance in LIHEAP and Senior programs due to the end of pandemic-related funding.

($3,322,821) Decrease in Other Charges primarily related to decreased Housing Assistance services related to grant funding deadlines.

Fixed Assets

($168,900) Decrease in Fixed Assets due to commercial kitchen equipment purchased in FY 2024-25.

Intrafund Transfers

$655 Increase in Intrafund Transfer Out across multiple programs to align budget with actual costs.

Intrafund Abatements

($655) Increase in Intrafund Abatements (shown as a negative expense) across multiple programs to align budget with actual costs.

DEPARTMENT BUDGET SUMMARY IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY (IHSS PA)

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	10,183	2,000	2,000	0
IG Rev - State	431,202	445,903	463,790	17,887
IG Rev - Federal	564,065	525,004	546,954	21,950
Other Fin Sources	41,360	97,451	96,809	(642)
Fund Balance	0	148,850	148,850	0
Total Revenue	1,046,810	1,219,208	1,258,403	39,195
Salaries & Benefits	257,933	358,376	396,929	38,553
Services & Supplies	47,659	81,575	71,097	(10,478)
Other Charges	592,868	779,257	790,377	11,120
Total Appropriations	898,460	1,219,208	1,258,403	39,195
FUND 1375 IHSS PUBLIC AUTHORITY TOTAL	(148,349)	0	0	0

Revenue

State Intergovernmental

$17,887 Increase in State revenue due to a true-up of budgeted State allocation of funding for the program.

Federal Intergovernmental

$21,950 Increase in the Federal Medicaid program, operating in California as the Medi-Cal program for IHSS PA funding.

Other Financial Sources

($642) Decrease in Operating Transfers In to the IHSS Public Authority primarily related to a decrease in General Fund support needed for the Program.

Appropriations

Salaries and Benefits

$21,706 Increase in Salaries and Benefits related to the transfer of 0.4 FTE Sr. Office Assistant Allocation from the Social Services Division to the In-Home Supportive Services Public Authority due to a change in workload.

$7,806 Increase in Salaries and Benefits expenses primarily due to Board-approved compensation increases, Health Insurance cost increases, and step increases.

$5,703 Increase in CalPERS employer's contribution due to an increase in the County's unfunded accrued liability payment.

$4,856 Increase in Retiree Health Program charges due to a rate holiday in FY 2024-25.

($1,518) Decrease in Workers' Compensation premium charge.

Services and Supplies

($10,000) Decrease in Staff Development to reduce the General Fund share of the Program.

($478) Decrease across multiple objects to align budget to actual costs and reduce the General Fund share of the Program.

Other Charges

$11,120 Increase in Interfund Transfers primarily related to an increase in the Countywide Cost Allocation Plan.

DEPARTMENT BUDGET SUMMARY PUBLIC HOUSING AUTHORITY

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	11,005	1,426	1,426	0
IG Rev - Federal	5,815,752	6,906,713	7,898,269	991,556
Other Gov Agency	16,511	13,000	13,000	0
Other Fin Sources	2,164	91,500	96,579	5,079
Fund Balance	0	285,036	285,036	0
Total Revenue	5,845,433	7,297,675	8,294,310	996,635
Salaries & Benefits	303,890	399,496	421,730	22,234
Services & Supplies	36,940	94,478	94,420	(58)
Other Charges	5,651,480	6,803,701	7,778,160	974,459
Total Appropriations	5,992,310	7,297,675	8,294,310	996,635
FUND 1376 PUBLIC HOUSING AUTHORITY TOTAL	146,877	0	0	0

MAJOR BUDGET CHANGES PUBLIC HOUSING AUTHORITY (PHA)

Revenue

Federal Intergovernmental

$991,556 Increase in Federal Revenue for the Housing Choice Voucher Program.

Other Financial Sources

($5,079) Increase in Operating Transfers In to the Public Housing Authority primarily related to a decrease in General Fund support needed for the Program.

Appropriations

Salaries and Benefits

$18,783 Increase in Salaries and Benefits expenses primarily due to Board-approved compensation increases, Health Insurance cost increases, and step increases.

$662 Increase in CalPERS employer's contribution due to an increase in the County's unfunded accrued liability payment.

$5,079 Increase in Retiree Health Program charges due to a rate holiday in FY 2024-25.

($2,290) Decrease in Workers' Compensation premium charge.

Services and Supplies

($58) Decrease across multiple objects to align budget to actual costs and reduce the General Fund share of the Program.

Other Charges

$974,459 Increase in Housing Assistance due to the increased allocation from the Federal Government.

MISSION

The HHSA Community Services Division provides a range of programs to assist persons in attaining or maintaining their self-sufficiency, independence, safety and/or well-being. The mission is to respectfully serve all persons in a manner that improves the overall quality of life in El Dorado County.

PROGRAM SUMMARIES

Community Programs

Community Programs provide a range of services designed to meet specific special needs of low-income, disabled and/or other targeted County resident population groups. These services help qualified program participants meet basic needs in support of their health and well-being, maintain their independence, acquire permanent housing and/or continue living in their own homes.

Community Programs include the federally funded Low-Income Home Energy Assistance Program (LIHEAP), which assists with the purchase of home heating fuel or firewood; and Weatherization Assistance Program, which provides families with more energy-efficient residences; the Community Services Block Grant (CSBG), which is used to offset administrative costs for Community Programs that provide services to low-income populations; and the Community Corrections Partnership, which helps to link justice-involved individuals to available services.

Homeless Prevention Program Grants

Health and Human Services Agency and the El Dorado County Opportunity Knocks Continuum of Care (CoC) have been awarded several multi-year state grants aimed at homelessness prevention. The expected outcomes include but are not limited to capital improvements for temporary and permanent housing, rental subsidies, landlord incentives, a youth homeless prevention set-aside, and other public services, including coordinated entry for the homeless and those at risk of becoming homeless. HHSA has been delegated by the Board of Supervisors as the Administrative Entity for the CoC and, therefore will administer State grant funding for allocations awarded to the CoC.

Aging and Adult Continuum of Care

Aging and Adult Continuum of Care consists of a wide array of programs that assist seniors aged 60 and over and functionally disabled or mentally impaired adults to remain safe, stable, active and independent to the greatest extent possible. El Dorado County operates as the Area Agency on Aging for the County, enabling the County to receive federal and state funding to provide an array of Senior Services.

Programs include Information and Assistance; Senior Legal Services; Ombudsman Services for residents of local care facilities; Senior Center (social and recreational programs); Senior Nutrition Services, with meals served daily at seven congregate meal sites and countywide home-delivered meals; and Family Caregiver Support Services to assist families who are caring for a dependent adult in their home. Senior Day Services in Placerville and El Dorado Hills provide respite for caregivers and social opportunities for attendees, funded with county general fund and attendee fees.

Aging and Adult Continuum of Care funding includes Federal, State, Fees/Donations/Other and County funds. Revenues are ongoing in nature, with the exception of one-time-only MAA/Linkages Fund Balance reserved for pending outstanding audits.

The Medi-Cal Administrative Activities (MAA) program, which is administered by the California Department of Health Care Services (DHCS), leverages allowable State and local revenue to receive federal reimbursement for approved Medi-Cal activities.

IHSS Public Authority

The mission of the In-Home Supportive 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 includes Federal, State, Fees/Donations/Other and County funds and is ongoing in nature. The County Board of Supervisors acts as the governing body of this "Authority" and HHSA administers the program.

Public Housing Authority (PHA)

The Public Housing Authority (PHA), through the Housing Choice Voucher Program, 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.

As a subprogram within the PHA, Family Self Sufficiency provides a monetary incentive to clients in order to promote self-sufficiency and decrease the use of public assistance. The County Board of Supervisors acts as the governing body of this "Authority" and HHSA administers the program.

BUDGET SUMMARY BY PROGRAM

Community Services Total	Appropriations	Revenues	General Fund Contribution	Staffing
Community Programs	$ 3,098,162	$ 2,886,689	$ 211,473	12.09
Homeless Assistance	$ 11,797,370	$ 11,777,370	$ 20,000	4.20
Aging and Adult Continuum of Care	$ 7,308,864	$ 4,480,321	$ 2,828,543	35.63
IHSS Public Authority	$ 1,258,403	$ 1,161,594	$ 96,809	3.55
Public Housing Authority	$ 8,294,310	$ 8,197,731	$ 96,579	4.20
Community Services Total	**$ 31,757,109**	**$ 28,503,705**	**$ 3,253,404**	**59.67**

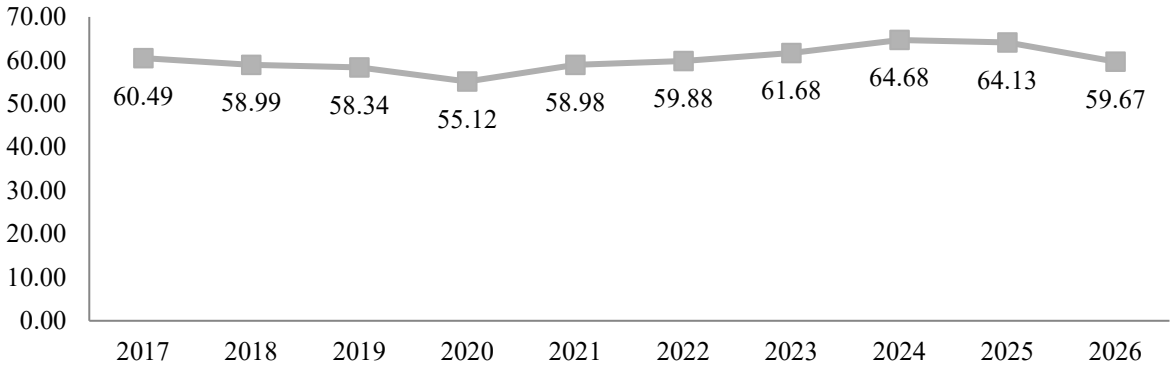
STAFFING TREND

The recommended staff allocation for FY 2025-26 is 59.67 FTE allocations, a decrease of 4.46 FTE allocations when compared to the FY 2024-25 Adopted Budget. After the adoption of the FY 2024-25 Budget, the Board approved the addition of 0.5 FTE limited term Program Assistant, on February 4, 2025, with Legistar item 25-0009, and a 1.0 FTE limited term Program Coordinator, on April 29, 2025, with Legistar item 25-0681, both funded with grant funding. A 1.0 FTE limited term Senior Citizens' Attorney I/II/III allocation expired and was deleted during FY 2024-25. On April 1, 2025, with Legistar item 25-0501, the Board approved the movement of 2.0 FTE Senior Citizens Attorney I/II/III to a 1.0 FTE Associate Attorney and 1.0 FTE Deputy Attorney allocations.

The Recommended Budget includes the movement of 0.09 FTE of a Program Manager allocation from HHSA Administration and Financial Services Division to the Community Services Programs due to changing programmatic needs. A 0.4 FTE Sr. Office Assistant is being transferred from the Social Services Division to the IHSS Public Authority due to an increased administrative workload.

The Recommended Budget also includes the deletion of a vacant 0.8125 FTE Mealsite Coordinator in the Senior Nutrition Program to reduce the General Fund share of the Program. Due to the combination of the

Senior Day sites, the Recommended Budget includes the deletion of 1.936 FTE vacant Program Aides and a filled 1.0 FTE Seniors' Daycare Program Supervisor allocation. Lastly, due to the discontinuation of CCP funding, the Recommended Budget includes the deletion of 1.7 FTE vacant Program Assistant allocations.



SOURCES AND USES OF FUNDS

The Community Services Department is funded by state and federal revenue and by the General Fund. The budget includes $21.5 million in state and federal funding and $5.6 million in fund balance, primarily for homeless assistance programs.

RECOMMENDED BUDGET

The Health and Human Services Agency (HHSA) Public Guardian Division's budget is recommended at $2,530,909, which is an increase of $189,969 (8.1%) when compared to the FY 2024-25 Adopted Budget. The General Fund provides 93.5% of the funding for the Public Guardian Division. The General Fund cost is $2,365,909, which is an increase of $173,969 (7.9%) in comparison to FY 2024-25. The increase in General Fund is primarily due to the transfer of a 0.5 FTE Office Assistant to Public Guardian from the Administration and Finance Division, Board-approved compensation and benefit increases, and Countywide Cost Allocation Plan increases.

DEPARTMENT BUDGET SUMMARY

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - Federal	96,860	30,000	40,000	10,000
Service Charges	99,003	70,000	75,000	5,000
Miscellaneous Rev	3,145	50,000	50,000	0
Other Fin Sources	525,066	0	0	0
Total Revenue	724,074	150,000	165,000	15,000
Salaries & Benefits	1,402,156	1,492,313	1,641,088	148,775
Services & Supplies	195,405	283,465	282,009	(1,456)
Other Charges	77,893	50,000	50,000	0
Fixed Assets	525,066	0	0	0
Intrafund Transfers	489,403	516,162	557,812	41,650
Total Appropriations	2,689,922	2,341,940	2,530,909	188,969
FUND 1000 GENERAL FUND TOTAL	1,965,848	2,191,940	2,365,909	173,969

MAJOR BUDGET CHANGES

Revenues

Federal Intergovernmental

$10,000 Increase in Federal Revenue primarily due to the alignment of the budget to actual claiming under CalAIM rules and rates.

Service Charges

$5,000 Increase in Public Guardian Fees to align budget with actual revenues.

Appropriations

Salaries and Benefits

$35,864 Increase in Salaries and Benefits related to the transfer of a 0.5 FTE Office Assistant Allocation from the Administration and Finance Division to reflect the administrative workload of the Division requires a dedicated 0.5 FTE Office Assistant.

$89,722 Increase in Salaries and Benefits expenses primarily due to Board-approved compensation increases, Health Insurance cost increases, and vacancies that are budgeted with family health insurance elections.

$7,712 Increase in CalPERS employer's contribution due to an increase in the County's unfunded accrued liability payment.

$16,554 Increase in Retiree Health Program charges due to a rate holiday in FY 2024-25.

($1,077) Decrease in Workers' Compensation premium charge.

Services and Supplies

($1,456) Decrease in Services and Supplies due to adjustments in multiple objects to align with actual costs.

Intrafund Transfers

$41,650 Increase in Intrafund Transfers primarily due to increased Countywide Cost Allocation Plan charges.

MISSION

The Office of the Public Guardian ensures the physical and financial safety of persons unable to care for themselves, and when there are no viable alternatives to a public conservatorship. Services are defined and directed by the Superior Court. The Superior Court can appoint the Public Guardian as a conservator of the person only, estate only (for probate), or both person and estate.

PROGRAM SUMMARY

The mandated Public Guardian Program (PG) establishes and administers conservatorships of persons and/or estates of individuals who are functionally disabled, to ensure the proper care and treatment of those who are unable to adequately care for themselves or those who are victims of fraud and/or abuse. Public Guardian deputies work in collaboration with County Counsel, the District Attorney's Office, the courts, and Behavioral Health to provide the least restrictive setting for conserved persons to receive treatment with the goal of regaining the ability for self-care and independence.

Public Guardian participates in the Medi-Cal Administrative Activities (MAA) program, which is administered by the California Department of Health Care Services (DHCS). Medi-Cal Administrative Activities leverages allowable State and local revenue to receive Federal reimbursement for approved Medi-Cal activities. Other funding includes Fees for Services and County General Fund.

PENDING ISSUES

Community Assistance, Recovery and Empowerment (CARE) Court legislation (SB 1338) was signed into law in 2022 and required all counties to establish CARE Courts no later than December 1, 2024. The aim of CARE Courts is to connect people in crisis with a court-ordered Care Plan for up to 12 months, with the possibility to extend for an additional 12 months. The framework provides individuals with a clinically appropriate, community-based set of services and supports, including court-ordered stabilization medications, wellness and recovery supports, and connection to social services and a housing plan. So far, there has not been a large

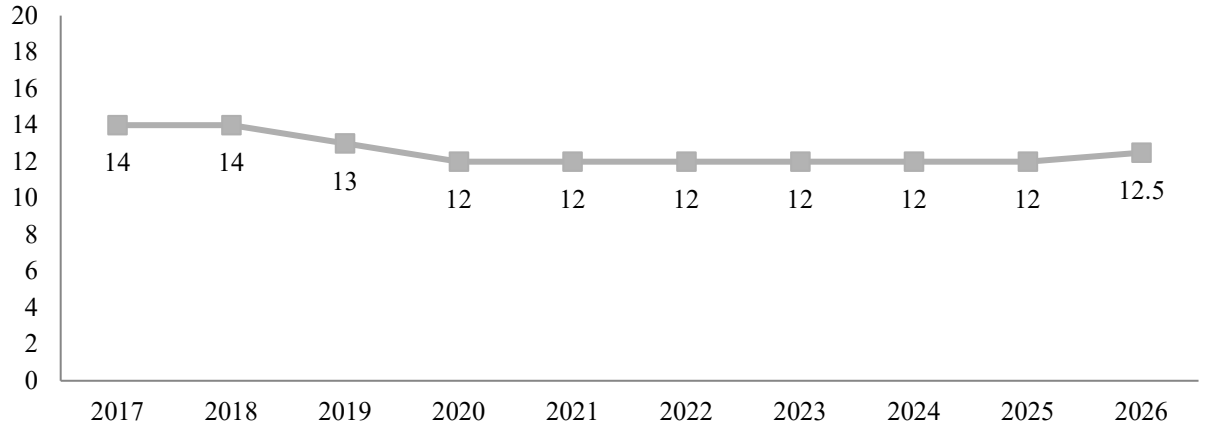
demand for CARE Court services that impact the Public Guardian or Behavioral Health programs' budget and staffing requirements; staff will closely measure and monitor impacts during the implementation and return to the Board with an update if needed.

Public Guardian fees were included in the recent fee study conducted on behalf of HHSA and presented to the Board on March 4, 2025, with Legistar item 25-0144. The study includes recommendations that have the potential to significantly increase annual revenues. As directed by the Board, staff are working with all stakeholders on the potential increases and will return to the Board with the revised fees for approval.

STAFFING TREND

The Public Guardian staff allocation is recommended at 12.5 FTE for FY 2025-26, a 0.5 FTE increase from the prior year. It was determined that a 0.5 FTE Office Assistant in the Administration and Finance Division was devoted entirely to Public Guardian duties. To align budget with time spent, the allocation is being moved to the Public Guardian Division from the Administration and Finance Division.

During FY 2024-25, a vacant Sr. Fiscal Assistant allocation was alternately filled with a Fiscal Technician allocation due to changing programmatic needs. The Recommended Budget revises the allocations to match the current classification of the allocations.



SOURCES & USED OF FUNDS

The General Fund provides the majority of funding for this Division (93.4%). Other funding comes from service charges (3%), Federal Revenue (1.6%), and Miscellaneous Revenue (2%).

RECOMMENDED BUDGET

The budget for the Health and Human Services Agency (HHSA) Public Health Division is recommended at $38,829,221. This is an increase of $1,802,222 (4.9%) when compared to the FY 2024-25 Adopted Budget. The General Fund provides 1.4% of the funding for Public Health.

The total General Fund contribution to Public Health is $464,552 for the required match for the California Children's Services Program. Additionally, the County Medical Services Program (CMSP) participation fee of $233,492 is not included in the Recommended Budget. The implementation of the Affordable Care Act created savings in indigent health care, and since that time, this fee has been annually waived by the CMSP Governing Board in early June, after the Recommended Budget is finalized. Should CMSP opt to not waive this fee, this General Fund Contribution of $233,492 will be added to the Adopted Budget.

Public Health is heavily supported by 1991 Realignment funding providing $7,015,076 of funding for Public Health Programs, an increase of $1,311,437 when compared to the FY 2024-25 Adopted Budget. The County is required to make a $704,192 General Fund contribution to the Realignment Special Revenue Fund. This funding is then transferred from the Realignment Special Revenue Fund to the Sheriff's Office to partially offset the cost of correctional medical services. Due to additional pandemic-related funding and intentional efforts to preserve reserves, Public Health is projected to end FY 2025–26 with a Realignment Fund Balance of $20,557,476. Fund Balance is vital to supporting essential services such as home visiting programs, offsetting federal funding reductions, sustaining Social Services and Behavioral Health operations, and addressing major facility needs—including the planned transition from the aging Spring Street Facility and future use of the Emerald Bay facility in South Lake Tahoe. Since Realignment funding is tied to state sales tax and vehicle license fees, it remains vulnerable to economic downturns. Preserving this balance is essential to ensuring that Public Health does not need to rely on the General Fund, particularly as Public Health continues preparing for emerging infectious disease response.

DEPARTMENT BUDGET SUMMARY

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	39,974	115,000	115,000	0
Fines & Penalties	16,875	25,500	25,500	0
Rev Use Money/Prop	558,393	165,050	163,050	(2,000)
IG Rev - State	3,109,186	4,096,760	4,139,077	42,317
IG Rev - Federal	3,871,914	4,964,132	2,164,132	(2,800,000)
Other Gov Agency	30,000	30,000	30,000	0
Service Charges	290,334	443,226	464,831	21,605
Miscellaneous Rev	159,459	107,484	92,484	(15,000)
Other Fin Sources	6,333,024	7,860,985	8,263,820	402,835
Residual Equity	0	112,850	117,926	5,076
Fund Balance	0	19,106,012	23,253,401	4,147,389
Total Revenue	14,409,160	37,026,999	38,829,221	1,802,222
Salaries & Benefits	7,503,772	9,896,184	9,812,836	(83,348)

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	39,974	115,000	115,000	0
Fines & Penalties	16,875	25,500	25,500	0
Services & Supplies	1,457,262	4,121,736	2,786,894	(1,334,842)
Other Charges	2,193,497	2,647,371	2,758,393	111,022
Fixed Assets	180,701	76,800	39,300	(37,500)
Other Fin Uses	265,081	1,225,562	1,395,214	169,652
Residual Equity Xfer	0	112,850	117,926	5,076
Intrafund Transfers	189,197	1,171,602	293,583	(878,019)
Intrafund Abatement	(184,638)	(721,602)	(293,583)	428,019
Contingency	0	18,496,496	21,918,658	3,422,162
Total Appropriations	11,604,873	37,026,999	38,829,221	1,802,222
FUND 1109 PUBLIC HEALTH TOTAL	(2,804,287)	0	0	0

MAJOR BUDGET CHANGES

Revenue

Revenue Use of Money/Property

($2,000) Decrease in Interest Revenue to ensure a conservative projection of this economy-dependent revenue.

State Intergovernmental

($450,000) Decrease in State Funding due to a Suicide Prevention Grant received in FY 2024-25.

$442,317 Increase in State Funding for Department of Justice Tobacco Retail License Program implementation assistance.

$50,000 Increase in Tobacco Use Prevention Program (TUPP) Funding.

Federal Intergovernmental

($2,800,000) Decrease in federal pandemic-related funding.

Charges for Service

$21,605 Increase in lab services for Environmental Management to align budget with actual revenues.

Miscellaneous Revenue

($15,000) Decrease in Donation revenue in the California Children's Services program for equipment.

Other Financing Sources

($168,437) Decrease in Community Corrections Partnership (CCP) revenue due to a change in how services will be provided to that population.

$4,395 Increase in America Rescue Plan Act Funding due to expected unspent funds.

$566,877 Increase in Realignment funding from the Realignment Special Revenue Fund.

Residual Equity

$5,076 Increase in Residual Equity Transfers In from the Accreditation Special Revenue Fund.

Fund Balance

$4,147,389 Increase in Realignment Fund Balance available for use in FY 2025-26 from FY 2024-25

Appropriations

Salaries and Benefits

($54,568) Decrease in Salaries and Benefits related to the transfer of a 0.5 FTE Administrative Analyst Allocation to the Administration and Finance Division due to a decrease in pandemic-related tasks and funding.

($81,104) Decrease in Salaries and Benefits due to the transfer of 1.0 FTE Sr. Office Assistant from the Public Health Division to the Behavioral Health Division to assist with increased administrative work in Public Health.

($60,206) Decrease in Salaries and Benefits due to the deletion of 1.0 FTE Administrative Assistant allocation due to a decrease in pandemic-related tasks and funding.

($237,802) Decrease in Salaries and Benefits primarily related to the reduced use of temporary employees related to pandemic-specific funding and tasks.

$264,565 Increase in CalPERS employer's contribution primarily due to an increase in the County's unfunded accrued liability payment.

$106,017 Increase in Retiree Health Program charges due to a rate holiday in FY 2024-25.

($20,250) Decrease in Workers' Compensation premium charge.

Services and Supplies

($1,560,799) Decrease in Professional and Specialized Services primarily related to pandemic-related Community Nursing services that are not continuing into FY 2025-26.

$308,253 Increase in Services and Supplies primarily related to Tobacco Retail License implementation.

($82,296) Decrease across multiple objects primarily due to projected decreases for equipment, printing, and services, etc.

Other Charges

($14,781) Decrease in Other Charges expenses primarily due to payments to domestic violence service providers from marriage license fees, as required by the State.

$11,600 Increase in Interfund Transfers to Facilities to align budget with actual costs.

$114,203 Increase in Interfund Transfers primarily related to increases to the Countywide Cost Allocation Plan charges to Public Health.

Fixed Asset

($37,500) Decrease in Fixed Assets related to American Rescue Plan Act and other pandemic-related projects in FY 2024-25.

Other Financing Uses

$169,652 Increase in Operating Transfer Out primarily related to Tobacco Use Prevention Funding being transferred to Planning and Building to support the development of a Tobacco Retail Licensing Ordinance.

Residual Equity

$5,076 Increase in Residual Equity Transfers Out from the Accreditation Special Revenue Fund.

Intrafund Transfers

($450,000) Decrease in Intrafund Transfers related to a Suicide Prevention Grant received in FY 2024-25.

($428,019) Decrease in Intrafund Transfers across the Public Health programs primarily to recover Public Health administration costs across the various programs.

Intrafund Abatements

$428,019 Decrease in Intrafund Abatements (shown as a negative expense) across Public Health programs primarily due to recovering Public Health administration costs across the various programs.

Contingency

$3,422,162 Increase in Contingency primarily related to Public Health Realignment.

MISSION

The mission of the HHSA Public Health Division is to promote the health and safety of people and the communities of El Dorado County. The Public Health Division (PHD) provides leadership and expertise in the areas of prevention, health care access, information sharing, collaboration with community partners, health and safety education, and direct client services aimed at promoting individual and family health and wellness, particularly for at-risk, underserved, and uninsured populations.

The Division provides these services in a caring, professional and fiscally responsible way, maximizing the resources available.

PROGRAM SUMMARIES

Public Health (PH) Administration

Provides programmatic administrative support to the Public Health Division (which manages approximately 30 programs) and primarily addresses the areas of policies and procedures and accreditation. Revenues include the use of Realignment to assist programs within Public Health Realignment and for programs that have non-billable administrative costs.

Pandemic-Related Funding Programs

The COVID-19 Epidemiology and Laboratory Capacity Enhancing Detection and California Strengthening Public Health Initiative grants are intended to provide critical resources to local health departments in support of building their infrastructure so they can appropriately respond to communicable disease events in the future. This includes enhancing and developing the workforce, improving surveillance systems and databases, and supporting community partners in a coordinated response. The funds will support the Public Health response and recovery from the Coronavirus Pandemic. At this time, grants will continue through July 31, 2026.

The Board of Supervisors allocated American Rescue Plan Act funding to Public Health to enhance Public Health's ability to respond to infectious diseases and immunization services. The allocated funding must be expended by December 30, 2026.

The Future of Public Health is an annual funding source, detailed in the Health and Safety Code Sections 101320-101320.5, provided to Local Health Jurisdictions for public health workforce and infrastructure, which must be approved in the annual state budget process.

Communicable Disease (CD), Vital Stats, & Public Health Preparedness

Programs address communicable disease surveillance, prevention, preparedness, education, and control. This includes limited clinical services, vital statistics and health information collection, analysis, and reporting. The Communicable Disease Unit is also responsible for the pandemic response and recovery, including providing vaccines to the community. The Preparedness programs address bioterrorism preparedness, regional City readiness initiatives, and pandemic flu preparedness. Revenues for these programs include Realignment, health fees, state funding and federal funding.

Community Nursing

The Public Health nurses and associated staff provide community/school-based skilled early intervention and case management services designed to improve health outcomes, reduce disease incidence, and protect the public from vaccine-preventable illnesses with special emphasis on women of childbearing age and medically fragile children. In addition, the Public Health Nurses provide direct support to preparedness and communicable disease areas related to mitigation efforts as appropriate. These activities are accomplished through the administration of the following core programs: Maternal, Child, Adolescent Health (MCAH); California Children's Services (CCS); Healthy Families; Child Health and Disability Prevention (CHDP); the Early Periodic Screening, Diagnosis, and Treatment (EPSDT, a State and Federal mandate of Medi-Cal), Health Care for Children in Foster Care, Child Lead Poisoning Prevention Program, High Risk CPS Intervention and Immunization campaigns. Extra help funding is for public health nursing staff to assist with seasonal flu clinics and to assist with the CHDP program. The General Fund contribution reflects a required County match for the CCS and Healthy Families programs. Revenues in these programs include Realignment, Social Services Realignment, First 5, Probation AB 109 Realignment, County General Fund (required match), Health Fees, transfer from Human Services, and State and Federal funding.

Multipurpose Senior Services Program

The California Department of Aging (CDA) Multipurpose Senior Services Program (MSSP) Waiver program provides Home and Community-Based Services to residents aged 65 or older who are Med-Cal eligible with an aid code reflective of risk for placement in a skilled nursing or intermediate care facility. The program provides physical and social health management, which includes coordination of available community resources, assessment/monitoring of both physical and psychological well-being, provision of durable medical equipment, education, and advocacy designed to maintain independent living status.

HIV and AIDS Programs

These programs provide for surveillance and testing activities related to HIV and AIDS, as well as services and assistance, such as housing and case management, to persons affected by HIV. Revenues in these programs come from state and federal funding for HIV/AIDS and Realignment.

Public Health Laboratory/Local Enforcement Agency

Public Health uses a contracted laboratory for any needed services. Local Enforcement Agency (LEA) responsibilities are mandated under the Public Resources Code and involve enforcement of State solid waste laws (currently primarily through contracted services). Revenue in this program comes from health fees, the State, transfers from various County departments for services, and Realignment.

Women, Infants, and Children (WIC)

The Supplemental Food Program for Women, Infants, and Children (WIC) serves low- to moderate-income pregnant, breastfeeding, and postpartum women, and infants/children up to age five who are at nutritional risk. The program offers nutrition education, breastfeeding support, and food vouchers. Revenue in this program includes Federal funding and Realignment.

Tobacco Settlement Programs

Discretionary funds are made available through the County's allocation from the State's Tobacco Settlement Agreement, and following prior Board direction, are designated for capital improvement projects for health programs.

Health Promotions

Public Health supports a variety of health promotion programs and targeted services. Included are outreach and enrollment services to identify and provide health insurance options, particularly for uninsured/underinsured children; focused nutrition education interventions, particularly for the people eligible for the Supplemental Nutrition Assistance Program (SNAP); assessment and assistance to connect individuals with appropriate health care services; programs aimed at increasing child safety through the proper use of car seats and safety helmets; and other aligned services. Responsibilities also include the evaluation and development of health promotion strategies to prevent chronic disease and improve health outcomes for general and targeted populations (including indigent, institutionalized, and CMSP populations) and the administration of domestic violence prevention and response contracts. Revenues in these programs include marriage license fees, court fines and federal funding.

Tobacco Use Prevention Program (TUPP) and Oral Health Program

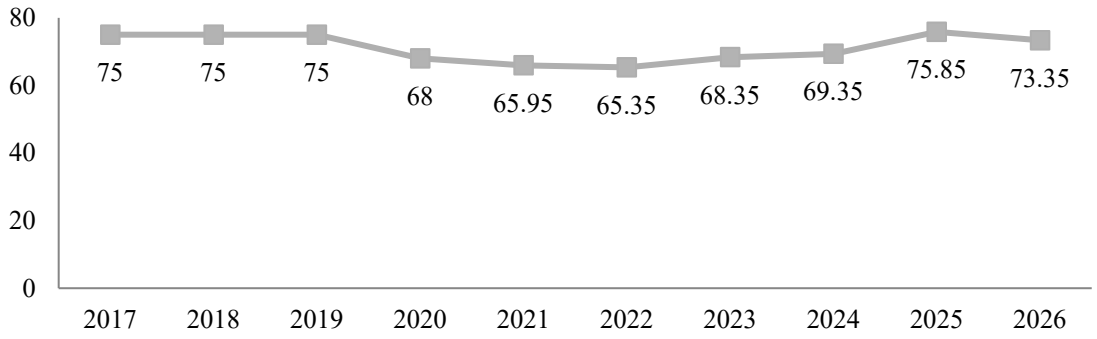
This program provides services targeted at tobacco use prevention and cessation and improvement of oral health. Revenues in these programs come from State tobacco funds available through AB 75, Proposition 56 (Tobacco Tax Act) and Realignment funds.

BUDGET SUMMARY BY PROGRAM

	Appropriations	Other Revenues	Use of Realignment	General Fund Contribution	Staffing
Public Health Admin	$ 22,517,961	$ 21,451,417	$ 1,066,544		2.25
Pandemic-Related Funding	$ 4,399,005	$ 2,686,664	$ 1,712,341		14.85
Communicable Disease, Vital Stats, & Preparedness	$ 1,979,041	$ 165,202	$ 1,813,839		13.15
Community Nursing	$ 5,350,959	$ 3,155,464	$ 1,730,943	$ 464,552	27.50
Multipurpose Senior Services Program (MSSP)	$ 24,940	$ 440	$ 24,500		1.00
HIV & AIDS Programs	$ 12,416	$ 12,416	$ -		
Public Health Laboratory	$ 125,000	$ 105,650	$ 19,350		
Women Infants & Children (WIC)	$ 1,186,026	$ 894,508	$ 291,518		8.60
Tobacco Programs	$ 1,441,182	$ 1,441,182			
Health Promotions	$ 822,761	$ 815,340	$ 7,421		1.00
Tobacco Use Prevention	$ 969,930	$ 812,159	$ 157,771		5.00
Total	**$ 38,829,221**	**$ 31,540,442**	**$ 6,824,227**	**$ 464,552**	**73.35**

STAFFING TREND

The recommended staff allocation for FY 2025-26 is 73.35 FTEs. This is a net decrease of 2.5 FTE when compared to the FY 2024-25 Adopted Budget. Due to a decrease in pandemic-related funding and tasks, the Recommended Budget includes the transfer of a 0.5 FTE vacant Administrative Analyst allocation to the Administration and Finance Division, deletion of a vacant 1.0 FTE Administrative Assistant I/II allocation, and the transfer of a 1.0 FTE Sr. Office Assistant to Behavioral Health.



SOURCES AND USES OF FUNDS

The Public Health Department is funded primarily by state and federal revenue streams, 1991 Public Health Realignment, General Fund, and Public Health Fund Balance Revenue.

The chart below summarizes budget changes in Fund Balance in FY 2025-26.

Program	FY 2025-26 Beg. Fund Balance	Budgeted Use of Fund Balance	FY 2025-26 Ending Fund Balance
PH Admin	$ 21,888,913	$ 1,311,437	$ 20,577,476
Medi-Cal Admin (MAA-SRF)	$ 114,926	$ 114,926	$ -
MSSP	$ 440	$ 440	
Tobacco Settlement	$ 1,211,182	$ (130,000)	$ 1,341,182
Car Seat Restraint	$ 37,923	$ 37,923	$ -
Bicycle Helmets	$ 17	$ 17	$ -
Total	**$ 23,253,401**	**$ 1,334,743**	**$ 21,918,658**

RECOMMENDED BUDGET

The Health and Human Services Agency (HHSA) Social Services budget is recommended at $82,766,511, which is an increase of $1,795,031 (2.2%) when compared to the FY 2024-25 Adopted Budget. The General Fund provides 3.7% of the funding for the Division at $3,069,983, an increase of $404,433 (15.2%) when compared to the FY 2024-25 Adopted Budget. The increased General Fund contribution reflects a reduction in American Rescue Plan Act (ARPA) funding to support pandemic-related impacts to the General Assistance Program. The General fund increase can also be attributed to increased Countywide Cost Allocation Plan charges.

Changes to the Social Services budget reflect changes to Social Services programs due to state initiatives and changes to state and federal funding. In addition, the budget reflects an ongoing initiative from within HHSA to provide a more holistic approach to service delivery that braids funding sources that are currently divided across divisions.

Social Services applies all state, federal and realignment funding to cover its operational costs, and considers the County's Countywide Cost Plan Allocation charges to be largely unfunded. Total Countywide Cost Plan Allocation charges are $4,162,386, an increase of $436,680 from FY 2024-25. The Division has also budgeted a position vacancy rate of 6% for most staffing categories, which is lower than projected 16% vacancy rate for FY 2024-25. The 6% rate is below the natural rate of attrition and allows for budgetary and program flexibility.

In Social Services, budgeted realignment expenditures will result in an estimated Social Services realignment fund balance of $8,557,365 for 2011 Realignment and $2,081,609 for 1991 Realignment by the end of FY 2025-26. Social Services expenditures can vary greatly from year to year due to the needs of the community. Maintaining a prudent fund balance in Social Services mitigates the impact on the County from unexpected costs. This minimizes the need to implement service level reductions or provide additional General Fund support for these mandated services.

DEPARTMENT BUDGET SUMMARY – GENERAL FUND PROGRAMS

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(1,227)	0	0	0
IG Rev - State	15,762,959	15,381,643	17,501,549	2,119,906
IG Rev - Federal	27,432,445	30,737,343	30,675,277	(62,066)
Other Gov Agency	16,963	15,000	15,000	0
Service Charges	3,740	0	0	0
Miscellaneous Rev	525,329	505,050	631,481	126,431
Other Fin Sources	25,495,946	30,997,106	30,453,739	(543,367)
Total Revenue	69,236,154	77,636,142	79,277,046	1,640,904
Salaries & Benefits	28,739,104	31,717,583	32,914,656	1,197,073
Services & Supplies	3,568,024	3,472,981	2,846,285	(626,696)
Other Charges	31,508,101	35,127,132	36,513,255	1,386,123
Fixed Assets	119,985	0	0	0
Other Fin Uses	0	130,000	0	(130,000)

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(1,227)	0	0	0
IG Rev - State	15,762,959	15,381,643	17,501,549	2,119,906
Intrafund Transfers	9,150,633	9,853,996	10,072,833	218,837
Total Appropriations	73,085,847	80,301,692	82,347,029	2,045,337
FUND 1000 GENERAL FUND TOTAL	3,849,693	2,665,550	3,069,983	404,433

MAJOR BUDGET CHANGES

Revenue

State Intergovernmental

$1,236,459 Increase in state revenue for public assistance programs to align with actual claiming rates.

$1,025,421 Increase in state revenue for foster care to align with current need and claiming rates.

($141,974) Decrease in state allocations for CalFresh food assistance programs.

Federal Intergovernmental

($357,231) Decrease in federal funding for Foster Care and Adoptions due to declining out-of-home placements and reduced federal reimbursements for Foster Care Cash Assistance. Federal foster income limits have not changed in many years and as household incomes increase, such as with the minimum wage increases, fewer foster care cases are eligible for federal reimbursement, which increases the burden on Realignment funding.

$295,165 Increase in federal funding for Public Assistance primarily related to CalAIM and services for children.

Miscellaneous Revenue

$100,906 Increase in Welfare Repayments to align budget with actual revenues.

$25,525 Increase Miscellaneous Revenue to align budget with actual revenues.

Other Financing Sources

($50,000) Decrease in Operating Transfers In of CalAIM Providing Access and Transforming Health (PATH) Justice-Involved (JI) funding for the implementation of CalAIM.

($299,714) Decrease in ARPA revenue to fund assistance to households who were disproportionately impacted by the pandemic due to catch up of prior year assistance budgeted in the prior year.

($242,249) Decrease in Operating Transfers In of 1991 Social Services Realignment

$348,596 Increase in Operating Transfers In of 2011 Social Services Realignment

($300,000) Decrease in Operating Transfers In of Tenant Based Rental Assistance funding from the Planning and Building Department.

Appropriations

Salaries and Benefits

($21,706) Decrease in Salaries and Benefits related to the transfer of 0.4 FTE Sr. Office Assistant Allocation from the Social Services Division to the In-Home Supportive Services Public Authority due to a change in workload.

($162,011) Decrease in Salaries and Benefits related to the transfer of 1.0 FTE Program Manager – Protective Services Allocation from the Social Services Division to the Behavioral Health Division to meet increasing Behavioral Health Program oversight requirements.

$723,699 Increase in Salaries and Benefits expenses primarily due to Board-approved compensation increases, Health Insurance cost increases, and vacancies that are budgeted with family health insurance elections.

$280,161 Increase in CalPERS employer's contribution due to an increase in the County's unfunded accrued liability payment.

$399,165 Increase in Retiree Health Program charges due to a rate holiday in FY 2024-25.

($22,235) Decrease in Workers' Compensation premium charge.

Service and Supplies

($721,992) Decrease in Professional and Specialized Services primarily due a change in accounting methodology where Family Urgent Response Services (FURS) are budgeted in Other Charges and not Services and Supplies.

$95,296 Increase due to adjustments across multiple objects to align the budget to actual costs.

Other Charges

($429,626) Decrease in Calworks support to families to align budget with rates of eligible families participating in the Program.

$889,992 Decrease in Other Charges due a change in accounting methodology where Family Urgent Response Services (FURS) are budgeted in Other Charges and not Services and Supplies.

$380,000 Increase in Adoption Aid to families to align budget with rates of eligible families participating in the Program.

$446,776 Increase in projected In-Home Supportive Services Maintenance of Effort costs.

$98,981 Increase due to adjustments across multiple objects to align the budget to actual costs.

Other Financial Uses

($100,000) Decrease in Operating Transfers to Behavioral Health for Children's Services.

($30,000) Decrease in Operating Transfers to Fleet for a replacement vehicle upgrade to all-wheel drive for use in inclement weather in FY 2024-25.

Intrafund Transfers

$218,837 Increase in Intrafund Transfers primarily due to increased Countywide Cost Allocation Plan charges.

DEPARTMENT BUDGET SUMMARY – CALAIM PATH

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(1,157)	306	0	(306)
IG Rev - Federal	579,116	250,000	0	(250,000)
Fund Balance	0	419,482	419,482	0
Total Revenue	577,958	669,788	419,482	(250,306)
Services & Supplies	0	169,788	219,482	49,694
Other Charges	165,035	250,000	0	(250,000)
Other Fin Uses	0	250,000	200,000	(50,000)
Total Appropriations	165,035	669,788	419,482	(250,306)
FUND 1113 WRAPAROUND SB163 TOTAL	(412,924)	0	0	0

MAJOR BUDGET CHANGES

Revenue

Fund Balance

($306) Decrease in federal funding primarily due to shifting the projected CalAIM Providing Access and Transforming Health (PATH) Justice-Involved (JI) revenue from Federal to State.

Federal Intergovernmental

($250,000) Decrease in Federal Revenue due to a Court Appointed Special Advocate (CASA) Grant awarded in FY 2024-25 that is not continuing in FY 2025-26.

Appropriations

Other Charges

($250,000) Decrease in Ancillary Services due to a Court Appointed Special Advocate (CASA) Grant awarded in FY 2024-25 that is not continuing in FY 2025-26.

Other Financial Uses

($50,000) Decrease in Operating Transfers for CalAIM PATH JI activities from the prior year that are not included in FY 2025-26.

MISSION

The County of El Dorado Health and Human Services Agency (HHSA), Social Services includes the Protective Services and Self-Sufficiency Divisions. This area of HHSA provides a range of programs to assist persons in attaining or maintaining their self-sufficiency, independence, safety and/or well-being. The mission is to respectfully serve all persons in a manner that improves the overall quality of life in El Dorado County.

PROGRAM SUMMARIES

Social Services Administration and Public/Client Assistance

Social Services Administration and Public Assistance Programs are designed to protect and meet the basic needs of El Dorado County's most vulnerable population groups. These are Federal- and/or State-mandated programs that require the County to provide assistance to eligible applicants regardless of the availability of local resources. If the County does not comply with applicable regulations, it can result in Federal and/or State fiscal sanctions and/or a loss of funding. Public Assistance Programs include the California Work Opportunity and Responsibility to Kids (CalWORKs), CalFresh, Medi-Cal, Adoption Assistance, Foster Care Assistance, Housing Disability and Advocacy Program (HDAP) and General Assistance.

Protective services programs provided through Social Services Administration include Child Welfare Services (CWS), Adult Protective Services (APS) and In-Home Supportive Services (IHSS). Protective Services were fully realigned by the state in 2011, eliminating a state share of cost. These programs provide a voice for children and adults in abusive situations. The CWS program provides supportive services to safely maintain and/or reunify families, locating and providing foster care or adoption placement, and the legal responsibilities dictated by the courts.

Social Services programs, both administrative and assistance, operate mostly on a cost-sharing basis where the County is required to expend a percentage of the non-federal share of costs for the provision of services. This percentage varies by program, and the County share is generally paid for with Realignment funding sources. The CalWORKs administrative program operates under a Maintenance of Effort (MOE) basis, where the County is required to contribute a minimum amount of funding toward the administration of the program, after which the County is reimbursed with federal and/or state funding up to a capped allocated amount.

CalAIM PATH Grant

Starting in 2023, California Advancing and Innovating Medi-Cal (CalAIM) created initiatives for justice-involved individuals, including the implementation of a pre-release Medi-Cal enrollment and suspension process, as well as the delivery of Medi-Cal and continuous access to care for justice-involved youths and adults. The PATH Grant will provide multi-year funding to support the implementation of these initiatives, including staff training for Social Services eligibility functions and collaboration with local law enforcement department facilities.

Social Services

A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY
RECOMMENDED BUDGET • FY 2025-26

BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
SS Admin & Public Assistance	$ 82,347,029	$ 79,277,046	$ 3,069,983	287.75
CalAIM PATH JI Grant	$ 419,482	$ 419,482	$ -	0.00
Social Services	**$ 82,766,511**	**$ 79,696,528**	**$ 3,069,983**	**287.75**

PENDING ISSUES

The Social Services programs are subject to change by federal and state legislation. The following items concern the potential impact on the County due to increasing costs and volatile funding resources:

1991 and 2011 Realignment Funding: Realignment Funding, which serves as one of the primary discretionary spending sources for Social Services programming, is naturally volatile. Most of the available funds are sourced from Sales & Use Taxes, with a smaller portion deriving from Vehicle License Fees. Funding is very closely tied to the State's overall economic outlook, with periods of higher consumer confidence and spending providing greater funding, while periods of economic contraction result in reduced funding availability. In addition, this reduction in funding is also accompanied by a higher demand for services, as negatively affected households turn to public programs for support. Recognizing this volatility and in preparation for potential future economic downturns, Social Services leadership has built a Realignment fund balance over the last several years by taking advantage of higher revenue collections than the original state estimations, which were largely stimulated by federal relief efforts and significant fund growth disbursements from the State. While these major bursts of additional funding are unlikely to recur, Realignment revenue collections in the current year appear on track to meet or even slightly exceed prior year collections. However, should Realignment revenue remain at current levels or experience some modest growth, increasing costs for program operations will place an increasingly higher demand on Realignment funding sources.

In-Home Supportive Services (IHSS): There is an annual statutory 4% increase to the IHSS Maintenance of Effort (MOE), regardless of Realignment Growth collections. In addition to the MOE costs, annual state program administration funding is capped. The IHSS provider labor agreement is currently under negotiation, and there are ongoing discussions at the state level about shifting union negotiations to a statewide bargaining structure in future years. This shift could further affect the program's financial framework and service delivery. As costs continue to increase beyond HHSA's control, 1991 Realignment funding will be required to fill the gap, and if costs significantly increase, 1991 Realignment may not be able to cover all costs.

Federal Discount Rate: The majority of Child Welfare Services programs receive federal Title IV-E open-ended reimbursement. Federal reimbursement is generally (with a few exceptions) 50% of costs after applying the most current non-federal discount rate. The discount rate is calculated quarterly based on the ratio of federally eligible to non-federally eligible foster care cases in El Dorado County. As federal eligibility is dependent on the primary household income in comparison to the federal income limits, the California minimum wage increases continue to cause a significant increase in the number of non-federal cases. This has a twofold effect on Social Services funding. Realignment must replace the declining federal funding for both foster care assistance and Child Welfare program administration. To illustrate the reduction in federal funding for Child Welfare, the average non-federal discount rate in FY 2016-17 was 33%, compared to 63% in FY 2020-21. Over the last several years, the direction of Child Welfare has

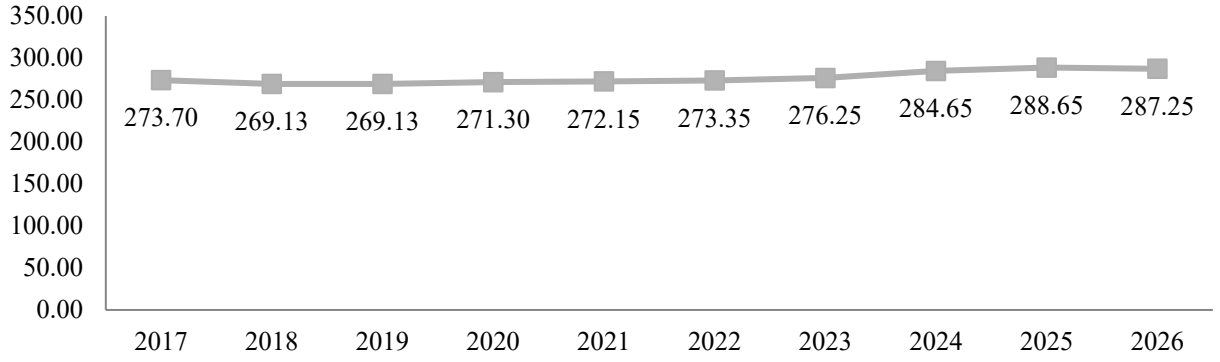
shifted to prevention and managing cases with families intact whenever possible, which has drastically reduced the number of children in out-of-home placements. This has created savings in realigned assistance costs that have been able to offset the effects of reduced federal participation.

State Budget Challenges: The Social Services Programs are subject to constant change by federal and state legislation. The State, in the FY 2025-26 State Proposed Budget, continues to prioritize Health and Human Services programs, with no proposed cuts to program allocations. The budget also does not provide for increased funding, making it difficult to absorb the rising cost of doing business and meet the complex needs of the community. It is unknown if there will be adjustments in the May Revise Budget, as other factors such as the potential economic impacts from Southern California fires could affect the State's ability to fund costs.

STAFFING TREND

The recommended staff allocation for FY 2025-26 is 287.25 FTE allocations, a decrease of 1.4 FTE from the FY 2024-25 Adopted Budget allocation. The Recommended Budget includes the transfer of 1.0 FTE vacant Program Manager – Protective Services to the Behavioral Health Division, which is being filled as a Program Manager allocation. Additionally, a 0.4 FTE Sr. Office Assistant Allocation is being moved to the In-Home Supportive Services Public Authority in Community Services due to a change in workload.

During FY 2024-25, two vacant Social Worker Supervisor II allocations were alternately filled with a Social Worker Supervisor I allocation due to changing programmatic needs. One vacant IT Department Coordinator allocation was alternately filled with an IT Department Specialist allocation. A vacant Legal Clerk III allocation was alternately filled with an Sr. Office Assistant allocation. One vacant Legal Clerk III allocation was alternately filled with a Sr. Office Assistant allocation. The Recommended Budget revises the allocations to match the current classification of the allocations.



SOURCES AND USES OF FUNDS

The Social Services Division is funded by state, federal and realignment funding streams. Any non-reimbursable costs are charged to the County General Fund. In concept, the General Fund pays primarily for the County Cost Allocation Plan charge.

RECOMMENDED BUDGET

The Health and Human Services Agency (HHSA) Veteran Services budget is recommended at $1,150,037, which is an increase of $205,290 (21.73%) when compared to the FY 2024-25 Adopted Budget. The General Fund provides 81% of the funding for the Veteran Services Division. The General Fund cost is recommended at $934,097, which is an increase of $167,242 (21%) when compared to the FY 2024-25 Adopted Budget. The increase in General Fund cost is related to Board-approved compensation increases, the Board-approved policy change to treat Discretionary Transient Occupancy Tax (DTOT) as a General Revenue, reducing revenue transfers, and the reallocation of a 0.15 FTE Program Manager allocation from Administration and Finance to Veterans Services to reflect current time spent on Board-directed Veteran Services and Veterans Commission management.

DEPARTMENT BUDGET SUMMARY

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	132,303	105,000	135,000	30,000
IG Rev - Federal	2,816	2,200	3,000	800
Other Fin Sources	20,700	70,692	77,940	7,248
Total Revenue	155,819	177,892	215,940	38,048
Salaries & Benefits	624,256	790,734	895,999	105,265
Services & Supplies	73,316	96,868	91,885	(4,983)
Other Charges	1,918	0	0	0
Intrafund Transfers	115,761	147,845	162,153	14,308
Intrafund Abatement	(90,700)	(90,700)	0	90,700
Total Appropriations	724,552	944,747	1,150,037	205,290
FUND 1000 GENERAL FUND TOTAL	568,732	766,855	934,097	167,242

MAJOR BUDGET CHANGES

Revenues

Intergovernmental Revenue – State and Federal

$30,000 Increase in State Veterans Affairs revenue to align budget with actual revenue.

$800 Increase in Federal Medicaid Program revenue, operating in California counties as the Medi-Cal Program.

Other Financing Sources

$7,248 Increase in Operating Transfers In primarily due to an increase in support from the License Plate Special Revenue Fund.

Appropriations

Salaries and Benefits

$13,380 Increase in Salaries and Benefits related to the transfer of 0.15 FTE Program Manager Allocation from the Administration and Finance Division to reflect the management oversight needed to accomplish Board-directed tasks with the Veterans Affairs Commission.

$76,703 Increase in Salaries and Benefits expenses primarily due to Board-approved compensation increases, Health Insurance cost increases, and vacancies that are budgeted with family health insurance elections.

$6,725 Increase in CalPERS employer's contribution due to an increase in the County's unfunded accrued liability payment.

$11,175 Increase in Retiree Health Program charges due to a rate holiday in FY 2024-25.

($2,718) Decrease in Workers' Compensation premium charge.

Services and Supplies

($1,757) Decrease in General Liability premium expense.

($3,226) Decrease in Office Expenses and Staff Development / Training costs to align program costs with available funding.

Intrafund Transfers

$1,100 Increase in Intrafund Transfers to Facilities to align budget with actual facility service costs.

$13,208 Increase in Intrafund Transfers primarily due to an increase to the HHSA Administration and Finance Indirect Cost Rate and Executive Staff Cost Allocation charges that recover the appropriate share of those costs from the programs.

Intrafund Abatements

$90,700 Decrease in Intrafund Abatements related to the Board-approved policy change to treat DTOT as a General Revenue, which removed the Intrafund Abatement (negative expense) from the DTOT organizational code to Veterans Services.

MISSION

The mission of HHSA Veteran Services is to represent and assist veterans and their dependents and survivors through the filing and adjudication of claims to the U.S. Government, and to advocate that the benefits received are the maximum possible under the full extent of the law. Veteran Services is a collaborative point of contact between the County, veterans and various veteran service organizations in the Community.

Veteran Services

A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY
RECOMMENDED BUDGET ● FY 2025-26

PROGRAM SUMMARY

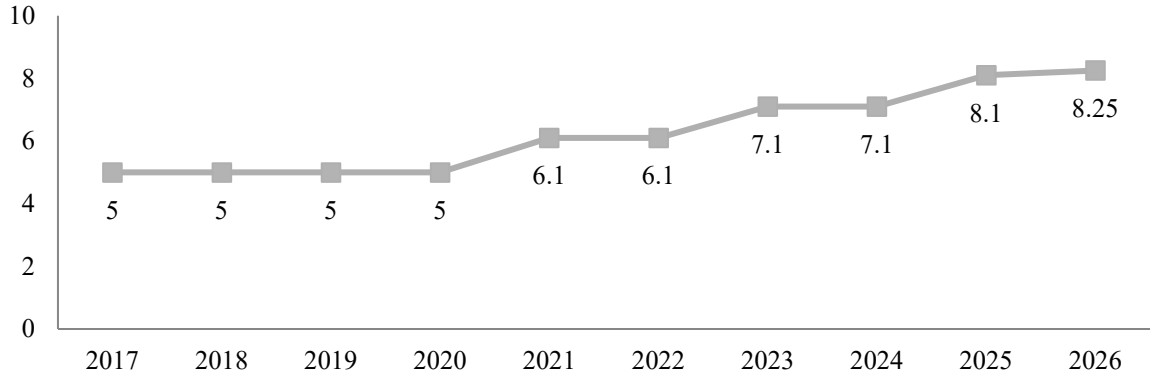
Veteran Services provides information, benefit and application assistance, intercession, and appellate advocacy for veterans applying for State and Federal programs governing assistance to persons who served in the military as well as for their dependents and survivors. State and Federal assistance programs may include war-time pensions, compensation, education programs, burial assistance, survivors' benefits, and military retirement benefits. Staff are trained and knowledgeable of Title 38 United States Code (U.S.C.), much of Title 10 U.S.C., the California Military and Veterans Code and changing legislation.

This program collaborates with community-based providers in the delivery of a variety of programs for homeless veterans by providing referrals to services that help the re-assimilation of returning veterans by meeting their social and behavioral health needs.

Staff also provide guidance on Veterans Services to the Board of Supervisors upon request and administrative support for the Veterans Affairs Commission and the Veterans Memorial Building House Council.

STAFFING TREND

The Veterans Services' staff allocation is recommended at 8.25 FTE for FY 2025-26, 0.15 FTE increase from the prior year. It was determined that a Program Manager who is shared between the Community Services Division, Administration and Finance, and Veterans Services Divisions was spending enough time in Veterans Services on Board-directed projects to warrant the shift of a 0.15 FTE allocation to Veterans Services from Administration and Finance in the budget.



SOURCES & USES OF FUNDS

The Department is primarily funded with discretionary General Fund revenue.

State funding for administration and training is distributed to counties on a pro-rata basis using allowable subvention workload units according to the California Military and Veteran Code (CMVC) §972.1.

The Department also plans to transfer $42,564 from a special revenue fund established under CMVC §972.2 for the collection of special interest license plate fees that are to be used "for the operation of county veterans' service offices."

Veteran Services

A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY RECOMMENDED BUDGET ● FY 2025-26

The Veteran Services Division aids the Veterans Affairs Commission in administering the annual General Fund Discretionary Transient Occupancy Tax (DTOT) contribution to the Veterans Affairs Commission Special Revenue Fund, that used to be a Discretionary Transient Occupancy Tax (DTOT) contribution. The FY 2025-26 Recommended Budget includes $175,000 in funding for the Veterans Affairs Commission to allocate. Details for each Special Revenue Fund can be found in the Special Revenue Fund section.

RECOMMENDED BUDGET

The Library and Museum Department's Budget is recommended at $5,405,594, which is a decrease of $783,320 (12.7%) when compared to the FY 2024-25 Adopted Budget. The General Fund provides 50.2% of the funding for the Department and is decreased by $240,771 (8.2%) when compared to the FY 2024-25 Adopted Budget. The decrease in General Fund is primarily attributed to the deletion of 6.75 FTE vacant positions to reduce General Fund support of the department. The reduction in staffing will result in the closure of the Cameron Park location on Saturdays, a four-hour reduction weekly. Patrons may still access library resources at the two closest locations, El Dorado Hills and Placerville, on Saturdays. In addition, museum hours of operation have been reduced from five days a week to one day a week, with the possibility of additional open hours with volunteer staffing.

DEPARTMENT BUDGET SUMMARY

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	538,912	788,340	609,395	(178,945)
Service Charges	104,381	100,250	23,025	(77,225)
Miscellaneous Rev	126,494	104,775	108,650	3,875
Other Fin Sources	1,288,255	2,240,717	1,950,463	(290,254)
Total Revenue	2,058,042	3,234,082	2,691,533	(542,549)
Salaries & Benefits	3,372,108	3,921,011	3,520,779	(400,232)
Services & Supplies	921,516	1,222,593	1,058,990	(163,603)
Other Charges	103,549	0	0	0
Fixed Assets	0	275,000	151,125	(123,875)
Other Fin Uses	389,390	767,610	670,000	(97,610)
Intrafund Transfers	20,986	2,700	4,700	2,000
Total Appropriations	4,807,548	6,188,914	5,405,594	(783,320)
FUND 1000 GENERAL FUND TOTAL	2,749,506	2,954,832	2,714,061	(240,771)

MAJOR BUDGET CHANGES

Revenue

State Revenue

($178,945) Decrease in state revenue primarily due to a reduction in awarded grants for projects completed in FY 2024-25.

Service Charges

($77,225) Decrease in Service Charges related to the Library going fine-free with Legistar item 24-1150, approved by the Board on December 3, 2024.

Miscellaneous Revenue

$3,875 Increase in Miscellaneous Revenue primarily due to increased donations from Friends of the Library.

Other Financing Sources

($290,254) Decrease in Operating Transfers In due to a grant from the Air Quality Management District to fund the Bookmobile and infrastructure improvements in FY 2024-25.

Appropriations

Salaries and Benefits

($601,269) Decrease in Salaries and Benefits costs due to the deletion of the following vacant positions: 2.0 FTE Community Health Advocates, 2.5 FTE Early Childhood Literacy Specialists, 0.25 FTE Library Assistant I/IIs, 1.0 FTE Museum Administrator, and 1.0 FTE Sr. Library Assistant.

$237,772 Increase in Salaries and Benefits expenses primarily due to Health Insurance cost increases, employee step increases, and changes to benefit elections.

$23,282 Increase in CalPERS employer's contribution due to an increase in the County's unfunded accrued liability payment.

($54,970) Decrease in Retiree Health Program charges due to a rate holiday in FY 2024-25 to conserve General Fund costs.

($5,047) Decrease in Workers' Compensation premium charge.

Services and Supplies

($108,745) Decrease due to the purchase of ByWater Solutions integrated library software and online public access catalog in FY 2024-25.

($54,858) Decreases across multiple objects to reduce the Department's General Fund Cost.

Fixed Assets

($123,875) Decrease due to purchasing a portion of the Bookmobile project using grant money from the Air Quality Management District.

Other Financial Uses

($97,610) Decrease in Operating Transfer Out to Facilities due to State Library grants that were completed in FY 2024-25.

Intrafund Transfers

$2,000 Increase in Intrafund Transfers due to an increase in one-time facilities charges.

MISSION

Vision: The Library is the hub of the community, providing a welcoming environment to inspire our diverse population to read, learn, and connect.

Mission: El Dorado County Library provides free and easy access to ideas, books and technology to promote literacy and lifelong learning.

The Mission of the El Dorado County Historical Museum is to exhibit and interpret the heritage of the County in a current, accurate, and engaging manner; to be a valuable historical resource to the community through its well-organized research facility, historical exhibits and educational programs; to collect, document and preserve artifacts and records significant to the history of El Dorado County using the highest standards of scholarship and professional museum and archival practices; and to provide a rewarding experience for volunteers and visitors and enhance the Museum's significance to the community.

PROGRAM SUMMARIES

Administration & Central Support

Administration provides oversight, direction and support for the Department and is responsible for administrative and business support functions, including budgeting, accounting, payroll, personnel, purchasing and contract coordination.

Central Services delivers computer services and support and clerical operations, as well as book receiving, ordering, cataloging, and processing support for all library branches. This includes ensuring access to the Northnet Library System Digital Collection/Library To Go Online OverDrive Library, which provides access to online digital library materials and special educational e-collections for students, including downloadable audiobooks, eBooks, and eMagazines. Northnet contains a collection of 284,000 digital eBooks and other items and circulates 219,000 items annually. Open 24 hours a day, seven days per week. Revenue sources are library taxes, fees, donations, fund balance, state grant funds, and General Fund.

Bookmobile

Provides access to library materials and collections at various community sites.

Grants

The Library applies for and is awarded grants to support the Library and Museum Department. These grants are typically one-time funding for specific projects. Recently, State Library Grants were awarded to make facility improvements in Cameron Park, Pollock Pines, and South Lake Tahoe.

Community Hubs

The Community Hubs began in 2016 and is a partnership between First 5 El Dorado Commission, the El Dorado County Library and the Office of Education (Hub Partners). The Community Hubs' vision is to create healthy and strong communities throughout El Dorado County by building resiliency with families through collaborative community-based prevention and early intervention services. Community Hubs are organized by Supervisorial and Educational Districts and provide services in libraries. FY 2025-26 marks the first year without support from First 5 El Dorado for the Community Hubs. The services will be provided by existing Library staff and is supported by American Rescue Plan Act funding until December 2026.

Law Library

This Division represents the County's contribution to the Law Library for rent, custodial services, and utilities. Other expenses associated with the Law Library are funded with court filing fees and administered by the County Law Library Board. The Library Department does not oversee the operation of the Law Library.

Libraries

Cameron Park Library
Provides access to library materials and collections, public computers, reference and research assistance, and adult and children's programs that promote education and literacy. Maintains a collection of 56,000 books and other items and circulates 103,000 items annually. Open five days per week. Revenue sources are library assessments, fees, donations, fund balance and General Fund.

El Dorado Hills Library
Provides access to library materials and collections, public computers, reference and research assistance, and adult and children's programs that promote education and literacy. Maintains a collection of 75,000 books and other items and circulates 226,000 items annually. Open six days per week. Revenue sources are library taxes, fees, donations, fund balance and General Fund.

Georgetown Library
Provides access to library materials and collections, public computers, reference and research assistance, and children's programs that promote education and literacy. Maintains a collection of 19,000 books and other items and circulates 27,000 items annually. Open five days per week. Revenue sources are library taxes, fees, donations, fund balance and General Fund.

Main Library – Placerville
Provides access to library materials and collections, public computers, reference and research assistance, and adult and children's programs that promote education and literacy. Maintains a collection of 104,000 books and other items and circulates 162,000 items annually. Open five days per week. Revenue sources are, fees, donations, fund balance and General Fund.

Pollock Pines Library
Provides access to library materials and collections, public computers, reference and research assistance, and children's programs that promote education and literacy. Maintains a collection of 9,000 books and other items and circulates 12,500 items annually. Open four days per week. Revenue sources are fees, donations and General Fund.

South Lake Tahoe Library
Provides access to library materials and collections, public computers, reference and research assistance, and adult and children's programs that promote education and literacy. Maintains a collection of 62,000 books and other items and circulates 85,000 items annually. Open six days per week. Revenue sources are library taxes, fees, donations, fund balance and General Fund.

Museum

Provides public access to a large collection of exhibits, artifacts and documents related to El Dorado County. Open one day per week. Volunteers are used extensively to provide access to the museum and for historical research. Revenue sources include donations, photograph usage fees, and General Fund.

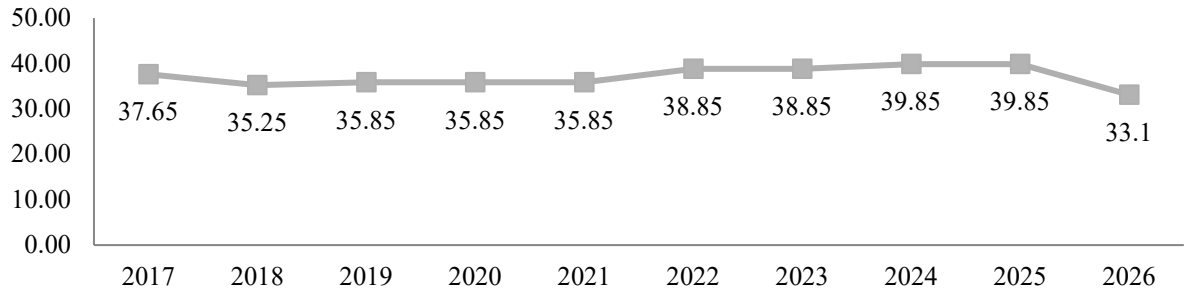
BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Administration & Support	$ 938,972	$ 18,500	$ 920,472	5.845
Bookmobile	$ 165,090	$ 151,125	$ 13,965	0.105
Grants	$ 670,000	$ 461,120	$ 208,880	0
Hubs	$ 261,341	$ 201,513	$ 59,828	2.85
Law Library	$ 43,757	$ -	$ 43,757	0
Libraries				
Cameron Park Library	$ 477,009	$ 294,200	$ 182,809	3.75
El Dorado Hills Library	$ 831,931	$ 578,500	$ 253,431	5.8
Georgetown Library	$ 255,890	$ 128,725	$ 127,165	1.75
Main Library – Placerville	$ 598,748	$ 69,400	$ 529,348	5.4
Pollock Pines Library	$ 73,388	$ 4,550	$ 68,838	0.5
South Lake Tahoe Library	$ 1,029,401	$ 783,900	$ 245,501	6.9
Museum	$ 60,067	$ -	$ 60,067	0.2
Total	**$ 5,405,594**	**$ 2,691,533**	**$ 2,714,061**	**33.10**

STAFFING TREND

The Recommended Budget for FY 2024-25 is 33.1 FTE for the Library and Museum, a decrease of 6.75 FTE from the FY 2024-25 Adopted Budget. In the FY 2025-26 Recommended Budget, the department eliminated the following vacant positions to align with available funding and before considering a workforce reduction: 2.0 FTE Community Health Advocates, 2.5 FTE Early Childhood Literacy Specialists, 0.25 FTE Library Assistant I/IIs, 1.0 FTE Museum Administrator, and 1.0 Sr. Library Assistant.

During FY 2024-25, one vacant Community Health Advocate allocation was alternately filled with a Library Assistant I/II due to changing programmatic needs. The Recommended Budget revises the allocation to match the current classification of the allocation.



SOURCES & USES OF FUNDS

The Department is primarily funded with discretionary General Fund tax revenue and special taxes collected in the various library zones of benefit that are held in special revenue funds and transferred to the Library's operating budget, with smaller amounts of revenue from donations, state grant funds, and charges for services.

Fixed Assets

RECOMMENDED BUDGET • FY 2025-26

A fixed asset is an asset of long-term character, such as land, buildings and equipment exceeding a $5,000 value, also referred to as a "capital asset." The County's Budget Policy B-16, item 13, states that "Fixed Assets requested and approved through the annual Budget Process will be included in the Departments' recommended/approved budget and itemized on the Fixed Asset list submitted for approval with the Recommended Budget."

The list below represents all fixed assets with the exception of projects outlined in the Accumulative Capital Outlay Fund narrative and workplan. Further explanation of individual fixed assets can be found in the department narratives.

FIXED ASSET EQUIPMENT

Object	Qty	Item Description	Unit Cost	Total Cost
		FUND TYPE 10: GENERAL FUND		
Information Technologies				
6040	1	Phone System Upgrade Hardware	$ 30,000	$ 30,000
6042	1	Data Center Hardware	$ 75,000	$ 75,000
	1	Firewall Security Hardware	$ 25,000	$ 25,000
		Information Technologies Total		**$130,000**
Chief Administrative Office				
Parks				
6040	1	River Replacement Raft	$ 6,500	$ 6,500
		Chief Administrative Office Total		**$6,500**
Elections				
6042	1	Voting System Upgrade	$38,000	$38,000
		Elections Total		**$38,000**
Sheriff				
6040	1	Ice Machine	$ 7,000	$ 7,000
	2	Kitchen Steam Tables	$ 10,000	$ 20,000
	1	License Plate Reader	$ 500,000	$ 500,000
	1	Simulcast	$ 100,000	$ 100,000
6042	1	Juniper Datacenter Switches	$ 50,000	$ 50,000
	1	Computer Voice Stress Analyzer Laptop	$ 9,500	$ 9,500
	1	911 Backup System	$ 70,000	$ 70,000
	1	Placerville Jail Replacement Server	$ 190,000	$ 190,000
	1	High Tech Server	$ 25,000	$ 25,000
	6	In Car Video Systems	$ 7,500	$ 45,000
6045	1	5500 or Equivalent Truck	$ 100,000	$ 100,000
	1	Civil SUV	$ 65,000	$ 65,000
	1	Golf Cart	$ 12,000	$ 12,000
		Sheriff Grant/Special Revenue Funds		$ 1,193,500
		Sheriff General Fund		$ -
		Sheriff Total		**$1,193,500**
Probation				
6040	1	Metal Detector	$ 12,000	$ 12,000

6045	1	Vehicle Upfit for Replacement Vehicles	$	10,000	$	10,000
	1	Vehicle Upfit for Replacement Vehicles	$	20,000	$	20,000
			Probation Total			**$42,000**
Library						
6045	1	Bookmobile	$	151,125	$	151,125
			Library Total			**$151,125**
Health and Human Services Agency						
Animal Services						
6040	3	Dog Box	$	65,000	$	195,000
	1	Security Camera	$	6,500	$	6,500
	1	Parking Lighting	$	20,000	$	20,000
	1	Communication Trailer	$	145,000	$	145,000
			Animal Services Total			**$366,500**
			General Fund Total			**$1,927,625**

FUND TYPE 11: SPECIAL REVENUE FUNDS

Health and Human Services Agency						
Behavioral Health						
6040	1	2-Door Commercial Refrigerator	$	16,000	$	16,000
	1	Commercial Dishwasher	$	12,000	$	12,000
	1	Commercial Freezer	$	12,000	$	12,000
Community Services						
6040	1	Security Camera and Monitor	$	6,500	$	6,500
	1	Navigation Center Dryer	$	8,837	$	8,837
	1	Replace Double Fridge & Fridge/Freezer	$	16,000	$	16,000
Public Health						
6040	3	Therapy Table	$	8,100	$	24,300
	1	Storage shed	$	15,000	$	15,000
			Health and Human Services Total			**$110,637**
Transportation - Road Fund						
6040	2	Plow	$	25,000	$	50,000
	2	Sander	$	100,000	$	200,000
	1	Fuel Cell Engineer/Storage	$	50,000	$	50,000
	1	Processors	$	45,000	$	45,000
	2	Hybrid Radar/Cameras	$	40,000	$	80,000
	1	Bumper Jack	$	5,400	$	5,400
	3	Camper Shells	$	6,000	$	18,000
	2	Grader	$	600,000	$	1,200,000
	3	Plows for 10-wheelers and bobtails	$	25,000	$	75,000
	1	Refrigerant Recovery Machine	$	8,000	$	8,000
	1	Root Cutting Head	$	5,000	$	5,000

	1	Scale	$	4,000	$	4,000
	1	Sand Equivalent Shaker	$	6,000	$	6,000
	1	Shop Service Truck	$	250,000	$	250,000
	1	Thermoplastic Trailer	$	95,000	$	95,000
	3	Upfits for 10-wheelers and bobtails	$	125,000	$	375,000
		Transportation Total				**$2,466,400**
		11 Special Revenue Funds Total				**$2,577,037**

FUND TYPE 13: SPECIAL REVENUE FUNDS: DISTRICTS

Transportation County Service Area 3						
6040	2	Brine/Sander Combo Replacements	$	100,000	$	200,000
		Transportation County Service Area 3 Total				**$200,000**
Environmental Management						
6040	2	Flare Blower	$	297,500	$	595,000
	1	Cargo Containers	$	10,000	$	10,000
	1	Litter Truck	$	65,000	$	65,000
	1	Centrifuge Control Panels	$	540,000	$	540,000
	1	Tool Set for Centrifuge Control Panel	$	56,000	$	56,000
	1	Trash/Grit Roll-off Containers	$	25,000	$	25,000
		Environmental Management Total				**$1,291,000**
		13 Special Revenue Funds: Districts Total				**$1,491,000**

FUND TYPE 52: INTERNAL SERVICE FUNDS

Transportation - Fleet						
6045	1	1 Ton Truck	$	95,000	$	95,000
	1	1/2 Ton Truck	$	60,000	$	60,000
	1	1/2 Ton Truck	$	65,000	$	65,000
	4	Large SUV	$	70,000	$	280,000
	1	3/4 Ton Truck	$	70,000	$	70,000
	1	Compact Hybrid	$	40,000	$	40,000
	2	Midsize Sedan	$	40,000	$	80,000
	1	Midsize SUV	$	45,000	$	45,000
	6	Midsize SUV	$	55,000	$	330,000
		Fleet Total				**$1,065,000**
		Internal Service Funds Total				**$1,065,000**
		Fixed Asset Equipment Total				**$7,060,662**

Fixed Assets

RECOMMENDED BUDGET ● FY 2025-26

FIXED ASSET BUILDING IMPROVEMENTS OUTSIDE THE ACO FUND

Object	Qty	Item Description	Unit Cost	Total Cost
		FUND TYPE 10: GENERAL FUND		
Chief Administrative Office				
Parks				
	1	Diamond Springs Community Park Project	$ 570,000	$ 570,000
	1	Forebay Park Improvement Project	$ 993,976	$ 993,976
		Chief Administrative Office Total		**$1,563,976**
District Attorney				
	1	Annual SSI Verkada Journal	$ 6,216	$ 6,216
		District Attorney Total		**$6,216**
Information Technologies				
	1	Government Center Fiber Replacement	$ 10,000	$ 10,000
		Information Technologies Total		**$10,000**
Probation				
	1	Group Contact Room and Hallway Carpet/Floor	$ 20,000	$ 20,000
	1	JTC Lighting Project	$ 50,000	$ 50,000
	1	Painting Inside JTC	$ 125,000	$ 125,000
	1	Wall Paneling	$ 20,000	$ 20,000
		Probation Total		**$ 215,000**
		General Fund Total		**$1,795,192**
		FUND TYPE 11: SPECIAL REVENUE FUNDS		
Transportation - Road Fund				
	1	Gas Tanks at Shakori	$ 1,000,000	$ 1,000,000
	1	Oil Dispensing System	$ 50,000	$ 50,000
	1	Capital Improvements	$ 1,991,246	$ 1,991,246
		Transportation Total		**$3,041,246**
		11 Special Revenue Funds Total		**$3,041,246**
		FUND TYPE 13: SPECIAL REVENUE FUNDS: DISTRICTS		
Environmental Management				
	1	Revamp Vector Building	$ 55,000	$ 55,000
	1	Headworks Construction	$ 2,685,897	$ 2,685,897
	1	Headworks Engineering	$ 283,000	$ 283,000
		Environmental Management Total		**$3,023,897**
		13 Special Revenue Funds: Districts Total		**$3,023,897**

FUND TYPE 51: ENTERPRISE FUNDS

Chief Administrative Office - Airports			
1	Placerville Airport CIP	$ 314,778	$ 314,778
1	Georgetown Airport CIP	$ 338,000	$ 338,000
		Airports Total	**$652,778**
		Enterprise Fund Total	**$652,778**
		Fixed Asset Building Improvement Total	**$8,513,113**

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	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	3,189,340	3,500,000	3,500,000	0
Fund Balance	0	553,779	500,000	(53,779)
Total Revenue	3,189,340	4,053,779	4,000,000	(53,779)
Other Fin Uses	3,107,528	3,500,000	4,000,000	500,000
Contingency	0	553,779	0	(553,779)
Total Appropriations	3,107,528	4,053,779	4,000,000	(53,779)
ORG 0270710 CAO: CWSR - TRIAL COURT LESA TOTAL	(81,813)	0	0	0

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.

ORG : 0270740 CAO: CWSR - DA/PUBLIC DEFENDER

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	297,282	170,244	277,008	106,764
Fund Balance	0	1,208,664	1,131,970	(76,694)
Total Revenue	297,282	1,378,908	1,408,978	30,070
Other Fin Uses	119,219	304,031	247,931	(56,100)
Contingency	0	1,074,877	1,161,047	86,170
Total Appropriations	119,219	1,378,908	1,408,978	30,070
ORG 0270740 CAO: CWSR - DA/PUBLIC DEFENDER TOTAL	(178,063)	0	0	0

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 not be used after FY 2021-22 with the completion of the Public Safety Facility.

ORG : 0670100 CAO: CWSR - PUB SAF FAC LOAN

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	3	8	15	7
Fund Balance	0	72	75	3
Total Revenue	3	80	90	10
Other Fin Uses	0	0	90	90
Contingency	0	80	0	(80)
Total Appropriations	0	80	90	10
ORG 0670100 CAO: CWSR - PUB SAF FAC LOAN TOTAL	(3)	0	0	0

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	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	1,245	1,245	0
Total Revenue	0	1,245	1,245	0
Contingency	0	1,245	1,245	0
Total Appropriations	0	1,245	1,245	0
ORG 0670700 CAO: CWSR - UCCE TOTAL	0	0	0	0

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. The Court fee revenues are used annually to fund projects approved in the County's Accumulated Capital Outlay Workplan.

ORG : 0670710 CAO: CWSR - CRML JST FAC CONST

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	222,252	160,000	160,000	0
Rev Use Money/Prop	2,637	0	0	0
Fund Balance	0	65,262	0	(65,262)
Total Revenue	224,889	225,262	160,000	(65,262)
Other Fin Uses	160,987	223,900	160,000	(63,900)
Contingency	0	1,362	0	(1,362)
Total Appropriations	160,987	225,262	160,000	(65,262)
ORG 0670710 CAO: CWSR - CRML JST FAC CONST TOTAL	(63,902)	0	0	0

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	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	259,032	259,032	0
Total Revenue	0	259,032	259,032	0
Contingency	0	259,032	259,032	0
Total Appropriations	0	259,032	259,032	0
ORG 0670712 CAO: CWSR - WARRANT ASSESSMENT TOTAL	0	0	0	0

Alternate Dispute Resolution

The Alternate Dispute Resolution subfund receives funds and is used to pay the El Dorado County Superior 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	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	4,592	1,500	0	(1,500)
Service Charges	30,244	30,000	40,000	10,000
Fund Balance	0	3,766	0	(3,766)
Total Revenue	34,836	35,266	40,000	4,734
Services & Supplies	65,640	35,266	40,000	4,734
Total Appropriations	65,640	35,266	40,000	4,734
ORG 0670715 CAO: CWSR - ALTERNATIVE DISPT TOTAL	30,804	0	0	0

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.

ORG : 0670716 CAO: CWSR - CHILD WAITING RM

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	7	0	0	0
Fund Balance	0	155	161	6
Total Revenue	7	155	161	6
Contingency	0	155	161	6
Total Appropriations	0	155	161	6
ORG 0670716 CAO: CWSR - CHILD WAITING RM TOTAL	(7)	0	0	0

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.

ORG : 0670718 CAO: CWSR - EDH PUBLIC SAFETY

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	46	0	0	0
Fund Balance	0	956	992	36
Total Revenue	46	956	992	36
Contingency	0	956	992	36
Total Appropriations	0	956	992	36
ORG 0670718 CAO: CWSR - EDH PUBLIC SAFETY TOTAL	(46)	0	0	0

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. In FY 2023-24, all Parks subfunds were moved due to a change in budgeting methodology where Parks funds are isolated in a separate accounting structure from other Chief Administrative Office Divisions.

ORG : 0670719 CAO: CWSR - ST OFF-HIGHWAY VEH

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Residual Equity Xfer	636,772	0	0	0
Total Appropriations	636,772	0	0	0
ORG 0670719 CAO: CWSR - ST OFF-HIGHWAY VEH TOTAL	636,772	0	0	0

El Dorado –SMUD Cooperative Agreement

The El Dorado–SMUD Cooperative Agreement subfund accounts for funding from the Sacramento Municipal Utility District to offset the impacts to infrastructure caused by SMUD's usage of the reservoirs and powerhouses located on the upper American River, known as the Upper American River Project (UARP). Funds are transferred to the Sheriff's Office, Parks Division, and Department of Transportation. 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

ORG : 0670720 CAO: CWSR - ED SMUD COOP AGR

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	263,611	30,000	30,000	0
Other Gov Agency	873,818	909,789	955,280	45,491
Fund Balance	0	5,354,637	3,571,434	(1,783,203)
Total Revenue	1,137,429	6,294,426	4,556,714	(1,737,712)
Other Charges	133,294	138,782	145,721	6,939
Other Fin Uses	237,354	2,500,429	1,542,079	(958,350)
Contingency	0	3,655,215	2,868,914	(786,301)
Total Appropriations	370,648	6,294,426	4,556,714	(1,737,712)
ORG 0670720 CAO: CWSR - ED SMUD COOP AGR TOTAL	(766,781)	0	0	0

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.

ORG : 0670721 CAO: CWSR - VETS HOUSE

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	2,348	0	2,021	2,021
Other Fin Sources	15,000	15,000	15,000	0
Fund Balance	0	56,070	67,091	11,021
Total Revenue	17,348	71,070	84,112	13,042
Services & Supplies	0	70,770	84,112	13,342
Other Fin Uses	9,935	300	0	(300)
Total Appropriations	9,935	71,070	84,112	13,042
ORG 0670721 CAO: CWSR - VETS HOUSE TOTAL	(7,413)	0	0	0

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.

ORG : 0670722 CAO: CWSR - GILMORE EDH SR CTR

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	45,982	0	0	0
Fund Balance	0	963,699	1,000,124	36,425
Total Revenue	45,982	963,699	1,000,124	36,425
Contingency	0	963,699	1,000,124	36,425
Total Appropriations	0	963,699	1,000,124	36,425
ORG 0670722 CAO: CWSR - GILMORE EDH SR CTR TOTAL	(45,982)	0	0	0

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	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	143	0	0	0
Fund Balance	0	2,998	3,111	113
Total Revenue	143	2,998	3,111	113
Contingency	0	2,998	3,111	113
Total Appropriations	0	2,998	3,111	113
ORG 0670730 CAO: CWSR - ENERGY RETROFIT TOTAL	(143)	0	0	0

Henningsen Lotus Park

The Henningsen Lotus Park subfund accounts for park fees paid for by users that are then appropriated for the maintenance and operation of the park, as well as park improvements. In FY 2023-24, all Parks subfunds were moved due to a change in budgeting methodology where Parks funds are isolated in a separate accounting structure from other Chief Administrative Office Divisions.

ORG : 0670731 CAO: CWSR - HENNINGSEN LOTUS

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Residual Equity Xfer	219,897	0	0	0
Total Appropriations	219,897	0	0	0
ORG 0670731 CAO: CWSR - HENNINGSEN LOTUS TOTAL	219,897	0	0	0

ORG : 1470720 CAO: CWSR - HENNINGSEN LOTUS

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	122,729	125,000	140,000	15,000
Miscellaneous Rev	93,456	0	0	0
Residual Equity	219,897	0	0	0
Fund Balance	0	345,849	236,534	(109,315)
Total Revenue	436,082	470,849	376,534	(94,315)
Other Fin Uses	103,681	251,859	321,890	70,031
Contingency	0	218,990	54,644	(164,346)
Total Appropriations	103,681	470,849	376,534	(94,315)
ORG 1470720 CAO: CWSR - HENNINGSEN LOTUS TOTAL	(332,401)	0	0	0

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. In FY 2023-24, all Parks subfunds were moved due to a change in budgeting methodology where Parks funds are isolated in a separate accounting structure from other Chief Administrative Office Divisions.

ORG : 0670732 CAO: CWSR - PIONEER PARK

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	750	0	(750)
Total Revenue	0	750	0	(750)
Residual Equity Xfer	6,416	750	0	(750)
Total Appropriations	6,416	750	0	(750)
ORG 0670732 CAO: CWSR - PIONEER PARK TOTAL	6,416	0	0	0

ORG : 1470721 CAO: CWSR - PIONEER PARK

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	1,842	1,000	1,000	0
Residual Equity	6,416	750	0	(750)
Fund Balance	0	8,611	10,361	1,750
Total Revenue	8,258	10,361	11,361	1,000
Other Fin Uses	0	3,500	5,000	1,500
Contingency	0	6,861	6,361	(500)
Total Appropriations	0	10,361	11,361	1,000
ORG 1470721 CAO: CWSR - PIONEER PARK TOTAL	(8,258)	0	0	0

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. The County intends to utilize the remaining funding toward minor projects at the Skate Park and close the subfund. In FY 2023-24, all Parks subfunds were moved due to a change in budgeting methodology where Parks funds are isolated in a separate accounting structure from other Chief Administrative Office Divisions.

ORG : 0670733 CAO: CWSR - SKBRD/ROLL ORD

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Residual Equity Xfer	373	0	0	0
Total Appropriations	373	0	0	0
ORG 0670733 CAO: CWSR - SKBRD/ROLL ORD TOTAL	373	0	0	0

ORG : 1470722 CAO: CWSR - SKBRD/ROLL ORD

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Residual Equity	373	0	0	0
Fund Balance	0	392	399	7
Total Revenue	373	392	399	7
Contingency	0	392	399	7
Total Appropriations	0	392	399	7
ORG 1470722 CAO: CWSR - SKBRD/ROLL ORD TOTAL	(373)	0	0	0

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. In FY 2023-24, all Parks subfunds were moved due to a change in budgeting methodology where Parks funds are isolated in a separate accounting structure from other Chief Administrative Office Divisions.

ORG : 0670734 CAO: CWSR - MOTHERLODE

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Residual Equity Xfer	9,805	0	0	0
Total Appropriations	9,805	0	0	0
ORG 0670734 CAO: CWSR - MOTHERLODE TOTAL	9,805	0	0	0

ORG : 1470730 CAO: CWSR - MOTHERLODE

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Residual Equity	9,805	0	0	0
Fund Balance	0	445	508	63
Total Revenue	9,805	445	508	63
Other Fin Uses	10,009	0	0	0
Contingency	0	445	508	63
Total Appropriations	10,009	445	508	63
ORG 1470730 CAO: CWSR - MOTHERLODE TOTAL	205	0	0	0

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. In FY 2023-24, all Parks subfunds were moved due to a change in budgeting methodology where Parks funds are isolated in a separate accounting structure from other Chief Administrative Office Divisions.

ORG : 0670735 CAO: CWSR - PONDERSOSA

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Residual Equity Xfer	111,701	0	0	0
Total Appropriations	111,701	0	0	0
ORG 0670735 CAO: CWSR - PONDERSOSA TOTAL	111,701	0	0	0

ORG : 1470731 CAO: CWSR - PONDEROSA

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	20,592	9,000	10,000	1,000
Residual Equity	111,701	0	0	0
Fund Balance	0	133,645	60,727	(72,918)
Total Revenue	132,293	142,645	70,727	(71,918)
Other Fin Uses	4,519	45,481	36,437	(9,044)
Contingency	0	97,164	34,290	(62,874)
Total Appropriations	4,519	142,645	70,727	(71,918)
ORG 1470731 CAO: CWSR - PONDEROSA TOTAL	(127,774)	0	0	0

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. In FY 2023-24, all Parks subfunds were moved due to a change in budgeting methodology where Parks funds are isolated in a separate accounting structure from other Chief Administrative Office Divisions.

ORG : 0670737 CAO: CWSR - GOLD TRAIL

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Residual Equity Xfer	157	0	0	0
Total Appropriations	157	0	0	0
ORG 0670737 CAO: CWSR - GOLD TRAIL TOTAL	157	0	0	0

ORG : 1470733 CAO: CWSR - GOLD TRAIL

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Residual Equity	157	0	0	0
Fund Balance	0	165	168	3
Total Revenue	157	165	168	3
Contingency	0	165	168	3
Total Appropriations	0	165	168	3
ORG 1470733 CAO: CWSR - GOLD TRAIL TOTAL	(157)	0	0	0

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. In FY 2023-24, all Parks subfunds were moved due to a change in budgeting methodology where Parks funds are isolated in a separate accounting structure from other Chief Administrative Office Divisions.

ORG : 0670738 CAO: CWSR - TAHOE

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Residual Equity Xfer	912	0	0	0
Total Appropriations	912	0	0	0
ORG 0670738 CAO: CWSR - TAHOE TOTAL	912	0	0	0

ORG : 1470734 CAO: CWSR - TAHOE

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Residual Equity	912	0	0	0
Fund Balance	0	912	912	0
Total Revenue	912	912	912	0
Contingency	0	912	912	0
Total Appropriations	0	912	912	0
ORG 1470734 CAO: CWSR - TAHOE TOTAL	(912)	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. The County intends to utilize the remaining funds toward a

trails improvement project and close the subfund. In FY 2023-24, all Parks subfunds were moved due to a change in budgeting methodology where Parks funds are isolated in a separate accounting structure from other Chief Administrative Office Divisions.

ORG : 0670739 CAO: CWSR - TRAILS COMMITTEE

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Residual Equity Xfer	2,104	0	0	0
Total Appropriations	2,104	0	0	0
ORG 0670739 CAO: CWSR - TRAILS COMMITTEE TOTAL	2,104	0	0	0

ORG : 1470723 CAO: CWSR - TRAILS COMMITTEE

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Residual Equity	2,104	0	0	0
Fund Balance	0	2,209	2,250	41
Total Revenue	2,104	2,209	2,250	41
Contingency	0	2,209	2,250	41
Total Appropriations	0	2,209	2,250	41
ORG 1470723 CAO: CWSR - TRAILS COMMITTEE TOTAL	(2,104)	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. In FY 2023-24, all Parks subfunds were moved due to a change in budgeting methodology where Parks funds are isolated in a separate accounting structure from other Chief Administrative Office Divisions.

ORG : 0670740 CAO: CWSR - RIVER USE PERMITS

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Residual Equity Xfer	347,083	0	0	0
Total Appropriations	347,083	0	0	0
ORG 0670740 CAO: CWSR - RIVER USE PERMITS TOTAL	347,083	0	0	0

ORG : 1470740 CAO: CWSR - RIVER USE PERMIT

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	12,319	140,000	175,000	35,000
Service Charges	172,543	0	0	0
Miscellaneous Rev	583	0	0	0
Residual Equity	347,083	0	0	0
Fund Balance	0	304,794	94,192	(210,602)
Total Revenue	532,527	444,794	269,192	(175,602)
Other Fin Uses	251,042	182,076	186,352	4,276
Contingency	0	262,718	82,840	(179,878)
Total Appropriations	251,042	444,794	269,192	(175,602)
ORG 1470740 CAO: CWSR - RIVER USE PERMIT TOTAL	(281,485)	0	0	0

Emergency Medical Services Fund

Emergency Medical Services Division has multiple special revenue funds.

Ambulance Billing

The Emergency Medical Services subfund includes the ambulance suspense account, which is used to hold revenues until they can be transferred to the correct fund.

ORG : 1210150 EMS: AMBULANCE BILLING

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	25,376	7,000	10,000	3,000
Fund Balance	0	27,048	0	(27,048)
Total Revenue	25,376	34,048	10,000	(24,048)
Other Fin Uses	0	34,048	10,000	(24,048)
Total Appropriations	0	34,048	10,000	(24,048)
ORG 1210150 EMS: AMBULANCE BILLING TOTAL	(25,376)	0	0	0

Maddy Emergency Medical Services Fund

The Maddy EMS Fund was authorized by the Legislature and established by the Board of Supervisors 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. The Maddy EMS Fund, including the Richie's Fund, receives revenue from courts fines and fees.

ORG : 1210160 EMS: MADDY EMS

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	286,179	362,400	400,000	37,600
Rev Use Money/Prop	17,893	9,360	5,000	(4,360)
Fund Balance	0	289,869	316,000	26,131
Total Revenue	304,072	661,629	721,000	59,371
Services & Supplies	294,553	330,000	358,900	28,900
Other Charges	1,636	1,500	3,200	1,700
Contingency	0	330,129	358,900	28,771
Total Appropriations	296,189	661,629	721,000	59,371
ORG 1210160 EMS: MADDY EMS TOTAL	(7,883)	0	0	0

Hospital Preparedness Program

The Hospital Preparedness subfund is a revenue pass-through account to comply with grant accounting standards.

ORG : 1210200 EMS: PHEP

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	6,513	0	0	0
IG Rev - Federal	183,462	0	0	0
Total Revenue	189,975	0	0	0
Other Fin Uses	189,975	0	0	0
Total Appropriations	189,975	0	0	0
ORG 1210200 EMS: PHEP TOTAL	0	0	0	0

ORG : 1210210 EMS: CITY READINESS

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	2,634	0	0	0
IG Rev - Federal	49,657	0	0	0
Total Revenue	52,292	0	0	0
Other Fin Uses	52,250	0	0	0
Total Appropriations	52,250	0	0	0
ORG 1210210 EMS: CITY READINESS TOTAL	(42)	0	0	0

ORG : 1210220 EMS: HOSPITAL PREPAREDNESS PRG

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	2,752	2,500	4,993	2,493
IG Rev - Federal	152,164	284,469	163,179	(121,290)
Total Revenue	154,916	286,969	168,172	(118,797)
Other Fin Uses	154,916	286,969	168,172	(118,797)
Total Appropriations	154,916	286,969	168,172	(118,797)
ORG 1210220 EMS: HOSPITAL PREPAREDNESS PRG TOTAL	0	0	0	0

ORG : 1210230 EMS: PANDEMIC FLU

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,871	0	0	0
IG Rev - State	66,319	0	0	0
Total Revenue	68,190	0	0	0
Other Fin Uses	67,200	0	0	0
Total Appropriations	67,200	0	0	0
ORG 1210230 EMS: PANDEMIC FLU TOTAL	(990)	0	0	0
FUND 1120 EMS PREPAREDNESS TOTAL	(34,291)	0	0	0

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.

ORG : 3545450 SPECIAL AVIATION

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	67	100	200	100
IG Rev - State	20,000	20,000	20,000	0
Total Revenue	20,067	20,100	20,200	100
Other Fin Uses	20,839	20,100	20,200	100
Total Appropriations	20,839	20,100	20,200	100
ORG 3545450 SPECIAL AVIATION TOTAL	773	0	0	0
FUND 1105 SPECIAL AVIATION TOTAL	773	0	0	0

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.

ORG : 3535350 PLACERVILLE UNION CEM

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,904	150	0	(150)
Fund Balance	0	39,906	0	(39,906)
Total Revenue	1,904	40,056	0	(40,056)
Other Charges	0	10,000	0	(10,000)
Contingency	0	30,056	0	(30,056)
Total Appropriations	0	40,056	0	(40,056)
ORG 3535350 PLACERVILLE UNION CEM TOTAL	(1,904)	0	0	0

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. Funds are

primarily dedicated to wildfire prevention and preparedness activities by the County and by the El Dorado County Fire Safe Council.

ORG : 1321000 DC: FEDERAL FOREST RESERVE

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	14,366	0	0	0
IG Rev - Federal	144,188	144,200	0	(144,200)
Fund Balance	0	285,225	0	(285,225)
Total Revenue	158,554	429,425	0	(429,425)
Services & Supplies	140,141	429,425	0	(429,425)
Total Appropriations	140,141	429,425	0	(429,425)
ORG 1321000 DC: FEDERAL FOREST RESERVE TOTAL	(18,413)	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.

ORG : 1480801 CAO: CSA #3 - PARK ADMIN

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	3,268	3,267	(1)
Total Revenue	0	3,268	3,267	(1)
Contingency	0	3,268	3,267	(1)
Total Appropriations	0	3,268	3,267	(1)
ORG 1480801 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. In FY 2023-24, all Parks subfunds were moved due to a change in budgeting methodology where Parks funds are isolated in a separate accounting structure from other Chief Administrative Office Divisions.

ORG : 1480802 CAO: CSA #3 - GOLDEN

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	237	241	4
Total Revenue	0	237	241	4
Contingency	0	237	241	4
Total Appropriations	0	237	241	4
ORG 1480802 CAO: CSA #3 - GOLDEN TOTAL	0	0	0	0
FUND 1353 County Service Area #3 TOTAL	0	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.

ORG : 1480862 CAO: CSA #9 - POLKPINE/CAMINO

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	10	10	0
Total Revenue	0	10	10	0
Contingency	0	10	10	0
Total Appropriations	0	10	10	0
ORG 1480862 CAO: CSA #9 - POLKPINE/CAMINO TOTAL	0	0	0	0

County Service Area 9 Special Revenue Fund in Cemeteries

The County Service Area 9 Funds in the Cemeteries Division consists of individual Zone of Benefit Administration accounts established to provide localized cemetery services to a specific area. CSA #9 includes the Georgetown Cemetery Zone 3 and Georgetown Cemetery Endowment.

ORG : 3593960 CSA #9 GEORGETOWN CEMETRY Zn 3

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	16,131	16,151	0	(16,151)
Fines & Penalties	237	0	0	0
Rev Use Money/Prop	5,101	0	0	0
Service Charges	4,810	8,000	0	(8,000)
Miscellaneous Rev	6,500	7,000	0	(7,000)
Fund Balance	0	109,485	74,521	(34,964)
Total Revenue	32,779	140,636	74,521	(66,115)
Salaries & Benefits	5,936	7,338	0	(7,338)
Services & Supplies	15,178	58,216	30,000	(28,216)
Other Charges	0	561	463	(98)
Contingency	0	74,521	44,058	(30,463)
Total Appropriations	21,114	140,636	74,521	(66,115)
ORG 3593960 CSA #9 GEORGETOWN CEMETRY Zn 3 TOTAL	(11,665)	0	0	0

County Service Area 3 Fund in Emergency Medical Services

The County Service Area 3, Emergency Medical Services subfund serves pre-hospital ambulance services for the Tahoe Basin in this Board-governed district. Ambulance operations within the Tahoe Basin are funded from this fund, as well as all other professional services and goods required for the provision of ambulance services. Funds are transferred annually to the General Fund to reimburse the costs of the EMS program. Funds are received from ambulance fees and special taxes.

ORG : 1210100 EMS: CSA 3 SLT

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	3,844	3,000	3,500	500
Rev Use Money/Prop	(28,644)	4,000	2,000	(2,000)
IG Rev - State	29,226	0	0	0
Service Charges	4,709,256	4,644,000	4,342,800	(301,200)
Other Fin Sources	2,120,707	750,000	750,000	0
Fund Balance	0	1,766,364	1,267,341	(499,023)
Total Revenue	6,834,389	7,167,364	6,365,641	(801,723)
Services & Supplies	187,515	203,350	200,272	(3,078)
Other Charges	4,805,631	5,146,500	5,497,000	350,500
Other Fin Uses	393,456	651,618	484,507	(167,111)
Contingency	0	1,142,296	149,251	(993,045)
Total Appropriations	5,386,602	7,143,764	6,331,030	(812,734)
ORG 1210100 EMS: CSA 3 SLT TOTAL	(1,447,787)	(23,600)	(34,611)	(11,011)

ORG : 1210110 EMS: CSA 3 NORTH TAHOE

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	108,612	109,000	109,000	0
Fines & Penalties	879	500	700	200
Service Charges	110,677	138,000	109,200	(28,800)
Total Revenue	220,168	247,500	218,900	(28,600)
Services & Supplies	5,827	8,100	6,341	(1,759)
Other Charges	228,808	263,000	247,170	(15,830)
Total Appropriations	234,634	271,100	253,511	(17,589)
ORG 1210110 EMS: CSA 3 NORTH TAHOE TOTAL	14,467	23,600	34,611	11,011

County Service Area 7 Special Revenue Fund in Emergency Medical Services

The County Service Area 7, Emergency Medical Services subfund contains fire-based pre-hospital ambulance services for the Western Slope in this Board-governed district. Ambulance operations within the West Slope are funded from this fund, as well as all other professional services and goods required for the provision of ambulance services. Funds are transferred annually to the General Fund to reimburse the costs of the EMS program. Funds are received from ambulance fees, property taxes, and special taxes.

ORG : 1210120 EMS: CSA 7 AMBULANCE

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	6,254,100	6,072,000	6,611,600	539,600
Fines & Penalties	10,086	11,000	11,000	0
Rev Use Money/Prop	716,418	223,000	656,400	433,400
IG Rev - State	131,047	29,000	29,000	0
Service Charges	11,188,868	11,073,000	12,210,900	1,137,900
Miscellaneous Rev	443,000	300,000	350,000	50,000
Fund Balance	0	16,867,616	17,533,504	665,888
Total Revenue	18,743,520	34,575,616	37,402,404	2,826,788
Services & Supplies	519,593	531,150	562,930	31,780
Other Charges	15,548,701	16,706,000	18,674,191	1,968,191
Other Fin Uses	1,037,242	1,718,762	1,525,991	(192,771)
Contingency	0	15,619,704	16,639,292	1,019,588
Total Appropriations	17,105,535	34,575,616	37,402,404	2,826,788
ORG 1210120 EMS: CSA 7 AMBULANCE TOTAL	(1,637,985)	0	0	0

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.

ORG : 1570710 ND: AMERICAN RESCUE PLAN

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - Federal	14,978,855	5,204,046	0	(5,204,046)
Fund Balance	0	0	4,195,778	4,195,778
Total Revenue	14,978,855	5,204,046	4,195,778	(1,008,268)
Services & Supplies	0	135,170	135,170	0
Other Charges	194,498	212,831	177,553	(35,278)
Other Fin Uses	14,784,357	4,445,236	3,636,738	(808,498)
Contingency	0	410,809	246,317	(164,492)
Total Appropriations	14,978,855	5,204,046	4,195,778	(1,008,268)
ORG 1570710 ND: AMERICAN RESCUE PLAN TOTAL	0	0	0	0

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 deposited, it shall be refunded to the person making the payment."

ORG : 0370706 AU: CWSR - OVERPAYMENTS

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Miscellaneous Rev	3,534	2,000	0	(2,000)
Fund Balance	0	1,710	2,710	1,000
Total Revenue	3,534	3,710	2,710	(1,000)
Other Fin Uses	5,000	3,710	2,710	(1,000)
Total Appropriations	5,000	3,710	2,710	(1,000)
ORG 0370706 AU: CWSR - OVERPAYMENTS TOTAL	1,467	0	0	0

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	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,134	80	80	0
Fund Balance	0	23,772	23,852	80
Total Revenue	1,134	23,852	23,932	80
Other Fin Uses	0	23,852	23,932	80
Total Appropriations	0	23,852	23,932	80
ORG 0370709 AU: CWSR - AUDITOR EQUIP AUTO TOTAL	(1,134)	0	0	0

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.

ORG : 0370715 AU: CWSR - TIMESHARE ASSESSMNT

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	26,543	10,000	10,000	0
Service Charges	384,885	345,000	338,500	(6,500)
Fund Balance	0	53,314	0	(53,314)
Total Revenue	411,428	408,314	348,500	(59,814)
Other Fin Uses	360,000	360,000	348,500	(11,500)
Contingency	0	48,314	0	(48,314)
Total Appropriations	360,000	408,314	348,500	(59,814)
ORG 0370715 AU: CWSR - TIMESHARE ASSESSMNT TOTAL	(51,428)	0	0	0

Reserve for Cost

The Reserve for Cost subfund is funded by a $38 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 years. The subfund does not have any reserves or designations.

ORG : 0370719 AU: CWSR - RESERVE FOR COST

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	86,598	80,000	220,000	140,000
Fund Balance	0	10,000	10,000	0
Total Revenue	86,598	90,000	230,000	140,000
Other Fin Uses	79,859	80,000	220,000	140,000
Contingency	0	10,000	10,000	0
Total Appropriations	79,859	90,000	230,000	140,000
ORG 0370719 AU: CWSR - RESERVE FOR COST TOTAL	(6,739)	0	0	0

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 2000s, 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.

ORG : 0470300 TR: CWSR - ASSESSMENT TRUST

Description	FY 2023-24 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	FY 2023-24 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.

ORG : 0470511 TR: CWSR - CHNG DIFF TAX CLLCT

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Other Fin Sources	3,027	5,000	5,000	0
Fund Balance	0	225	225	0
Total Revenue	3,027	5,225	5,225	0
Services & Supplies	3,027	5,000	5,000	0
Contingency	0	225	225	0
Total Appropriations	3,027	5,225	5,225	0
ORG 0470511 TR: CWSR - CHNG DIFF TAX CLLCT TOTAL	0	0	0	0

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	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Miscellaneous Rev	1,882	5,000	5,000	0
Total Revenue	1,882	5,000	5,000	0
Other Fin Uses	1,882	5,000	5,000	0
Total Appropriations	1,882	5,000	5,000	0
TOTAL	0	0	0	0

ASSESSOR

Countywide Special Revenue Fund in the Assessor's Office

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.

ORG : 0570700 AS: CWSR - AB1653

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	4,451	0	0	0
Service Charges	20,691	10,000	10,000	0
Fund Balance	0	114,409	114,409	0
Total Revenue	25,142	124,409	124,409	0
Contingency	0	124,409	124,409	0
Total Appropriations	0	124,409	124,409	0
ORG 0570700 AS: CWSR - AB1653 TOTAL	(25,142)	0	0	0

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 GC27361.4(a) subfund is funded by the fee collected for the filing of every instrument, paper, or notice for record, in order to defray the cost of converting the County Recorder's document storage system to micrographics, implement and fund an archive program and permanent preservation of recorded document images. Upon completion of the conversion and payment of the costs therefor, the fee shall no longer be imposed. Use of these funds are restricted by Government Code 27361.4(a).

Over the past years, the Recorder-Clerk's Office has limited the use of these funds to increase the fund balance for use during our long-term book preservation project. This fund is currently used for microfilm creation, web hosting of microfilmed images for County use, and book and map preservation projects.

ORG : 1870700 RC: CWSR - MICRO

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	50,834	0	0	0
Service Charges	104,622	90,000	90,000	0
Fund Balance	0	1,103,463	1,103,463	0
Total Revenue	155,456	1,193,463	1,193,463	0
Other Fin Uses	61,273	200,000	210,000	10,000
Contingency	0	993,463	983,463	(10,000)
Total Appropriations	61,273	1,193,463	1,193,463	0
ORG 1870700 RC: CWSR - MICRO TOTAL	(94,183)	0	0	0

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. Use of these funds are restricted by Government Code 27361(a)(2) and (c).

This fund is used for maintenance of the current recording system, new equipment, staff to oversee and maintain the current recording system and travel and training for the recording system. These funds allowed us to implement a new recording system 2020 without impact to the General Fund.

ORG : 1870701 RC: CWSR - COMPUTER SYSTEM

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	80,809	0	0	0
Service Charges	154,112	120,000	120,000	0
Fund Balance	0	1,760,088	1,760,088	0
Total Revenue	234,921	1,880,088	1,880,088	0
Other Fin Uses	74,944	288,551	300,000	11,449
Contingency	0	1,591,537	1,580,088	(11,449)
Total Appropriations	74,944	1,880,088	1,880,088	0
ORG 1870701 RC: CWSR - COMPUTER SYSTEM TOTAL	(159,977)	0	0	0

Notary Confidential Marriage

The Notary Confidential Marriage subaccount is exclusively for the instruction of Authorized Notaries. Use of these funds are restricted by Family Code 536(c).

ORG : 1870702 RC: CWSR - NOTARY PBLC CNF MRG

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	1,800	1,000	0	(1,000)
Rev Use Money/Prop	567	0	0	0
Fund Balance	0	12,467	12,467	0
Total Revenue	2,367	13,467	12,467	(1,000)
Other Fin Uses	1,300	3,000	0	(3,000)
Contingency	0	10,467	12,467	2,000
Total Appropriations	1,300	13,467	12,467	(1,000)
ORG 1870702 RC: CWSR - NOTARY PBLC CNF MRG TOTAL	(1,067)	0	0	0

This fund is used to provide training materials and the administration of this program.

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 be used to enhance service to the public. Use of these funds are defined in Health & Safety Code 103625(h).

These funds are currently used for staff time assisting the public in obtaining certified copies of vital records, the security paper they are printed on, and in the near future, to convert microfilm vital images into digital files to be incorporated into our current recording system.

ORG : 1870703 RC: CWSR - VITAL HEALTH STATS

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	6,083	0	0	0
Service Charges	28,027	25,000	25,000	0
Fund Balance	0	131,845	131,845	0
Total Revenue	34,109	156,845	156,845	0
Other Fin Uses	21,300	40,000	40,000	0
Contingency	0	116,845	116,845	0
Total Appropriations	21,300	156,845	156,845	0
ORG 1870703 RC: CWSR - VITAL HEALTH STATS TOTAL	(12,809)	0	0	0

Social Security Truncation

The Social Security Truncation GC27361(D)(1) subaccount funds shall be used only by the County Recorder for the purpose of implementing a Social Security Number Truncation program. On December 31, 2017, the Recorder ceased collecting the fee allowed under GC 27361(d)(1). Use of these funds are restricted by Government Code 27361(d).

These funds are currently used to fund the redaction of social security numbers from official records. These funds will be used for an upcoming image redaction project.

ORG : 1870705 RC: CWSR - SOC SEC TRUNCATION

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	26,286	0	0	0
Fund Balance	0	548,629	548,629	0
Total Revenue	26,286	548,629	548,629	0
Other Fin Uses	2,158	16,500	10,860	(5,640)
Contingency	0	532,129	537,769	5,640
Total Appropriations	2,158	548,629	548,629	0
ORG 1870705 RC: CWSR - SOC SEC TRUNCATION TOTAL	(24,128)	0	0	0

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. Use of these funds are restricted by Government Code 27397(c)(2) and (c).

These funds are used for quarterly Certna payments, Department of Justice fees, and biannual audits.

ORG : 1870706 RC: CWSR - ELCT RCRD DLVRY SYS

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	30,824	0	0	0
Service Charges	34,874	28,800	27,000	(1,800)
Fund Balance	0	616,650	616,650	0
Total Revenue	65,698	645,450	643,650	(1,800)
Other Fin Uses	60,913	203,850	201,740	(2,110)
Contingency	0	441,600	441,910	310
Total Appropriations	60,913	645,450	643,650	(1,800)
ORG 1870706 RC: CWSR - ELCT RCRD DLVRY SYS TOTAL	(4,785)	0	0	0

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 that 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.

ORG : 2270700 DA:CWSR - STATE

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	75,770	0	0	0
Rev Use Money/Prop	1,257	0	0	0
Fund Balance	0	125,659	142,925	17,266
Total Revenue	77,027	125,659	142,925	17,266
Contingency	0	125,659	142,925	17,266
Total Appropriations	0	125,659	142,925	17,266
ORG 2270700 DA:CWSR - STATE TOTAL	(77,027)	0	0	0

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

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	121,339	0	0	0
Rev Use Money/Prop	44,973	0	0	0
Fund Balance	0	615,381	609,658	(5,723)
Total Revenue	166,312	615,381	609,658	(5,723)
Other Fin Uses	181,031	88,100	105,820	17,720
Contingency	0	527,281	503,838	(23,443)
Total Appropriations	181,031	615,381	609,658	(5,723)
ORG 2270703 DA:CWSR - FEDERAL AGRMT 6/3/07 TOTAL	14,719	0	0	0

ORG : 2270706 DA:CWSR - ASSET SEIZURE

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,544	0	0	0
Fund Balance	0	24,601	25,127	526
Total Revenue	1,544	24,601	25,127	526
Contingency	0	24,601	25,127	526
Total Appropriations	0	24,601	25,127	526
ORG 2270706 DA:CWSR - ASSET SEIZURE TOTAL	(1,544)	0	0	0

ORG : 2270731 DA:CWSR - AUTO FRAUD

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	9,551	0	0	0
IG Rev - State	201,950	190,439	184,175	(6,264)
Fund Balance	0	114,366	0	(114,366)
Total Revenue	211,501	304,805	184,175	(120,630)
Other Fin Uses	128,671	190,439	184,175	(6,264)
Contingency	0	114,366	0	(114,366)
Total Appropriations	128,671	304,805	184,175	(120,630)
ORG 2270731 DA:CWSR - AUTO FRAUD TOTAL	(82,830)	0	0	0

ORG : 2270741 DA:CWSR - WORKERS COMP FRAUD

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	16,611	0	0	0
IG Rev - State	516,944	511,425	549,185	37,760
Fund Balance	0	154,737	0	(154,737)
Total Revenue	533,555	666,162	549,185	(116,977)
Other Fin Uses	506,121	511,425	549,185	37,760
Contingency	0	154,737	0	(154,737)
Total Appropriations	506,121	666,162	549,185	(116,977)
ORG 2270741 DA:CWSR - WORKERS COMP FRAUD TOTAL	(27,434)	0	0	0

ORG : 2270761 DA:CWSR - ENVIRONMENTAL TRUST

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	10,000	0	0	0
Rev Use Money/Prop	8,780	0	0	0
Fund Balance	0	189,381	191,544	2,163
Total Revenue	18,780	189,381	191,544	2,163
Other Fin Uses	2,215	5,000	5,000	0
Contingency	0	184,381	186,544	2,163
Total Appropriations	2,215	189,381	191,544	2,163
ORG 2270761 DA:CWSR - ENVIRONMENTAL TRUST TOTAL	(16,564)	0	0	0

ORG : 2270762 DA:CWSR - REAL EST FRD PROSCTN

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	29,971	0	0	0
Fund Balance	0	506,948	388,683	(118,265)
Total Revenue	29,971	506,948	388,683	(118,265)
Other Fin Uses	89,757	137,921	148,352	10,431
Contingency	0	369,027	240,331	(128,696)
Total Appropriations	89,757	506,948	388,683	(118,265)
ORG 2270762 DA:CWSR - REAL EST FRD PROSCTN TOTAL	59,786	0	0	0

ORG : 2270763 DA:CWSR - PROPOSITION 64

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	183,850	0	0	0
Rev Use Money/Prop	(2,228)	0	0	0
Fund Balance	0	191,731	191,977	246
Total Revenue	181,622	191,731	191,977	246
Other Fin Uses	0	7,000	3,000	(4,000)
Contingency	0	184,731	188,977	4,246
Total Appropriations	0	191,731	191,977	246
ORG 2270763 DA:CWSR - PROPOSITION 64 TOTAL	(181,622)	0	0	0

ORG : 2270764 DA:CWSR - 15% ASSET FORFEITURE

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	73,875	0	0	0
Rev Use Money/Prop	698	0	0	0
Fund Balance	0	110,165	126,533	16,368
Total Revenue	74,573	110,165	126,533	16,368
Contingency	0	110,165	126,533	16,368
Total Appropriations	0	110,165	126,533	16,368
TOTAL	(74,573)	0	0	0
FUND 1222 COUNTYWIDE SR - DA TOTAL	(387,090)	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.

ORG : 2280780 DA: CWSR - SLESF

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	23,238	0	0	0
IG Rev - State	53,712	0	0	0
Fund Balance	0	571,031	680,951	109,920
Total Revenue	76,950	571,031	680,951	109,920
Other Fin Uses	0	0	153,618	153,618
Contingency	0	571,031	527,333	(43,698)
Total Appropriations	0	571,031	680,951	109,920
ORG 2280780 DA: CWSR - SLESF TOTAL	(76,950)	0	0	0
FUND 1278 COUNTYWIDE SR - SLESF TOTAL	(76,950)	0	0	0

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.

ORG : 2470701 SH: CWSR - CIVIL FEES

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	7,651	18,000	20,000	2,000
Rev Use Money/Prop	157	0	0	0
Total Revenue	7,808	18,000	20,000	2,000
Other Fin Uses	7,808	18,000	18,000	0
Contingency	0	0	2,000	2,000
Total Appropriations	7,808	18,000	20,000	2,000
ORG 2470701 SH: CWSR - CIVIL FEES TOTAL	0	0	0	0

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	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	0	2,000	2,000	0
Rev Use Money/Prop	31,710	4,000	4,000	0
Fund Balance	0	320,695	325,000	4,305
Total Revenue	31,710	326,695	331,000	4,305
Other Fin Uses	150,000	0	70,000	70,000
Contingency	0	326,695	261,000	(65,695)
Total Appropriations	150,000	326,695	331,000	4,305
ORG 2470703 SH: CWSR - FED EQUITABLE JUSTC TOTAL	118,290	0	0	0

ORG : 2470706 SH: CWSR - FED EQUITABLE TRSRY

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	3,711	0	0	0
Fund Balance	0	16,894	20,000	3,106
Total Revenue	3,711	16,894	20,000	3,106
Other Fin Uses	42,237	0	0	0
Contingency	0	16,894	20,000	3,106
Total Appropriations	42,237	16,894	20,000	3,106
ORG 2470706 SH: CWSR - FED EQUITABLE TRSRY TOTAL	38,526	0	0	0

ORG : 2470712 SH: CWSR - RURAL COUNTY

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	157,447	10,000	10,000	0
IG Rev - State	500,000	500,000	500,000	0
Fund Balance	0	2,124,123	1,825,000	(299,123)
Total Revenue	657,447	2,634,123	2,335,000	(299,123)
Other Fin Uses	1,256,858	810,000	584,500	(225,500)
Contingency	0	1,824,123	1,750,500	(73,623)
Total Appropriations	1,256,858	2,634,123	2,335,000	(299,123)
ORG 2470712 SH: CWSR - RURAL COUNTY TOTAL	599,411	0	0	0

ORG : 2470715 SH: CWSR - STATE ASSET SEIZURE

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	503,879	0	0	0
Rev Use Money/Prop	48,106	0	0	0
Fund Balance	0	1,067,420	1,045,000	(22,420)
Total Revenue	551,985	1,067,420	1,045,000	(22,420)
Other Fin Uses	425,000	23,000	23,000	0
Contingency	0	1,044,420	1,022,000	(22,420)
Total Appropriations	425,000	1,067,420	1,045,000	(22,420)
ORG 2470715 SH: CWSR - STATE ASSET SEIZURE TOTAL	(126,985)	0	0	0

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	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	10,377	0	0	0
Service Charges	18,718	20,000	20,000	0
Fund Balance	0	233,961	190,000	(43,961)
Total Revenue	29,095	253,961	210,000	(43,961)
Other Fin Uses	0	65,000	65,000	0
Contingency	0	188,961	145,000	(43,961)
Total Appropriations	0	253,961	210,000	(43,961)
ORG 2470709 SH: CWSR - CIVIL EQUIPMENT TOTAL	(29,095)	0	0	0

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.

ORG : 2470710 SH: CWSR - CALMMET

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	51,322	5,000	5,000	0
IG Rev - State	266,776	200,000	250,000	50,000
Fund Balance	0	980,802	875,000	(105,802)
Total Revenue	318,099	1,185,802	1,130,000	(55,802)
Other Fin Uses	243,879	315,000	700,000	385,000
Contingency	0	870,802	430,000	(440,802)
Total Appropriations	243,879	1,185,802	1,130,000	(55,802)
ORG 2470710 SH: CWSR - CALMMET TOTAL	(74,220)	0	0	0

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.

ORG : 2470711 SH: CWSR - CUSTODY SERVICES

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	35,734	1,500	1,500	0
Service Charges	164,988	25,000	25,000	0
Fund Balance	0	920,479	775,000	(145,479)
Total Revenue	200,722	946,979	801,500	(145,479)
Other Fin Uses	0	175,000	283,474	108,474
Contingency	0	771,979	518,026	(253,953)
Total Appropriations	0	946,979	801,500	(145,479)
ORG 2470711 SH: CWSR - CUSTODY SERVICES TOTAL	(200,722)	0	0	0

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.

ORG : 2470751 SH: CWSR - SEARCH AND RESCUE

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	83	0	0	0
Fund Balance	0	1,743	1,743	0
Total Revenue	83	1,743	1,743	0
Contingency	0	1,743	1,743	0
Total Appropriations	0	1,743	1,743	0
ORG 2470751 SH: CWSR - SEARCH AND RESCUE TOTAL	(83)	0	0	0

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.

ORG : 2470753 SH: CWSR - FINGERPRINT ID

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	34,813	2,000	2,000	0
IG Rev - State	213,929	150,000	0	(150,000)
Fund Balance	0	886,557	850,000	(36,557)
Total Revenue	248,742	1,038,557	852,000	(186,557)
Other Fin Uses	79,634	186,500	150,000	(36,500)
Contingency	0	852,057	702,000	(150,057)
Total Appropriations	79,634	1,038,557	852,000	(186,557)
ORG 2470753 SH: CWSR - FINGERPRINT ID TOTAL	(169,108)	0	0	0

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.

ORG : 2470754 SH: CWSR - DNA ID

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	46,597	30,000	100,000	70,000
Rev Use Money/Prop	6,167	0	0	0
Fund Balance	0	145,884	105,000	(40,884)
Total Revenue	52,764	175,884	205,000	29,116
Other Fin Uses	25,769	72,000	100,000	28,000
Contingency	0	103,884	105,000	1,116
Total Appropriations	25,769	175,884	205,000	29,116
ORG 2470754 SH: CWSR - DNA ID TOTAL	(26,995)	0	0	0

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.

ORG : 2480803 SH: CWSR - SLESF SHERRIF

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	104,515	5,000	5,000	0
IG Rev - State	222,209	350,000	350,000	0
Fund Balance	0	1,401,459	1,015,000	(386,459)
Total Revenue	326,725	1,756,459	1,370,000	(386,459)
Other Fin Uses	945,369	743,500	851,604	108,104
Contingency	0	1,012,959	518,396	(494,563)
Total Appropriations	945,369	1,756,459	1,370,000	(386,459)

ORG : 2480804 SH: CWSR - SLESF JAIL

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	26,185	1,000	1,000	0
IG Rev - State	53,712	75,000	75,000	0
Fund Balance	0	634,594	715,000	80,406
Total Revenue	79,897	710,594	791,000	80,406
Contingency	0	710,594	791,000	80,406
Total Appropriations	0	710,594	791,000	80,406
ORG 2480804 SH: CWSR - SLESF JAIL TOTAL	(79,897)	0	0	0
FUND 1278 COUNTYWIDE SR - SLESF TOTAL	538,748	0	0	0

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.

ORG : 2430350 SH: CUSTODY - COMMISSARY

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	113,229	25,000	25,000	0
Miscellaneous Rev	349,026	0	0	0
Fund Balance	0	2,195,560	2,500,000	304,440
Total Revenue	462,256	2,220,560	2,525,000	304,440
Services & Supplies	484,523	892,000	1,114,000	222,000
Other Charges	1,893	0	0	0
Contingency	0	1,328,560	1,411,000	82,440
Total Appropriations	486,416	2,220,560	2,525,000	304,440
ORG 2430350 SH: CUSTODY - COMMISSARY TOTAL	24,160	0	0	0
FUND 1118 COMMISSARY TOTAL	24,160	0	0	0

PROBATION

Countywide Special Revenue Funds in the Probation Department

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

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	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	4,648	1,500	4,500	3,000
IG Rev - State	348,495	327,828	516,907	189,079
Fund Balance	0	2,110	6,033	3,923
Total Revenue	353,143	331,438	527,440	196,002
Other Fin Uses	353,380	331,438	525,407	193,969
Contingency	0	0	2,033	2,033
Total Appropriations	353,380	331,438	527,440	196,002
ORG 2570702 PB: CWSR - SB678 TOTAL	237	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	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	6,395	0	0	0
Fund Balance	0	134,032	140,000	5,968
Total Revenue	6,395	134,032	140,000	5,968
Other Fin Uses	0	17,145	140,000	122,855
Contingency	0	116,887	0	(116,887)
Total Appropriations	0	134,032	140,000	5,968
ORG 2570726 PB: CWSR - PB AUTOMATION TRUST TOTAL	(6,395)	0	0	0

Probation Providing Access and Transforming Health (PATH)

The CalAIM Providing Access to Healthcare (PATH) Justice Involved Initiative fund was established following the California becoming the first state to offer targeted Medicaid services to youth in detention and youth correctional facilities up to 90 days prior to release. DHCS will partner with state agencies, counties and CBOs to establish a coordinated community reentry process to help youth leaving

incarceration connect to the physical and mental health services they need prior to release.

ORG : 2570731 PB: PATH

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	400,000	0	0	0
Fund Balance	0	0	950,000	950,000
Total Revenue	400,000	0	950,000	950,000
Other Fin Uses	0	0	212,040	212,040
Contingency	0	0	737,960	737,960
Total Appropriations	0	0	950,000	950,000
ORG 2570731 PB: PATH TOTAL	(400,000)	0	0	0

Criminal Fee Backfill

Chapter 92, statutes of 2020 (AB 1869) eliminated 23 different criminal administrative fees charged by local governments to individuals arrested, prosecuted, or convicted of a crime. Chapter 79, Statutes of 2021 (AB 143) provides backfill to counties as a result of revenues lost from the repeal of various criminal administrative fees. These funds are received annually through FY 25-26 to backfill counties for estimated lost revenue.

ORG : 2570780 PB: CWSR - CRIMINAL FEE BACKFI

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	514,316	290,687	290,687	0
Fund Balance	0	783,086	619,589	(163,497)
Total Revenue	514,316	1,073,773	910,276	(163,497)
Other Fin Uses	345,825	454,184	535,270	81,086
Contingency	0	619,589	375,006	(244,583)
Total Appropriations	345,825	1,073,773	910,276	(163,497)
ORG 2570780 PB: CWSR - CRIMINAL FEE BACKFI TOTAL	(168,491)	0	0	0

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.

ORG : 2570720 PB: CWSR - ENHANCING LAW ENFOR

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	437,117	0	0	0
Fund Balance	0	394,643	437,117	42,474
Total Revenue	437,117	394,643	437,117	42,474
Other Fin Uses	298,969	394,642	437,117	42,475
Contingency	0	1	0	(1)
Total Appropriations	298,969	394,643	437,117	42,474
TOTAL	(138,148)	0	0	0

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	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	6,671,281	6,389,346	6,672,423	283,077
Other Fin Sources	129,172	28,843	0	(28,843)
Fund Balance	0	9,038,679	7,318,720	(1,719,959)
Total Revenue	6,800,453	15,456,868	13,991,143	(1,465,725)
Services & Supplies	191,416	298,500	263,500	(35,000)
Other Charges	0	26,000	46,000	20,000
Other Fin Uses	5,544,901	7,808,418	8,921,275	1,112,857
Contingency	0	7,323,950	4,760,368	(2,563,582)
Total Appropriations	5,736,317	15,456,868	13,991,143	(1,465,725)
ORG 2570730 PB: CWSR - CMNTY CORRECTIONS TOTAL	(1,064,136)	0	0	0

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	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	991,491	841,688	940,728	99,040
Fund Balance	0	805,796	455,096	(350,700)
Total Revenue	991,491	1,647,484	1,395,824	(251,660)
Other Fin Uses	1,096,041	1,192,388	1,392,388	200,000
Contingency	0	455,096	3,436	(451,660)
Total Appropriations	1,096,041	1,647,484	1,395,824	(251,660)
ORG 2570750 PB: CWSR - JUVENILE JUSTICE TOTAL	104,550	0	0	0

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	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	28,843	0	0	0
Fund Balance	0	28,844	0	(28,844)
Total Revenue	28,843	28,844	0	(28,844)
Other Fin Uses	129,172	28,843	0	(28,843)
Contingency	0	1	0	(1)
Total Appropriations	129,172	28,844	0	(28,844)
ORG 2570760 PB: CWSR - LOCAL INNOVATION TOTAL	100,329	0	0	0

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	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	95,882	0	0	0
IG Rev - State	509,775	0	0	0
Fund Balance	0	2,298,123	2,135,596	(162,527)
Total Revenue	605,657	2,298,123	2,135,596	(162,527)
Other Fin Uses	68,998	1,051,167	1,091,537	40,370
Contingency	0	1,246,956	1,044,059	(202,897)
Total Appropriations	68,998	2,298,123	2,135,596	(162,527)
ORG 2570770 PB: CWSR- JUVENILE RE-ENTRY TOTAL	(536,660)	0	0	0

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.

ORG : 2580800 PB: CWSR - SLESF JUVENILE

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	59,959	1,000	45,000	44,000
IG Rev - State	519,836	605,350	773,069	167,719
Fund Balance	0	623,272	449,871	(173,401)
Total Revenue	579,795	1,229,622	1,267,940	38,318
Other Fin Uses	1,097,070	1,221,440	1,267,940	46,500
Contingency	0	8,182	0	(8,182)
Total Appropriations	1,097,070	1,229,622	1,267,940	38,318
ORG 2580800 PB: CWSR - SLESF JUVENILE TOTAL	517,276	0	0	0

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.

ORG : 3170700 AG: CWSR - VITICULTURE

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	145,821	0	0	0
Fund Balance	0	193,066	193,066	0
Total Revenue	145,821	193,066	193,066	0
Contingency	0	193,066	193,066	0
Total Appropriations	0	193,066	193,066	0
ORG 3170700 AG: CWSR - VITICULTURE TOTAL	(145,821)	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.

ORG : 3270700 FG: CWSR - SAWMILL POND RESTCK

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	0	0	0	0
Fund Balance	0	1	0	(1)
Total Revenue	0	1	0	(1)
Contingency	0	1	0	(1)
Total Appropriations	0	1	0	(1)
ORG 3270700 FG: CWSR - SAWMILL POND RESTCK TOTAL	(0)	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 resources, develop Commission resources to work on past and future projects, encourage cooperative sponsorships & funding, expanding community outreach, and monitor relevant legislation and policy.

ORG : 3200000 FG: FISH AND GAME PRESERVATION

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	2,632	5,000	8,500	3,500
Rev Use Money/Prop	77	0	0	0
Other Fin Sources	0	29,467	13,420	(16,047)
Fund Balance	0	(14,467)	0	14,467
Total Revenue	2,709	20,000	21,920	1,920
Services & Supplies	14,961	20,000	21,920	1,920
Total Appropriations	14,961	20,000	21,920	1,920
ORG 3200000 FG: FISH AND GAME PRESERVATION TOTAL	12,252	0	0	0

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.

ORG : 3610150 DOT: ENVIRONMENTAL IMPROVEMENT

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	3,076	0	0	0
IG Rev - State	14,663	3,149,078	3,170,000	20,922
IG Rev - Federal	3,794,028	2,931,266	381,000	(2,550,266)
Service Charges	175,526	424,757	424,000	(757)
Miscellaneous Rev	287,250	0	0	0
Other Fin Sources	22,832	800,000	219,022	(580,978)
Fund Balance	0	67,361	0	(67,361)
Total Revenue	4,297,375	7,372,462	4,194,022	(3,178,440)
Salaries & Benefits	393,815	458,538	455,125	(3,413)
Services & Supplies	3,721,123	6,263,902	3,038,056	(3,225,846)
Other Charges	4,589	30,000	10,000	(20,000)
Intrafund Transfers	247,337	620,022	690,841	70,819
Total Appropriations	4,366,864	7,372,462	4,194,022	(3,178,440)
ORG 3610150 DOT: ENVIRONMENTAL IMPROVEMENT TOTAL	69,489	0	0	0

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.

ORG : 3600000 DOT: ADMINISTRATION

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Salaries & Benefits	417,638	448,888	822,261	373,373
Services & Supplies	77,915	85,455	81,251	(4,204)
Other Charges	2,216,650	2,148,281	3,039,866	891,585
Other Fin Uses	1,500,000	0	0	0
Total Appropriations	4,212,202	2,682,624	3,943,378	1,260,754
ORG 3600000 DOT: ADMINISTRATION TOTAL	4,212,202	2,682,624	3,943,378	1,260,754

ORG : 3600010 DOT: GENERAL DEPARTMENT

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	5,575	7,500	7,500	0
License, Pmt, Fran	2,706,844	2,250,000	2,750,000	500,000
Rev Use Money/Prop	304,431	113,944	113,944	0
IG Rev - State	9,117,012	9,636,533	9,559,447	(77,086)
IG Rev - Federal	821,416	1,272,239	750,000	(522,239)
Miscellaneous Rev	2,734	3,000	5,000	2,000
Other Fin Sources	9,559,537	9,380,508	9,785,000	404,492
Fund Balance	0	5,636,621	4,013,512	(1,623,109)
Total Revenue	22,517,550	28,300,345	26,984,403	(1,315,942)
Services & Supplies	942,708	1,052,650	1,529,642	476,992
Other Charges	151,573	82,905	44,300	(38,605)
Fixed Assets	6,622	0	0	0
Other Fin Uses	196,633	1,736,346	0	(1,736,346)
Total Appropriations	1,297,536	2,871,901	1,573,942	(1,297,959)
ORG 3600010 DOT: GENERAL DEPARTMENT TOTAL	(21,220,014)	(25,428,444)	(25,410,461)	17,983

ORG : 3610100 DOT: CAPITAL IMPROVEMENTS

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	90,000	180,000	0	(180,000)
IG Rev - State	2,401,841	13,093,962	9,921,581	(3,172,381)
IG Rev - Federal	26,572,712	69,189,305	52,970,143	(16,219,162)
Service Charges	40,088	10,000	9,728	(272)
Miscellaneous Rev	52,920	0	250,000	250,000
Other Fin Sources	9,493,767	19,650,535	33,248,699	13,598,164
Total Revenue	38,651,328	102,123,802	96,400,151	(5,723,651)
Salaries & Benefits	2,370,975	3,576,406	3,549,854	(26,552)
Services & Supplies	32,494,547	94,963,465	85,937,145	(9,026,320)
Other Charges	727,432	599,282	2,921,906	2,322,624
Fixed Assets	1,029,655	1,529,249	1,991,246	461,997
Total Appropriations	36,622,609	100,668,402	94,400,151	(6,268,251)
ORG 3610100 DOT: CAPITAL IMPROVEMENTS TOTAL	(2,028,719)	(1,455,400)	(2,000,000)	(544,600)

ORG : 3620200 DOT: ENGINEERING

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	92,580	85,000	85,000	0
IG Rev - Federal	0	1,388,560	1,291,380	(97,180)
Service Charges	1,326,007	2,407,987	1,986,270	(421,717)
Other Fin Sources	185,119	467,143	493,648	26,505
Total Revenue	1,603,705	4,348,690	3,856,298	(492,392)
Salaries & Benefits	4,041,901	4,700,031	4,823,749	123,718
Services & Supplies	832,864	3,732,019	2,801,302	(930,717)
Other Charges	82,980	81,800	96,800	15,000
Fixed Assets	10,591	38,500	10,000	(28,500)
Intrafund Abatement	(247,337)	(620,022)	(690,841)	(70,819)
Total Appropriations	4,720,999	7,932,328	7,041,010	(891,318)
ORG 3620200 DOT: ENGINEERING TOTAL	3,117,294	3,583,638	3,184,712	(398,926)

ORG : 3630300 DOT: MAINTENANCE

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	93,120	420,886	94,276	(326,610)
IG Rev - Federal	330,545	1,968,209	342,819	(1,625,390)
Service Charges	232,015	370,808	249,397	(121,411)
Miscellaneous Rev	436,637	217,000	47,000	(170,000)
Other Fin Sources	15,209,203	16,314,033	12,662,453	(3,651,580)
Total Revenue	16,301,519	19,290,936	13,395,945	(5,894,991)
Salaries & Benefits	9,693,639	11,421,975	11,872,592	450,617
Services & Supplies	17,473,675	19,917,308	14,914,797	(5,002,511)
Other Charges	108,095	109,900	108,700	(1,200)
Fixed Assets	224,321	243,500	180,000	(63,500)
Other Fin Uses	996	100,000	0	(100,000)
Total Appropriations	27,500,725	31,792,683	27,076,089	(4,716,594)
ORG 3630300 DOT: MAINTENANCE TOTAL	11,199,206	12,501,747	13,680,144	1,178,397

ORG : 3630350 DOT: MAINTENANCE - EQUIP SHOP

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	96,693	64,000	118,000	54,000
Miscellaneous Rev	272,702	0	0	0
Other Fin Sources	1,802,112	2,630,000	1,450,000	(1,180,000)
Total Revenue	2,171,507	2,694,000	1,568,000	(1,126,000)
Salaries & Benefits	1,926,948	2,116,310	2,392,527	276,217
Services & Supplies	1,964,988	2,275,525	2,450,300	174,775
Other Charges	338	1,000	1,000	0
Fixed Assets	3,399,451	6,417,000	3,326,400	(3,090,600)
Total Appropriations	7,291,724	10,809,835	8,170,227	(2,639,608)
ORG 3630350 DOT: MAINTENANCE - EQUIP SHOP TOTAL	5,120,217	8,115,835	6,602,227	(1,513,608)

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.

ORG : 3600020 DOT: ROAD DISTRICT TAX

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	9,104,069	9,294,737	9,661,000	366,263
Fines & Penalties	5,766	3,703	6,000	2,297
Rev Use Money/Prop	47,637	10,431	50,000	39,569
IG Rev - State	56,903	62,350	63,000	650
Fund Balance	0	4,287	0	(4,287)
Total Revenue	9,214,375	9,375,508	9,780,000	404,492
Other Fin Uses	9,291,000	9,375,508	9,780,000	404,492
Total Appropriations	9,291,000	9,375,508	9,780,000	404,492
ORG 3600020 DOT: ROAD DISTRICT TAX TOTAL	76,625	0	0	0

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.

ORG : 3670704 DOT: ROAD CONSTR IMPRV IN LIEU

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	13,230	5,000	5,000	0
Fund Balance	0	277,268	285,000	7,732
Total Revenue	13,230	282,268	290,000	7,732
Contingency	0	282,268	290,000	7,732
Total Appropriations	0	282,268	290,000	7,732
ORG 3670704 DOT: ROAD CONSTR IMPRV IN LIEU TOTAL	(13,230)	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.

ORG : 3670762 DOT:RSTP STBGP-EDCTC

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	1,321,834	603,799	560,513	(43,286)
Fund Balance	0	2,001,300	1,203,099	(798,201)
Total Revenue	1,321,834	2,605,099	1,763,612	(841,487)
Other Fin Uses	1,312,265	1,402,000	1,580,306	178,306
Contingency	0	1,203,099	183,306	(1,019,793)
Total Appropriations	1,312,265	2,605,099	1,763,612	(841,487)
ORG 3670762 DOT:RSTP STBGP-EDCTC TOTAL	(9,569)	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	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	100,000	100,000	100,000	0
Fund Balance	0	600,918	247,185	(353,733)
Total Revenue	100,000	700,918	347,185	(353,733)
Other Fin Uses	68,030	453,733	140,903	(312,830)
Contingency	0	247,185	206,282	(40,903)
Total Appropriations	68,030	700,918	347,185	(353,733)
ORG 3670763 DOT:RSTP COUNTY MATCH TOTAL	(31,970)	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	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	359,164	359,164	359,164	0
Fund Balance	0	1,465,750	429,019	(1,036,731)
Total Revenue	359,164	1,824,914	788,183	(1,036,731)
Other Fin Uses	395,590	1,395,895	639,678	(756,217)
Contingency	0	429,019	148,505	(280,514)
Total Appropriations	395,590	1,824,914	788,183	(1,036,731)
ORG 3670764 DOT:RSTP COUNTY EXCHANGE TOTAL	36,426	0	0	0

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).

The Capital Improvement Program Book contains detailed information of how this fund will be utilized for future capital projects.

ORG : 3670715 DOT: TIM ZN 8 EL DORADO HILLS

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,128,407	399,000	765,000	366,000
Service Charges	3,388,940	4,249,697	3,969,551	(280,146)
Fund Balance	0	24,880,671	21,151,429	(3,729,242)
Total Revenue	4,517,346	29,529,368	25,885,980	(3,643,388)
Other Fin Uses	1,596,284	8,377,939	6,360,143	(2,017,796)
Contingency	0	21,151,429	19,525,837	(1,625,592)
Total Appropriations	1,596,284	29,529,368	25,885,980	(3,643,388)
ORG 3670715 DOT: TIM ZN 8 EL DORADO HILLS TOTAL	(2,921,063)	0	0	0

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.

The Capital Improvement Program Book contains detailed information of how this fund will be utilized for future capital projects.

ORG : 3670716 DOT: TIM SILVA VALLEY INTRCHNG

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	208,436	147,000	339,000	192,000
Service Charges	2,184,505	1,821,764	1,701,236	(120,528)
Fund Balance	0	6,517,310	7,678,464	1,161,154
Total Revenue	2,392,941	8,486,074	9,718,700	1,232,626
Other Fin Uses	(47,490)	807,610	125,000	(682,610)
Contingency	0	7,678,464	9,593,700	1,915,236
Total Appropriations	(47,490)	8,486,074	9,718,700	1,232,626
ORG 3670716 DOT: TIM SILVA VALLEY INTRCHNG TOTAL	(2,440,431)	0	0	0

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 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.

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. The funds in this account will be used for projects in this area and the account will be close when the funds are fully expended.

The Capital Improvement Program Book contains detailed information of how this fund will be utilized for future capital projects.

ORG : 3670717 DOT: TIM ZNS 1 TO 7

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	445,290	100,000	100,000	0
Fund Balance	0	6,746,789	6,582,668	(164,121)
Total Revenue	445,290	6,846,789	6,682,668	(164,121)
Other Fin Uses	2,073,803	1,058,251	6,682,668	5,624,417
Contingency	0	5,788,538	0	(5,788,538)
Total Appropriations	2,073,803	6,846,789	6,682,668	(164,121)
ORG 3670717 DOT: TIM ZNS 1 TO 7 TOTAL	1,628,513	0	0	0

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.

The Capital Improvement Program Book contains detailed information of how this fund will be utilized for future capital projects.

ORG : 3670718 DOT: TIM HIGHWAY 50

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,427,643	770,000	932,000	162,000
Service Charges	930,073	1,455,685	1,194,489	(261,196)
Fund Balance	0	30,270,721	31,247,867	977,146
Total Revenue	2,357,716	32,496,406	33,374,356	877,950
Other Fin Uses	469,537	1,248,545	6,043,443	4,794,898
Contingency	0	31,247,861	27,330,913	(3,916,948)
Total Appropriations	469,537	32,496,406	33,374,356	877,950
ORG 3670718 DOT: TIM HIGHWAY 50 TOTAL	(1,888,179)	0	0	0

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 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	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	44,972	38,000	68,000	30,000
Service Charges	363,498	261,865	245,804	(16,061)
Fund Balance	0	1,315,458	1,615,323	299,865
Total Revenue	408,470	1,615,323	1,929,127	313,804
Other Fin Uses	0	0	3,909	3,909
Contingency	0	1,615,323	1,925,218	309,895
Total Appropriations	0	1,615,323	1,929,127	313,804
ORG 3670719 DOT: TIF ZONE A TOTAL	(408,470)	0	0	0

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	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	103,982	123,000	127,000	4,000
Service Charges	668,828	2,063,300	1,141,333	(921,967)
Fund Balance	0	2,888,090	5,074,390	2,186,300
Total Revenue	772,811	5,074,390	6,342,723	1,268,333
Other Fin Uses	0	0	1,606,410	1,606,410
Contingency	0	5,074,390	4,736,313	(338,077)
Total Appropriations	0	5,074,390	6,342,723	1,268,333
ORG 3670720 DOT: TIF ZONE B TOTAL	(772,811)	0	0	0

MC&FP Phase One

County-owned Special Revenue account used to fund Phase 1 of the Missouri Flat Master Circulation and Plan projects.

ORG : 3670723 MC&FP PHASE ONE

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(24,469)	0	412,000	412,000
Miscellaneous Rev	1,548,306	0	0	0
Other Fin Sources	0	7,825,867	1,128,327	(6,697,540)
Fund Balance	0	1,523,837	8,349,704	6,825,867
Total Revenue	1,523,837	9,349,704	9,890,031	540,327
Other Fin Uses	0	1,000,000	7,321,605	6,321,605
Contingency	0	8,349,704	2,568,426	(5,781,278)
Total Appropriations	0	9,349,704	9,890,031	540,327
ORG 3670723 MC&FP PHASE ONE TOTAL	(1,523,837)	0	0	0

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 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	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	683,259	176,000	286,000	110,000
Other Gov Agency	2,986,583	3,046,314	3,107,240	60,926
Fund Balance	0	11,047,346	9,563,284	(1,484,062)
Total Revenue	3,669,842	14,269,660	12,956,524	(1,313,136)
Other Fin Uses	5,378,289	4,706,376	4,448,079	(258,297)
Contingency	0	9,563,284	8,508,445	(1,054,839)
Total Appropriations	5,378,289	14,269,660	12,956,524	(1,313,136)
ORG 3670760 DOT: TRIBE AGMT-PUBLIC IMPRV TOTAL	1,708,447	0	0	0

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	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	242,711	100,000	100,000	0
IG Rev - State	7,926,831	7,961,757	8,102,150	140,393
Fund Balance	0	5,232,231	1,528,885	(3,703,346)
Total Revenue	8,169,543	13,293,988	9,731,035	(3,562,953)
Other Fin Uses	9,269,149	7,880,000	7,911,757	31,757
Contingency	0	5,413,988	1,819,278	(3,594,710)
Total Appropriations	9,269,149	13,293,988	9,731,035	(3,562,953)
ORG 3670761 DOT: SENATE BILL NO1 - SB1 TOTAL	1,099,606	0	0	0

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	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	16,948	9,668	5,000	(4,668)
Fund Balance	0	355,197	364,865	9,668
Total Revenue	16,948	364,865	369,865	5,000
Other Fin Uses	0	364,865	0	(364,865)
Contingency	0	0	369,865	369,865
Total Appropriations	0	364,865	369,865	5,000
ORG 3670755 DOT: ITS PROGRAM TOTAL	(16,948)	0	0	0

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	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	1,479,392	1,479,392	0
Total Revenue	0	1,479,392	1,479,392	0
Contingency	0	1,479,392	1,479,392	0
Total Appropriations	0	1,479,392	1,479,392	0
ORG 3670731 DOT: SIA IND CRK 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.

ORG : 3670765 DOT: FIA COOL GENRL D19-0007

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,031	200	300	100
Fund Balance	0	21,598	22,250	652
Total Revenue	1,031	21,798	22,550	752
Contingency	0	21,798	22,550	752
Total Appropriations	0	21,798	22,550	752
ORG 3670765 DOT: FIA COOL GENRL D19-0007 TOTAL	(1,031)	0	0	0

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	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	3,805	0	0	0
Fund Balance	0	79,746	82,000	2,254
Total Revenue	3,805	79,746	82,000	2,254
Contingency	0	79,746	82,000	2,254
Total Appropriations	0	79,746	82,000	2,254
ORG 3670721 DOT: SERRANO VILLAGE J7 FRONT TOTAL	(3,805)	0	0	0

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	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	9,038	0	0	0
Service Charges	21,539	0	0	0
Fund Balance	0	190,609	65,000	(125,609)
Total Revenue	30,577	190,609	65,000	(125,609)
Other Fin Uses	15,419	130,000	54,581	(75,419)
Contingency	0	60,609	10,419	(50,190)
Total Appropriations	15,419	190,609	65,000	(125,609)
ORG 3670722 DOT: BASS LK & BRIDWD INTERSCT TOTAL	(15,158)	0	0	0

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	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	5,172	500	1,500	1,000
Service Charges	36,692	50,000	40,000	(10,000)
Fund Balance	0	139,903	177,403	37,500
Total Revenue	41,864	190,403	218,903	28,500
Other Fin Uses	3,003	13,000	11,500	(1,500)
Contingency	0	177,403	207,403	30,000
Total Appropriations	3,003	190,403	218,903	28,500
ORG 3670727 DOT: ADMIN BLHSP PFFP TOTAL	(38,861)	0	0	0

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	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	327	30,000	25,000	(5,000)
Total Revenue	327	30,000	25,000	(5,000)
Other Fin Uses	327	30,000	25,000	(5,000)
Total Appropriations	327	30,000	25,000	(5,000)
ORG 3670753 DOT: BOND: ENCROACHMENT PRPYMT TOTAL	0	0	0	0

Developer Deposits

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

ORG : 3670799 DOT: DEVELOPER DEPOSITS

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	163,251	751,498	640,900	(110,598)
Fund Balance	0	(2,318)	0	2,318
Total Revenue	163,251	749,180	640,900	(108,280)
Other Fin Uses	163,251	749,180	640,900	(108,280)
Total Appropriations	163,251	749,180	640,900	(108,280)
ORG 3670799 DOT: DEVELOPER DEPOSITS TOTAL	0	0	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.

ORG : 3582802 CSA #2 ARROWBEE Zn A

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	21,430	21,659	22,271	612
Fines & Penalties	77	0	0	0
Rev Use Money/Prop	3,607	0	0	0
IG Rev - State	134	0	0	0
Service Charges	41,657	41,457	41,457	0
Miscellaneous Rev	5,300	0	0	0
Fund Balance	0	135,750	187,821	52,071
Total Revenue	72,205	198,866	251,549	52,683
Services & Supplies	27	168,794	228,250	59,456
Other Charges	4,116	7,577	4,778	(2,799)
Other Fin Uses	0	0	568	568
Intrafund Transfers	4,072	4,594	5,584	990
Contingency	0	17,901	12,369	(5,532)
Total Appropriations	8,215	198,866	251,549	52,683
ORG 3582802 CSA #2 ARROWBEE Zn A TOTAL	(63,990)	0	0	0

ORG : 3582803 CSA #2 HIDDEN LAKES Zn B

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	12,002	10,959	11,269	310
Fines & Penalties	201	0	0	0
Rev Use Money/Prop	3,114	0	0	0
IG Rev - State	75	0	0	0
Service Charges	25,824	26,124	26,124	0
Fund Balance	0	54,276	65,271	10,995
Total Revenue	41,216	91,359	102,664	11,305
Services & Supplies	56,241	71,556	74,965	3,409
Other Charges	2,968	6,101	3,878	(2,223)
Other Fin Uses	0	0	331	331
Intrafund Transfers	2,032	2,293	2,787	494
Contingency	0	11,409	20,703	9,294
Total Appropriations	61,241	91,359	102,664	11,305
ORG 3582803 CSA #2 HIDDEN LAKES Zn B TOTAL	20,025	0	0	0

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.

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

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	578	0	0	0
Rev Use Money/Prop	26,383	0	15,000	15,000
Service Charges	90,703	90,553	90,603	50
Fund Balance	0	643,744	740,459	96,715
Total Revenue	117,664	734,297	846,062	111,765
Services & Supplies	27	75,030	75,000	(30)
Other Charges	1,108	2,129	1,550	(579)
Other Fin Uses	0	0	186	186
Contingency	0	657,138	769,326	112,188
Total Appropriations	1,134	734,297	846,062	111,765
ORG 3583808 CSA #3 W SHORE SNW RMVL Zn 504 TOTAL	(116,529)	0	0	0

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

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	335	0	0	0
Rev Use Money/Prop	19,712	0	6,500	6,500
Service Charges	132,510	132,600	132,620	20
Fund Balance	0	546,712	639,155	92,443
Total Revenue	152,557	679,312	778,275	98,963
Services & Supplies	27	50,030	50,000	(30)
Other Charges	1,108	1,729	1,450	(279)
Fixed Assets	0	45,000	200,000	155,000
Other Fin Uses	0	0	186	186
Contingency	0	582,553	526,639	(55,914)
Total Appropriations	1,134	679,312	778,275	98,963
ORG 3583809 CSA #3 S SHORE SNW RMVL Zn 501 TOTAL	(151,422)	0	0	0

ORG : 3583810 CSA #3 CASCADE DRAINAGE Zn 93

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	8,162	0	1,000	1,000
Fund Balance	0	168,908	168,215	(693)
Total Revenue	8,162	168,908	169,215	307
Services & Supplies	0	37,000	32,000	(5,000)
Other Charges	1,151	1,948	1,669	(279)
Other Fin Uses	0	0	186	186
Intrafund Transfers	389	389	389	0
Contingency	0	129,571	134,971	5,400
Total Appropriations	1,539	168,908	169,215	307
ORG 3583810 CSA #3 CASCADE DRAINAGE Zn 93 TOTAL	(6,622)	0	0	0

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.

ORG : 3585815 CSA #5 TAHOMA DG Zn Cty Area 5

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	75,101	72,201	77,060	4,859
Fines & Penalties	48	0	0	0
Rev Use Money/Prop	41,917	0	11,000	11,000
IG Rev - State	471	0	0	0
Fund Balance	0	929,773	691,062	(238,711)
Total Revenue	117,537	1,001,974	779,122	(222,852)
Services & Supplies	0	96,500	96,500	0
Other Charges	20,148	10,912	7,252	(3,660)
Other Fin Uses	0	300,000	186	(299,814)
Contingency	0	594,562	675,184	80,622
Total Appropriations	20,148	1,001,974	779,122	(222,852)
ORG 3585815 CSA #5 TAHOMA DG Zn Cty Area 5 TOTAL	(97,390)	0	0	0

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.

ORG : 3590821 CSA #9 INSURANCE RSRV ROAD ZN

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,123	0	0	0
Other Fin Sources	21,360	0	0	0
Fund Balance	0	49,137	49,137	0
Total Revenue	22,483	49,137	49,137	0
Services & Supplies	36,495	39,600	48,148	8,548
Intrafund Abatement	(35,596)	(39,599)	(48,148)	(8,549)
Contingency	0	49,136	49,137	1
Total Appropriations	899	49,137	49,137	0
ORG 3590821 CSA #9 INSURANCE RSRV ROAD ZN TOTAL	(21,584)	0	0	0

ORG : 3590822 CSA #9 INSURANCE RSRV NONRD ZN

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	28,651	8,500	15,000	6,500
Fund Balance	0	599,636	645,599	45,963
Total Revenue	28,651	608,136	660,599	52,463
Intrafund Abatement	(24,222)	(24,463)	(24,483)	(20)
Contingency	0	632,599	685,082	52,483
Total Appropriations	(24,222)	608,136	660,599	52,463
ORG 3590822 CSA #9 INSURANCE RSRV NONRD ZN TOTAL	(52,872)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2025-26

ORG : 3591830 CSA #9 RYAN RANCH Zn 2

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	42,521	40,271	80,771	40,500
Fines & Penalties	2,051	0	0	0
Rev Use Money/Prop	1,744	0	0	0
Fund Balance	0	18,376	141,823	123,447
Total Revenue	46,317	58,647	222,594	163,947
Services & Supplies	1,663	19,498	170,262	150,764
Other Charges	2,412	8,062	3,467	(4,595)
Other Fin Uses	21,360	0	344	344
Intrafund Transfers	2,306	2,601	3,162	561
Contingency	0	28,486	45,359	16,873
Total Appropriations	27,741	58,647	222,594	163,947
ORG 3591830 CSA #9 RYAN RANCH Zn 2 TOTAL	(18,576)	0	0	0

ORG : 3591831 CSA #9 SUNDANCE TRAIL Zn 9

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	23,360	23,810	26,070	2,260
Rev Use Money/Prop	4,301	0	0	0
Fund Balance	0	101,500	62,890	(38,610)
Total Revenue	27,662	125,310	88,960	(36,350)
Services & Supplies	9,174	102,276	82,770	(19,506)
Other Charges	1,370	2,483	2,672	189
Other Fin Uses	0	0	174	174
Intrafund Transfers	797	899	1,094	195
Contingency	0	19,652	2,250	(17,402)
Total Appropriations	11,341	125,310	88,960	(36,350)
ORG 3591831 CSA #9 SUNDANCE TRAIL Zn 9 TOTAL	(16,321)	0	0	0

ORG : 3591832 CSA #9 HOLLY DRIVE Zn 11

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	6,554	6,704	6,704	0
Rev Use Money/Prop	2,369	0	0	0
Fund Balance	0	55,192	61,831	6,639
Total Revenue	8,924	61,896	68,535	6,639
Services & Supplies	0	57,447	66,165	8,718
Other Charges	578	940	904	(36)
Other Fin Uses	0	0	82	82
Intrafund Transfers	223	251	306	55
Contingency	0	3,258	1,078	(2,180)
Total Appropriations	801	61,896	68,535	6,639
ORG 3591832 CSA #9 HOLLY DRIVE Zn 11 TOTAL	(8,123)	0	0	0

ORG : 3591833 CSA #9 TEXAS HILL Zn 12

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	43,283	43,890	45,473	1,583
Rev Use Money/Prop	3,989	0	0	0
Fund Balance	0	50,332	39,719	(10,613)
Total Revenue	47,272	94,222	85,192	(9,030)
Services & Supplies	82,166	82,722	75,632	(7,090)
Other Charges	2,822	5,996	6,270	274
Other Fin Uses	0	0	380	380
Intrafund Transfers	2,122	2,394	2,910	516
Contingency	0	3,110	0	(3,110)
Total Appropriations	87,110	94,222	85,192	(9,030)
ORG 3591833 CSA #9 TEXAS HILL Zn 12 TOTAL	39,838	0	0	0

ORG : 3591834 CSA #9 OAKLEAF CIRCLE Zn 13

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,497	0	0	0
Service Charges	7,698	7,773	7,773	0
Fund Balance	0	14,191	19,138	4,947
Total Revenue	9,195	21,964	26,911	4,947
Services & Supplies	22,203	18,981	20,930	1,949
Other Charges	1,327	2,031	1,746	(285)
Other Fin Uses	0	0	130	130
Intrafund Transfers	844	952	1,158	206
Contingency	0	0	2,947	2,947
Total Appropriations	24,374	21,964	26,911	4,947
ORG 3591834 CSA #9 OAKLEAF CIRCLE Zn 13 TOTAL	15,179	0	0	0

ORG : 3591835 CSA #9 FERNWOOD-COTHRIN Zn 14

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	38,610	39,210	39,210	0
Fines & Penalties	47	0	0	0
Rev Use Money/Prop	967	0	0	0
Fund Balance	0	19,347	10,603	(8,744)
Total Revenue	39,624	58,557	49,813	(8,744)
Services & Supplies	27,026	36,339	26,619	(9,720)
Other Charges	5,597	11,643	11,864	221
Other Fin Uses	0	0	805	805
Intrafund Transfers	7,676	8,659	10,525	1,866
Contingency	0	1,916	0	(1,916)
Total Appropriations	40,299	58,557	49,813	(8,744)
ORG 3591835 CSA #9 FERNWOOD-COTHRIN Zn 14 TOTAL	675	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2025-26

ORG : 3591836 CSA #9 CARLSON DRIVE Zn 15

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,897	0	0	0
Service Charges	21,085	21,551	21,551	0
Fund Balance	0	58,203	76,114	17,911
Total Revenue	22,982	79,754	97,665	17,911
Services & Supplies	27	68,585	91,112	22,527
Other Charges	1,312	3,157	2,141	(1,016)
Other Fin Uses	0	0	193	193
Intrafund Transfers	899	1,014	1,233	219
Contingency	0	6,998	2,986	(4,012)
Total Appropriations	2,238	79,754	97,665	17,911
ORG 3591836 CSA #9 CARLSON DRIVE Zn 15 TOTAL	(20,744)	0	0	0

ORG : 3591837 CSA #9 EAST EL LARGO Zn 21

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,021	0	0	0
Service Charges	8,711	8,711	8,711	0
Fund Balance	0	28,680	35,812	7,132
Total Revenue	9,732	37,391	44,523	7,132
Services & Supplies	314	30,624	40,840	10,216
Other Charges	584	1,406	1,243	(163)
Other Fin Uses	0	0	69	69
Intrafund Transfers	363	410	499	89
Contingency	0	4,951	1,872	(3,079)
Total Appropriations	1,262	37,391	44,523	7,132
ORG 3591837 CSA #9 EAST EL LARGO Zn 21 TOTAL	(8,470)	0	0	0

ORG : 3591838 CSA #9 GILMORE VISTA Zn 22

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	11,220	0	0	0
Fines & Penalties	63	0	0	0
Rev Use Money/Prop	524	0	0	0
Fund Balance	0	135	0	(135)
Total Revenue	11,807	135	0	(135)
Services & Supplies	16,122	0	0	0
Other Charges	2,732	0	0	0
Other Fin Uses	0	135	0	(135)
Intrafund Transfers	492	0	0	0
Total Appropriations	19,347	135	0	(135)
ORG 3591838 CSA #9 GILMORE VISTA Zn 22 TOTAL	7,540	0	0	0

ORG : 3591839 CSA #9 TEGRA Zn 23

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,083	0	0	0
Service Charges	5,807	5,807	5,807	0
Fund Balance	0	27,580	32,175	4,595
Total Revenue	6,890	33,387	37,982	4,595
Services & Supplies	27	29,394	35,400	6,006
Other Charges	464	1,003	713	(290)
Other Fin Uses	0	0	65	65
Intrafund Transfers	387	436	531	95
Contingency	0	2,554	1,273	(1,281)
Total Appropriations	878	33,387	37,982	4,595
ORG 3591839 CSA #9 TEGRA Zn 23 TOTAL	(6,013)	0	0	0

ORG : 3591840 CSA #9 WALNUT DRIVE Zn 24

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	19	0	0	0
Rev Use Money/Prop	2,413	0	0	0
Service Charges	24,315	24,152	24,152	0
Fund Balance	0	8,179	9,866	1,687
Total Revenue	26,746	32,331	34,018	1,687
Services & Supplies	67,894	23,470	20,515	(2,955)
Other Charges	2,353	6,412	5,321	(1,091)
Other Fin Uses	0	0	240	240
Intrafund Transfers	1,516	1,711	2,080	369
Contingency	0	738	5,862	5,124
Total Appropriations	71,764	32,331	34,018	1,687
ORG 3591840 CSA #9 WALNUT DRIVE Zn 24 TOTAL	45,018	0	0	0

ORG : 3591841 CSA #9 MEADOWVIEW ACRES Zn 25

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	32,484	32,659	32,659	0
Fines & Penalties	43	0	0	0
Rev Use Money/Prop	1,795	0	0	0
Fund Balance	0	52,166	8,543	(43,623)
Total Revenue	34,322	84,825	41,202	(43,623)
Services & Supplies	16,041	69,772	26,817	(42,955)
Other Charges	2,292	5,482	6,202	720
Other Fin Uses	0	0	305	305
Intrafund Transfers	1,825	2,059	2,503	444
Contingency	0	7,512	5,375	(2,137)
Total Appropriations	20,159	84,825	41,202	(43,623)
ORG 3591841 CSA #9 MEADOWVIEW ACRES Zn 25 TOTAL	(14,163)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2025-26

ORG : 3591842 CSA #9 DOLLY VARDEN LANE Zn 26

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	1,929	1,929	1,929	0
Rev Use Money/Prop	976	0	0	0
Fund Balance	0	21,641	22,683	1,042
Total Revenue	2,905	23,570	24,612	1,042
Services & Supplies	0	20,707	22,747	2,040
Other Charges	297	793	480	(313)
Other Fin Uses	0	0	42	42
Intrafund Transfers	262	295	360	65
Contingency	0	1,775	983	(792)
Total Appropriations	558	23,570	24,612	1,042
ORG 3591842 CSA #9 DOLLY VARDEN LANE Zn 26 TOTAL	(2,346)	0	0	0

ORG : 3591843 CSA #9 CREEKSIDE DRIVE Zn 27

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	39	0	0	0
Rev Use Money/Prop	1,215	0	0	0
Service Charges	2,155	2,282	2,282	0
Fund Balance	0	27,351	29,386	2,035
Total Revenue	3,409	29,633	31,668	2,035
Services & Supplies	27	27,583	30,149	2,566
Other Charges	160	333	328	(5)
Other Fin Uses	0	0	21	21
Intrafund Transfers	121	137	167	30
Contingency	0	1,580	1,003	(577)
Total Appropriations	308	29,633	31,668	2,035
ORG 3591843 CSA #9 CREEKSIDE DRIVE Zn 27 TOTAL	(3,102)	0	0	0

ORG : 3591844 CSA #9 PINEOAKIO Zn 29

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	11,973	20,073	20,073	0
Rev Use Money/Prop	2,216	0	0	0
Fund Balance	0	54,861	33,490	(21,371)
Total Revenue	14,190	74,934	53,563	(21,371)
Services & Supplies	0	66,735	47,741	(18,994)
Other Charges	1,869	1,821	2,106	285
Other Fin Uses	0	0	138	138
Intrafund Transfers	766	864	1,051	187
Contingency	0	5,514	2,527	(2,987)
Total Appropriations	2,635	74,934	53,563	(21,371)
ORG 3591844 CSA #9 PINEOAKIO Zn 29 TOTAL	(11,555)	0	0	0

ORG : 3591845 CSA #9 LYNX TRAIL Zn 30

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	22,277	21,977	21,977	0
Fines & Penalties	317	0	0	0
Rev Use Money/Prop	591	0	0	0
Fund Balance	0	30,627	46,598	15,971
Total Revenue	23,186	52,604	68,575	15,971
Services & Supplies	361	44,647	61,473	16,826
Other Charges	2,389	5,183	5,838	655
Other Fin Uses	0	0	192	192
Intrafund Transfers	782	882	1,072	190
Contingency	0	1,892	0	(1,892)
Total Appropriations	3,531	52,604	68,575	15,971
ORG 3591845 CSA #9 LYNX TRAIL Zn 30 TOTAL	(19,654)	0	0	0

ORG : 3591846 CSA #9 MANY OAKS LANE Zn 32

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	24,006	24,006	24,006	0
Fines & Penalties	59	0	0	0
Rev Use Money/Prop	1,893	0	0	0
Fund Balance	0	25,293	44,341	19,048
Total Revenue	25,957	49,299	68,347	19,048
Services & Supplies	44,620	38,600	59,999	21,399
Other Charges	1,823	3,730	2,782	(948)
Other Fin Uses	0	0	261	261
Intrafund Transfers	1,520	1,715	2,085	370
Contingency	0	5,254	3,220	(2,034)
Total Appropriations	47,963	49,299	68,347	19,048
ORG 3591846 CSA #9 MANY OAKS LANE Zn 32 TOTAL	22,006	0	0	0

ORG : 3591847 CSA #9 PILOT VIEW DRIVE Zn 35

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	14,479	14,179	14,650	471
Fines & Penalties	94	0	0	0
Rev Use Money/Prop	3,173	0	0	0
Fund Balance	0	76,725	80,465	3,740
Total Revenue	17,746	90,904	95,115	4,211
Services & Supplies	0	76,642	89,457	12,815
Other Charges	2,830	5,495	2,179	(3,316)
Other Fin Uses	0	0	155	155
Intrafund Transfers	586	661	804	143
Contingency	0	8,106	2,520	(5,586)
Total Appropriations	3,417	90,904	95,115	4,211
ORG 3591847 CSA #9 PILOT VIEW DRIVE Zn 35 TOTAL	(14,329)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2025-26

ORG : 3591848 CSA #9 GREENSPRINGS Zn 37

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	1,185	0	0	0
Rev Use Money/Prop	882	0	0	0
Service Charges	7,392	5,604	5,604	0
Fund Balance	0	26,791	29,567	2,776
Total Revenue	9,459	32,395	35,171	2,776
Services & Supplies	27	24,297	31,605	7,308
Other Charges	485	906	1,820	914
Other Fin Uses	0	0	61	61
Intrafund Transfers	371	419	510	91
Contingency	0	6,773	1,175	(5,598)
Total Appropriations	882	32,395	35,171	2,776
ORG 3591848 CSA #9 GREENSPRINGS Zn 37 TOTAL	(8,577)	0	0	0

ORG : 3591849 CSA #9 KING OF THE MTN Zn 38

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	0	0	11,550	11,550
Fines & Penalties	65	0	0	0
Rev Use Money/Prop	121	0	0	0
Service Charges	5,579	5,079	0	(5,079)
Miscellaneous Rev	3,400	0	0	0
Fund Balance	0	10,150	13,149	2,999
Total Revenue	9,165	15,229	24,699	9,470
Services & Supplies	27	13,083	22,530	9,447
Other Charges	543	1,851	749	(1,102)
Other Fin Uses	0	0	53	53
Intrafund Transfers	262	295	360	65
Contingency	0	0	1,007	1,007
Total Appropriations	831	15,229	24,699	9,470
ORG 3591849 CSA #9 KING OF THE MTN Zn 38 TOTAL	(8,334)	0	0	0

ORG : 3591850 CSA #9 RANDOLPH CANYON Zn 39

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	39	0	0	0
Rev Use Money/Prop	259	0	0	0
Service Charges	6,140	5,840	5,840	0
Fund Balance	0	10,502	2,988	(7,514)
Total Revenue	6,438	16,342	8,828	(7,514)
Services & Supplies	27	14,156	6,372	(7,784)
Other Charges	440	950	800	(150)
Other Fin Uses	0	0	54	54
Intrafund Transfers	434	489	595	106
Contingency	0	747	1,007	260
Total Appropriations	901	16,342	8,828	(7,514)
ORG 3591850 CSA #9 RANDOLPH CANYON Zn 39 TOTAL	(5,538)	0	0	0

ORG : 3591851 CSA #9 ROLLING RANCH Zn 40

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	18,178	18,528	18,528	0
Fines & Penalties	26	0	0	0
Rev Use Money/Prop	1,464	0	0	0
Fund Balance	0	43,235	36,609	(6,626)
Total Revenue	19,668	61,763	55,137	(6,626)
Services & Supplies	0	48,564	47,540	(1,024)
Other Charges	4,005	3,425	3,494	69
Other Fin Uses	0	0	106	106
Intrafund Transfers	352	397	483	86
Contingency	0	9,377	3,514	(5,863)
Total Appropriations	4,356	61,763	55,137	(6,626)
ORG 3591851 CSA #9 ROLLING RANCH Zn 40 TOTAL	(15,311)	0	0	0

ORG : 3591852 CSA #9 BLANCHARD ESTATES Zn 45

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	6,438	6,438	6,438	0
Rev Use Money/Prop	58	0	0	0
Fund Balance	0	5,508	7,066	1,558
Total Revenue	6,496	11,946	13,504	1,558
Services & Supplies	1,169	7,281	9,871	2,590
Other Charges	769	1,822	1,714	(108)
Other Fin Uses	0	0	38	38
Intrafund Transfers	55	62	76	14
Contingency	0	2,781	1,805	(976)
Total Appropriations	1,992	11,946	13,504	1,558
ORG 3591852 CSA #9 BLANCHARD ESTATES Zn 45 TOTAL	(4,504)	0	0	0

ORG : 3591853 CSA #9 RIVER PINES EST Zn 46

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,989	0	0	0
Service Charges	25,471	25,609	25,609	0
Fund Balance	0	50,720	51,714	994
Total Revenue	27,460	76,329	77,323	994
Services & Supplies	7,371	65,884	14,590	(51,294)
Other Charges	2,996	7,579	3,891	(3,688)
Other Fin Uses	0	0	318	318
Intrafund Transfers	2,540	2,866	3,484	618
Contingency	0	0	55,040	55,040
Total Appropriations	12,907	76,329	77,323	994
ORG 3591853 CSA #9 RIVER PINES EST Zn 46 TOTAL	(14,553)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2025-26

ORG : 3591854 CSA #9 RANCHO PONDEROSA Zn 54

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	2,273	0	0	0
Service Charges	6,346	6,346	6,346	0
Fund Balance	0	52,976	58,575	5,599
Total Revenue	8,620	59,322	64,921	5,599
Services & Supplies	27	51,579	62,493	10,914
Other Charges	600	1,025	806	(219)
Other Fin Uses	0	0	65	65
Intrafund Transfers	254	287	349	62
Contingency	0	6,431	1,208	(5,223)
Total Appropriations	880	59,322	64,921	5,599
ORG 3591854 CSA #9 RANCHO PONDEROSA Zn 54 TOTAL	(7,739)	0	0	0

ORG : 3591855 CSA #9 NANCE DRIVE Zn 56

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	1,644	1,644	1,644	0
Rev Use Money/Prop	377	0	0	0
Fund Balance	0	9,265	10,375	1,110
Total Revenue	2,021	10,909	12,019	1,110
Services & Supplies	0	9,907	11,000	1,093
Other Charges	179	510	329	(181)
Other Fin Uses	0	0	18	18
Intrafund Transfers	98	110	134	24
Contingency	0	382	538	156
Total Appropriations	277	10,909	12,019	1,110
ORG 3591855 CSA #9 NANCE DRIVE Zn 56 TOTAL	(1,744)	0	0	0

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

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	0	0	0	0
Fund Balance	0	4	4	0
Total Revenue	0	4	4	0
Contingency	0	4	4	0
Total Appropriations	0	4	4	0
ORG 3591856 CSA #9 DEVIL'S GATE Zn 60 TOTAL	(0)	0	0	0

ORG : 3591857 CSA #9 GREEN VALLEY OAKS Zn 69

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	27	0	0	0
Rev Use Money/Prop	9,975	0	0	0
Service Charges	25,849	25,849	25,849	0
Fund Balance	0	104,359	125,497	21,138
Total Revenue	35,851	130,208	151,346	21,138
Services & Supplies	53,116	100,078	140,546	40,468
Other Charges	2,497	5,133	3,705	(1,428)
Other Fin Uses	0	0	245	245
Intrafund Transfers	1,129	1,274	1,549	275
Contingency	0	23,723	5,301	(18,422)
Total Appropriations	56,742	130,208	151,346	21,138
ORG 3591857 CSA #9 GREEN VALLEY OAKS Zn 69 TOTAL	20,892	0	0	0

ORG : 3591858 CSA #9 MAVERICK Zn 88

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	10,626	10,626	11,013	387
Rev Use Money/Prop	2,809	0	0	0
Fund Balance	0	31,754	32,262	508
Total Revenue	13,435	42,380	43,275	895
Services & Supplies	250	34,638	39,897	5,259
Other Charges	644	1,476	1,478	2
Other Fin Uses	0	0	80	80
Intrafund Transfers	313	353	429	76
Contingency	0	5,913	1,391	(4,522)
Total Appropriations	1,207	42,380	43,275	895
ORG 3591858 CSA #9 MAVERICK Zn 88 TOTAL	(12,228)	0	0	0

ORG : 3591859 CSA #9 SHADOW LANE Zn 98101

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	4,636	4,387	4,421	34
Fines & Penalties	42	0	0	0
Rev Use Money/Prop	707	0	0	0
IG Rev - State	12	0	0	0
Fund Balance	0	18,757	22,395	3,638
Total Revenue	5,398	23,144	26,816	3,672
Services & Supplies	0	19,778	24,670	4,892
Other Charges	320	760	741	(19)
Other Fin Uses	0	0	33	33
Intrafund Transfers	195	220	268	48
Contingency	0	2,386	1,104	(1,282)
Total Appropriations	515	23,144	26,816	3,672
ORG 3591859 CSA #9 SHADOW LANE Zn 98101 TOTAL	(4,882)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2025-26

ORG : 3592890 CSA #9 CREEKSIDE Zn 28

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	2	0	0	0
Rev Use Money/Prop	2,828	0	500	500
Service Charges	5,747	5,728	5,728	0
Fund Balance	0	41,932	42,863	931
Total Revenue	8,577	47,660	49,091	1,431
Services & Supplies	27	25,530	25,500	(30)
Other Charges	1,191	3,561	2,763	(798)
Other Fin Uses	0	0	186	186
Intrafund Transfers	181	181	181	0
Contingency	0	16,579	18,652	2,073
Reserves Budgetary	0	1,809	1,809	0
Total Appropriations	1,398	47,660	49,091	1,431
ORG 3592890 CSA #9 CREEKSIDE Zn 28 TOTAL	(7,179)	0	0	0

ORG : 3592891 CSA #9 STONEGATE VILLAGE Zn 31

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	2	0	0	0
Rev Use Money/Prop	5,735	0	1,000	1,000
Service Charges	5,272	5,279	5,279	0
Fund Balance	0	96,798	97,679	881
Total Revenue	11,009	102,077	103,958	1,881
Services & Supplies	82	36,180	36,150	(30)
Other Charges	2,351	3,961	2,963	(998)
Other Fin Uses	0	0	186	186
Intrafund Transfers	175	175	175	0
Contingency	0	60,014	62,737	2,723
Reserves Budgetary	0	1,747	1,747	0
Total Appropriations	2,607	102,077	103,958	1,881
ORG 3592891 CSA #9 STONEGATE VILLAGE Zn 31 TOTAL	(8,402)	0	0	0

ORG : 3592892 CSA #9 LA CRESTA Zn 42

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	30	0	0	0
Rev Use Money/Prop	3,968	0	300	300
Service Charges	3,459	3,424	3,424	0
Fund Balance	0	67,099	66,168	(931)
Total Revenue	7,457	70,523	69,892	(631)
Services & Supplies	90	31,580	30,150	(1,430)
Other Charges	1,710	4,061	2,763	(1,298)
Other Fin Uses	0	0	186	186
Intrafund Transfers	110	111	111	0
Contingency	0	33,668	35,579	1,911
Reserves Budgetary	0	1,103	1,103	0
Total Appropriations	1,911	70,523	69,892	(631)
ORG 3592892 CSA #9 LA CRESTA Zn 4 TOTAL	(5,547)	0	0	0

ORG : 3592893 CSA #9 BAR J RANCH Zn 43

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	23	0	0	0
Rev Use Money/Prop	5,735	0	400	400
Service Charges	13,064	13,076	13,076	0
Fund Balance	0	73,894	72,409	(1,485)
Total Revenue	18,822	86,970	85,885	(1,085)
Services & Supplies	426	26,575	28,000	1,425
Other Charges	7,540	11,061	8,963	(2,098)
Other Fin Uses	0	0	186	186
Intrafund Transfers	411	411	411	0
Contingency	0	44,813	44,215	(598)
Reserves Budgetary	0	4,110	4,110	0
Total Appropriations	8,377	86,970	85,885	(1,085)
ORG 3592893 CSA #9 BAR J RANCH Zn 43 TOTAL	(10,446)	0	0	0

ORG : 3592894 CSA #9 WATERFORD Zn 44

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	8	0	0	0
Rev Use Money/Prop	11,195	0	1,000	1,000
Service Charges	7,756	7,756	7,756	0
Fund Balance	0	198,866	201,851	2,985
Total Revenue	18,959	206,622	210,607	3,985
Services & Supplies	78	65,180	65,150	(30)
Other Charges	1,631	4,765	2,463	(2,302)
Other Fin Uses	0	0	186	186
Intrafund Transfers	248	248	248	0
Contingency	0	133,953	140,084	6,131
Reserves Budgetary	0	2,476	2,476	0
Total Appropriations	1,956	206,622	210,607	3,985
ORG 3592894 CSA #9 WATERFORD Zn 44 TOTAL	(17,003)	0	0	0

ORG : 3592895 CSA #9 PARKVIEW HEIGHTS Zn 48

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	2	0	0	0
Rev Use Money/Prop	4,304	0	0	0
Service Charges	2,795	2,783	2,783	0
Fund Balance	0	73,929	74,043	114
Total Revenue	7,101	76,712	76,826	114
Services & Supplies	27	30,130	35,100	4,970
Other Charges	1,191	2,761	1,813	(948)
Other Fin Uses	0	0	186	186
Intrafund Transfers	92	92	92	0
Contingency	0	42,814	38,720	(4,094)
Reserves Budgetary	0	915	915	0
Total Appropriations	1,309	76,712	76,826	114
ORG 3592895 CSA #9 PARKVIEW HEIGHTS Zn 48 TOTAL	(5,792)	0	0	0

Exhibit 1

Special Revenue Funds

RECOMMENDED BUDGET ● FY 2025-26

ORG : 3592896 CSA #9 STONERIDGE VLLGE Zn 50

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	3	0	0	0
Rev Use Money/Prop	4,329	0	800	800
Service Charges	3,429	3,452	3,452	0
Fund Balance	0	45,880	35,983	(9,897)
Total Revenue	7,761	49,332	40,235	(9,097)
Services & Supplies	27	23,180	20,100	(3,080)
Other Charges	2,859	4,305	3,463	(842)
Other Fin Uses	0	0	186	186
Intrafund Transfers	110	111	111	0
Contingency	0	11,736	6,375	(5,361)
Reserves Budgetary	0	10,000	10,000	0
Total Appropriations	2,996	49,332	40,235	(9,097)
ORG 3592896 CSA #9 STONERIDGE VLLGE Zn 50 TOTAL	(4,765)	0	0	0

ORG : 3592897 CSA #9 RIDGEVIEW ESTATES Zn 51

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	8	0	0	0
Rev Use Money/Prop	4,969	0	500	500
Service Charges	4,998	5,118	5,118	0
Fund Balance	0	78,555	78,620	65
Total Revenue	9,975	83,673	84,238	565
Services & Supplies	102	41,030	41,000	(30)
Other Charges	2,774	4,461	3,663	(798)
Other Fin Uses	0	0	186	186
Intrafund Transfers	161	162	162	0
Contingency	0	36,407	37,614	1,207
Reserves Budgetary	0	1,613	1,613	0
Total Appropriations	3,037	83,673	84,238	565
ORG 3592897 CSA #9 RIDGEVIEW ESTATES Zn 51 TOTAL	(6,938)	0	0	0

ORG : 3592898 CSA #9 CRESCENT RIDGE Zn 52

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	123	0	0	0
Rev Use Money/Prop	2,620	0	0	0
Service Charges	7,448	7,286	7,286	0
Fund Balance	0	24,895	19,084	(5,811)
Total Revenue	10,192	32,181	26,370	(5,811)
Services & Supplies	97	10,780	10,250	(530)
Other Charges	4,507	5,561	5,313	(248)
Other Fin Uses	0	0	186	186
Intrafund Transfers	229	229	229	0
Contingency	0	7,721	2,502	(5,219)
Reserves Budgetary	0	7,890	7,890	0
Total Appropriations	4,833	32,181	26,370	(5,811)
ORG 3592898 CSA #9 CRESCENT RIDGE Zn 52 TOTAL	(5,359)	0	0	0

ORG : 3592899 CSA #9 GREENVALLEY HILLS Zn 53

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	7	0	0	0
Rev Use Money/Prop	5,212	0	1,500	1,500
Service Charges	4,075	4,085	4,085	0
Fund Balance	0	68,185	60,820	(7,365)
Total Revenue	9,294	72,270	66,405	(5,865)
Services & Supplies	57	22,280	25,200	2,920
Other Charges	1,526	3,780	2,313	(1,467)
Other Fin Uses	0	0	186	186
Intrafund Transfers	133	134	134	0
Contingency	0	37,271	29,767	(7,504)
Reserves Budgetary	0	8,805	8,805	0
Total Appropriations	1,716	72,270	66,405	(5,865)
ORG 3592899 CSA #9 GREENVALLEY HILLS Zn 53 TOTAL	(7,577)	0	0	0

ORG : 3592900 CSA #9 VILLAGE CENTER Zn 55

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	38	0	10	10
Service Charges	0	150	150	0
Fund Balance	0	53	28	(25)
Total Revenue	38	203	188	(15)
Services & Supplies	27	90	168	78
Intrafund Transfers	5	20	20	0
Reserves Budgetary	0	93	0	(93)
Total Appropriations	31	203	188	(15)
ORG 3592900 CSA #9 VILLAGE CENTER Zn 55 TOTAL	(7)	0	0	0

ORG : 3592901 CSA #9 WINTERHAVEN Zn 58

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	5,213	0	0	0
Service Charges	3,901	3,901	3,901	0
Fund Balance	0	91,388	91,360	(28)
Total Revenue	9,114	95,289	95,261	(28)
Services & Supplies	53	20,130	20,100	(30)
Other Charges	1,473	3,872	2,113	(1,759)
Other Fin Uses	0	0	186	186
Intrafund Transfers	124	125	125	0
Contingency	0	69,921	71,496	1,575
Reserves Budgetary	0	1,241	1,241	0
Total Appropriations	1,650	95,289	95,261	(28)
ORG 3592901 CSA #9 WINTERHAVEN Zn 58 TOTAL	(7,464)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2025-26

ORG : 3592902 CSA #9 FAIRCHILD VILLAGE Zn 59

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	3	0	0	0
Rev Use Money/Prop	4,555	0	0	0
Service Charges	4,221	4,214	4,214	0
Fund Balance	0	70,540	63,274	(7,266)
Total Revenue	8,779	74,754	67,488	(7,266)
Services & Supplies	80	12,230	15,150	2,920
Other Charges	1,631	4,361	2,463	(1,898)
Other Fin Uses	0	0	186	186
Intrafund Transfers	140	140	140	0
Contingency	0	49,944	41,470	(8,474)
Reserves Budgetary	0	8,079	8,079	0
Total Appropriations	1,851	74,754	67,488	(7,266)
ORG 3592902 CSA #9 FAIRCHILD VILLAGE Zn 59 TOTAL	(6,928)	0	0	0

ORG : 3592903 CSA #9 BASS LAKE VILLAGE Zn 61

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1	0	0	0
Fund Balance	0	16	16	0
Total Revenue	1	16	16	0
Contingency	0	16	16	0
Total Appropriations	0	16	16	0
ORG 3592903 CSA #9 BASS LAKE VILLAGE Zn 61 TOTAL	(1)	0	0	0

ORG : 3592904 CSA #9 SOUTHPOINTE Zn 62

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	6	0	0	0
Rev Use Money/Prop	1,578	0	400	400
Service Charges	3,184	3,206	3,206	0
Fund Balance	0	16,894	13,620	(3,274)
Total Revenue	4,768	20,100	17,226	(2,874)
Services & Supplies	80	9,958	9,950	(8)
Other Charges	1,842	4,661	3,163	(1,498)
Other Fin Uses	0	0	186	186
Intrafund Transfers	103	103	103	0
Contingency	0	3,348	1,794	(1,554)
Reserves Budgetary	0	2,030	2,030	0
Total Appropriations	2,025	20,100	17,226	(2,874)
ORG 3592904 CSA #9 SOUTHPOINTE Zn 62 TOTAL	(2,743)	0	0	0

ORG : 3592905 CSA #9 MARINA HILLS Zn 63

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,291	0	0	0
Service Charges	2,217	2,292	2,292	0
Fund Balance	0	17,096	14,981	(2,115)
Total Revenue	3,509	19,388	17,273	(2,115)
Services & Supplies	62	12,418	10,100	(2,318)
Other Charges	1,684	3,761	3,413	(348)
Other Fin Uses	0	0	186	186
Intrafund Transfers	74	75	75	0
Contingency	0	2,390	2,755	365
Reserves Budgetary	0	744	744	0
Total Appropriations	1,820	19,388	17,273	(2,115)
ORG 3592905 CSA #9 MARINA HILLS Zn 63 TOTAL	(1,689)	0	0	0

ORG : 3592906 CSA #9 MARINA WOODS Zn 65

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	18	0	0	0
Rev Use Money/Prop	13,110	0	5,000	5,000
Service Charges	10,134	10,036	10,036	0
Fund Balance	0	219,623	219,606	(17)
Total Revenue	23,262	229,659	234,642	4,983
Services & Supplies	27	50,330	50,200	(130)
Other Charges	1,191	3,561	3,063	(498)
Other Fin Uses	0	0	186	186
Intrafund Transfers	310	311	311	0
Contingency	0	165,857	171,282	5,425
Reserves Budgetary	0	9,600	9,600	0
Total Appropriations	1,527	229,659	234,642	4,983
ORG 3592906 CSA #9 MARINA WOODS Zn 65 TOTAL	(21,734)	0	0	0

ORG : 3592907 CSA #9 SUMMIT Zn 66

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	55	0	0	0
Rev Use Money/Prop	10,460	0	3,000	3,000
Service Charges	10,015	9,807	9,807	0
Fund Balance	0	182,141	184,960	2,819
Total Revenue	20,530	191,948	197,767	5,819
Services & Supplies	104	50,280	55,200	4,920
Other Charges	3,310	6,261	5,413	(848)
Other Fin Uses	0	0	186	186
Intrafund Transfers	304	305	305	0
Contingency	0	132,030	133,591	1,561
Reserves Budgetary	0	3,072	3,072	0
Total Appropriations	3,718	191,948	197,767	5,819
ORG 3592907 CSA #9 SUMMIT Zn 66 TOTAL	(16,811)	0	0	0

Exhibit 1

Special Revenue Funds

RECOMMENDED BUDGET • FY 2025-26

ORG : 3592908 CSA #9 CROWN VALLEY Zn 98367

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	215	0	0	0
Rev Use Money/Prop	5,787	0	0	0
Service Charges	7,833	7,603	7,603	0
Fund Balance	0	36,186	28,426	(7,760)
Total Revenue	13,836	43,789	36,029	(7,760)
Services & Supplies	100	10,530	12,250	1,720
Other Charges	3,810	4,761	4,063	(698)
Other Fin Uses	0	0	186	186
Intrafund Transfers	235	235	235	0
Contingency	0	16,917	7,949	(8,968)
Reserves Budgetary	0	11,346	11,346	0
Total Appropriations	4,144	43,789	36,029	(7,760)
ORG 3592908 CSA #9 CROWN VALLEY Zn 98367 TOTAL	(9,691)	0	0	0

ORG : 3592909 CSA #9 FRANCISCO OAKS Zn 98368

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	8,893	8,959	8,959	0
Rev Use Money/Prop	8,754	0	2,000	2,000
Fund Balance	0	82,543	77,773	(4,770)
Total Revenue	17,647	91,502	88,732	(2,770)
Services & Supplies	47	40,500	40,500	0
Other Charges	2,317	4,461	3,263	(1,198)
Other Fin Uses	0	0	186	186
Intrafund Transfers	275	276	276	0
Contingency	0	35,012	33,254	(1,758)
Reserves Budgetary	0	11,253	11,253	0
Total Appropriations	2,639	91,502	88,732	(2,770)
ORG 3592909 CSA #9 FRANCISCO OAKS Zn 98368 TOTAL	(15,008)	0	0	0

ORG : 3592910 CSA #9 EASTWOOD PARK Zn 71

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	5,693	0	2,000	2,000
Service Charges	5,629	5,629	5,629	0
Fund Balance	0	66,424	61,160	(5,264)
Total Revenue	11,322	72,053	68,789	(3,264)
Services & Supplies	62	30,180	30,150	(30)
Other Charges	2,264	3,911	2,713	(1,198)
Other Fin Uses	0	0	186	186
Intrafund Transfers	178	178	178	0
Contingency	0	29,552	27,330	(2,222)
Reserves Budgetary	0	8,232	8,232	0
Total Appropriations	2,504	72,053	68,789	(3,264)
ORG 3592910 CSA #9 EASTWOOD PARK Zn 71 TOTAL	(8,818)	0	0	0

ORG : 3592911 CSA #9 OAK TREE MEADOWS Zn 73

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	67	0	20	20
Service Charges	0	120	120	0
Fund Balance	0	716	759	43
Total Revenue	67	836	899	63
Services & Supplies	27	776	839	63
Reserves Budgetary	0	60	60	0
Total Appropriations	27	836	899	63
ORG 3592911 CSA #9 OAK TREE MEADOWS Zn 73 TOTAL	(40)	0	0	0

ORG : 3592912 CSA #9 LONG VIEW ESTATES Zn 76

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	22	0	0	0
Rev Use Money/Prop	1,589	0	0	0
Service Charges	3,253	3,210	3,210	0
Fund Balance	0	8,728	7,828	(900)
Total Revenue	4,864	11,938	11,038	(900)
Services & Supplies	27	5,248	5,600	352
Other Charges	2,311	3,261	3,013	(248)
Other Fin Uses	0	0	186	186
Intrafund Transfers	102	102	102	0
Contingency	0	2,258	1,068	(1,190)
Reserves Budgetary	0	1,069	1,069	0
Total Appropriations	2,440	11,938	11,038	(900)
ORG 3592912 CSA #9 LONG VIEW ESTATES Zn 76 TOTAL	(2,424)	0	0	0

ORG : 3592913 CSA #9 SIERRA SUNRISE Zn 77

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	113	0	35	35
Service Charges	48	48	48	0
Fund Balance	0	1,767	1,749	(18)
Total Revenue	161	1,815	1,832	17
Services & Supplies	27	1,665	1,000	(665)
Intrafund Transfers	6	6	6	0
Contingency	0	84	766	682
Reserves Budgetary	0	60	60	0
Total Appropriations	33	1,815	1,832	17
ORG 3592913 CSA #9 SIERRA SUNRISE Zn 77 TOTAL	(128)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2025-26

ORG : 3592914 CSA #9 SUNDOWN ESTATES Zn 78

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	165	0	50	50
Service Charges	840	840	840	0
Fund Balance	0	2,593	1,348	(1,245)
Total Revenue	1,005	3,433	2,238	(1,195)
Services & Supplies	27	1,492	209	(1,283)
Other Charges	1,191	1,911	1,813	(98)
Other Fin Uses	0	0	186	186
Intrafund Transfers	30	30	30	0
Total Appropriations	1,247	3,433	2,238	(1,195)
ORG 3592914 CSA #9 SUNDOWN ESTATES Zn 78 TOTAL	242	0	0	0

ORG : 3592915 CSA #9 CAVALRY MEADOWS Zn 79

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	10	0	0	0
Rev Use Money/Prop	456	0	100	100
Service Charges	1,049	1,049	1,049	0
Fund Balance	0	3,850	1,335	(2,515)
Total Revenue	1,515	4,899	2,484	(2,415)
Services & Supplies	27	1,451	559	(892)
Other Charges	1,191	3,411	1,702	(1,709)
Other Fin Uses	0	0	186	186
Intrafund Transfers	36	37	37	0
Total Appropriations	1,254	4,899	2,484	(2,415)
ORG 3592915 CSA #9 CAVALRY MEADOWS Zn 79 TOTAL	(262)	0	0	0

ORG : 3592916 CSA #9 SERRANO Zn 87

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	0	0	0	0
Fund Balance	0	5	5	0
Total Revenue	0	5	5	0
Contingency	0	5	5	0
Total Appropriations	0	5	5	0
ORG 3592916 CSA #9 SERRANO Zn 87 TOTAL	(0)	0	0	0

ORG : 3592917 CSA #9 CREEKSIDE GREENS Zn 89

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,057	0	0	0
Service Charges	2,535	2,535	2,535	0
Fund Balance	0	10,922	9,636	(1,286)
Total Revenue	3,592	13,457	12,171	(1,286)
Services & Supplies	27	5,180	4,950	(230)
Other Charges	1,508	2,861	2,313	(548)
Other Fin Uses	0	0	186	186
Intrafund Transfers	82	83	83	0
Contingency	0	4,253	3,559	(694)
Reserves Budgetary	0	1,080	1,080	0
Total Appropriations	1,616	13,457	12,171	(1,286)
ORG 3592917 CSA #9 CREEKSIDE GREENS Zn 89 TOTAL	(1,976)	0	0	0

ORG : 3592918 CSA #9 CAMERON RIDGE Zn 82

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	18,061	18,161	18,161	0
Rev Use Money/Prop	17,265	0	0	0
Fund Balance	0	162,225	156,416	(5,809)
Total Revenue	35,326	180,386	174,577	(5,809)
Services & Supplies	73	41,500	46,000	4,500
Other Charges	2,353	5,061	3,363	(1,698)
Other Fin Uses	0	0	186	186
Intrafund Transfers	552	552	552	0
Contingency	0	110,419	101,622	(8,797)
Reserves Budgetary	0	22,854	22,854	0
Total Appropriations	2,978	180,386	174,577	(5,809)
ORG 3592918 CSA #9 CAMERON RIDGE Zn 82 TOTAL	(32,347)	0	0	0

ORG : 3592919 CSA #9 HIGHLAND HILLS Zn 83

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	2	0	0	0
Fund Balance	0	52	53	1
Total Revenue	2	52	53	1
Contingency	0	52	53	1
Total Appropriations	0	52	53	1
ORG 3592919 CSA #9 HIGHLAND HILLS Zn 83 TOTAL	(2)	0	0	0

ORG : 3592920 CSA #9 CAMBRIDGE OAKS Zn 91

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	33,392	33,492	33,691	199
Fines & Penalties	13	0	0	0
Rev Use Money/Prop	35,919	0	5,000	5,000
Fund Balance	0	433,560	434,407	847
Total Revenue	69,324	467,052	473,098	6,046
Services & Supplies	85	87,000	80,500	(6,500)
Other Charges	2,933	5,761	3,513	(2,248)
Other Fin Uses	0	0	186	186
Intrafund Transfers	1,020	1,014	1,020	6
Contingency	0	337,868	352,470	14,602
Reserves Budgetary	0	35,409	35,409	0
Total Appropriations	4,038	467,052	473,098	6,046
ORG 3592920 CSA #9 CAMBRIDGE OAKS Zn 91 TOTAL	(65,286)	0	0	0

Exhibit 1

Special Revenue Funds

RECOMMENDED BUDGET • FY 2025-26

ORG : 3592921 CSA #9 CAMERON VALLEY Zn 92

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	24,035	23,735	23,735	0
Fines & Penalties	50	0	0	0
Rev Use Money/Prop	21,481	0	3,000	3,000
Fund Balance	0	178,484	162,177	(16,307)
Total Revenue	45,565	202,219	188,912	(13,307)
Services & Supplies	87	53,000	52,500	(500)
Other Charges	3,714	4,561	4,113	(448)
Other Fin Uses	0	0	186	186
Intrafund Transfers	720	720	720	0
Contingency	0	103,534	90,989	(12,545)
Reserves Budgetary	0	40,404	40,404	0
Total Appropriations	4,521	202,219	188,912	(13,307)
ORG 3592921 CSA #9 CAMERON VALLEY Zn 92 TOTAL	(41,044)	0	0	0

ORG : 3592922 CSA #9 WOODLEIGH HEIGHTS Zn 94

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	2,838	2,838	2,838	0
Rev Use Money/Prop	2,730	0	0	0
Fund Balance	0	48,109	48,204	95
Total Revenue	5,568	50,947	51,042	95
Services & Supplies	0	27,650	25,550	(2,100)
Other Charges	1,191	2,411	1,702	(709)
Other Fin Uses	0	0	186	186
Intrafund Transfers	90	90	90	0
Contingency	0	19,830	22,548	2,718
Reserves Budgetary	0	966	966	0
Total Appropriations	1,281	50,947	51,042	95
ORG 3592922 CSA #9 WOODLEIGH HEIGHTS Zn 94 TOTAL	(4,287)	0	0	0

ORG : 3592923 CSA #9 THE PLATEAU Zn 95

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	4,554	4,554	4,554	0
Rev Use Money/Prop	3,791	0	1,000	1,000
Fund Balance	0	38,604	31,702	(6,902)
Total Revenue	8,345	43,158	37,256	(5,902)
Services & Supplies	42	23,150	23,150	0
Other Charges	1,684	3,511	2,213	(1,298)
Other Fin Uses	0	0	186	186
Intrafund Transfers	142	142	142	0
Contingency	0	7,571	2,781	(4,790)
Reserves Budgetary	0	8,784	8,784	0
Total Appropriations	1,867	43,158	37,256	(5,902)
ORG 3592923 CSA #9 THE PLATEAU Zn 95 TOTAL	(6,478)	0	0	0

ORG : 3592924 CSA #9 TWIN CANYON EST Zn 96

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	1,866	1,866	1,866	0
Rev Use Money/Prop	1,492	0	400	400
Fund Balance	0	15,069	13,169	(1,900)
Total Revenue	3,358	16,935	15,435	(1,500)
Services & Supplies	0	9,208	9,050	(158)
Other Charges	1,191	2,411	1,813	(598)
Other Fin Uses	0	0	186	186
Intrafund Transfers	61	61	61	0
Contingency	0	3,569	2,639	(930)
Reserves Budgetary	0	1,686	1,686	0
Total Appropriations	1,252	16,935	15,435	(1,500)
ORG 3592924 CSA #9 TWIN CANYON EST Zn 96 TOTAL	(2,107)	0	0	0

ORG : 3592925 CSA #9 HIGHLAND VIEW Zn 97

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	22,014	22,014	22,014	0
Rev Use Money/Prop	22,349	0	4,000	4,000
Fund Balance	0	181,443	171,285	(10,158)
Total Revenue	44,362	203,457	197,299	(6,158)
Services & Supplies	0	55,500	55,500	0
Other Charges	5,840	7,375	4,263	(3,112)
Other Fin Uses	0	0	186	186
Intrafund Transfers	668	668	668	0
Contingency	0	109,824	106,592	(3,232)
Reserves Budgetary	0	30,090	30,090	0
Total Appropriations	6,508	203,457	197,299	(6,158)
ORG 3592925 CSA #9 HIGHLAND VIEW Zn 97 TOTAL	(37,854)	0	0	0

ORG : 3592926 CSA #9 CAMINO VISTA Zn 99

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	1,746	1,746	1,746	0
Rev Use Money/Prop	1,181	0	400	400
Fund Balance	0	10,628	9,294	(1,334)
Total Revenue	2,927	12,374	11,440	(934)
Services & Supplies	0	6,700	6,100	(600)
Other Charges	1,191	1,870	1,763	(107)
Other Fin Uses	0	0	186	186
Intrafund Transfers	57	58	58	0
Contingency	0	2,285	1,872	(413)
Reserves Budgetary	0	1,461	1,461	0
Total Appropriations	1,248	12,374	11,440	(934)
ORG 3592926 CSA #9 CAMINO VISTA Zn 99 TOTAL	(1,679)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2025-26

ORG : 3592927 CSA #9 HILAND VW 3B&4 Zn 98302

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	11,099	11,252	11,252	0
Rev Use Money/Prop	8,400	0	2,400	2,400
Fund Balance	0	24,512	23,481	(1,031)
Total Revenue	19,499	35,764	37,133	1,369
Services & Supplies	13	12,534	13,150	616
Other Charges	4,949	3,061	3,263	202
Other Fin Uses	0	0	186	186
Intrafund Transfers	344	345	345	0
Contingency	0	8,690	9,055	365
Reserves Budgetary	0	11,134	11,134	0
Total Appropriations	5,306	35,764	37,133	1,369
ORG 3592927 CSA #9 HILAND VW 3B&4 Zn 98302 TOTAL	(14,193)	0	0	0

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

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	14,284	14,284	14,284	0
Rev Use Money/Prop	12,867	0	3,000	3,000
Fund Balance	0	132,593	130,522	(2,071)
Total Revenue	27,151	146,877	147,806	929
Services & Supplies	0	45,150	48,150	3,000
Other Charges	3,818	4,261	3,263	(998)
Other Fin Uses	0	0	186	186
Intrafund Transfers	435	436	436	0
Contingency	0	81,928	80,669	(1,259)
Reserves Budgetary	0	15,102	15,102	0
Total Appropriations	4,253	146,877	147,806	929
ORG 3592928 CSA #9 HILAND VW 5&6 Zn 98303 TOTAL	(22,898)	0	0	0

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

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	23,532	25,150	25,150	0
Fines & Penalties	88	0	0	0
Rev Use Money/Prop	15,872	0	4,000	4,000
Fund Balance	0	109,231	101,573	(7,658)
Total Revenue	39,491	134,381	130,723	(3,658)
Services & Supplies	16,381	61,000	60,500	(500)
Other Charges	5,876	7,461	5,463	(1,998)
Other Fin Uses	0	0	186	186
Intrafund Transfers	762	762	762	0
Contingency	0	36,754	35,408	(1,346)
Reserves Budgetary	0	28,404	28,404	0
Total Appropriations	23,019	134,381	130,723	(3,658)
ORG 3592929 CSA #9 RDGVW WST 1&2 Zn 98304 TOTAL	(16,472)	0	0	0

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

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	23,252	23,389	23,389	0
Rev Use Money/Prop	21,959	0	5,000	5,000
Fund Balance	0	156,645	147,512	(9,133)
Total Revenue	45,211	180,034	175,901	(4,133)
Services & Supplies	51	56,000	59,000	3,000
Other Charges	5,120	3,361	3,463	102
Other Fin Uses	0	0	186	186
Intrafund Transfers	711	712	712	0
Contingency	0	85,677	78,256	(7,421)
Reserves Budgetary	0	34,284	34,284	0
Total Appropriations	5,882	180,034	175,901	(4,133)
ORG 3592930 CSA #9 BASS LK V 8-13 Zn 98305 TOTAL	(39,330)	0	0	0

ORG : 3592931 CSA #9 HILAND VLLGE 4 Zn 98306

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	1,884	1,884	1,884	0
Rev Use Money/Prop	1,159	0	300	300
Fund Balance	0	7,972	6,700	(1,272)
Total Revenue	3,043	9,856	8,884	(972)
Services & Supplies	0	4,793	4,600	(193)
Other Charges	1,191	2,761	1,763	(998)
Other Fin Uses	0	0	186	186
Intrafund Transfers	61	62	62	0
Contingency	0	1,652	1,685	33
Reserves Budgetary	0	588	588	0
Total Appropriations	1,252	9,856	8,884	(972)
ORG 3592931 CSA #9 HILAND VLLGE 4 Zn 98306 TOTAL	(1,791)	0	0	0

ORG : 3592932 CSA #9 WATERMARK Zn 98307

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	5,822	6,330	6,533	203
Fines & Penalties	35	0	0	0
Rev Use Money/Prop	4,202	0	1,200	1,200
Fund Balance	0	33,089	29,805	(3,284)
Total Revenue	10,058	39,419	37,538	(1,881)
Services & Supplies	76	20,100	18,150	(1,950)
Other Charges	3,356	4,311	3,763	(548)
Other Fin Uses	0	0	186	186
Intrafund Transfers	195	196	202	6
Contingency	0	8,587	9,012	425
Reserves Budgetary	0	6,225	6,225	0
Total Appropriations	3,628	39,419	37,538	(1,881)
ORG 3592932 CSA #9 WATERMARK Zn 98307 TOTAL	(6,430)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2025-26

ORG : 3592933 CSA #9 EUER RANCH 1-5 Zn 98308

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	67,409	67,409	67,409	0
Rev Use Money/Prop	57,136	0	15,000	15,000
Fund Balance	0	384,662	356,402	(28,260)
Total Revenue	124,545	452,071	438,811	(13,260)
Services & Supplies	75	150,500	160,500	10,000
Other Charges	4,811	4,461	3,963	(498)
Other Fin Uses	0	0	186	186
Intrafund Transfers	2,016	2,016	2,016	0
Contingency	0	190,478	167,530	(22,948)
Reserves Budgetary	0	104,616	104,616	0
Total Appropriations	6,903	452,071	438,811	(13,260)
ORG 3592933 CSA #9 EUER RANCH 1-5 Zn 98308 TOTAL	(117,642)	0	0	0

ORG : 3592934 CSA #9 EUER RANCH 6&7 Zn 98309

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	54,624	54,624	56,593	1,969
Rev Use Money/Prop	42,033	0	11,000	11,000
Fund Balance	0	360,125	341,394	(18,731)
Total Revenue	96,657	414,749	408,987	(5,762)
Services & Supplies	55	120,500	125,500	5,000
Other Charges	3,239	5,161	3,763	(1,398)
Other Fin Uses	0	0	186	186
Intrafund Transfers	1,672	1,672	1,672	0
Contingency	0	209,530	199,980	(9,550)
Reserves Budgetary	0	77,886	77,886	0
Total Appropriations	4,967	414,749	408,987	(5,762)
ORG 3592934 CSA #9 EUER RANCH 6&7 Zn 98309 TOTAL	(91,690)	0	0	0

ORG : 3592935 CSA #9 CRSN CRSSNG DR Zn 98310

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	4,153	0	1,000	1,000
Service Charges	17,162	17,221	17,221	0
Fund Balance	0	84,127	84,574	447
Total Revenue	21,315	101,348	102,795	1,447
Services & Supplies	95	36,030	35,500	(530)
Other Charges	2,407	3,361	3,113	(248)
Other Fin Uses	0	0	186	186
Intrafund Transfers	82	99	107	8
Contingency	0	47,415	49,446	2,031
Reserves Budgetary	0	14,443	14,443	0
Total Appropriations	2,585	101,348	102,795	1,447
ORG 3592935 CSA #9 CRSN CRSSNG DR Zn 98310 TOTAL	(18,730)	0	0	0

ORG : 3593960 CSA #9 GEORGETOWN CEMETRY Zn 3

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	16,131	16,151	0	(16,151)
Fines & Penalties	237	0	0	0
Rev Use Money/Prop	5,101	0	0	0
Service Charges	4,810	8,000	0	(8,000)
Miscellaneous Rev	6,500	7,000	0	(7,000)
Fund Balance	0	109,485	74,521	(34,964)
Total Revenue	32,779	140,636	74,521	(66,115)
Salaries & Benefits	5,936	7,338	0	(7,338)
Services & Supplies	15,178	58,216	30,000	(28,216)
Other Charges	0	561	463	(98)
Contingency	0	74,521	44,058	(30,463)
Total Appropriations	21,114	140,636	74,521	(66,115)
ORG 3593960 CSA #9 GEORGETOWN CEMETRY Zn 3 TOTAL	(11,665)	0	0	0

ORG : 3594965 CSA #9 HIGHLAND VILLAGE Zn 7

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	10,404	10,694	11,055	361
Fines & Penalties	112	0	0	0
Rev Use Money/Prop	203	0	0	0
Service Charges	387	0	0	0
Fund Balance	0	2,593	1,183	(1,410)
Total Revenue	11,106	13,287	12,238	(1,049)
Services & Supplies	9,057	10,848	10,098	(750)
Other Charges	1,108	2,111	1,615	(496)
Other Fin Uses	0	0	186	186
Intrafund Transfers	201	328	339	11
Total Appropriations	10,366	13,287	12,238	(1,049)
ORG 3594965 CSA #9 HIGHLAND VILLAGE Zn 7 TOTAL	(740)	0	0	0

ORG : 3594966 CSA #9 BARNETT BSNSS PRK Zn 34

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	17	0	0	0
Rev Use Money/Prop	1,529	0	400	400
Service Charges	3,451	3,451	3,451	0
Fund Balance	0	33,699	35,518	1,819
Total Revenue	4,997	37,150	39,369	2,219
Services & Supplies	27	10,030	10,000	(30)
Other Charges	1,108	1,911	1,615	(296)
Other Fin Uses	0	0	186	186
Intrafund Transfers	110	110	110	0
Contingency	0	25,099	27,458	2,359
Total Appropriations	1,244	37,150	39,369	2,219
ORG 3594966 CSA #9 BARNETT BSNSS PRK Zn 34 TOTAL	(3,753)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2025-26

ORG : 3594967 CSA #9 DIAMOND SPRINGS Zn 49

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	55,074	52,913	54,513	1,600
Fines & Penalties	35	0	0	0
Rev Use Money/Prop	40,958	0	11,000	11,000
IG Rev - State	346	0	0	0
Fund Balance	0	896,851	940,702	43,851
Total Revenue	96,412	949,764	1,006,215	56,451
Services & Supplies	13,184	75,000	76,600	1,600
Other Charges	1,108	1,961	1,763	(198)
Other Fin Uses	0	0	186	186
Intrafund Transfers	1,164	1,233	1,233	0
Contingency	0	871,570	926,433	54,863
Total Appropriations	15,456	949,764	1,006,215	56,451
ORG 3594967 CSA #9 DIAMOND SPRINGS Zn 49 TOTAL	(80,957)	0	0	0

ORG : 3595970 CSA #9 EASTWOOD PRK 5 Zn 98601

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	12,235	12,415	12,415	0
Rev Use Money/Prop	10,937	0	2,500	2,500
Fund Balance	0	69,442	76,051	6,609
Total Revenue	23,173	81,857	90,966	9,109
Services & Supplies	31	73,133	84,154	11,021
Other Charges	2,255	5,161	3,063	(2,098)
Other Fin Uses	0	0	186	186
Intrafund Transfers	250	250	250	0
Reserves Budgetary	0	3,313	3,313	0
Total Appropriations	2,535	81,857	90,966	9,109
ORG 3595970 CSA #9 EASTWOOD PRK 5 Zn 98601 TOTAL	(20,637)	0	0	0

ORG : 3595971 CSA #9 PIONEER PLACE Zn 64

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	24,145	24,145	24,145	0
Rev Use Money/Prop	9,219	0	2,000	2,000
Fund Balance	0	150,914	166,277	15,363
Total Revenue	33,364	175,059	192,422	17,363
Services & Supplies	88	163,745	185,999	22,254
Other Charges	3,581	9,290	4,213	(5,077)
Other Fin Uses	0	0	186	186
Intrafund Transfers	311	311	311	0
Reserves Budgetary	0	1,713	1,713	0
Total Appropriations	3,979	175,059	192,422	17,363
ORG 3595971 CSA #9 PIONEER PLACE Zn 64 TOTAL	(29,385)	0	0	0

ORG : 3595972 CSA #9 BLACK OAK ESTATES Zn 70

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	14,501	14,501	14,501	0
Rev Use Money/Prop	13,651	0	2,500	2,500
Fund Balance	0	77,638	85,407	7,769
Total Revenue	28,152	92,139	102,408	10,269
Services & Supplies	42	81,804	93,395	11,591
Other Charges	1,833	3,971	2,463	(1,508)
Other Fin Uses	0	0	186	186
Intrafund Transfers	486	486	486	0
Reserves Budgetary	0	5,878	5,878	0
Total Appropriations	2,361	92,139	102,408	10,269
ORG 3595972 CSA #9 BLACK OAK ESTATES Zn 70 TOTAL	(25,792)	0	0	0

ORG : 3595973 CSA #9 BLK OAK EST 6 Zn 98604

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	5,511	5,511	5,511	0
Rev Use Money/Prop	4,505	0	600	600
Fund Balance	0	40,848	40,483	(365)
Total Revenue	10,016	46,359	46,594	235
Services & Supplies	46	39,377	41,814	2,437
Other Charges	1,737	4,951	2,563	(2,388)
Other Fin Uses	0	0	186	186
Intrafund Transfers	170	171	171	0
Reserves Budgetary	0	1,860	1,860	0
Total Appropriations	1,953	46,359	46,594	235
ORG 3595973 CSA #9 BLK OAK EST 6 Zn 98604 TOTAL	(8,062)	0	0	0

ORG : 3595974 CSA #9 DEERFIELD EST Zn 98605

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	5,063	5,063	5,063	0
Rev Use Money/Prop	3,881	0	0	0
Fund Balance	0	46,069	47,484	1,415
Total Revenue	8,944	51,132	52,547	1,415
Services & Supplies	0	46,487	49,690	3,203
Other Charges	1,191	3,937	1,963	(1,974)
Other Fin Uses	0	0	186	186
Intrafund Transfers	170	170	170	0
Reserves Budgetary	0	538	538	0
Total Appropriations	1,361	51,132	52,547	1,415
ORG 3595974 CSA #9 DEERFIELD EST Zn 98605 TOTAL	(7,583)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2025-26

ORG : 3595975 CSA #9 HOLLOW OAK Zn 98606

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	43,017	43,017	43,017	0
Rev Use Money/Prop	30,626	0	4,000	4,000
Fund Balance	0	181,626	200,545	18,919
Total Revenue	73,643	224,643	247,562	22,919
Services & Supplies	49	192,222	216,353	24,131
Other Charges	3,584	4,761	3,363	(1,398)
Other Fin Uses	0	0	186	186
Intrafund Transfers	1,188	1,188	1,188	0
Reserves Budgetary	0	26,472	26,472	0
Total Appropriations	4,821	224,643	247,562	22,919
ORG 3595975 CSA #9 HOLLOW OAK Zn 98606 TOTAL	(68,823)	0	0	0

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

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	29,008	29,008	29,008	0
Rev Use Money/Prop	25,798	0	0	0
Fund Balance	0	174,272	189,547	15,275
Total Revenue	54,806	203,280	218,555	15,275
Services & Supplies	0	182,805	202,442	19,637
Other Charges	1,491	6,761	2,213	(4,548)
Other Fin Uses	0	0	186	186
Intrafund Transfers	791	791	791	0
Reserves Budgetary	0	12,923	12,923	0
Total Appropriations	2,282	203,280	218,555	15,275
ORG 3595976 CSA #9 CREEKSIDE 2&3 Zn 98608 TOTAL	(52,525)	0	0	0

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

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	7,930	7,930	7,930	0
Rev Use Money/Prop	5,031	0	0	0
Fund Balance	0	63,059	66,310	3,251
Total Revenue	12,961	70,989	74,240	3,251
Services & Supplies	0	65,011	70,724	5,713
Other Charges	1,191	4,761	2,113	(2,648)
Other Fin Uses	0	0	186	186
Intrafund Transfers	180	180	180	0
Reserves Budgetary	0	1,037	1,037	0
Total Appropriations	1,371	70,989	74,240	3,251
ORG 3595977 CSA #9 HIGHLAND VW 3A Zn 98609 TOTAL	(11,590)	0	0	0

ORG : 3595978 CSA #9 TRAVOIS Zn 98610

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	8,482	8,482	8,482	0
Rev Use Money/Prop	5,853	0	0	0
Fund Balance	0	82,250	86,355	4,105
Total Revenue	14,335	90,732	94,837	4,105
Services & Supplies	44	84,842	90,809	5,967
Other Charges	2,035	4,761	2,713	(2,048)
Other Fin Uses	0	0	186	186
Intrafund Transfers	78	78	78	0
Reserves Budgetary	0	1,051	1,051	0
Total Appropriations	2,158	90,732	94,837	4,105
ORG 3595978 CSA #9 TRAVOIS Zn 98610 TOTAL	(12,178)	0	0	0

ORG : 3595979 CSA #9 SILVER SPRINGS Zn 98611

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	16,745	16,595	17,198	603
Fines & Penalties	22	0	0	0
Rev Use Money/Prop	11,227	0	2,000	2,000
Fund Balance	0	51,873	56,041	4,168
Total Revenue	27,993	68,468	75,239	6,771
Services & Supplies	0	42,248	30,000	(12,248)
Other Charges	1,234	2,827	2,013	(814)
Other Fin Uses	0	0	186	186
Intrafund Transfers	319	319	319	0
Contingency	0	10,701	30,348	19,647
Reserves Budgetary	0	12,373	12,373	0
Total Appropriations	1,553	68,468	75,239	6,771
ORG 3595979 CSA #9 SILVER SPRINGS Zn 98611 TOTAL	(26,441)	0	0	0

ORG : 3595980 CSA #9 W VALLEY VLLG Zn 98612

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	231,323	231,817	239,605	7,788
Fines & Penalties	198	0	0	0
Rev Use Money/Prop	133,485	0	35,000	35,000
Fund Balance	0	616,457	789,770	173,313
Total Revenue	365,007	848,274	1,064,375	216,101
Services & Supplies	0	632,798	793,500	160,702
Other Charges	5,740	15,561	6,663	(8,898)
Other Fin Uses	0	0	186	186
Intrafund Transfers	4,267	4,268	4,257	(11)
Contingency	0	119,813	39,239	(80,574)
Reserves Budgetary	0	75,834	220,530	144,696
Total Appropriations	10,008	848,274	1,064,375	216,101
ORG 3595980 CSA #9 W VALLEY VLLG Zn 98612 TOTAL	(354,999)	0	0	0

Exhibit 1

Special Revenue Funds

RECOMMENDED BUDGET ● FY 2025-26

ORG : 3596990 CSA #9 EMERALD MEADOWS Zn 80

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	0	0	41,368	41,368
Fines & Penalties	31	0	0	0
Rev Use Money/Prop	1,124	0	0	0
Service Charges	23,487	23,275	0	(23,275)
Fund Balance	0	16,018	8,579	(7,439)
Total Revenue	24,642	39,293	49,947	10,654
Services & Supplies	25,811	28,659	42,290	13,631
Other Charges	2,274	6,127	3,544	(2,583)
Other Fin Uses	0	0	186	186
Intrafund Transfers	706	706	706	0
Contingency	0	3,801	3,221	(580)
Total Appropriations	28,791	39,293	49,947	10,654
ORG 3596990 CSA #9 EMERALD MEADOWS Zn 80 TOTAL	4,148	0	0	0

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.

ORG : 3770701 BP: ABATE DANGEROUS BUILDINGS

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Residual Equity Xfer	331,407	0	0	0
Total Appropriations	331,407	0	0	0
ORG 3770701 BP: ABATE DANGEROUS BUILDINGS TOTAL	331,407	0	0	0

ORG : 3770706 BP: ABATEMENT

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(3,103)	0	6,000	6,000
Residual Equity	331,407	0	0	0
Fund Balance	0	370,911	326,962	(43,949)
Total Revenue	328,305	370,911	332,962	(37,949)
Other Fin Uses	0	50,000	50,000	0
Contingency	0	320,911	282,962	(37,949)
Total Appropriations	0	370,911	332,962	(37,949)
ORG 3770706 BP: ABATEMENT TOTAL	(328,305)	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	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	68,389	179,468	100,000	(79,468)
Fund Balance	0	(59,468)	0	59,468
Total Revenue	68,389	120,000	100,000	(20,000)
Other Fin Uses	68,389	120,000	100,000	(20,000)
Total Appropriations	68,389	120,000	100,000	(20,000)
ORG 3770732 BP: PLANNING PROJECTS TOTAL	0	0	0	0

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.

ORG : 3770735 BP: COMMERCIAL GRADING

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	1,960	3,000	1,000	(2,000)
Total Revenue	1,960	3,000	1,000	(2,000)
Other Fin Uses	1,960	3,000	1,000	(2,000)
Total Appropriations	1,960	3,000	1,000	(2,000)
ORG 3770735 BP: COMMERCIAL GRADING TOTAL	0	0	0	0

Tahoe Regional Planning Agency (TRPA) Allocations

The Tahoe Regional Planning Agency Allocations subfund is for Building and Planning permits in South Lake Tahoe. Deposits of $1000 are made by applicants to be placed on a list for the next available building allocation in SLT. The funds are then transferred as applicants are issued permits.

ORG : 3770740 BP: TRPA BUILDING ALLOCATIONS

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	(65,000)	55,000	50,000	(5,000)
Fund Balance	0	(5,000)	0	5,000
Total Revenue	(65,000)	50,000	50,000	0
Other Fin Uses	41,000	50,000	50,000	0
Total Appropriations	41,000	50,000	50,000	0
ORG 3770740 BP: TRPA BUILDING ALLOCATIONS TOTAL	106,000	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.

ORG : 3770751 BP: SURFACE MINING RECLAMATION

Description	FY 2023-24 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.

ORG : 3770754 BP: ECOLOGICAL PRESERVE FEE

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	41,860	10,000	15,000	5,000
Service Charges	147,246	175,000	175,000	0
Fund Balance	0	850,548	599,548	(251,000)
Total Revenue	189,105	1,035,548	789,548	(246,000)
Other Fin Uses	127,003	436,000	326,000	(110,000)
Contingency	0	599,548	463,548	(136,000)
Total Appropriations	127,003	1,035,548	789,548	(246,000)
ORG 3770754 BP: ECOLOGICAL PRESERVE FEE TOTAL	(62,102)	0	0	0

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	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	35,576	17,000	20,000	3,000
Service Charges	82,297	200,000	200,000	0
Fund Balance	0	778,303	925,303	147,000
Total Revenue	117,873	995,303	1,145,303	150,000
Other Fin Uses	32,798	70,000	70,000	0
Contingency	0	925,303	1,075,303	150,000
Total Appropriations	32,798	995,303	1,145,303	150,000
ORG 3770755 BP: OAK WOODLANDS CONSERVATION TOTAL	(85,075)	0	0	0

ORG : 3770756 BP: OAK WOODLAND CONSV FEE

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	18,644	10,000	10,000	0
Other Fin Sources	16,516	50,000	50,000	0
Fund Balance	0	414,590	480,000	65,410
Total Revenue	35,160	474,590	540,000	65,410
Contingency	0	474,590	540,000	65,410
Total Appropriations	0	474,590	540,000	65,410
ORG 3770756 BP: OAK WOODLAND CONSV FEE TOTAL	(35,160)	0	0	0

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	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	74	0	0	0
Service Charges	(14)	0	0	0
Fund Balance	0	74	74	0
Total Revenue	60	74	74	0
Contingency	0	74	74	0
Total Appropriations	0	74	74	0
ORG 3770757 BP: STMS FEES BASS LAKE HLS SP TOTAL	(60)	0	0	0

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.

ORG : 3770758 BP: CERTIFIED ACCESS SPECIALST

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	5,548	2,000	2,000	0
Miscellaneous Rev	47,704	51,000	51,000	0
Fund Balance	0	108,963	144,963	36,000
Total Revenue	53,252	161,963	197,963	36,000
Other Charges	4,770	5,000	6,000	1,000
Other Fin Uses	35,859	12,000	35,000	23,000
Contingency	0	144,963	156,963	12,000
Total Appropriations	40,629	161,963	197,963	36,000
ORG 3770758 BP: CERTIFIED ACCESS SPECIALST TOTAL	(12,622)	0	0	0

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	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	3,229	0	500	500
Other Fin Sources	4,115	20,000	20,000	0
Fund Balance	0	58,021	66,021	8,000
Total Revenue	7,344	78,021	86,521	8,500
Other Fin Uses	12,000	12,000	11,500	(500)
Contingency	0	66,021	75,021	9,000
Total Appropriations	12,000	78,021	86,521	8,500
ORG 3770759 OAK ADMIN FEE: OAK WOODLAND TOTAL	4,656	0	0	0

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.

ORG : 3735350 BP: HOUSING UNIT

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(6,415)	0	(1,500)	(1,500)
IG Rev - Federal	0	3,000,000	0	(3,000,000)
Other Fin Sources	69,433	115,000	115,000	0
Fund Balance	0	(10,430)	0	10,430
Total Revenue	63,018	3,104,570	113,500	(2,991,070)
Salaries & Benefits	29,979	21,710	21,834	124
Services & Supplies	51,420	3,140,398	227,957	(2,912,441)
Other Charges	3,206	2,662	1,409	(1,253)
Intrafund Abatement	(11,157)	(60,200)	(137,700)	(77,500)
Total Appropriations	73,448	3,104,570	113,500	(2,991,070)
ORG 3735350 BP: HOUSING UNIT TOTAL	10,430	0	0	0

ORG : 3735351 BP: AFFORDABLE HOUSING

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	17,011	0	7,500	7,500
Service Charges	11,772	60,000	60,000	0
Miscellaneous Rev	(20)	0	0	0
Fund Balance	0	366,971	265,000	(101,971)
Total Revenue	28,762	426,971	332,500	(94,471)
Other Charges	0	150,000	50,000	(100,000)
Contingency	0	276,971	282,500	5,529
Total Appropriations	0	426,971	332,500	(94,471)
ORG 3735351 BP: AFFORDABLE HOUSING TOTAL	(28,762)	0	0	0

ORG : 3735352 BP: CDBG REVOLVING LOAN

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	33,026	5,480	25,000	19,520
Miscellaneous Rev	52	150	150	0
Other Fin Sources	1,448	1,680	50,000	48,320
Fund Balance	0	683,162	661,388	(21,774)
Total Revenue	34,526	690,472	736,538	46,066
Services & Supplies	0	500,000	500,000	0
Intrafund Transfers	0	25,000	50,000	25,000
Contingency	0	165,472	186,538	21,066
Total Appropriations	0	690,472	736,538	46,066
ORG 3735352 BP: CDBG REVOLVING LOAN TOTAL	(34,526)	0	0	0

ORG : 3735353 BP: HOME REVOLVING LOAN

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	37,688	7,000	25,000	18,000
Other Fin Sources	68,459	0	0	0
Fund Balance	0	1,051,708	976,338	(75,370)
Total Revenue	106,147	1,058,708	1,001,338	(57,370)
Services & Supplies	0	350,000	850,000	500,000
Other Fin Uses	0	300,000	0	(300,000)
Intrafund Transfers	11,157	32,500	85,000	52,500
Contingency	0	376,208	66,338	(309,870)
Total Appropriations	11,157	1,058,708	1,001,338	(57,370)
ORG 3735353 BP: HOME REVOLVING LOAN TOTAL	(94,990)	0	0	0

ORG : 3735354 BP: HOME CONSTRCT REHAB

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	3,515	3,515	0
Total Revenue	0	3,515	3,515	0
Other Charges	0	3,515	3,515	0
Total Appropriations	0	3,515	3,515	0
ORG 3735354 BP: HOME CONSTRCT REHAB TOTAL	0	0	0	0

ORG : 3735355 BP: PERM LOCAL HOUSING ALLOC

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	0	2,000	2,000	0
IG Rev - Federal	0	150,000	0	(150,000)
Fund Balance	0	0	125,000	125,000
Total Revenue	0	152,000	127,000	(25,000)
Intrafund Transfers	0	2,700	2,700	0
Contingency	0	149,300	124,300	(25,000)
Total Appropriations	0	152,000	127,000	(25,000)
ORG 3735355 BP: PERM LOCAL HOUSING ALLOC TOTAL	0	0	0	0

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.

The Missouri Flat subfund was established in accordance with Ordinance Code 130.72 for the deposit of fees charged for any non-residential development requiring a building permit within the Missouri Flat Area. The fees were established to reimburse the initial contributing developers that participated in funding the Environmental Impact Report for the Missouri Flat Road Circulation Plan.

The Missouri Flat Project Management subfund's primary source of funding is a reimbursement agreement for funding of legal services for the preparation of environmental impact reports.

Special Revenue Funds

RECOMMENDED BUDGET • FY 2025-26

ORG : 3780801 DEV DIST - MISSOURI FLAT

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	9,434	4,200	4,200	0
Fund Balance	0	197,720	208,000	10,280
Total Revenue	9,434	201,920	212,200	10,280
Contingency	0	201,920	212,200	10,280
Total Appropriations	0	201,920	212,200	10,280
ORG 3780801 DEV DIST - MISSOURI FLAT TOTAL	(9,434)	0	0	0

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.

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	FY 2023-24 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
ORG 3870703 EM: MEYERS LANDFILL TOTAL	0	0	0	0

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	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	4,595	600	800	200
Fund Balance	0	96,310	96,110	(200)
Total Revenue	4,595	96,910	96,910	0
Other Fin Uses	0	11,300	11,300	0
Contingency	0	85,610	85,610	0
Total Appropriations	0	96,910	96,910	0
ORG 3870704 EM: PHILLIPS 66 SETTLEMENT TOTAL	(4,595)	0	0	0

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	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	2,382	500	1,000	500
IG Rev - State	39,001	37,809	30,774	(7,035)
Fund Balance	0	7,966	804	(7,162)
Total Revenue	41,383	46,275	32,578	(13,697)
Other Fin Uses	34,350	46,275	32,578	(13,697)
Total Appropriations	34,350	46,275	32,578	(13,697)
ORG 3870705 EM: OIL PAYMENT PROGRAM GRANT TOTAL	(7,033)	0	0	0

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	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	4,009	0	1,000	1,000
Miscellaneous Rev	25,000	0	0	0
Fund Balance	0	101,877	100,877	(1,000)
Total Revenue	29,009	101,877	101,877	0
Other Fin Uses	0	25,000	25,000	0
Contingency	0	76,877	76,877	0
Total Appropriations	0	101,877	101,877	0
ORG 3870706 EM: UPA ENFORCEMENT PENALTIES TOTAL	(29,009)	0	0	0

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	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	3,884	450	750	300
IG Rev - State	37,599	45,000	45,000	0
Fund Balance	0	2,992	0	(2,992)
Total Revenue	41,484	48,442	45,750	(2,692)
Other Fin Uses	38,492	48,442	39,798	(8,644)
Contingency	0	0	5,952	5,952
Total Appropriations	38,492	48,442	45,750	(2,692)
ORG 3870708 CITY/COUNTY PAYMNT PROGRAM TOTAL	(2,991)	0	0	0

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.

ORG : 3830300 EM: VECTOR CONTROL

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	611,394	496,625	551,000	54,375
Fines & Penalties	998	650	900	250
Rev Use Money/Prop	208,562	40,000	140,000	100,000
IG Rev - State	4,087	4,100	4,100	0
Other Gov Agency	11,213	7,000	10,000	3,000
Service Charges	127,562	115,375	120,000	4,625
Fund Balance	0	3,955,495	4,192,930	237,435
Total Revenue	963,816	4,619,245	5,018,930	399,685
Salaries & Benefits	210,715	380,607	446,970	66,363
Services & Supplies	47,481	79,540	80,114	574
Other Charges	146,797	365,881	338,472	(27,409)
Fixed Assets	0	55,000	55,000	0
Other Fin Uses	28,438	0	0	0
Contingency	0	3,738,217	4,098,374	360,157
Total Appropriations	433,431	4,619,245	5,018,930	399,685
ORG 3830300 EM: VECTOR CONTROL TOTAL	(530,386)	0	0	0

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	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	1,529	2,000	2,000	0
Rev Use Money/Prop	8,214	6,704	1,500	(5,204)
Service Charges	228,608	235,000	236,500	1,500
Fund Balance	0	(3,704)	0	3,704
Total Revenue	238,351	240,000	240,000	0
Other Charges	234,409	240,000	240,000	0
Total Appropriations	234,409	240,000	240,000	0
ORG 3830350 EM: CITY OF SLT SNOW REMOVAL TOTAL	(3,943)	0	0	0

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.

ORG : 3810100 EM: CSA #10 SOLID WASTE

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	12,885	20,000	15,000	(5,000)
Fines & Penalties	7,096	7,500	8,000	500
Rev Use Money/Prop	165,990	25,000	100,000	75,000
IG Rev - State	(197,171)	524,775	175,000	(349,775)
IG Rev - Federal	109,498	0	0	0
Service Charges	2,240,470	2,475,000	2,525,000	50,000
Other Fin Sources	38,492	116,442	39,798	(76,644)
Fund Balance	0	3,018,895	2,263,468	(755,427)
Total Revenue	2,377,261	6,187,612	5,126,266	(1,061,346)
Salaries & Benefits	1,073,187	1,096,566	1,184,301	87,735
Services & Supplies	619,664	1,783,774	978,020	(805,754)
Other Charges	608,958	801,518	992,895	191,377
Fixed Assets	28,972	347,500	670,000	322,500
Other Fin Uses	115,459	75,000	75,000	0
Intrafund Transfers	302,794	427,479	832,025	404,546
Contingency	0	1,655,775	394,025	(1,261,750)
Total Appropriations	2,749,035	6,187,612	5,126,266	(1,061,346)
ORG 3810100 EM: CSA #10 SOLID WASTE TOTAL	371,774	0	0	0

Solid Waste South Lake Tahoe

This fund provides for litter pickup and control in the unincorporated area of the South Lake Tahoe Basin.

ORG : 3810110 EM: CSA #10 SOLID WASTE - SLT

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	630	800	800	0
Rev Use Money/Prop	18,696	4,000	10,000	6,000
Service Charges	72,514	89,498	89,498	0
Fund Balance	0	361,525	244,467	(117,058)
Total Revenue	91,840	455,823	344,765	(111,058)
Salaries & Benefits	4,354	6,685	42,893	36,208
Services & Supplies	55,795	66,600	66,600	0
Other Charges	23,802	32,066	60,174	28,108
Other Fin Uses	424	68,000	0	(68,000)
Contingency	0	282,472	175,098	(107,374)
Total Appropriations	84,376	455,823	344,765	(111,058)
ORG 3810110 EM: CSA #10 SOLID WASTE - SLT TOTAL	(7,464)	0	0	0

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.

ORG : 3810120 EM: CSA #10 LIQUID WASTE

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	2,873	2,349	3,000	651
Rev Use Money/Prop	186,069	50,000	75,000	25,000
Service Charges	959,662	875,000	925,000	50,000
Other Fin Sources	200,874	1,925,000	2,393,654	468,654
Fund Balance	0	4,123,764	3,213,392	(910,372)
Total Revenue	1,349,478	6,976,113	6,610,046	(366,067)
Salaries & Benefits	369,936	398,999	444,112	45,113
Services & Supplies	667,519	1,288,816	1,803,346	514,530
Other Charges	100,111	255,385	303,493	48,108
Fixed Assets	137,784	2,843,000	3,589,897	746,897
Other Fin Uses	26,440	0	476,100	476,100
Intrafund Abatement	(302,794)	(427,479)	(832,025)	(404,546)
Contingency	0	2,617,392	825,123	(1,792,269)
Total Appropriations	998,995	6,976,113	6,610,046	(366,067)
ORG 3810120 EM: CSA #10 LIQUID WASTE TOTAL	(350,483)	0	0	0

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 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	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	1,998	1,800	1,800	0
Rev Use Money/Prop	54,389	15,000	30,000	15,000
Service Charges	225,567	246,000	246,000	0
Miscellaneous Rev	138	0	0	0
Other Fin Sources	44,350	114,325	67,003	(47,322)
Fund Balance	0	1,046,054	1,069,226	23,172
Total Revenue	326,441	1,423,179	1,414,029	(9,150)
Salaries & Benefits	142,970	223,975	267,859	43,884
Services & Supplies	96,621	210,475	209,231	(1,244)
Other Charges	46,548	160,593	223,961	63,368
Fixed Assets	11,649	21,300	0	(21,300)
Other Fin Uses	19,239	0	0	0
Contingency	0	806,836	712,978	(93,858)
Total Appropriations	317,027	1,423,179	1,414,029	(9,150)
ORG 3810130 EM: CSA #10 HAZARDOUS WASTE TOTAL	(9,413)	0	0	0

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	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	416	332	332	0
Rev Use Money/Prop	1,842	336	336	0
Service Charges	34,159	40,000	40,000	0
Miscellaneous Rev	(1,053)	0	0	0
Fund Balance	0	(286)	0	286
Total Revenue	35,364	40,382	40,668	286
Services & Supplies	28,382	40,382	40,668	286
Total Appropriations	28,382	40,382	40,668	286
ORG 3810140 EM: CSA #10 LITTER - SLT TOTAL	(6,982)	0	0	0

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	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	145,038	30,000	40,000	10,000
Other Fin Sources	30,000	50,000	50,000	0
Fund Balance	0	175,037	0	(175,037)
Total Revenue	175,038	255,037	90,000	(165,037)
Reserves Budgetary	0	255,037	90,000	(165,037)
Total Appropriations	0	255,037	90,000	(165,037)
ORG 3898980 EM: UNION MINE CLOSURE/POST CL TOTAL	(175,038)	0	0	0

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.

ORG : 4370705 LB: CWSR - BOOKMOBILE

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	834	300	500	200
Fund Balance	0	17,482	17,482	0
Total Revenue	834	17,782	17,982	200
Other Fin Uses	0	17,000	0	(17,000)
Contingency	0	782	17,982	17,200
Total Appropriations	0	17,782	17,982	200
ORG 4370705 LB: CWSR - BOOKMOBILE TOTAL	(834)	0	0	0

ORG : 4370706 LB: CWSR - SLT HAROOTUNIAN TR

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	7,293	2,500	5,000	2,500
Fund Balance	0	143,033	143,033	0
Total Revenue	7,293	145,533	148,033	2,500
Other Fin Uses	6,797	10,000	10,000	0
Contingency	0	135,533	138,033	2,500
Total Appropriations	6,797	145,533	148,033	2,500
ORG 4370706 LB: CWSR - SLT HAROOTUNIAN TR TOTAL	(496)	0	0	0

ORG : 4370707 LB: CWSR - PLACERVILLE LIBRARY

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	8,940	4,000	6,000	2,000
Fund Balance	0	173,425	173,425	0
Total Revenue	8,940	177,425	179,425	2,000
Other Fin Uses	10,000	52,634	10,000	(42,634)
Contingency	0	124,791	169,425	44,634
Total Appropriations	10,000	177,425	179,425	2,000
ORG 4370707 LB: CWSR - PLACERVILLE LIBRARY TOTAL	1,060	0	0	0

ORG : 4370708 LB: CWSR SLT MYERS TRUST

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	22,090	8,000	15,000	7,000
Miscellaneous Rev	137,200	160,000	145,000	(15,000)
Fund Balance	0	431,541	431,540	(1)
Total Revenue	159,290	599,541	591,540	(8,001)
Other Fin Uses	142,638	181,500	170,500	(11,000)
Contingency	0	418,041	421,040	2,999
Total Appropriations	142,638	599,541	591,540	(8,001)
ORG 4370708 LB: CWSR SLT MYERS TRUST TOTAL	(16,653)	0	0	0

ORG : 4370709 LB: CWSR - PP LIBRARY FUND

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	2,221	700	1,400	700
Fund Balance	0	37,143	37,142	(1)
Total Revenue	2,221	37,843	38,542	699
Other Fin Uses	7,156	7,704	600	(7,104)
Contingency	0	30,139	37,942	7,803
Total Appropriations	7,156	37,843	38,542	699
ORG 4370709 LB: CWSR - PP LIBRARY FUND TOTAL	4,935	0	0	0

ORG : 4370760 LB: CWSR - MUSEUM DONATIONS

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,728	600	1,200	600
Miscellaneous Rev	2,317	0	0	0
Fund Balance	0	38,673	38,672	(1)
Total Revenue	4,045	39,273	39,872	599
Contingency	0	39,273	39,872	599
Total Appropriations	0	39,273	39,872	599
ORG 4370760 LB: CWSR - MUSEUM DONATIONS TOTAL	(4,045)	0	0	0

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.

ORG : 4360610 LB: CSA #10 - MAIN LIBRARY

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	6,944	2,500	5,000	2,500
Fund Balance	0	145,540	145,540	0
Total Revenue	6,944	148,040	150,540	2,500
Other Fin Uses	0	20,000	20,000	0
Contingency	0	128,040	130,540	2,500
Total Appropriations	0	148,040	150,540	2,500
ORG 4360610 LB: CSA#10 - MAIN LIBRARY TOTAL	(6,944)	0	0	0

Exhibit 1

Special Revenue Funds

RECOMMENDED BUDGET • FY 2025-26

ORG : 4360620 LB: CSA#10 - SLT LIBRARY

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	554,325	540,000	579,906	39,906
Fines & Penalties	4,402	4,000	4,000	0
Rev Use Money/Prop	39,416	12,000	25,000	13,000
Fund Balance	0	782,755	782,754	(1)
Total Revenue	598,143	1,338,755	1,391,660	52,905
Other Fin Uses	447,294	585,000	585,000	0
Contingency	0	753,755	806,660	52,905
Total Appropriations	447,294	1,338,755	1,391,660	52,905
ORG 4360620 LB: CSA#10 - SLT LIBRARY TOTAL	(150,848)	0	0	0

ORG : 4360630 LB: CSA#10 - CP LIBRARY

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	544	600	750	150
Rev Use Money/Prop	21,504	7,000	15,000	8,000
Service Charges	276,887	274,000	282,295	8,295
Fund Balance	0	484,094	484,094	0
Total Revenue	298,934	765,694	782,139	16,445
Other Fin Uses	184,699	285,000	285,000	0
Contingency	0	480,694	497,139	16,445
Total Appropriations	184,699	765,694	782,139	16,445
ORG 4360630 LB: CSA#10 - CP LIBRARY TOTAL	(114,236)	0	0	0

ORG : 4360640 LB: CSA#10 - GT LIBRARY

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	119,086	115,000	123,572	8,572
Fines & Penalties	2,599	1,500	1,500	0
Rev Use Money/Prop	10,752	3,500	9,000	5,500
Fund Balance	0	270,705	270,704	(1)
Total Revenue	132,437	390,705	404,776	14,071
Other Fin Uses	58,050	120,000	120,000	0
Contingency	0	270,705	284,776	14,071
Total Appropriations	58,050	390,705	404,776	14,071
ORG 4360640 LB: CSA#10 - GT LIBRARY TOTAL	(74,387)	0	0	0

ORG : 4360650 LB: CSA#10 - EDH LIBRARY

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	503,369	500,000	519,314	19,314
Fines & Penalties	1,291	1,200	1,000	(200)
Rev Use Money/Prop	21,716	10,000	22,000	12,000
Fund Balance	0	628,493	628,493	0
Total Revenue	526,376	1,139,693	1,170,807	31,114
Other Fin Uses	251,624	545,000	545,000	0
Contingency	0	594,693	625,807	31,114
Total Appropriations	251,624	1,139,693	1,170,807	31,114
ORG 4360650 LB: CSA#10 - EDH LIBRARY TOTAL	(274,752)	0	0	0

HEALTH AND HUMAN SERVICES AGENCY FUNDS

Countywide Special Revenue fund in the Social Services Division

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.

ORG : 5170713 SS: CWSR CHILDRENS TRUST FUND

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	2,162	275	0	(275)
IG Rev - State	2,678	3,360	3,360	0
IG Rev - Federal	0	36,266	36,266	0
Service Charges	13,585	23,074	23,074	0
Fund Balance	0	43,451	0	(43,451)
Total Revenue	18,426	106,426	62,700	(43,726)
Services & Supplies	17,800	106,426	62,700	(43,726)
Total Appropriations	17,800	106,426	62,700	(43,726)
ORG 5170713 SS: CWSR CHILDRENS TRUST FUND TOTAL	(626)	0	0	0

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.

ORG : 5180810 SS: CWSR 1991 REALIGNMENT

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	241,418	100,000	100,000	0
IG Rev - State	10,004,271	10,090,920	10,294,965	204,045
Fund Balance	0	4,236,983	4,236,983	0
Total Revenue	10,245,690	14,427,903	14,631,948	204,045
Other Fin Uses	9,437,657	12,636,891	12,550,339	(86,552)
Intrafund Abatement	(666,335)	(683,356)	0	683,356
Contingency	0	2,474,368	2,081,609	(392,759)
Total Appropriations	8,771,322	14,427,903	14,631,948	204,045
ORG 5180810 SS: CWSR 1991 REALIGNMENT TOTAL	(1,474,368)	0	0	0

ORG : 5180820 SS: CWSR CAL WORKS MOE

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	32,646	1,300	0	(1,300)
IG Rev - State	2,164,980	2,700,000	2,700,000	0
Fund Balance	0	154,397	0	(154,397)
Total Revenue	2,197,627	2,855,697	2,700,000	(155,697)
Other Fin Uses	2,250,043	2,855,697	2,700,000	(155,697)
Total Appropriations	2,250,043	2,855,697	2,700,000	(155,697)
ORG 5180820 SS: CWSR CAL WORKS MOE TOTAL	52,417	0	0	0

ORG : 5180830 SS: CWSR FAM SUPP CHILD POV

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	67,928	600	0	(600)
IG Rev - State	3,381,001	3,381,814	3,381,814	0
Fund Balance	0	273,329	0	(273,329)
Total Revenue	3,448,929	3,655,743	3,381,814	(273,929)
Other Fin Uses	3,677,413	3,655,743	3,381,814	(273,929)
Total Appropriations	3,677,413	3,655,743	3,381,814	(273,929)
ORG 5180830 SS: CWSR FAM SUPP CHILD POV TOTAL	228,484	0	0	0

Countywide Special Revenue – Local Revenue in the Social Services Division

The Countywide Special Revenue – Local Revenue in the Social Services Division 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.

ORG : 5180840 SS: CWSR PROTECT SERV SUBACCT

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	11,809,661	11,100,592	11,687,932	587,340
Fund Balance	0	8,557,365	8,557,365	0
Total Revenue	11,809,661	19,657,957	20,245,297	587,340
Other Fin Uses	10,665,750	11,033,407	11,687,932	654,525
Intrafund Transfers	359,082	359,082	0	(359,082)
Contingency	0	8,265,468	8,557,365	291,897
Total Appropriations	11,024,832	19,657,957	20,245,297	587,340
ORG 5180840 SS: CWSR PROTECT SERV SUBACCT TOTAL	(784,829)	0	0	0

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. This fund is now being used for CalAIM Providing Access and Transforming Health (PATH) Justice-Involved (JI) funding for the Social Services Division.

ORG : 5130310 SS: VICTIM SERVICES GRNT CASA

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - Federal	165,035	250,000	0	(250,000)
Total Revenue	165,035	250,000	0	(250,000)
Other Charges	165,035	250,000	0	(250,000)
Total Appropriations	165,035	250,000	0	(250,000)
ORG 5130310 SS: VICTIM SERVICES GRNT CASA TOTAL	(1)	0	0	0

ORG : 5130320 SS: SB163 WRAPAROUND SERVICES

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(1,157)	306	0	(306)
IG Rev - Federal	414,080	0	0	0
Fund Balance	0	419,482	419,482	0
Total Revenue	412,923	419,788	419,482	(306)
Services & Supplies	0	169,788	219,482	49,694
Other Fin Uses	0	250,000	200,000	(50,000)
Total Appropriations	0	419,788	419,482	(306)
ORG 5130320 SS: SB163 WRAPAROUND SERVICES TOTAL	(412,923)	0	0	0

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 Non Grant Programs subfund includes Adult Day Services (The Club), which provides respite for caregivers and social opportunities for attendees, funded with fees and county general fund.

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 state and federal grants for the purpose of homeless prevention. Use of funds include, but may not be limited to, capital improvements for the permanent navigation center, navigation center operations, case management, prevention and diversion, 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 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 Area Agency on Aging and the Public Guardian programs participated in TCM during the period that is being audited. 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, and as of FY 2024-25, the audit remains open.

The Multipurpose Senior Services Program (MSSP) moved to the Public Health division before being discontinued; 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, that provides affordable rental housing to disabled adults.

ORG : 5210100 CS: COMMUNITY SERVICE PROG

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(21,483)	0	0	0
IG Rev - Federal	2,920,395	4,408,239	2,829,428	(1,578,811)
Service Charges	24,187	13,217	12,562	(655)
Miscellaneous Rev	42,212	43,698	43,698	0
Other Fin Sources	230,687	398,958	211,473	(187,485)
Fund Balance	0	1,001	1,001	0
Total Revenue	3,195,999	4,865,113	3,098,162	(1,766,951)
Salaries & Benefits	1,231,323	1,538,413	1,269,195	(269,218)
Services & Supplies	431,024	616,205	520,207	(95,998)
Other Charges	1,657,278	2,832,835	1,451,320	(1,381,515)
Fixed Assets	14,611	21,400	6,500	(14,900)
Intrafund Transfers	46,808	41,498	36,833	(4,665)
Intrafund Abatement	(184,685)	(185,238)	(185,893)	(655)
Total Appropriations	3,196,359	4,865,113	3,098,162	(1,766,951)
ORG 5210100 CS: COMMUNITY SERVICE PROG TOTAL	361	0	0	0

ORG : 5210101 CS: PROGRAMS NON GRANT

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(8,978)	0	0	0
Service Charges	272,737	448,111	478,175	30,064
Miscellaneous Rev	6,300	303,800	303,800	0
Other Fin Sources	621,399	830,806	558,119	(272,687)
Fund Balance	0	450	450	0
Total Revenue	891,458	1,583,167	1,340,544	(242,623)
Salaries & Benefits	634,743	905,093	678,378	(226,715)
Services & Supplies	101,969	154,902	135,143	(19,759)
Other Charges	125,825	490,506	494,536	4,030
Intrafund Transfers	28,824	32,666	32,487	(179)
Total Appropriations	891,361	1,583,167	1,340,544	(242,623)
ORG 5210101 CS: PROGRAMS NON GRANT TOTAL	(97)	0	0	0

ORG : 5210110 CS: COMMUNITY SERVICES -HEAP

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	83,267	(20,000)	(20,000)	0
IG Rev - State	0	1,665,138	0	(1,665,138)
IG Rev - Federal	1,854,679	0	0	0
Other Fin Sources	8,786	20,000	20,000	0
Fund Balance	0	615,394	615,394	0
Total Revenue	1,946,733	2,280,532	615,394	(1,665,138)
Salaries & Benefits	212,065	0	0	0
Services & Supplies	217,395	250,000	250,000	0
Other Charges	1,412,414	2,030,532	365,394	(1,665,138)
Intrafund Transfers	9,629	0	0	0
Total Appropriations	1,851,504	2,280,532	615,394	(1,665,138)
ORG 5210110 CS: COMMUNITY SERVICES -HEAP TOTAL	(95,229)	0	0	0

ORG : 5210111 CS:COMMUNITY SERVICES-CESH

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	36,038	141,744	0	(141,744)
IG Rev - Federal	24,575	0	0	0
Other Fin Sources	2,725	0	0	0
Fund Balance	0	(10,458)	0	10,458
Total Revenue	63,338	131,286	0	(131,286)
Services & Supplies	112,047	116,548	0	(116,548)
Other Charges	0	14,738	0	(14,738)
Total Appropriations	112,047	131,286	0	(131,286)
ORG 5210111 CS:COMMUNITY SERVICES-CESH TOTAL	48,708	0	0	0

ORG : 5210112 CS:COMMUNITY SERVICES-NPLH

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	290,569	390,545	336,185	(54,360)
IG Rev - Federal	9,545	0	0	0
Fund Balance	0	298,283	298,283	0
Total Revenue	300,114	688,828	634,468	(54,360)
Services & Supplies	57,908	0	0	0
Other Charges	0	688,828	634,468	(54,360)
Total Appropriations	57,908	688,828	634,468	(54,360)
ORG 5210112 CS:COMMUNITY SERVICES-NPLH TOTAL	(242,205)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2025-26

ORG : 5210113 CS:COMMUNITY SERVICES-HHAP

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	122,594	0	0	0
IG Rev - State	658,280	6,145,122	4,385,941	(1,759,181)
Fund Balance	0	3,612,212	3,612,212	0
Total Revenue	780,874	9,757,334	7,998,153	(1,759,181)
Salaries & Benefits	0	119,194	0	(119,194)
Services & Supplies	275,547	3,266,883	3,265,925	(958)
Other Charges	134,391	3,558,372	1,923,391	(1,634,981)
Fixed Assets	0	8,837	8,837	0
Other Fin Uses	53,862	2,800,000	2,800,000	0
Intrafund Transfers	0	4,048	0	(4,048)
Total Appropriations	463,800	9,757,334	7,998,153	(1,759,181)
ORG 5210113 CS:COMMUNITY SERVICES-HHAP TOTAL	(317,074)	0	0	0

ORG : 5210114 CS:COMMUNITY SERVICES-WPCP

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	6,801	0	0	0
IG Rev - State	0	1,654	0	(1,654)
Service Charges	0	0	221,713	221,713
Fund Balance	0	14,224	14,224	0
Total Revenue	6,801	15,878	235,937	220,059
Salaries & Benefits	0	0	190,684	190,684
Services & Supplies	0	13,278	15,361	2,083
Other Charges	0	2,600	25,228	22,628
Intrafund Transfers	0	0	4,664	4,664
Intrafund Abatement	0	0	0	0
Total Appropriations	0	15,878	235,937	220,059
ORG 5210114 CS:COMMUNITY SERVICES-WPCP TOTAL	(6,801)	0	0	0

ORG : 5210115 CS: COMMUNITY SERVICES-ESG-CV

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	0	200,000	200,000	0
IG Rev - Federal	86,147	0	0	0
Other Fin Sources	12,793	0	0	0
Total Revenue	98,940	200,000	200,000	0
Services & Supplies	90,941	200,000	200,000	0
Other Charges	48,705	0	0	0
Total Appropriations	139,645	200,000	200,000	0
ORG 5210115 CS: COMMUNITY SERVICES-ESG-CV TOTAL	40,706	0	0	0

ORG : 5210116 CS: COMMUNITY SERVICES-PLHA

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	601,862	1,665,127	1,795,436	130,309
Fund Balance	0	317,982	317,982	0
Total Revenue	601,862	1,983,109	2,113,418	130,309
Salaries & Benefits	80,490	370,170	472,517	102,347
Services & Supplies	3,317	8,582	9,481	899
Other Charges	20,747	1,391,954	1,415,722	23,768
Other Fin Uses	69,958	200,000	200,000	0
Intrafund Transfers	3,801	12,403	15,698	3,295
Total Appropriations	178,313	1,983,109	2,113,418	130,309
ORG 5210116 CS: COMMUNITY SERVICES-PLHA TOTAL	(423,548)	0	0	0

ORG : 5210120 CS: MAA/TCM LGA COORDINATION

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	9,839	1,000	1,000	0
IG Rev - Federal	2,211	20,000	20,000	0
Fund Balance	0	144,500	144,500	0
Total Revenue	12,050	165,500	165,500	0
Salaries & Benefits	1,906	60,798	61,257	459
Services & Supplies	654	88,082	87,682	(400)
Other Charges	690	15,568	15,549	(19)
Intrafund Transfers	84	1,052	1,012	(40)
Total Appropriations	3,334	165,500	165,500	0
ORG 5210120 CS: MAA/TCM LGA COORDINATION TOTAL	(8,716)	0	0	0

ORG : 5210140 CS: AAA

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(31,356)	0	0	0
IG Rev - State	1,301,700	1,747,998	1,617,503	(130,495)
IG Rev - Federal	1,479,353	1,446,325	1,310,944	(135,381)
Service Charges	218,001	267,042	267,042	0
Miscellaneous Rev	57,354	164,700	94,700	(70,000)
Other Fin Sources	1,319,732	2,295,637	2,270,424	(25,213)
Fund Balance	0	587	587	0
Total Revenue	4,344,784	5,922,289	5,561,200	(361,089)
Salaries & Benefits	2,115,482	2,841,375	2,920,545	79,170
Services & Supplies	1,278,995	1,531,624	1,423,465	(108,159)
Other Charges	553,002	1,285,719	1,105,991	(179,728)
Fixed Assets	255,850	170,000	16,000	(154,000)
Other Fin Uses	47,117	0	0	0
Intrafund Transfers	95,538	93,571	95,199	1,628
Total Appropriations	4,345,985	5,922,289	5,561,200	(361,089)
ORG 5210140 CS: AAA TOTAL	1,200	0	0	0

ORG : 5210180 CS: MSSP

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	514	1,128	1,128	0
IG Rev - State	76,005	90,000	90,000	0
Fund Balance	0	556	556	0
Total Revenue	76,519	91,684	91,684	0
Other Charges	76,005	91,684	91,684	0
Total Appropriations	76,005	91,684	91,684	0
ORG 5210180 CS: MSSP TOTAL	(514)	0	0	0

ORG : 5210190 CS: LINKAGES

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	7,050	2,179	2,179	0
Fund Balance	0	147,757	147,757	0
Total Revenue	7,050	149,936	149,936	0
Services & Supplies	0	149,936	149,936	0
Total Appropriations	0	149,936	149,936	0
ORG 5210190 CS: LINKAGES TOTAL	(7,050)	0	0	0
FUND 1107 COMMUNTIY SERVICES TOTAL	(1,010,259)	0	0	0

Public Housing Authority Fund in the Community Services Division

The Public Housing Authority Fund in the Community Services Division supports the Public Housing Authority (PHA) administering the Housing Choice Voucher, Emergency Housing Voucher, and Mainstream Voucher Programs. 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.

ORG : 5210150 CS: PUBLIC HOUSING AUTHORITY

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	11,005	1,426	1,426	0
IG Rev - Federal	5,815,752	6,906,713	7,898,269	991,556
Other Gov Agency	16,511	13,000	13,000	0
Other Fin Sources	2,164	91,500	96,579	5,079
Fund Balance	0	285,036	285,036	0
Total Revenue	5,845,433	7,297,675	8,294,310	996,635
Salaries & Benefits	303,890	399,496	421,730	22,234
Services & Supplies	36,940	94,478	94,420	(58)
Other Charges	5,651,480	6,803,701	7,778,160	974,459
Total Appropriations	5,992,310	7,297,675	8,294,310	996,635
ORG 5210150 CS: PUBLIC HOUSING AUTHORITY TOTAL	146,877	0	0	0

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

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 HHSA administers the program.

ORG : 5210160 CS: IHSS PUBLIC AUTHORITY

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	10,183	2,000	2,000	0
IG Rev - State	431,202	445,903	463,790	17,887
IG Rev - Federal	564,065	525,004	546,954	21,950
Other Fin Sources	41,360	97,451	96,809	(642)
Fund Balance	0	148,850	148,850	0
Total Revenue	1,046,810	1,219,208	1,258,403	39,195
Salaries & Benefits	257,933	358,376	396,929	38,553
Services & Supplies	47,659	81,575	71,097	(10,478)
Other Charges	592,868	779,257	790,377	11,120
Total Appropriations	898,460	1,219,208	1,258,403	39,195
ORG 5210160 CS: IHSS PUBLIC AUTHORITY TOTAL	(148,349)	0	0	0

Countywide Special Revenue fund in Community Services

The Countywide Special Revenue fund in the Community Services Division 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

ORG : 5270700 CS: RONALD NEWMAN TRUST

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	7,499	2,735	2,735	0
Fund Balance	0	157,175	160,174	2,999
Total Revenue	7,499	159,910	162,909	2,999
Contingency	0	159,910	162,909	2,999
Total Appropriations	0	159,910	162,909	2,999
ORG 5270700 CS: RONALD NEWMAN TRUST TOTAL	(7,499)	0	0	0

Countywide Special Revenue – Realignment Fund in the Behavioral Health Division

The Countywide Special Revenue – Realignment fund in the Behavioral Health Division includes 1991 Mental Health Realignment funds from a portion of Vehicle License Fees and State Sales Tax; these funds are deposited into this account and transferred to the Mental Health operating accounts on a regular basis to fund qualifying expenditures.

ORG : 5380800 BH: 1991 MH REALIGNMENT

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	115,713	40,000	150,000	110,000
IG Rev - State	1,329,849	4,568,336	4,148,469	(419,867)
Other Fin Sources	16,510	16,510	16,510	0
Fund Balance	0	4,767,557	9,353,686	4,586,129
Total Revenue	1,462,072	9,392,403	13,668,665	4,276,262
Other Fin Uses	702,684	7,962,714	7,705,147	(257,567)
Intrafund Abatement	(666,335)	(683,356)	0	683,356
Contingency	0	2,113,045	5,963,518	3,850,473
Total Appropriations	36,349	9,392,403	13,668,665	4,276,262
ORG 5380800 BH: 1991 MH REALIGNMENT TOTAL	(1,425,723)	0	0	0

Countywide Special Revenue – Local Revenue in the Behavioral Health Division

The Countywide Special Revenue – Local Revenue in the Behavioral Health Division 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.

ORG : 5380810 BH: 2011 BH LRF

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	3,397,304	5,372,931	3,410,657	(1,962,274)
Fund Balance	0	5,519,100	7,399,075	1,879,975
Total Revenue	3,397,304	10,892,031	10,809,732	(82,299)
Other Fin Uses	869,075	2,609,901	2,681,126	71,225
Intrafund Abatement	(359,082)	(359,082)	0	359,082
Contingency	0	8,641,212	8,128,606	(512,606)
Total Appropriations	509,993	10,892,031	10,809,732	(82,299)
ORG 5380810 BH: 2011 BH LRF TOTAL	(2,887,311)	0	0	0

Mental Health

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

The Mental Health Traditional 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) subfund receives the county's share of revenue from a 1% state tax on incomes in excess of $1,000,000, in accordance with Proposition 63 that was passed by California voters in November 2004. MHSA 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 funding to provide a myriad of programs as identified in its board-approved three-year MHSA plan. Additional funding for the MHSA programs comes from Medi-Cal, state grants, and the Mental Health Services Block Grant (MHBG) allocations. In 2024, California voters passed Proposition 1, which will transform MHSA into the Behavioral Health Services Act (BHSA), which combines mental health with substance use treatments, places a higher priority on homeless prevention with 30% of each county's funding allocation being dedicated to this objective, and prioritizes services for the chronically homeless population.

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.

The Opioid Settlement subfund receives revenue from national settlements with pharmaceutical companies that is intended for opioid treatment, education, and prevention efforts.

ORG : 5310100 BH: MENTAL HEALTH TRADITIONAL

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	295,672	40,000	150,000	110,000
IG Rev - State	2,134,487	2,130,000	3,474,990	1,344,990
IG Rev - Federal	4,934,617	7,208,676	7,921,000	712,324
Service Charges	430,052	442,000	1,052,000	610,000
Miscellaneous Rev	10,440	0	0	0
Other Fin Sources	4,195,290	9,471,796	6,505,247	(2,966,549)
Fund Balance	0	1,195,182	250,000	(945,182)
Total Revenue	12,000,559	20,487,654	19,353,237	(1,134,417)
Salaries & Benefits	3,454,016	4,069,687	4,405,016	335,329
Services & Supplies	1,576,597	4,557,350	2,805,032	(1,752,318)
Other Charges	13,321,489	15,715,193	16,629,964	914,771
Fixed Assets	2,947,013	40,000	40,000	0
Other Fin Uses	24,559	0	0	0
Intrafund Transfers	1,198,080	1,367,309	1,644,942	277,633
Intrafund Abatement	(4,883,173)	(5,511,885)	(6,421,717)	(909,832)
Contingency	0	250,000	250,000	0
Total Appropriations	17,638,581	20,487,654	19,353,237	(1,134,417)
ORG 5310100 BH: MENTAL HEALTH TRADITIONAL TOTAL	5,638,022	0	0	0

ORG : 5310150 BH: MENTAL HEALTH MHSA

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	558,908	125,500	400,000	274,500
IG Rev - State	18,035,296	17,041,702	14,913,913	(2,127,789)
IG Rev - Federal	9,930,677	13,113,868	12,902,941	(210,927)
Service Charges	41,438	31,200	25,000	(6,200)
Miscellaneous Rev	78,582	65,000	55,000	(10,000)
Other Fin Sources	928,605	272,137	2,349,900	2,077,763
Fund Balance	0	10,288,874	14,487,339	4,198,465
Total Revenue	29,573,505	40,938,281	45,134,093	4,195,812
Salaries & Benefits	5,915,043	10,055,997	10,628,513	572,516
Services & Supplies	3,035,184	5,721,718	4,474,354	(1,247,364)
Other Charges	11,519,875	17,802,166	20,417,300	2,615,134
Fixed Assets	744,480	500,000	0	(500,000)
Other Fin Uses	68,829	100,000	68,000	(32,000)
Intrafund Transfers	3,317,317	4,159,703	4,771,250	611,547
Intrafund Abatement	(383,208)	(1,207,949)	(789,134)	418,815
Contingency	0	3,806,646	5,563,810	1,757,164
Total Appropriations	24,217,520	40,938,281	45,134,093	4,195,812
ORG 5310150 BH: MENTAL HEALTH MHSA TOTAL	(5,355,985)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2025-26

ORG : 5320200 BH: ALCOHOL DRUG PROGRAM

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(47,804)	(20,000)	(70,000)	(50,000)
IG Rev - State	578,758	289,000	709,221	420,221
IG Rev - Federal	3,568,706	5,304,092	4,497,088	(807,004)
Service Charges	8,404	0	25,000	25,000
Miscellaneous Rev	65,303	25,000	25,000	0
Other Fin Sources	1,119,956	1,910,957	1,681,126	(229,831)
Fund Balance	0	57,569	50,000	(7,569)
Total Revenue	5,293,323	7,566,618	6,917,435	(649,183)
Salaries & Benefits	2,009,527	2,537,008	2,894,963	357,955
Services & Supplies	147,186	605,088	132,008	(473,080)
Other Charges	2,405,235	3,690,962	3,124,870	(566,092)
Intrafund Transfers	743,375	735,227	1,194,901	459,674
Intrafund Abatement	(44,347)	(51,667)	(479,307)	(427,640)
Contingency	0	50,000	50,000	0
Total Appropriations	5,260,976	7,566,618	6,917,435	(649,183)
ORG 5320200 BH: ALCOHOL DRUG PROGRAM TOTAL	(32,347)	0	0	0

ORG : 5320210 BH: ADP DRUNK DRIVER SRF

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	24,967	20,000	23,000	3,000
Rev Use Money/Prop	394	200	600	400
Fund Balance	0	5,261	5,261	0
Total Revenue	25,361	25,461	28,861	3,400
Intrafund Transfers	20,424	25,461	28,861	3,400
Total Appropriations	20,424	25,461	28,861	3,400
ORG 5320210 BH: ADP DRUNK DRIVER SRF TOTAL	(4,937)	0	0	0

ORG : 5320215 BH: ADP DRUG FINE SRF

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	3,585	2,500	2,500	0
Rev Use Money/Prop	88	30	100	70
Fund Balance	0	1,163	1,163	0
Total Revenue	3,673	3,693	3,763	70
Intrafund Transfers	3,345	3,693	3,763	70
Total Appropriations	3,345	3,693	3,763	70
ORG 5320215 BH: ADP DRUG FINE SRF TOTAL	(328)	0	0	0

ORG : 5320220 BH: ADP ALCOHOL EDUC PREV SRF

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	22,011	20,000	22,000	2,000
Rev Use Money/Prop	401	200	500	300
Fund Balance	0	2,313	2,313	0
Total Revenue	22,413	22,513	24,813	2,300
Intrafund Transfers	20,578	22,513	24,813	2,300
Total Appropriations	20,578	22,513	24,813	2,300
ORG 5320220 BH: ADP ALCOHOL EDUC PREV SRF TOTAL	(1,835)	0	0	0

ORG : 5320225 BH: ADP OPIOID SETTLEMENT

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	(372,721)	1,100,000	2,182,344	1,082,344
Rev Use Money/Prop	92,798	30,000	100,000	70,000
IG Rev - State	78,505	0	0	0
Fund Balance	0	2,794,052	7,430,465	4,636,413
Total Revenue	(201,418)	3,924,052	9,712,809	5,788,757
Salaries & Benefits	7,540	70,032	76,400	6,368
Services & Supplies	68	354,625	500,446	145,821
Other Charges	96,620	3,166,778	8,789,313	5,622,535
Other Fin Uses	0	325,022	325,022	0
Intrafund Transfers	3,075	7,595	21,628	14,033
Total Appropriations	107,303	3,924,052	9,712,809	5,788,757
ORG 5320225 BH: ADP OPIOID SETTLEMENT TOTAL	308,720	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 Prop 99 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.

The Public Health Emergency Preparedness and City Readiness Initiative programs have been transferred back to HHSA from EMS, with each in a unique subfund according to federal grant regulations.

ORG : 5400000 PH: ADMINISTRATION

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	500,664	130,000	130,000	0
IG Rev - State	1,220,325	2,125,644	1,675,644	(450,000)
IG Rev - Federal	1,172,497	1,200,000	0	(1,200,000)
Service Charges	1,750	0	0	0
Other Fin Sources	5,160,391	6,523,482	7,057,566	534,084
Residual Equity	0	112,850	117,926	5,076
Fund Balance	0	17,855,876	21,888,913	4,033,037
Total Revenue	8,055,627	27,947,852	30,870,049	2,922,197
Salaries & Benefits	2,424,887	3,450,360	2,506,767	(943,593)
Services & Supplies	728,641	1,829,994	1,634,260	(195,734)
Other Charges	724,436	843,922	773,373	(70,549)
Fixed Assets	180,701	22,500	0	(22,500)
Other Fin Uses	176,514	1,105,562	1,161,150	55,588
Intrafund Transfers	58,604	679,511	73,209	(606,302)
Intrafund Abatement	(184,638)	(721,602)	(293,583)	428,019
Contingency	0	17,276,425	20,577,476	3,301,051
Total Appropriations	4,109,145	24,486,672	26,432,652	1,945,980
ORG 5400000 PH: ADMINISTRATION TOTAL	(3,946,482)	(3,461,180)	(4,437,397)	(976,217)

ORG : 5400010 PH: MAA SRF

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	5,241	3,000	3,000	0
Fund Balance	0	109,850	114,926	5,076
Total Revenue	5,241	112,850	117,926	5,076
Residual Equity Xfer	0	112,850	117,926	5,076
Total Appropriations	0	112,850	117,926	5,076
ORG 5400010 PH: MAA SRF TOTAL	(5,241)	0	0	0

ORG : 5410110 PH: PANDEMIC FLU

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	0	66,319	66,319	0
Total Revenue	0	66,319	66,319	0
Salaries & Benefits	0	54,075	49,046	(5,029)
Services & Supplies	0	6,362	6,316	(46)
Other Charges	0	13,248	13,445	197
Intrafund Transfers	0	3,901	1,538	(2,363)
Total Appropriations	0	77,586	70,345	(7,241)
ORG 5410110 PH: PANDEMIC FLU TOTAL	0	11,267	4,026	(7,241)

ORG : 5420200 PH: COMMUNICABLE DISEASE

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	1,384	3,876	3,876	0
IG Rev - Federal	41,175	4,326	4,326	0
Service Charges	37,797	27,000	27,000	0
Total Revenue	80,357	35,202	35,202	0
Salaries & Benefits	360,260	955,584	1,304,276	348,692
Services & Supplies	82,859	137,673	148,234	10,561
Other Charges	123,117	207,579	326,017	118,438
Intrafund Transfers	8,973	66,729	41,160	(25,569)
Total Appropriations	575,210	1,367,565	1,819,687	452,122
ORG 5420200 PH: COMMUNICABLE DISEASE TOTAL	494,853	1,332,363	1,784,485	452,122

ORG : 5420210 PH: VITAL STATS

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	119,089	110,000	110,000	0
Miscellaneous Rev	22,459	20,000	20,000	0
Total Revenue	141,548	130,000	130,000	0
Salaries & Benefits	110,813	110,215	123,039	12,824
Services & Supplies	1,958	6,464	6,550	86
Other Charges	26,994	25,128	26,710	1,582
Intrafund Transfers	2,456	7,400	3,055	(4,345)
Total Appropriations	142,220	149,207	159,354	10,147
ORG 5420210 PH: VITAL STATS TOTAL	672	19,207	29,354	10,147

ORG : 5420220 PH: LAB

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	32,640	16,300	16,300	0
Service Charges	73,692	90,000	90,000	0
Total Revenue	106,332	106,300	106,300	0
Services & Supplies	99,021	125,350	125,000	(350)
Other Charges	0	300	0	(300)
Total Appropriations	99,021	125,650	125,000	(650)
ORG 5420220 PH: LAB TOTAL	(7,311)	19,350	18,700	(650)

ORG : 5430300 PH: COMMUNITY BASED NRSNG

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	1,131,368	1,010,657	1,010,657	0
IG Rev - Federal	1,582,801	2,419,151	819,151	(1,600,000)
Other Gov Agency	30,000	30,000	30,000	0
Service Charges	58,005	216,226	237,831	21,605
Miscellaneous Rev	137,000	87,484	72,484	(15,000)
Other Fin Sources	1,145,380	1,097,541	929,104	(168,437)
Total Revenue	4,084,554	4,861,059	3,099,227	(1,761,832)
Salaries & Benefits	3,253,834	3,601,106	3,947,592	346,486
Services & Supplies	448,098	1,699,526	188,853	(1,510,673)
Other Charges	919,161	956,263	1,054,800	98,537
Fixed Assets	0	54,300	39,300	(15,000)
Intrafund Transfers	81,887	280,807	120,414	(160,393)
Total Appropriations	4,702,979	6,592,002	5,350,959	(1,241,043)
ORG 5430300 PH: COMMUNITY BASED NRSNG TOTAL	618,425	1,730,943	2,251,732	520,789

Exhibit 1

Special Revenue Funds

RECOMMENDED BUDGET • FY 2025-26

ORG : 5430310 PH: AIDS

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	6,959	12,416	12,416	0
Total Revenue	6,959	12,416	12,416	0
Salaries & Benefits	5,568	12,416	12,416	0
Services & Supplies	41	0	0	0
Other Charges	1,377	0	0	0
Intrafund Transfers	129	0	0	0
Total Appropriations	7,115	12,416	12,416	0
ORG 5430310 PH: AIDS TOTAL	155	0	0	0

ORG : 5430330 PH: JAIL

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Services & Supplies	(8,563)	0	0	0
Total Appropriations	(8,563)	0	0	0
ORG 5430330 PH: JAIL TOTAL	(8,563)	0	0	0

ORG : 5430340 PH: WOMEN INFANT CHILDREN

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - Federal	915,801	894,508	894,508	0
Total Revenue	915,801	894,508	894,508	0
Salaries & Benefits	849,103	913,785	935,611	21,826
Services & Supplies	13,320	23,669	23,432	(237)
Other Charges	209,547	221,845	203,689	(18,156)
Intrafund Transfers	19,276	65,092	23,294	(41,798)
Total Appropriations	1,091,247	1,224,391	1,186,026	(38,365)
ORG 5430340 PH: WOMEN INFANT CHILDREN TOTAL	175,446	329,883	291,518	(38,365)

ORG : 5430350 PH: MSSP

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	21	0	0	0
Other Fin Sources	0	24,500	24,500	0
Fund Balance	0	440	440	0
Total Revenue	21	24,940	24,940	0
Services & Supplies	0	24,940	24,940	0
Total Appropriations	0	24,940	24,940	0
ORG 5430350 PH: MSSP TOTAL	(21)	0	0	0

ORG : 5440400 PH: HEALTH EDUCATION

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	240,358	361,548	803,865	442,317
IG Rev - Federal	159,640	190,000	190,000	0
Total Revenue	399,999	551,548	993,865	442,317
Salaries & Benefits	290,164	326,646	370,907	44,261
Services & Supplies	41,772	138,450	446,849	308,399
Other Charges	82,340	80,820	89,403	8,583
Other Fin Uses	0	0	134,064	134,064
Intrafund Transfers	11,723	23,799	10,224	(13,575)
Total Appropriations	426,000	569,715	1,051,447	481,732
ORG 5440400 PH: HEALTH EDUCATION TOTAL	26,001	18,167	57,582	39,415

ORG : 5440410 PH: DOMESTIC VIOLENCE

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	39,974	115,000	115,000	0
Fines & Penalties	13,954	20,000	20,000	0
Rev Use Money/Prop	960	0	0	0
Fund Balance	0	14,781	0	(14,781)
Total Revenue	54,888	149,781	135,000	(14,781)
Other Charges	39,650	149,781	135,000	(14,781)
Total Appropriations	39,650	149,781	135,000	(14,781)
ORG 5440410 PH: DOMESTIC VIOLENCE TOTAL	(15,238)	0	0	0

ORG : 5440420 PH: CARSEAT PROGRAM

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	2,921	5,500	5,500	0
Rev Use Money/Prop	1,611	50	50	0
Fund Balance	0	36,613	37,923	1,310
Total Revenue	4,532	42,163	43,473	1,310
Services & Supplies	0	42,163	43,473	1,310
Total Appropriations	0	42,163	43,473	1,310
ORG 5440420 PH: CARSEAT PROGRAM TOTAL	(4,532)	0	0	0

ORG : 5440430 PH: BIKE HELMET PROGRAM

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1	0	0	0
Fund Balance	0	17	17	0
Total Revenue	1	17	17	0
Services & Supplies	0	17	17	0
Total Appropriations	0	17	17	0
ORG 5440430 PH: BIKE HELMET PROGRAM TOTAL	(1)	0	0	0

ORG : 5440450 PH: TOBACCO USE PREVENTION

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(2,496)	0	0	0
IG Rev - State	309,818	300,000	350,000	50,000
Other Fin Sources	27,253	147,025	212,754	65,729
Fund Balance	0	364	0	(364)
Total Revenue	334,576	447,389	562,754	115,365
Salaries & Benefits	209,144	254,618	365,676	111,058
Services & Supplies	50,115	62,761	114,795	52,034
Other Charges	66,875	83,397	70,378	(13,019)
Other Fin Uses	2,429	20,000	0	(20,000)
Intrafund Transfers	6,148	26,613	11,905	(14,708)
Total Appropriations	334,712	447,389	562,754	115,365
ORG 5440450 PH: TOBACCO USE PREVENTION TOTAL	136	0	0	0

ORG : 5440470 PH: PROP 56 TOBACCO USE PREVNT

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	3,092	2,000	0	(2,000)
Fund Balance	0	4,784	0	(4,784)
Total Revenue	3,092	6,784	0	(6,784)
Contingency	0	6,784	0	(6,784)
Total Appropriations	0	6,784	0	(6,784)
ORG 5440470 PH: PROP 56 TOBACCO USE PREVNT TOTAL	(3,092)	0	0	0

Countywide Special Revenue Realignment Fund in Public Health

The Countywide Special Revenue – Realignment fund in Public Health Division 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.

ORG : 5480800 PH: HEALTH REALIGNMENT

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	150,554	150,000	150,000	0
IG Rev - State	7,350,982	6,833,557	6,833,557	0
Other Fin Sources	704,192	704,192	704,192	0
Fund Balance	0	652,021	0	(652,021)
Total Revenue	8,205,728	8,339,770	7,687,749	(652,021)
Other Fin Uses	6,221,037	6,973,058	7,687,749	714,691
Intrafund Transfers	1,332,670	1,366,712	0	(1,366,712)
Total Appropriations	7,553,707	8,339,770	7,687,749	(652,021)
ORG 5480800 PH: HEALTH REALIGNMENT TOTAL	(652,020)	0	0	0

Countywide Special Revenue Fund in the Animal Services Division

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.

ORG : 5570700 AS: CWSR ANIMALS 4 RETIRED FRD

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	841	400	400	0
Miscellaneous Rev	1,372	900	900	0
Fund Balance	0	18,730	19,423	693
Total Revenue	2,213	20,030	20,723	693
Services & Supplies	0	18,030	15,723	(2,307)
Other Charges	220	2,000	5,000	3,000
Total Appropriations	220	20,030	20,723	693
ORG 5570700 AS: CWSR ANIMALS 4 RETIRED FRD TOTAL	(1,993)	0	0	0

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	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	5,835	6,000	6,000	0
Miscellaneous Rev	12,094	12,000	12,000	0
Fund Balance	0	66,877	80,234	13,357
Total Revenue	17,929	84,877	98,234	13,357
Services & Supplies	10,660	84,877	98,234	13,357
Total Appropriations	10,660	84,877	98,234	13,357
ORG 5570701 AS: CWSR NEUTER DEPOSIT TOTAL	(7,269)	0	0	0

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	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	11,648	6,000	6,000	0
Other Gov Agency	5,000	0	0	0
Miscellaneous Rev	119,265	25,000	25,000	0
Fund Balance	0	350,736	381,546	30,810
Total Revenue	135,913	381,736	412,546	30,810
Services & Supplies	38,648	248,843	276,046	27,203
Other Fin Uses	0	130,000	136,500	6,500
Contingency	0	2,893	0	(2,893)
Total Appropriations	38,648	381,736	412,546	30,810
ORG 5570702 AS: CWSR PET AID PROGRAM TOTAL	(97,265)	0	0	0

City of SLT

The City of South Lake Tahoe subfund consists of revenue from an annual flat fee that is charged to the City of SLT for the purpose of a maintenance and replacement reserve for SLT Animal Services facilities.

ORG : 5570703 AS: City of SLT

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	0	68,930	68,930
Total Revenue	0	0	68,930	68,930
Contingency	0	0	68,930	68,930
Total Appropriations	0	0	68,930	68,930
ORG 5570703 AS: City of SLT TOTAL	0	0	0	0

Countywide Special Revenue Fund in the Public Guardian Division

The Countywide Special Revenue fund in the Public Guardian Division 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.

ORG : 5670700 PG: BOARD AND CARE FUND

Description	FY 2023-24 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

Countywide Special Revenue Fund in the Veteran Services Division

The Countywide Special Revenue fund in the Veteran Services Division 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.

ORG : 4270700 VET: CWSR - VETERAN AFFAIRS

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	8,511	0	0	0
Other Fin Sources	175,000	175,000	175,000	0
Fund Balance	0	69,413	69,413	0
Total Revenue	183,511	244,413	244,413	0
Services & Supplies	317,000	209,067	209,067	0
Other Fin Uses	11,095	35,346	35,346	0
Total Appropriations	328,095	244,413	244,413	0
ORG 4270700 VET: CWSR - VETERAN AFFAIRS TOTAL	144,584	0	0	0

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.

Special Revenue Funds

RECOMMENDED BUDGET • FY 2025-26

ORG : 4270701 VET: CWSR - LICENSE PLATES

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,871	50	50	0
Miscellaneous Rev	6,553	6,000	8,000	2,000
Fund Balance	0	48,544	34,544	(14,000)
Total Revenue	8,424	54,594	42,594	(12,000)
Other Fin Uses	0	35,346	42,594	7,248
Contingency	0	19,248	0	(19,248)
Total Appropriations	0	54,594	42,594	(12,000)
ORG 4270701 VET: CWSR - LICENSE PLATES TOTAL	(8,424)	0	0	0

	Job Class No.	Full-Time Equivalent (FTE) Allocations					
		FY 2024-25 Adopted Budget	FY 2024-25 Adjusted Total	FY 2025-26 Recm'd Budget	Diff from Adjusted Allocation	Allocation on 7/11/25	Diff from Recm'd
Agriculture							
Agriculture Commissioner and Sealer of Weights and Measures	1201	1.00	1.00	1.00	0.00	1.00	0.00
Administrative Technician	1305	1.00	2.00	2.00	0.00	2.00	0.00
Agriculture Biologist/Standards Inspector	4401/4402/4403	6.00	5.00	5.00	0.00	5.00	0.00
Agriculture Biologist/Standards Inspector Supervisor	1203		1.00	1.00		1.00	0.00
Agriculture Biologist Technician - Limited	4404	1.00	1.00	1.00	0.00	1.00	0.00
Assistant Agricultural Commissioner and Sealer of Weights and Measures	1200	1.00	1.00	1.00	0.00	1.00	0.00
Deputy Agriculture Commissioner, Sealer of Weights and Measures	4405	1.00	0.00	0.00	0.00	0.00	0.00
Office Assistant I/II	2101/2102	1.00	0.00	0.00	0.00	0.00	0.00
Wildlife Specialist	5805	1.00	1.00	1.00	0.00	1.00	0.00
	Total	13.00	12.00	12.00	0.00	12.00	0.00
Air Quality Management District *							
Air Pollution Control Officer	1238	1.00	1.00	1.00	0.00	1.00	0.00
Air Quality Engineer I/II	4127/4128	2.00	2.00	2.00	0.00	2.00	0.00
Air Quality Specialist I/II	4641/4642	2.00	2.00	2.00	0.00	2.00	0.00
Air Quality Technician I/II	4644/4645	1.00	1.00	1.00	0.00	1.00	0.00
Program Manager	7121	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Air Quality Engineer	4129	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Air Quality Specialist	4643	1.00	1.00	1.00	0.00	1.00	0.00
**AQMD Budget approved separately*	Total	9.00	9.00	9.00	0.00	9.00	0.00
Alternate Public Defender							
Alternate Public Defender	1257	1.00	1.00	1.00	0.00	1.00	0.00
Deputy Attorney	5211	0.00	2.00	3.00	1.00	3.00	0.00
Deputy Public Defender I-IV	4301/5302/5303/5304	3.00	0.00	0.00	0.00	0.00	0.00
Investigator (Public Defender)	5613	1.00	1.00	1.00	0.00	1.00	0.00
Legal Secretary I/II	2401/2402	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Attorney	5212	0.00	1.00	1.00	0.00	1.00	0.00
	Total	6.00	6.00	7.00	1.00	7.00	0.00
Assessor							
Assessor	1101	1.00	1.00	1.00	0.00	1.00	0.00
Administrative Technician	1305	1.00	1.00	1.00	0.00	1.00	0.00
Appraiser I/II/Sr.	4301/4302/4303	13.00	13.00	12.00	-1.00	12.00	0.00
Appraiser Aide	4300	1.00	1.00	1.00	0.00	1.00	0.00
Assessment Manager	4400	2.00	2.00	2.00	0.00	2.00	0.00
Assessment Technician I/II/Sr.	2601/2602/2603	8.00	8.00	7.00	-1.00	7.00	0.00
Assistant Assessor	0121	1.00	1.00	1.00	0.00	1.00	0.00
Auditor/Appraiser - Sr. Auditor/Appraiser	4311/4312	2.00	2.00	2.00	0.00	2.00	0.00
Cadastral Drafter	4721	1.00	1.00	1.00	0.00	1.00	0.00
Department Systems Analyst	3170	1.00	1.00	1.00	0.00	1.00	0.00
Geographical Information Systems Analyst I/II	3181/3182	1.00	1.00	1.00	0.00	1.00	0.00
Information Technology Department Coordinator	3176	1.00	1.00	1.00	0.00	1.00	0.00
Property Transfer Specialist	2605	4.00	4.00	4.00	0.00	4.00	0.00
Property Transfer Supervisor	2606	1.00	1.00	1.00	0.00	1.00	0.00
Supervising Appraiser	4304	1.00	1.00	2.00	1.00	2.00	0.00
Supervising Assessment Technician	2604	1.00	1.00	1.00	0.00	1.00	0.00
Supervising Auditor/Appraiser	4314	1.00	1.00	1.00	0.00	1.00	0.00
	Total	41.00	41.00	40.00	-1.00	40.00	0.00
Auditor-Controller							
Auditor-Controller	1106	1.00	1.00	1.00	0.00	1.00	0.00
Accountant/Auditor	3305	2.00	2.00	1.00	-1.00	1.00	0.00
Accountant I/II	3301/3302	2.00	2.00	2.00	0.00	2.00	0.00
Accounting Division Manager	0190	1.00	1.00	1.00	0.00	1.00	0.00
Accounting Systems Administrator	3307	2.00	2.00	2.00	0.00	2.00	0.00
Administrative Analyst I/II	1306/1307	4.00	5.00	5.00	0.00	5.00	0.00
Administrative Analyst Supervisor	1323	1.00	1.00	1.00	0.00	1.00	0.00
Administrative Technician	1305	4.00	4.00	4.00	0.00	4.00	0.00

	Job Class No.	Full-Time Equivalent (FTE) Allocations					
		FY 2024-25 Adopted Budget	FY 2024-25 Adjusted Total	FY 2025-26 Recm'd Budget	Diff from Adjusted Allocation	Allocation on 7/11/25	Diff from Recm'd
Chief Assistant Auditor-Controller	0126	1.00	1.00	1.00	0.00	1.00	0.00
Cost Accountant	3308	1.00	1.00	1.00	0.00	1.00	0.00
Enterprise Resource Planning Analyst	1324	2.00	2.00	2.00	0.00	2.00	0.00
Fiscal Assistant I/II	2201/2202	1.50	1.50	1.50	0.00	1.50	0.00
Fiscal Technician	2203	3.00	3.00	3.00	0.00	3.00	0.00
Payroll Manager	3200	1.00	1.00	1.00	0.00	1.00	0.00
Payroll Technician	3310	2.00	1.00	1.00	0.00	1.00	0.00
Principal Financial Analyst	1300	2.00	2.00	2.00	0.00	2.00	0.00
Property Tax Manager	3300	1.00	1.00	2.00	1.00	2.00	0.00
Sr. Administrative Analyst	1308	1.00	1.00	1.00	0.00	1.00	0.00
Supervising Accountant/Auditor	3306	1.00	1.00	1.00	0.00	1.00	0.00
	Total	33.50	33.50	33.50	0.00	33.50	0.00
Board of Supervisors							
Supervisor - Board of Supervisors	1141	5.00	5.00	5.00	0.00	5.00	0.00
Clerk of the Board Of Supervisors	1206	1.00	1.00	1.00	0.00	1.00	0.00
Deputy Clerk of the Board I/II	2905/2906	1.00	1.00	1.00	0.00	0.00	-1.00
Records Center Manager	1202	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Deputy Clerk of the Board of Supervisors	2908	2.00	2.00	2.00	0.00	2.00	0.00
Storekeeper I/II	3501/3502	1.00	1.00	1.00	0.00	1.00	0.00
Supervisor's Assistant	3906	5.00	5.00	5.00	0.00	5.00	0.00
	Total	16.00	16.00	16.00	0.00	15.00	-1.00
Chief Administrative Office							
Chief Administrative Officer	1226	1.00	1.00	1.00	0.00	1.00	0.00
Accountant/Auditor	3305	1.00	1.00	1.00	0.00	1.00	0.00
Accountant I/II	3301/3302	1.00	0.00	0.00	0.00	0.00	0.00
Administrative Analyst I/II	1306/1307	19.00	23.00	24.00	1.00	24.00	0.00
Administrative Analyst Supervisor	1323	2.00	2.00	3.00	1.00	3.00	0.00
Administrative Technician	1305	15.00	12.00	8.00	-4.00	7.00	-1.00
Agency Chief Fiscal Officer	0329	2.00	2.00	2.00	0.00	2.00	0.00
Airport Operations Supervisor	6504	1.00	1.00	0.00	-1.00	0.00	0.00
Airport Technician I/II	6501/6502	1.00	1.00	1.00	0.00	1.00	0.00
Assistant Chief Administrative Officer	0141	2.00	2.00	2.00	0.00	2.00	0.00
Building Maintenance Worker I/II	6601/6602	7.00	7.00	6.00	-1.00	6.00	0.00
Building Maintenance Worker III	6608	5.00	5.00	5.00	0.00	5.00	0.00
Buyer I/II	3401/3402	1.00	1.00	1.00	0.00	1.00	0.00
Capital Programs Manager	0184	1.00	1.00	1.00	0.00	1.00	0.00
Custodial Coordinator	6627	1.00	1.00	1.00	0.00	1.00	0.00
Defensible Space Inspector I/II	4608/4609	2.00	2.00	2.00	0.00	2.00	0.00
Defensible Space Inspector I/II - Limited Term	4608/4609	0.00	0.00	2.00	2.00	2.00	0.00
Defensible Space Inspector Supervisor	4612	0.00	1.00	1.00	0.00	1.00	0.00
Deputy Chief Administrative Officer	0144	2.00	2.00	2.00	0.00	2.00	0.00
Emergency Medical Services and Emergency Preparedness Supervisor	2511	1.00	0.00	0.00	0.00	0.00	0.00
Emergency Medical Services Manager	0162	1.00	1.00	1.00	0.00	1.00	0.00
Emergency Medical Services Specialist	5900	1.00	1.00	1.00	0.00	1.00	0.00
EMS Agency Medical Director	0167	0.50	0.50	0.50	0.00	0.50	0.00
Enterprise Resource Planning Analyst *	1324	1.00	1.00	1.00	0.00	1.00	0.00
Facilities Division Manager	0188	1.00	1.00	1.00	0.00	1.00	0.00
Facilities Operations Supervisor	6610	3.00	3.00	3.00	0.00	3.00	0.00
Facilities Operations Technician	6605	2.00	2.00	2.00	0.00	2.00	0.00
Facilities Project Manager I/II	0186/0187	3.00	3.00	3.00	0.00	3.00	0.00
Fiscal Assistant I/II	2201/2202	1.00	1.00	1.00	0.00	1.00	0.00
Fiscal Manager	2207	3.00	3.00	3.00	0.00	3.00	0.00
Fiscal Services Supervisor	2205	1.00	1.00	0.00	-1.00	0.00	0.00
Fiscal Technician	2203	5.00	5.00	2.00	-3.00	2.00	0.00
Grounds Maintenance Supervisor	6620	1.00	1.00	1.00	0.00	1.00	0.00
Grounds Maintenance Worker I/II	6621/6622	7.00	8.00	8.00	0.00	8.00	0.00
Health Education Coordinator	8501	1.00	1.00	1.00	0.00	1.00	0.00
Management Analyst I/II	1316/1317	1.00	1.00	1.00	0.00	1.00	0.00
Medical Billing Technician	2524	2.00	2.00	2.00	0.00	2.00	0.00
Parks Manager	0181	1.00	1.00	1.00	0.00	1.00	0.00

	Job Class No.	Full-Time Equivalent (FTE) Allocations					
		FY 2024-25 Adopted Budget	FY 2024-25 Adjusted Total	FY 2025-26 Recm'd Budget	Diff from Adjusted Allocation	Allocation on 7/11/25	Diff from Recm'd
Parks Program Coordinator	4208	1.00	1.00	1.00	0.00	1.00	0.00
Parks Trail Maintenance Worker	6116	1.00	1.00	1.00	0.00	0.40	-0.60
Principal Management Analyst	1309	4.00	3.00	3.00	0.00	3.00	0.00
Procurement & Contracts Manager	0185	1.00	1.00	1.00	0.00	1.00	0.00
Program Manager	7121	3.00	3.00	3.00	0.00	3.00	0.00
Services Operations Coordinator	6290	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Accountant	3303	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Administrative Analyst	1308	7.00	8.00	8.00	0.00	7.00	-1.00
Sr. Buyer	3403	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Defensible Space Inspector	4610	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Fiscal Assistant	2204	1.00	1.00	1.00	0.00	0.00	-1.00
Sr. Office Assistant	2104	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Parks Trail Maintenance Worker	6117	1.00	1.00	1.00	0.00	1.00	0.00
Storekeeper I/II	3501/3502	1.00	1.00	1.00	0.00	0.00	-1.00
Storekeeper/Courier	3505	2.00	2.00	2.00	0.00	1.00	-1.00
** Position to be deleted 01/10/2026*	Total	127.50	128.50	122.50	-6.00	116.90	-5.60
Child Support Services							
Director of Child Support Services	1262	1.00	1.00	1.00	0.00	1.00	0.00
Administrative Analyst I/II	1306/1307	1.00	1.00	1.00	0.00	1.00	0.00
Administrative Technician	1305	1.00	1.00	1.00	0.00	1.00	0.00
Assistant Director of Child Support Services	0264	1.00	1.00	1.00	0.00	1.00	0.00
Child Support Attorney I-IV	5001/5002/5003/5004	2.00	0.00	0.00	0.00	0.00	0.00
Child Support Specialist I/II	7701/7702	11.50	11.50	11.50	0.00	11.50	0.00
Child Support Specialist III	7703	2.00	2.00	2.00	0.00	2.00	0.00
Child Support Supervisor	7705	2.00	2.00	2.00	0.00	2.00	0.00
Deputy Attorney	5211		2.00	2.00	0.00	2.00	0.00
Executive Assistant	2113	1.00	1.00	0.00	-1.00	0.00	0.00
Fiscal Technician	2203	1.00	1.00	1.00	0.00	1.00	0.00
Information Technology Department Specialist	3175	1.00	1.00	1.00	0.00	1.00	0.00
Legal Clerk I/II	2421/2422	1.00	1.00	1.00	0.00	1.00	0.00
Office Assistant I/II	2301/2102	1.00	1.00	1.00	0.00	1.00	0.00
Program Manager	7121	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Office Assistant	2104	1.00	1.00	1.00	0.00	1.00	0.00
	Total	28.50	28.50	27.50	-1.00	27.50	0.00
County Counsel							
County Counsel	1231	1.00	1.00	1.00	0.00	1.00	0.00
Administrative Analyst I/II	1306/1307	1.00	1.00	1.00	0.00	1.00	0.00
Assistant County Counsel	0146	1.00	1.00	1.00	0.00	1.00	0.00
Deputy County Counsel	5104	6.00	6.00	6.00	0.00	6.00	0.00
Legal Secretary I/II	2401/2402	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Deputy County Counsel	5106	4.00	4.00	4.00	0.00	4.00	0.00
Sr. Legal Secretary	2403	3.00	3.00	3.00	0.00	3.00	0.00
	Total	17.00	17.00	17.00	0.00	17.00	0.00
District Attorney							
District Attorney	1121	1.00	1.00	1.00	0.00	1.00	0.00
Administrative Technician	1305	1.00	1.00	1.00	0.00	1.00	0.00
Associate Attorney	5210	0.00	1.00	1.00	0.00	1.00	0.00
Associate Attorney - Limited Term	5210	0.00	3.00	3.00	0.00	3.00	0.00
Assistant District Attorney	5205	2.00	2.00	0.00	-2.00	0.00	0.00
Chief Assistant District Attorney	0156	1.00	2.00	2.00	0.00	2.00	0.00
Chief Investigator (District Attorney)	5601	1.00	1.00	1.00	0.00	1.00	0.00
Chief of Innovation and Technology Transparency - Limited Term	0157	0.00	1.00	1.00	0.00	1.00	0.00
Crime Analyst	3171	1.00	1.00	1.00	0.00	1.00	0.00
Department Systems Analyst	3170	1.00	1.00	1.00	0.00	1.00	0.00
Deputy Attorney	5211	0.00	12.00	12.00	0.00	12.00	0.00
Deputy District Attorney I-IV	5201/5202/5203/5204	20.00	0.00	0.00	0.00	0.00	0.00
Deputy District Attorney I-IV - Limited Term	5201/5202/5203/5204	3.00	0.00	0.00	0.00	0.00	0.00
Information Technologies Department	3175	1.00	1.00	1.00	0.00	1.00	0.00
Investigative Assistant I/II	5615/5616	4.00	4.00	4.00	0.00	4.00	0.00

	Job Class No.	Full-Time Equivalent (FTE) Allocations					
		FY 2024-25 Adopted Budget	FY 2024-25 Adjusted Total	FY 2025-26 Recm'd Budget	Diff from Adjusted Allocation	Allocation on 7/11/25	Diff from Recm'd
Investigator (District Attorney)	5603	13.00	13.00	13.00	0.00	13.00	0.00
Legal Secretary I/II	2401/2402	3.00	3.00	3.00	0.00	3.00	0.00
Lieutenant (District Attorney)	5599	1.00	2.00	2.00	0.00	2.00	0.00
Paralegal I/II	5115/5116	4.00	4.00	4.00	0.00	4.00	0.00
Program Manager	7121	1.00	1.00	1.00	0.00	1.00	0.00
Special Investigator I/II	5630/5631	0.00	1.00	1.00	0.00	1.00	0.00
Sr. Attorney	5212	0.00	8.00	8.00	0.00	8.00	0.00
Sr. Department Systems Analyst	3173	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Paralegal	5117	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Victim/Witness Program Specialist	5918	1.00	1.00	1.00	0.00	1.00	0.00
Supervising Investigator (District Attorney)	5600	2.00	2.00	0.00	-2.00	0.00	0.00
Victim/Witness Program Coordinator	5912	1.00	1.00	1.00	0.00	1.00	0.00
Victim/Witness Program Specialist I/II	5916/5917	2.00	2.00	2.00	0.00	2.00	0.00
Victim/Witness Program Specialist I/II - Limited Term	5916/5917	4.00	4.00	4.00	0.00	4.00	0.00
	Total	70.00	75.00	71.00	-4.00	71.00	0.00
Environmental Management							
Director of Environmental Management	1236	1.00	1.00	1.00	0.00	1.00	0.00
Administrative Analyst I/II	1306/1307	1.00	1.00	1.00	0.00	1.00	0.00
Development Technician I/II	4709/4710	4.00	4.00	4.00	0.00	4.00	0.00
Disposal Site Supervisor	4655	1.00	1.00	1.00	0.00	1.00	0.00
Environmental Management Manager	4607	2.00	2.00	2.00	0.00	2.00	0.00
Environmental Health Specialist I/II	4601/4602	6.00	6.00	6.00	0.00	6.00	0.00
Environmental Health Specialist Supervisor	4604	3.00	3.00	3.00	0.00	3.00	0.00
Geologist	4111	1.00	1.00	1.00	0.00	1.00	0.00
Hazardous Material/Recycling Specialist	4616	3.00	3.00	3.00	0.00	3.00	0.00
Hazardous Material/Recycling Technician	4653	1.00	1.00	1.00	0.00	1.00	0.00
Solid Waste Technician	6624	2.00	2.00	2.00	0.00	2.00	0.00
Sr. Vector Control Technician - Limited Term	4634	1.00	1.00	1.00	0.00	1.00	0.00
Supervising Waste Specialist	4619	1.00	1.00	1.00	0.00	1.00	0.00
Sustainability Coordinator	4617	1.00	1.00	1.00	0.00	1.00	0.00
Vector Control Technician I/II (Limited Term)	4631/4632	3.00	3.00	3.00	0.00	3.00	0.00
Waste Management Technician I/II/III	4651/4652/4654	3.00	3.00	3.00	0.00	3.00	0.00
	Total	34.00	34.00	34.00	0.00	34.00	0.00
Health & Human Services Agency							
Director, Health and Human Services Agency	1282	1.00	1.00	1.00	0.00	1.00	0.00
Accountant I/II	3301/3302	10.00	10.00	10.00	0.00	10.00	0.00
Administrative Analyst I/II	1306/1307	30.00	31.00	31.00	0.00	31.00	0.00
Administrative Analyst Supervisor	1323	2.00	2.00	2.00	0.00	2.00	0.00
Administrative Assistant I/II	2116/2117	2.00	2.00	1.00	-1.00	1.00	0.00
Administrative Secretary	2111	1.00	1.00	1.00	0.00	1.00	0.00
Administrative Technician	1305	10.00	10.00	10.00	0.00	10.00	0.00
Agency Chief Fiscal Officer	0329	1.00	1.00	1.00	0.00	1.00	0.00
Alcohol and Drug Program Division Manager	0202	1.00	1.00	1.00	0.00	1.00	0.00
Animal Services Officer I/II	5801/5802	8.00	8.00	8.00	0.00	8.00	0.00
Animal Services Officer Supervisor	5810	2.00	2.00	2.00	0.00	2.00	0.00
Animal Shelter Attendant	5816	5.00	5.00	5.00	0.00	5.00	0.00
Animal Shelter Supervisor	5815	1.00	1.00	1.00	0.00	1.00	0.00
Assistant Director of Administration and	0194	1.00	1.00	1.00	0.00	1.00	0.00
Assistant Director of Human Services	0113	2.00	2.00	2.00	0.00	2.00	0.00
Associate Attorney	5210	0.00	1.00	1.00	0.00	1.00	0.00
Care Management Counselor I/II	7421/7422	1.00	1.00	1.00	0.00	1.00	0.00
Care Management Supervisor	7425	1.00	1.00	1.00	0.00	1.00	0.00
Chief Assistant Director, Health and Human Services Agency	1283	1.00	1.00	1.00	0.00	1.00	0.00
Community Health Advocate	8516	2.00	2.00	2.00	0.00	2.00	0.00
Cook I/II	5907/5908	2.81	2.81	2.81	0.00	2.81	0.00
Deputy Attorney	5211	0.00	1.00	1.00	0.00	1.00	0.00
Deputy Director, Health and Human Services Agency	7122	6.00	6.00	6.00	0.00	6.00	0.00
Deputy Public Guardian I/II	7411/7412	6.00	6.00	6.00	0.00	6.00	0.00
Deputy Public Guardian Supervisor	7414	1.00	1.00	1.00	0.00	1.00	0.00
Director of Behavorial Health	1251	1.00	1.00	1.00	0.00	1.00	0.00

		Full-Time Equivalent (FTE) Allocations					
	Job Class No.	FY 2024-25 Adopted Budget	FY 2024-25 Adjusted Total	FY 2025-26 Recm'd Budget	Diff from Adjusted Allocation	Allocation on 7/11/25	Diff from Recm'd
Director of Public Health	1240	1.00	1.00	1.00	0.00	1.00	0.00
Disease Investigation & Control Specialist I/II	8119/8120	3.00	3.00	3.00	0.00	3.00	0.00
Eligibility Specialist Trainee/I/II	7100/7101/7102	65.00	65.00	65.00	0.00	65.00	0.00
Eligibility Specialist III	7103	21.00	21.00	21.00	0.00	21.00	0.00
Eligibility Supervisor	7110	13.00	13.00	13.00	0.00	13.00	0.00
Employment and Training Worker I/II	7501/7502	13.00	13.00	13.00	0.00	13.00	0.00
Employment and Training Worker III	7503	5.00	5.00	5.00	0.00	5.00	0.00
Employment and Training Worker Supervisor	7505	3.00	3.00	3.00	0.00	3.00	0.00
Energy/Weatherization Supervisor	7838	1.00	1.00	1.00	0.00	1.00	0.00
Energy/Weatherization Technician I/II	7836/7835	3.00	3.00	3.00	0.00	3.00	0.00
Energy Weatherization Technician I/II - Limited Term	7836/7835	1.00	1.00	1.00	0.00	1.00	0.00
Epidemiologist I/II	8509/8510	1.00	1.00	1.00	0.00	1.00	0.00
Fiscal Assistant I/II	2201/2202	2.00	2.00	2.00	0.00	2.00	0.00
Fiscal Manager	2207	3.00	3.00	4.00	1.00	4.00	0.00
Fiscal Services Supervisor	2205	1.00	1.00	2.00	1.00	2.00	0.00
Fiscal Technician	2203	18.00	18.00	19.00	1.00	19.00	0.00
Food Services Aide	7825	1.75	1.75	1.75	0.00	1.75	0.00
Food Services Supervisor	7824	1.00	1.00	1.00	0.00	1.00	0.00
Health Education Coordinator	8501	15.00	16.00	16.00	0.00	16.00	0.00
Health Education Coordinator - Limited Term	8501	0.80	0.00	0.00	0.00	0.00	0.00
Health Program Specialist	8215	6.00	6.00	6.00	0.00	6.00	0.00
Housing Program Specialist I/II	7305/7306	2.00	2.00	2.00	0.00	2.00	0.00
Housing Program Specialist I/II - Limited	7305/7306	1.00	1.00	1.00	0.00	1.00	0.00
IHSS Public Authority Registry/Training Specialist	1902	2.00	2.00	2.00	0.00	2.00	0.00
Information Technology Department Coordinator	3176	1.00	1.00	0.00	-1.00	0.00	0.00
Information Technology Department Specialist	3175	1.00	1.00	2.00	1.00	2.00	0.00
Legal Clerk III	2423	1.00	1.00	0.00	-1.00	0.00	0.00
Legal Secretary I/II	2401/2402	1.00	1.00	1.00	0.00	1.00	0.00
Manager of Animal Services	0106	1.00	1.00	1.00	0.00	1.00	0.00
Manager of Mental Health Programs	0226	4.00	4.00	4.00	0.00	4.00	0.00
Mealsite Coordinator	7831	6.62	6.62	5.81	-0.81	5.81	0.00
Medical Office Assistant I/II	2501/2502	5.80	5.80	3.80	-2.00	3.80	0.00
Medical Records Technician	8635	1.00	1.00	1.00	0.00	1.00	0.00
Mental Health Aide	8630	6.25	6.25	6.25	0.00	6.25	0.00
Mental Health Clinical Nurse	7123	1.00	1.00	1.00	0.00	1.00	0.00
Mental Health Clinician IA/IB/II	8200/8203/8201	33.50	33.50	34.50	1.00	34.50	0.00
Mental Health Medical Director	0221	1.00	1.00	1.00	0.00	1.00	0.00
Mental Health Patient's Rights Advocate	8621	1.00	1.00	1.00	0.00	1.00	0.00
Mental Health Program Coordinator IA/IB/II	8205/8204/8206	8.00	8.00	8.00	0.00	8.00	0.00
Mental Health Worker I/II	8631/8632	24.00	27.00	27.00	0.00	27.00	0.00
Nutritionist	7816	1.60	1.60	1.60	0.00	1.60	0.00
Occupational/Physical Therapist	8411/8405	3.15	3.15	3.15	0.00	3.15	0.00
Office Assistant I/II	2101/2102	23.00	24.00	24.00	0.00	24.00	0.00
Office Assistant I/II - Limited Term	2101/2102	1.00	1.00	1.00	0.00	1.00	0.00
Office Services Supervisor	2125	3.00	3.00	3.00	0.00	3.00	0.00
Paralegal I/II	5115/5116	1.00	1.00	1.00	0.00	1.00	0.00
Program Aide	7300	6.61	6.61	4.67	-1.94	4.67	0.00
Program Assistant	7301	24.14	24.14	22.44	-1.70	22.44	0.00
Program Assistant - Limted Term	7301	1.50	1.00	1.00	0.00	1.00	0.00
Program Coordinator	7302	4.00	4.00	4.00	0.00	4.00	0.00
Program Coordinator - Limited Term	7302	0.00	1.00	1.00	0.00	1.00	0.00
Program Manager	7121	8.00	8.00	9.00	1.00	9.00	0.00
Program Manager - Protective Services	7120	6.00	6.00	5.00	-1.00	5.00	0.00
Psychiatric Technician I/II	8211/8212	3.00	3.00	3.00	0.00	3.00	0.00
Psychiatrist I/II	8225/8226	1.00	1.00	1.00	0.00	1.00	0.00

	Job Class No.	Full-Time Equivalent (FTE) Allocations					
		FY 2024-25 Adopted Budget	FY 2024-25 Adjusted Total	FY 2025-26 Recm'd Budget	Diff from Adjusted Allocation	Allocation on 7/11/25	Diff from Recm'd
Public Health Nurse I/II	8115/8116	14.10	14.10	14.10	0.00	14.10	0.00
Public Health Nurse Practitioner	8110	1.80	1.80	1.80	0.00	1.80	0.00
Public Health Nurse Supervisor	8118	5.00	5.00	5.00	0.00	5.00	0.00
Public Health Nursing Manager	0201	2.00	2.00	2.00	0.00	2.00	0.00
Public Health Officer	1241	1.00	1.00	1.00	0.00	1.00	0.00
Registered Nurse	8113	1.00	1.00	1.00	0.00	1.00	0.00
Senior Citizens' Attorney I/II/III	5609/5610/5611	2.00	0.00	0.00	0.00	0.00	0.00
Senior Citizens' Attorney I/II/III - Limited	5609/5610/5611	1.00	0.00	0.00	0.00	0.00	0.00
Seniors' Daycare Program Supervisor	7311	2.00	2.00	2.00	0.00	1.00	-1.00
Social Service Aide	7208	15.00	15.00	15.00	0.00	15.00	0.00
Social Worker I/II	7201/7202	18.00	18.00	18.00	0.00	18.00	0.00
Social Worker I/II - Limited Term	7201/7202	1.00	1.00	1.00	0.00	1.00	0.00
Social Worker III	7203	31.80	32.80	32.80	0.00	32.80	0.00
Social Worker IV	7205	23.80	23.80	23.80	0.00	23.80	0.00
Social Worker Supervisor I	7211	7.00	7.00	9.00	2.00	9.00	0.00
Social Worker Supervisor II	7212	7.00	8.00	6.00	-2.00	6.00	0.00
Sr. Accountant	3303	2.00	3.00	1.00	-2.00	1.00	0.00
Sr. Administrative Analyst	1308	7.00	7.00	7.00	0.00	7.00	0.00
Sr. Animal Services Officer	5803	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Department Systems Analyst	3173	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Fiscal Assistant	2204	1.00	1.00	0.00	-1.00	0.00	0.00
Sr. Information Technology Department Coordinator	3177	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Office Assistant	2104	31.00	31.00	34.00	3.00	34.00	0.00
Sr. Veterans Service Representative	7402	1.00	1.00	1.00	0.00	1.00	0.00
Supervising Accountant/Auditor	3306	6.00	6.00	6.00	0.00	6.00	0.00
Supervising Health Education Coordinator	8505	5.00	5.00	5.00	0.00	5.00	0.00
Supervising Mental Health Worker	8633	1.00	1.00	1.00	0.00	1.00	0.00
Supervising Occupational/Physical Therapist	8412	0.80	0.80	0.80	0.00	0.80	0.00
System Support Analyst	7109	3.00	3.00	3.00	0.00	3.00	0.00
System Support Assistant	2133	3.00	3.00	3.00	0.00	3.00	0.00
Veterans Service Officer	1267	1.00	1.00	1.00	0.00	1.00	0.00
Veterans Services Representative I/II	7403/7404	3.00	3.00	3.00	0.00	3.00	0.00
	Total	667.83	675.53	671.08	-4.45	670.08	-1.00
Human Resources/Risk Management							
Human Resources							
Director of Human Resources	0231	1.00	1.00	1.00	0.00	1.00	0.00
Administrative Assistant I/II	2116/2117	1.00	1.00	1.00	0.00	1.00	0.00
Administrative Technician	1305	1.00	1.00	1.00	0.00	1.00	0.00
Assistant Director of Human Resources	0143	1.00	1.00	1.00	0.00	1.00	0.00
Human Resources Analyst I/II	1401/1402	4.00	4.00	4.00	0.00	4.00	0.00
Human Resources Technician	1406	7.00	7.00	7.00	0.00	7.00	0.00
Principal Human Resources Analyst	1403	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Human Resources Analyst	1404	2.00	2.00	2.00	0.00	2.00	0.00
Training and Organziational Development Specialist	1405	1.00	1.00	1.00	0.00	1.00	0.00
	Division Total	19.00	19.00	19.00	0.00	19.00	0.00
Risk Management							
Risk Manager	0253	1.00	1.00	1.00	0.00	1.00	0.00
Risk Manager - Limited Term	0253	1.00	1.00	0.00	-1.00	0.00	0.00
Risk Analyst I/II	1501/1502	3.00	3.00	3.00	0.00	3.00	0.00
Risk Technician	1506	1.00	1.00	1.00	0.00	1.00	0.00
	Division Total	6.00	6.00	5.00	-1.00	5.00	0.00
	Total	25.00	25.00	24.00	-1.00	24.00	0.00
Information Technologies							
Director of Information Technologies	0206	1.00	1.00	1.00	0.00	1.00	0.00
Administrative Technician	1305	1.00	1.00	1.00	0.00	1.00	0.00
Applications Analyst I/II	3129/3130	10.00	10.00	10.00	0.00	10.00	0.00
Assistant Director of Information Technologies	0207	1.00	1.00	1.00	0.00	1.00	0.00
Business Systems Analyst I/II	3147/3148	4.00	3.00	3.00	0.00	3.00	0.00
Chief Information Security Officer	3101	1.00	1.00	1.00	0.00	1.00	0.00

	Job Class No.	Full-Time Equivalent (FTE) Allocations					
		FY 2024-25 Adopted Budget	FY 2024-25 Adjusted Total	FY 2025-26 Recm'd Budget	Diff from Adjusted Allocation	Allocation on 7/11/25	Diff from Recm'd
Deputy Director of Information Technologies	0235	1.00	1.00	1.00	0.00	1.00	0.00
Information Security Analyst	3140	2.00	2.00	1.00	-1.00	1.00	0.00
Information Technology Analyst - Cloud Systems	3190	1.00	1.00	1.00	0.00	1.00	0.00
Information Technology Analyst I/II-Network Design & Administration	3115/3116	1.00	1.00	1.00	0.00	1.00	0.00
Information Technology Analyst III-Network Design & Administration	3142	1.00	1.00	0.00	-1.00	0.00	0.00
Information Technology Analyst I/II-Server Design & Administration	3124/3125	6.00	6.00	6.00	0.00	6.00	0.00
Information Technology Analyst I/II - Telecommunications	3186/3187	1.00	1.00	1.00	0.00	1.00	0.00
Information Technology Customer Support Specialist I/II	3191/3192	4.00	4.00	3.00	-1.00	3.00	0.00
Information Technology Customer Support Specialist III	3193	3.00	3.00	3.00	0.00	3.00	0.00
Information Technology Specialist I/II-Server Administration	3157/3158	1.00	1.00	0.00	-1.00	0.00	0.00
Information Technology Project Manager	3137	3.00	3.00	3.00	0.00	3.00	0.00
Information Technology Supervisor	3153	3.00	4.00	4.00	0.00	4.00	0.00
Telecommunications Technician I/II	3168/3169	1.00	1.00	1.00	0.00	1.00	0.00
	Total	46.00	46.00	42.00	-4.00	42.00	0.00
Library							
Director of Library Services	1246	1.00	1.00	1.00	0.00	1.00	0.00
Administrative Analyst I/II	1306/1307	1.00	1.00	1.00	0.00	1.00	0.00
Community Health Advocate	8516	3.00	3.00	0.00	-3.00	0.00	0.00
Early Childhood Literacy Specialist	7607	5.00	5.00	2.50	-2.50	2.50	0.00
Fiscal Assistant I/II	2201/2202	0.80	0.80	0.80	0.00	0.80	0.00
Information Technology Department Specialist	3175	1.00	1.00	1.00	0.00	1.00	0.00
Librarian I/II	7616/7617	5.00	5.00	5.00	0.00	5.00	0.00
Librarian Supervisor	7618	2.00	2.00	2.00	0.00	2.00	0.00
Library Assistant I/II	7601/7602	11.55	11.55	12.30	0.75	12.30	0.00
Library Circulation Supervisor	7621	1.00	1.00	1.00	0.00	1.00	0.00
Library Systems Technician	7608	2.00	2.00	2.00	0.00	2.00	0.00
Museum Administrator	7628	1.00	1.00	0.00	-1.00	0.00	0.00
Sr. Library Assistant	7605	4.50	4.50	3.50	-1.00	3.50	0.00
Supervising Library Assistant	7611	1.00	1.00	1.00	0.00	1.00	0.00
	Total	39.85	39.85	33.10	-6.75	33.10	0.00
Planning & Building							
Director of Planning & Building	1285	1.00	1.00	1.00	0.00	1.00	0.00
Administrative Analyst I/II	1306/1307	3.00	3.00	2.00	-1.00	2.00	0.00
Administrative Assistant I/II	2116/2117	1.00	1.00	1.00	0.00	1.00	0.00
Administrative Technician	1305	3.00	3.00	4.00	1.00	4.00	0.00
Assistant/Associate Planner	4201/4202	8.00	8.00	8.00	0.00	8.00	0.00
Associate Civil Engineer	4105	1.00	1.00	1.00	0.00	1.00	0.00
Building Inspector I/II/III	4501/4502/4503	17.00	17.00	17.00	0.00	17.00	0.00
Building Inspection Supervisor	4505	2.00	2.00	2.00	0.00	2.00	0.00
Chief Deputy Director of Planning and	0177	0.00	1.00	1.00	0.00	1.00	0.00
Clerk of the Planning Commission	2114	1.00	1.00	1.00	0.00	1.00	0.00
Code Enforcement Manager	4515	0.00	1.00	1.00	0.00	1.00	0.00
Code Enforcement Officer I/II	4511/4512	8.00	9.00	9.00	0.00	9.00	0.00
Code Enforcement Supervisor	4514	2.00	2.00	2.00	0.00	2.00	0.00
Deputy Building Official	0249	1.00	1.00	0.00	-1.00	0.00	0.00
Deputy Director of Building Services/Chief Building Official	0281	1.00	1.00	1.00	0.00	1.00	0.00
Deputy Director of Planning	0284	3.00	3.00	3.00	0.00	3.00	0.00
Development Aide I/II	4701/4702	3.00	3.00	3.00	0.00	3.00	0.00
Development Technician I/II	4709/4710	14.00	14.00	13.00	-1.00	13.00	0.00
Economic and Business Relations Manager	1314	1.00	1.00	1.00	0.00	0.00	-1.00
Executive Assistant	2113	1.00	1.00	1.00	0.00	1.00	0.00
Office Assistant I/II	2101/2102	6.00	6.00	6.00	0.00	6.00	0.00

	Job Class No.	Full-Time Equivalent (FTE) Allocations					
		FY 2024-25 Adopted Budget	FY 2024-25 Adjusted Total	FY 2025-26 Recm'd Budget	Diff from Adjusted Allocation	Allocation on 7/11/25	Diff from Recm'd
Office Services Supervisor	2125	1.00	1.00	1.00	0.00	1.00	0.00
Planning Manager	4204	3.00	3.00	3.00	0.00	3.00	0.00
Sr. Administrative Analyst	1308	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Civil Engineer	4107	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Development Aide	4703	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Development Technician	4711	3.00	3.00	4.00	1.00	4.00	0.00
Sr. Engineering Technician	4718	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Office Assistant	2104	2.00	2.00	2.00	0.00	2.00	0.00
Sr. Planner	4203	8.00	8.00	8.00	0.00	8.00	0.00
Storm Water Program Coordinator	4116	2.00	2.00	2.00	0.00	2.00	0.00
Supervising Development Technician	4712	1.00	1.00	1.00	0.00	1.00	0.00
	Total	101.00	104.00	103.00	-1.00	102.00	-1.00
Probation							
Chief Probation Officer	1256	1.00	1.00	1.00	0.00	1.00	0.00
Accountant I/II	3301/3302	1.00	1.00	1.00	0.00	1.00	0.00
Administrative Analyst I/II	1306/1307	7.00	7.00	6.00	-1.00	6.00	0.00
Administrative Analyst Supervisor	1323	1.00	1.00	1.00	0.00	1.00	0.00
Administrative Secretary	2111	1.00	0.00	0.00	0.00	0.00	0.00
Administrative Technician	1305	1.00	2.00	2.00	0.00	2.00	0.00
Assistant Deputy Chief Probation Officer	0237	2.00	2.00	2.00	0.00	2.00	0.00
Chief Fiscal Officer	0325	1.00	1.00	1.00	0.00	1.00	0.00
Correctional Cook	5905	2.00	2.00	2.00	0.00	2.00	0.00
Correctional Food Services Supervisor	5906	1.00	1.00	1.00	0.00	1.00	0.00
Department Systems Analyst	3170	0.00	0.00	1.00	1.00	1.00	0.00
Deputy Chief Probation Officer	0236	3.00	3.00	3.00	0.00	3.00	0.00
Deputy Probation Officer I/II/III (A)	5711/5712/5713	51.50	51.50	54.00	2.50	54.00	0.00
Deputy Probation Officer I/II (B)	5701/5702	3.00	3.00	3.00	0.00	3.00	0.00
Deputy Probation Officer Supervisor (A)	5714	8.00	8.00	11.00	3.00	11.00	0.00
Deputy Probation Officer Supervisor (B)	5710	5.00	5.00	2.00	-3.00	2.00	0.00
Fiscal Assistant I/II	2201/2202	1.00	1.00	1.00	0.00	1.00	0.00
Fiscal Technician	2203	2.00	2.00	2.00	0.00	2.00	0.00
Health Education Coordinator	8501	2.00	2.00	2.00	0.00	2.00	0.00
Legal Secretarial Services Supervisor	2405	2.00	2.00	1.00	-1.00	1.00	0.00
Legal Secretary I/II	2401/2402	4.00	4.00	4.00	0.00	4.00	0.00
Mental Health Clinician IA/IB/II	8200/8203/8201	1.00	1.00	1.00	0.00	1.00	0.00
Mental Health Program Coordinator II	8206	1.00	1.00	1.00	0.00	1.00	0.00
Probation Assistant	5703	11.00	11.00	11.00	0.00	11.00	0.00
Probation Transport Driver	7117	0.50	0.50	0.50	0.00	0.50	0.00
Sr. Administrative Analyst	1308	0.00	0.00	1.00	1.00	1.00	0.00
Sr. Deputy Probation Officer (B)	5705	8.00	8.00	5.00	-3.00	5.00	0.00
Sr. Information Technology Department Coordinator	3177	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Legal Secretary	2403	2.00	2.00	2.00	0.00	2.00	0.00
	Total	124.00	124.00	123.50	-0.50	123.50	0.00
Public Defender							
Public Defender	1261	1.00	1.00	1.00	0.00	1.00	0.00
Assistant Public Defender	5305	1.00	1.00	1.00	0.00	1.00	0.00
Deputy Attorney	5211	0.00	7.00	9.00	2.00	9.00	0.00
Deputy Public Defender I-IV	5301/5302/5303/5304	12.00	0.00	0.00	0.00	0.00	0.00
Executive Assistant	2113	1.00	1.00	1.00	0.00	1.00	0.00
Investigative Assistant I/II	5615/5616	1.00	1.00	1.00	0.00	1.00	0.00
Investigator I/II (Public Defender)	5613	3.00	3.00	3.00	0.00	3.00	0.00
Legal Secretary I/II	2401/2402	3.00	3.00	3.00	0.00	3.00	0.00
Paralegal I/II	5115/5116	2.00	2.00	2.00	0.00	2.00	0.00
Paralegal I/II - Limited Term	5115/5116	1.00	1.00	1.00	0.00	1.00	0.00
Social Worker IV	7205	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Attorney	5212	0.00	5.00	5.00	0.00	5.00	0.00
Sr. Office Assistant	2104	1.50	1.50	1.50	0.00	1.50	0.00
Supervising Investigator (Public Defender)	5614	1.00	1.00	1.00	0.00	1.00	0.00
Supervising Deputy Public Defender	5308	1.00	1.00	1.00	0.00	1.00	0.00
	Total	29.50	29.50	31.50	2.00	31.50	0.00

	Job Class No.	Full-Time Equivalent (FTE) Allocations					
		FY 2024-25 Adopted Budget	FY 2024-25 Adjusted Total	FY 2025-26 Recm'd Budget	Diff from Adjusted Allocation	Allocation on 7/11/25	Diff from Recm'd
Recorder-Clerk							
Recorder-Clerk	1116	1.00	1.00	1.00	0.00	1.00	0.00
Assistant County Recorder-Clerk	0151	1.00	1.00	1.00	0.00	1.00	0.00
Recorder Document Examiner/Indexer I/II	2611/2612	8.00	8.00	7.00	-1.00	7.00	0.00
Recorder-Clerk Services Supervisor	2645	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Recorder Document Examiner/Indexer	2613	1.00	1.00	0.00	-1.00	0.00	0.00
	Total	12.00	12.00	10.00	-2.00	10.00	0.00
Registrar of Voters (Elections)							
Registrar of Voters	1264	2.00	2.00	2.00	0.00	2.00	0.00
Administrative Technician	1305	1.00	1.00	1.00	0.00	1.00	0.00
Assistant Registrar of Voters	0152	1.00	1.00	1.00	0.00	1.00	0.00
Department Systems Analyst	3170	1.00	1.00	1.00	0.00	1.00	0.00
Elections Technician I/II	2607/2608	1.00	1.00	1.00	0.00	0.60	-0.40
Precinct Planning Specialist	9992	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Administrative Analyst	1308	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Elections Technician	2609	1.00	1.00	1.00	0.00	1.00	0.00
	Total	9.00	9.00	9.00	0.00	8.60	-0.40
Sheriff							
Sheriff/Coroner/Public Administrator	1126	1.00	1.00	1.00	0.00	1.00	0.00
Administrative Analyst I/II	1306/1307	4.00	4.00	4.00	0.00	4.00	0.00
Administrative Technician	1305	3.00	3.00	3.00	0.00	3.00	0.00
Agency Chief Fiscal Officer	0329	1.00	1.00	1.00	0.00	1.00	0.00
Assistant Public Administrator	2714	1.00	1.00	1.00	0.00	1.00	0.00
Correctional Cook	5905	6.00	6.00	6.00	0.00	6.00	0.00
Correctional Food Services Coordinator	5909	1.00	1.00	1.00	0.00	1.00	0.00
Sheriff's Correctional Lieutenant	5511	2.00	2.00	2.00	0.00	2.00	0.00
Crime Analyst	3171	1.00	1.00	1.00	0.00	1.00	0.00
Department Systems Analyst	3170	6.00	6.00	6.00	0.00	6.00	0.00
Deputy Sheriff I/II	5401/5402	138.00	138.00	138.00	0.00	138.00	0.00
Deputy Sheriff I/II (Limited Term)	5401/5402	4.00	4.00	4.00	0.00	4.00	0.00
Detention Aide	5915	4.00	4.00	4.00	0.00	4.00	0.00
Executive Assistant	2113	1.00	1.00	1.00	0.00	1.00	0.00
Radio Maintenance Technician	3814	2.00	2.00	2.00	0.00	2.00	0.00
Sheriff's Captain	5420	3.00	3.00	3.00	0.00	3.00	0.00
Sheriff's Communication Manager	3809	1.00	1.00	1.00	0.00	1.00	0.00
Sheriff's Correctional Officer I/II	5501/5502	85.00	85.00	85.00	0.00	85.00	0.00
Sheriff's Correctional Sergeant	5510	11.00	11.00	11.00	0.00	11.00	0.00
Sheriff's Fiscal Technician	2711	4.00	4.00	4.00	0.00	4.00	0.00
Sheriff's Lieutenant	5415	7.00	7.00	7.00	0.00	7.00	0.00
Sheriff's Morgue Technician	2020	1.00	1.00	1.00	0.00	1.00	0.00
Sheriff's Property/Evidence Technician	5925	3.00	3.00	3.00	0.00	3.00	0.00
Sheriff's Property/Evidence Technician Supervisor	5928	1.00	1.00	1.00	0.00	1.00	0.00
Sheriff's Public Safety Dispatch Manager	3804	1.00	1.00	1.00	0.00	1.00	0.00
Sheriff's Public Safety Dispatcher I/II	3801/3802	18.00	18.00	18.00	0.00	18.00	0.00
Sheriff's Public Safety Dispatcher Supervisor	3806	4.00	4.00	4.00	0.00	4.00	0.00
Sheriff's Records/Property Manager	2707	1.00	1.00	1.00	0.00	1.00	0.00
Sheriff's Records Supervisor	2706	1.00	1.00	1.00	0.00	1.00	0.00
Sheriff's Security Officer I/II	5513/5514	15.00	15.00	15.00	0.00	15.00	0.00
Sheriff's Sergeant	5410	28.00	28.00	28.00	0.00	28.00	0.00
Sheriff's Technician I/II	2716/2717	35.00	35.00	35.00	0.00	35.00	0.00
Sheriff's Technology Manager	3178	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Administrative Analyst	1308	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Sheriff's Technician	2718	5.00	5.00	5.00	0.00	5.00	0.00
Undersheriff	0271	1.00	1.00	1.00	0.00	1.00	0.00
	Total	402.00	402.00	402.00	0.00	402.00	0.00
Surveyor							
Surveyor	1131	1.00	1.00	1.00	0.00	1.00	0.00
Administrative Technician	1305	1.00	1.00	1.00	0.00	1.00	0.00
Assistant in Land Surveying	4115	2.00	2.00	2.00	0.00	2.00	0.00
Deputy Surveyor	0124	1.00	1.00	1.00	0.00	1.00	0.00

	Job Class No.	Full-Time Equivalent (FTE) Allocations					
		FY 2024-25 Adopted Budget	FY 2024-25 Adjusted Total	FY 2025-26 Recm'd Budget	Diff from Adjusted Allocation	Allocation on 7/11/25	Diff from Recm'd
Geographic Information Systems Analyst I/II	3181/3182	4.00	4.00	4.00	0.00	4.00	0.00
Geographic Information Systems Manager	3136	1.00	1.00	1.00	0.00	0.00	-1.00
Sr. Geographic Information Systems Analyst	3183	1.00	1.00	1.00	0.00	1.00	0.00
Survey Technician I/II	4731/4732	2.00	2.00	2.00	0.00	2.00	0.00
	Total	13.00	13.00	13.00	0.00	12.00	-1.00
Transportation							
Director of Transportation	1286	1.00	1.00	1.00	0.00	1.00	0.00
Administrative Analyst I/II	1306/1307	4.00	4.00	4.00	0.00	4.00	0.00
Administrative Technician	1305	5.00	5.00	5.00	0.00	5.00	0.00
Assistant/Associate Civil Engineer	4104/4105	0.00	14.00	14.00	0.00	14.00	0.00
Assistant Director of Transporation	0265	0.00	1.00	1.00	0.00	1.00	0.00
Assistant in Civil Engineering	4104	9.00	0.00	0.00	0.00	0.00	0.00
Assistant in Land Surveying	4115	2.00	2.00	2.00	0.00	2.00	0.00
Associate Civil Engineer	4105	6.00	0.00	0.00	0.00	0.00	0.00
Associate Land Surveyor	4110	1.00	1.00	1.00	0.00	1.00	0.00
Bridge Maintenance Supervisor	6114	1.00	1.00	1.00	0.00	1.00	0.00
Bridge Maintenance Worker I/II/III	6111/6112/6113	2.00	2.00	2.00	0.00	2.00	0.00
Deputy Director Engineering	0291	2.00	2.00	2.00	0.00	2.00	0.00
Deputy Director of Maintenance and	0301	1.00	1.00	1.00	0.00	1.00	0.00
Engineering Aide	4715			1.00	1.00	1.00	0.00
Equipment Maintenance Supervisor	6203	2.00	2.00	2.00	0.00	2.00	0.00
Equipment Mechanic I/II	6201/6202	8.00	8.00	8.00	0.00	8.00	0.00
Fleet Services Technician I/II	6300/6301	2.00	2.00	2.00	0.00	2.00	0.00
Fleet Services Supervisor	6305	1.00	1.00	1.00	0.00	1.00	0.00
Fleet Superintendent	6135	1.00	1.00	1.00	0.00	1.00	0.00
Highway Maintenance Supervisor	6124	8.00	8.00	7.00	-1.00	7.00	0.00
Highway Maintenance Worker I/II/III	6121/6122/6123	45.00	45.00	45.00	0.00	45.00	0.00
Maintenance Superintendent	6132	2.00	2.00	2.00	0.00	2.00	0.00
Office Assistant I/II	2101/2102	1.50	1.50	1.50	0.00	1.50	0.00
Office Engineer	4130	1.00	1.00	1.00	0.00	1.00	0.00
Principal Engineering Technician	4102	5.00	5.00	5.00	0.00	5.00	0.00
Right of Way Supervisor	4122	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Adminisrative Analyst	1308	2.00	2.00	2.00	0.00	2.00	0.00
Sr. Bridge Maintenance Worker	6115	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Civil Engineer	4107	11.00	11.00	11.00	0.00	11.00	0.00
Sr. Engineering Technician	4718	8.00	8.00	7.00	-1.00	7.00	0.00
Sr. Equipment Mechanic	6204	5.00	5.00	5.00	0.00	5.00	0.00
Sr. Fleet Services Technician	6303	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Highway Maintenance Worker	6125	5.00	5.00	6.00	1.00	6.00	0.00
Sr. Traffic Control Maintenance Worker	6105	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Traffic Signal and Lighting Technician	4123	1.00	1.00	1.00	0.00	1.00	0.00
Supervising Civil Engineer	4106	2.00	1.00	1.00	0.00	1.00	0.00
Traffic Control Maintenance Supervisor	6104	1.00	1.00	1.00	0.00	1.00	0.00
Traffic Control Maintenance Worker I/II/III	6101/6102/6103	5.00	5.00	5.00	0.00	5.00	0.00
Traffic Signal and Lighting Technician Trainee I/II	4124/4125/4126	1.00	1.00	1.00	0.00	1.00	0.00
Traffic Superintendent	6137	1.00	1.00	1.00	0.00	1.00	0.00
	Total	156.50	155.50	155.50	0.00	155.50	0.00
Treasurer-Tax Collector							
Treasurer/Tax Collector	1136	1.00	1.00	1.00	0.00	1.00	0.00
Accountant/Auditor	3305	2.00	2.00	2.00	0.00	2.00	0.00
Accounting Division Manager-T/TC	0191	4.00	4.00	4.00	0.00	4.00	0.00
Administrative Analyst I/II	1306/1307	1.00	1.00	0.00	-1.00	0.00	0.00
Administrative Technician	1305	1.00	1.00	2.00	1.00	2.00	0.00
Assistant Treasurer/Tax Collector	0311	2.00	2.00	2.00	0.00	2.00	0.00
Fiscal Assistant I/II	2201	0.00	0.00	1.00	1.00	1.00	0.00
Fiscal Services Supervisor	2205	1.00	1.00	1.00	0.00	1.00	0.00
Fiscal Technician	2203	5.50	5.50	5.00	-0.50	5.00	0.00
Revenue Recovery Officer I/II	3701/3702	1.00	1.00	0.00	-1.00	0.00	0.00
Sr. Administrative Analyst	1308	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Fiscal Assistant	2204	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Revenue Recovery Officer	3703	2.00	2.00	2.00	0.00	2.00	0.00
	Total	22.50	22.50	22.00	-0.50	22.00	0.00
GRAND TOTAL		**2043.68**	**2058.38**	**2029.18**	**-29.20**	**2019.18**	**-10.00**

Glossary of Terms

ADOPTED BUDGET
Approved legal spending plan for a fiscal year, which, pursuant to Government Code Section 29088, must be approved by the Board of Supervisors by October 2 of each year.

APPROPRIATION
An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes (an appropriation usually is time limited and must be expended or obligated before that deadline).

ASSESSED VALUATION
A valuation set upon real estate or other property by a government as a basis for levying property taxes.

AUDIT
An examination of financial statements and related documents, records, and accounts for the purpose of determining the propriety of transactions, whether transactions are recorded properly and statements drawn from accounts reflect an accurate picture of financial operations and financial status. Audits may also include reviews of compliance with applicable laws and regulations, economy and efficiency of operations and effectiveness in achieving program results.

AUTHORIZED POSITIONS
The number of permanent full-time and permanent part-time positions authorized by the Board of Supervisors (excludes extra-help), which represents the maximum number of permanent positions that may be filled at any one time.

AVAILABLE FUND BALANCE
The amounts of fund balance available to finance the budget after deducting carryover encumbrances and reserves.

BUDGET
The planning and controlling document for financial operation with estimates of proposed expenditures and revenues for a given period of time, usually one year.

CAPITAL PROJECTS
The County's acquisitions, additions, and improvements to fixed assets; e.g., buildings, building improvements, and land purchases.

CONTINGENCY
A budgetary provision representing that portion of the financing requirement set aside to meet unforeseen expenditure requirements.

CORE FUNCTION
A group of related programs and activities aimed at accomplishing a major service, or line of business, for which a government entity is responsible.

COUNTY FUNDS
Operating or governmental funds of the County that account for expenditures and revenues in accordance with the funds' purpose. Operating funds of the County and Board-governed special districts are accounted for in the County Budget.

Glossary of Terms

COUNTYWIDE GOALS
Community and organizational goals derived from the County's mission statement and approved by the Board of Supervisors to identify the most important priorities for the County.

DEPARTMENT
An organizational device used by County management to group programs of a like nature under the direction of an elected or appointed County official.

ENCUMBRANCE
An obligation in the form of a purchase order, contract, or other commitment that is chargeable to an appropriation and for which part of the appropriation is reserved. In some cases encumbrances are carried over into succeeding fiscal years.

EXPENDITURE
Decreases in net financial resources, which include current operating expenses that require the current or future use of net current assets, debt service and capital outlays.

EXTRA HELP
Temporary employees of the County who are not included in the Salary Ordinance and do not receive benefits (i.e., medical, dental, life insurance and paid vacation time).

FINAL BUDGET
Adopted budget adjusted by all revisions throughout the fiscal year as of June 30.

FISCAL YEAR
Twelve-month period for which a budget is prepared, which for El Dorado County is July 1 through June 30.

FIXED ASSET
An asset of long-term character such as land, buildings and equipment exceeding a $5,000 value, also referred to as “capital asset”.

FULL TIME EQUIVALENT
This represents the budgeted number of full time equivalent staffing. A full time equivalent position is equal to 2,080 or 1,950 hours a year (40/37.5 hours/week x 52 weeks). For example: two half-time positions at 20 hours per week equal 1.0 FTE and a position allocated for 32 hours per week in a 40-hour job class equals 0.8 FTE.

FUNCTIONAL GROUP
A categorizing of departments and services by general purpose, including Health and Human Services; Law and Justice; Land Use and Development Services; and General Government.

FUND
An independent fiscal and accounting entity with a self-balancing set of asset, liability, and (usually) budgetary accounts.

FUND BALANCE
The excess of assets and estimated revenues of a fund over its liability and appropriations at the end of a fiscal year. A portion of this balance may be available to finance the next fiscal year's budget.

GENERAL FUND
The major countywide fund that directly funds unreimbursed costs of most programs and departments in County government.

GRANT
A contribution from one governmental unit to another, usually made for a specific purpose and time period.

INTERFUND REIMBURSEMENTS
Payment received for services rendered to departments in other funds.

INTERNAL SERVICE CHARGE
Annual budgetary charges from servicing departments (such as Auditor-Controller, County Counsel, Facilities), reimbursing costs incurred in the provision of internal County services to the departments receiving the services. For servicing organizations, the reimbursement is reflected as Intrafund Transfers offsetting their Gross Appropriation (from General Fund departments) or as Revenue (from non-General Fund departments). Services provided by these departments include computer support, telephone services and insurance.

INTRAFUND CHARGES
A transfer of costs to the operating units within the same fund.

MISSION
A clear, concise statement of purpose for the entire organization that focuses on the broad, yet distinct outcomes/results the organization achieves for its customers.

MODIFIED ACCRUAL
The modified accrual basis of accounting is used by all Governmental Funds. Revenues are recognized in the accounting period in which they become available and measurable. The primary revenue sources susceptible to (modified) accrual are property taxes, sales tax, intergovernmental revenues, rent, investment income and charges for services. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. One exception to this general rule is that principal and interest on general long-term debt is recognized when due. El Dorado County uses the modified accrual basis for budgeting in governmental funds and full accrual in proprietary funds; i.e. budgets are not constructed on a cash basis of accounting.

NET COUNTY COST
Total requirements less total sources. This figure represents the part of a budget unit's appropriation that is financed by general purpose revenues, such as property taxes, sales taxes and interest earnings.

NON-DEPARTMENTAL
Expenses, revenues, services, programs or resources that cannot be specifically tied to a single department.

Glossary of Terms

ONE-TIME EXPENDITURES
Used to describe and differentiate non-recurring expenditures from routine ongoing costs within a given budget. Typically, fixed assets are one-time expenditures. This category may also include single-year appropriations for special purposes.

OTHER CHARGES
A payment to an agency, institution or person outside the County government. Example: “Aid to Indigents”.

PROGRAM
A defined set of activities that have a common purpose, intended result or target population.

REAL PROPERTY
Land and the structures attached to it.

RECOMMENDED BUDGET
The final working document containing departmental requests and County Administrative Office recommendations for revenues and expenditures for the upcoming fiscal year, presented to the Board of Supervisors for consideration and approval prior to June 30 of each year.

RESERVE
An amount in a fund used to meet certain cash requirements, emergency expenditures, or future defined requirements. A reserve is not an appropriation and there is no limitation on the amount of reserve that can be established.

REVENUE
Funds received to finance ongoing county governmental services.

SECURED ROLL
Assessed value of real property, such as land, buildings, secured personal property or anything permanently attached to land as determined by each County Assessor.

SECURED TAXES
Taxes levied on real properties in the county which are "secured" by liens on the properties.

SPECIAL DISTRICT
A unit of local government generally organized to perform a single function such as street lighting, waterworks, landscape maintenance, and fire departments. Special districts are governed either by the Board of Supervisors or locally elected or appointed boards, and their operations are accounted for in separate funds.

SPECIAL FUNDS
Funds used to account for proceeds from specific revenue sources that are legally restricted as to how the revenues may be spent.

STRATEGIC PLAN
Sets forth the purpose, goals, plans, and performance expectations for an organization for a certain period of time.

Glossary of Terms

SUPPLEMENTAL TAX ROLL
The Supplemental Property Tax Roll is a result of legislation enacted in 1983 and requires an assessment of property when a change to the status of the property occurs, rather than once a year as was previously the case.

TAX LEVY
The amount of tax dollars billed to taxpayers based on the imposition of the tax rate on the assessed valuation.

UNALLOCATED REVENUES
Revenues which are for general purposes. Also known as discretionary, unrestricted, or local-purpose revenues.

UNFUNDED POSITION
A vacant, allocated position for which funding is not included in the budget.

UNINCORPORATED
The areas of the county outside city limits. Some county services are provided only in unincorporated areas or within area cities only on a cost-reimbursement basis. Example: Sheriff's patrol and building inspection.

UNSECURED TAX
A tax on properties such as office furniture, equipment and boats that are not affixed to property.

VISION STATEMENT
Serves to inspire action by describing what the future would look like if the organization were successful in achieving its stated mission and goals.

ALPHABETICAL INDEX

Accumulative Capital Outlay Fund (ACO) 61
Affordable Housing (Planning & Building) 183
Agriculture 163
Airports (CAO) 51
Alternate Public Defender 129
Animal Services (HHSA) 227
Assessor 31
Auditor-Controller 35

Behavioral Health (HHSA) 231
Board of Supervisors 39
Budget, Guide to 3
Budget Policies 25
Budget Summary 5
Building Services (Planning & Building) 183

Cannabis (Planning & Building) 183
Cemeteries (CAO - Central Services) 55
Chief Administrative Office (CAO) 43
CAO – Administration & Budget 45
CAO – Airports 51
CAO – Central Services 55
CAO – EMS 67
CAO – Office of Wildfire Preparedness & Response (CAO - Admin & Budget) 45
CAO – Parks 77
Child Support Services 215
Code Enforcement (Planning & Building) 183
Community Services (HHSA) 241
County Counsel 83
Countywide Special Revenue Funds 287
Court Maintenance of Effort (MOE) 89

Demographic Data 15
Discretionary Transient Occupancy Tax (General Fund) 89
District Attorney (DA) 133

ALPHABETICAL INDEX

(Continued)

Economic Development (Planning & Building) 183
Environmental Management 171
Elections (Registrar of Voters) 121
Emergency Medical Services - EMS (CAO) 67

Facilities (CAO – Central Services) 55
Fish & Wildlife 163
Fixed Assets 281
Fleet (Transportation) 201

General Fund – General Revenues & Other Operations 89
Glossary of Terms 421
Grand Jury 141

Health & Human Services Agency (HHSA) 219
HHSA – Administration & Finance 223
Human Resources 103

Indigent Defense (Alternate Public Defender) 129
Information Technologies 111

Jail (Sheriff) 155
Juvenile Treatment Center (Probation) 143

Library/Museum 275
Long Range Planning (Planning & Building) 183

Mental Health (Behavioral Health - HHSA) 231
Museum (Library/Museum) 275

ALPHABETICAL INDEX

(Continued)

Parks (CAO) 77
Personnel Allocation (Countywide) 411
Planning & Building 183
Probation 143
Procurements & Contracts (CAO – Central Services) 55
Profile & Demographic Data 15
Public Defender 151
Public Guardian (HHSA) 251
Public Health (HHSA) 255

Recorder Clerk 117
Registrar of Voters (Elections) 121
Revenue Recovery (Treasurer/Tax Collector) 125
Risk Management (Human Resources) 103
River Program (CAO – Parks) 77

Senior Services (Community Services - HHSA) 241
Sheriff 155
Social Services (HHSA) 263
Special Revenue Funds – Countywide 287
Strategic Plan 21
Surveyor 197

Trails (CAO – Parks) 77
Transportation 201
Treasurer-Tax Collector 125

Veteran Services (HHSA) 271
Victim Witness Program (DA) 133

EL DORADO COUNTY

FISCAL YEAR 2025-26 RECOMMENDED ADOPTED BUDGET

Prepared by the Chief Administrative Office

Published on September 17, 2025

COVER IMAGE CREDIT: Laura Ashburn Photography
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COVER IMAGE LOCATION: Cronan Ranch, overlooking the South Fork of the American River

County of El Dorado

Chief Administrative Office

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Placerville, CA 95667-4197

Sue Hennike
Interim Chief Administrative Officer

Phone (530) 621-5530

September 15, 2025

The Honorable Board of Supervisors
300 Fair Lane
Placerville, CA 95667

Honorable Members of the Board of Supervisors:

As you are aware, the FY 2025-26 Recommended Budget was approved by the Board on June 10, 2025. State law requires formal budget adoption no later than October 2nd. Though the Board approved the Recommended Budget during a public hearing in June, our practice is to revise it after the close of the financial records each year and file an Adopted Budget with the State that includes adjusted final fund balances, addresses department needs identified after approval of the Recommended Budget or deferred during the Recommended Budget process, and makes necessary adjustments due to State budget impacts.

This Adopted Budget is balanced, meets all Board Budget Policy Goals and all statutory requirements, and, while also restricting General Fund growth, sets aside 25% of adjusted General Fund appropriations for use in future years to mitigate the impact of economic slowing on County programs.

As discussed during the Recommended Budget hearing and mentioned in nearly all of the other eight public meetings on this year's budget, growth in our major discretionary revenues has slowed, while costs have continued to rise. Growth in revenue from Property Tax, our largest source of discretionary revenue, is 9% lower than the average annual growth over the prior 10-year period. In FY 2024-25, Discretionary Transient Occupancy Tax receipts came in 3.4% lower than the prior year and Sales and Use Tax declined by 0.78%.

Due to the early close of the FY 2024-25 financial records by the Auditor-Controller's Office, the Adopted Budget presented to the Board reflects actual fund balance available for use in FY 2025-26 from FY 2024-25 across all funds. In prior years, only the General Fund reflected actual Fund Balance in the Adopted Budget documents. The Adopted Budget includes an additional $44 million in Fund Balance across all governmental funds. Fund Balance in the General Fund is increasing by $21.6 million. This is partially due to the diligent effort of departments to hold positions vacant during the development of the Recommended Budget in an effort to limit the number of filled positions deleted with the FY 2025-26 Budget. The additional Fund Balance is also due to the work of the Treasurer-Tax Collector's Office in managing the investment portfolio to facilitate the return of the last $2.2 million in Fair Market Value Adjustments and $2.5 million in additional Fund Balance from Interest revenue.

The additional funding available in the Adopted Budget is being used to meet all Board Budget Policy goals and set aside funding for future use. In the Recommended Budget, the Capital Project Designation was projected to have only $846,873 available for use in future years. The Adopted Budget adds an additional $14.2 million to the Capital Projects Designation. This brings the designation up to $15.1 million, which is still $14.5 million (56%) less than the amount in the designation at the time of the Adoption of the FY 2022-23 Budget. The Designation was used for the rebuild of the Shakori Garage, purchase of the Ponderosa Building and Emerald Bay Buildings, and the Jail Expansion Project General Fund portion. This designation will be key in future years to enable the County to make necessary infrastructure investments without incurring debt.

The FY 2025-26 Adopted Budget allocates 74% of General Fund fund balance toward one-time uses (e.g., additions to reserves and designations, contingency, and one-time projects) and not for ongoing expenses. The 26% of Fund Balance budgeted toward ongoing expenses represents less than 3% of total General Fund Appropriations.

The Chief Administrative Office and County departments are already working to develop a sustainable and structurally balanced FY 2026-27 Budget. As directed by the Board on April 8, 2025, staff are working with departments on 5% and 10% budget reduction scenarios for the development of the FY 2026-27 Budget. These scenarios will assist the County in making thoughtful reductions in FY 2026-27, if needed. Staff continue to closely monitor State and Federal funding changes and local revenue trends. We will return to the Board in Winter 2026 with a Mid-Year Budget Report.

On behalf of the entire Chief Administrative Office, I would like to thank our Department Head team and their dedicated staff, who have exemplified collaboration and creativity throughout this challenging budget process. I would also like to thank the Board for its support and continued fiscal stewardship.

Sincerely,

Sue Hennike
Interim Chief Administrative Officer

c. All Department Heads

Summary of the Recommended Adopted Budget

The recommended Adopted Budget for all Governmental Funds for FY 2025-26 is $1.12 billion, which is $88.3 million (8.5%) more than the FY 2025-26 Recommended Budget of $1.04 billion. and $61 million (5.7%) more than the FY 2024-25 recommended Adopted Budget. Half of the $61 million increase can be attributed to the California Public Utility Commission Broadband Grant and the remaining increase can primarily be attributed to increases in Reserves, Designations and Contingency. Total General Fund appropriations are recommended at $471.2 million, which is $61.3 million (15%) more than the FY 2025-26 Recommended Budget of $409.9 million.

The Recommended Budget was developed in early 2025 and was finalized in early May. This means that the Recommended Budget is a mid-year estimate of State and Federal revenue and available Fund Balance from FY 2024-25. The Adopted Budget is an effort to update the budget based on the State Budget and the actual available Fund Balance from FY 2024-25. Prior years' Adopted Budgets only included estimates for the beginning Fund Balance. Due to the FY 2024-25 close occurring prior to the development of the FY 2025-26 Adopted Budget, actual Fund Balances are included in the Adopted Budget.

The increase in Governmental Fund appropriations can be attributed primarily to increases in Fund Balance from FY 2024-25 totaling $44.4 million, which is described in more detail in the General Fund and departmental narratives, and $33 million for the California Public Utility Commission Broadband Grant. The increases to Fund Balance from FY 2024-25 are used to fund projects and purchases that have carried forward from the prior year, placed in Appropriations for Contingency or General Fund Designations to hold for future needs, or used to fund one-time needs. A small portion is used to fund ongoing needs. The recommended Adopted Budget also includes $19.3 million in additions to General Fund reserves and designations to meet Board Budget Policy funding goals.

The recommended Adopted Budget funds Board policies at or exceeding the goals outlined in Board Budget Policy B-16. More details on Board Budget Policy goals are described below.

TOTAL APPROPRIATIONS

	FY 2025-26 Recm'd Budget	FY 2025-26 Recm'd Adopted Budget	$ Increase / (Decrease)	Percent Change
Total Appropriations	$1.20 B	$1.29 B	$95.2 M	7.9%
Total Appropriations less Transfers	$1.01 B	$1.10 B	$88.9 M	8.8%
Governmental Funds*	$1.04 B	$1.12 B	$88.3 M	8.5%
Governmental Funds less Transfers*	$851.7 M	$933.8 M	$82.1 M	9.6%
General Fund	$409.9 M	$471.2 M	$61.3 M	15.0%
General Fund less Transfers	$378.1 M	$434.3 M	$56.3 M	14.9%
Net County Cost**	$203.9 M	$208.8 M	$4.9 M	2.4%

** All Governmental Funds including Special Revenue Funds; Excluding Special Districts & Proprietary Funds*
*** Departmental operating net cost, not including Discretionary Transient Occupancy Tax Contributions, excluding Non-Departmental/Accumulative Capital Outlay (ACO) Fund/ Countywide Special Revenue Funds/ Special Districts/Proprietary Funds*

Exhibit 1

Summary of the Recommended Adopted Budget

TOTAL APPROPRIATIONS BY EXPENDITURE CLASS

Expenditure Class	FY 2025-26 Recm'd Budget	FY 2025-26 Recm'd Adopted Budget	$ Increase / (Decrease)	Percent Change
Salaries and Benefits	$315.4 M	$316.2 M	$0.8 M	0.3%
Services, Supplies, & Other Charges	$306.6 M	$358.2 M	$51.6 M	16.8%
Fixed Assets	$65.1 M	$69.9 M	$4.8 M	7.3%
Transfers	$172.6 M	$178.7 M	$6.1 M	3.5%
Contingencies	$175.7 M	$181.4 M	$5.7 M	3.2%
Reserves / Designations	$1.3 M	$20.6 M	$19.3 M	1466.8%
Total Appropriations*	**$1.04 B**	**$1.12 B**	**$88.3 M**	**8.5%**

** All Governmental Funds including Special Revenue Funds; Excluding Special Districts & Proprietary Funds*

TOTAL APPROPRIATIONS BY FUNCTIONAL GROUP*

Functional Group	FY 2025-26 Recm'd Budget	FY 2025-26 Recm'd Adopted Budget	$ Increase / (Decrease)	Percent Change
General Gov't	$69.4 M	$70.4 M	$0.9 M	1%
Law & Justice	$169.3 M	$170.9 M	$1.6 M	1%
Land Use / Dev Svc	$186.6 M	$229.0 M	$42.4 M	23%
Health & Human Svc	$249.0 M	$250.0 M	$1.0 M	0%
Appropriations	**$674.3 M**	**$720.3 M**	**$46.0 M**	**7%**

** Departmental operating appropriations, excluding Non-Departmental/ACO Fund/Countywide Special Revenue Funds/Special Districts/Proprietary Funds*

Summary of the Recommended Adopted Budget

The recommended Adopted Budget reflects a $46 million (7%) increase in departmental operating appropriations. The $0.9 million increase in operating appropriations in the General Government Functional Group is primarily due to projects and purchases carried forward from FY 2024-25 in Information Technologies and Parks, the separation payout for the Chief Administrative Officer, and increases in the Office of Wildfire Preparedness and Resilience for projects detailed in the department narrative. The $1.6 million increase in operating appropriations in the Law and Justice Functional Group is primarily due to projects and purchases scheduled for FY 2024-25 that are being carried over into FY 2025-26, state and federal grants and funding that were awarded after the Recommended Budget, and other changes as described in the Law and Justice Functional Group department narratives. The $42.4 million increase in the operating appropriations in the Land Use/Development Services Functional Group is primarily due to $33 million for the California Public Utility Commission Broadband Grant. The remaining $9.4 million is due to an increase of $4.3 million to road maintenance, which is offset by an additional $3 million in General Fund Contribution to the Department of Transportation (DOT), $3 million for DOT Fixed Assets carried forward from FY 2024-25, $1.4 million for the treatment and surveillance of Glassy-Winged Sharpshooter in the Agricultural Commissioner department, $411,181 in increases to DOT Services and Supplies due to increased Fund Balance in Erosion Control, and other changes as described in the Land Use/Development Services Functional Group department narratives. The $1 million increase in operating appropriations in the Health and Human Services Functional Group is primarily due to unanticipated increases in Fund Balances in Behavioral Health and Public Health, which are balanced by increasing Appropriations for Contingency. These increases were partially offset by reductions to Community Services' Professional and Specialized Services due to reductions in carry-over grant allocations/awards for the Homeless Housing, Assistance and Prevention Grants. The remaining minor changes in other departments are described in the Health and Human Services Functional Group department narratives.

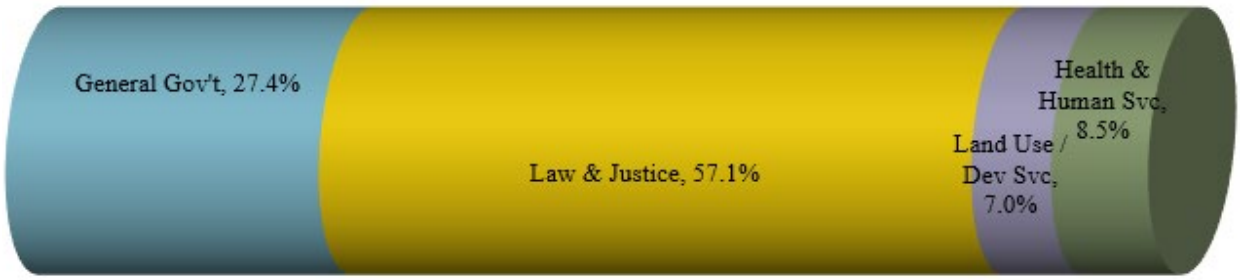
NET COUNTY COST BY FUNCTIONAL GROUP*

Functional Group	FY 2025-26 Recm'd Budget	FY 2025-26 Recm'd Adopted Budget	$ Increase / (Decrease)	Percent Change
General Gov't	$56.3 M	$57.3 M	$1.0 M	2%
Law & Justice	$119.0 M	$119.2 M	$0.2 M	0%
Land Use / Dev Svc	$11.0 M	$14.6 M	$3.5 M	32%
Health & Human Svc	$17.6 M	$17.8 M	$0.2 M	1%
Net County Cost	**$203.9 M**	**$208.8 M**	**$4.9 M**	**2.4%**

**Departmental operating net cost, excluding Non-Departmental/ACO Fund/CW Special Revenue Funds/ Special Districts/Proprietary Funds*

Exhibit 1

Summary of the Recommended Adopted Budget



The General Fund Cost (also referred to as Net County Cost) refers to the portion of a budget unit's expenses that is financed by local general-purpose revenues. These revenues primarily consist of property taxes, Sales and Use Tax, general purpose fees, and interest earnings. Many departments that are budgeted in funds other than the General Fund also receive General Fund Contributions. Funding for the General Fund Contributions to other funds is also financed by general-purpose revenues.

The overall cost to the General Fund, made up of General Fund/Net County Cost and General Fund Contributions to other funds, is increasing by $4.9 million (2.4%) from the Recommended Budget. The chart above reflects the distribution of increases and decreases in General Fund Cost/General Fund Contribution by functional group. The majority of increases to Net County Cost are the result of the transfer of $3 million to Transportation for road maintenance, as detailed above. The remaining changes can be attributed to carryover projects and expenses that were approved in the FY 2024-25 Budget but need to be carried over into FY 2025-26. These carryover appropriations are connected to increased Fund Balance in the General Fund. Further detail on increases in Net County Cost can be found in each department's narrative.

BUDGET PRESSURES & POLICY CONSIDERATIONS

Slowing Discretionary Revenues

El Dorado County has been preparing for the possibility of a recession or economic slowdown since the onset of the coronavirus pandemic in FY 2019-20. Discretionary revenue growth continued to slow in FY 2024-25, with gross receipts of Discretionary Transient Occupancy Tax decreasing by 3.4% and Sales and Use Tax decreasing by 0.78% when compared to FY 2023-24. While these two revenue sources came in lower than projected, the property tax roll closed 4.84% higher than the prior year. As a result, property tax revenue growth has been revised from 3.5% to 4.84%, offsetting the slowing in other discretionary revenue sources, Sales and Use Tax, and Discretionary TOT. Although Property Tax grew more than anticipated in the Recommended Budget, the growth has been slowing down from 6.37% in FY 2022-23 and only a modest increase from 4.69% in FY 2023-24. The recommended Adopted Budget assumes an 8% decrease in Discretionary Transient Occupancy Tax from FY 2024-25 actuals. Sales and Use Tax estimates are not changing from the Recommended Budget, which estimated no growth in FY 2025-26 from FY 2024-25 projected receipts. Staff will continue to monitor discretionary revenue trends and watch for economic changes that could impact Property Tax and Sales and Use Tax.

Board Budget Policies

The FY 2025-26 recommended Adopted Budget includes funding for all of the Board Budget Policies. Although all policies are funded in the Adopted Budget, variances to the policies are described below.

Capital Projects Designation: Board Policy B-16 provides that the County should set aside $6 million each year in the Designation for Capital Projects, if funding is available after meeting the General Reserve and General Fund Appropriation for Contingency goals. The recommended Adopted Budget includes the addition of $14.2 million to the designation, bringing the designation to $15.1 million. This increase to the designation exceeds the goal of $6 million; however, the designation was depleted to less than $1 million from $27.9 million in FY 2023-24 due to unanticipated cost increases on several capital projects stemming primarily from inflation and supply chain disruptions., as well as the purchase of the Ponderosa Building and the Emerald Bay Buildings. The additional funding will help to restore the designation for future capital projects, such as the Spring Street Facility Replacement.

Pension Funding: Board Policy B-16 provides that the County should maintain a designation of at least two years of anticipated CalPERS cost increases based upon the most recent CalPERS Actuarial Reports. The Recommended Budget exceeded this policy based upon the actuarial reports for data as of June 30, 2024, from CalPERS, and the recommended Adopted Budget maintains the $8.8 million. The recommended changes do not decrease the amount held in this designation to allow for an increased use of this designation in future years while still meeting the Board Budget Policy goal.

Designation for Road Maintenance: Board Policy B-16 provides that the County should set aside $5 million each year in the Designation for Road Maintenance, if funding is available after meeting the General Reserve and General Fund Appropriation for Contingency goals. The FY 2025-26 recommended Adopted Budget includes $7.9 million in discretionary revenue contributions for road maintenance. This is approximately the three-year average contribution, which was above the policy's goal of $5 million primarily due to Discretionary Transient Occupancy Tax contributions, which are now a part of the General Fund.

Designation for Information Technologies (IT) Infrastructure: In April 2023, the Board established Board Policy 16, Designation for Information Technologies (IT) Infrastructure, with a goal of maintaining a designation equal to at least three years of the projected costs of planned countywide IT improvements and maintenance. In prior years, countywide IT improvements and maintenance have varied, but usually were around $500,000 a year. Using the approximate cost, three years of planned countywide IT improvements and maintenance would be approximately $1.5 million. The Designation for IT Infrastructure goal of $1.5 million was achieved with the FY 2025-26 Recommended Budget. This designation is intended be used annually by the IT department to fund countywide IT projects, which will help reduce fluctuations in the IT department's Net County Cost. The FY 2025-26 Adopted Budget brings the designation to $2 million to add a fourth year of projected costs for use in future years and to use this fund for countywide device replacement.

Risk Program Volatility

The FY 2024-25 Adopted Budget created a Risk Program Increases Designation funded at $4 million to assist in smoothing the volatility in the insurance programs in future budgets. The Risk Programs are experiencing high increases year after year, including an increase in health insurance premiums of 6.9% in FY 2024-25 and 13.9% in FY 2025-26. The FY 2025-26 Risk Programs charges to departments increased $2.8 million from the prior year; however, in FY 2024-25, departments were given a Retiree Health rate holiday to help reduce General Fund costs. Retiree Health costs for departments in FY 2025-26 totaled $2.8 million, so the increase can be attributed to the end of the rate holiday. Risk charges to departments increased by $6.5 million in FY 2024-25 from the prior year, further demonstrating the volatility of these programs. The FY 2025-26 recommended Adopted Budget maintains this designation at $4 million.

Jail Expansion Operational Costs

The Jail Expansion project is expected to be completed mid-summer 2026, and although inmate capacity will not increase with the expansion, it will significantly impact operational demands by adding services provided to inmates. It is anticipated that ten Sheriff's Correctional Officer I/IIs and two Sheriff's Correctional Sergeants will be needed once the expansion is complete. The expansion will also increase Services and Supplies costs, such as utilities, maintenance, equipment, and supplies. It is estimated that the annual costs could increase $2.5 million. To help smooth the impact of these increases over the next few years, it is recommended to place $2.5 million in a designation for Jail Expansion Operational Costs.

Impacts to the Budget as a result of the FY 2024-25 Financial Records

The FY 2024-25 financial records were finalized on August 28, 2025. All fund balance amounts are actual balances of funding available at the end of FY 2024-25 that can be used to fund activities in FY 2025-26. Departmental savings from FY 2024-25 were critical in meeting Board Budget Policy goals and replenishing designations that have been depleted over the last few fiscal years.

The fund balance amounts resulting from the close of the FY 2023-24 financial records included an audit adjustment that had not been included in prior budgets. The audit adjustment was the result of a Government Accounting Standards Board (GASB) Statement that requires that the fund balance reflect the fair market value of invested County funds as of June 30, 2024, rather than the book value. The GASB standard is a conservative way to account for potential losses should the County have to liquidate investments prior to maturity. Because the County has investments with maturity dates that extend beyond the end of a single fiscal year, the fair market value at the end of any given fiscal year could reflect values that are lower than the returns the County will actually realize when the investments mature.

The County was able to increase Fund Balance at the close of FY 2023-24 by $2,604,008 and at the close of FY 2024-25 by $2,239,218, which decreased the effect of this Market Value Adjustment cycle from FY 2022-23. This Market Value Adjustment impacts fund balance amounts across all funds. In FY 2024-25, it was recommended that the $2,604,008 increase in Fund Balance be placed in a FMV Designation to help smooth future years' impacts. The FY 2025-26 recommended Adopted Budget maintains the FMV Designation at $2,604,008.

ALLOCATED POSITIONS & STAFFING CHANGES

The recommended changes include a net decrease of 3.0 full-time equivalent (FTE) allocations from the current FY 2025-26 Position Allocation. All allocations being deleted are vacant. The chart below summarizes the recommended allocated staffing changes and does not include extra help appropriation changes that do not impact the Personnel Allocation. Details of all allocated positions and recommended position changes are included in departmental budget narratives.

Summary of Recommended Position Changes

Department	Class Title	Change
Board of Supervisors	Storekeeper I/II	-1.00
Chief Administrative Office - Emergency Medical Services	Health Education Coordinator	-1.00
Library	Library Assistant I/II	1.00
Planning & Building	Deputy Director of Planning	-1.00
Registrar of Voters (Elections)	Registrar of Voters	-1.00
Total		-3.00

SUMMARY OF CHANGES

The recommended changes for the Auditor-Controller's Office result in a $2,510 increase in Net County Cost when compared to the approved Recommended Budget.

Revenues decreased by $2,510 due to the fund balance in the Overpayments special revenue fund being lower than projected, which reduced Operating Transfers In to the department.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Service Charges	498,849	584,450	584,450	0
Other Fin Sources	34,180	56,334	53,824	(2,510)
Total Revenue	533,029	640,784	638,274	(2,510)
Salaries & Benefits	5,332,956	5,594,643	5,594,643	0
Services & Supplies	169,984	293,601	293,601	0
Other Charges	2,736	0	0	0
Fixed Assets	4,231	0	0	0
Intrafund Transfers	127	1,000	1,000	0
Intrafund Abatement	(141,695)	(179,275)	(179,275)	0
Total Appropriations	5,368,340	5,709,969	5,709,969	0
FUND 1000 GENERAL FUND TOTAL	4,835,311	5,069,185	5,071,695	2,510

SUMMARY OF CHANGES

The recommended changes for the Board of Supervisors result in a $62,000 increase to Net County Cost when compared to the approved Recommended Budget.

Services and Supplies account for the entirety of the $62,000 increase in Net County Cost. This is comprised of $40,000 for the Records Digitization Project, which was budgeted but not completed in FY 2024-25, and $22,000 for the Board of Supervisors Good Governance Workshop.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Service Charges	1,840	3,794	3,794	0
Other Fin Sources	398	418	418	0
Total Revenue	2,238	4,212	4,212	0
Salaries & Benefits	2,117,527	2,010,836	2,010,836	0
Services & Supplies	319,600	313,075	375,075	62,000
Other Charges	4,000	0	0	0
Intrafund Transfers	2,809	1,525	1,525	0
Total Appropriations	2,443,936	2,325,436	2,387,436	62,000
FUND 1000 GENERAL FUND TOTAL	2,441,697	2,321,224	2,383,224	62,000

SUMMARY OF CHANGES

The recommended changes for the Administration and Budget Division, which includes the Office of Wildfire Preparedness and Resilience, result in a $194,986 increase in Net County Cost when compared to the approved Recommended Budget.

Salaries and Benefits are increasing by $100,000 to account for separation payouts for the Chief Administrative Officer.

Services and Supplies are increasing by $44,140. The need to address defensible space-related vegetation clearing on County-owned parcels accounts for $25,000 of this increase. The remaining $19,140 increase is for the Fire Safe Coordinator Grant-related Printing and Professional and Specialized Services. This increase is offset by a corresponding $19,140 increase in State Revenue from the Fire Safe Coordinator Grant.

Operating Transfers Out are increasing by $69,986. This is comprised of $52,500 to the Facilities Division for a safety-related office reconfiguration project for the Office of Wildfire Preparedness and Resilience, addressing the need for a public lobby and window, as the Division has taken a more public-facing role and an additional $17,486 to the Federal Forest Reserve due to an accounting error, leaving the expense to be covered by General Fund.

DIVISION ADOPTED BUDGET SUMMARY

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
IG Rev - State	91,467	53,697	72,837	19,140
IG Rev - Federal	276,570	3,174,435	3,174,435	0
Other Fin Sources	0	1,000	1,000	0
Total Revenue	368,036	3,229,132	3,248,272	19,140
Salaries & Benefits	2,862,053	3,124,057	3,224,057	100,000
Services & Supplies	385,144	2,774,532	2,818,672	44,140
Other Charges	4,046	0	0	0
Other Fin Uses	34,483	0	69,986	69,986
Intrafund Transfers	3,618	6,850	6,850	0
Intrafund Abatement	(26,448)	(32,000)	(32,000)	0
Total Appropriations	3,262,896	5,873,439	6,087,565	214,126
FUND 1000 GENERAL FUND TOTAL	2,894,860	2,644,307	2,839,293	194,986

SUMMARY OF CHANGES

The Airports Division of the Chief Administrative Office is funded through the Airports Enterprise Fund. The Airports Enterprise Fund is increasing appropriations by $252,969. This increase is offset by a $151,389 increase in Federal Aviation Administration (FAA) funding, a $93,780 increase in General Fund contribution ($80,000 of which is offset by a corresponding decrease in the Community Development Finance and Administration Division), and an increase of $7,800 in Miscellaneous Revenue from fuel sales at the Georgetown Airport.

Salaries and Benefits are increasing by $80,000 to address a temporary staffing need, temporarily reassigning staff to Airports from the Community Development Finance and Administration Division. This increase is offset by a decrease for the same amount in the Community Development Finance and Administration Division.

Services and Supplies are increasing by $8,612. This includes two projects being carried over that were budgeted but not completed in FY 2024-25 (taxiway sign replacements and crack filling, sealcoating, and remarking the runway at the Placerville Airport) as well as an increase for fueling system credit card processing at the Georgetown Airport, which was not known during the Recommended Budget development due to the fuel pumps being inoperable at the time.

Other Charges are increasing by $8,000 due to Interfund Transfers to County Counsel for an anticipated need for increased legal services.

Fixed Assets are increasing by $156,357 for the Board-approved New Beacon Tower and Beacon Project at the Georgetown Airport (Legistar file 25-1352), with a related $156,357 increase in Designation of Fund Balance and Fixed Asset Capitalization, a negative expense, to comply with proprietary fund accounting standards and balance the fund.

Airports

A DIVISION OF THE CHIEF ADMINISTRATIVE OFFICE
ADOPTED BUDGET REVISIONS • FY 2025-26

DIVISION ADOPTED BUDGET SUMMARY

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	284,153	298,282	298,282	0
IG Rev - State	68,036	559	559	0
IG Rev - Federal	181,674	619,367	770,756	151,389
Service Charges	18,149	15,000	15,000	0
Miscellaneous Rev	391,085	407,424	415,224	7,800
Other Fin Sources	529,334	686,797	780,577	93,780
Fund Balance	0	300,021	300,021	0
Total Revenue	1,472,430	2,327,450	2,580,419	252,969
Salaries & Benefits	390,506	181,535	261,535	80,000
Services & Supplies	712,356	780,205	788,817	8,612
Other Charges	483,991	712,932	720,932	8,000
Fixed Assets	196,360	652,778	809,135	156,357
Cap Fixed Assets	(229,983)	(652,778)	(809,135)	(156,357)
Other Fin Uses	75,000	0	0	0
Intrafund Transfers	557,075	579,196	579,196	0
Intrafund Abatement	(557,075)	(579,196)	(579,196)	0
Reserves Budgetary	0	652,778	809,135	156,357
Total Appropriations	1,628,230	2,327,450	2,580,419	252,969
FUND 5114 AIRPORTS TOTAL	155,800	0	0	0

SUMMARY OF CHANGES

The recommended changes for the Central Services Division of the Chief Administrative Office result in a decreased Net County Cost of $80,000.

Salaries and Benefits are decreasing by $80,000 to address a staffing need in the Airports Division, temporarily reassigning staff from Community Development Finance and Administration to Airports. This decrease is offset by an increase for the same amount in the Airports Division.

Intrafund Abatements for Facilities Maintenance (negative expenditures) are decreasing by $4,000 to account for Child Support Services' increase in facilities maintenance needs. This is offset by a $4,000 increase in Services and Supplies for building maintenance.

DIVISION ADOPTED BUDGET SUMMARY

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	5,857	0	0	0
IG Rev - State	103,273	81,094	81,094	0
Service Charges	224,547	250,950	250,950	0
Miscellaneous Rev	51,923	22,750	22,750	0
Other Fin Sources	1,340,905	905,317	905,317	0
Total Revenue	1,726,505	1,260,111	1,260,111	0
Salaries & Benefits	11,633,491	11,165,187	11,085,187	(80,000)
Services & Supplies	5,542,090	5,757,843	5,761,843	4,000
Serv/Supply Abate	(404,733)	(464,750)	(464,750)	0
Other Charges	47,741	17,000	17,000	0
Fixed Assets	32,302	0	0	0
Other Fin Uses	56,918	0	0	0
Intrafund Transfers	682	16,200	16,200	0
Intrafund Abatement	(351,855)	(345,212)	(349,212)	(4,000)
Total Appropriations	16,556,635	16,146,268	16,066,268	(80,000)
FUND 1000 GENERAL FUND TOTAL	14,830,130	14,886,157	14,806,157	(80,000)

Accumulative Capital Outlay Fund

ADOPTED BUDGET REVISIONS • FY 2025-26

SUMMARY OF CHANGES

The Accumulative Capital Outlay (ACO) Fund is increasing by $8,054 when compared to the approved Recommended Budget, for a new total of $57,181,489. Fund Balance in the ACO Fund is projected to increase by $2,807,882, primarily due to carry-forward projects and a reimbursement from the Placerville Jail Expansion Project state grant revenue for prior year expenses that were paid for out of ACO funds. State Revenue is decreasing by $4,903,341 due to grant funds being used in FY 2024-25.

Changes to the Workplan include the truing up of actual work completed in FY 2024-25, as well as adding funds to some projects based on project savings, resulting in additional fund balance. Major project increases include $93,492 for special projects related to unanticipated expenditures that happen throughout the year (typically HVAC), $400,000 for the Court Renovation due to less work being completed in FY 2024-25 than anticipated, $700,000 for the Emerald Bay Properties as project costs are anticipated to exceed the original placeholder budget of $5,500,000 (this increase is funded with project savings from FY 2024-25), $390,000 for Probation's Control Panel Replacement Project at the Juvenile Treatment Facility, $500,000 for the Tahoma Garage Design Project (Road Fund), and $75,000 for the Information Technologies (IT) and Office Wildfire Preparedness and Resilience (OWPR) Space Reconfiguration Projects. These increases are offset by a $1,531,978 decrease for the Placerville Jail Expansion Project and a $535,000 decrease in Deferred Maintenance Projects due to more work being completed in FY 2024-25 than anticipated. Other minor changes in project costs were related to carryover adjustments.

Operating Transfers In are increasing by $2,103,513 primarily due to the addition of the Tahoma Garage Design Project (Road Fund), Probation's Control Panel Replacement Project at the Juvenile Treatment Facility, the Information Technologies (IT) and Office Wildfire Preparedness and Resilience (OWPR) Space Reconfiguration Projects, and miscellaneous projects being carried forward from FY 2024-25.

FUND ADOPTED BUDGET SUMMARY

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	2,086,596	2,078,856	2,078,856	0
Fines & Penalties	935	1,066	1,066	0
Rev Use Money/Prop	86,427	12,793	12,793	0
IG Rev - State	4,916,025	25,015,991	20,112,650	(4,903,341)
Other Gov Agency	8,786	6,929	6,929	0
Miscellaneous Rev	998	0	0	0
Other Fin Sources	9,311,455	26,140,021	28,243,534	2,103,513
Fund Balance	0	3,917,779	6,725,661	2,807,882
Total Revenue	16,411,223	57,173,435	57,181,489	8,054
Salaries & Benefits	0	629,314	629,314	0
Other Charges	25	0	0	0
Fixed Assets	12,386,637	55,743,804	55,751,858	8,054
Other Fin Uses	1,273,510	800,317	800,317	0
Total Appropriations	13,660,172	57,173,435	57,181,489	8,054
FUND 1800 ACO FUND TOTAL	(2,751,051)	0	0	0

Exhibit 1

Accumulative Capital Outlay Fund

ADOPTED BUDGET REVISIONS • FY 2025-26

Chief Administrative Office FY 2025-26 Facilties Capital Budget PROPOSED WORKPLAN			
Project Title	**Requested Amount for FY 2025-26**		**Funding Source**
Countywide Special Projects	$	443,492	ACO Fund, $90 Public Safety Facility Interest
Facilities Planning	$	125,000	ACO Fund
Placerville Jail Expansion	$	20,096,659	SB844 Grant
	$	13,041,620	General Fund Capital Designation
Deferred Maintenance (Total By Building Shown Below)	$	7,341,000	$6,722,894 ACO Fund, $218,106 CJ Funding, $100,000 Tobacco Settlement, $300,000 PH ARPA
Parks and Trails (Parks and Trails-Specific Workplan Shown Below)	$	485,000	$115K HLP, $5K Pioneer, $365K ACO Fund
Sheriff Various Projects	$	203,347	Sheriff - SLT Intake & Targets
Court Renovation/Move	$	3,200,000	General Fund Capital Designation
Chili Bar	$	41,500	General Fund
Emerald Bay Properties Remodel	$	6,200,000	GFCD $4,515,000, PH Fund Balance $500K, ACO Fund $1,185,000
Permanent Navigation Center	$	4,000,000	$2.8M HHAP, $200K PHLA, $1M ARPA
Library Grants	$	562,771	Library
Probation Control Panel Upgrade (SLT JTC)	$	390,000	AB 178 - Probation Funding
Union Mine Modular Replacment	$	476,100	Environmental Management
Tahoma Garage Design	$	500,000	Road Fund
OWPR Remodel	$	75,000	$22,500 IT, $52,500 OWPR
Total ACO Workplan	**$**	**57,181,489**	

TOTALS BY FUNDING SOURCE		
Funding Source	**Amount**	
ACO	$	8,841,296
Criminal Justice Special Revenue Fund	$	218,106
General Fund Capital Designation (GFCD)	$	20,756,620
General Fund (TOT Carryover from FY 2024-25)	$	41,500
ARPA General Fund	$	1,000,000
HHSA Tobacco Settlement Funds	$	100,000
Sheriff	$	203,347
SB 844 Funds	$	20,096,659
Public Health ARPA Funds	$	300,000
Public Health HHAP ($2.8M) and PHLA ($200K)	$	3,000,000
Public Health Fund Balance	$	500,000
Library Grant Funds	$	562,771
Henningsen Lotus Park Special Revenue Fund	$	115,000
Interest from Public Safety Facility Special Revenue Fund	$	90
Environmental Management	$	476,100
Probation AB 178	$	390,000
Information Technologies Department	$	22,500
Office of Wildfire Preparedness and Resilience	$	52,500
Road Fund	$	500,000
Pioneer Park	$	5,000
Total	**$**	**57,181,489**

Accumulative Capital Outlay Fund

ADOPTED BUDGET REVISIONS • FY 2025-26

PARKS AND TRAILS WORKPLAN			
Project		Budget	Funding Source
Pioneer Park Parking Lot	$	200,000	ACO Fund
ADA Improvements at Henningsen Lotus Park (HLP)	$	115,000	HLP Fees
El Dorado Trail (Jacquier Crack & Fill Sealcoat)	$	70,000	ACO Fund
Pioneer Park (Paint, Fascia, Roof)	$	100,000	ACO Fund, $5K Pioneer Park SRF
Parks / Trails Total	**$**	**485,000**	

DEFERRED MAINTENANCE TOTAL BY BUILDING		
Building		Deferred Maintenance Amount
Building A	$	175,000
Building B	$	386,000
Building C	$	400,000
Temporary Navigation Center	$	-
Agriculture	$	255,000
Placerville Jail ($219K Criminal Justice)	$	1,300,000
Main Library	$	-
Cameron Park Library	$	-
El Dorado Hills Library	$	140,000
El Dorado Hills Senior Center	$	525,000
Spring Street ($100K Tobacco Settlement)	$	210,000
Veteran's Building	$	300,000
Museum	$	-
DOT - Headington	$	100,000
Facilities	$	100,000
Ponderosa Building	$	500,000
Placerville Animal Services	$	-
Public Safety Facility	$	450,000
SLT Johnson Center	$	100,000
SLT El Dorado Center	$	100,000
SLT Juvenile Treatment Center	$	300,000
SLT Jail	$	1,600,000
SLT Library	$	50,000
SLT DOT Shakori	$	-
SLT Animal Services	$	50,000
SLT HHSA Sandy Way	$	-
SLT Emerald Bay Properties	$	300,000
Deferred Maintenance Total	**$**	**7,341,000**

SUMMARY OF CHANGES

The recommended changes for the Emergency Medical Services (EMS) Division result in no change in Net County Cost when compared to the approved Recommended Budget.

It is recommended that the Adopted Budget changes include the deletion of a vacant Health Education Coordinator allocation. The Recommended Budget included the addition of an Administrative Analyst allocation with a commitment to deleting a vacant position with the Adopted Budget. There are no budgetary changes resulting from the deletion, as the change was included in the Recommended Budget.

The General Fund budget for EMS includes an increase in Operating Transfers In of $10,251 in residual interest revenue from the Emergency Preparedness Grants, which is offset by increased Services and Supplies appropriations for planned expenses.

The recommended changes for the EMS Preparedness Fund include an increase in Fund Balance of $42,020, which includes the $10,251 of transferred Fund Balance mentioned above. With the close of the FY 2024-25 financial records, there was $27,048 in funds remaining in the Ambulance Billing operating organizational code; this funding is being returned to CSAs by increasing Operating Transfers Out. $4,721 of increased fund balance in the Maddy/Richie Fund is offset by an increase to Contingency. EMS has been notified of a significant decrease in Hospital Preparedness Program (HPP) Federal Funding in FY 2025-26. As of the drafting of this document, a revised allocation amount for El Dorado County has not been provided to EMS. Staff are limiting the expenditure of any HPP funding and reassigning HPP-funded staff until a revised allocation amount has been provided. Once a revised allocation is provided, staff will return to the Board with a budget amendment to revise the HPP budget.

In County Service Area (CSA) 3, which provides ambulance services in the Tahoe area, the anticipated fund balance from FY 2024-25 is increasing by $266,195. The recommended changes also include the transfer of $2,622 of Ambulance Billing funding to the CSA, as described above. Due to ongoing audit activities from prior years, Services and Supplies appropriations are increasing by $27,500. To balance the fund, the recommended changes increase Contingency by $241,317, leaving a Contingency budget of $390,568 in CSA 3.

In County Service Area (CSA) 7, which provides ambulance services on the west slope, the anticipated fund balance from FY 2024-25 is increasing by $1,242,111. The recommended changes also include the transfer of $24,426 of Ambulance Billing funding to the CSA, as described above. Due to ongoing audit activities from prior years, Services and Supplies appropriations are increasing by $27,500. To balance the fund, the recommended changes increase Contingency by $1,239,037, leaving a Contingency budget of $17,878,329 in CSA 7.

Exhibit 1

Emergency Medical Services

A DIVISION OF THE CHIEF ADMINISTRATIVE OFFICE
ADOPTED BUDGET REVISIONS • FY 2025-26

DIVISION ADOPTED BUDGET GENERAL FUND SUMMARY

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
License, Pmt, Fran	33,532	22,000	22,000	0
Miscellaneous Rev	4,603	200	200	0
Other Fin Sources	2,376,568	2,272,670	2,282,921	10,251
Total Revenue	2,414,703	2,294,870	2,305,121	10,251
Salaries & Benefits	1,224,631	1,517,469	1,517,469	0
Services & Supplies	344,855	384,831	395,082	10,251
Other Charges	1,544	0	0	0
Intrafund Transfers	1,847,134	1,094,214	1,094,214	0
Intrafund Abatement	(918,442)	(679,644)	(679,644)	0
Total Appropriations	2,499,722	2,316,870	2,327,121	10,251
FUND 1000 GENERAL FUND TOTAL	85,019	22,000	22,000	0

DIVISION ADOPTED BUDGET PREPAREDNESS GRANT SUMMARY

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	348,642	400,000	400,000	0
Rev Use Money/Prop	60,233	19,993	19,993	0
IG Rev - Federal	275,262	163,179	163,179	0
Fund Balance	0	316,000	358,020	42,020
Total Revenue	684,137	899,172	941,192	42,020
Services & Supplies	331,922	358,900	358,900	0
Other Charges	2,241	3,200	3,200	0
Other Fin Uses	304,236	178,172	215,471	37,299
Contingency	0	358,900	363,621	4,721
Total Appropriations	638,399	899,172	941,192	42,020
FUND 1120 EMS PREPAREDNESS TOTAL	(45,737)	0	0	0

DIVISION ADOPTED BUDGET CSA 3 SUMMARY

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	108,777	109,000	109,000	0
Fines & Penalties	3,656	4,200	4,200	0

Rev Use Money/Prop	59,204	2,000	2,000	0
Service Charges	4,881,377	4,452,000	4,452,000	0
Other Fin Sources	755,639	750,000	752,622	2,622
Fund Balance	0	1,267,341	1,533,536	266,195
Total Revenue	5,808,654	6,584,541	6,853,358	268,817
Services & Supplies	207,452	206,613	234,113	27,500
Other Charges	5,329,653	5,744,170	5,744,170	0
Other Fin Uses	504,377	484,507	484,507	0
Contingency	0	149,251	390,568	241,317
Total Appropriations	6,041,482	6,584,541	6,853,358	268,817
FUND 1353 County Service Area #3 TOTAL	232,828	0	0	0

DIVISION ADOPTED BUDGET CSA 7 SUMMARY

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	6,415,474	6,611,600	6,611,600	0
Fines & Penalties	9,661	11,000	11,000	0
Rev Use Money/Prop	906,534	656,400	656,400	0
IG Rev - State	27,930	29,000	29,000	0
Service Charges	13,073,052	12,210,900	12,210,900	0
Miscellaneous Rev	355,000	350,000	350,000	0
Other Fin Sources	17,098	0	24,426	24,426
Fund Balance	0	17,533,504	18,775,615	1,242,111
Total Revenue	20,804,748	37,402,404	38,668,941	1,266,537
Services & Supplies	582,218	562,930	590,430	27,500
Other Charges	16,785,303	18,674,191	18,674,191	0
Other Fin Uses	1,529,228	1,525,991	1,525,991	0
Contingency	0	16,639,292	17,878,329	1,239,037
Total Appropriations	18,896,749	37,402,404	38,668,941	1,266,537
FUND 1357 County Service Area #7 TOTAL	(1,908,000)	0	0	0

SUMMARY OF CHANGES

The recommended changes for the Parks, Trails, and River Management Division result in a $9,593 increase in Net County Cost when compared to the approved Recommended Budget.

State Revenue is increasing by $241,720 due to the award of three State of California Parks Off-Highway Vehicle Division (OHV) Grants for the Rubicon Trail. Operating Transfers In from the State OHV (Green Sticker) Fees Special Revenue Fund are also increased by $25,679. These increases are offset by a $250,650 increase in Services and Supplies and a $16,749 increase in Interfund Transfers for ongoing and new grant projects on the Rubicon Trail.

The Division is often working on multiple projects that start in a prior fiscal year and continue into the next fiscal year. The Recommended Budget was developed using estimates of the project funding expected to carry over into FY 2025-26, which leads to changes having to be made in the Adopted Budget to align with prior year actuals. Because of this, there is a $9,593 increase in Fixed Assets for the Diamond Springs Community Park to account for project costs not realized in FY 2024-25 but then offset by a $12,125 reduction for the Forebay Park Development Project. This is offset by a corresponding $12,125 reduction in Intrafund Abatements (negative expenditures). For the Natural Trails Project, Services and Supplies are reduced by $894, offset by an $894 reduction of Operating Transfers In from the Ponderosa Quimby Fund.

DIVISION ADOPTED BUDGET SUMMARY

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
IG Rev - State	677,698	741,250	982,970	241,720
IG Rev - Federal	2,050	0	0	0
Service Charges	153,245	175,000	175,000	0
Miscellaneous Rev	4,264	0	0	0
Other Fin Sources	593,842	630,440	655,225	24,785
Total Revenue	1,431,099	1,546,690	1,813,195	266,505
Salaries & Benefits	755,219	801,843	801,843	0
Services & Supplies	276,450	621,811	871,567	249,756
Other Charges	104,076	67,494	84,243	16,749
Fixed Assets	533,758	1,570,476	1,567,944	(2,532)
Other Fin Uses	0	95,000	95,000	0
Intrafund Transfers	55,158	72,093	72,093	0
Intrafund Abatement	(198,707)	(675,000)	(662,875)	12,125
Total Appropriations	1,525,953	2,553,717	2,829,815	276,098
FUND 1000 GENERAL FUND TOTAL	94,854	1,007,027	1,016,620	9,593

SUMMARY OF CHANGES

The recommended changes for County Counsel result in no change in Net County Cost when compared to the approved Recommended Budget.

Revenues are increasing by $8,000 due to a projected increased need for legal services from the Airports Division of the Chief Administrative Office, offset by a $8,000 increase in Salaries and Benefits.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Service Charges	658,529	685,600	693,600	8,000
Miscellaneous Rev	17	0	0	0
Other Fin Sources	7,425	0	0	0
Total Revenue	665,971	685,600	693,600	8,000
Salaries & Benefits	4,151,842	4,285,892	4,293,892	8,000
Services & Supplies	115,535	137,414	137,414	0
Other Charges	4,350	0	0	0
Fixed Assets	7,425	0	0	0
Intrafund Transfers	0	775	775	0
Intrafund Abatement	(49,017)	(32,000)	(32,000)	0
Total Appropriations	4,230,134	4,392,081	4,400,081	8,000
FUND 1000 GENERAL FUND TOTAL	3,564,163	3,706,481	3,706,481	0

SUMMARY OF CHANGES

The recommended changes for the General Revenues and Other Operations budget include increased General Fund revenue of $24,600,193 and increased appropriations of $23,531,182.

The Adopted Budget includes a reduction of $2,141,638 in American Rescue Plan Act (ARPA) revenue and appropriations to reflect progress on the ARPA spending plan for FY 2024-25, reducing the projects being carried over into FY 2025-26.

The Adopted Budget does not include any change in Court Maintenance of Effort revenue and appropriations.

General Fund Summary of Discretionary Revenue Changes

The recommended changes include $24,600,193 in additional discretionary revenue.

Taxes

Projections for revenues from Property Tax and Property Tax In-Lieu of Vehicle License Fees are increasing by $1,032,800 and $329,550, respectively. These projections have been updated based on the growth in the tax roll as of June 30, 2025. The Recommended Budget assumed growth of 3.5%; however, the actual growth was 4.84%.

Sales and Use Tax revenue remains unchanged at $19.1 million in revenue FY 2024-25 revenue receipts totaled $19.3 million, a 0.78% decrease from the prior year.

Discretionary Transient Occupancy Tax (DTOT) revenue is increasing by $250,000 in the recommended changes, for a new budget of $7,250,000 in new DTOT revenue. FY 2024-25 DTOT receipts decreased by 3.4% ($279,664) when compared to FY 2023-24. The recommended changes set DTOT revenue to 8% lower than FY 2024-25 actuals.

Interest

The recommended changes include a $1,000,000 increase to Interest revenue, bringing this revenue to $4 million. FY 2024-25 receipts, excluding the Fair Market Value adjustment, total $5.7 million. The average annual Interest revenue in FY 2016-17 through FY 2018-19 was just under $1 million. Due to the volatility of this revenue, a conservative budget of $4 million is recommended for FY 2025-26.

Fund Balance

The Recommended Budget included an estimate of the fund balance available for use in FY 2025-26, based on departments' mid-year projections. The recommended changes update the fund balance number to reflect the actual amount of funding available in the General Fund after the FY 2024-25 financial records were finalized. General Fund fund balance is projected to increase by $21.6 million, for a fund balance of $50.6 million.

The fund balance is composed of $3.6 million from the reporting of $10 million in ARPA lost revenue that will be re-budgeted for the approved projects, $21.9 million in departmental savings to be reallocated, $5.1 million in departmental savings that will need to be re-budgeted, $7.9 million in Contingency that will need to be re-budgeted, $1.8 million in Accumulative Capital Outlay (ACO) savings that will be returned to the Capital Designation, and $1.1 million in grant match that will be held for future use by the Office of Wildfire Preparedness and Resilience. There is $7.0 million in fund balance from excess discretionary revenue, primarily from Interest, Tax Loss Reserve, and Supplemental Property Tax revenue.

Lastly, as in FY 2024-25, the recommended changes include an adjustment to fund balance due to an audit adjustment that is the result of a State Government Accounting Standards Board (GASB) Statement that requires that fund balance reflect the current fair market value of invested County funds as of June 30, 2024, rather than the book value. The FY 2022-23 audit adjustment was $4.9 million and was reversed at the end of FY 2023-24. The FY 2023-24 fair market value audit adjustment was $2.3 million. The last of the fair market value adjustment was returned in FY 2024-25, resulting in $2.3 million in fund balance from this adjustment.

Use of Designations

The recommended changes include the use of $370,000 from the IT Designation. On August 12, 2025, with Legistar File 25-1359, the Board approved the use of $50,000 of the IT Designation for the Board of Supervisors Chambers and the Planning Commission Chambers audio/visual system upgrade projects. The recommended changes include $320,000 for the Countywide Device Refresh Program. The use of this designation was not included in the Recommended Budget and is included in the recommended changes to offset the impacts of this ongoing annual infrastructure need on the Information Technologies budget. The recommended changes replenish the Designation due to the use, as described below.

Other

Other revenue adjustments include a $409 transfer in of funding from a dissolved zone of benefit.

General Fund Summary of Non-Departmental Expenses Changes

The recommended changes to the Non-Departmental Expenses budget reflect an additional $23,531,182 in appropriations.

Contingency

Board of Supervisors Policy B-16.8 states that General Fund 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." The recommended changes include the addition of $300,000 to the General Contingency, bringing it to $8.15 million.

Designations and Reserves

General Reserve

The recommended changes include the addition of $600,000 to the General Reserve, bringing the Reserve to $13.6 million. This is to maintain the General Reserve in compliance with Board of Supervisors Policy B-16.10, which states, "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."

Capital Projects Designation

Board of Supervisors Policy B-16.11 includes a goal to set aside $6 million annually, once the General Reserve and Contingency needs have been met, to address capital needs. The recommended changes add $14.2 million to the designation. This brings the Capital Project Designation to $15.1 million available for future uses.

The Recommended Budget included the addition of $172,844 to the Capital Designation from rent from Child Support Services. General Fund fund balance included $1.7 million in savings from contributions to the Accumulative Capital Outlay Fund; it is recommended that these savings be returned to the Capital Designation, as the funding was from the designation. The recommended changes include the addition of $6 million to the Capital Designation to meet Board Policy B-16.11. Additionally, the recommended changes include the addition of $6.5 million to the Designation. As described in the Budget Summary section of the document, the Recommended Budget had only $846,873 remaining in the Capital Designation, down from $27.9 million in FY 2023-24. The additional funding is to build back up the funding needed for upcoming capital investments, like the Spring Street Facility Replacement.

Jail Expansion Operational Costs Designation

The completion of the Placerville Rehabilitation and Re-Entry Jail Expansion Project is slated for late FY 2025-26. Once the expansion of the facility is complete, there will be an increase in ongoing operational costs, including utilities and staffing. It is estimated that annual costs could increase by $2.5 million. The recommended changes include the creation of a new Jail Expansion Operational Costs Designation in the amount of $2.5 million. This designation will be used in the next few years to smooth the impact of these increased costs on the General Fund budget.

IT Infrastructure Designation

Board of Supervisors Policy B-16.15 includes a goal to maintain funding in the IT Infrastructure Designation equal to at least three years of the projected costs of planned countywide IT improvements and maintenance. The Recommended Budget brought this designation to $1.5 million, three years of projected costs. The recommended changes add an additional $870,000 to this designation. This is to replenish the use of $370,000 of the designation, as described above, and to add a fourth year ($500,000) of projected costs for use in future years. It is planned that the IT department will use funding from this designation annually to fund countywide projects, which will help reduce the fluctuations in IT's Net County Cost as a result of countywide projects. This

regular use of the designation will result in the ongoing need to replenish this designation to meet Board Policy B-16.15.

Spring Street Designation

The recommended changes include the addition of $600,000 to the Spring Street Designation, as directed by the Board on April 8, 2025, with Legistar File 25-0654. This brings the designation to $2,072,556.

CalPERS Cost Increases Designation

The recommended changes do not impact the CalPERS Cost Increases Designation. The CalPERS Actuarial Reports for data as of June 30, 2024, were received in late August. These reports show that the $8.8 million currently in the designation exceeds Board Policy B-16.12, which outlines a goal to maintain funding in this designation equal to at least two years of the projected General Fund increases in pension costs. The recommended changes do not decrease the amount held in this designation to allow for an increased use of the designation in future years while still meeting the Board Budget Policy goal.

American Rescue Plan General Fund Lost Revenue Savings Projects

On April 30, 2024, with Legistar File 24-0786, the Board approved an updated American Rescue Plan Act (ARPA) spending plan. ARPA funding must be obligated by December 31, 2024, and expended by December 31, 2026. In FY 2023-24, the County completed the reporting of $10 million in lost revenue to the U.S. Treasury. This allowed the County to continue projects that had previously been approved for ARPA funding but may not meet the ARPA deadlines. This includes the improvements to Forebay Park and the build of the permanent navigation center. The recommended changes implement the Board-approved ARPA spending plan. This includes a $662,875 Intrafund Transfer Out to Parks of General Fund resulting from the ARPA lost revenue funding, a $1,000,000 Operating Transfer Out to the Accumulative Capital Outlay Fund for the build of the permanent navigation center, a $2,693 Intrafund Transfer to the Library for Hubs, and $1,061,588 Operating Transfers to Environmental Management for the Headworks Project. The recommended changes also include a $251,371 appropriation for Special Projects; this is an additional General Fund savings resulting from the ARPA lost revenue reporting that will be allocated to Board-approved ARPA projects in FY 2026-27.

Other

The recommended changes include a $345 increase to membership costs due to an increase in membership dues.

Based upon prior year actuals, the recommended changes include a $23,430 increase in Services & Supplies for the countywide audit.

The recommended changes include a $1,291 decrease in Contributions to Other Governmental Agencies. The Recommended Budget included estimated contribution amounts, and the Adopted Budget reflects to final contribution amounts. The recommended changes include a $520,215 contribution to the Georgetown and El Dorado Resource Conservation Districts, a $112 decrease

from Recommended Budget. The budget includes an allocation of $116,920 in discretionary funding to the El Dorado Hills County Water District for the Educational Revenue Augmentation Fund encumbrance equivalent amount, a $420 decrease from Recommended Budget. The LAFCO budget has been finalized, and the recommended changes include a $1,599 decrease in appropriations for the required LAFCO contribution to align with actuals, for a total contribution of $202,401.

As described above, the recommended changes include a $370,000 Intrafund Transfer to IT for the Countywide Device Refresh Program and the Chambers Audio-Visual Project from the IT Infrastructure Designation.

The recommended changes include a $3,311,246 increase in Operating Transfers Out to the Department of Transportation. $219,246 of the increase is a Hazard Mitigation Grant Program grant match that is being carried over from FY 2024-25 into FY 2025-26. The recommended changes include $92,000 being carried over from FY 2024-25 into FY 2025-26 for a Disaster Expenses Designation-funded Bridge Project. The remaining increase of $3,000,000 in Operating Transfers to the Department of Transportation is to bring the discretionary contribution to Transportation to $7.9 million total, which is the three-year average contribution. Board Policy B-16.14 sets a goal of contributing $5 million in unappropriated discretionary resources for road maintenance. Prior year contributions were above the Board Policy Goal, largely due to DTOT contributions. The increased contribution will be used for countywide road maintenance.

The Recommended Budget included an estimate of Board-approved DTOT projects from FY 2024-25 that would need to be carried over into FY 2025-26. The recommended changes include a $490,832 decrease in these carryover projects. The budget carries over the $29,000 capital contribution to Clean Tahoe and the $115,970 contribution to the Tahoe Paradise Recreation and Park restroom project.

The recommended changes include a $1,145,367 increase in Operating Transfer Out to the ACO fund due to projects from FY 2024-25 that are being carried over into FY 2025-26. The Recommended Budget included estimates of carry-over projects, and the recommended changes include actual carry-over amounts.

The General Fund contribution to Airports is increasing by $93,780, bringing the total contribution to $760,377. The increased contribution is due to temporarily reassigning staff to Airports from the Community Development Finance and Administration Division and to carry over projects from FY 2024-25 into FY 2025-26, primarily the beacon project.

American Rescue Plan Act Summary of Changes

The recommended changes include a $2,141,638 reduction in American Rescue Plan Act (ARPA) revenues and appropriations. The reduction is due to a reduction in carryover projects from FY 2024-25 that were included in the Recommended Budget. Operating Transfers Out are decreasing by $1,760,151 to align remaining project budgets with spending in FY 2024-25. The recommended changes include a $135,170 decrease in Services and Supplies and a $246,317 decrease in Contingency to align budget to the remaining funding available per the Board-

approved spending plan. More details on the programmed use of APRA funding by project can be seen in the ARPA detail table provided below.

ADOPTED BUDGET GENERAL FUND SUMMARY

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	158,747,357	158,652,450	160,264,800	1,612,350
License, Pmt, Fran	2,329,364	1,800,000	1,800,000	0
Fines & Penalties	534,338	500,000	500,000	0
Rev Use Money/Prop	7,938,572	3,000,000	4,000,000	1,000,000
IG Rev - State	2,395,970	1,975,000	1,975,000	0
IG Rev - Federal	1,123,419	693,450	693,450	0
Other Gov Agency	5,502,607	5,345,281	5,345,281	0
Service Charges	8,554,660	9,172,775	9,172,775	0
Miscellaneous Rev	47,659	0	0	0
Other Fin Sources	1,689,123	16,540	16,989	449
Fund Balance	0	50,071,914	72,059,308	21,987,394
Total Revenue	188,863,069	231,227,410	255,827,603	24,600,193
Salaries & Benefits	24,145	30,000	30,000	0
Services & Supplies	735,806	1,893,986	1,885,683	(8,303)
Other Charges	5,504,360	3,671,629	3,150,506	(521,123)
Other Fin Uses	23,448,449	30,184,258	34,795,384	4,611,126
Intrafund Transfers	4,097,710	2,121,418	2,481,986	360,568
Intrafund Abatement	(7,220,349)	(8,118,088)	(8,118,088)	0
Contingency	0	7,850,000	8,150,000	300,000
Reserves Budgetary	0	1,315,016	20,103,930	18,788,914
Total Appropriations	26,590,121	38,948,219	62,479,401	23,531,182
FUND 1000 GENERAL FUND TOTAL*	(162,272,948)	(192,279,191)	(193,348,202)	(1,069,011)

* Does not include Court MOE revenue and appropriations, which remain unchanged from Recommended Budget.

ADOPTED BUDGET ARPA SPECIAL REVENUE FUND SUMMARY

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
IG Rev - Federal	3,149,907	0	2,054,140	2,054,140
Fund Balance	0	4,195,778	0	(4,195,778)
Total Revenue	3,149,907	4,195,778	2,054,140	(2,141,638)
Services & Supplies	135,170	135,170	0	(135,170)
Other Charges	54,908	177,553	177,553	0
Other Fin Uses	2,959,829	3,636,738	1,876,587	(1,760,151)
Contingency	0	246,317	0	(246,317)

Total Appropriations	3,149,907	4,195,778	2,054,140	(2,141,638)
FUND 1215 COUNTYWIDE SR - NON DEPARTMENT TOTAL	0	0	0	0

GENERAL FUND RESERVES AND DESIGNATIONS DETAIL

GENERAL FUND RESERVES & DESIGNATIONS	FY 2024-25 ENDING BALANCE	FY 2025-26 ADDITIONS	FY 2025-26 USES	FY 2025-26 ENDING BALANCE
GENERAL RESERVE	$13,000,000	$600,000		$13,600,000
CAPITAL PROJECTS	$20,266,715	$14,391,758	($19,592,753)	$15,065,720
PUBLIC SAFETY FACILITY LAST LOAN PAYMENT	$2,300,000			$2,300,000
PUBLIC SAFETY FACILITY LOAN PAYMENTS	$2,145,100			$2,145,100
JAIL EXPANSION OPERATING COSTS		$2,500,000		$2,500,000
FAIR MARKET VALUE ADJUSTMENT	$2,604,008			$2,604,008
AUDIT RESERVE	$1,723,606			$1,723,606
TOT SPECIAL PROJECTS	$823,043			$823,043
CALPERS COST INCREASES	$8,812,750			$8,812,750
RISK PROGRAM INCREASES	$4,000,000			$4,000,000
IT INFRASTRUCTURE	$500,000	$1,870,000	($370,000)	$2,000,000
DISASTER EXPENSES	$1,287,746	$142,172	($179,918)	$1,250,000
HHSA INDIRECT COST RATE	$820,000		($820,000)	$0
DOT TAHOMA FACILITY	$500,000		($500,000)	$0
SPRING STREET REPLACEMENT	$1,472,556	$600,000		$2,072,556
TOTAL	**$60,255,524**	**$20,103,930**	**($21,462,671)**	**$58,896,783**
CONTINGENCY	$7,850,000			$8,150,000
TOTAL RESERVES, DESIGNATIONS, & CONTINGENCY	**$68,105,524**			**$67,046,783**

NON-DEPARTMENTAL EXPENSES DETAIL

Description	Recm'd Adopted Budget
General Fund Contingency	$ 8,150,000
General Fund Contributions to	
Accumulative Capital Outlay Facilities Investment	$ 21,798,120
Fish and Wildlife	$ 13,420
Airports	$ 760,377
LAFCO	$ 202,401
Tahoe Regional Planning Agency (TRPA) Compact	$ 50,000

General Fund – General Revenues & Other Operations

ADOPTED BUDGET REVISIONS • FY 2025-26

Resource Conservation District Contracts (El Dorado & Georgetown)		$ 520,215
El Dorado Hills Fire ERAF Equivalent		$ 116,920
Planning and Building HCED		$ 115,000
Environmental Management for Headworks Project		$ 1,061,588
EMS CSA 3 Tahoe Basin		$ 750,000
Veteran Affairs Commission		$ 175,000
Veterans House Council		$ 15,000
Transportation		$ 5,576,221
Broadband Match	$ 335,648	
Tahoe Basin Rentals	$ 500,000	
Countywide Road Maintenance	$ 3,000,000	
HMGP Project	$ 612,246	
Missouri Flat MC&FP	$ 1,128,327	
Public Health California Children's Services (CCS)		$ 464,552
Community Services		$ 3,253,404
Area Agency on Aging Programs	$ 2,270,424	
Housing & Homelessness Programs	$ 20,000	
Senior Day Care & Senior Shuttle	$ 558,119	
In-Home Supportive Services (IHSS) Public Authority	$ 96,809	
Community Services Administration	$ 211,473	
Public Housing Authority	$ 96,579	
Carryover DTOT Expenses		$ 144,970
Tahoe Paradice Recreation and Park District Project	$ 115,970	
Clean Tahoe	$ 29,000	
Treasurer Tax-Collector DTOT Collection Costs		$ 446,500
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		$ 110,000
Sales Tax Audit Services		$ 40,000
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)		$ (310,528)
A87 Charges to Social Services		$ (4,162,386)
A87 Charges to Environmental Management, HHSA Admin, Animal Services, & Public Guardian		$ (3,472,330)
Countywide Legislative Memberships (CSAC, NACO, CACE)		$ 39,000
Hazard Mitigation Grant Program County Match		$ 1,141,657
Public Safety Facility Loan Payment		$ 2,145,000
Hold of Savings from ARPA Reporting for ARPA Projects		$ 251,371
Intrafund Transfer to HHSA or ICR Designation		$ 820,000
Intrafund Transfer to Parks for Forebay Park		$ 662,875
Intrafund Transfer to IT from IT Designation		$ 370,000

Intrafund Transfer to Library from ARAP Set Aside	$ 2,693
Security at Government Facilities Services	$ 250,000
Addition to the General Reserve	$ 600,000
Child Support Rent to the Capital Projects Designation	$ 172,844
Addition to the Capital Designation	$ 14,218,914
Addition to the IT Designation	$ 1,870,000
Addition to Disaster Expenses Designation	$ 142,172
Creation of Jail Expansion Operations Designation	$ 2,500,000
Addition to Spring Street Designation	$ 600,000

DISASTER DESIGNATION DETAIL

Description		Recm'd Adopted Budget
Revenues		$ 271,918
Fund Balance DOT Project	$ 92,000	
From Disaster Expenses Designation	$ 179,918	
Operating Transfers to Non-General Fund Departments		$ 92,000
DOT Bridge Project Carryover	$ 92,000	
Intrafund Transfers to General Fund Departments		$ 179,918
HHSA Disaster Response Expenses	$ 50,000	
EMS COOP Planning & Disaster Response	$ 129,918	

AMERICAN RESCUE PLAN ACT DETAIL

Description		Recm'd Adopted Budget
Revenues		$ 2,054,140
ARPA Revenue	$ 2,054,140	
Contributions to Non-County Governmental Agency		$ 158,553
Fire District Projects	$ 158,553	
Interfund Transfer to Central Fiscal for Administration		$ 19,000
Operating Transfers Out to County Departments		$ 1,876,587
Library HUBs Services	$ 258,648	
HHSA General Assistance	$ 398,391	
Environmental Management Headworks	$ 318,567	
HHSA Public Health	$ 531,959	
HHSA Behavioral Health	$ 150,000	
Transportation South Upper Truckee	$ 219,022	

SUMMARY OF CHANGES

The recommended changes to the Human Resources and Risk Management budget resulted in no change to Net County Cost, however, there were changes made to the Risk Management budget.

On April 8, 2025, with Legistar file 25-0654, the Board directed staff to develop a Retirement Incentive Plan, as soon as feasible. Human Resources, in conjunction with the Chief Administrative Office, has developed a Retirement Incentive Plan to present to the Board for approval after the printing of the Adopted Budget. The Risk Management Retiree Health Fund is increasing its Services and Supplies budget by $2,000,000. This increase is in anticipation of the Board's approval of the Retirement Incentive Plan, which will allow for payments to eligible retirees. There is a decrease in Contingency in the same amount to allow for the use of a portion of the fund's balance for the Retirement Incentive Plan. If the entire $2 million is expended for the Retirement Incentive Plan, the Retiree Health Fund would still have a fund balance of approximately $8 million.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	932,469	329,763	329,763	0
Service Charges	53,270,881	56,817,644	56,817,644	0
Miscellaneous Rev	2,823,754	586,009	586,009	0
Fund Balance	0	9,769,650	9,769,650	0
Total Revenue	57,027,104	67,503,066	67,503,066	0
Salaries & Benefits	1,034,149	1,177,719	1,177,719	0
Services & Supplies	55,063,881	54,849,595	56,849,595	2,000,000
Other Charges	1,279,989	950,666	950,666	0
Intrafund Transfers	4,638,158	4,013,862	4,013,862	0
Intrafund Abatement	(4,638,158)	(4,013,862)	(4,013,862)	0
Contingency	0	10,525,086	8,525,086	(2,000,000)
Total Appropriations	57,378,019	67,503,066	67,503,066	0
FUND 5250 RISK TOTAL	350,915	0	0	0

SUMMARY OF CHANGES

The recommended changes to the Information Technologies (IT) budget result in an increase in Net County Cost of $309,872 when compared to the approved Recommended Budget.

Services and Supplies are increasing by $363,326 due to $151,820 in projects not completed in FY 2024-25 being carried forward into FY 2025-26 and a $211,506 increase for the Countywide Device Refresh Program to address the annual need to replace end-of-life and failing devices. Fixed Assets are increasing by $294,046 due to projects not completed in FY 2024-25 being carried forward into FY 2025-26 as well as the Board-approved Planning Commission and Board Chambers Audio/Visual Equipment Upgrade Project (Legistar file 25-1359). These increases are offset by $370,000 in Intrafund Abatements (negative expenditures) from the IT Infrastructure Designation. This is comprised of $50,000 for the Planning Commission and Board Chambers Audio/Visual Equipment Upgrade Project and an additional $320,000 to reflect the use of the IT Infrastructure Designation for the Countywide Device Refresh Program. The use of this designation was not included in the Recommended Budget and is included in the recommended changes to offset the impacts of this ongoing annual infrastructure need on the Information Technologies budget.

Operating Transfers Out to the Facilities Division are increasing by $22,500 for an office reconfiguration project to provide sufficient office space for staff who are currently working remotely or on hybrid schedules.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Other Fin Sources	1,410,485	0	0	0
Total Revenue	1,410,485	0	0	0
Salaries & Benefits	7,025,255	7,332,802	7,332,802	0
Services & Supplies	4,879,736	5,440,305	5,803,631	363,326
Other Charges	425,524	2,000	2,000	0
Fixed Assets	1,634,670	140,000	434,046	294,046
Other Fin Uses	0	0	22,500	22,500
Intrafund Transfers	14,154	9,850	9,850	0
Intrafund Abatement	0	0	(370,000)	(370,000)
Total Appropriations	13,979,339	12,924,957	13,234,829	309,872
FUND 1000 GENERAL FUND TOTAL	12,568,854	12,924,957	13,234,829	309,872

SUMMARY OF CHANGES

The recommended changes for the Registrar of Voters result in a $65,000 increase in Net County Cost when compared to the approved Recommended Budget.

Appropriations for Services and Supplies are increasing in three key areas: Postage is rising by $20,000 due to the nationwide rate increase effective July 13, 2025; Training reflects a $10,000 rollover from the prior fiscal year as several employees were hired later than anticipated; and Equipment/Computer includes a $35,000 rollover to provide the required grant match for a project originally planned last fiscal year, now scheduled for FY 2025-26.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
IG Rev - State	37,734	147,162	147,162	0
IG Rev - Federal	24,576	15,789	15,789	0
Service Charges	498,428	160,000	160,000	0
Other Fin Sources	162,414	0	0	0
Total Revenue	723,152	322,951	322,951	0
Salaries & Benefits	1,139,894	1,166,548	1,166,548	0
Services & Supplies	728,071	1,237,452	1,302,452	65,000
Other Charges	100,069	0	0	0
Fixed Assets	162,414	38,000	38,000	0
Intrafund Transfers	4,219	2,000	2,000	0
Total Appropriations	2,134,667	2,444,000	2,509,000	65,000
FUND 1000 GENERAL FUND TOTAL	1,411,515	2,121,049	2,186,049	65,000

SUMMARY OF CHANGES

The recommended changes for the District Attorney budget result in no change to Net County Cost when compared to the approved Recommended Budget.

Services and Supplies are decreasing by $80,909 with an offsetting increase to Fixed Assets in an equal amount to cover the costs of purchases carried forward from FY 2024-25. The Access Control and Intrusion System Project in South Lake Tahoe was not completed in FY 2024-25 and needs to be carried forward to FY 2025-26 for a total of $45,600. The Forensic Computer purchase and Fortinet Installation were not completed in FY 2024-25 and need to be carried forward to FY 2025-26 for a total of $35,309. Miscellaneous objects within Services and Supplies were reduced to cover the costs of these carry-forward purchases in order to avoid increasing Net County Cost.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	9,500	8,000	8,000	0
IG Rev - State	2,842,571	2,954,594	2,954,594	0
IG Rev - Federal	1,036,461	804,693	804,693	0
Service Charges	23,748	20,030	20,030	0
Miscellaneous Rev	156	180	180	0
Other Fin Sources	1,134,314	1,802,122	1,802,122	0
Total Revenue	5,046,751	5,589,619	5,589,619	0
Salaries & Benefits	13,940,621	16,062,366	16,062,366	0
Services & Supplies	2,432,951	2,878,049	2,797,140	(80,909)
Other Charges	440,318	9,850	9,850	0
Fixed Assets	88,173	6,216	87,125	80,909
Other Fin Uses	50,937	0	0	0
Intrafund Transfers	3,175	6,800	6,800	0
Intrafund Abatement	(300,545)	(300,000)	(300,000)	0
Total Appropriations	16,655,630	18,663,281	18,663,281	0
FUND 1000 GENERAL FUND TOTAL	11,608,879	13,073,662	13,073,662	0

SUMMARY OF CHANGES

The recommended changes to the Probation budget result in an increase to Net County Cost of $232,770 when compared to the approved Recommended Budget. This increase is primarily due to a carryover of expenditures in the amount of $182,068 for Opioid Settlement Funds which is explained in more detail below.

Revenues are increasing by $782,850. Federal revenues are increasing by $100,270 due to a carryover of grant funds from the Juvenile Justice Emergency Planning Demonstration Program. Operating Transfers In are increasing by $682,580, primarily due to Facilities project carry forwards that are funded with special revenues. Probation budgeted the use of special revenue funds for several projects in FY 2024-25. Those projects that were not completed in FY 2024-25 have been re-budgeted as noted below; therefore, the revenues to fund them are re-budgeted in the amount of $540,282. The remaining $142,298 increase in Operating Transfers In is for increases in special revenue transfers from the Juvenile Supplemental Law Enforcement Services Fund ($180,000), Juvenile Justice Realignment ($130,000), Juvenile Facilities Improvement Construction Funding ($17,000), the Juvenile Re-entry Subaccount ($1,718) which are offset by a decrease in funding from the Community Corrections Performance Incentive allocation ($186,420).

Services and Supplies are increasing by $268,784 due primarily to an increase in Professional and Specialized Services for Opioid Settlement Funds carryforward expenditures in the amount of $182,068. Revenues in the amount of $193,000 for Opioid Settlement Funds were transferred from HHSA in FY 2024-25; however, due to delays in hiring a Health Educator in FY 2024-25, the revenues were underspent by $182,068 and absorbed into the General Fund. The increase in expenses will allow for the remaining Opioid Settlement Funds to be spent on a contractor to provide services for Mobile Outreach while the recruitment for Health Educator is completed. The remaining increase of $86,716 is due to an increase in Juvenile Justice Emergency Planning Demonstration Program expenses ($40,716) offset completely with federal revenues, a cubicle reconfiguration in the Shingle Springs Office to maximize the use of office space ($35,000), an increase to California Law Enforcement Telecom System (CLETS) fees ($6,000), and a new youth program offering, Alive at 25 ($5,000) offset completely with special revenues.

Fixed Assets are increasing by $356,836 due in part to purchases approved but not received in FY 2024-25 ($150,282). The remaining increase of $206,554 is due to the addition of Juvenile Treatment Center (JTC) Furniture replacements ($130,000), a Van Upfit ($38,461), a Portable Metal Detector ($21,093), and JTC Sound Partitions ($17,000). These purchases are offset completely by federal and special revenues.

Other Financing Uses are increasing by $390,000 due to Facilities projects in the JTC that were approved but not completed in FY 2024-25. These projects are offset completely by special revenues.

Probation

ADOPTED BUDGET REVISIONS • FY 2025-26

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
IG Rev - State	2,858,070	2,688,359	2,688,359	0
IG Rev - Federal	188,891	146,500	246,770	100,270
Service Charges	323,050	190,000	190,000	0
Miscellaneous Rev	500	0	0	0
Other Fin Sources	8,023,679	9,472,143	10,154,723	682,580
Total Revenue	11,394,190	12,497,002	13,279,852	782,850
Salaries & Benefits	20,920,696	21,521,496	21,521,496	0
Services & Supplies	3,584,020	4,482,112	4,750,896	268,784
Other Charges	530,835	112,620	112,620	0
Fixed Assets	389,837	257,000	613,836	356,836
Other Fin Uses	197,213	0	390,000	390,000
Intrafund Transfers	37,830	15,700	15,700	0
Total Appropriations	25,660,431	26,388,928	27,404,548	1,015,620
FUND 1000 GENERAL FUND TOTAL	14,266,241	13,891,926	14,124,696	232,770

SUMMARY OF CHANGES

The recommended changes for the Sheriff's Office budget result in a decrease to Net County Cost of $80,545 when compared to the approved Recommended Budget.

Revenues are increasing by $979,166. State revenues are increasing by $164,500 due to the California Highway Patrol (CHP) Cannabis Tax Fund Grant Program and $85,000 due to the Alcoholic Beverage Control (ABC) Grant. Federal revenues are increasing by $57,061 due to Homeland Security Grant funds that were intended for grant purchases in FY 2024-25 that were not completed. The offsetting expenditures are noted below. Other Financing Sources are increasing by $672,605 due to increased Operating Transfers In from the Supplemental Law Enforcement Services Fund, SMUD funds, and CalAIM PATH funds.

Salaries and Benefits are increasing by $249,500 due to increases in overtime for both the CHP Cannabis Tax Fund Grant Program ($164,500) for DUI enforcement and the ABC Grant ($85,000) for underage drinking and DUI enforcement.

Services and Supplies are increasing by $483,200 due to an increase in Professional and Specialized Services for CalAIM implementation services ($500,000) paid for with CalAIM PATH funds and Law Enforcement Equipment for SWAT Rifles ($8,200). These increases are offset by a decrease to Vehicle Equipment in the amount of $25,000, which was moved to Character 50 noted below.

Other Charges are increasing by $25,000 due to an increase in Interfund Transfers to Fleet for studded tires for Tahoe Patrol vehicles.

Fixed Assets are increasing by $145,000 due to an increase of $75,000 for a Dive Van Outfitting paid for with special revenues, an increase of $55,000 for radios paid for with Homeland Security Grant funds, and an increase of $15,000 for a replacement drone paid for with special revenues.

Other Financing Uses are increasing by $2,500 due to a carry-forward transfer to Fleet for a replacement vehicle.

Intrafund Transfers are increasing by $2,061 due to an increase in transfers to Animal Services for a trailer paid for with Homeland Security Grant funds.

Intrafund Abatements (negative expenditures) are increasing by $8,640 due to an increase in abatements from Health and Human Services Agency for Sheriff's Office Communications staff installation services.

Fund Balance in the Jail Commissary was lower than projected by $351,527 at year-end close. Appropriations for Contingency were decreased by the same amount.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	225,075	190,740	190,740	0
License, Pmt, Fran	238,056	318,000	318,000	0
Fines & Penalties	158,178	120,000	120,000	0
IG Rev - State	12,834,395	12,976,012	13,225,512	249,500
IG Rev - Federal	260,477	1,138,000	1,195,061	57,061
Other Gov Agency	500,000	500,000	500,000	0
Service Charges	657,942	811,000	811,000	0
Miscellaneous Rev	103,736	105,000	105,000	0
Other Fin Sources	8,337,247	10,759,052	11,431,657	672,605
Total Revenue	23,315,105	26,917,804	27,896,970	979,166
Salaries & Benefits	76,805,298	85,684,115	85,933,615	249,500
Services & Supplies	23,116,146	25,146,791	25,629,991	483,200
Other Charges	319,460	440,000	465,000	25,000
Fixed Assets	1,309,203	1,193,500	1,338,500	145,000
Other Fin Uses	19,556	95,000	97,500	2,500
Intrafund Transfers	192,680	210,412	212,473	2,061
Intrafund Abatement	(667,541)	(217,618)	(226,258)	(8,640)
Total Appropriations	101,094,802	112,552,200	113,450,821	898,621
FUND 1000 GENERAL FUND TOTAL	77,779,697	85,634,396	85,553,851	(80,545)

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	116,825	25,000	25,000	0
Miscellaneous Rev	313,402	0	0	0
Fund Balance	0	2,500,000	2,148,473	(351,527)
Total Revenue	430,227	2,525,000	2,173,473	(351,527)
Services & Supplies	475,421	1,114,000	1,114,000	0
Other Charges	1,893	0	0	0
Contingency	0	1,411,000	1,059,473	(351,527)
Total Appropriations	477,314	2,525,000	2,173,473	(351,527)
FUND 1118 COMMISSARY TOTAL	47,087	0	0	0

SUMMARY OF CHANGES

The recommended changes to the Agriculture Commissioner Budget result in a $126,502 increase to Net County Cost when compared to the Recommended Budget.

Revenues have increased by $1,313,981 due to increased funding from the California Department of Food and Agriculture for the treatment and surveillance of Glassy-Winged Sharpshooter (GWSS).

Appropriations are recommended to increase by $1,440,483. The funding received for the treatment of GWSS has offset expenses of $197,329 in Salaries and Benefits for Extra Help employees and $1,243,154 in Services and Supplies: $7,154 for Fuel and $1,193,000 for Professional Services related to the pest management company contract for GWSS treatment and surveillance. Additionally, Services and Supplies included a rollover of $20,000 for a security camera project expected to be completed in the previous fiscal year, along with a $23,000 increase in service contracts for the shared weight truck and professional services.

The recommended adjustment to the Fish and Wildlife Commission Budget results in no change to the budgeted Net County Cost. The changes are due to an increase in Fund Balance and an additional $10,403 for Services and Supplies to complete their workplan for the Fiscal Year.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
License, Pmt, Fran	147,020	152,000	152,000	0
Rev Use Money/Prop	0	50	50	0
IG Rev - State	1,774,594	1,050,083	2,364,064	1,313,981
IG Rev - Federal	0	20,000	20,000	0
Other Gov Agency	90,682	148,727	148,727	0
Service Charges	25,918	22,458	22,458	0
Miscellaneous Rev	142	250	250	0
Other Fin Sources	6,955	0	0	0
Total Revenue	2,045,309	1,393,568	2,707,549	1,313,981
Salaries & Benefits	1,463,172	1,673,084	1,870,413	197,329
Services & Supplies	978,423	349,267	1,592,421	1,243,154
Other Charges	333,829	332,542	332,542	0
Fixed Assets	20,399	0	0	0
Intrafund Transfers	24	0	0	0
Total Appropriations	2,795,847	2,354,893	3,795,376	1,440,483
FUND 1000 GENERAL FUND TOTAL	750,537	961,325	1,087,827	126,502

Exhibit 1

Agricultural Commissioner

ADOPTED BUDGET REVISIONS • FY 2025-26

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	10,819	8,500	8,500	0
Rev Use Money/Prop	(483)	0	0	0
Other Fin Sources	29,467	13,420	13,420	0
Fund Balance	0	0	10,403	10,403
Total Revenue	39,803	21,920	32,323	10,403
Services & Supplies	14,933	21,920	32,323	10,403
Total Appropriations	14,933	21,920	32,323	10,403
FUND 1106 FISH & GAME TOTAL	(24,870)	0	0	0

SUMMARY OF CHANGES

The recommended changes for Environmental Management result in an increase of $2,213,157 in revenue and appropriations. The Department continues to have no Net County Cost for any of its programs.

The recommended changes in County Service Area #3 reflect adjustments to fund balance and contingency resulting from the close of the Fiscal Year 2024-25 financial records.

In County Service Area #10, State Revenue increased by $89,950, accompanied by a corresponding expense in Services and Supplies, due to the continuation of the CalRecycle Tire Amnesty Program. Additionally, revenue and expenses related to the Headworks project are decreased by $1,013,499 due to an error in the Recommended Budget. Budgetary Reserves increased by $86,442 in the Union Mine Closure Fund and adjustments to the fund balance and contingency, resulting from the close of the Fiscal Year 2024-25 financial records.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	637,216	551,000	551,000	0
Fines & Penalties	1,827	2,900	2,900	0
Rev Use Money/Prop	266,980	141,500	141,500	0
IG Rev - State	4,076	4,100	4,100	0
Other Gov Agency	9,866	10,000	10,000	0
Service Charges	356,888	356,500	356,500	0
Miscellaneous Rev	1,420	0	0	0
Fund Balance	0	4,192,930	4,562,141	369,211
Total Revenue	1,278,273	5,258,930	5,628,141	369,211
Salaries & Benefits	204,628	446,970	446,970	0
Services & Supplies	44,654	80,114	80,114	0
Other Charges	418,640	578,472	578,472	0
Fixed Assets	0	55,000	55,000	0
Contingency	0	4,098,374	4,467,585	369,211
Total Appropriations	667,922	5,258,930	5,628,141	369,211
FUND 1353 County Service Area #3 TOTAL	(610,351)	0	0	0

Exhibit 1

Environmental Management

ADOPTED BUDGET REVISIONS • FY 2025-26

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
License, Pmt, Fran	9,827	15,000	15,000	0
Fines & Penalties	13,464	13,932	13,932	0
Rev Use Money/Prop	674,783	255,336	255,336	0
IG Rev - State	391,400	175,000	264,950	89,950
Service Charges	3,889,950	3,825,498	3,813,498	(12,000)
Miscellaneous Rev	4,140	0	0	0
Other Fin Sources	1,203,627	2,550,455	1,589,454	(961,001)
Fund Balance	0	6,790,553	9,517,550	2,726,997
Total Revenue	6,187,191	13,625,774	15,469,720	1,843,946
Salaries & Benefits	1,686,350	1,939,165	1,939,165	0
Services & Supplies	1,370,093	3,097,865	3,189,547	91,682
Other Charges	907,795	1,580,523	1,580,523	0
Fixed Assets	1,081,285	4,259,897	3,486,732	(773,165)
Other Fin Uses	94,022	551,100	551,100	0
Intrafund Transfers	282,100	832,025	892,109	60,084
Intrafund Abatement	(282,100)	(832,025)	(892,109)	(60,084)
Contingency	0	2,107,224	4,546,211	2,438,987
Reserves Budgetary	0	90,000	176,442	86,442
Total Appropriations	5,139,545	13,625,774	15,469,720	1,843,946
FUND 1360 County Service Area #10 TOTAL	(1,047,646)	0	0	0

SUMMARY OF CHANGES

The Adopted Budget for the Planning and Building Department includes several program-related changes within the Economic Development Division, without affecting the Net County Cost of $4,833,393. The recommended adjustments involve increased revenue alongside corresponding expenses. Specifically, there is a $33,000,000 increase in State Revenue Other and Professional & Special Services due to work now expected in Fiscal Year 2025-26 for the California Public Utility Commission Broadband Grant. Additionally, Federal Revenue Other and Professional & Special Services increased by $250,000, based on a Board-approved agreement with the Sacramento Area Council of Governments (SACOG) for the Engage, Empower, Implement Program (EEI) (Legistar 25-0940). There is also a $151,000 increase in Licenses & Permits and Special Projects resulting from a Board-approved Film Ordinance and MOU (Legistar 25-1331).

The recommended changes to the Housing, Community & Economic Development Fund result in no changes to the budgeted Net County Cost. The recommended changes reflect adjustments to the final fund balance and contingency ($460,077) as of the close of the Fiscal Year 2024-25 financial records.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
License, Pmt, Fran	7,522,758	8,574,337	8,725,337	151,000
IG Rev - State	880,496	20,000	33,020,000	33,000,000
IG Rev - Federal	0	0	250,000	250,000
Service Charges	4,210,439	3,790,481	3,790,481	0
Miscellaneous Rev	54,449	58,050	58,050	0
Other Fin Sources	331,882	790,602	791,913	1,311
Total Revenue	13,000,024	13,233,470	46,635,781	33,402,311
Salaries & Benefits	12,531,366	13,937,710	13,937,710	0
Services & Supplies	5,004,998	4,049,053	37,451,364	33,402,311
Other Charges	240,369	140,000	140,000	0
Fixed Assets	73,005	0	0	0
Intrafund Transfers	53,909	20,100	20,100	0
Intrafund Abatement	(2,820,745)	(80,000)	(80,000)	0
Total Appropriations	15,082,901	18,066,863	51,469,174	33,402,311
FUND 1000 GENERAL FUND TOTAL	2,082,877	4,833,393	4,833,393	0

Exhibit 1

Planning and Building

ADOPTED BUDGET REVISIONS • FY 2025-26

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	151,536	58,000	58,000	0
IG Rev - State	3,000,000	0	0	0
Service Charges	138,054	60,000	60,000	0
Miscellaneous Rev	20	150	150	0
Other Fin Sources	78,245	165,000	165,000	0
Fund Balance	0	2,031,241	2,491,318	460,077
Total Revenue	3,367,856	2,314,391	2,774,468	460,077
Salaries & Benefits	14,869	21,834	21,834	0
Services & Supplies	3,085,520	1,577,957	1,577,957	0
Other Charges	21,075	54,924	54,924	0
Intrafund Transfers	52,856	137,700	137,700	0
Intrafund Abatement	(52,856)	(137,700)	(137,700)	0
Contingency	0	659,676	1,119,753	460,077
Total Appropriations	3,121,464	2,314,391	2,774,468	460,077
FUND 1108 HOUSING, COMMUNITY & ECONC DEV TOTAL	(246,392)	0	0	0

SUMMARY OF CHANGES

The recommended changes to the Surveyor's Budget result in an increase of $29,072 to Net County Cost when compared to the Recommended Budget.

After adopting the Recommended Budget, the Board approved two changes to the Department's budget. On August 12, 2025, the Board increased appropriations for Fixed Assets by $18,000 (Legistar File 25-1429). Fixed Assets were increased by $400 due to sales tax that was not included in the Board-approved addition on August 12, 2025. Later, on August 26, 2025, Legistar File 25-1420, the Board of Supervisors approved reclassifying a 1.0 FTE Assistant in Land Surveying to an Associate Land Surveyor, which increased Salaries and Benefits to $10,672.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Service Charges	186,367	163,500	163,500	0
Miscellaneous Rev	0	41,732	41,732	0
Other Fin Sources	23,051	15,000	15,000	0
Total Revenue	209,418	220,232	220,232	0
Salaries & Benefits	1,812,200	1,769,627	1,780,299	10,672
Services & Supplies	213,330	140,715	140,715	0
Other Charges	1,914	1,500	1,500	0
Fixed Assets	0	0	18,400	18,400
Intrafund Transfers	0	300	300	0
Intrafund Abatement	(882)	(15,000)	(15,000)	0
Total Appropriations	2,026,562	1,897,142	1,926,214	29,072
FUND 1000 GENERAL FUND TOTAL	1,817,145	1,676,910	1,705,982	29,072

SUMMARY OF CHANGES

The Adopted Budget for the Department of Transportation reflects several program-related changes for the Fiscal Year; the majority of which are a result of prior Board action and direction.

The recommended changes result in a net increase of $6,657,424 in Road Fund revenue and appropriations. The adjustments include the revised Capital Improvement Program, which mainly reduced Services and Supplies by $3,527,067, and was approved by the Board on July 15, 2025 (Legistar File 25-0504). The changes also involve an increase to the Fund Balance of $4,136,248, due to a higher-than-expected fund balance at the end of the fiscal year, which included approximately $1million in fixed assets carried over from the prior fiscal year, and $1 million in the Tahoma project that the Board paused during the development of the Recommended Budget. After the Recommended Budget was published, an additional $130,352 was added to Highway Users Tax revenue based on new projections. It is recommended that the adopted budget changes include a $3,000,000 increase in Services and Supplies for road maintenance, bringing the general fund contribution to the three-year average. The projections for road maintenance and construction now include the following projects: Cattlemans Basin Project, funded by Tahoe Regional Planning Agency (TRPA) with $30,000; Calido Court, funded by PG&E with $15,000; Drainage Easement Repairs, funded by Tribe Fund with $500,000; and Patterson/Mira Loma Drainage, funded by Tribe Fund with $50,000. Fixed Assets were adjusted to align with the Board-approved additions, reductions, and carryforwards for items not received in the prior fiscal year.

The Erosion Control Fund changes include a $411,181 increase in revenue and appropriations, resulting from the updated Capital Improvement Program and adjustments to the fund balance as of the close of the Fiscal Year 2024-25 financial records.

In addition, $127,500 was added to the Fleet Enterprise Fund budget for Board-approved re-budgeted vehicles (Legistar File 25-1120) that were included in the FY 2024-25 budget but not delivered by year's end, and the increase in vehicle maintenance parts and tire costs.

Transportation

ADOPTED BUDGET REVISIONS • FY 2025-26

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	472,427	7,500	7,500	0
License, Pmt, Fran	2,517,601	2,835,000	2,835,000	0
Rev Use Money/Prop	141,211	113,944	113,944	0
IG Rev - State	13,569,835	19,575,304	21,143,467	1,568,163
IG Rev - Federal	36,648,054	55,354,342	54,107,957	(1,246,385)
Service Charges	2,127,648	2,363,395	2,520,675	157,280
Miscellaneous Rev	320,818	302,000	67,000	(235,000)
Other Fin Sources	36,512,055	57,639,800	59,916,918	2,277,118
Fund Balance	0	4,013,512	8,149,760	4,136,248
Total Revenue	92,309,650	142,204,797	148,862,221	6,657,424
Salaries & Benefits	19,822,648	23,460,983	23,643,906	182,923
Services & Supplies	62,609,821	107,714,437	108,423,938	709,501
Other Charges	2,659,017	6,212,572	7,282,572	1,070,000
Fixed Assets	3,377,473	5,507,646	9,202,646	3,695,000
Other Fin Uses	1,510,773	0	500,000	500,000
Intrafund Abatement	(357,697)	(690,841)	(690,841)	0
Reserves Budgetary	0	0	500,000	500,000
Total Appropriations	89,622,035	142,204,797	148,862,221	6,657,424
FUND 1103 ROAD FUND TOTAL	(2,687,616)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	(24,318)	0	0	0
IG Rev - State	1,594,268	3,170,000	3,170,000	0
IG Rev - Federal	1,910,909	381,000	581,000	200,000
Service Charges	193,516	424,000	359,000	(65,000)
Miscellaneous Rev	1,635,474	0	0	0
Other Fin Sources	187,095	219,022	319,022	100,000
Fund Balance	0	0	176,181	176,181
Total Revenue	5,496,944	4,194,022	4,605,203	411,181
Salaries & Benefits	394,750	455,125	455,125	0
Services & Supplies	4,672,609	3,038,056	3,449,237	411,181
Other Charges	3,060	10,000	10,000	0
Intrafund Transfers	357,697	690,841	690,841	0
Total Appropriations	5,428,117	4,194,022	4,605,203	411,181
FUND 1101 EROSION CONTROL TOTAL	(68,828)	0	0	0

Description	FY 2023-24 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	133,493	45,000	45,000	0
Service Charges	4,104,645	2,964,403	3,089,403	125,000
Miscellaneous Rev	171,491	104,220	104,220	0
Other Fin Sources	1,001,157	235,000	237,500	2,500
Total Revenue	5,410,785	3,348,623	3,476,123	127,500
Salaries & Benefits	488,507	571,562	571,562	0
Services & Supplies	843,429	918,222	1,043,222	125,000
Other Charges	1,375,231	1,623,839	1,623,839	0
Fixed Assets	3,140,938	1,065,000	1,300,500	235,500
Cap Fixed Assets	(3,247,679)	(1,065,000)	(1,300,500)	(235,500)
Other Fin Uses	150,000	0	0	0
Contingency	0	235,000	237,500	2,500
Total Appropriations	2,750,426	3,348,623	3,476,123	127,500
FUND 5260 FLEET TOTAL	(2,660,359)	0	0	0

SUMMARY OF CHANGES

The recommended changes to the Child Support Services budget result in a $6,250 increase to Net County Cost due to a timing issue with State Claiming requirements and revenue received from another governmental agency. The recommended changes include a $71,000 increase in Salaries and Benefits, primarily due to staff attrition resulting in changes to employee Health Insurance elections and salaries, and a $4,000 increase in Intrafund Transfers to Facilities for facility services.

On May 20, 2025, with Legistar file 25-0699, the Board approved an agreement with Inyo County Child Support Services, where the County will be paid $75,000 annually for providing legal attorney services. The recommended changes include a $68,750 increase in Other Governmental Agency revenue from Inyo County. A revenue payment from Inyo County for FY 2024-25 services was received in FY 2025-26 and deducted from a FY 2025-26 state funding claim, as required by the State. The Inyo payment was accrued to FY 2024-25, as required by governmental accounting standards. This resulted in an unanticipated return of $6,250 to the General Fund in FY 2024-25. The Net County Cost of the department is being increased by $6,250 in FY 2025-26 to balance out the accrual, resulting in a negative Net County Cost in FY 2024-25, as all State and Federal Funding must be utilized solely for eligible child support activities. The department will update processes by contacting Inyo County and requesting that they remit their June 2026 payment for legal attorney services in order to be posted in FY 2025-26.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	97,098	0	0	0
IG Rev - State	1,545,134	1,454,967	1,454,967	0
IG Rev - Federal	2,630,635	3,037,244	3,037,244	0
Other Gov Agency	75,000	75,000	143,750	68,750
Other Fin Sources	14,264	0	0	0
Total Revenue	4,362,131	4,567,211	4,635,961	68,750
Salaries & Benefits	3,525,253	3,760,078	3,831,078	71,000
Services & Supplies	228,487	324,436	324,436	0
Other Charges	3,598	0	0	0
Fixed Assets	14,264	0	0	0
Intrafund Transfers	583,839	483,697	487,697	4,000
Total Appropriations	4,355,442	4,568,211	4,643,211	75,000
FUND 1000 GENERAL FUND TOTAL	(6,689)	1,000	7,250	6,250

SUMMARY OF CHANGES

The recommended changes to the Animal Services budget result in a net increase in Net County Cost of $47,130, primarily due to a decrease in revenue for Animal Services from the cities and carryover projects.

The cities of South Lake Tahoe and Placerville contract with the County to provide Animal Services within the incorporated areas of the County. The cost of this service to the cities is based upon each city's percentage share of workload and associated services, which are calculated annually based on the latest completed fiscal year activities. Based upon a preliminary FY 2024-25 analysis of this percentage share, the recommended changes reduce revenue from the cities by $29,940.

In FY 2024-25, the Animal Services budget included a communications trailer for emergencies and intensive responses in the field. The recommended changes include carrying over $19,251 of this project from FY 2024-25, for the purchase and installation of communications equipment for the trailer. The recommended changes also include the carryover of $2,061 in Homeland Security funding from the Sheriff's Office for additional equipment that was included in the FY 2024-25 budget that needs to be carried over into FY 2025-26.

DIVISION ADOPTED BUDGET SUMMARY

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
License, Pmt, Fran	164,592	178,710	178,710	0
Fines & Penalties	11,093	12,000	12,000	0
Other Gov Agency	689,794	1,034,035	1,004,095	(29,940)
Service Charges	157,474	173,600	173,600	0
Miscellaneous Rev	7,846	11,000	11,000	0
Other Fin Sources	519,655	794,048	794,048	0
Total Revenue	1,550,453	2,203,393	2,173,453	(29,940)
Salaries & Benefits	2,279,099	2,815,925	2,815,925	0
Services & Supplies	578,916	784,012	794,623	10,611
Other Charges	15,834	6,000	6,000	0
Fixed Assets	22,375	366,500	366,500	0
Other Fin Uses	24,971	0	0	0
Intrafund Transfers	963,365	1,194,028	1,202,668	8,640
Intrafund Abatement	(35,939)	(35,000)	(37,061)	(2,061)
Total Appropriations	3,848,621	5,131,465	5,148,655	17,190
FUND 1000 GENERAL FUND TOTAL	2,298,168	2,928,072	2,975,202	47,130

SUMMARY OF CHANGES

The recommended changes to the Behavioral Health budget result in no change to Net County Cost and an overall increase of $1,321,869 in appropriations. The increase in appropriations is primarily related to the additional fund balance from FY 2024-25 that is available for use in FY 2025-26, which was not included in the Recommended Budget.

The recommended changes include a $718,859 decrease in Opioid Settlement Fund Balance, which is offset by a decrease in Other Charges appropriations due to prior year adjustments, which align costs and revenue to its year of inception.

The recommended changes also include a $2,038,163 increase to Fund Balance primarily due to unanticipated realignment revenue and savings in the prior year. Fines and penalties are increasing by $2,565 to align budget with updated revenue projections. The increased revenue is offset by a $2,040,728 increase to Contingency for use in future years.

DIVISION ADOPTED BUDGET SUMMARY

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	4,007,449	2,229,844	2,232,409	2,565
Rev Use Money/Prop	1,073,672	581,200	581,200	0
IG Rev - State	24,544,549	19,098,124	19,098,124	0
IG Rev - Federal	22,231,917	25,321,029	25,321,029	0
Service Charges	898,829	1,102,000	1,102,000	0
Miscellaneous Rev	51,360	80,000	80,000	0
Other Fin Sources	4,278,466	10,536,273	10,536,273	0
Fund Balance	0	22,226,541	23,545,845	1,319,304
Total Revenue	57,086,241	81,175,011	82,496,880	1,321,869
Salaries & Benefits	11,358,292	18,004,892	18,004,892	0
Services & Supplies	3,092,757	7,911,840	7,911,840	0
Other Charges	33,300,908	48,961,447	48,242,588	(718,859)
Fixed Assets	976,223	40,000	40,000	0
Other Fin Uses	414,366	393,022	393,022	0
Intrafund Transfers	6,367,434	7,690,158	7,690,158	0
Intrafund Abatement	(6,343,949)	(7,690,158)	(7,690,158)	0
Contingency	0	5,863,810	7,904,538	2,040,728
Total Appropriations	49,166,032	81,175,011	82,496,880	1,321,869
FUND 1110 MENTAL HEALTH TOTAL	(7,920,209)	0	0	0

SUMMARY OF CHANGES

The recommended changes to the Community Services budget result in no change to Net County Cost. The Community Services Programs are decreasing in revenue and appropriations by $943,755. The recommended changes are primarily due to updated grant allocations, fund projections, and carryover grant funding from FY 2024-25.

The Area Agency on Aging programs are increasing by $287,001 in funding due to carryover grant funding that is offset by an increase in services and supplies and client support.

Updated projections of spending and revised grant allocations/awards for the Homeless Housing, Assistance and Prevention (HHAP) Grants result in a decrease of $1,404,431 in revenue, primarily Fund Balance, that is offset by a decrease to Professional and Specialized Services of $2,074,613, which is partially offset by an increase in Housing support appropriations of $670,182.

Other Community Services Fund 1107 programs had an additional $173,675 in available Fund Balance from FY 2024-25, which is offset with increases to Services and Supplies and Other Charges appropriations, as allowable by the grants.

The In-Home Supportive Services (IHSS) Public Authority budget includes an increase of $190,000 in State and Federal funding and a $114,451 decrease in Fund Balance, which is offset by an increase in Other Charges due to an increase in health benefits costs for IHSS providers.

The Public Housing Authority (PHA) budget includes updated projections of spending and revised funding allocations/awards that result in an increase of $359,900 in Federal revenue and $312,858 in Fund Balance that is offset by an increase in Housing appropriations.

DIVISION ADOPTED BUDGET COMMUNITY SERVICES FUND SUMMARY

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	144,686	(15,693)	(15,693)	0
IG Rev - State	1,342,211	8,425,065	9,382,248	957,183
IG Rev - Federal	5,053,469	4,160,372	4,160,372	0
Service Charges	417,913	979,492	979,492	0
Miscellaneous Rev	118,644	442,198	442,198	0
Other Fin Sources	2,500,125	3,060,016	3,060,016	0
Fund Balance	0	5,152,946	3,252,008	(1,900,938)
Total Revenue	9,577,049	22,204,396	21,260,641	(943,755)
Salaries & Benefits	4,549,716	5,592,576	5,592,576	0
Services & Supplies	2,135,081	6,057,200	4,207,884	(1,849,316)
Other Charges	4,552,969	7,523,283	8,253,344	730,061
Fixed Assets	26,158	31,337	206,837	175,500

Other Fin Uses	62,966	3,000,000	3,000,000	0
Intrafund Transfers	220,799	185,893	185,893	0
Intrafund Abatement	(296,352)	(185,893)	(185,893)	0
Total Appropriations	11,251,338	22,204,396	21,260,641	(943,755)
FUND 1107 COMMUNITY SERVICES TOTAL	1,674,290	0	0	0

DIVISION ADOPTED BUDGET IHSS PUBLIC AUTHORITY SUMMARY

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	6,953	2,000	2,000	0
IG Rev - State	346,422	463,790	547,390	83,600
IG Rev - Federal	490,617	546,954	653,354	106,400
Other Fin Sources	0	96,809	96,809	0
Fund Balance	0	148,850	34,399	(114,451)
Total Revenue	843,993	1,258,403	1,333,952	75,549
Salaries & Benefits	223,874	396,929	396,929	0
Services & Supplies	47,181	71,097	71,097	0
Other Charges	687,389	790,377	865,926	75,549
Total Appropriations	958,444	1,258,403	1,333,952	75,549
FUND 1375 IHSS PUBLIC AUTHORITY TOTAL	114,451	0	0	0

DIVISION ADOPTED BUDGET PUBLIC HOUSING AUTHORITY SUMMARY

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	(2,560)	1,426	1,426	0
IG Rev - Federal	7,536,905	7,898,269	8,258,169	359,900
Other Gov Agency	217,205	13,000	13,000	0
Other Fin Sources	53	96,579	96,579	0
Fund Balance	0	285,036	597,894	312,858
Total Revenue	7,751,602	8,294,310	8,967,068	672,758
Salaries & Benefits	335,121	421,730	421,730	0
Services & Supplies	42,900	94,420	94,420	0
Other Charges	7,060,724	7,778,160	8,450,918	672,758
Total Appropriations	7,438,744	8,294,310	8,967,068	672,758
FUND 1376 PUBLIC HOUSING AUTHORITY TOTAL	(312,858)	0	0	0

SUMMARY OF CHANGES

The recommended changes to the Public Health budget result in no change to Net County Cost and an overall increase of $583,238 in appropriations. Due to a true-up of FY 2024-25 American Rescue Plan Act (ARPA) Public Health expenditures, the use of $629,061 of ARPA funding for Public Health programs is decreasing. The decrease in ARPA Operating Transfers In is offset by a $1,825,908 increase in Operating Transfers In of Realignment funding due to Realignment general growth received in FY 2024-25. Fund Balance is decreasing by $612,662 primarily due to a decrease in the amount of realignment fund balance that was transferred to the Public Health Fund in prior years but not spent, which is carried over into FY 2025-26 as Fund Balance.

The recommended changes include the transfer of $947 from the Accreditation Special Revenue Fund to Public Health Administration for eligible activities not included in the Recommended Budget. The Domestic Violence Center Subfund has a projected increased Fund Balance of $11,227, which is offset by an increase in Other Charges for payments to the domestic violence centers.

Services and Supplies is decreasing by $627,121 primarily due to reduced carryover ARPA projects, as described above.

The recommended changes include a $1,200,079 increase to Contingency in the Public Health Fund to balance the fund primarily due to realignment growth in the prior year ($1,105,817) and unused Tobacco Settlement Funding ($89,707), Accreditation ($1,764), Car seat program ($588), and Tobacco Use Prevention Program Funding ($2,203) that can be used in future years.

DIVISION ADOPTED BUDGET SUMMARY

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
License, Pmt, Fran	36,915	115,000	115,000	0
Fines & Penalties	10,081	25,500	25,500	0
Rev Use Money/Prop	850,529	163,050	163,050	0
IG Rev - State	3,610,503	4,139,077	4,139,077	0
IG Rev - Federal	4,335,982	2,164,132	2,164,132	0
Other Gov Agency	30,000	30,000	30,000	0
Service Charges	456,127	464,831	464,831	0
Miscellaneous Rev	32,538	92,484	92,484	0
Other Fin Sources	7,113,668	8,263,820	9,460,667	1,196,847
Residual Equity	0	117,926	116,979	(947)
Fund Balance	0	23,253,401	22,640,739	(612,662)
Total Revenue	16,476,342	38,829,221	39,412,459	583,238
Salaries & Benefits	7,983,793	9,812,836	9,812,836	0
Services & Supplies	1,264,048	2,786,894	2,159,773	(627,121)
Other Charges	2,305,003	2,758,393	2,769,620	11,227
Fixed Assets	0	39,300	39,300	0
Other Fin Uses	446,003	1,395,214	1,395,214	0

Residual Equity Xfer	0	117,926	116,979	(947)
Intrafund Transfers	331,289	293,583	293,583	0
Intrafund Abatement	(278,762)	(293,583)	(293,583)	0
Contingency	0	21,918,658	23,118,737	1,200,079
Total Appropriations	12,051,374	38,829,221	39,412,459	583,238
FUND 1109 PUBLIC HEALTH TOTAL	(4,424,968)	0	0	0

SUMMARY OF CHANGES

The recommended changes to the Social Services Division budget result in a $113,993 increase in Net County Cost due to a decrease in American Rescue Plan Act (ARPA) funding available to offset the increased utilization of General Assistance Program. The Board allocated $735,511 of ARPA funding for the pandemic-related increased utilization of the General Assistance Program. More funding than anticipated at Recommended Budget was utilized in FY 2024-25, resulting in a decreased amount available for use in FY 2025-26. The General Assistance Program is entirely funded through the General Fund unless the applicant becomes eligible for benefits under Supplemental Security Income (SSI) and State Supplementary Payment (SSP). Due to the decrease in available ARPA funding, the Net County Cost of the program is increasing as participation is not projected to decrease for this program.

The recommended changes for the CalAIM Path Grant Special Revenue Fund include a decrease of $27,777 in fund balance that is offset by a decrease in Services and Supplies appropriations. The Recommended Budget was developed using projected Fund Balance amounts, and the recommended changes include actual fund balance amounts.

DIVISION ADOPTED BUDGET GENERAL FUND SUMMARY

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	(1,618)	0	0	0
IG Rev - State	14,590,299	17,501,549	17,501,549	0
IG Rev - Federal	27,479,185	30,675,277	30,675,277	0
Other Gov Agency	0	15,000	15,000	0
Service Charges	3,806	0	0	0
Miscellaneous Rev	213,695	631,481	631,481	0
Other Fin Sources	27,231,650	30,453,739	30,339,746	(113,993)
Total Revenue	69,517,016	79,277,046	79,163,053	(113,993)
Salaries & Benefits	28,478,716	32,914,656	32,914,656	0
Services & Supplies	2,659,852	2,846,285	2,846,285	0
Other Charges	31,972,597	36,513,255	36,513,255	0
Fixed Assets	7,425	0	0	0
Intrafund Transfers	9,031,836	10,072,833	10,072,833	0
Total Appropriations	72,150,427	82,347,029	82,347,029	0
FUND 1000 GENERAL FUND TOTAL	2,633,410	3,069,983	3,183,976	113,993

DIVISION ADOPTED BUDGET CALAIM PATH SUMMARY

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	22,644	0	0	0
IG Rev - Federal	70,010	0	0	0
Fund Balance	0	419,482	391,705	(27,777)
Total Revenue	92,654	419,482	391,705	(27,777)
Services & Supplies	0	219,482	191,705	(27,777)
Other Charges	70,010	0	0	0
Other Fin Uses	50,421	200,000	200,000	0
Total Appropriations	120,431	419,482	391,705	(27,777)
FUND 1113 WRAPAROUND SB163 TOTAL	27,777	0	0	0

SUMMARY OF CHANGES

The recommended changes for the Library Services budget result in a $29,878 increase in Net County Cost, primarily related to the replacement of broadband router equipment and the addition of 1.0 FTE Library Assistant, which is partially offset by a decreased General Fund match for the Infrastructure Grants due to a decrease in carryover activities from FY 2024-25.

The Recommended Budget deleted 6.75 FTE from the Library Department. During the development of the Recommended Budget, it was planned that the Railroad Program would move from the Library to the Parks Division of the Chief Administrative Office. Upon further review and planning, it was decided that the Railroad Program would remain with the Library Department. The Library Department has requested to add a 1.0 FTE Library Assistant allocation to ensure there is sufficient staffing for the museum, railroad, and library programs. The additional allocation results in a $65,450 increase in Salaries and Benefits in the recommended changes.

The recommended changes include a $71,151 decrease in State funding and $107,229 decrease in Operating Transfers to the Accumulative Capital Outlay (ACO) Fund due to a decrease in carryover Infrastructure Grant projects. In 2023, the Library Department was awarded three California State Library Building Forward Library Infrastructure Grants. A projection of the amount of carryover projects was included in the Recommended Budget. The recommended changes include the actual carryover project amount decreasing state revenue and the transfer of the funding to the ACO Fund. As these projects have a 33.3% General Fund match, the decrease in carryover funding is decreasing the Department's Net County Cost.

The Library Department was allocated American Rescue Plan Act (ARPA) funding for community hubs programs by the Board. In FY 2024-25, the Library Department utilized less funding than anticipated, resulting in more funding available for use in FY 2025-26. The recommended changes include a $57,135 increase in Operating Transfers from the ARPA Special Revenue Fund and a $2,693 increase in Intrafund Abatements, shown as a negative expense, to budget this carryover funding in FY 2025-26. A portion of the ARPA funding is being transferred from the General Fund due to the lost revenue reporting. The recommended changes adhere to the Board-approved ARPA spending plan and will ensure the funding is expended before the ARPA deadline.

Lastly, the Library Department receives discounted high-speed broadband internet service through participation in the state-subsidized, high-speed broadband program entitled the California Public Library Broadband Project. To continue to participate in the program, the Library Department must purchase replacement broadband router equipment through the program for the Cameron Park, El Dorado Hills, Pollock Pines, and South Lake Tahoe branches, totaling $60,334. The purchase of the equipment was planned for FY 2024-25 but was not completed. Therefore, the purchase is being carried over into FY 2025-26

Exhibit 1

Library & Museum

ADOPTED BUDGET REVISIONS • FY 2025-26

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
IG Rev - State	651,088	609,395	538,244	(71,151)
Service Charges	51,367	23,025	23,025	0
Miscellaneous Rev	127,078	108,650	108,650	0
Other Fin Sources	1,259,342	1,950,463	2,007,598	57,135
Total Revenue	2,088,875	2,691,533	2,677,517	(14,016)
Salaries & Benefits	3,495,845	3,520,779	3,586,229	65,450
Services & Supplies	1,006,221	1,058,990	1,119,324	60,334
Other Charges	64,139	0	0	0
Fixed Assets	157,465	151,125	151,125	0
Other Fin Uses	107,229	670,000	562,771	(107,229)
Intrafund Transfers	14,133	4,700	4,700	0
Intrafund Abatement	0	0	(2,693)	(2,693)
Total Appropriations	4,845,032	5,405,594	5,421,456	15,862
FUND 1000 GENERAL FUND TOTAL	2,756,157	2,714,061	2,743,939	29,878

Fixed Assets

A Fixed Asset, also known as a "capital asset," is a long-term asset such as land, buildings, or equipment valued at more than $5,000. The County's Budget Policy B-16, item 14, states that "Fixed Assets requested and approved through the annual Budget Process will be included in the Departments' recommended/approved budget and itemized on the Fixed Asset list submitted for approval with the Recommended Budget."

The following list includes all Fixed Assets, except for projects detailed in the Accumulative Capital Outlay Fund narrative and work plan. Additional information on individual Fixed Assets can be found in the respective department's narrative.

FIXED ASSET EQUIPMENT

Object	Qty	Item Description	Unit Cost	Total Cost
		FUND TYPE 10: GENERAL FUND		
Information Technologies				
6040	1	Phone System Upgrade	$ 228,046	$ 228,046
	1	Chambers Conference System Upgrade	$ 50,000	$ 50,000
6042	1	Data Center Hardware	$ 90,000	$ 90,000
	1	Rubrik Appliance	$ 30,000	$ 30,000
	1	Domain Controller	$ 16,000	$ 16,000
	1	Firewall Security Hardware	$ 10,000	$ 10,000
		Information Technologies Total		**$ 424,046**
Chief Administrative Office				
Parks, Trails, & River Management				
6040	1	Replacement River Raft	$ 6,500	$ 6,500
		Chief Administrative Office Total		**$ 6,500**
District Attorney				
6042	1	Forensic Computer and Fortinet Installation	$ 35,309	$ 35,309
		District Attorney Total		**$ 35,309**
Elections				
6042	1	Voting System Upgrade	$ 38,000	$ 38,000
		Elections Total		**$ 38,000**
Sheriff				
6040	1	Ice Machine	$ 7,000	$ 7,000
	2	Kitchen Steam Tables	$ 10,000	$ 20,000
	1	License Plate Reader	$ 500,000	$ 500,000
	1	Simulcast	$ 100,000	$ 100,000
	1	Radio Replacements	$ 55,000	$ 55,000
	1	Dive Van Outfitting	$ 75,000	$ 75,000
	1	Drone Replacement	$ 15,000	$ 15,000

6042	1	Juniper Data Center Switches	$	50,000	$	50,000
	1	Computer Voice Stress Analyzer Laptop	$	9,500	$	9,500
	1	911 Backup System	$	70,000	$	70,000
	1	Placerville Jail Replacement Servers	$	190,000	$	190,000
	1	High Tech Server	$	25,000	$	25,000
	6	In Car Video Systems	$	7,500	$	45,000
6045	1	5500 or Equivalent Truck	$	100,000	$	100,000
	1	Civil SUV	$	65,000	$	65,000
	1	Golf Cart	$	12,000	$	12,000
		Sheriff Grant/Special Revenue Funds			$	1,338,500
		Sheriff General Fund			$	-
		Sheriff Total			**$**	**1,338,500**
Surveyor						
6040	1	Plotter	$	18,400	$	18,400
		Surveyor Total			**$**	**18,400**
Probation						
6040	1	Metal Detector	$	12,000	$	12,000
	1	Juvenile Treatment Center Furniture	$	130,000	$	130,000
	1	Cubicles	$	20,000	$	20,000
	1	Portable Metal Detectors	$	21,093	$	21,093
	1	Sound Partition	$	17,000	$	17,000
6042	1	Mail Scanner	$	130,282	$	130,282
6045	1	Vehicle Upfit for Replacement Vehicles	$	10,000	$	10,000
	1	Vehicle Upfit for Replacement Vehicles	$	20,000	$	20,000
	1	Van Upfit	$	38,461	$	38,461
		Probation Total			**$**	**398,836**
Library						
6045	1	Bookmobile	$	151,125	$	151,125
		Library Total			**$**	**151,125**
Health and Human Services Agency						
Animal Services						
6040	3	Dog Box	$	65,000	$	195,000
	1	Security Camera	$	6,500	$	6,500
	1	Parking Lot Lighting	$	20,000	$	20,000
	1	Communication Trailer	$	145,000	$	145,000
		Animal Services Total			**$**	**366,500**
		General Fund Total			**$**	**2,777,216**

FUND TYPE 11: SPECIAL REVENUE FUNDS

Health and Human Services Agency						
Behavioral Health						
6040	1	2-Door Commercial Refrigerator	$	16,000	$	16,000
	1	Commercial Dishwasher	$	12,000	$	12,000
	1	Commercial Freezer	$	12,000	$	12,000
Community Services						
6040	1	Security Camera and Monitor	$	6,500	$	6,500
	1	Navigation Center Dryer	$	8,837	$	8,837
	1	Double Fridge & Fridge/Freezer	$	16,000	$	16,000
	1	Storage Freezer	$	12,000	$	12,000
	1	Double Decker Electric Oven	$	13,500	$	13,500
	1	4x4 Sport Utility Vehicle	$	72,500	$	72,500
	1	Hobart Mixing Bowl	$	10,000	$	10,000
	1	AWD Van	$	67,500	$	67,500
Public Health						
6040	3	Therapy Table	$	8,100	$	24,300
	1	Storage shed	$	15,000	$	15,000
		Health and Human Services Agency Total			**$**	**286,137**
Transportation - Road Fund						
6040	2	Plow	$	25,000	$	50,000
	2	Sander	$	100,000	$	200,000
	1	Processors	$	45,000	$	45,000
	2	Hybrid Radar/Cameras	$	40,000	$	80,000
	1	Bumper Jack	$	5,400	$	5,400
	3	Camper Shells	$	6,000	$	18,000
	2	Grader	$	600,000	$	1,200,000
	3	Plows for 10-wheelers and bobtails	$	25,000	$	75,000
	1	Refrigerant Recovery Machine	$	8,000	$	8,000
	1	Root Cutting Head	$	5,000	$	5,000
	1	Scale	$	4,000	$	4,000
	1	Sand Equivalent Shaker	$	6,000	$	6,000
	1	Shop Service Truck	$	250,000	$	250,000
	1	Thermoplastic Trailer	$	95,000	$	95,000
	3	Upfits for 10-wheelers and bobtails	$	125,000	$	375,000
	1	Whole Cabinet	$	50,000	$	50,000
	1	Sign Shop Printer	$	40,000	$	40,000
	1	6 Wheeler Dump Truck	$	570,000	$	570,000
	1	Sander	$	170,000	$	170,000
	1	Plow	$	80,000	$	80,000
	1	Mechanic Shop Service Truck	$	175,000	$	175,000
	1	Bridge Crew Service Truck	$	400,000	$	400,000

	1	Blower	$	830,000	$	830,000
	1	Blower	$	870,000	$	870,000
	2	Signal Cabinet System	$	70,000	$	140,000
	2	Hymax Fuel Cell	$	75,000	$	150,000
	2	Gridsmart	$	45,000	$	90,000
	4	Traffic Detection Cameras	$	25,000	$	100,000
	1	Signal Cabinet	$	80,000	$	80,000
		Transportation Total			**$**	**6,161,400**
		11 Special Revenue Funds Total			**$**	**6,447,537**

FUND TYPE 13: SPECIAL REVENUE FUNDS: DISTRICTS

Transportation - County Service Area 3						
6040	2	Brine/Sander Combo Replacements	$	100,000	$	200,000
		Transportation County Service Area 3 Total			**$**	**200,000**
Environmental Management						
6040	2	Flare Blower	$	297,500	$	595,000
	1	Cargo Containers	$	10,000	$	10,000
	1	Litter Truck	$	65,000	$	65,000
	1	Centrifuge Control Panels	$	540,000	$	540,000
	1	Tool Set for Centrifuge Control Panel	$	56,000	$	56,000
	1	Trash/Grit Roll-off Containers	$	25,000	$	25,000
		Environmental Management Total			**$**	**1,291,000**
		13 Special Revenue Funds: Districts Total			**$**	**1,491,000**

FUND TYPE 52: INTERNAL SERVICE FUNDS

Transportation - Fleet						
6045	1	1 Ton Truck	$	95,000	$	95,000
	1	1/2 Ton Truck	$	60,000	$	60,000
	1	1/2 Ton Truck	$	65,000	$	65,000
	4	Large SUV	$	70,000	$	280,000
	1	3/4 Ton Truck	$	70,000	$	70,000
	2	Midsize Sedan	$	40,000	$	80,000
	1	Midsize SUV	$	45,000	$	45,000
	7	Midsize SUV	$	55,000	$	385,000
	1	1 Ton Truck	$	62,000	$	62,000
	1	Midsize Sedan	$	38,500	$	38,500
	3	Compact SUV	$	40,000	$	120,000
		Fleet Total			**$**	**1,300,500**
		Internal Service Funds Total			**$**	**1,300,500**
		Fixed Asset Equipment Total			**$**	**12,016,253**

FIXED ASSET BUILDING IMPROVEMENTS OUTSIDE THE ACO FUND

Qty	Item Description	Unit Cost	Total Cost
	FUND TYPE 10: GENERAL FUND		
Chief Administrative Office			
Parks			
1	Forebay Improvement Project	$ 981,851	$ 981,851
1	Diamond Springs Community Park Project	$ 579,593	$ 579,593
		Chief Administrative Office Total	**$ 1,561,444**
District Attorney			
1	Annual SSI Verkada Journal	$ 6,216	$ 6,216
1	Access Control and Intrusion System Project	$ 45,600	$ 45,600
		District Attorney Total	**$ 51,816**
Information Technologies			
1	Government Center Fiber Replacement	$ 10,000	$ 10,000
		Information Technologies Total	**$ 10,000**
Probation			
1	Group Contact Room and Hallway Carpet/Floor	$ 20,000	$ 20,000
1	JTC Lighting Project	$ 50,000	$ 50,000
1	Painting Inside JTC	$ 125,000	$ 125,000
1	Wall Paneling	$ 20,000	$ 20,000
		Probation Total	**$ 215,000**
		General Fund Total	**$1,838,260**
	FUND TYPE 11: SPECIAL REVENUE FUNDS		
Transportation - Road Fund			
1	Gas Tanks at Shakori	$ 1,000,000	$ 1,000,000
1	Oil Dispensing System	$ 50,000	$ 50,000
1	Capital Improvements	$ 1,991,246	$ 1,991,246
		Transportation Total	**$ 3,041,246**
		11 Special Revenue Funds Total	**$ 3,041,246**
	FUND TYPE 13: SPECIAL REVENUE FUNDS: DISTRICTS		
Environmental Management			
1	Revamp Vector Building	$ 55,000	$ 55,000
1	Headworks Construction	$ 1,987,732	$ 1,987,732
1	Headworks Engineering	$ 208,000	$ 208,000
		Environmental Management Total	**$ 2,250,732**
		13 Special Revenue Funds: Districts Total	**$ 2,250,732**

Fixed Assets

ADOPTED BUDGET REVISIONS • FY 2025-26

FUND TYPE 51: ENTERPRISE FUNDS			
Chief Administrative Office - Airports			
1	Placerville Airport CIP	$ 314,778	$ 314,778
1	Georgetown Airport CIP	$ 494,357	$ 494,357
		Airports Total	**$ 809,135**
		Enterprise Fund Total	**$ 809,135**
		Fixed Asset Building Improvement Total	**$ 7,939,373**

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. The majority of changes included in the recommended changes are a result of the close of the FY 2024-25 financial records, where the estimated fund balance is updated to the actual fund balance available for use in FY 2025-26.

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
IG Rev - State	3,178,250	3,500,000	3,500,000	0
Fund Balance	0	500,000	553,779	53,779
Total Revenue	3,178,250	4,000,000	4,053,779	53,779
Other Fin Uses	3,178,250	4,000,000	4,000,000	0
Contingency	0	0	53,779	53,779
Total Appropriations	3,178,250	4,000,000	4,053,779	53,779
ORG 0270710 CAO: CWSR - TRIAL COURT LESA TOTAL	0	0	0	0

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
IG Rev - State	263,744	277,008	277,008	0
Fund Balance	0	1,131,970	1,240,207	108,237
Total Revenue	263,744	1,408,978	1,517,215	108,237
Other Fin Uses	232,200	247,931	247,931	0
Contingency	0	1,161,047	1,269,284	108,237
Total Appropriations	232,200	1,408,978	1,517,215	108,237
ORG 0270740 CAO: CWSR - DA/PUBLIC DEFENDER TOTAL	(31,543)	0	0	0

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 not be used after FY 2021-22 with the completion of the Public Safety Facility.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	4	15	15	0
Fund Balance	0	75	76	1
Total Revenue	4	90	91	1
Other Fin Uses	0	90	90	0
Contingency	0	0	1	1
Total Appropriations	0	90	91	1
ORG 0670100 CAO: CWSR - PUB SAF FAC LOAN TOTAL	(4)	0	0	0

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. The Court fee revenues are used annually to fund projects approved in the County's Accumulated Capital Outlay Workplan.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	209,090	160,000	160,000	0
Rev Use Money/Prop	7,654	0	0	0
Fund Balance	0	0	58,106	58,106
Total Revenue	216,744	160,000	218,106	58,106
Other Fin Uses	223,900	160,000	218,106	58,106
Total Appropriations	223,900	160,000	218,106	58,106
ORG 0670710 CAO: CWSR - CRML JST FAC CONST TOTAL	7,156	0	0	0

Alternate Dispute Resolution

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

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	656	0	0	0
Service Charges	42,559	40,000	40,000	0
Fund Balance	0	0	8,222	8,222
Total Revenue	43,215	40,000	48,222	8,222
Services & Supplies	38,759	40,000	48,222	8,222
Total Appropriations	38,759	40,000	48,222	8,222
ORG 0670715 CAO: CWSR - ALTERNATIVE DISPT TOTAL	(4,456)	0	0	0

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	8	0	0	0
Fund Balance	0	161	163	2
Total Revenue	8	161	163	2
Contingency	0	161	163	2
Total Appropriations	0	161	163	2
ORG 0670716 CAO: CWSR - CHILD WAITING RM TOTAL	(8)	0	0	0

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	51	0	0	0
Fund Balance	0	992	1,007	15
Total Revenue	51	992	1,007	15
Contingency	0	992	1,007	15
Total Appropriations	0	992	1,007	15
ORG 0670718 CAO: CWSR - EDH PUBLIC SAFETY TOTAL	(51)	0	0	0

El Dorado –SMUD Cooperative Agreement

The El Dorado–SMUD Cooperative Agreement subfund accounts for funding from the Sacramento Municipal Utility District to offset the impacts to infrastructure caused by SMUD's usage of the reservoirs and powerhouses located on the upper American River, known as the Upper American River Project (UARP). Funds are transferred to the Sheriff's Office, Parks Division, and Department of Transportation. 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

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	333,392	30,000	50,000	20,000
Other Gov Agency	909,788	955,280	936,623	(18,657)
Fund Balance	0	3,571,434	5,246,001	1,674,567
Total Revenue	1,243,180	4,556,714	6,232,624	1,675,910
Other Charges	138,781	145,721	145,721	0
Other Fin Uses	1,213,035	1,542,079	3,054,720	1,512,641
Contingency	0	2,868,914	3,032,183	163,269
Total Appropriations	1,351,816	4,556,714	6,232,624	1,675,910
ORG 0670720 CAO: CWSR - ED SMUD COOP AGR TOTAL	108,636	0	0	0

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	2,907	2,021	2,021	0
Other Fin Sources	15,000	15,000	15,000	0
Fund Balance	0	67,091	68,504	1,413
Total Revenue	17,907	84,112	85,525	1,413
Services & Supplies	5,473	84,112	85,525	1,413
Total Appropriations	5,473	84,112	85,525	1,413
ORG 0670721 CAO: CWSR - VETS HOUSE TOTAL	(12,434)	0	0	0

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	51,698	0	0	0
Fund Balance	0	1,000,124	1,015,398	15,274
Total Revenue	51,698	1,000,124	1,015,398	15,274
Contingency	0	1,000,124	1,015,398	15,274
Total Appropriations	0	1,000,124	1,015,398	15,274
ORG 0670722 CAO: CWSR - GILMORE EDH SR CTR TOTAL	(51,698)	0	0	0

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	161	0	0	0
Fund Balance	0	3,111	3,159	48
Total Revenue	161	3,111	3,159	48
Contingency	0	3,111	3,159	48
Total Appropriations	0	3,111	3,159	48
ORG 0670730 CAO: CWSR - ENERGY RETROFIT TOTAL	(161)	0	0	0

Henningsen Lotus Park

The Henningsen Lotus Park subfund accounts for park fees paid for by users that are then appropriated for the maintenance and operation of the park, as well as park improvements. In FY 2023-24, all Parks subfunds were moved due to a change in budgeting methodology where Parks funds are isolated in a separate accounting structure from other Chief Administrative Office Divisions.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Service Charges	152,651	140,000	140,000	0
Miscellaneous Rev	154	0	0	0
Fund Balance	0	236,534	381,387	144,853
Total Revenue	152,805	376,534	521,387	144,853
Other Fin Uses	138,854	321,890	321,890	0
Contingency	0	54,644	199,497	144,853
Total Appropriations	138,854	376,534	521,387	144,853
ORG 1470720 CAO: CWSR - HENNINGSEN LOTUS TOTAL	(13,951)	0	0	0

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. In FY 2023-24, all Parks subfunds were moved due to a change in budgeting methodology where Parks funds are isolated in a separate accounting structure from other Chief Administrative Office Divisions.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Service Charges	1,471	1,000	1,000	0
Residual Equity	750	0	0	0
Fund Balance	0	10,361	7,875	(2,486)
Total Revenue	2,221	11,361	8,875	(2,486)
Other Fin Uses	3,476	5,000	5,000	0
Contingency	0	6,361	3,875	(2,486)
Total Appropriations	3,476	11,361	8,875	(2,486)
ORG 1470721 CAO: CWSR - PIONEER PARK TOTAL	1,255	0	0	0

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. The County intends to utilize the remaining funding toward minor projects at the Skate Park and close the subfund. In FY 2023-24, all Parks subfunds were moved due to a change in budgeting methodology where Parks funds are isolated in a separate accounting structure from other Chief Administrative Office Divisions.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fund Balance	0	399	413	14
Total Revenue	0	399	413	14
Contingency	0	399	413	14
Total Appropriations	0	399	413	14
ORG 1470722 CAO: CWSR - SKBRD/ROLL ORD TOTAL	0	0	0	0

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. In FY 2023-24, all Parks subfunds were moved due to a change in budgeting methodology where Parks funds are isolated in a separate accounting structure from other Chief Administrative Office Divisions.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fund Balance	0	508	525	17
Total Revenue	0	508	525	17
Contingency	0	508	525	17
Total Appropriations	0	508	525	17
ORG 1470730 CAO: CWSR - MOTHERLODE TOTAL	0	0	0	0

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. In FY 2023-24, all Parks subfunds were moved due to a change in budgeting methodology where Parks funds are isolated in a separate accounting structure from other Chief Administrative Office Divisions.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Service Charges	5,616	10,000	10,000	0
Fund Balance	0	60,727	136,690	75,963
Total Revenue	5,616	70,727	146,690	75,963
Other Fin Uses	9,938	36,437	35,543	(894)
Contingency	0	34,290	111,147	76,857
Total Appropriations	9,938	70,727	146,690	75,963
ORG 1470731 CAO: CWSR - PONDEROSA TOTAL	4,322	0	0	0

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. In FY 2023-24, all Parks subfunds were moved due to a change in budgeting methodology where Parks funds are isolated in a separate accounting structure from other Chief Administrative Office Divisions.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fund Balance	0	168	174	6
Total Revenue	0	168	174	6
Contingency	0	168	174	6
Total Appropriations	0	168	174	6
ORG 1470733 CAO: CWSR - GOLD TRAIL 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. The County intends to utilize the remaining funds toward a

trails improvement project and close the subfund. In FY 2023-24, all Parks subfunds were moved due to a change in budgeting methodology where Parks funds are isolated in a separate accounting structure from other Chief Administrative Office Divisions.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fund Balance	0	2,250	2,328	78
Total Revenue	0	2,250	2,328	78
Contingency	0	2,250	2,328	78
Total Appropriations	0	2,250	2,328	78
ORG 1470723 CAO: CWSR - TRAILS COMMITTEE TOTAL	0	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. In FY 2023-24, all Parks subfunds were moved due to a change in budgeting methodology where Parks funds are isolated in a separate accounting structure from other Chief Administrative Office Divisions.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
License, Pmt, Fran	8,950	175,000	175,000	0
Service Charges	149,667	0	0	0
Fund Balance	0	94,192	345,919	251,727
Total Revenue	158,617	269,192	520,919	251,727
Other Fin Uses	137,583	186,352	186,352	0
Contingency	0	82,840	334,567	251,727
Total Appropriations	137,583	269,192	520,919	251,727
ORG 1470740 CAO: CWSR - RIVER USE PERMIT TOTAL	(21,034)	0	0	0
FUND 1214 COUNTYWIDE SR - PARKS TOTAL	97,787	0	0	0

Emergency Medical Services Fund

Emergency Medical Services Division has multiple special revenue funds.

Ambulance Billing

The Emergency Medical Services subfund includes the ambulance suspense account, which is used to hold revenues until they can be transferred to the correct fund.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	22,737	10,000	10,000	0
Total Revenue	22,737	10,000	10,000	0
Other Fin Uses	22,737	10,000	37,048	27,048
Total Appropriations	22,737	10,000	37,048	27,048
ORG 1210150 EMS: AMBULANCE BILLING TOTAL	0	0	27,048	27,048

Maddy Emergency Medical Services Fund

The Maddy EMS Fund was authorized by the Legislature and established by the Board of Supervisors 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. The Maddy EMS Fund, including the Richie's Fund, receives revenue from courts fines and fees.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	348,642	400,000	400,000	0
Rev Use Money/Prop	22,041	5,000	5,000	0
Fund Balance	0	316,000	320,721	4,721
Total Revenue	370,683	721,000	725,721	4,721
Services & Supplies	331,922	358,900	358,900	0
Other Charges	2,241	3,200	3,200	0
Contingency	0	358,900	363,621	4,721
Total Appropriations	334,163	721,000	725,721	4,721
ORG 1210160 EMS: MADDY EMS TOTAL	(36,519)	0	0	0

Hospital Preparedness Program

The Hospital Preparedness subfund is a revenue pass-through account to comply with grant accounting standards.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	5,825	0	0	0
Fund Balance	0	0	5,825	5,825
Total Revenue	5,825	0	5,825	5,825
Other Fin Uses	0	0	5,825	5,825
Total Appropriations	0	0	5,825	5,825
ORG 1210200 EMS: PHEP TOTAL	(5,825)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	1,790	0	0	0
Fund Balance	0	0	1,790	1,790
Total Revenue	1,790	0	1,790	1,790
Other Fin Uses	42	0	1,790	1,790
Total Appropriations	42	0	1,790	1,790
ORG 1210210 EMS: CITY READINESS TOTAL	(1,748)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	5,205	4,993	4,993	0
IG Rev - Federal	275,262	163,179	163,179	0
Fund Balance	0	0	2,636	2,636
Total Revenue	280,467	168,172	170,808	2,636
Other Fin Uses	280,467	168,172	170,808	2,636
Total Appropriations	280,467	168,172	170,808	2,636
ORG 1210220 EMS: HOSPITAL PREPAREDNESS PRG TOTAL	0	0	0	0

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	144	200	200	0
IG Rev - State	20,000	20,000	20,000	0
Fund Balance	0	0	44	44
Total Revenue	20,144	20,200	20,244	44
Other Fin Uses	20,100	20,200	20,244	44
Total Appropriations	20,100	20,200	20,244	44
ORG 3545450 SPECIAL AVIATION TOTAL	(44)	0	0	0

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	2,141	0	0	0
Fund Balance	0	0	42,047	42,047
Total Revenue	2,141	0	42,047	42,047
Contingency	0	0	42,047	42,047
Total Appropriations	0	0	42,047	42,047
ORG 3535350 PLACERVILLE UNION CEM TOTAL	(2,141)	0	0	0

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. Funds are primarily dedicated to wildfire prevention and preparedness activities by the County and by the El Dorado County Fire Safe Council.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	14,129	0	0	0
Other Fin Sources	0	0	17,486	17,486
Fund Balance	0	0	(17,486)	(17,486)
Total Revenue	14,129	0	0	0
Services & Supplies	316,839	0	0	0
Total Appropriations	316,839	0	0	0
ORG 1321000 DC: FEDERAL FOREST RESERVE TOTAL	302,710	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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fund Balance	0	3,267	3,268	1
Total Revenue	0	3,267	3,268	1
Contingency	0	3,267	3,268	1
Total Appropriations	0	3,267	3,268	1
ORG 1480801 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. In FY 2023-24, all Parks subfunds were moved due to a change in budgeting methodology where Parks funds are isolated in a separate accounting structure from other Chief Administrative Office Divisions.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fund Balance	0	241	250	9
Total Revenue	0	241	250	9
Contingency	0	241	250	9
Total Appropriations	0	241	250	9
ORG 1480802 CAO: CSA #3 - GOLDEN TOTAL	0	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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fund Balance	0	10	11	1
Total Revenue	0	10	11	1
Contingency	0	10	11	1
Total Appropriations	0	10	11	1
ORG 1480862 CAO: CSA #9 - POLKPINE/CAMINO TOTAL	0	0	0	0

County Service Area 9 Special Revenue Fund in Cemeteries

The County Service Area 9 Funds in the Cemeteries Division consists of individual Zone of Benefit Administration accounts established to provide localized cemetery services to a specific area. CSA #9 includes the Georgetown Cemetery Zone 3 and Georgetown Cemetery Endowment.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	16,192	0	0	0
Fines & Penalties	283	0	0	0
Rev Use Money/Prop	6,055	0	0	0
Service Charges	295	0	0	0
Miscellaneous Rev	2,800	0	0	0
Fund Balance	0	74,521	125,634	51,113
Total Revenue	25,626	74,521	125,634	51,113
Salaries & Benefits	920	0	0	0
Services & Supplies	7,997	30,000	30,000	0
Other Charges	560	463	463	0
Contingency	0	44,058	95,171	51,113
Total Appropriations	9,477	74,521	125,634	51,113
ORG 3593960 CSA #9 GEORGETOWN CEMETRY Zn 3 TOTAL	(16,149)	0	0	0

County Service Area 3 Fund in Emergency Medical Services

The County Service Area 3, Emergency Medical Services subfund serves pre-hospital ambulance services for the Tahoe Basin in this Board-governed district. Ambulance operations within the Tahoe Basin are funded from this fund, as well as all other professional services and goods required for the provision of ambulance services. Funds are transferred annually to the General Fund to reimburse the costs of the EMS program. Funds are received from ambulance fees and special taxes.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	2,726	3,500	3,500	0
Rev Use Money/Prop	59,204	2,000	2,000	0
Service Charges	4,785,638	4,342,800	4,342,800	0
Other Fin Sources	755,639	750,000	752,622	2,622
Fund Balance	0	1,267,341	1,533,536	266,195
Total Revenue	5,603,207	6,365,641	6,634,458	268,817
Services & Supplies	202,432	200,272	227,772	27,500
Other Charges	5,106,641	5,497,000	5,497,000	0
Other Fin Uses	504,377	484,507	484,507	0
Contingency	0	149,251	390,568	241,317
Total Appropriations	5,813,451	6,331,030	6,599,847	268,817
ORG 1210100 EMS: CSA 3 SLT TOTAL	210,244	(34,611)	(34,611)	0

County Service Area 7 Special Revenue Fund in Emergency Medical Services

The County Service Area 7, Emergency Medical Services subfund contains fire-based pre-hospital ambulance services for the Western Slope in this Board-governed district. Ambulance operations within the West Slope are funded from this fund, as well as all other professional services and goods required for

the provision of ambulance services. Funds are transferred annually to the General Fund to reimburse the costs of the EMS program. Funds are received from ambulance fees, property taxes, and special taxes.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	6,415,474	6,611,600	6,611,600	0
Fines & Penalties	9,661	11,000	11,000	0
Rev Use Money/Prop	906,534	656,400	656,400	0
IG Rev - State	27,930	29,000	29,000	0
Service Charges	13,073,052	12,210,900	12,210,900	0
Miscellaneous Rev	355,000	350,000	350,000	0
Other Fin Sources	17,098	0	24,426	24,426
Fund Balance	0	17,533,504	18,775,615	1,242,111
Total Revenue	20,804,748	37,402,404	38,668,941	1,266,537
Services & Supplies	582,218	562,930	590,430	27,500
Other Charges	16,785,303	18,674,191	18,674,191	0
Other Fin Uses	1,529,228	1,525,991	1,525,991	0
Contingency	0	16,639,292	17,878,329	1,239,037
Total Appropriations	18,896,749	37,402,404	38,668,941	1,266,537
ORG 1210120 EMS: CSA 7 AMBULANCE TOTAL	(1,908,000)	0	0	0

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
IG Rev - Federal	3,149,907	0	2,054,140	2,054,140
Fund Balance	0	4,195,778	0	(4,195,778)
Total Revenue	3,149,907	4,195,778	2,054,140	(2,141,638)
Services & Supplies	135,170	135,170	0	(135,170)
Other Charges	54,908	177,553	177,553	0
Other Fin Uses	2,959,829	3,636,738	1,876,587	(1,760,151)
Contingency	0	246,317	0	(246,317)
Total Appropriations	3,149,907	4,195,778	2,054,140	(2,141,638)
ORG 1570710 ND: AMERICAN RESCUE PLAN TOTAL	0	0	0	0

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 deposited, it shall be refunded to the person making the payment."

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Miscellaneous Rev	1,990	0	0	0
Fund Balance	0	2,710	200	(2,510)
Total Revenue	1,990	2,710	200	(2,510)
Other Fin Uses	3,500	2,710	200	(2,510)
Total Appropriations	3,500	2,710	200	(2,510)
ORG 0370706 AU: CWSR - OVERPAYMENTS TOTAL	1,511	0	0	0

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	1,275	80	80	0
Fund Balance	0	23,852	25,048	1,196
Total Revenue	1,275	23,932	25,128	1,196
Other Fin Uses	0	23,932	23,932	0
Contingency	0	0	1,196	1,196
Total Appropriations	0	23,932	25,128	1,196
ORG 0370709 AU: CWSR - AUDITOR EQUIP AUTO TOTAL	(1,275)	0	0	0

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	9,084	10,000	10,000	0
Service Charges	361,221	338,500	338,500	0
Fund Balance	0	0	63,619	63,619
Total Revenue	370,305	348,500	412,119	63,619
Other Fin Uses	360,000	348,500	348,500	0
Contingency	0	0	63,619	63,619
Total Appropriations	360,000	348,500	412,119	63,619
ORG 0370715 AU: CWSR - TIMESHARE ASSESSMNT TOTAL	(10,305)	0	0	0

Reserve for Cost

The Reserve for Cost subfund is funded by a $38 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 years. The subfund does not have any reserves or designations.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	131,432	220,000	220,000	0
Fund Balance	0	10,000	0	(10,000)
Total Revenue	131,432	230,000	220,000	(10,000)
Other Fin Uses	141,432	220,000	220,000	0
Contingency	0	10,000	0	(10,000)
Total Appropriations	141,432	230,000	220,000	(10,000)
ORG 0370719 AU: CWSR - RESERVE FOR COST TOTAL	10,000	0	0	0

ASSESSOR

Countywide Special Revenue Fund in the Assessor's Office

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	6,449	0	0	0
Service Charges	20,070	10,000	10,000	0
Fund Balance	0	114,409	140,928	26,519
Total Revenue	26,519	124,409	150,928	26,519
Contingency	0	124,409	150,928	26,519
Total Appropriations	0	124,409	150,928	26,519
ORG 0570700 AS: CWSR - AB1653 TOTAL	(26,519)	0	0	0

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 GC27361.4(a) subfund is funded by the fee collected for the filing of every instrument, paper, or notice for record, in order to defray the cost of converting the County Recorder's document storage system to micrographics, implement and fund an archive program and permanent preservation of recorded document images. Upon completion of the conversion and payment of the costs therefor, the fee shall no longer be imposed. Use of these funds are restricted by Government Code 27361.4(a).

Over the past years, the Recorder-Clerk's Office has limited the use of these funds to increase the fund balance for use during our long-term book preservation project. This fund is currently used for microfilm creation, web hosting of microfilmed images for County use, and book and map preservation projects.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	62,745	0	0	0
Service Charges	115,348	90,000	90,000	0
Fund Balance	0	1,103,463	1,212,812	109,349
Total Revenue	178,093	1,193,463	1,302,812	109,349
Other Fin Uses	68,744	210,000	210,000	0
Contingency	0	983,463	1,092,812	109,349
Total Appropriations	68,744	1,193,463	1,302,812	109,349
ORG 1870700 RC: CWSR - MICRO TOTAL	(109,349)	0	0	0

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. Use of these funds are restricted by Government Code 27361(a)(2) and (c).

This fund is used for maintenance of the current recording system, new equipment, staff to oversee and maintain the current recording system and travel and training for the recording system. These funds allowed us to implement a new recording system 2020 without impact to the General Fund.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	99,454	0	0	0
Service Charges	178,598	120,000	120,000	0
Fund Balance	0	1,760,088	1,933,966	173,878
Total Revenue	278,052	1,880,088	2,053,966	173,878
Other Fin Uses	104,173	300,000	300,000	0
Contingency	0	1,580,088	1,753,966	173,878
Total Appropriations	104,173	1,880,088	2,053,966	173,878
ORG 1870701 RC: CWSR - COMPUTER SYSTEM TOTAL	(173,879)	0	0	0

Notary Confidential Marriage

The Notary Confidential Marriage subaccount is exclusively for the instruction of Authorized Notaries. Use of these funds are restricted by Family Code 536(c).

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	699	0	0	0
Fund Balance	0	12,467	10,166	(2,301)
Total Revenue	699	12,467	10,166	(2,301)
Other Fin Uses	3,000	0	0	0
Contingency	0	12,467	10,166	(2,301)
Total Appropriations	3,000	12,467	10,166	(2,301)
ORG 1870702 RC: CWSR - NOTARY PBLC CNF MRG TOTAL	2,301	0	0	0

This fund is used to provide training materials and the administration of this program.

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 be used to enhance service to the public. Use of these funds are defined in Health & Safety Code 103625(h).

These funds are currently used for staff time assisting the public in obtaining certified copies of vital records, the security paper they are printed on, and in the near future, to convert microfilm vital images into digital files to be incorporated into our current recording system.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	8,156	0	0	0
Service Charges	33,266	25,000	25,000	0
Fund Balance	0	131,845	137,072	5,227
Total Revenue	41,422	156,845	162,072	5,227
Other Fin Uses	36,196	40,000	40,000	0
Contingency	0	116,845	122,072	5,227
Total Appropriations	36,196	156,845	162,072	5,227
ORG 1870703 RC: CWSR - VITAL HEALTH STATS TOTAL	(5,226)	0	0	0

Social Security Truncation

The Social Security Truncation GC27361(D)(1) subaccount funds shall be used only by the County Recorder for the purpose of implementing a Social Security Number Truncation program. On December 31, 2017, the Recorder ceased collecting the fee allowed under GC 27361(d)(1). Use of these funds are restricted by Government Code 27361(d).

These funds are currently used to fund the redaction of social security numbers from official records. These funds will be used for an upcoming image redaction project.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	29,482	0	0	0
Fund Balance	0	548,629	576,318	27,689
Total Revenue	29,482	548,629	576,318	27,689
Other Fin Uses	1,793	10,860	10,860	0
Contingency	0	537,769	565,458	27,689
Total Appropriations	1,793	548,629	576,318	27,689
ORG 1870705 RC: CWSR - SOC SEC TRUNCATION TOTAL	(27,689)	0	0	0

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. Use of these funds are restricted by Government Code 27397(c)(2) and (c).

These funds are used for quarterly Certna payments, Department of Justice fees, and biannual audits.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	35,201	0	0	0
Service Charges	38,449	27,000	27,000	0
Fund Balance	0	616,650	632,903	16,253
Total Revenue	73,650	643,650	659,903	16,253
Other Fin Uses	57,398	201,740	201,740	0
Contingency	0	441,910	458,163	16,253
Total Appropriations	57,398	643,650	659,903	16,253
ORG 1870706 RC: CWSR - ELCT RCRD DLVRY SYS TOTAL	(16,252)	0	0	0

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 that 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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	47,705	0	0	0
Rev Use Money/Prop	6,660	0	0	0
Fund Balance	0	142,925	180,024	37,099
Total Revenue	54,366	142,925	180,024	37,099
Contingency	0	142,925	180,024	37,099
Total Appropriations	0	142,925	180,024	37,099
ORG 2270700 DA:CWSR - STATE TOTAL	(54,366)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	181,412	0	0	0
Rev Use Money/Prop	25,988	0	0	0
Fund Balance	0	609,658	609,680	22
Total Revenue	207,400	609,658	609,680	22
Other Fin Uses	213,100	105,820	105,820	0
Contingency	0	503,838	503,860	22
Total Appropriations	213,100	609,658	609,680	22
ORG 2270703 DA:CWSR - FEDERAL AGRMT 6/3/07 TOTAL	5,700	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	910	0	0	0
Fund Balance	0	25,127	25,511	384
Total Revenue	910	25,127	25,511	384
Contingency	0	25,127	25,511	384
Total Appropriations	0	25,127	25,511	384
ORG 2270706 DA:CWSR - ASSET SEIZURE TOTAL	(910)	0	0	0

Exhibit 1

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2025-26

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	4,980	0	0	0
IG Rev - State	136,375	184,175	184,175	0
Fund Balance	0	0	207,809	207,809
Total Revenue	141,355	184,175	391,984	207,809
Other Fin Uses	47,912	184,175	184,175	0
Contingency	0	0	207,809	207,809
Total Appropriations	47,912	184,175	391,984	207,809
ORG 2270731 DA:CWSR - AUTO FRAUD TOTAL	(93,443)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	13,700	0	0	0
IG Rev - State	550,499	549,185	549,185	0
Fund Balance	0	0	182,612	182,612
Total Revenue	564,199	549,185	731,797	182,612
Other Fin Uses	536,325	549,185	549,185	0
Contingency	0	0	182,612	182,612
Total Appropriations	536,325	549,185	731,797	182,612
ORG 2270741 DA:CWSR - WORKERS COMP FRAUD TOTAL	(27,874)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	10,127	0	0	0
Fund Balance	0	191,544	194,508	2,964
Total Revenue	10,127	191,544	194,508	2,964
Other Fin Uses	5,000	5,000	5,000	0
Contingency	0	186,544	189,508	2,964
Total Appropriations	5,000	191,544	194,508	2,964
ORG 2270761 DA:CWSR - ENVIRONMENTAL TRUST TOTAL	(5,127)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	27,698	0	0	0
Fund Balance	0	388,683	396,725	8,042
Total Revenue	27,698	388,683	396,725	8,042
Other Fin Uses	137,921	148,352	148,352	0
Contingency	0	240,331	248,373	8,042
Total Appropriations	137,921	388,683	396,725	8,042
ORG 2270762 DA:CWSR - REAL EST FRD PROSCTN TOTAL	110,223	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	10,285	0	0	0
Fund Balance	0	191,977	201,272	9,295
Total Revenue	10,285	191,977	201,272	9,295
Other Fin Uses	744	3,000	3,000	0
Contingency	0	188,977	198,272	9,295
Total Appropriations	744	191,977	201,272	9,295
ORG 2270763 DA:CWSR - PROPOSITION 64 TOTAL	(9,541)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	46,512	0	0	0
Rev Use Money/Prop	5,831	0	0	0
Fund Balance	0	126,533	162,509	35,976
Total Revenue	52,344	126,533	162,509	35,976
Contingency	0	126,533	162,509	35,976
Total Appropriations	0	126,533	162,509	35,976
ORG 2270764 DA:CWSR - 15% ASSET FORFEITURE TOTAL	(52,344)	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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	32,870	0	0	0
IG Rev - State	104,130	0	0	0
Fund Balance	0	680,951	708,031	27,080
Total Revenue	137,000	680,951	708,031	27,080
Other Fin Uses	0	153,618	153,618	0
Contingency	0	527,333	554,413	27,080
Total Appropriations	0	680,951	708,031	27,080
ORG 2280780 DA: CWSR - SLESF TOTAL	(137,000)	0	0	0

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	20,242	20,000	20,000	0
Rev Use Money/Prop	446	0	0	0
Fund Balance	0	0	2,689	2,689
Total Revenue	20,688	20,000	22,689	2,689
Other Fin Uses	18,000	18,000	18,000	0
Contingency	0	2,000	4,689	2,689
Total Appropriations	18,000	20,000	22,689	2,689
ORG 2470701 SH: CWSR - CIVIL FEES TOTAL	(2,688)	0	0	0

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	0	2,000	2,000	0
Rev Use Money/Prop	12,585	4,000	4,000	0
Fund Balance	0	325,000	333,279	8,279
Total Revenue	12,585	331,000	339,279	8,279
Other Fin Uses	0	70,000	70,000	0
Contingency	0	261,000	269,279	8,279
Total Appropriations	0	331,000	339,279	8,279
ORG 2470703 SH: CWSR - FED EQUITABLE JUSTC TOTAL	(12,585)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	862	0	0	0
Fund Balance	0	20,000	17,755	(2,245)
Total Revenue	862	20,000	17,755	(2,245)
Contingency	0	20,000	17,755	(2,245)
Total Appropriations	0	20,000	17,755	(2,245)
ORG 2470706 SH: CWSR - FED EQUITABLE TRSRY TOTAL	(862)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	130,409	10,000	10,000	0
IG Rev - State	500,000	500,000	500,000	0
Fund Balance	0	1,825,000	2,011,038	186,038
Total Revenue	630,409	2,335,000	2,521,038	186,038
Other Fin Uses	743,493	584,500	584,500	0
Contingency	0	1,750,500	1,936,538	186,038
Total Appropriations	743,493	2,335,000	2,521,038	186,038
ORG 2470712 SH: CWSR - RURAL COUNTY TOTAL	113,085	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	245,179	0	0	0
Rev Use Money/Prop	58,716	0	0	0
Fund Balance	0	1,045,000	1,371,315	326,315
Total Revenue	303,895	1,045,000	1,371,315	326,315
Other Fin Uses	0	23,000	23,000	0
Contingency	0	1,022,000	1,348,315	326,315
Total Appropriations	0	1,045,000	1,371,315	326,315
ORG 2470715 SH: CWSR - STATE ASSET SEIZURE TOTAL	(303,895)	0	0	0

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	13,226	0	0	0
Service Charges	36,202	20,000	20,000	0
Fund Balance	0	190,000	283,389	93,389
Total Revenue	49,428	210,000	303,389	93,389
Other Fin Uses	0	65,000	65,000	0
Contingency	0	145,000	238,389	93,389
Total Appropriations	0	210,000	303,389	93,389
ORG 2470709 SH: CWSR - CIVIL EQUIPMENT TOTAL	(49,428)	0	0	0

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	58,812	5,000	5,000	0
IG Rev - State	266,776	250,000	250,000	0
Fund Balance	0	875,000	994,327	119,327
Total Revenue	325,588	1,130,000	1,249,327	119,327
Other Fin Uses	312,063	700,000	700,000	0
Contingency	0	430,000	549,327	119,327
Total Appropriations	312,063	1,130,000	1,249,327	119,327
ORG 2470710 SH: CWSR - CALMMET TOTAL	(13,525)	0	0	0

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	48,796	1,500	1,500	0
Service Charges	33,912	25,000	25,000	0
Fund Balance	0	775,000	931,717	156,717
Total Revenue	82,708	801,500	958,217	156,717
Other Fin Uses	71,470	283,474	229,000	(54,474)
Contingency	0	518,026	729,217	211,191
Total Appropriations	71,470	801,500	958,217	156,717
ORG 2470711 SH: CWSR - CUSTODY SERVICES TOTAL	(11,238)	0	0	0

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	93	0	0	0
Fund Balance	0	1,743	1,836	93
Total Revenue	93	1,743	1,836	93
Contingency	0	1,743	1,836	93
Total Appropriations	0	1,743	1,836	93
ORG 2470751 SH: CWSR - SEARCH AND RESCUE TOTAL	(93)	0	0	0

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	49,000	2,000	2,000	0
IG Rev - State	216,600	0	0	0
Fund Balance	0	850,000	1,028,933	178,933
Total Revenue	265,600	852,000	1,030,933	178,933
Other Fin Uses	123,224	150,000	150,000	0
Contingency	0	702,000	880,933	178,933
Total Appropriations	123,224	852,000	1,030,933	178,933
ORG 2470753 SH: CWSR - FINGERPRINT ID TOTAL	(142,376)	0	0	0

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	47,479	100,000	100,000	0
Rev Use Money/Prop	8,586	0	0	0
Fund Balance	0	105,000	182,544	77,544
Total Revenue	56,065	205,000	282,544	77,544
Other Fin Uses	19,405	100,000	100,000	0
Contingency	0	105,000	182,544	77,544
Total Appropriations	19,405	205,000	282,544	77,544
ORG 2470754 SH: CWSR - DNA ID TOTAL	(36,660)	0	0	0

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2025-26

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	92,740	5,000	5,000	0
IG Rev - State	596,293	350,000	350,000	0
Fund Balance	0	1,015,000	1,665,648	650,648
Total Revenue	689,033	1,370,000	2,020,648	650,648
Other Fin Uses	424,843	851,604	1,038,347	186,743
Contingency	0	518,396	982,301	463,905
Total Appropriations	424,843	1,370,000	2,020,648	650,648
ORG 2480803 SH: CWSR - SLESF SHERRIF TOTAL	(264,189)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	36,280	1,000	1,000	0
IG Rev - State	104,130	75,000	75,000	0
Fund Balance	0	715,000	775,004	60,004
Total Revenue	140,410	791,000	851,004	60,004
Contingency	0	791,000	851,004	60,004
Total Appropriations	0	791,000	851,004	60,004
ORG 2480804 SH: CWSR - SLESF JAIL TOTAL	(140,410)	0	0	0

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	116,825	25,000	25,000	0
Miscellaneous Rev	313,402	0	0	0
Fund Balance	0	2,500,000	2,148,473	(351,527)
Total Revenue	430,227	2,525,000	2,173,473	(351,527)
Services & Supplies	475,421	1,114,000	1,114,000	0
Other Charges	1,893	0	0	0
Contingency	0	1,411,000	1,059,473	(351,527)
Total Appropriations	477,314	2,525,000	2,173,473	(351,527)
ORG 2430350 SH: CUSTODY - COMMISSARY TOTAL	47,087	0	0	0

PROBATION

Countywide Special Revenue Funds in the Probation Department

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

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	3,745	4,500	4,500	0
IG Rev - State	329,328	516,907	330,487	(186,420)
Fund Balance	0	6,033	3,745	(2,288)
Total Revenue	333,073	527,440	338,732	(188,708)
Other Fin Uses	331,438	525,407	338,732	(186,675)
Contingency	0	2,033	0	(2,033)
Total Appropriations	331,438	527,440	338,732	(188,708)
ORG 2570702 PB: CWSR - SB678 TOTAL	(1,635)	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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	7,190	0	0	0
Fund Balance	0	140,000	141,222	1,222
Total Revenue	7,190	140,000	141,222	1,222
Other Fin Uses	0	140,000	140,527	527
Contingency	0	0	695	695
Total Appropriations	0	140,000	141,222	1,222
ORG 2570726 PB: CWSR - PB AUTOMATION TRUST TOTAL	(7,190)	0	0	0

Probation Providing Access and Transforming Health (PATH)

The CalAIM Providing Access to Healthcare (PATH) Justice Involved Initiative fund was established following the California becoming the first state to offer targeted Medicaid services to youth in detention and youth correctional facilities up to 90 days prior to release. DHCS will partner with state agencies, counties and CBOs to establish a coordinated community reentry process to help youth leaving incarceration connect to the physical and mental health services they need prior to release.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
IG Rev - State	978,400	0	0	0
Fund Balance	0	950,000	1,300,000	350,000
Total Revenue	978,400	950,000	1,300,000	350,000
Other Fin Uses	78,400	212,040	212,040	0
Contingency	0	737,960	1,087,960	350,000
Total Appropriations	78,400	950,000	1,300,000	350,000
ORG 2570731 PB: PATH TOTAL	(900,000)	0	0	0

Criminal Fee Backfill

Chapter 92, statutes of 2020 (AB 1869) eliminated 23 different criminal administrative fees charged by local governments to individuals arrested, prosecuted, or convicted of a crime. Chapter 79, Statutes of 2021 (AB 143) provides backfill to counties as a result of revenues lost from the repeal of various criminal administrative fees. These funds are received annually through FY 25-26 to backfill counties for estimated lost revenue.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
IG Rev - State	514,316	290,687	290,687	0
Fund Balance	0	619,589	843,218	223,629
Total Revenue	514,316	910,276	1,133,905	223,629
Other Fin Uses	215,394	535,270	535,270	0
Contingency	0	375,006	598,635	223,629
Total Appropriations	215,394	910,276	1,133,905	223,629
ORG 2570780 PB: CWSR - CRIMINAL FEE BACKFI TOTAL	(298,922)	0	0	0

Countywide Special Revenue – Local Revenue in the Probation Department

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

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
IG Rev - State	5,921,340	6,672,423	6,692,423	20,000
Other Fin Sources	28,843	0	0	0
Fund Balance	0	7,318,720	7,794,231	475,511
Total Revenue	5,950,183	13,991,143	14,486,654	495,511
Services & Supplies	171,821	263,500	263,500	0
Other Charges	0	46,000	46,000	0
Other Fin Uses	7,054,078	8,921,275	8,941,275	20,000
Contingency	0	4,760,368	5,235,879	475,511
Total Appropriations	7,225,899	13,991,143	14,486,654	495,511
ORG 2570730 PB: CWSR - CMNTY CORRECTIONS TOTAL	1,275,715	0	0	0

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
IG Rev - State	837,981	940,728	940,728	0
Fund Balance	0	455,096	451,388	(3,708)
Total Revenue	837,981	1,395,824	1,392,116	(3,708)
Other Fin Uses	1,192,388	1,392,388	1,392,116	(272)
Contingency	0	3,436	0	(3,436)
Total Appropriations	1,192,388	1,395,824	1,392,116	(3,708)
ORG 2570750 PB: CWSR - JUVENILE JUSTICE TOTAL	354,407	0	0	0

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fund Balance	0	0	1	1
Total Revenue	0	0	1	1
Other Fin Uses	28,843	0	0	0
Contingency	0	0	1	1
Total Appropriations	28,843	0	1	1
ORG 2570760 PB: CWSR - LOCAL INNOVATION TOTAL	28,843	0	0	0

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	147,261	0	0	0
IG Rev - State	761,274	0	0	0
Fund Balance	0	2,135,596	2,820,640	685,044
Total Revenue	908,535	2,135,596	2,820,640	685,044
Other Fin Uses	386,019	1,091,537	1,760,537	669,000
Contingency	0	1,044,059	1,060,103	16,044
Total Appropriations	386,019	2,135,596	2,820,640	685,044
ORG 2570770 PB: CWSR- JUVENILE RE-ENTRY TOTAL	(522,517)	0	0	0

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	59,772	45,000	45,000	0
IG Rev - State	1,008,277	773,069	953,069	180,000
Fund Balance	0	449,871	469,881	20,010
Total Revenue	1,068,049	1,267,940	1,467,950	200,010
Other Fin Uses	1,221,440	1,267,940	1,447,940	180,000
Contingency	0	0	20,010	20,010
Total Appropriations	1,221,440	1,267,940	1,467,950	200,010
ORG 2580800 PB: CWSR - SLESF JUVENILE TOTAL	153,391	0	0	0

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
IG Rev - State	113,619	0	0	0
Fund Balance	0	193,066	306,685	113,619
Total Revenue	113,619	193,066	306,685	113,619
Contingency	0	193,066	306,685	113,619
Total Appropriations	0	193,066	306,685	113,619
ORG 3170700 AG: CWSR - VITICULTURE TOTAL	(113,619)	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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	0	0	0	0
Fund Balance	0	0	1	1
Total Revenue	0	0	1	1
Contingency	0	0	1	1
Total Appropriations	0	0	1	1
ORG 3270700 FG: CWSR - SAWMILL POND RESTCK TOTAL	(0)	0	0	0
FUND 1232 COUNTYWIDE SR - FISH&GAME TOTAL	(0)	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 resources, develop Commission resources to work on past and future projects, encourage cooperative sponsorships & funding, expanding community outreach, and monitor relevant legislation and policy.

Exhibit 1

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2025-26

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	10,819	8,500	8,500	0
Rev Use Money/Prop	(483)	0	0	0
Other Fin Sources	29,467	13,420	13,420	0
Fund Balance	0	0	10,403	10,403
Total Revenue	39,803	21,920	32,323	10,403
Services & Supplies	14,933	21,920	32,323	10,403
Total Appropriations	14,933	21,920	32,323	10,403
ORG 3200000 FG: FISH AND GAME PRESERVATION TOTAL	(24,870)	0	0	0

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	(24,318)	0	0	0
IG Rev - State	1,594,268	3,170,000	3,170,000	0
IG Rev - Federal	1,910,909	381,000	581,000	200,000
Service Charges	193,516	424,000	359,000	(65,000)
Miscellaneous Rev	1,635,474	0	0	0
Other Fin Sources	187,095	219,022	319,022	100,000
Fund Balance	0	0	176,181	176,181
Total Revenue	5,496,944	4,194,022	4,605,203	411,181
Salaries & Benefits	394,750	455,125	455,125	0
Services & Supplies	4,672,609	3,038,056	3,449,237	411,181
Other Charges	3,060	10,000	10,000	0
Intrafund Transfers	357,697	690,841	690,841	0
Total Appropriations	5,428,117	4,194,022	4,605,203	411,181
ORG 3610150 DOT: ENVIRONMENTAL IMPROVEMENT TOTAL	(68,828)	0	0	0

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Salaries & Benefits	468,870	822,261	822,261	0
Services & Supplies	74,410	81,251	84,221	2,970
Other Charges	2,148,281	3,039,866	3,039,866	0
Other Fin Uses	1,462,846	0	0	0
Total Appropriations	4,154,408	3,943,378	3,946,348	2,970
ORG 3600000 DOT: ADMINISTRATION TOTAL	4,154,408	3,943,378	3,946,348	2,970

Exhibit 1

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2025-26

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	8,204	7,500	7,500	0
License, Pmt, Fran	2,394,563	2,750,000	2,750,000	0
Rev Use Money/Prop	141,211	113,944	113,944	0
IG Rev - State	9,611,838	9,559,447	9,689,799	130,352
IG Rev - Federal	588,583	750,000	750,000	0
Miscellaneous Rev	627	5,000	5,000	0
Other Fin Sources	9,770,689	9,785,000	9,787,970	2,970
Fund Balance	0	4,013,512	8,149,760	4,136,248
Total Revenue	22,515,716	26,984,403	31,253,973	4,269,570
Salaries & Benefits	163	0	0	0
Services & Supplies	960,531	1,529,642	1,529,642	0
Other Charges	186,206	44,300	44,300	0
Fixed Assets	43,054	0	0	0
Other Fin Uses	18,944	0	0	0
Reserves Budgetary	0	0	500,000	500,000
Total Appropriations	1,208,899	1,573,942	2,073,942	500,000
ORG 3600010 DOT: GENERAL DEPARTMENT TOTAL	(21,306,817)	(25,410,461)	(29,180,031)	(3,769,570)

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	464,223	0	0	0
IG Rev - State	3,506,988	9,921,581	11,359,392	1,437,811
IG Rev - Federal	34,875,145	52,970,143	51,723,758	(1,246,385)
Service Charges	20,000	9,728	48,500	38,772
Miscellaneous Rev	0	250,000	0	(250,000)
Other Fin Sources	8,830,772	33,248,699	29,872,847	(3,375,852)
Total Revenue	47,697,127	96,400,151	93,004,497	(3,395,654)
Salaries & Benefits	2,495,374	3,549,854	3,549,854	0
Services & Supplies	42,152,181	85,937,145	81,091,491	(4,845,654)
Other Charges	100,702	2,921,906	3,991,906	1,070,000
Fixed Assets	982,701	1,991,246	2,371,246	380,000
Total Appropriations	45,730,957	94,400,151	91,004,497	(3,395,654)
ORG 3610100 DOT: CAPITAL IMPROVEMENTS TOTAL	(1,966,170)	(2,000,000)	(2,000,000)	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
License, Pmt, Fran	123,038	85,000	85,000	0
IG Rev - State	54,039	0	0	0
IG Rev - Federal	0	1,291,380	1,291,380	0
Service Charges	1,796,896	1,986,270	1,986,270	0
Other Fin Sources	381,432	493,648	493,648	0
Total Revenue	2,355,405	3,856,298	3,856,298	0
Salaries & Benefits	4,396,286	4,823,749	5,006,672	182,923
Services & Supplies	660,496	2,801,302	2,801,302	0
Other Charges	105,912	96,800	96,800	0
Fixed Assets	20,363	10,000	10,000	0
Intrafund Abatement	(357,697)	(690,841)	(690,841)	0
Total Appropriations	4,825,360	7,041,010	7,223,933	182,923
ORG 3620200 DOT: ENGINEERING TOTAL	2,469,955	3,184,712	3,367,635	182,923

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
IG Rev - State	396,970	94,276	94,276	0
IG Rev - Federal	1,184,326	342,819	342,819	0
Service Charges	225,753	249,397	367,905	118,508
Miscellaneous Rev	314,837	47,000	62,000	15,000
Other Fin Sources	17,074,423	12,662,453	16,212,453	3,550,000
Total Revenue	19,196,309	13,395,945	17,079,453	3,683,508
Salaries & Benefits	10,442,202	11,872,592	11,872,592	0
Services & Supplies	16,979,078	14,914,797	20,466,982	5,552,185
Other Charges	117,916	108,700	108,700	0
Fixed Assets	266,437	180,000	400,000	220,000
Other Fin Uses	28,983	0	500,000	500,000
Total Appropriations	27,834,616	27,076,089	33,348,274	6,272,185
ORG 3630300 DOT: MAINTENANCE TOTAL	8,638,307	13,680,144	16,268,821	2,588,677

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Service Charges	84,999	118,000	118,000	0
Miscellaneous Rev	5,354	0	0	0
Other Fin Sources	454,739	1,450,000	3,550,000	2,100,000
Total Revenue	545,092	1,568,000	3,668,000	2,100,000
Salaries & Benefits	2,019,751	2,392,527	2,392,527	0
Services & Supplies	1,783,125	2,450,300	2,450,300	0
Other Charges	0	1,000	1,000	0
Fixed Assets	2,064,919	3,326,400	6,421,400	3,095,000
Total Appropriations	5,867,795	8,170,227	11,265,227	3,095,000
ORG 3630350 DOT: MAINTENANCE - EQUIP SHOP TOTAL	5,322,703	6,602,227	7,597,227	995,000

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	9,464,755	9,661,000	9,661,000	0
Fines & Penalties	4,164	6,000	6,000	0
Rev Use Money/Prop	70,066	50,000	50,000	0
IG Rev - State	56,698	63,000	63,000	0
Fund Balance	0	0	2,970	2,970
Total Revenue	9,595,682	9,780,000	9,782,970	2,970
Other Fin Uses	9,597,000	9,780,000	9,782,970	2,970
Total Appropriations	9,597,000	9,780,000	9,782,970	2,970
ORG 3600020 DOT: ROAD DISTRICT TAX TOTAL	1,318	0	0	0

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	14,874	5,000	5,000	0
Fund Balance	0	285,000	292,142	7,142
Total Revenue	14,874	290,000	297,142	7,142
Contingency	0	290,000	297,142	7,142
Total Appropriations	0	290,000	297,142	7,142
ORG 3670704 DOT: ROAD CONSTR IMPRV IN LIEU TOTAL	(14,874)	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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
IG Rev - State	685,266	560,513	560,513	0
Fund Balance	0	1,203,099	1,981,792	778,693
Total Revenue	685,266	1,763,612	2,542,305	778,693
Other Fin Uses	704,773	1,580,306	173,500	(1,406,806)
Contingency	0	183,306	2,368,805	2,185,499
Total Appropriations	704,773	1,763,612	2,542,305	778,693
ORG 3670762 DOT:RSTP STBGP-EDCTC TOTAL	19,507	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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
IG Rev - State	100,000	100,000	100,000	0
Fund Balance	0	247,185	287,392	40,207
Total Revenue	100,000	347,185	387,392	40,207
Other Fin Uses	413,526	140,903	310,350	169,447
Contingency	0	206,282	77,042	(129,240)
Total Appropriations	413,526	347,185	387,392	40,207
ORG 3670763 DOT:RSTP COUNTY MATCH TOTAL	313,526	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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
IG Rev - State	359,164	359,164	359,164	0
Fund Balance	0	429,019	939,047	510,028
Total Revenue	359,164	788,183	1,298,211	510,028
Other Fin Uses	885,867	639,678	854,370	214,692
Contingency	0	148,505	443,841	295,336
Total Appropriations	885,867	788,183	1,298,211	510,028
ORG 3670764 DOT:RSTP COUNTY EXCHANGE TOTAL	526,703	0	0	0

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).

The Capital Improvement Program Book contains detailed information of how this fund will be utilized for future capital projects.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	1,351,031	765,000	765,000	0
Service Charges	3,257,621	3,969,551	3,969,551	0
Fund Balance	0	21,151,429	25,525,120	4,373,691
Total Revenue	4,608,652	25,885,980	30,259,671	4,373,691
Services & Supplies	0	0	5,100,325	5,100,325
Other Fin Uses	3,964,202	6,360,143	5,007,601	(1,352,542)
Contingency	0	19,525,837	20,151,745	625,908
Total Appropriations	3,964,202	25,885,980	30,259,671	4,373,691
ORG 3670715 DOT: TIM ZN 8 EL DORADO HILLS TOTAL	(644,449)	0	0	0

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.

The Capital Improvement Program Book contains detailed information of how this fund will be utilized for future capital projects.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	385,134	339,000	339,000	0
Service Charges	1,556,619	1,701,236	1,701,236	0
Fund Balance	0	7,678,464	8,458,692	780,228
Total Revenue	1,941,753	9,718,700	10,498,928	780,228
Services & Supplies	0	0	2,185,854	2,185,854
Other Fin Uses	370	125,000	937,610	812,610
Contingency	0	9,593,700	7,375,464	(2,218,236)
Total Appropriations	370	9,718,700	10,498,928	780,228
ORG 3670716 DOT: TIM SILVA VALLEY INTRCHNG TOTAL	(1,941,383)	0	0	0

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 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.

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. The funds in this account will be used for projects in this area and the account will be close when the funds are fully expended.

The Capital Improvement Program Book contains detailed information of how this fund will be utilized for future capital projects.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	366,944	100,000	100,000	0
Service Charges	(2,484)	0	0	0
Fund Balance	0	6,582,668	6,497,295	(85,373)
Total Revenue	364,460	6,682,668	6,597,295	(85,373)
Services & Supplies	0	0	3,372,682	3,372,682
Other Fin Uses	613,954	6,682,668	1,490,509	(5,192,159)
Contingency	0	0	1,734,104	1,734,104
Total Appropriations	613,954	6,682,668	6,597,295	(85,373)
ORG 3670717 DOT: TIM ZNS 1 TO 7 TOTAL	249,495	0	0	0

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.

The Capital Improvement Program Book contains detailed information of how this fund will be utilized for future capital projects.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	1,639,998	932,000	932,000	0
Service Charges	1,216,562	1,194,489	1,194,489	0
Fund Balance	0	31,247,867	32,401,208	1,153,341
Total Revenue	2,856,560	33,374,356	34,527,697	1,153,341
Services & Supplies	0	0	5,630,438	5,630,438
Other Fin Uses	726,073	6,043,443	6,043,443	0
Contingency	0	27,330,913	22,853,816	(4,477,097)
Total Appropriations	726,073	33,374,356	34,527,697	1,153,341
ORG 3670718 DOT: TIM HIGHWAY 50 TOTAL	(2,130,487)	0	0	0

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 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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	77,025	68,000	68,000	0
Service Charges	297,406	245,804	245,804	0
Fund Balance	0	1,615,323	1,689,889	74,566
Total Revenue	374,431	1,929,127	2,003,693	74,566
Other Fin Uses	0	3,909	3,909	0
Contingency	0	1,925,218	1,999,784	74,566
Total Appropriations	0	1,929,127	2,003,693	74,566
ORG 3670719 DOT: TIF ZONE A TOTAL	(374,431)	0	0	0

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	168,432	127,000	127,000	0
Service Charges	764,519	1,141,333	1,141,333	0
Fund Balance	0	5,074,390	3,821,040	(1,253,350)
Total Revenue	932,951	6,342,723	5,089,373	(1,253,350)
Other Fin Uses	0	1,606,410	2,659,880	1,053,470
Contingency	0	4,736,313	2,429,493	(2,306,820)
Total Appropriations	0	6,342,723	5,089,373	(1,253,350)
ORG 3670720 DOT: TIF ZONE B TOTAL	(932,951)	0	0	0

MC&FP Phase One

County-owned Special Revenue account used to fund Phase 1 of the Missouri Flat Master Circulation and Plan projects.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	77,086	412,000	412,000	0
Other Fin Sources	7,825,867	1,128,327	1,128,327	0
Fund Balance	0	8,349,704	9,420,790	1,071,086
Total Revenue	7,902,953	9,890,031	10,961,117	1,071,086
Other Fin Uses	6,000	7,321,605	7,824,650	503,045
Contingency	0	2,568,426	3,136,467	568,041
Total Appropriations	6,000	9,890,031	10,961,117	1,071,086
ORG 3670723 MC&FP PHASE ONE TOTAL	(7,896,953)	0	0	0

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 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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	658,685	286,000	286,000	0
Other Gov Agency	3,046,315	3,107,240	3,107,240	0
Fund Balance	0	9,563,284	10,262,246	698,962
Total Revenue	3,704,999	12,956,524	13,655,486	698,962
Other Fin Uses	4,490,099	4,448,079	4,958,079	510,000
Contingency	0	8,508,445	8,697,407	188,962
Total Appropriations	4,490,099	12,956,524	13,655,486	698,962
ORG 3670760 DOT: TRIBE AGMT-PUBLIC IMPRV TOTAL	785,100	0	0	0

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	170,011	100,000	100,000	0
IG Rev - State	7,636,986	8,102,150	8,341,552	239,402
Fund Balance	0	1,528,885	2,159,227	630,342
Total Revenue	7,806,996	9,731,035	10,600,779	869,744
Other Fin Uses	10,880,000	7,911,757	7,911,757	0
Contingency	0	1,819,278	2,689,022	869,744
Total Appropriations	10,880,000	9,731,035	10,600,779	869,744
ORG 3670761 DOT: SENATE BILL NO1 - SB1 TOTAL	3,073,004	0	0	0

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	19,055	5,000	24,831	19,831
Fund Balance	0	364,865	373,078	8,213
Total Revenue	19,055	369,865	397,909	28,044
Other Fin Uses	1,174	0	397,909	397,909
Contingency	0	369,865	0	(369,865)
Total Appropriations	1,174	369,865	397,909	28,044
ORG 3670755 DOT: ITS PROGRAM TOTAL	(17,881)	0	0	0

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.

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	1,159	300	300	0
Fund Balance	0	22,250	22,757	507
Total Revenue	1,159	22,550	23,057	507
Contingency	0	22,550	23,057	507
Total Appropriations	0	22,550	23,057	507
ORG 3670765 DOT: FIA COOL GENRL D19-0007 TOTAL	(1,159)	0	0	0

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	4,278	0	0	0
Fund Balance	0	82,000	84,024	2,024
Total Revenue	4,278	82,000	84,024	2,024
Contingency	0	82,000	84,024	2,024
Total Appropriations	0	82,000	84,024	2,024
ORG 3670721 DOT: SERRANO VILLAGE J7 FRONT TOTAL	(4,278)	0	0	0

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	10,246	0	0	0
Fund Balance	0	65,000	188,200	123,200
Total Revenue	10,246	65,000	188,200	123,200
Other Fin Uses	12,656	54,581	177,781	123,200
Contingency	0	10,419	10,419	0
Total Appropriations	12,656	65,000	188,200	123,200
ORG 3670722 DOT: BASS LK & BRIDWD INTERSCT TOTAL	2,409	0	0	0

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	7,810	1,500	1,500	0
Service Charges	12,614	40,000	40,000	0
Fund Balance	0	177,403	147,327	(30,076)
Total Revenue	20,424	218,903	188,827	(30,076)
Other Fin Uses	13,000	11,500	11,500	0
Contingency	0	207,403	177,327	(30,076)
Total Appropriations	13,000	218,903	188,827	(30,076)
ORG 3670727 DOT: ADMIN BLHSP PFFP TOTAL	(7,424)	0	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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	21,694	22,271	22,271	0
Fines & Penalties	60	0	0	0
Rev Use Money/Prop	8,242	0	0	0
IG Rev - State	130	0	0	0
Service Charges	41,457	41,457	41,457	0
Fund Balance	0	187,821	197,667	9,846
Total Revenue	71,583	251,549	261,395	9,846
Services & Supplies	0	228,250	228,250	0
Other Charges	5,118	4,778	4,778	0
Other Fin Uses	0	568	568	0
Intrafund Transfers	4,547	5,584	5,584	0
Contingency	0	12,369	22,215	9,846
Total Appropriations	9,665	251,549	261,395	9,846
ORG 3582802 CSA #2 ARROWBEE Zn A TOTAL	(61,918)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	12,333	11,269	11,269	0
Fines & Penalties	158	0	0	0
Rev Use Money/Prop	2,992	0	0	0
IG Rev - State	74	0	0	0
Service Charges	26,924	26,124	26,124	0
Fund Balance	0	65,271	72,864	7,593
Total Revenue	42,482	102,664	110,257	7,593
Services & Supplies	18,200	74,965	74,965	0
Other Charges	3,425	3,878	3,878	0
Other Fin Uses	0	331	331	0
Intrafund Transfers	2,269	2,787	2,787	0
Contingency	0	20,703	28,296	7,593
Total Appropriations	23,894	102,664	110,257	7,593
ORG 3582803 CSA #2 HIDDEN LAKES Zn B TOTAL	(18,587)	0	0	0

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.

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2025-26

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	530	0	0	0
Rev Use Money/Prop	35,953	15,000	15,000	0
Service Charges	90,928	90,603	90,603	0
Fund Balance	0	740,459	769,832	29,373
Total Revenue	127,410	846,062	875,435	29,373
Services & Supplies	0	75,000	75,000	0
Other Charges	1,322	1,550	1,550	0
Other Fin Uses	0	186	186	0
Contingency	0	769,326	798,699	29,373
Total Appropriations	1,322	846,062	875,435	29,373
ORG 3583808 CSA #3 W SHORE SNW RMVL Zn 504 TOTAL	(126,088)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	441	0	0	0
Rev Use Money/Prop	31,391	6,500	6,500	0
Service Charges	132,669	132,620	132,620	0
Fund Balance	0	639,155	709,892	70,737
Total Revenue	164,501	778,275	849,012	70,737
Services & Supplies	0	50,000	50,000	0
Other Charges	1,322	1,450	1,450	0
Fixed Assets	0	200,000	200,000	0
Other Fin Uses	0	186	186	0
Contingency	0	526,639	597,376	70,737
Total Appropriations	1,322	778,275	849,012	70,737
ORG 3583809 CSA #3 S SHORE SNW RMVL Zn 501 TOTAL	(163,180)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	9,065	1,000	1,000	0
Fund Balance	0	168,215	176,263	8,048
Total Revenue	9,065	169,215	177,263	8,048
Services & Supplies	0	32,000	32,000	0
Other Charges	1,322	1,669	1,669	0
Other Fin Uses	0	186	186	0
Intrafund Transfers	389	389	389	0
Contingency	0	134,971	143,019	8,048
Total Appropriations	1,710	169,215	177,263	8,048
ORG 3583810 CSA #3 CASCADE DRAINAGE Zn 93 TOTAL	(7,355)	0	0	0

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	79,301	77,060	77,060	0
Fines & Penalties	35	0	0	0
Rev Use Money/Prop	50,898	11,000	11,000	0
IG Rev - State	477	0	0	0
Fund Balance	0	691,062	1,038,123	347,061
Total Revenue	130,711	779,122	1,126,183	347,061
Services & Supplies	15,080	96,500	96,500	0
Other Charges	4,554	7,252	7,252	0
Other Fin Uses	2,726	186	100,186	100,000
Contingency	0	675,184	922,245	247,061
Total Appropriations	22,361	779,122	1,126,183	347,061
ORG 3585815 CSA #5 TAHOMA DG Zn Cty Area 5 TOTAL	(108,351)	0	0	0

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.

Exhibit 1

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2025-26

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	25	0	0	0
Rev Use Money/Prop	6,776	0	0	0
Service Charges	7,603	7,603	7,603	0
Fund Balance	0	28,426	36,023	7,597
Total Revenue	14,405	36,029	43,626	7,597
Services & Supplies	196	12,250	12,250	0
Other Charges	2,792	4,063	4,063	0
Other Fin Uses	0	186	186	0
Intrafund Transfers	235	235	235	0
Contingency	0	7,949	15,546	7,597
Reserves Budgetary	0	11,346	11,346	0
Total Appropriations	3,222	36,029	43,626	7,597
ORG 3592908 CSA #9 CROWN VALLEY Zn 98367 TOTAL	(11,183)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	33,935	15,000	15,000	0
Fund Balance	0	645,599	657,998	12,399
Total Revenue	33,935	660,599	672,998	12,399
Intrafund Abatement	(24,428)	(24,483)	(24,483)	0
Contingency	0	685,082	697,481	12,399
Total Appropriations	(24,428)	660,599	672,998	12,399
ORG 3590822 CSA #9 INSURANCE RSRV NONRD ZN TOTAL	(58,363)	0	0	0

ORG : 3591830 CSA #9 RYAN RANCH Zn 2

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	39,271	80,771	80,771	0
Fines & Penalties	95	0	0	0
Rev Use Money/Prop	3,964	0	0	0
IG Rev - State	18,750	0	0	0
IG Rev - Federal	75,000	0	0	0
Fund Balance	0	141,823	146,716	4,893
Total Revenue	137,080	222,594	227,487	4,893
Services & Supplies	1,995	170,262	170,262	0
Other Charges	4,171	3,467	3,467	0
Other Fin Uses	0	344	344	0
Intrafund Transfers	2,574	3,162	3,162	0
Contingency	0	45,359	50,252	4,893
Total Appropriations	8,741	222,594	227,487	4,893
ORG 3591830 CSA #9 RYAN RANCH Zn 2 TOTAL	(128,339)	0	0	0

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2025-26

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	26,042	26,070	26,070	0
Fines & Penalties	39	0	0	0
Rev Use Money/Prop	4,824	0	0	0
Fund Balance	0	62,890	70,046	7,156
Total Revenue	30,905	88,960	96,116	7,156
Services & Supplies	59,200	82,770	82,770	0
Other Charges	2,268	2,672	2,672	0
Other Fin Uses	0	174	174	0
Intrafund Transfers	890	1,094	1,094	0
Contingency	0	2,250	9,406	7,156
Total Appropriations	62,358	88,960	96,116	7,156
ORG 3591831 CSA #9 SUNDANCE TRAIL Zn 9 TOTAL	31,453	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	8,054	6,704	6,704	0
Fines & Penalties	1,163	0	0	0
Rev Use Money/Prop	3,130	0	0	0
Fund Balance	0	61,831	66,539	4,708
Total Revenue	12,348	68,535	73,243	4,708
Services & Supplies	0	66,165	66,165	0
Other Charges	752	904	904	0
Other Fin Uses	0	82	82	0
Intrafund Transfers	249	306	306	0
Contingency	0	1,078	5,786	4,708
Total Appropriations	1,001	68,535	73,243	4,708
ORG 3591832 CSA #9 HOLLY DRIVE Zn 11 TOTAL	(11,347)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	45,661	45,473	45,473	0
Fines & Penalties	115	0	0	0
Rev Use Money/Prop	2,664	0	0	0
Fund Balance	0	39,719	46,469	6,750
Total Revenue	48,440	85,192	91,942	6,750
Services & Supplies	43,117	75,632	75,632	0
Other Charges	6,816	6,270	6,270	0
Other Fin Uses	0	380	380	0
Intrafund Transfers	2,369	2,910	2,910	0
Contingency	0	0	6,750	6,750
Total Appropriations	52,303	85,192	91,942	6,750
ORG 3591833 CSA #9 TEXAS HILL Zn 12 TOTAL	3,863	0	0	0

Exhibit 1

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2025-26

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	1,295	0	0	0
Service Charges	7,683	7,773	7,773	0
Fund Balance	0	19,138	20,980	1,842
Total Revenue	8,978	26,911	28,753	1,842
Services & Supplies	0	20,930	20,930	0
Other Charges	1,246	1,746	1,746	0
Other Fin Uses	0	130	130	0
Intrafund Transfers	943	1,158	1,158	0
Contingency	0	2,947	4,789	1,842
Total Appropriations	2,189	26,911	28,753	1,842
ORG 3591834 CSA #9 OAKLEAF CIRCLE Zn 13 TOTAL	(6,789)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	39,285	39,210	39,210	0
Fines & Penalties	228	0	0	0
Rev Use Money/Prop	1,640	0	0	0
Fund Balance	0	10,603	40,030	29,427
Total Revenue	41,153	49,813	79,240	29,427
Services & Supplies	3,550	26,619	56,046	29,427
Other Charges	8,351	11,864	11,864	0
Other Fin Uses	0	805	805	0
Intrafund Transfers	8,570	10,525	10,525	0
Total Appropriations	20,471	49,813	79,240	29,427
ORG 3591835 CSA #9 FERNWOOD-COTHRIN Zn 14 TOTAL	(20,682)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	18	0	0	0
Rev Use Money/Prop	3,441	0	0	0
Service Charges	21,240	21,551	21,551	0
Fund Balance	0	76,114	57,033	(19,081)
Total Revenue	24,699	97,665	78,584	(19,081)
Services & Supplies	22,900	91,112	72,031	(19,081)
Other Charges	1,966	2,141	2,141	0
Other Fin Uses	0	193	193	0
Intrafund Transfers	1,004	1,233	1,233	0
Contingency	0	2,986	2,986	0
Total Appropriations	25,870	97,665	78,584	(19,081)
ORG 3591836 CSA #9 CARLSON DRIVE Zn 15 TOTAL	1,171	0	0	0

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2025-26

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	1,667	0	0	0
Service Charges	8,711	8,711	8,711	0
Fund Balance	0	35,812	37,446	1,634
Total Revenue	10,378	44,523	46,157	1,634
Services & Supplies	500	40,840	40,840	0
Other Charges	707	1,243	1,243	0
Other Fin Uses	0	69	69	0
Intrafund Transfers	406	499	499	0
Contingency	0	1,872	3,506	1,634
Total Appropriations	1,612	44,523	46,157	1,634
ORG 3591837 CSA #9 EAST EL LARGO Zn 21 TOTAL	(8,766)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	270	0	0	0
Fines & Penalties	43	0	0	0
Fund Balance	0	0	449	449
Total Revenue	313	0	449	449
Other Fin Uses	0	0	449	449
Total Appropriations	0	0	449	449
ORG 3591838 CSA #9 GILMORE VISTA Zn 22 TOTAL	(313)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	1,562	0	0	0
Service Charges	5,807	5,807	5,807	0
Fund Balance	0	32,175	33,926	1,751
Total Revenue	7,369	37,982	39,733	1,751
Services & Supplies	0	35,400	35,400	0
Other Charges	591	713	713	0
Other Fin Uses	0	65	65	0
Intrafund Transfers	432	531	531	0
Contingency	0	1,273	3,024	1,751
Total Appropriations	1,023	37,982	39,733	1,751
ORG 3591839 CSA #9 TEGRA Zn 23 TOTAL	(6,346)	0	0	0

Exhibit 1

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2025-26

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	808	0	0	0
Service Charges	24,152	24,152	24,152	0
Fund Balance	0	9,866	27,781	17,915
Total Revenue	24,961	34,018	51,933	17,915
Services & Supplies	240	20,515	38,430	17,915
Other Charges	3,425	5,321	5,321	0
Other Fin Uses	0	240	240	0
Intrafund Transfers	1,693	2,080	2,080	0
Contingency	0	5,862	5,862	0
Total Appropriations	5,358	34,018	51,933	17,915
ORG 3591840 CSA #9 WALNUT DRIVE Zn 24 TOTAL	(19,603)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	32,484	32,659	32,659	0
Fines & Penalties	91	0	0	0
Rev Use Money/Prop	3,217	0	0	0
Fund Balance	0	8,543	12,884	4,341
Total Revenue	35,792	41,202	45,543	4,341
Services & Supplies	69,403	26,817	26,817	0
Other Charges	3,633	6,202	6,202	0
Other Fin Uses	0	305	305	0
Intrafund Transfers	2,038	2,503	2,503	0
Contingency	0	5,375	9,716	4,341
Total Appropriations	75,074	41,202	45,543	4,341
ORG 3591841 CSA #9 MEADOWVIEW ACRES Zn 25 TOTAL	39,282	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	1,929	1,929	1,929	0
Rev Use Money/Prop	1,191	0	0	0
Fund Balance	0	22,683	24,082	1,399
Total Revenue	3,120	24,612	26,011	1,399
Services & Supplies	0	22,747	22,747	0
Other Charges	387	480	480	0
Other Fin Uses	0	42	42	0
Intrafund Transfers	292	360	360	0
Contingency	0	983	2,382	1,399
Total Appropriations	680	24,612	26,011	1,399
ORG 3591842 CSA #9 DOLLY VARDEN LANE Zn 26 TOTAL	(2,441)	0	0	0

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2025-26

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	24	0	0	0
Rev Use Money/Prop	1,482	0	0	0
Service Charges	893	2,282	2,282	0
Fund Balance	0	29,386	29,423	37
Total Revenue	2,399	31,668	31,705	37
Services & Supplies	0	30,149	30,149	0
Other Charges	192	328	328	0
Other Fin Uses	0	21	21	0
Intrafund Transfers	135	167	167	0
Contingency	0	1,003	1,040	37
Total Appropriations	327	31,668	31,705	37
ORG 3591843 CSA #9 CREEKSIDE DRIVE Zn 27 TOTAL	(2,072)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	19,923	20,073	20,073	0
Rev Use Money/Prop	2,560	0	0	0
Fund Balance	0	33,490	36,052	2,562
Total Revenue	22,484	53,563	56,125	2,562
Services & Supplies	39,075	47,741	47,741	0
Other Charges	1,362	2,106	2,106	0
Other Fin Uses	0	138	138	0
Intrafund Transfers	855	1,051	1,051	0
Contingency	0	2,527	5,089	2,562
Total Appropriations	41,292	53,563	56,125	2,562
ORG 3591844 CSA #9 PINEOAKIO Zn 29 TOTAL	18,809	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	21,077	21,977	21,977	0
Fines & Penalties	131	0	0	0
Rev Use Money/Prop	1,977	0	0	0
Fund Balance	0	46,598	49,750	3,152
Total Revenue	23,185	68,575	71,727	3,152
Services & Supplies	162	61,473	61,473	0
Other Charges	3,027	5,838	5,838	0
Other Fin Uses	0	192	192	0
Intrafund Transfers	873	1,072	1,072	0
Contingency	0	0	3,152	3,152
Total Appropriations	4,062	68,575	71,727	3,152
ORG 3591845 CSA #9 LYNX TRAIL Zn 30 TOTAL	(19,123)	0	0	0

Exhibit 1

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2025-26

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	24,631	24,006	24,006	0
Fines & Penalties	244	0	0	0
Rev Use Money/Prop	1,729	0	0	0
Fund Balance	0	44,341	47,343	3,002
Total Revenue	26,604	68,347	71,349	3,002
Services & Supplies	0	59,999	59,999	0
Other Charges	2,857	2,782	2,782	0
Other Fin Uses	0	261	261	0
Intrafund Transfers	1,697	2,085	2,085	0
Contingency	0	3,220	6,222	3,002
Total Appropriations	4,554	68,347	71,349	3,002
ORG 3591846 CSA #9 MANY OAKS LANE Zn 32 TOTAL	(22,050)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	14,231	14,650	14,650	0
Fines & Penalties	32	0	0	0
Rev Use Money/Prop	4,331	0	0	0
Fund Balance	0	80,465	92,665	12,200
Total Revenue	18,593	95,115	107,315	12,200
Services & Supplies	0	89,457	89,457	0
Other Charges	1,999	2,179	2,179	0
Other Fin Uses	0	155	155	0
Intrafund Transfers	655	804	804	0
Contingency	0	2,520	14,720	12,200
Total Appropriations	2,654	95,115	107,315	12,200
ORG 3591847 CSA #9 PILOT VIEW DRIVE Zn 35 TOTAL	(15,940)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	94	0	0	0
Rev Use Money/Prop	1,509	0	0	0
Service Charges	5,329	5,604	5,604	0
Fund Balance	0	29,567	31,539	1,972
Total Revenue	6,931	35,171	37,143	1,972
Services & Supplies	760	31,605	31,605	0
Other Charges	1,009	1,820	1,820	0
Other Fin Uses	0	61	61	0
Intrafund Transfers	415	510	510	0
Contingency	0	1,175	3,147	1,972
Total Appropriations	2,184	35,171	37,143	1,972
ORG 3591848 CSA #9 GREENSPRINGS Zn 37 TOTAL	(4,748)	0	0	0

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2025-26

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	0	11,550	11,550	0
Rev Use Money/Prop	609	0	0	0
Service Charges	5,079	0	0	0
Fund Balance	0	13,149	11,568	(1,581)
Total Revenue	5,688	24,699	23,118	(1,581)
Services & Supplies	3,000	22,530	20,949	(1,581)
Other Charges	978	749	749	0
Other Fin Uses	0	53	53	0
Intrafund Transfers	292	360	360	0
Contingency	0	1,007	1,007	0
Total Appropriations	4,270	24,699	23,118	(1,581)
ORG 3591849 CSA #9 KING OF THE MTN Zn 38 TOTAL	(1,418)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	616	0	0	0
Service Charges	5,840	5,840	5,840	0
Fund Balance	0	2,988	3,875	887
Total Revenue	6,456	8,828	9,715	887
Services & Supplies	11,985	6,372	6,372	0
Other Charges	613	800	800	0
Other Fin Uses	0	54	54	0
Intrafund Transfers	484	595	595	0
Contingency	0	1,007	1,894	887
Total Appropriations	13,083	8,828	9,715	887
ORG 3591850 CSA #9 RANDOLPH CANYON Zn 39 TOTAL	6,627	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	18,103	18,528	18,528	0
Fines & Penalties	68	0	0	0
Rev Use Money/Prop	2,252	0	0	0
Fund Balance	0	36,609	39,978	3,369
Total Revenue	20,423	55,137	58,506	3,369
Services & Supplies	21,747	47,540	47,540	0
Other Charges	1,540	3,494	3,494	0
Other Fin Uses	0	106	106	0
Intrafund Transfers	393	483	483	0
Contingency	0	3,514	6,883	3,369
Total Appropriations	23,680	55,137	58,506	3,369
ORG 3591851 CSA #9 ROLLING RANCH Zn 40 TOTAL	3,257	0	0	0

Exhibit 1

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2025-26

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	6,713	6,438	6,438	0
Fines & Penalties	94	0	0	0
Rev Use Money/Prop	379	0	0	0
Fund Balance	0	7,066	10,087	3,021
Total Revenue	7,185	13,504	16,525	3,021
Services & Supplies	1,399	9,871	9,871	0
Other Charges	1,147	1,714	1,714	0
Other Fin Uses	0	38	38	0
Intrafund Transfers	61	76	76	0
Contingency	0	1,805	4,826	3,021
Total Appropriations	2,607	13,504	16,525	3,021
ORG 3591852 CSA #9 BLANCHARD ESTATES Zn 45 TOTAL	(4,578)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	1,712	0	0	0
Rev Use Money/Prop	2,687	0	0	0
Service Charges	27,121	25,609	25,609	0
Fund Balance	0	51,714	55,380	3,666
Total Revenue	31,521	77,323	80,989	3,666
Services & Supplies	19,996	14,590	14,590	0
Other Charges	4,028	3,891	3,891	0
Other Fin Uses	0	318	318	0
Intrafund Transfers	2,836	3,484	3,484	0
Contingency	0	55,040	58,706	3,666
Total Appropriations	26,861	77,323	80,989	3,666
ORG 3591853 CSA #9 RIVER PINES EST Zn 46 TOTAL	(4,660)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	2,934	0	0	0
Service Charges	6,346	6,346	6,346	0
Fund Balance	0	58,575	61,350	2,775
Total Revenue	9,281	64,921	67,696	2,775
Services & Supplies	0	62,493	62,493	0
Other Charges	623	806	806	0
Other Fin Uses	0	65	65	0
Intrafund Transfers	284	349	349	0
Contingency	0	1,208	3,983	2,775
Total Appropriations	907	64,921	67,696	2,775
ORG 3591854 CSA #9 RANCHO PONDEROSA Zn 54 TOTAL	(8,374)	0	0	0

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2025-26

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	1,644	1,644	1,644	0
Rev Use Money/Prop	520	0	0	0
Fund Balance	0	10,375	11,159	784
Total Revenue	2,164	12,019	12,803	784
Services & Supplies	0	11,000	11,000	0
Other Charges	161	329	329	0
Other Fin Uses	0	18	18	0
Intrafund Transfers	109	134	134	0
Contingency	0	538	1,322	784
Total Appropriations	270	12,019	12,803	784
ORG 3591855 CSA #9 NANCE DRIVE Zn 56 TOTAL	(1,894)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	0	0	0	0
Fund Balance	0	4	5	1
Total Revenue	0	4	5	1
Contingency	0	4	5	1
Total Appropriations	0	4	5	1
ORG 3591856 CSA #9 DEVIL'S GATE Zn 60 TOTAL	(0)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	24	0	0	0
Rev Use Money/Prop	10,242	0	0	0
Service Charges	26,032	25,849	25,849	0
Fund Balance	0	125,497	136,830	11,333
Total Revenue	36,298	151,346	162,679	11,333
Services & Supplies	0	140,546	140,546	0
Other Charges	2,565	3,705	3,705	0
Other Fin Uses	0	245	245	0
Intrafund Transfers	1,261	1,549	1,549	0
Contingency	0	5,301	16,634	11,333
Total Appropriations	3,826	151,346	162,679	11,333
ORG 3591857 CSA #9 GREEN VALLEY OAKS Zn 69 TOTAL	(32,471)	0	0	0

Exhibit 1

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2025-26

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	11,013	11,013	11,013	0
Rev Use Money/Prop	1,722	0	0	0
Fund Balance	0	32,262	34,669	2,407
Total Revenue	12,735	43,275	45,682	2,407
Services & Supplies	8,485	39,897	39,897	0
Other Charges	986	1,478	1,478	0
Other Fin Uses	0	80	80	0
Intrafund Transfers	349	429	429	0
Contingency	0	1,391	3,798	2,407
Total Appropriations	9,820	43,275	45,682	2,407
ORG 3591858 CSA #9 MAVERICK Zn 88 TOTAL	(2,915)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	4,350	4,421	4,421	0
Fines & Penalties	14	0	0	0
Rev Use Money/Prop	1,077	0	0	0
IG Rev - State	12	0	0	0
Fund Balance	0	22,395	23,670	1,275
Total Revenue	5,453	26,816	28,091	1,275
Services & Supplies	0	24,670	24,670	0
Other Charges	321	741	741	0
Other Fin Uses	0	33	33	0
Intrafund Transfers	218	268	268	0
Contingency	0	1,104	2,379	1,275
Total Appropriations	540	26,816	28,091	1,275
ORG 3591859 CSA #9 SHADOW LANE Zn 98101 TOTAL	(4,913)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	3,478	500	500	0
Service Charges	5,728	5,728	5,728	0
Fund Balance	0	42,863	46,627	3,764
Total Revenue	9,206	49,091	52,855	3,764
Services & Supplies	107	25,500	25,500	0
Other Charges	2,414	2,763	2,763	0
Other Fin Uses	0	186	186	0
Intrafund Transfers	181	181	181	0
Contingency	0	18,652	22,416	3,764
Reserves Budgetary	0	1,809	1,809	0
Total Appropriations	2,701	49,091	52,855	3,764
ORG 3592890 CSA #9 CREEKSIDE Zn 28 TOTAL	(6,505)	0	0	0

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2025-26

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	2	0	0	0
Rev Use Money/Prop	6,633	1,000	1,000	0
Service Charges	5,259	5,279	5,279	0
Fund Balance	0	97,679	104,645	6,966
Total Revenue	11,895	103,958	110,924	6,966
Services & Supplies	78	36,150	36,150	0
Other Charges	2,049	2,963	2,963	0
Other Fin Uses	0	186	186	0
Intrafund Transfers	175	175	175	0
Contingency	0	62,737	69,703	6,966
Reserves Budgetary	0	1,747	1,747	0
Total Appropriations	2,301	103,958	110,924	6,966
ORG 3592891 CSA #9 STONEGATE VILLAGE Zn 31 TOTAL	(9,594)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	7	0	0	0
Rev Use Money/Prop	4,565	300	300	0
Service Charges	3,389	3,424	3,424	0
Fund Balance	0	66,168	71,405	5,237
Total Revenue	7,962	69,892	75,129	5,237
Services & Supplies	53	30,150	30,150	0
Other Charges	2,389	2,763	2,763	0
Other Fin Uses	0	186	186	0
Intrafund Transfers	110	111	111	0
Contingency	0	35,579	40,816	5,237
Reserves Budgetary	0	1,103	1,103	0
Total Appropriations	2,553	69,892	75,129	5,237
ORG 3592892 CSA #9 LA CRESTA Zn 42 TOTAL	(5,409)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	15	0	0	0
Rev Use Money/Prop	6,753	400	400	0
Service Charges	13,051	13,076	13,076	0
Fund Balance	0	72,409	70,985	(1,424)
Total Revenue	19,819	85,885	84,461	(1,424)
Services & Supplies	0	28,000	28,000	0
Other Charges	7,904	8,963	8,963	0
Other Fin Uses	0	186	186	0
Intrafund Transfers	411	411	411	0
Contingency	0	44,215	42,791	(1,424)
Reserves Budgetary	0	4,110	4,110	0
Total Appropriations	8,315	85,885	84,461	(1,424)
ORG 3592893 CSA #9 BAR J RANCH Zn 43 TOTAL	(11,504)	0	0	0

Exhibit 1

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2025-26

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	35	0	0	0
Rev Use Money/Prop	12,972	1,000	1,000	0
Service Charges	7,788	7,756	7,756	0
Fund Balance	0	201,851	209,497	7,646
Total Revenue	20,795	210,607	218,253	7,646
Services & Supplies	1,567	65,150	65,150	0
Other Charges	5,872	2,463	2,463	0
Other Fin Uses	0	186	186	0
Intrafund Transfers	248	248	248	0
Contingency	0	140,084	147,730	7,646
Reserves Budgetary	0	2,476	2,476	0
Total Appropriations	7,687	210,607	218,253	7,646
ORG 3592894 CSA #9 WATERFORD Zn 44 TOTAL	(13,107)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	4,940	0	0	0
Service Charges	2,783	2,783	2,783	0
Fund Balance	0	74,043	79,050	5,007
Total Revenue	7,723	76,826	81,833	5,007
Services & Supplies	0	35,100	35,100	0
Other Charges	1,596	1,813	1,813	0
Other Fin Uses	0	186	186	0
Intrafund Transfers	92	92	92	0
Contingency	0	38,720	43,727	5,007
Reserves Budgetary	0	915	915	0
Total Appropriations	1,687	76,826	81,833	5,007
ORG 3592895 CSA #9 PARKVIEW HEIGHTS Zn 48 TOTAL	(6,036)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	22	0	0	0
Rev Use Money/Prop	4,899	800	800	0
Service Charges	3,498	3,452	3,452	0
Fund Balance	0	35,983	42,105	6,122
Total Revenue	8,419	40,235	46,357	6,122
Services & Supplies	34	20,100	20,100	0
Other Charges	2,049	3,463	3,463	0
Other Fin Uses	0	186	186	0
Intrafund Transfers	110	111	111	0
Contingency	0	6,375	12,497	6,122
Reserves Budgetary	0	10,000	10,000	0
Total Appropriations	2,193	40,235	46,357	6,122
ORG 3592896 CSA #9 STONERIDGE VLLGE Zn 50 TOTAL	(6,226)	0	0	0

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2025-26

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	68	0	0	0
Rev Use Money/Prop	5,726	500	500	0
Service Charges	5,190	5,118	5,118	0
Fund Balance	0	78,620	85,411	6,791
Total Revenue	10,985	84,238	91,029	6,791
Services & Supplies	88	41,000	41,000	0
Other Charges	2,266	3,663	3,663	0
Other Fin Uses	0	186	186	0
Intrafund Transfers	161	162	162	0
Contingency	0	37,614	44,405	6,791
Reserves Budgetary	0	1,613	1,613	0
Total Appropriations	2,515	84,238	91,029	6,791
ORG 3592897 CSA #9 RIDGEVIEW ESTATES Zn 51 TOTAL	(8,469)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	11	0	0	0
Rev Use Money/Prop	3,092	0	0	0
Service Charges	7,340	7,286	7,286	0
Fund Balance	0	19,084	7,326	(11,758)
Total Revenue	10,444	26,370	14,612	(11,758)
Services & Supplies	169	10,250	6,592	(3,658)
Other Charges	10,225	5,313	5,313	0
Other Fin Uses	0	186	186	0
Intrafund Transfers	229	229	229	0
Contingency	0	2,502	0	(2,502)
Reserves Budgetary	0	7,890	2,292	(5,598)
Total Appropriations	10,623	26,370	14,612	(11,758)
ORG 3592898 CSA #9 CRESCENT RIDGE Zn 52 TOTAL	179	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	5	0	0	0
Rev Use Money/Prop	6,022	1,500	1,500	0
Service Charges	4,115	4,085	4,085	0
Fund Balance	0	60,820	67,524	6,704
Total Revenue	10,142	66,405	73,109	6,704
Services & Supplies	34	25,200	25,200	0
Other Charges	1,831	2,313	2,313	0
Other Fin Uses	0	186	186	0
Intrafund Transfers	133	134	134	0
Contingency	0	29,767	36,471	6,704
Reserves Budgetary	0	8,805	8,805	0
Total Appropriations	1,998	66,405	73,109	6,704
ORG 3592899 CSA #9 GREENVALLEY HILLS Zn 53 TOTAL	(8,144)	0	0	0

Exhibit 1

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2025-26

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	41	10	10	0
Service Charges	0	150	150	0
Fund Balance	0	28	(3)	(31)
Total Revenue	41	188	157	(31)
Services & Supplies	0	168	137	(31)
Intrafund Transfers	5	20	20	0
Total Appropriations	5	188	157	(31)
ORG 3592900 CSA #9 VILLAGE CENTER Zn 55 TOTAL	(36)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	6,017	0	0	0
Service Charges	3,901	3,901	3,901	0
Fund Balance	0	91,360	98,193	6,833
Total Revenue	9,917	95,261	102,094	6,833
Services & Supplies	24	20,100	20,100	0
Other Charges	1,722	2,113	2,113	0
Other Fin Uses	0	186	186	0
Intrafund Transfers	124	125	125	0
Contingency	0	71,496	78,329	6,833
Reserves Budgetary	0	1,241	1,241	0
Total Appropriations	1,871	95,261	102,094	6,833
ORG 3592901 CSA #9 WINTERHAVEN Zn 58 TOTAL	(8,046)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	4	0	0	0
Rev Use Money/Prop	5,284	0	0	0
Service Charges	4,214	4,214	4,214	0
Fund Balance	0	63,274	69,159	5,885
Total Revenue	9,501	67,488	73,373	5,885
Services & Supplies	71	15,150	15,150	0
Other Charges	2,592	2,463	2,463	0
Other Fin Uses	0	186	186	0
Intrafund Transfers	140	140	140	0
Contingency	0	41,470	47,355	5,885
Reserves Budgetary	0	8,079	8,079	0
Total Appropriations	2,803	67,488	73,373	5,885
ORG 3592902 CSA #9 FAIRCHILD VILLAGE Zn 59 TOTAL	(6,698)	0	0	0

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2025-26

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	1	0	0	0
Fund Balance	0	16	17	1
Total Revenue	1	16	17	1
Contingency	0	16	17	1
Total Appropriations	0	16	17	1
ORG 3592903 CSA #9 BASS LAKE VILLAGE Zn 61 TOTAL	(1)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	6	0	0	0
Rev Use Money/Prop	1,845	400	400	0
Service Charges	3,096	3,206	3,206	0
Fund Balance	0	13,620	17,517	3,897
Total Revenue	4,946	17,226	21,123	3,897
Services & Supplies	87	9,950	9,950	0
Other Charges	2,103	3,163	3,163	0
Other Fin Uses	0	186	186	0
Intrafund Transfers	103	103	103	0
Contingency	0	1,794	5,691	3,897
Reserves Budgetary	0	2,030	2,030	0
Total Appropriations	2,293	17,226	21,123	3,897
ORG 3592904 CSA #9 SOUTHPOINTE Zn 62 TOTAL	(2,653)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	1,471	0	0	0
Service Charges	2,067	2,292	2,292	0
Fund Balance	0	14,981	17,404	2,423
Total Revenue	3,538	17,273	19,696	2,423
Services & Supplies	37	10,100	10,100	0
Other Charges	2,375	3,413	3,413	0
Other Fin Uses	0	186	186	0
Intrafund Transfers	74	75	75	0
Contingency	0	2,755	5,178	2,423
Reserves Budgetary	0	744	744	0
Total Appropriations	2,486	17,273	19,696	2,423
ORG 3592905 CSA #9 MARINA HILLS Zn 63 TOTAL	(1,052)	0	0	0

Exhibit 1

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2025-26

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	15,333	5,000	5,000	0
Service Charges	9,971	10,036	10,036	0
Fund Balance	0	219,606	233,044	13,438
Total Revenue	25,304	234,642	248,080	13,438
Services & Supplies	33	50,200	50,200	0
Other Charges	1,940	3,063	3,063	0
Other Fin Uses	0	186	186	0
Intrafund Transfers	310	311	311	0
Contingency	0	171,282	184,720	13,438
Reserves Budgetary	0	9,600	9,600	0
Total Appropriations	2,283	234,642	248,080	13,438
ORG 3592906 CSA #9 MARINA WOODS Zn 65 TOTAL	(23,021)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	12	0	0	0
Rev Use Money/Prop	12,192	3,000	3,000	0
Service Charges	9,599	9,807	9,807	0
Fund Balance	0	184,960	196,206	11,246
Total Revenue	21,803	197,767	209,013	11,246
Services & Supplies	55	55,200	55,200	0
Other Charges	4,307	5,413	5,413	0
Other Fin Uses	0	186	186	0
Intrafund Transfers	304	305	305	0
Contingency	0	133,591	144,837	11,246
Reserves Budgetary	0	3,072	3,072	0
Total Appropriations	4,666	197,767	209,013	11,246
ORG 3592907 CSA #9 SUMMIT Zn 66 TOTAL	(17,137)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	25	0	0	0
Rev Use Money/Prop	6,776	0	0	0
Service Charges	7,603	7,603	7,603	0
Fund Balance	0	28,426	36,023	7,597
Total Revenue	14,405	36,029	43,626	7,597
Services & Supplies	196	12,250	12,250	0
Other Charges	2,792	4,063	4,063	0
Other Fin Uses	0	186	186	0
Intrafund Transfers	235	235	235	0
Contingency	0	7,949	15,546	7,597
Reserves Budgetary	0	11,346	11,346	0
Total Appropriations	3,222	36,029	43,626	7,597
ORG 3592908 CSA #9 CROWN VALLEY Zn 98367 TOTAL	(11,183)	0	0	0

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2025-26

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	9,026	8,959	8,959	0
Fines & Penalties	16	0	0	0
Rev Use Money/Prop	10,279	2,000	2,000	0
Fund Balance	0	77,773	87,957	10,184
Total Revenue	19,321	88,732	98,916	10,184
Services & Supplies	58	40,500	40,500	0
Other Charges	2,321	3,263	3,263	0
Other Fin Uses	0	186	186	0
Intrafund Transfers	275	276	276	0
Contingency	0	33,254	43,438	10,184
Reserves Budgetary	0	11,253	11,253	0
Total Appropriations	2,654	88,732	98,916	10,184
ORG 3592909 CSA #9 FRANCISCO OAKS Zn 98368 TOTAL	(16,667)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	6,617	2,000	2,000	0
Service Charges	5,629	5,629	5,629	0
Fund Balance	0	61,160	68,390	7,230
Total Revenue	12,246	68,789	76,019	7,230
Services & Supplies	40	30,150	30,150	0
Other Charges	1,831	2,713	2,713	0
Other Fin Uses	0	186	186	0
Intrafund Transfers	178	178	178	0
Contingency	0	27,330	34,560	7,230
Reserves Budgetary	0	8,232	8,232	0
Total Appropriations	2,048	68,789	76,019	7,230
ORG 3592910 CSA #9 EASTWOOD PARK Zn 71 TOTAL	(10,198)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	74	20	20	0
Service Charges	0	120	120	0
Fund Balance	0	759	730	(29)
Total Revenue	74	899	870	(29)
Services & Supplies	0	839	810	(29)
Reserves Budgetary	0	60	60	0
Total Appropriations	0	899	870	(29)
ORG 3592911 CSA #9 OAK TREE MEADOWS Zn 73 TOTAL	(74)	0	0	0

Exhibit 1

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2025-26

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	17	0	0	0
Rev Use Money/Prop	1,839	0	0	0
Service Charges	3,210	3,210	3,210	0
Fund Balance	0	7,828	10,303	2,475
Total Revenue	5,067	11,038	13,513	2,475
Services & Supplies	55	5,600	5,600	0
Other Charges	2,266	3,013	3,013	0
Other Fin Uses	0	186	186	0
Intrafund Transfers	102	102	102	0
Contingency	0	1,068	3,543	2,475
Reserves Budgetary	0	1,069	1,069	0
Total Appropriations	2,423	11,038	13,513	2,475
ORG 3592912 CSA #9 LONG VIEW ESTATES Zn 76 TOTAL	(2,644)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	129	35	35	0
Service Charges	48	48	48	0
Fund Balance	0	1,749	1,878	129
Total Revenue	177	1,832	1,961	129
Services & Supplies	0	1,000	1,000	0
Intrafund Transfers	6	6	6	0
Contingency	0	766	895	129
Reserves Budgetary	0	60	60	0
Total Appropriations	6	1,832	1,961	129
ORG 3592913 CSA #9 SIERRA SUNRISE Zn 77 TOTAL	(171)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	154	50	50	0
Service Charges	840	840	840	0
Fund Balance	0	1,348	1,812	464
Total Revenue	994	2,238	2,702	464
Services & Supplies	0	209	673	464
Other Charges	1,744	1,813	1,813	0
Other Fin Uses	0	186	186	0
Intrafund Transfers	30	30	30	0
Total Appropriations	1,774	2,238	2,702	464
ORG 3592914 CSA #9 SUNDOWN ESTATES Zn 78 TOTAL	781	0	0	0

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2025-26

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	493	100	100	0
Service Charges	939	1,049	1,049	0
Fund Balance	0	1,335	1,846	511
Total Revenue	1,432	2,484	2,995	511
Services & Supplies	0	559	1,070	511
Other Charges	1,749	1,702	1,702	0
Other Fin Uses	0	186	186	0
Intrafund Transfers	36	37	37	0
Total Appropriations	1,786	2,484	2,995	511
ORG 3592915 CSA #9 CAVALRY MEADOWS Zn 79 TOTAL	354	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	1,248	0	0	0
Service Charges	2,535	2,535	2,535	0
Fund Balance	0	9,636	11,384	1,748
Total Revenue	3,783	12,171	13,919	1,748
Services & Supplies	56	4,950	4,950	0
Other Charges	2,103	2,313	2,313	0
Other Fin Uses	0	186	186	0
Intrafund Transfers	82	83	83	0
Contingency	0	3,559	5,307	1,748
Reserves Budgetary	0	1,080	1,080	0
Total Appropriations	2,242	12,171	13,919	1,748
ORG 3592917 CSA #9 CREEKSIDE GREENS Zn 89 TOTAL	(1,542)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	18,161	18,161	18,161	0
Rev Use Money/Prop	20,466	0	0	0
Fund Balance	0	156,416	174,831	18,415
Total Revenue	38,627	174,577	192,992	18,415
Services & Supplies	132	46,000	46,000	0
Other Charges	2,484	3,363	3,363	0
Other Fin Uses	0	186	186	0
Intrafund Transfers	552	552	552	0
Contingency	0	101,622	120,037	18,415
Reserves Budgetary	0	22,854	22,854	0
Total Appropriations	3,167	174,577	192,992	18,415
ORG 3592918 CSA #9 CAMERON RIDGE Zn 82 TOTAL	(35,459)	0	0	0

Exhibit 1

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2025-26

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	3	0	0	0
Fund Balance	0	53	55	2
Total Revenue	3	53	55	2
Contingency	0	53	55	2
Total Appropriations	0	53	55	2
ORG 3592919 CSA #9 HIGHLAND HILLS Zn 83 TOTAL	(3)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	32,491	33,691	33,691	0
Rev Use Money/Prop	42,406	5,000	5,000	0
Fund Balance	0	434,407	468,570	34,163
Total Revenue	74,897	473,098	507,261	34,163
Services & Supplies	116	80,500	80,500	0
Other Charges	3,348	3,513	3,513	0
Other Fin Uses	0	186	186	0
Intrafund Transfers	1,014	1,020	1,020	0
Contingency	0	352,470	386,633	34,163
Reserves Budgetary	0	35,409	35,409	0
Total Appropriations	4,478	473,098	507,261	34,163
ORG 3592920 CSA #9 CAMBRIDGE OAKS Zn 91 TOTAL	(70,418)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	23,735	23,735	23,735	0
Rev Use Money/Prop	25,513	3,000	3,000	0
Fund Balance	0	162,177	184,335	22,158
Total Revenue	49,248	188,912	211,070	22,158
Services & Supplies	0	52,500	52,500	0
Other Charges	2,274	4,113	4,113	0
Other Fin Uses	0	186	186	0
Intrafund Transfers	720	720	720	0
Contingency	0	90,989	113,147	22,158
Reserves Budgetary	0	40,404	40,404	0
Total Appropriations	2,994	188,912	211,070	22,158
ORG 3592921 CSA #9 CAMERON VALLEY Zn 92 TOTAL	(46,254)	0	0	0

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2025-26

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	2,838	2,838	2,838	0
Rev Use Money/Prop	3,174	0	0	0
Fund Balance	0	48,204	51,469	3,265
Total Revenue	6,012	51,042	54,307	3,265
Services & Supplies	0	25,550	25,550	0
Other Charges	1,596	1,702	1,702	0
Other Fin Uses	0	186	186	0
Intrafund Transfers	90	90	90	0
Contingency	0	22,548	25,813	3,265
Reserves Budgetary	0	966	966	0
Total Appropriations	1,686	51,042	54,307	3,265
ORG 3592922 CSA #9 WOODLEIGH HEIGHTS Zn 94 TOTAL	(4,326)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	4,554	4,554	4,554	0
Rev Use Money/Prop	4,450	1,000	1,000	0
Fund Balance	0	31,702	36,536	4,834
Total Revenue	9,004	37,256	42,090	4,834
Services & Supplies	44	23,150	23,150	0
Other Charges	2,103	2,213	2,213	0
Other Fin Uses	0	186	186	0
Intrafund Transfers	142	142	142	0
Contingency	0	2,781	7,615	4,834
Reserves Budgetary	0	8,784	8,784	0
Total Appropriations	2,288	37,256	42,090	4,834
ORG 3592923 CSA #9 THE PLATEAU Zn 95 TOTAL	(6,716)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	1,866	1,866	1,866	0
Rev Use Money/Prop	1,718	400	400	0
Fund Balance	0	13,169	15,311	2,142
Total Revenue	3,584	15,435	17,577	2,142
Services & Supplies	0	9,050	9,050	0
Other Charges	1,596	1,813	1,813	0
Other Fin Uses	0	186	186	0
Intrafund Transfers	61	61	61	0
Contingency	0	2,639	4,781	2,142
Reserves Budgetary	0	1,686	1,686	0
Total Appropriations	1,656	15,435	17,577	2,142
ORG 3592924 CSA #9 TWIN CANYON EST Zn 96 TOTAL	(1,928)	0	0	0

Exhibit 1

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2025-26

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	21,764	22,014	22,014	0
Rev Use Money/Prop	26,211	4,000	4,000	0
Fund Balance	0	171,285	195,812	24,527
Total Revenue	47,975	197,299	221,826	24,527
Services & Supplies	129	55,500	55,500	0
Other Charges	2,720	4,263	4,263	0
Other Fin Uses	0	186	186	0
Intrafund Transfers	668	668	668	0
Contingency	0	106,592	131,119	24,527
Reserves Budgetary	0	30,090	30,090	0
Total Appropriations	3,516	197,299	221,826	24,527
ORG 3592925 CSA #9 HIGHLAND VIEW Zn 97 TOTAL	(44,459)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	1,746	1,746	1,746	0
Rev Use Money/Prop	1,356	400	400	0
Fund Balance	0	9,294	10,616	1,322
Total Revenue	3,102	11,440	12,762	1,322
Services & Supplies	0	6,100	6,100	0
Other Charges	1,596	1,763	1,763	0
Other Fin Uses	0	186	186	0
Intrafund Transfers	57	58	58	0
Contingency	0	1,872	3,194	1,322
Reserves Budgetary	0	1,461	1,461	0
Total Appropriations	1,653	11,440	12,762	1,322
ORG 3592926 CSA #9 CAMINO VISTA Zn 99 TOTAL	(1,449)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	11,329	11,252	11,252	0
Fines & Penalties	19	0	0	0
Rev Use Money/Prop	9,861	2,400	2,400	0
Fund Balance	0	23,481	31,766	8,285
Total Revenue	21,208	37,133	45,418	8,285
Services & Supplies	70	13,150	13,150	0
Other Charges	2,405	3,263	3,263	0
Other Fin Uses	0	186	186	0
Intrafund Transfers	344	345	345	0
Contingency	0	9,055	17,340	8,285
Reserves Budgetary	0	11,134	11,134	0
Total Appropriations	2,820	37,133	45,418	8,285
ORG 3592927 CSA #9 HILAND VW 3B&4 Zn 98302 TOTAL	(18,388)	0	0	0

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2025-26

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	14,550	14,284	14,284	0
Fines & Penalties	138	0	0	0
Rev Use Money/Prop	15,170	3,000	3,000	0
Fund Balance	0	130,522	144,650	14,128
Total Revenue	29,858	147,806	161,934	14,128
Services & Supplies	45	48,150	48,150	0
Other Charges	2,218	3,263	3,263	0
Other Fin Uses	0	186	186	0
Intrafund Transfers	435	436	436	0
Contingency	0	80,669	94,797	14,128
Reserves Budgetary	0	15,102	15,102	0
Total Appropriations	2,699	147,806	161,934	14,128
ORG 3592928 CSA #9 HILAND VW 5&6 Zn 98303 TOTAL	(27,159)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	25,026	25,150	25,150	0
Fines & Penalties	354	0	0	0
Rev Use Money/Prop	18,081	4,000	4,000	0
Fund Balance	0	101,573	119,936	18,363
Total Revenue	43,461	130,723	149,086	18,363
Services & Supplies	67	60,500	60,500	0
Other Charges	3,523	5,463	5,463	0
Other Fin Uses	0	186	186	0
Intrafund Transfers	762	762	762	0
Contingency	0	35,408	53,771	18,363
Reserves Budgetary	0	28,404	28,404	0
Total Appropriations	4,352	130,723	149,086	18,363
ORG 3592929 CSA #9 RDGVW WST 1&2 Zn 98304 TOTAL	(39,109)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	23,594	23,389	23,389	0
Fines & Penalties	39	0	0	0
Rev Use Money/Prop	25,935	5,000	5,000	0
Fund Balance	0	147,512	168,889	21,377
Total Revenue	49,569	175,901	197,278	21,377
Services & Supplies	64	59,000	59,000	0
Other Charges	2,266	3,463	3,463	0
Other Fin Uses	0	186	186	0
Intrafund Transfers	711	712	712	0
Contingency	0	78,256	99,633	21,377
Reserves Budgetary	0	34,284	34,284	0
Total Appropriations	3,041	175,901	197,278	21,377
ORG 3592930 CSA #9 BASS LK V 8-13 Zn 98305 TOTAL	(46,528)	0	0	0

Exhibit 1

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2025-26

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	1,884	1,884	1,884	0
Rev Use Money/Prop	1,341	300	300	0
Fund Balance	0	6,700	8,953	2,253
Total Revenue	3,225	8,884	11,137	2,253
Services & Supplies	0	4,600	4,600	0
Other Charges	1,596	1,763	1,763	0
Other Fin Uses	0	186	186	0
Intrafund Transfers	61	62	62	0
Contingency	0	1,685	3,938	2,253
Reserves Budgetary	0	588	588	0
Total Appropriations	1,657	8,884	11,137	2,253

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	7,245	6,533	6,533	0
Fines & Penalties	108	0	0	0
Rev Use Money/Prop	4,894	1,200	1,200	0
Fund Balance	0	29,805	35,665	5,860
Total Revenue	12,247	37,538	43,398	5,860
Services & Supplies	74	18,150	18,150	0
Other Charges	3,177	3,763	3,763	0
Other Fin Uses	0	186	186	0
Intrafund Transfers	195	202	202	0
Contingency	0	9,012	14,872	5,860
Reserves Budgetary	0	6,225	6,225	0
Total Appropriations	3,447	37,538	43,398	5,860
ORG 3592932 CSA #9 WATERMARK Zn 98307 TOTAL	(8,800)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	67,409	67,409	67,409	0
Fines & Penalties	8	0	0	0
Rev Use Money/Prop	68,482	15,000	15,000	0
Fund Balance	0	356,402	410,086	53,684
Total Revenue	135,899	438,811	492,495	53,684
Services & Supplies	89	160,500	160,500	0
Other Charges	3,755	3,963	3,963	0
Other Fin Uses	0	186	186	0
Intrafund Transfers	2,016	2,016	2,016	0
Contingency	0	167,530	221,214	53,684
Reserves Budgetary	0	104,616	104,616	0
Total Appropriations	5,860	438,811	492,495	53,684
ORG 3592933 CSA #9 EUER RANCH 1-5 Zn 98308 TOTAL	(130,040)	0	0	0

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2025-26

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	56,593	56,593	56,593	0
Rev Use Money/Prop	50,739	11,000	11,000	0
Fund Balance	0	341,394	384,357	42,963
Total Revenue	107,332	408,987	451,950	42,963
Services & Supplies	79	125,500	125,500	0
Other Charges	3,463	3,763	3,763	0
Other Fin Uses	0	186	186	0
Intrafund Transfers	1,672	1,672	1,672	0
Contingency	0	199,980	242,943	42,963
Reserves Budgetary	0	77,886	77,886	0
Total Appropriations	5,214	408,987	451,950	42,963
ORG 3592934 CSA #9 EUER RANCH 6&7 Zn 98309 TOTAL	(102,118)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	5	0	0	0
Rev Use Money/Prop	5,704	1,000	1,000	0
Service Charges	18,155	17,221	17,221	0
Fund Balance	0	84,574	91,257	6,683
Total Revenue	23,864	102,795	109,478	6,683
Services & Supplies	67	35,500	35,500	0
Other Charges	2,125	3,113	3,113	0
Other Fin Uses	0	186	186	0
Intrafund Transfers	99	107	107	0
Contingency	0	49,446	56,129	6,683
Reserves Budgetary	0	14,443	14,443	0
Total Appropriations	2,292	102,795	109,478	6,683
ORG 3592935 CSA #9 CRSN CRSSNG DR Zn 98310 TOTAL	(21,573)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	16,192	0	0	0
Fines & Penalties	283	0	0	0
Rev Use Money/Prop	6,055	0	0	0
Service Charges	295	0	0	0
Miscellaneous Rev	2,800	0	0	0
Fund Balance	0	74,521	125,634	51,113
Total Revenue	25,626	74,521	125,634	51,113
Salaries & Benefits	920	0	0	0
Services & Supplies	7,997	30,000	30,000	0
Other Charges	560	463	463	0
Contingency	0	44,058	95,171	51,113
Total Appropriations	9,477	74,521	125,634	51,113
ORG 3593960 CSA #9 GEORGETOWN CEMETRY Zn 3 TOTAL	(16,149)	0	0	0

Exhibit 1

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2025-26

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	10,838	11,055	11,055	0
Rev Use Money/Prop	235	0	0	0
Fund Balance	0	1,183	2,015	832
Total Revenue	11,072	12,238	13,070	832
Services & Supplies	9,719	10,098	10,930	832
Other Charges	1,603	1,615	1,615	0
Other Fin Uses	0	186	186	0
Intrafund Transfers	328	339	339	0
Total Appropriations	11,650	12,238	13,070	832
ORG 3594965 CSA #9 HIGHLAND VILLAGE Zn 7 TOTAL	577	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	1,868	400	400	0
Service Charges	3,177	3,451	3,451	0
Fund Balance	0	35,518	37,030	1,512
Total Revenue	5,044	39,369	40,881	1,512
Services & Supplies	0	10,000	10,000	0
Other Charges	1,603	1,615	1,615	0
Other Fin Uses	0	186	186	0
Intrafund Transfers	110	110	110	0
Contingency	0	27,458	28,970	1,512
Total Appropriations	1,713	39,369	40,881	1,512
ORG 3594966 CSA #9 BARNETT BSNSS PRK Zn 34 TOTAL	(3,331)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	56,188	54,513	54,513	0
Fines & Penalties	25	0	0	0
Rev Use Money/Prop	48,861	11,000	11,000	0
IG Rev - State	338	0	0	0
Fund Balance	0	940,702	989,411	48,709
Total Revenue	105,412	1,006,215	1,054,924	48,709
Services & Supplies	10,015	76,600	76,600	0
Other Charges	1,603	1,763	1,763	0
Other Fin Uses	0	186	186	0
Intrafund Transfers	1,233	1,233	1,233	0
Contingency	0	926,433	975,142	48,709
Total Appropriations	12,851	1,006,215	1,054,924	48,709
ORG 3594967 CSA #9 DIAMOND SPRINGS Zn 49 TOTAL	(92,561)	0	0	0

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2025-26

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	12,595	12,415	12,415	0
Fines & Penalties	21	0	0	0
Rev Use Money/Prop	12,984	2,500	2,500	0
Fund Balance	0	76,051	86,643	10,592
Total Revenue	25,600	90,966	101,558	10,592
Services & Supplies	36	84,154	84,154	0
Other Charges	4,679	3,063	7,063	4,000
Other Fin Uses	0	186	186	0
Intrafund Transfers	250	250	250	0
Contingency	0	0	6,592	6,592
Reserves Budgetary	0	3,313	3,313	0
Total Appropriations	4,966	90,966	101,558	10,592
ORG 3595970 CSA #9 EASTWOOD PRK 5 Zn 98601 TOTAL	(20,634)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	23,968	24,145	24,145	0
Rev Use Money/Prop	11,759	2,000	2,000	0
Fund Balance	0	166,277	182,054	15,777
Total Revenue	35,726	192,422	208,199	15,777
Services & Supplies	79	185,999	185,999	0
Other Charges	2,484	4,213	4,213	0
Other Fin Uses	0	186	186	0
Intrafund Transfers	311	311	311	0
Contingency	0	0	3,197	3,197
Reserves Budgetary	0	1,713	14,293	12,580
Total Appropriations	2,874	192,422	208,199	15,777
ORG 3595971 CSA #9 PIONEER PLACE Zn 64 TOTAL	(32,853)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	14,501	14,501	14,501	0
Rev Use Money/Prop	16,201	2,500	2,500	0
Fund Balance	0	85,407	97,386	11,979
Total Revenue	30,702	102,408	114,387	11,979
Services & Supplies	0	93,395	93,395	0
Other Charges	4,469	2,463	14,442	11,979
Other Fin Uses	0	186	186	0
Intrafund Transfers	486	486	486	0
Reserves Budgetary	0	5,878	5,878	0
Total Appropriations	4,955	102,408	114,387	11,979
ORG 3595972 CSA #9 BLACK OAK ESTATES Zn 70 TOTAL	(25,747)	0	0	0

Exhibit 1

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2025-26

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	5,511	5,511	5,511	0
Rev Use Money/Prop	5,305	600	600	0
Fund Balance	0	40,483	47,700	7,217
Total Revenue	10,816	46,594	53,811	7,217
Services & Supplies	0	41,814	39,131	(2,683)
Other Charges	1,813	2,563	12,463	9,900
Other Fin Uses	0	186	186	0
Intrafund Transfers	170	171	171	0
Reserves Budgetary	0	1,860	1,860	0
Total Appropriations	1,983	46,594	53,811	7,217
ORG 3595973 CSA #9 BLK OAK EST 6 Zn 98604 TOTAL	(8,833)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	5,063	5,063	5,063	0
Rev Use Money/Prop	4,616	0	0	0
Fund Balance	0	47,484	51,604	4,120
Total Revenue	9,679	52,547	56,667	4,120
Services & Supplies	0	49,690	53,810	4,120
Other Charges	3,316	1,963	1,963	0
Other Fin Uses	0	186	186	0
Intrafund Transfers	170	170	170	0
Reserves Budgetary	0	538	538	0
Total Appropriations	3,485	52,547	56,667	4,120
ORG 3595974 CSA #9 DEERFIELD EST Zn 98605 TOTAL	(6,194)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	43,017	43,017	43,017	0
Rev Use Money/Prop	37,111	4,000	4,000	0
Fund Balance	0	200,545	230,715	30,170
Total Revenue	80,128	247,562	277,732	30,170
Services & Supplies	76	216,353	216,353	0
Other Charges	3,182	3,363	10,363	7,000
Other Fin Uses	0	186	186	0
Intrafund Transfers	1,188	1,188	1,188	0
Contingency	0	0	23,170	23,170
Reserves Budgetary	0	26,472	26,472	0
Total Appropriations	4,446	247,562	277,732	30,170
ORG 3595975 CSA #9 HOLLOW OAK Zn 98606 TOTAL	(75,683)	0	0	0

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2025-26

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	28,749	29,008	29,008	0
Rev Use Money/Prop	30,860	0	0	0
Fund Balance	0	189,547	217,815	28,268
Total Revenue	59,609	218,555	246,823	28,268
Services & Supplies	74	202,442	202,442	0
Other Charges	2,157	2,213	11,213	9,000
Other Fin Uses	0	186	186	0
Intrafund Transfers	791	791	791	0
Contingency	0	0	19,268	19,268
Reserves Budgetary	0	12,923	12,923	0
Total Appropriations	3,023	218,555	246,823	28,268
ORG 3595976 CSA #9 CREEKSIDE 2&3 Zn 98608 TOTAL	(56,587)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	7,930	7,930	7,930	0
Rev Use Money/Prop	6,096	0	0	0
Fund Balance	0	66,310	73,439	7,129
Total Revenue	14,026	74,240	81,369	7,129
Services & Supplies	55	70,724	70,724	0
Other Charges	2,254	2,113	9,242	7,129
Other Fin Uses	0	186	186	0
Intrafund Transfers	180	180	180	0
Reserves Budgetary	0	1,037	1,037	0
Total Appropriations	2,489	74,240	81,369	7,129
ORG 3595977 CSA #9 HIGHLAND VW 3A Zn 98609 TOTAL	(11,537)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	8,482	8,482	8,482	0
Rev Use Money/Prop	7,017	0	0	0
Fund Balance	0	86,355	92,209	5,854
Total Revenue	15,499	94,837	100,691	5,854
Services & Supplies	40	90,809	90,809	0
Other Charges	4,251	2,713	4,213	1,500
Other Fin Uses	0	186	186	0
Intrafund Transfers	78	78	78	0
Contingency	0	0	4,354	4,354
Reserves Budgetary	0	1,051	1,051	0
Total Appropriations	4,369	94,837	100,691	5,854
ORG 3595978 CSA #9 TRAVOIS Zn 98610 TOTAL	(11,130)	0	0	0

Exhibit 1

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2025-26

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	17,198	17,198	17,198	0
Rev Use Money/Prop	13,692	2,000	2,000	0
Fund Balance	0	56,041	68,371	12,330
Total Revenue	30,890	75,239	87,569	12,330
Services & Supplies	0	30,000	30,000	0
Other Charges	1,700	2,013	2,013	0
Other Fin Uses	0	186	186	0
Intrafund Transfers	319	319	319	0
Contingency	0	30,348	42,678	12,330
Reserves Budgetary	0	12,373	12,373	0
Total Appropriations	2,019	75,239	87,569	12,330
ORG 3595979 CSA #9 SILVER SPRINGS Zn 98611 TOTAL	(28,871)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	239,708	239,605	239,605	0
Fines & Penalties	189	0	0	0
Rev Use Money/Prop	165,680	35,000	35,000	0
Fund Balance	0	789,770	938,357	148,587
Total Revenue	405,577	1,064,375	1,212,962	148,587
Services & Supplies	0	793,500	793,500	0
Other Charges	3,454	6,663	44,663	38,000
Other Fin Uses	0	186	186	0
Intrafund Transfers	4,267	4,257	4,257	0
Contingency	0	39,239	149,826	110,587
Reserves Budgetary	0	220,530	220,530	0
Total Appropriations	7,722	1,064,375	1,212,962	148,587
ORG 3595980 CSA #9 W VALLEY VLLG Zn 98612 TOTAL	(397,855)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	0	41,368	41,368	0
Rev Use Money/Prop	860	0	0	0
Service Charges	23,275	0	0	0
Fund Balance	0	8,579	10,263	1,684
Total Revenue	24,136	49,947	51,631	1,684
Services & Supplies	25,730	42,290	43,974	1,684
Other Charges	3,454	3,544	3,544	0
Other Fin Uses	0	186	186	0
Intrafund Transfers	706	706	706	0
Contingency	0	3,221	3,221	0
Total Appropriations	29,890	49,947	51,631	1,684
ORG 3596990 CSA #9 EMERALD MEADOWS Zn 80 TOTAL	5,754	0	0	0

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	19,124	6,000	6,000	0
Service Charges	5,000	0	0	0
Fund Balance	0	326,962	349,650	22,688
Total Revenue	24,124	332,962	355,650	22,688
Other Fin Uses	45,384	50,000	50,000	0
Contingency	0	282,962	305,650	22,688
Total Appropriations	45,384	332,962	355,650	22,688
ORG 3770706 BP: ABATEMENT TOTAL	21,261	0	0	0

Tahoe Regional Planning Agency (TRPA) Allocations

The Tahoe Regional Planning Agency Allocations subfund is for Building and Planning permits in South Lake Tahoe. Deposits of $1000 are made by applicants to be placed on a list for the next available building allocation in SLT. The funds are then transferred as applicants are issued permits.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
License, Pmt, Fran	7,000	50,000	51,000	1,000
Fund Balance	0	0	(1,000)	(1,000)
Total Revenue	7,000	50,000	50,000	0
Other Fin Uses	8,000	50,000	50,000	0
Total Appropriations	8,000	50,000	50,000	0
ORG 3770740 BP: TRPA BUILDING ALLOCATIONS TOTAL	1,000	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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	51,263	15,000	15,000	0
Service Charges	87,715	175,000	175,000	0
Fund Balance	0	599,548	988,746	389,198
Total Revenue	138,978	789,548	1,178,746	389,198
Other Fin Uses	780	326,000	326,000	0
Contingency	0	463,548	852,746	389,198
Total Appropriations	780	789,548	1,178,746	389,198
ORG 3770754 BP: ECOLOGICAL PRESERVE FEE TOTAL	(138,198)	0	0	0

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	44,211	20,000	20,000	0
Service Charges	127,725	200,000	200,000	0
Fund Balance	0	925,303	918,308	(6,995)
Total Revenue	171,936	1,145,303	1,138,308	(6,995)
Other Fin Uses	31,931	70,000	70,000	0
Contingency	0	1,075,303	1,068,308	(6,995)
Total Appropriations	31,931	1,145,303	1,138,308	(6,995)
TOTAL	(140,005)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	22,195	10,000	10,000	0
Other Fin Sources	25,545	50,000	50,000	0
Fund Balance	0	480,000	462,330	(17,670)
Total Revenue	47,740	540,000	522,330	(17,670)
Contingency	0	540,000	522,330	(17,670)
Total Appropriations	0	540,000	522,330	(17,670)
ORG 3770756 BP: OAK WOODLAND CONSV FEE TOTAL	(47,740)	0	0	0

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	4	0	0	0
Fund Balance	0	74	78	4
Total Revenue	4	74	78	4
Contingency	0	74	78	4
Total Appropriations	0	74	78	4
ORG 3770757 BP: STMS FEES BASS LAKE HLS SP TOTAL	(4)	0	0	0

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	6,890	2,000	2,000	0
Miscellaneous Rev	49,888	51,000	51,000	0
Fund Balance	0	144,963	131,579	(13,384)
Total Revenue	56,778	197,963	184,579	(13,384)
Other Charges	4,989	6,000	6,000	0
Other Fin Uses	29,173	35,000	35,000	0
Contingency	0	156,963	143,579	(13,384)
Total Appropriations	34,162	197,963	184,579	(13,384)
ORG 3770758 BP: CERTIFIED ACCESS SPECIALST TOTAL	(22,617)	0	0	0

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	3,234	500	500	0
Other Fin Sources	6,386	20,000	20,000	0
Fund Balance	0	66,021	63,683	(2,338)
Total Revenue	9,620	86,521	84,183	(2,338)
Other Fin Uses	3,959	11,500	11,500	0
Contingency	0	75,021	72,683	(2,338)
Total Appropriations	3,959	86,521	84,183	(2,338)
ORG 3770759 OAK ADMIN FEE: OAK WOODLAND TOTAL	(5,661)	0	0	0

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	21,773	7,500	7,500	0
Service Charges	138,054	60,000	60,000	0
Fund Balance	0	265,000	526,798	261,798
Total Revenue	159,827	332,500	594,298	261,798
Other Charges	0	50,000	50,000	0
Contingency	0	282,500	544,298	261,798
Total Appropriations	0	332,500	594,298	261,798
ORG 3735351 BP: AFFORDABLE HOUSING TOTAL	(159,827)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	46,651	25,000	25,000	0
Miscellaneous Rev	20	150	150	0
Other Fin Sources	25,849	50,000	50,000	0
Fund Balance	0	661,388	755,682	94,294
Total Revenue	72,520	736,538	830,832	94,294
Services & Supplies	0	500,000	500,000	0
Intrafund Transfers	0	50,000	50,000	0
Contingency	0	186,538	280,832	94,294
Total Appropriations	0	736,538	830,832	94,294
ORG 3735352 BP: CDBG REVOLVING LOAN TOTAL	(72,520)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	56,471	25,000	25,000	0
Fund Balance	0	976,338	1,096,394	120,056
Total Revenue	56,471	1,001,338	1,121,394	120,056
Services & Supplies	0	850,000	850,000	0
Intrafund Transfers	11,784	85,000	85,000	0
Contingency	0	66,338	186,394	120,056
Total Appropriations	11,784	1,001,338	1,121,394	120,056
ORG 3735353 BP: HOME REVOLVING LOAN TOTAL	(44,686)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	0	2,000	2,000	0
Fund Balance	0	125,000	108,929	(16,071)
Total Revenue	0	127,000	110,929	(16,071)
Intrafund Transfers	41,071	2,700	2,700	0
Contingency	0	124,300	108,229	(16,071)
Total Appropriations	41,071	127,000	110,929	(16,071)
ORG 3735355 BP: PERM LOCAL HOUSING ALLOC TOTAL	41,071	0	0	0

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.

The Missouri Flat subfund was established in accordance with Ordinance Code 130.72 for the deposit of fees charged for any non-residential development requiring a building permit within the Missouri Flat Area. The fees were established to reimburse the initial contributing developers that participated in funding the Environmental Impact Report for the Missouri Flat Road Circulation Plan.

The Missouri Flat Project Management subfund's primary source of funding is a reimbursement agreement for funding of legal services for the preparation of environmental impact reports.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	10,607	4,200	4,200	0
Fund Balance	0	208,000	208,326	326
Total Revenue	10,607	212,200	212,526	326
Contingency	0	212,200	212,526	326
Total Appropriations	0	212,200	212,526	326
ORG 3780801 DEV DIST - MISSOURI FLAT TOTAL	(10,607)	0	0	0

ENVIRONMENTAL MANAGEMENT

Countywide Special Revenue Funds in Environmental Management

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

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	5,167	800	800	0
Fund Balance	0	96,110	101,476	5,366
Total Revenue	5,167	96,910	102,276	5,366
Other Fin Uses	0	11,300	11,300	0
Contingency	0	85,610	90,976	5,366
Total Appropriations	0	96,910	102,276	5,366
ORG 3870704 EM: PHILLIPS 66 SETTLEMENT TOTAL	(5,167)	0	0	0

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	2,580	1,000	1,000	0
IG Rev - State	32,760	30,774	30,774	0
Fund Balance	0	804	17,710	16,906
Total Revenue	35,340	32,578	49,484	16,906
Other Fin Uses	25,597	32,578	49,484	16,906
Total Appropriations	25,597	32,578	49,484	16,906
ORG 3870705 EM: OIL PAYMENT PROGRAM GRANT TOTAL	(9,744)	0	0	0

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	5,782	1,000	1,000	0
Miscellaneous Rev	41,000	0	0	0
Fund Balance	0	100,877	144,997	44,120
Total Revenue	46,782	101,877	145,997	44,120
Other Fin Uses	3,662	25,000	25,000	0
Contingency	0	76,877	120,997	44,120
Total Appropriations	3,662	101,877	145,997	44,120
ORG 3870706 EM: UPA ENFORCEMENT PENALTIES TOTAL	(43,120)	0	0	0

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	4,953	750	750	0
IG Rev - State	76,090	45,000	45,000	0
Fund Balance	0	0	35,592	35,592
Total Revenue	81,043	45,750	81,342	35,592
Other Fin Uses	48,442	39,798	75,390	35,592
Contingency	0	5,952	5,952	0
Total Appropriations	48,442	45,750	81,342	35,592
ORG 3870708 CITY/COUNTY PAYMNT PROGRAM TOTAL	(32,601)	0	0	0

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	637,216	551,000	551,000	0
Fines & Penalties	825	900	900	0
Rev Use Money/Prop	258,813	140,000	140,000	0
IG Rev - State	4,076	4,100	4,100	0
Other Gov Agency	9,866	10,000	10,000	0
Service Charges	128,446	120,000	120,000	0
Miscellaneous Rev	1,420	0	0	0
Fund Balance	0	4,192,930	4,562,141	369,211
Total Revenue	1,040,661	5,018,930	5,388,141	369,211
Salaries & Benefits	204,628	446,970	446,970	0
Services & Supplies	44,654	80,114	80,114	0
Other Charges	184,733	338,472	338,472	0
Fixed Assets	0	55,000	55,000	0
Contingency	0	4,098,374	4,467,585	369,211
Total Appropriations	434,015	5,018,930	5,388,141	369,211
ORG 3830300 EM: VECTOR CONTROL TOTAL	(606,646)	0	0	0

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
License, Pmt, Fran	9,827	15,000	15,000	0
Fines & Penalties	7,600	8,000	8,000	0
Rev Use Money/Prop	215,408	100,000	100,000	0
IG Rev - State	321,642	175,000	264,950	89,950
Service Charges	2,507,049	2,525,000	2,525,000	0
Miscellaneous Rev	4,140	0	0	0
Other Fin Sources	142,464	39,798	75,390	35,592
Fund Balance	0	2,263,468	3,786,850	1,523,382
Total Revenue	3,208,130	5,126,266	6,775,190	1,648,924
Salaries & Benefits	1,086,213	1,184,301	1,184,301	0
Services & Supplies	492,565	978,020	1,067,970	89,950
Other Charges	579,297	992,895	992,895	0
Fixed Assets	0	670,000	670,000	0
Other Fin Uses	0	75,000	75,000	0
Intrafund Transfers	282,100	832,025	892,109	60,084
Contingency	0	394,025	1,892,915	1,498,890
Total Appropriations	2,440,174	5,126,266	6,775,190	1,648,924
ORG 3810100 EM: CSA #10 SOLID WASTE TOTAL	(767,955)	0	0	0

Solid Waste South Lake Tahoe

This fund provides for litter pickup and control in the unincorporated area of the South Lake Tahoe Basin.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	1,157	800	800	0
Rev Use Money/Prop	20,610	10,000	10,000	0
Service Charges	96,348	89,498	89,498	0
Fund Balance	0	244,467	260,722	16,255
Total Revenue	118,115	344,765	361,020	16,255
Salaries & Benefits	25,521	42,893	42,893	0
Services & Supplies	62,327	66,600	101,496	34,896
Other Charges	37,048	60,174	60,174	0
Other Fin Uses	94,022	0	0	0
Contingency	0	175,098	156,457	(18,641)
Total Appropriations	218,918	344,765	361,020	16,255
ORG 3810110 EM: CSA #10 SOLID WASTE - SLT TOTAL	100,803	0	0	0

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	2,754	3,000	3,000	0
Rev Use Money/Prop	208,764	75,000	75,000	0
Service Charges	1,013,036	925,000	925,000	0
Other Fin Sources	1,014,071	2,393,654	1,380,155	(1,013,499)
Fund Balance	0	3,213,392	4,322,746	1,109,354
Total Revenue	2,238,626	6,610,046	6,705,901	95,855
Salaries & Benefits	409,824	444,112	444,112	0
Services & Supplies	637,785	1,803,346	1,803,346	0
Other Charges	210,512	303,493	303,493	0
Fixed Assets	1,063,623	3,589,897	2,816,732	(773,165)
Other Fin Uses	0	476,100	476,100	0
Intrafund Abatement	(282,100)	(832,025)	(892,109)	(60,084)
Contingency	0	825,123	1,754,227	929,104
Total Appropriations	2,039,644	6,610,046	6,705,901	95,855
ORG 3810120 EM: CSA #10 LIQUID WASTE TOTAL	(198,982)	0	0	0

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

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	1,745	1,800	1,800	0
Rev Use Money/Prop	62,719	30,000	30,000	0
IG Rev - State	69,758	0	0	0
Service Charges	255,842	246,000	246,000	0
Other Fin Sources	47,092	67,003	83,909	16,906
Fund Balance	0	1,069,226	1,081,954	12,728
Total Revenue	437,156	1,414,029	1,443,663	29,634
Salaries & Benefits	164,792	267,859	267,859	0
Services & Supplies	137,816	209,231	209,231	0
Other Charges	80,938	223,961	223,961	0
Fixed Assets	17,662	0	0	0
Contingency	0	712,978	742,612	29,634
Total Appropriations	401,208	1,414,029	1,443,663	29,634
ORG 3810130 EM: CSA #10 HAZARDOUS WASTE TOTAL	(35,949)	0	0	0

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	207	332	332	0
Rev Use Money/Prop	840	336	336	0
Service Charges	17,675	40,000	28,000	(12,000)
Fund Balance	0	0	(21,164)	(21,164)
Total Revenue	18,722	40,668	7,504	(33,164)
Services & Supplies	39,600	40,668	7,504	(33,164)
Total Appropriations	39,600	40,668	7,504	(33,164)
ORG 3810140 EM: CSA #10 LITTER - SLT TOTAL	20,878	0	0	0

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.

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2025-26

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	166,441	40,000	40,000	0
Other Fin Sources	0	50,000	50,000	0
Fund Balance	0	0	86,442	86,442
Total Revenue	166,441	90,000	176,442	86,442
Reserves Budgetary	0	90,000	176,442	86,442
Total Appropriations	0	90,000	176,442	86,442
ORG 3898980 EM: UNION MINE CLOSURE/POST CL TOTAL	(166,441)	0	0	0

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	938	500	500	0
Fund Balance	0	17,482	18,420	938
Total Revenue	938	17,982	18,920	938
Contingency	0	17,982	18,920	938
Total Appropriations	0	17,982	18,920	938
ORG 4370705 LB: CWSR - BOOKMOBILE TOTAL	(938)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	7,715	5,000	5,000	0
Fund Balance	0	143,033	150,748	7,715
Total Revenue	7,715	148,033	155,748	7,715
Other Fin Uses	0	10,000	10,000	0
Contingency	0	138,033	145,748	7,715
Total Appropriations	0	148,033	155,748	7,715
ORG 4370706 LB: CWSR - SLT HAROOTUNIAN TR TOTAL	(7,715)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	9,352	6,000	6,000	0
Fund Balance	0	173,425	182,777	9,352
Total Revenue	9,352	179,425	188,777	9,352
Other Fin Uses	0	10,000	10,000	0
Contingency	0	169,425	178,777	9,352
Total Appropriations	0	179,425	188,777	9,352
ORG 4370707 LB: CWSR - PLACERVILLE LIBRARY TOTAL	(9,352)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	25,198	15,000	15,000	0
Miscellaneous Rev	146,214	145,000	145,000	0
Fund Balance	0	431,540	602,953	171,413
Total Revenue	171,412	591,540	762,953	171,413
Other Fin Uses	0	170,500	170,500	0
Contingency	0	421,040	592,453	171,413
Total Appropriations	0	591,540	762,953	171,413
ORG 4370708 LB: CWSR SLT MYERS TRUST TOTAL	(171,412)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	2,033	1,400	1,400	0
Fund Balance	0	37,142	39,176	2,034
Total Revenue	2,033	38,542	40,576	2,034
Other Fin Uses	0	600	600	0
Contingency	0	37,942	39,976	2,034
Total Appropriations	0	38,542	40,576	2,034
ORG 4370709 LB: CWSR - PP LIBRARY FUND TOTAL	(2,033)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	2,096	1,200	1,200	0
Miscellaneous Rev	775	0	0	0
Fund Balance	0	38,672	41,544	2,872
Total Revenue	2,871	39,872	42,744	2,872
Contingency	0	39,872	42,744	2,872
Total Appropriations	0	39,872	42,744	2,872
ORG 4370760 LB: CWSR - MUSEUM DONATIONS TOTAL	(2,871)	0	0	0

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	7,808	5,000	5,000	0
Fund Balance	0	145,540	153,347	7,807
Total Revenue	7,808	150,540	158,347	7,807
Other Fin Uses	0	20,000	20,000	0
Contingency	0	130,540	138,347	7,807
Total Appropriations	0	150,540	158,347	7,807
ORG 4360610 LB: CSA#10 - MAIN LIBRARY TOTAL	(7,808)	0	0	0

Exhibit 1

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2025-26

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	566,502	579,906	579,906	0
Fines & Penalties	2,766	4,000	4,000	0
Rev Use Money/Prop	54,269	25,000	25,000	0
Fund Balance	0	782,754	821,293	38,539
Total Revenue	623,537	1,391,660	1,430,199	38,539
Other Fin Uses	585,000	585,000	585,000	0
Contingency	0	806,660	845,199	38,539
Total Appropriations	585,000	1,391,660	1,430,199	38,539
ORG 4360620 LB: CSA#10 - SLT LIBRARY TOTAL	(38,537)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	891	750	750	0
Rev Use Money/Prop	31,997	15,000	15,000	0
Service Charges	277,319	282,295	282,295	0
Fund Balance	0	484,094	694,302	210,208
Total Revenue	310,208	782,139	992,347	210,208
Other Fin Uses	100,000	285,000	285,000	0
Contingency	0	497,139	707,347	210,208
Total Appropriations	100,000	782,139	992,347	210,208
ORG 4360630 LB: CSA#10 - CP LIBRARY TOTAL	(210,208)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	119,940	123,572	123,572	0
Fines & Penalties	1,731	1,500	1,500	0
Rev Use Money/Prop	17,028	9,000	9,000	0
Fund Balance	0	270,704	409,404	138,700
Total Revenue	138,699	404,776	543,476	138,700
Other Fin Uses	0	120,000	120,000	0
Contingency	0	284,776	423,476	138,700
Total Appropriations	0	404,776	543,476	138,700
ORG 4360640 LB: CSA#10 - GT LIBRARY TOTAL	(138,699)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	510,978	519,314	519,314	0
Fines & Penalties	859	1,000	1,000	0
Rev Use Money/Prop	44,042	22,000	22,000	0
Fund Balance	0	628,493	930,637	302,144
Total Revenue	555,879	1,170,807	1,472,951	302,144
Other Fin Uses	253,736	545,000	545,000	0
Contingency	0	625,807	927,951	302,144
Total Appropriations	253,736	1,170,807	1,472,951	302,144
ORG 4360650 LB: CSA#10 - EDH LIBRARY TOTAL	(302,143)	0	0	0

HEALTH AND HUMAN SERVICES AGENCY FUNDS

Countywide Special Revenue fund in the Social Services Division

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	2,427	0	0	0
IG Rev - State	0	3,360	3,360	0
IG Rev - Federal	0	36,266	36,266	0
Service Charges	17,437	23,074	23,074	0
Fund Balance	0	0	43,036	43,036
Total Revenue	19,864	62,700	105,736	43,036
Services & Supplies	20,280	62,700	105,736	43,036
Total Appropriations	20,280	62,700	105,736	43,036
ORG 5170713 SS: CWSR CHILDRENS TRUST FUND TOTAL	416	0	0	0

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

ADOPTED BUDGET REVISIONS • FY 2025-26

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	384,332	100,000	100,000	0
IG Rev - State	9,941,132	10,294,965	10,294,965	0
Fund Balance	0	4,236,983	4,517,436	280,453
Total Revenue	10,325,464	14,631,948	14,912,401	280,453
Other Fin Uses	10,728,368	12,550,339	12,550,339	0
Intrafund Abatement	(683,356)	0	0	0
Contingency	0	2,081,609	2,362,062	280,453
Total Appropriations	10,045,012	14,631,948	14,912,401	280,453
ORG 5180810 SS: CWSR 1991 REALIGNMENT TOTAL	(280,453)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	45,249	0	0	0
IG Rev - State	2,316,787	2,700,000	2,700,000	0
Fund Balance	0	0	160,210	160,210
Total Revenue	2,362,036	2,700,000	2,860,210	160,210
Other Fin Uses	2,356,224	2,700,000	2,700,000	0
Contingency	0	0	160,210	160,210
Total Appropriations	2,356,224	2,700,000	2,860,210	160,210
ORG 5180820 SS: CWSR CAL WORKS MOE TOTAL	(5,813)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	70,337	0	0	0
IG Rev - State	3,504,631	3,381,814	3,381,814	0
Fund Balance	0	0	192,555	192,555
Total Revenue	3,574,969	3,381,814	3,574,369	192,555
Other Fin Uses	3,655,743	3,381,814	3,381,814	0
Contingency	0	0	192,555	192,555
Total Appropriations	3,655,743	3,381,814	3,574,369	192,555
ORG 5180830 SS: CWSR FAM SUPP CHILD POV TOTAL	80,774	0	0	0

Countywide Special Revenue – Local Revenue in the Social Services Division

The Countywide Special Revenue – Local Revenue in the Social Services Division 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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
IG Rev - State	10,746,100	11,687,932	11,687,932	0
Fund Balance	0	8,557,365	9,094,308	536,943
Total Revenue	10,746,100	20,245,297	20,782,240	536,943
Other Fin Uses	10,209,156	11,687,932	11,687,932	0
Contingency	0	8,557,365	9,094,308	536,943
Total Appropriations	10,209,156	20,245,297	20,782,240	536,943
ORG 5180840 SS: CWSR PROTECT SERV SUBACCT TOTAL	(536,944)	0	0	0

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. This fund is now being used for CalAIM Providing Access and Transforming Health (PATH) Justice-Involved (JI) funding for the Social Services Division.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	22,644	0	0	0
Fund Balance	0	419,482	391,705	(27,777)
Total Revenue	22,644	419,482	391,705	(27,777)
Services & Supplies	0	219,482	191,705	(27,777)
Other Fin Uses	50,421	200,000	200,000	0
Total Appropriations	50,421	419,482	391,705	(27,777)
ORG 5130320 SS: SB163 WRAPAROUND SERVICES TOTAL	27,777	0	0	0

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 Non Grant Programs subfund includes Adult Day Services (The Club), which provides respite for caregivers and social opportunities for attendees, funded with fees and county general fund.

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 state and federal grants for the purpose of homeless prevention. Use of funds include, but may not be limited to, capital improvements for the permanent navigation center, navigation center operations, case management, prevention and diversion, 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 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 Area Agency on Aging and the Public Guardian programs participated in TCM during the period that is being audited. 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, and as of FY 2024-25, the audit remains open.

The Multipurpose Senior Services Program (MSSP) moved to the Public Health division before being discontinued; 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, that provides affordable rental housing to disabled adults.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	(10,528)	0	0	0
Service Charges	215,502	478,175	478,175	0
Miscellaneous Rev	13,404	303,800	303,800	0
Other Fin Sources	658,824	558,119	558,119	0
Fund Balance	0	450	449	(1)
Total Revenue	877,202	1,340,544	1,340,543	(1)
Salaries & Benefits	618,184	678,378	678,378	0
Services & Supplies	96,577	135,143	135,142	(1)
Other Charges	129,582	494,536	494,536	0
Intrafund Transfers	32,104	32,487	32,487	0
Total Appropriations	876,447	1,340,544	1,340,543	(1)
ORG 5210101 CS: PROGRAMS NON GRANT TOTAL	(755)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	91,064	(20,000)	(20,000)	0
IG Rev - Federal	339,021	0	0	0
Other Fin Sources	9,172	20,000	20,000	0
Fund Balance	0	615,394	706,539	91,145
Total Revenue	439,257	615,394	706,539	91,145
Salaries & Benefits	56,279	0	0	0
Services & Supplies	550	250,000	250,000	0
Other Charges	289,520	365,394	456,539	91,145
Intrafund Transfers	2,738	0	0	0
Total Appropriations	349,087	615,394	706,539	91,145
ORG 5210110 CS: COMMUNITY SERVICES -HEAP TOTAL	(90,170)	0	0	0

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2025-26

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
IG Rev - State	0	336,185	336,185	0
IG Rev - Federal	76,974	0	0	0
Fund Balance	0	298,283	286,541	(11,742)
Total Revenue	76,974	634,468	622,726	(11,742)
Services & Supplies	73,731	0	0	0
Other Charges	24,031	634,468	622,726	(11,742)
Total Appropriations	97,762	634,468	622,726	(11,742)
ORG 5210112 CS:COMMUNITY SERVICES-NPLH TOTAL	20,788	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	105,579	0	0	0
IG Rev - State	728	4,385,941	5,056,123	670,182
Fund Balance	0	3,612,212	1,537,599	(2,074,613)
Total Revenue	106,307	7,998,153	6,593,722	(1,404,431)
Services & Supplies	226,821	3,265,925	1,191,312	(2,074,613)
Other Charges	1,734,819	1,923,391	2,593,573	670,182
Fixed Assets	5,836	8,837	8,837	0
Other Fin Uses	0	2,800,000	2,800,000	0
Total Appropriations	1,967,477	7,998,153	6,593,722	(1,404,431)
ORG 5210113 CS:COMMUNITY SERVICES-HHAP TOTAL	1,861,170	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	7,167	0	0	0
Service Charges	0	221,713	221,713	0
Fund Balance	0	14,224	21,381	7,157
Total Revenue	7,167	235,937	243,094	7,157
Salaries & Benefits	61,197	190,684	190,684	0
Services & Supplies	916	15,361	22,518	7,157
Other Charges	10,125	25,228	25,228	0
Intrafund Transfers	3,268	4,664	4,664	0
Intrafund Abatement	(75,552)	0	0	0
Total Appropriations	(46)	235,937	243,094	7,157
ORG 5210114 CS:COMMUNITY SERVICES-WPCP TOTAL	(7,214)	0	0	0

Exhibit 1

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2025-26

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
IG Rev - State	401,212	1,795,436	1,795,436	0
Fund Balance	0	317,982	386,304	68,322
Total Revenue	401,212	2,113,418	2,181,740	68,322
Salaries & Benefits	220,850	472,517	472,517	0
Services & Supplies	9,279	9,481	9,481	0
Other Charges	38,198	1,415,722	1,484,044	68,322
Other Fin Uses	62,966	200,000	200,000	0
Intrafund Transfers	11,283	15,698	15,698	0
Total Appropriations	342,576	2,113,418	2,181,740	68,322
ORG 5210116 CS: COMMUNITY SERVICES-PLHA TOTAL	(58,636)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	10,964	1,000	1,000	0
IG Rev - Federal	3,619	20,000	20,000	0
Fund Balance	0	144,500	154,715	10,215
Total Revenue	14,583	165,500	175,715	10,215
Salaries & Benefits	1,908	61,257	61,257	0
Services & Supplies	1,501	87,682	97,897	10,215
Other Charges	870	15,549	15,549	0
Intrafund Transfers	88	1,012	1,012	0
Total Appropriations	4,368	165,500	175,715	10,215
ORG 5210120 CS: MAA/TCM LGA COORDINATION TOTAL	(10,215)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	(45,285)	0	0	0
IG Rev - State	749,173	1,617,503	1,904,504	287,001
IG Rev - Federal	1,636,491	1,310,944	1,310,944	0
Service Charges	202,412	267,042	267,042	0
Miscellaneous Rev	58,605	94,700	94,700	0
Other Fin Sources	1,576,605	2,270,424	2,270,424	0
Fund Balance	0	587	587	0
Total Revenue	4,178,001	5,561,200	5,848,201	287,001
Salaries & Benefits	2,271,775	2,920,545	2,920,545	0
Services & Supplies	1,261,066	1,423,465	1,623,465	200,000
Other Charges	519,554	1,105,991	1,017,492	(88,499)
Fixed Assets	20,322	16,000	191,500	175,500
Intrafund Transfers	117,068	95,199	95,199	0
Total Appropriations	4,189,785	5,561,200	5,848,201	287,001
ORG 5210140 CS: AAA TOTAL	11,784	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	653	1,128	1,128	0
IG Rev - State	89,088	90,000	90,000	0
Fund Balance	0	556	1,209	653
Total Revenue	89,741	91,684	92,337	653
Other Charges	89,088	91,684	92,337	653
Total Appropriations	89,088	91,684	92,337	653
ORG 5210180 CS: MSSP TOTAL	(653)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	7,927	2,179	2,179	0
Fund Balance	0	147,757	155,683	7,926
Total Revenue	7,927	149,936	157,862	7,926
Services & Supplies	0	149,936	157,862	7,926
Total Appropriations	0	149,936	157,862	7,926
ORG 5210190 CS: LINKAGES TOTAL	(7,927)	0	0	0

Public Housing Authority Fund in the Community Services Division

The Public Housing Authority Fund in the Community Services Division supports the Public Housing Authority (PHA) administering the Housing Choice Voucher, Emergency Housing Voucher, and Mainstream Voucher Programs. 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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	(2,560)	1,426	1,426	0
IG Rev - Federal	7,536,905	7,898,269	8,258,169	359,900
Other Gov Agency	217,205	13,000	13,000	0
Other Fin Sources	53	96,579	96,579	0
Fund Balance	0	285,036	597,894	312,858
Total Revenue	7,751,602	8,294,310	8,967,068	672,758
Salaries & Benefits	335,121	421,730	421,730	0
Services & Supplies	42,900	94,420	94,420	0
Other Charges	7,060,724	7,778,160	8,450,918	672,758
Total Appropriations	7,438,744	8,294,310	8,967,068	672,758
ORG 5210150 CS: PUBLIC HOUSING AUTHORITY TOTAL	(312,858)	0	0	0

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

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 HHSA administers the program.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	6,953	2,000	2,000	0
IG Rev - State	346,422	463,790	547,390	83,600
IG Rev - Federal	490,617	546,954	653,354	106,400
Other Fin Sources	0	96,809	96,809	0
Fund Balance	0	148,850	34,399	(114,451)
Total Revenue	843,993	1,258,403	1,333,952	75,549
Salaries & Benefits	223,874	396,929	396,929	0
Services & Supplies	47,181	71,097	71,097	0
Other Charges	687,389	790,377	865,926	75,549
Total Appropriations	958,444	1,258,403	1,333,952	75,549
ORG 5210160 CS: IHSS PUBLIC AUTHORITY TOTAL	114,451	0	0	0

Countywide Special Revenue fund in Community Services

The Countywide Special Revenue fund in the Community Services Division 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

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	8,432	2,735	2,735	0
Fund Balance	0	160,174	165,606	5,432
Total Revenue	8,432	162,909	168,341	5,432
Contingency	0	162,909	168,341	5,432
Total Appropriations	0	162,909	168,341	5,432
ORG 5270700 CS: RONALD NEWMAN TRUST TOTAL	(8,432)	0	0	0

Countywide Special Revenue – Realignment Fund in the Behavioral Health Division

The Countywide Special Revenue – Realignment fund in the Behavioral Health Division includes 1991 Mental Health Realignment funds from a portion of Vehicle License Fees and State Sales Tax; these funds are deposited into this account and transferred to the Mental Health operating accounts on a regular basis to fund qualifying expenditures.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	269,177	150,000	150,000	0
IG Rev - State	2,925,655	4,148,469	4,148,469	0
Other Fin Sources	16,510	16,510	16,510	0
Fund Balance	0	9,353,686	5,401,017	(3,952,669)
Total Revenue	3,211,341	13,668,665	9,715,996	(3,952,669)
Other Fin Uses	2,577,881	7,705,147	7,705,147	0
Contingency	0	5,963,518	2,010,849	(3,952,669)
Total Appropriations	2,577,881	13,668,665	9,715,996	(3,952,669)
ORG 5380800 BH: 1991 MH REALIGNMENT TOTAL	(633,460)	0	0	0

Countywide Special Revenue – Local Revenue in the Behavioral Health Division

The Countywide Special Revenue – Local Revenue in the Behavioral Health Division 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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
IG Rev - State	1,536,473	3,410,657	3,410,657	0
Fund Balance	0	7,399,075	6,438,753	(960,322)
Total Revenue	1,536,473	10,809,732	9,849,410	(960,322)
Other Fin Uses	616,820	2,681,126	2,681,126	0
Contingency	0	8,128,606	7,168,284	(960,322)
Total Appropriations	616,820	10,809,732	9,849,410	(960,322)
ORG 5380810 BH: 2011 BH LRF TOTAL	(919,653)	0	0	0

Mental Health

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

The Mental Health Traditional 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) subfund receives the county's share of revenue from a 1% state tax on incomes in excess of $1,000,000, in accordance with Proposition 63 that was passed by California voters in November 2004. MHSA 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 funding to provide a myriad of programs as identified in its board-approved three-year MHSA plan. Additional funding for the MHSA programs comes from Medi-Cal, state grants, and the Mental Health Services Block Grant (MHBG) allocations. In 2024, California voters passed Proposition 1, which will transform MHSA into the Behavioral Health Services Act (BHSA), which combines mental health with substance use treatments, places a higher priority on homeless prevention with 30% of each county's funding allocation being dedicated to this objective, and prioritizes services for the chronically homeless population.

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.

The Opioid Settlement subfund receives revenue from national settlements with pharmaceutical companies that is intended for opioid treatment, education, and prevention efforts.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	386,053	150,000	150,000	0
IG Rev - State	4,918,877	3,474,990	3,474,990	0
IG Rev - Federal	7,037,253	7,921,000	7,921,000	0
Service Charges	865,807	1,052,000	1,052,000	0
Other Fin Sources	3,238,277	6,505,247	6,505,247	0
Fund Balance	0	250,000	2,203,074	1,953,074
Total Revenue	16,446,267	19,353,237	21,306,311	1,953,074
Salaries & Benefits	3,888,377	4,405,016	4,405,016	0
Services & Supplies	1,086,570	2,805,032	2,805,032	0
Other Charges	13,976,246	16,629,964	16,629,964	0
Fixed Assets	777,441	40,000	40,000	0
Intrafund Transfers	1,506,608	1,644,942	1,644,942	0
Intrafund Abatement	(5,796,868)	(6,421,717)	(6,421,717)	0
Contingency	0	250,000	2,203,074	1,953,074
Total Appropriations	15,438,374	19,353,237	21,306,311	1,953,074
ORG 5310100 BH: MENTAL HEALTH TRADITIONAL TOTAL	(1,007,892)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	456,171	400,000	400,000	0
IG Rev - State	16,115,917	14,913,913	14,913,913	0
IG Rev - Federal	10,904,169	12,902,941	12,902,941	0
Service Charges	33,022	25,000	25,000	0
Miscellaneous Rev	51,359	55,000	55,000	0
Other Fin Sources	280,403	2,349,900	2,349,900	0
Fund Balance	0	14,487,339	13,811,609	(675,730)
Total Revenue	27,841,041	45,134,093	44,458,363	(675,730)
Salaries & Benefits	5,666,751	10,628,513	10,628,513	0
Services & Supplies	1,872,755	4,474,354	4,474,354	0
Other Charges	15,635,658	20,417,300	20,417,300	0
Fixed Assets	198,783	0	0	0
Other Fin Uses	89,345	68,000	68,000	0
Intrafund Transfers	4,048,476	4,771,250	4,771,250	0
Intrafund Abatement	(496,853)	(789,134)	(789,134)	0
Contingency	0	5,563,810	4,888,080	(675,730)
Total Appropriations	27,014,914	45,134,093	44,458,363	(675,730)
ORG 5310150 BH: MENTAL HEALTH MHSA TOTAL	(826,127)	0	0	0

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2025-26

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	(45,888)	(70,000)	(70,000)	0
IG Rev - State	1,220,533	709,221	709,221	0
IG Rev - Federal	4,290,494	4,497,088	4,497,088	0
Service Charges	0	25,000	25,000	0
Miscellaneous Rev	1	25,000	25,000	0
Other Fin Sources	759,787	1,681,126	1,681,126	0
Fund Balance	0	50,000	813,384	763,384
Total Revenue	6,224,928	6,917,435	7,680,819	763,384
Salaries & Benefits	1,788,277	2,894,963	2,894,963	0
Services & Supplies	133,293	132,008	132,008	0
Other Charges	2,841,101	3,124,870	3,124,870	0
Intrafund Transfers	756,496	1,194,901	1,194,901	0
Intrafund Abatement	(50,228)	(479,307)	(479,307)	0
Contingency	0	50,000	813,384	763,384
Total Appropriations	5,468,939	6,917,435	7,680,819	763,384
ORG 5320200 BH: ALCOHOL DRUG PROGRAM TOTAL	(755,989)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	23,694	23,000	24,005	1,005
Rev Use Money/Prop	761	600	600	0
Fund Balance	0	5,261	4,256	(1,005)
Total Revenue	24,455	28,861	28,861	0
Intrafund Transfers	25,461	28,861	28,861	0
Total Appropriations	25,461	28,861	28,861	0
ORG 5320210 BH: ADP DRUNK DRIVER SRF TOTAL	1,006	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	1,484	2,500	3,163	663
Rev Use Money/Prop	107	100	100	0
Fund Balance	0	1,163	500	(663)
Total Revenue	1,591	3,763	3,763	0
Intrafund Transfers	2,254	3,763	3,763	0
Total Appropriations	2,254	3,763	3,763	0
ORG 5320215 BH: ADP DRUG FINE SRF TOTAL	663	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	21,052	22,000	22,897	897
Rev Use Money/Prop	564	500	500	0
Fund Balance	0	2,313	1,416	(897)
Total Revenue	21,616	24,813	24,813	0
Intrafund Transfers	22,513	24,813	24,813	0
Total Appropriations	22,513	24,813	24,813	0
ORG 5320220 BH: ADP ALCOHOL EDUC PREV SRF TOTAL	897	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	3,961,218	2,182,344	2,182,344	0
Rev Use Money/Prop	275,903	100,000	100,000	0
IG Rev - State	2,289,222	0	0	0
Fund Balance	0	7,430,465	6,711,606	(718,859)
Total Revenue	6,526,342	9,712,809	8,993,950	(718,859)
Salaries & Benefits	14,887	76,400	76,400	0
Services & Supplies	139	500,446	500,446	0
Other Charges	847,904	8,789,313	8,070,454	(718,859)
Other Fin Uses	325,021	325,022	325,022	0
Intrafund Transfers	5,626	21,628	21,628	0
Total Appropriations	1,193,577	9,712,809	8,993,950	(718,859)
ORG 5320225 BH: ADP OPIOID SETTLEMENT TOTAL	(5,332,766)	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 Prop 99 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.

The Public Health Emergency Preparedness and City Readiness Initiative programs have been transferred back to HHSA from EMS, with each in a unique subfund according to federal grant regulations.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	779,019	130,000	130,000	0
IG Rev - State	1,388,945	1,675,644	1,675,644	0
IG Rev - Federal	1,340,516	0	0	0
Service Charges	1,550	0	0	0
Other Fin Sources	5,965,330	7,057,566	8,254,413	1,196,847
Residual Equity	0	117,926	116,979	(947)
Fund Balance	0	21,888,913	21,169,769	(719,144)
Total Revenue	9,475,360	30,870,049	31,346,805	476,756
Salaries & Benefits	2,006,348	2,506,767	2,506,767	0
Services & Supplies	472,349	1,634,260	1,005,199	(629,061)
Other Charges	560,632	773,373	773,373	0
Other Fin Uses	446,003	1,161,150	1,161,150	0
Intrafund Transfers	64,004	73,209	73,209	0
Intrafund Abatement	(278,762)	(293,583)	(293,583)	0
Contingency	0	20,577,476	21,683,293	1,105,817
Total Appropriations	3,270,573	26,432,652	26,909,408	476,756
ORG 5400000 PH: ADMINISTRATION TOTAL	(6,204,786)	(4,437,397)	(4,437,397)	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	5,893	3,000	3,000	0
Fund Balance	0	114,926	115,743	817
Total Revenue	5,893	117,926	118,743	817
Residual Equity Xfer	0	117,926	116,979	(947)
Contingency	0	0	1,764	1,764
Total Appropriations	0	117,926	118,743	817
ORG 5400010 PH: MAA SRF TOTAL	(5,893)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	24	0	0	0
Other Fin Sources	0	24,500	24,500	0
Fund Balance	0	440	463	23
Total Revenue	24	24,940	24,963	23
Services & Supplies	0	24,940	24,963	23
Total Appropriations	0	24,940	24,963	23
ORG 5430350 PH: MSSP TOTAL	(24)	0	0	0

Exhibit 1

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2025-26

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
License, Pmt, Fran	36,915	115,000	115,000	0
Fines & Penalties	8,759	20,000	20,000	0
Rev Use Money/Prop	1,394	0	0	0
Fund Balance	0	0	11,227	11,227
Total Revenue	47,068	135,000	146,227	11,227
Other Charges	50,622	135,000	146,227	11,227
Total Appropriations	50,622	135,000	146,227	11,227
ORG 5440410 PH: DOMESTIC VIOLENCE TOTAL	3,554	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	1,293	5,500	5,500	0
Rev Use Money/Prop	1,990	50	50	0
Fund Balance	0	37,923	39,896	1,973
Total Revenue	3,283	43,473	45,446	1,973
Services & Supplies	0	43,473	44,858	1,385
Contingency	0	0	588	588
Total Appropriations	0	43,473	45,446	1,973
ORG 5440420 PH: CARSEAT PROGRAM TOTAL	(3,283)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	30	0	0	0
Rev Use Money/Prop	1	0	0	0
Fund Balance	0	17	48	31
Total Revenue	31	17	48	31
Services & Supplies	0	17	48	31
Total Appropriations	0	17	48	31
ORG 5440430 PH: BIKE HELMET PROGRAM TOTAL	(31)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	59,816	30,000	30,000	0
IG Rev - State	157,785	200,000	200,000	0
Fund Balance	0	1,211,182	1,300,889	89,707
Total Revenue	217,601	1,441,182	1,530,889	89,707
Other Fin Uses	0	100,000	100,000	0
Contingency	0	1,341,182	1,430,889	89,707
Total Appropriations	0	1,441,182	1,530,889	89,707
ORG 5440440 PH: TOBACCO SETTLEMENT TOTAL	(217,601)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	(3,067)	0	0	0
IG Rev - State	346,666	350,000	350,000	0
Other Fin Sources	22,327	212,754	212,754	0
Fund Balance	0	0	500	500
Total Revenue	365,925	562,754	563,254	500
Salaries & Benefits	216,751	365,676	365,676	0
Services & Supplies	78,486	114,795	115,295	500
Other Charges	62,384	70,378	70,378	0
Intrafund Transfers	8,168	11,905	11,905	0
Total Appropriations	365,789	562,754	563,254	500
ORG 5440450 PH: TOBACCO USE PREVENTION TOTAL	(136)	0	0	0

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	5,460	0	0	0
IG Rev - State	(8,041)	0	0	0
Fund Balance	0	0	2,203	2,203
Total Revenue	(2,581)	0	2,203	2,203
Contingency	0	0	2,203	2,203
Total Appropriations	0	0	2,203	2,203
ORG 5440470 PH: PROP 56 TOBACCO USE PREVNT TOTAL	2,581	0	0	0

Countywide Special Revenue Realignment Fund in Public Health

The Countywide Special Revenue – Realignment fund in Public Health Division 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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	181,676	150,000	150,000	0
IG Rev - State	7,944,433	6,833,557	6,833,557	0
Other Fin Sources	704,192	704,192	704,192	0
Fund Balance	0	0	1,825,908	1,825,908
Total Revenue	8,830,301	7,687,749	9,513,657	1,825,908
Other Fin Uses	6,973,058	7,687,749	9,513,657	1,825,908
Intrafund Transfers	683,356	0	0	0
Total Appropriations	7,656,414	7,687,749	9,513,657	1,825,908
ORG 5480800 PH: HEALTH REALIGNMENT TOTAL	(1,173,887)	0	0	0

Countywide Special Revenue Fund in the Animal Services Division

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	1,007	400	400	0
Miscellaneous Rev	260	900	900	0
Fund Balance	0	19,423	19,657	234
Total Revenue	1,267	20,723	20,957	234
Services & Supplies	0	15,723	15,656	(67)
Other Charges	340	5,000	5,000	0
Contingency	0	0	301	301
Total Appropriations	340	20,723	20,957	234
ORG 5570700 AS: CWSR ANIMALS 4 RETIRED FRD TOTAL	(927)	0	0	0

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Service Charges	5,910	6,000	6,000	0
Miscellaneous Rev	8,543	12,000	12,000	0
Fund Balance	0	80,234	78,095	(2,139)
Total Revenue	14,454	98,234	96,095	(2,139)
Services & Supplies	3,235	98,234	96,095	(2,139)
Total Appropriations	3,235	98,234	96,095	(2,139)
ORG 5570701 AS: CWSR NEUTER DEPOSIT TOTAL	(11,219)	0	0	0

Pet Aid Program

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

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	19,227	6,000	6,000	0
Other Gov Agency	35,025	0	0	0
Miscellaneous Rev	37,447	25,000	25,000	0
Fund Balance	0	381,546	353,343	(28,203)
Total Revenue	91,699	412,546	384,343	(28,203)
Services & Supplies	89,092	276,046	245,355	(30,691)
Other Fin Uses	0	136,500	136,500	0
Contingency	0	0	2,488	2,488
Total Appropriations	89,092	412,546	384,343	(28,203)
ORG 5570702 AS: CWSR PET AID PROGRAM TOTAL	(2,607)	0	0	0

City of SLT

The City of South Lake Tahoe subfund consists of revenue from an annual flat fee that is charged to the City of SLT for the purpose of a maintenance and replacement reserve for SLT Animal Services facilities.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Other Gov Agency	102,171	0	0	0
Fund Balance	0	68,930	102,172	33,242
Total Revenue	102,171	68,930	102,172	33,242
Contingency	0	68,930	102,172	33,242
Total Appropriations	0	68,930	102,172	33,242
ORG 5570703 AS: City of SLT TOTAL	(102,171)	0	0	0

Countywide Special Revenue Fund in the Veteran Services Division

The Countywide Special Revenue fund in the Veteran Services Division 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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	6,066	0	0	0
Other Fin Sources	175,000	175,000	175,000	0
Fund Balance	0	69,413	113,029	43,616
Total Revenue	181,066	244,413	288,029	43,616
Services & Supplies	125,803	209,067	250,877	41,810
Other Fin Uses	11,647	35,346	35,346	0
Contingency	0	0	1,806	1,806
Total Appropriations	137,450	244,413	288,029	43,616
ORG 4270700 VET: CWSR - VETERAN AFFAIRS TOTAL	(43,616)	0	0	0

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.

Description	FY 2024-25 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	2,785	50	50	0
Miscellaneous Rev	10,613	8,000	8,000	0
Fund Balance	0	34,544	50,295	15,751
Total Revenue	13,398	42,594	58,345	15,751
Other Fin Uses	11,647	42,594	42,594	0
Contingency	0	0	15,751	15,751
Total Appropriations	11,647	42,594	58,345	15,751
ORG 4270701 VET: CWSR - LICENSE PLATES TOTAL	(1,751)	0	0	0