



# EL DORADO COUNTY

FISCAL YEAR 2025-26 RECOMMENDED ADOPTED BUDGET



Prepared by the Chief Administrative Office

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**COVER IMAGE LOCATION:** Cronan Ranch, overlooking the South Fork of the American River



# *County of El Dorado*

## *Chief Administrative Office*

330 Fair Lane  
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 2<sup>nd</sup>. 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

	<b>FY 2025-26 Recm'd Budget</b>	<b>FY 2025-26 Recm'd Adopted Budget</b>	<b>\$ Increase / (Decrease)</b>	<b>Percent Change</b>
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

# 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%
<b>Total Appropriations*</b>	<b>\$1.04 B</b>	<b>\$1.12 B</b>	<b>\$88.3 M</b>	<b>8.5%</b>

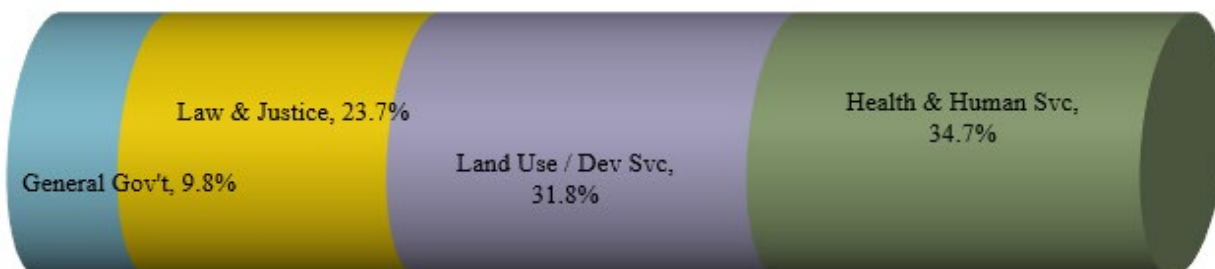
\* All Governmental Funds including Special Revenue Funds; Excluding Special Districts & Proprietary Funds



## 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%
<b>Appropriations</b>	<b>\$674.3 M</b>	<b>\$720.3 M</b>	<b>\$46.0 M</b>	<b>7%</b>

\* 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\*

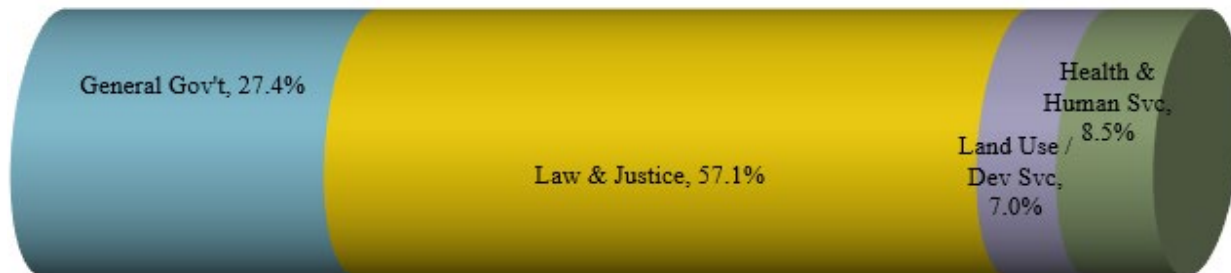
Functional Group	FY 2025-26 Recm'd Budget	FY 2025-26 Recm'd Adopted Budget	\$ Increase / (Decrease)	Percent Change
General Gov't	\$56.3 M	\$57.3 M	\$1.0 M	2%
Law & Justice	\$119.0 M	\$119.2 M	\$0.2 M	0%
Land Use / Dev Svc	\$11.0 M	\$14.6 M	\$3.5 M	32%
Health & Human Svc	\$17.6 M	\$17.8 M	\$0.2 M	1%
<b>Net County Cost</b>	<b>\$203.9 M</b>	<b>\$208.8 M</b>	<b>\$4.9 M</b>	<b>2.4%</b>

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



# Summary of the Recommended Adopted Budget

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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.



# Summary of the Recommended Adopted Budget

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## 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.

# Summary of the Recommended Adopted Budget

## 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/II's 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.

# Summary of the Recommended Adopted Budget

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## 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





# Auditor-Controller

## ADOPTED BUDGET REVISIONS • FY 2025-26

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### 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)
<b>Total Revenue</b>	<b>533,029</b>	<b>640,784</b>	<b>638,274</b>	<b>(2,510)</b>
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
<b>Total Appropriations</b>	<b>5,368,340</b>	<b>5,709,969</b>	<b>5,709,969</b>	<b>0</b>
<b>FUND 1000 GENERAL FUND TOTAL</b>	<b>4,835,311</b>	<b>5,069,185</b>	<b>5,071,695</b>	<b>2,510</b>





**Board of Supervisors**  
**ADOPTED BUDGET REVISIONS • FY 2025-26**

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## 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

<b>Description</b>	<b>FY 2024-25 Actual</b>	<b>FY 2025-26 Recm'd Budget</b>	<b>CAO Recm'd Adopted Budget</b>	<b>Difference from Recommended</b>
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



# Administration & Budget

## A DIVISION OF THE CHIEF ADMINISTRATIVE OFFICE

### ADOPTED BUDGET REVISIONS • FY 2025-26

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#### 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
<b>Total Revenue</b>	<b>368,036</b>	<b>3,229,132</b>	<b>3,248,272</b>	<b>19,140</b>
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
<b>Total Appropriations</b>	<b>3,262,896</b>	<b>5,873,439</b>	<b>6,087,565</b>	<b>214,126</b>
<b>FUND 1000 GENERAL FUND TOTAL</b>	<b>2,894,860</b>	<b>2,644,307</b>	<b>2,839,293</b>	<b>194,986</b>





### 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
<b>Total Revenue</b>	<b>1,472,430</b>	<b>2,327,450</b>	<b>2,580,419</b>	<b>252,969</b>
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
<b>Total Appropriations</b>	<b>1,628,230</b>	<b>2,327,450</b>	<b>2,580,419</b>	<b>252,969</b>
<b>FUND 5114 AIRPORTS TOTAL</b>	<b>155,800</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Central Services

## A DIVISION OF THE CHIEF ADMINISTRATIVE OFFICE

### ADOPTED BUDGET REVISIONS • FY 2025-26

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#### 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
<b>Total Revenue</b>	<b>1,726,505</b>	<b>1,260,111</b>	<b>1,260,111</b>	<b>0</b>
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)
<b>Total Appropriations</b>	<b>16,556,635</b>	<b>16,146,268</b>	<b>16,066,268</b>	<b>(80,000)</b>
<b>FUND 1000 GENERAL FUND TOTAL</b>	<b>14,830,130</b>	<b>14,886,157</b>	<b>14,806,157</b>	<b>(80,000)</b>





# 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
<b>Total Revenue</b>	<b>16,411,223</b>	<b>57,173,435</b>	<b>57,181,489</b>	<b>8,054</b>
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
<b>Total Appropriations</b>	<b>13,660,172</b>	<b>57,173,435</b>	<b>57,181,489</b>	<b>8,054</b>
<b>FUND 1800 ACO FUND TOTAL</b>	<b>(2,751,051)</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Accumulative Capital Outlay Fund

## ADOPTED BUDGET REVISIONS • FY 2025-26

Chief Administrative Office FY 2025-26 Facilities 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
<b>Total ACO Workplan</b>		<b>\$ 57,181,489</b>

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
<b>Total</b>	<b>\$ 57,181,489</b>

# 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
<b>Parks / Trails Total</b>	<b>\$ 485,000</b>	

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
<b>Deferred Maintenance Total</b>	<b>\$ 7,341,000</b>





# Emergency Medical Services

## A DIVISION OF THE CHIEF ADMINISTRATIVE OFFICE

### ADOPTED BUDGET REVISIONS • FY 2025-26

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#### 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.

# 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

**Emergency Medical Services**  
A DIVISION OF THE CHIEF ADMINISTRATIVE OFFICE  
ADOPTED BUDGET REVISIONS • FY 2025-26

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
<b>Total Revenue</b>	<b>5,808,654</b>	<b>6,584,541</b>	<b>6,853,358</b>	<b>268,817</b>
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
<b>Total Appropriations</b>	<b>6,041,482</b>	<b>6,584,541</b>	<b>6,853,358</b>	<b>268,817</b>
FUND 1353 County Service Area #3 TOTAL	232,828	0	0	0

**DIVISION ADOPTED BUDGET CSA 7 SUMMARY**

<b>Description</b>	<b>FY 2024-25 Actual</b>	<b>FY 2025-26 Recm'd Budget</b>	<b>CAO Recm'd Adopted Budget</b>	<b>Difference from Recommended</b>
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
<b>Total Revenue</b>	<b>20,804,748</b>	<b>37,402,404</b>	<b>38,668,941</b>	<b>1,266,537</b>
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
<b>Total Appropriations</b>	<b>18,896,749</b>	<b>37,402,404</b>	<b>38,668,941</b>	<b>1,266,537</b>
FUND 1357 County Service Area #7 TOTAL	(1,908,000)	0	0	0



# Parks, Trails, & River Management

## A DIVISION OF THE CHIEF ADMINISTRATIVE OFFICE

### ADOPTED BUDGET REVISIONS • FY 2025-26

#### 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
<b>Total Revenue</b>	<b>1,431,099</b>	<b>1,546,690</b>	<b>1,813,195</b>	<b>266,505</b>
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
<b>Total Appropriations</b>	<b>1,525,953</b>	<b>2,553,717</b>	<b>2,829,815</b>	<b>276,098</b>
<b>FUND 1000 GENERAL FUND TOTAL</b>	<b>94,854</b>	<b>1,007,027</b>	<b>1,016,620</b>	<b>9,593</b>





# County Counsel

## ADOPTED BUDGET REVISIONS • FY 2025-26

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### 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



# General Fund – General Revenues & Other Operations

ADOPTED BUDGET REVISIONS • FY 2025-26

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## 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.

# General Fund – General Revenues & Other Operations

## ADOPTED BUDGET REVISIONS • FY 2025-26

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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.



# General Fund – General Revenues & Other Operations

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## *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

# General Fund – General Revenues & Other Operations

## ADOPTED BUDGET REVISIONS • FY 2025-26

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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

# General Fund – General Revenues & Other Operations

## ADOPTED BUDGET REVISIONS • FY 2025-26

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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-

# General Fund – General Revenues & Other Operations

## ADOPTED BUDGET REVISIONS • FY 2025-26

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
<b>Total Revenue</b>	<b>188,863,069</b>	<b>231,227,410</b>	<b>255,827,603</b>	<b>24,600,193</b>
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
<b>Total Appropriations</b>	<b>26,590,121</b>	<b>38,948,219</b>	<b>62,479,401</b>	<b>23,531,182</b>
<b>FUND 1000 GENERAL</b>				
<b>FUND TOTAL*</b>	<b>(162,272,948)</b>	<b>(192,279,191)</b>	<b>(193,348,202)</b>	<b>(1,069,011)</b>

\* 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)
<b>Total Revenue</b>	<b>3,149,907</b>	<b>4,195,778</b>	<b>2,054,140</b>	<b>(2,141,638)</b>
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)

# General Fund – General Revenues & Other Operations

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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
HHSIA 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
<b>TOTAL</b>	<b>\$60,255,524</b>	<b>\$20,103,930</b>	<b>(\$21,462,671)</b>	<b>\$58,896,783</b>
CONTINGENCY	\$7,850,000			\$8,150,000
<b>TOTAL RESERVES, DESIGNATIONS, &amp; CONTINGENCY</b>	<b>\$68,105,524</b>			<b>\$67,046,783</b>

## 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 Paradise 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



# General Fund – General Revenues & Other Operations

ADOPTED BUDGET REVISIONS • FY 2025-26

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



# Human Resources & Risk Management

## ADOPTED BUDGET REVISIONS • FY 2025-26

### 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
<b>Total Revenue</b>	<b>57,027,104</b>	<b>67,503,066</b>	<b>67,503,066</b>	<b>0</b>
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)
<b>Total Appropriations</b>	<b>57,378,019</b>	<b>67,503,066</b>	<b>67,503,066</b>	<b>0</b>
<b>FUND 5250 RISK TOTAL</b>	<b>350,915</b>	<b>0</b>	<b>0</b>	<b>0</b>



# Information Technologies

## ADOPTED BUDGET REVISIONS • FY 2025-26

### 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



# Registrar of Voters

## ADOPTED BUDGET REVISIONS • FY 2025-26

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### 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
<b>Total Revenue</b>	<b>723,152</b>	<b>322,951</b>	<b>322,951</b>	<b>0</b>
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
<b>Total Appropriations</b>	<b>2,134,667</b>	<b>2,444,000</b>	<b>2,509,000</b>	<b>65,000</b>
<b>FUND 1000 GENERAL FUND TOTAL</b>	<b>1,411,515</b>	<b>2,121,049</b>	<b>2,186,049</b>	<b>65,000</b>





# District Attorney

## ADOPTED BUDGET REVISIONS • FY 2025-26

### 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

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### 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.

# Sheriff

## 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	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
<b>Total Revenue</b>	<b>23,315,105</b>	<b>26,917,804</b>	<b>27,896,970</b>	<b>979,166</b>
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)
<b>Total Appropriations</b>	<b>101,094,802</b>	<b>112,552,200</b>	<b>113,450,821</b>	<b>898,621</b>
<b>FUND 1000 GENERAL FUND TOTAL</b>	<b>77,779,697</b>	<b>85,634,396</b>	<b>85,553,851</b>	<b>(80,545)</b>

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)
<b>Total Revenue</b>	<b>430,227</b>	<b>2,525,000</b>	<b>2,173,473</b>	<b>(351,527)</b>
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)
<b>Total Appropriations</b>	<b>477,314</b>	<b>2,525,000</b>	<b>2,173,473</b>	<b>(351,527)</b>
<b>FUND 1118 COMMISSARY TOTAL</b>	<b>47,087</b>	<b>0</b>	<b>0</b>	<b>0</b>



# Agricultural Commissioner

## ADOPTED BUDGET REVISIONS • FY 2025-26

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### 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
<b>Total Revenue</b>	<b>2,045,309</b>	<b>1,393,568</b>	<b>2,707,549</b>	<b>1,313,981</b>
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
<b>Total Appropriations</b>	<b>2,795,847</b>	<b>2,354,893</b>	<b>3,795,376</b>	<b>1,440,483</b>
<b>FUND 1000 GENERAL FUND TOTAL</b>	<b>750,537</b>	<b>961,325</b>	<b>1,087,827</b>	<b>126,502</b>

# 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

# Environmental Management

## ADOPTED BUDGET REVISIONS • FY 2025-26

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### 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
<b>Total Revenue</b>	<b>1,278,273</b>	<b>5,258,930</b>	<b>5,628,141</b>	<b>369,211</b>
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
<b>Total Appropriations</b>	<b>667,922</b>	<b>5,258,930</b>	<b>5,628,141</b>	<b>369,211</b>
<b>FUND 1353 County Service Area #3 TOTAL</b>	<b>(610,351)</b>	<b>0</b>	<b>0</b>	<b>0</b>

# 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
<b>Total Revenue</b>	<b>6,187,191</b>	<b>13,625,774</b>	<b>15,469,720</b>	<b>1,843,946</b>
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
<b>Total Appropriations</b>	<b>5,139,545</b>	<b>13,625,774</b>	<b>15,469,720</b>	<b>1,843,946</b>
<b>FUND 1360 County Service Area #10 TOTAL</b>	<b>(1,047,646)</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Planning and Building

## ADOPTED BUDGET REVISIONS • FY 2025-26

### 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
<b>Total Revenue</b>	<b>13,000,024</b>	<b>13,233,470</b>	<b>46,635,781</b>	<b>33,402,311</b>
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
<b>Total Appropriations</b>	<b>15,082,901</b>	<b>18,066,863</b>	<b>51,469,174</b>	<b>33,402,311</b>
<b>FUND 1000 GENERAL FUND TOTAL</b>	<b>2,082,877</b>	<b>4,833,393</b>	<b>4,833,393</b>	<b>0</b>

# 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
<b>Total Revenue</b>	<b>3,367,856</b>	<b>2,314,391</b>	<b>2,774,468</b>	<b>460,077</b>
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
<b>Total Appropriations</b>	<b>3,121,464</b>	<b>2,314,391</b>	<b>2,774,468</b>	<b>460,077</b>
<b>FUND 1108 HOUSING, COMMUNITY &amp; ECONC DEV TOTAL</b>	<b>(246,392)</b>	<b>0</b>	<b>0</b>	<b>0</b>

## 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
<b>Total Revenue</b>	<b>209,418</b>	<b>220,232</b>	<b>220,232</b>	<b>0</b>
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
<b>Total Appropriations</b>	<b>2,026,562</b>	<b>1,897,142</b>	<b>1,926,214</b>	<b>29,072</b>
<b>FUND 1000 GENERAL FUND TOTAL</b>	<b>1,817,145</b>	<b>1,676,910</b>	<b>1,705,982</b>	<b>29,072</b>





## 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
<b>Total Revenue</b>	<b>92,309,650</b>	<b>142,204,797</b>	<b>148,862,221</b>	<b>6,657,424</b>
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
<b>Total Appropriations</b>	<b>89,622,035</b>	<b>142,204,797</b>	<b>148,862,221</b>	<b>6,657,424</b>
<b>FUND 1103 ROAD FUND TOTAL</b>	<b>(2,687,616)</b>	<b>0</b>	<b>0</b>	<b>0</b>

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
<b>Total Revenue</b>	<b>5,496,944</b>	<b>4,194,022</b>	<b>4,605,203</b>	<b>411,181</b>
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
<b>Total Appropriations</b>	<b>5,428,117</b>	<b>4,194,022</b>	<b>4,605,203</b>	<b>411,181</b>
<b>FUND 1101 EROSION CONTROL TOTAL</b>	<b>(68,828)</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Transportation

## ADOPTED BUDGET REVISIONS • FY 2025-26

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
<b>Total Revenue</b>	<b>5,410,785</b>	<b>3,348,623</b>	<b>3,476,123</b>	<b>127,500</b>
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
<b>Total Appropriations</b>	<b>2,750,426</b>	<b>3,348,623</b>	<b>3,476,123</b>	<b>127,500</b>
<b>FUND 5260 FLEET TOTAL</b>	<b>(2,660,359)</b>	<b>0</b>	<b>0</b>	<b>0</b>



# Child Support Services

## ADOPTED BUDGET REVISIONS • FY 2025-26

### 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
<b>Total Revenue</b>	<b>4,362,131</b>	<b>4,567,211</b>	<b>4,635,961</b>	<b>68,750</b>
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
<b>Total Appropriations</b>	<b>4,355,442</b>	<b>4,568,211</b>	<b>4,643,211</b>	<b>75,000</b>
<b>FUND 1000 GENERAL FUND TOTAL</b>	<b>(6,689)</b>	<b>1,000</b>	<b>7,250</b>	<b>6,250</b>





# Animal Services

## A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY

### ADOPTED BUDGET REVISIONS • FY 2025-26

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#### 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
<b>Total Revenue</b>	<b>1,550,453</b>	<b>2,203,393</b>	<b>2,173,453</b>	<b>(29,940)</b>
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)
<b>Total Appropriations</b>	<b>3,848,621</b>	<b>5,131,465</b>	<b>5,148,655</b>	<b>17,190</b>
<b>FUND 1000 GENERAL FUND</b>				
<b>TOTAL</b>	<b>2,298,168</b>	<b>2,928,072</b>	<b>2,975,202</b>	<b>47,130</b>



# Behavioral Health

## A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY ADOPTED BUDGET REVISIONS • FY 2025-26

### 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
<b>Total Revenue</b>	<b>57,086,241</b>	<b>81,175,011</b>	<b>82,496,880</b>	<b>1,321,869</b>
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
<b>Total Appropriations</b>	<b>49,166,032</b>	<b>81,175,011</b>	<b>82,496,880</b>	<b>1,321,869</b>
<b>FUND 1110 MENTAL HEALTH TOTAL</b>	<b>(7,920,209)</b>	<b>0</b>	<b>0</b>	<b>0</b>



# Community Services

## A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY

### ADOPTED BUDGET REVISIONS • FY 2025-26

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#### 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)
<b>Total Revenue</b>	<b>9,577,049</b>	<b>22,204,396</b>	<b>21,260,641</b>	<b>(943,755)</b>
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

# Community Services

## A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY ADOPTED BUDGET REVISIONS • FY 2025-26

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

# Public Health

## A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY

### ADOPTED BUDGET REVISIONS • FY 2025-26

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#### 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)
<b>Total Revenue</b>	<b>16,476,342</b>	<b>38,829,221</b>	<b>39,412,459</b>	<b>583,238</b>
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

## Public Health

### A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY ADOPTED BUDGET REVISIONS • FY 2025-26

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



# Social Services

## A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY ADOPTED BUDGET REVISIONS • FY 2025-26

### 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)
<b>Total Revenue</b>	<b>69,517,016</b>	<b>79,277,046</b>	<b>79,163,053</b>	<b>(113,993)</b>
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
<b>Total Appropriations</b>	<b>72,150,427</b>	<b>82,347,029</b>	<b>82,347,029</b>	<b>0</b>
<b>FUND 1000 GENERAL FUND TOTAL</b>	<b>2,633,410</b>	<b>3,069,983</b>	<b>3,183,976</b>	<b>113,993</b>

# Social Services

A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY  
ADOPTED BUDGET REVISIONS • FY 2025-26

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## 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

# 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

## ADOPTED BUDGET REVISIONS • FY 2025-26

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
<b>FUND TYPE 10: GENERAL FUND</b>				
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
<b>Information Technologies Total</b>				<b>\$ 424,046</b>
Chief Administrative Office				
Parks, Trails, & River Management				
6040	1	Replacement River Raft	\$ 6,500	\$ 6,500
<b>Chief Administrative Office Total</b>				<b>\$ 6,500</b>
District Attorney				
6042	1	Forensic Computer and Fortinet Installation	\$ 35,309	\$ 35,309
<b>District Attorney Total</b>				<b>\$ 35,309</b>
Elections				
6042	1	Voting System Upgrade	\$ 38,000	\$ 38,000
<b>Elections Total</b>				<b>\$ 38,000</b>
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

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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					\$	-
<b>Sheriff Total</b>					<b>\$</b>	<b>1,338,500</b>

### Surveyor

6040	1	Plotter	\$	18,400	\$	18,400
<b>Surveyor Total</b>					<b>\$</b>	<b>18,400</b>

### 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
<b>Probation Total</b>					<b>\$</b>	<b>398,836</b>

### Library

6045	1	Bookmobile	\$	151,125	\$	151,125
<b>Library Total</b>					<b>\$</b>	<b>151,125</b>

### 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
<b>Animal Services Total</b>					<b>\$</b>	<b>366,500</b>

**General Fund Total \$ 2,777,216**

**Fixed Assets**

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**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

# Fixed Assets

ADOPTED BUDGET REVISIONS • FY 2025-26

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
<b>Transportation Total</b>				<b>\$</b>	<b>6,161,400</b>

**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
<b>Transportation County Service Area 3 Total</b>				<b>\$</b>	<b>200,000</b>	

### 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
<b>Environmental Management Total</b>				<b>\$</b>	<b>1,291,000</b>	

**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
<b>Fleet Total</b>				<b>\$</b>	<b>1,300,500</b>	

**Internal Service Funds Total \$ 1,300,500**

**Fixed Asset Equipment Total \$ 12,016,253**



Fixed Assets

ADOPTED BUDGET REVISIONS • FY 2025-26

FIXED ASSET BUILDING IMPROVEMENTS OUTSIDE THE ACO FUND

Qty	Item Description	Unit Cost	Total Cost
<b>FUND TYPE 10: GENERAL FUND</b>			
Chief Administrative Office			
Parks			
1	Forebay Improvement Project	\$ 981,851	\$ 981,851
1	Diamond Springs Community Park Project	\$ 579,593	\$ 579,593
<b>Chief Administrative Office Total</b>			<b>\$ 1,561,444</b>
District Attorney			
1	Annual SSI Verkada Journal	\$ 6,216	\$ 6,216
1	Access Control and Intrusion System Project	\$ 45,600	\$ 45,600
<b>District Attorney Total</b>			<b>\$ 51,816</b>
Information Technologies			
1	Government Center Fiber Replacement	\$ 10,000	\$ 10,000
<b>Information Technologies Total</b>			<b>\$ 10,000</b>
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
<b>Probation Total</b>			<b>\$ 215,000</b>
<b>General Fund Total</b>			<b>\$ 1,838,260</b>
<b>FUND TYPE 11: SPECIAL REVENUE FUNDS</b>			
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
<b>Transportation Total</b>			<b>\$ 3,041,246</b>
<b>11 Special Revenue Funds Total</b>			<b>\$ 3,041,246</b>
<b>FUND TYPE 13: SPECIAL REVENUE FUNDS: DISTRICTS</b>			
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
<b>Environmental Management Total</b>			<b>\$ 2,250,732</b>
<b>13 Special Revenue Funds: Districts Total</b>			<b>\$ 2,250,732</b>

# Fixed Assets

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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 Funds

## ADOPTED BUDGET REVISIONS • FY 2025-26

### 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.

# 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	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

# Special Revenue Funds

## ADOPTED BUDGET REVISIONS • FY 2025-26

### *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
<b>Total Revenue</b>	<b>43,215</b>	<b>40,000</b>	<b>48,222</b>	<b>8,222</b>
Services & Supplies	38,759	40,000	48,222	8,222
<b>Total Appropriations</b>	<b>38,759</b>	<b>40,000</b>	<b>48,222</b>	<b>8,222</b>
<b>ORG 0670715 CAO: CWSR - ALTERNATIVE DISPT TOTAL</b>	<b>(4,456)</b>	<b>0</b>	<b>0</b>	<b>0</b>

### *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
<b>Total Revenue</b>	<b>8</b>	<b>161</b>	<b>163</b>	<b>2</b>
Contingency	0	161	163	2
<b>Total Appropriations</b>	<b>0</b>	<b>161</b>	<b>163</b>	<b>2</b>
<b>ORG 0670716 CAO: CWSR - CHILD WAITING RM TOTAL</b>	<b>(8)</b>	<b>0</b>	<b>0</b>	<b>0</b>

### *El Dorado Hills Public Safety*

The El Dorado Hills Public Safety subfund accounts for fees that are restricted to land acquisition, facility and building construction, associated equipment, and vehicle purchases in order to provide public safety facilities accessible to additional residents and workers associated with new development in the communities of El Dorado Hills, Cameron Park, Latrobe, Shingle Springs, and Rescue.

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
<b>Total Revenue</b>	<b>51</b>	<b>992</b>	<b>1,007</b>	<b>15</b>
Contingency	0	992	1,007	15
<b>Total Appropriations</b>	<b>0</b>	<b>992</b>	<b>1,007</b>	<b>15</b>
<b>ORG 0670718 CAO: CWSR - EDH PUBLIC SAFETY TOTAL</b>	<b>(51)</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Special Revenue Funds

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### *El Dorado –SMUD Cooperative Agreement*

The El Dorado–SMUD Cooperative Agreement subfund accounts for funding from the Sacramento Municipal Utility District 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
<b>Total Revenue</b>	<b>1,243,180</b>	<b>4,556,714</b>	<b>6,232,624</b>	<b>1,675,910</b>
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
<b>Total Appropriations</b>	<b>1,351,816</b>	<b>4,556,714</b>	<b>6,232,624</b>	<b>1,675,910</b>
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
<b>Total Revenue</b>	<b>17,907</b>	<b>84,112</b>	<b>85,525</b>	<b>1,413</b>
Services & Supplies	5,473	84,112	85,525	1,413
<b>Total Appropriations</b>	<b>5,473</b>	<b>84,112</b>	<b>85,525</b>	<b>1,413</b>
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.

# Special Revenue Funds

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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.

# 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
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



# Special Revenue Funds

## ADOPTED BUDGET REVISIONS • FY 2025-26

### *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.

# 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
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

# Special Revenue Funds

## ADOPTED BUDGET REVISIONS • FY 2025-26

### *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

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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

## Special Revenue Funds

### ADOPTED BUDGET REVISIONS • FY 2025-26

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

# Special Revenue Funds

## ADOPTED BUDGET REVISIONS • FY 2025-26

### 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.

# 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	2,726	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

# Special Revenue Funds

## ADOPTED BUDGET REVISIONS • FY 2025-26

### 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



# Special Revenue Funds

## ADOPTED BUDGET REVISIONS • FY 2025-26

### 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.

# 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	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

# Special Revenue Funds

## ADOPTED BUDGET REVISIONS • FY 2025-26

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### 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
<b>Total Revenue</b>	<b>26,519</b>	<b>124,409</b>	<b>150,928</b>	<b>26,519</b>
Contingency	0	124,409	150,928	26,519
<b>Total Appropriations</b>	<b>0</b>	<b>124,409</b>	<b>150,928</b>	<b>26,519</b>
<b>ORG 0570700 AS: CWSR - AB1653 TOTAL</b>	<b>(26,519)</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Special Revenue Funds

## ADOPTED BUDGET REVISIONS • FY 2025-26

### 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
<b>Total Revenue</b>	<b>178,093</b>	<b>1,193,463</b>	<b>1,302,812</b>	<b>109,349</b>
Other Fin Uses	68,744	210,000	210,000	0
Contingency	0	983,463	1,092,812	109,349
<b>Total Appropriations</b>	<b>68,744</b>	<b>1,193,463</b>	<b>1,302,812</b>	<b>109,349</b>
<b>ORG 1870700 RC: CWSR - MICRO TOTAL</b>	<b>(109,349)</b>	<b>0</b>	<b>0</b>	<b>0</b>

##### *Computer System*

The Computer System GC273612.C fund is available to support, maintain, improve, and provide for the full operation for modernized creation, retention, and retrieval of information in each county's system of recorded documents. 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
<b>Total Revenue</b>	<b>278,052</b>	<b>1,880,088</b>	<b>2,053,966</b>	<b>173,878</b>
Other Fin Uses	104,173	300,000	300,000	0
Contingency	0	1,580,088	1,753,966	173,878
<b>Total Appropriations</b>	<b>104,173</b>	<b>1,880,088</b>	<b>2,053,966</b>	<b>173,878</b>
<b>ORG 1870701 RC: CWSR - COMPUTER SYSTEM TOTAL</b>	<b>(173,879)</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Special Revenue Funds

## ADOPTED BUDGET REVISIONS • FY 2025-26

### *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)
<b>Total Revenue</b>	<b>699</b>	<b>12,467</b>	<b>10,166</b>	<b>(2,301)</b>
Other Fin Uses	3,000	0	0	0
Contingency	0	12,467	10,166	(2,301)
<b>Total Appropriations</b>	<b>3,000</b>	<b>12,467</b>	<b>10,166</b>	<b>(2,301)</b>
<b>ORG 1870702 RC: CWSR - NOTARY PBLC CNF MRG TOTAL</b>	<b>2,301</b>	<b>0</b>	<b>0</b>	<b>0</b>

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
<b>Total Revenue</b>	<b>41,422</b>	<b>156,845</b>	<b>162,072</b>	<b>5,227</b>
Other Fin Uses	36,196	40,000	40,000	0
Contingency	0	116,845	122,072	5,227
<b>Total Appropriations</b>	<b>36,196</b>	<b>156,845</b>	<b>162,072</b>	<b>5,227</b>
<b>ORG 1870703 RC: CWSR - VITAL HEALTH STATS TOTAL</b>	<b>(5,226)</b>	<b>0</b>	<b>0</b>	<b>0</b>

### *Social Security Truncation*

The Social Security Truncation GC27361(D)(1) subaccount funds shall be used only by the County Recorder 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.

# 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	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

# Special Revenue Funds

## ADOPTED BUDGET REVISIONS • FY 2025-26

### 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

# 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



# 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	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

# Special Revenue Funds

## ADOPTED BUDGET REVISIONS • FY 2025-26

### 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

# 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	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.

# 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	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.

# 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	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

# Special Revenue Funds

## ADOPTED BUDGET REVISIONS • FY 2025-26

### 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.

# 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	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.



## 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	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

# Special Revenue Funds

## ADOPTED BUDGET REVISIONS • FY 2025-26

### *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

# Special Revenue Funds

## ADOPTED BUDGET REVISIONS • FY 2025-26

### 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.

# 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

# Special Revenue Funds

## ADOPTED BUDGET REVISIONS • FY 2025-26

### 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
<b>Total Revenue</b>	<b>5,496,944</b>	<b>4,194,022</b>	<b>4,605,203</b>	<b>411,181</b>
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
<b>Total Appropriations</b>	<b>5,428,117</b>	<b>4,194,022</b>	<b>4,605,203</b>	<b>411,181</b>
ORG 3610150 DOT: ENVIRONMENTAL IMPROVEMENT				
<b>TOTAL</b>	<b>(68,828)</b>	<b>0</b>	<b>0</b>	<b>0</b>

#### *Road Fund*

The Road Fund Special Revenue Fund is the largest portion of the Transportation budget and includes department Administration, Capital Improvement, Engineering, and Road Maintenance.

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
<b>Total Appropriations</b>	<b>4,154,408</b>	<b>3,943,378</b>	<b>3,946,348</b>	<b>2,970</b>
ORG 3600000 DOT: ADMINISTRATION TOTAL				
<b>TOTAL</b>	<b>4,154,408</b>	<b>3,943,378</b>	<b>3,946,348</b>	<b>2,970</b>

# 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

# 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	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.

# 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	9,464,755	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



# Special Revenue Funds

## ADOPTED BUDGET REVISIONS • FY 2025-26

### *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.

# 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	1,351,031	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.

# Special Revenue Funds

## ADOPTED BUDGET REVISIONS • FY 2025-26

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)
<b>Total Revenue</b>	<b>364,460</b>	<b>6,682,668</b>	<b>6,597,295</b>	<b>(85,373)</b>
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
<b>Total Appropriations</b>	<b>613,954</b>	<b>6,682,668</b>	<b>6,597,295</b>	<b>(85,373)</b>
<b>ORG 3670717 DOT: TIM ZNS 1 TO 7 TOTAL</b>	<b>249,495</b>	<b>0</b>	<b>0</b>	<b>0</b>

### *Highway 50 Traffic Impact Fees*

The fees collected by the Traffic Impact Fee (TIF) Program (formerly known as the TIM Fee Program) are used to fund transportation improvements needed to accommodate growth anticipated by the County's General Plan. The TIF Program requirements shall be applicable to all new development located within

the Western Slope boundaries of the County. Improvements funded by the TIF Program include, but are not limited to, new roadways, roadway widenings, roadway intersection improvements and transit. A TIF program is legally required to meet guidelines as established by Assembly Bill 1600 (California Government Code Sections 66000-66008). Highway 50 Traffic Impact Fees are collected on all development projects and fund construction and improvements along Highway 50.

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
<b>Total Revenue</b>	<b>2,856,560</b>	<b>33,374,356</b>	<b>34,527,697</b>	<b>1,153,341</b>
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)
<b>Total Appropriations</b>	<b>726,073</b>	<b>33,374,356</b>	<b>34,527,697</b>	<b>1,153,341</b>
<b>ORG 3670718 DOT: TIM HIGHWAY 50 TOTAL</b>	<b>(2,130,487)</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Special Revenue Funds

## ADOPTED BUDGET REVISIONS • FY 2025-26

### 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.

# 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	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

# Special Revenue Funds

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### *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
<b>Total Revenue</b>	<b>7,806,996</b>	<b>9,731,035</b>	<b>10,600,779</b>	<b>869,744</b>
Other Fin Uses	10,880,000	7,911,757	7,911,757	0
Contingency	0	1,819,278	2,689,022	869,744
<b>Total Appropriations</b>	<b>10,880,000</b>	<b>9,731,035</b>	<b>10,600,779</b>	<b>869,744</b>
<b>ORG 3670761 DOT: SENATE BILL NO1 - SB1 TOTAL</b>	<b>3,073,004</b>	<b>0</b>	<b>0</b>	<b>0</b>

### *Intelligence Transportation System*

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

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
<b>Total Revenue</b>	<b>19,055</b>	<b>369,865</b>	<b>397,909</b>	<b>28,044</b>
Other Fin Uses	1,174	0	397,909	397,909
Contingency	0	369,865	0	(369,865)
<b>Total Appropriations</b>	<b>1,174</b>	<b>369,865</b>	<b>397,909</b>	<b>28,044</b>
<b>ORG 3670755 DOT: ITS PROGRAM TOTAL</b>	<b>(17,881)</b>	<b>0</b>	<b>0</b>	<b>0</b>

### *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



## Special Revenue Funds

### ADOPTED BUDGET REVISIONS • FY 2025-26

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.

# 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	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.



# 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	21,694	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.

# 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	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
<b>Total Revenue</b>	<b>130,711</b>	<b>779,122</b>	<b>1,126,183</b>	<b>347,061</b>
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
<b>Total Appropriations</b>	<b>22,361</b>	<b>779,122</b>	<b>1,126,183</b>	<b>347,061</b>
<b>ORG 3585815 CSA #5 TAHOMA DG Zn Cty Area 5 TOTAL</b>	<b>(108,351)</b>	<b>0</b>	<b>0</b>	<b>0</b>

### *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.

# 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

# 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

# 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

# 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

# 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

# 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

# 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

# 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

# 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

# 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

# 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

# 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

# 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

# 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

# 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

# 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

# Special Revenue Funds

## ADOPTED BUDGET REVISIONS • FY 2025-26

### 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
<b>Total Revenue</b>	<b>24,124</b>	<b>332,962</b>	<b>355,650</b>	<b>22,688</b>
Other Fin Uses	45,384	50,000	50,000	0
Contingency	0	282,962	305,650	22,688
<b>Total Appropriations</b>	<b>45,384</b>	<b>332,962</b>	<b>355,650</b>	<b>22,688</b>
<b>ORG 3770706 BP: ABATEMENT TOTAL</b>	<b>21,261</b>	<b>0</b>	<b>0</b>	<b>0</b>

##### *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)
<b>Total Revenue</b>	<b>7,000</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>
Other Fin Uses	8,000	50,000	50,000	0
<b>Total Appropriations</b>	<b>8,000</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>
<b>ORG 3770740 BP: TRPA BUILDING ALLOCATIONS TOTAL</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>0</b>

##### *Ecological Preserve Fee*

The Ecological Preserve Fee fund is funded by In Lieu of Fees charged for developing in the five designated rare plant areas of El Dorado County; these funds are used to purchase land to preserve rare plant habitats.

# Special Revenue Funds

## 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	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.

# 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	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

# Special Revenue Funds

## ADOPTED BUDGET REVISIONS • FY 2025-26

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

# Special Revenue Funds

## ADOPTED BUDGET REVISIONS • FY 2025-26

### *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

# Special Revenue Funds

## ADOPTED BUDGET REVISIONS • FY 2025-26

### 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.



## 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	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.

# 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	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.

# 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	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.

# 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	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

# Special Revenue Funds

## ADOPTED BUDGET REVISIONS • FY 2025-26

### 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

# 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	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

# 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



# Special Revenue Funds

## ADOPTED BUDGET REVISIONS • FY 2025-26

### 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
<b>Total Revenue</b>	<b>19,864</b>	<b>62,700</b>	<b>105,736</b>	<b>43,036</b>
Services & Supplies	20,280	62,700	105,736	43,036
<b>Total Appropriations</b>	<b>20,280</b>	<b>62,700</b>	<b>105,736</b>	<b>43,036</b>
ORG 5170713 SS: CWSR CHILDRENS TRUST FUND				
<b>TOTAL</b>	<b>416</b>	<b>0</b>	<b>0</b>	<b>0</b>

##### *Countywide Special Revenue – Realignment Fund*

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

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

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

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

# Special Revenue Funds

## 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.

## 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	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.

# Special Revenue Funds

## ADOPTED BUDGET REVISIONS • FY 2025-26

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 administers 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)
<b>Total Revenue</b>	<b>877,202</b>	<b>1,340,544</b>	<b>1,340,543</b>	<b>(1)</b>
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
<b>Total Appropriations</b>	<b>876,447</b>	<b>1,340,544</b>	<b>1,340,543</b>	<b>(1)</b>
<b>ORG 5210101 CS: PROGRAMS NON GRANT TOTAL</b>	<b>(755)</b>	<b>0</b>	<b>0</b>	<b>0</b>

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
<b>Total Revenue</b>	<b>439,257</b>	<b>615,394</b>	<b>706,539</b>	<b>91,145</b>
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
<b>Total Appropriations</b>	<b>349,087</b>	<b>615,394</b>	<b>706,539</b>	<b>91,145</b>
<b>ORG 5210110 CS: COMMUNITY SERVICES -HEAP TOTAL</b>	<b>(90,170)</b>	<b>0</b>	<b>0</b>	<b>0</b>

# 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

# 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

## 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	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.

# 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	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



# Special Revenue Funds

## ADOPTED BUDGET REVISIONS • FY 2025-26

### 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.

# Special Revenue Funds

## ADOPTED BUDGET REVISIONS • FY 2025-26

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
<b>Total Revenue</b>	<b>16,446,267</b>	<b>19,353,237</b>	<b>21,306,311</b>	<b>1,953,074</b>
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
<b>Total Appropriations</b>	<b>15,438,374</b>	<b>19,353,237</b>	<b>21,306,311</b>	<b>1,953,074</b>
<b>ORG 5310100 BH: MENTAL HEALTH TRADITIONAL TOTAL</b>	<b>(1,007,892)</b>	<b>0</b>	<b>0</b>	<b>0</b>

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)
<b>Total Revenue</b>	<b>27,841,041</b>	<b>45,134,093</b>	<b>44,458,363</b>	<b>(675,730)</b>
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)
<b>Total Appropriations</b>	<b>27,014,914</b>	<b>45,134,093</b>	<b>44,458,363</b>	<b>(675,730)</b>
<b>ORG 5310150 BH: MENTAL HEALTH MHSA TOTAL</b>	<b>(826,127)</b>	<b>0</b>	<b>0</b>	<b>0</b>

# 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

# 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	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.

# Special Revenue Funds

## ADOPTED BUDGET REVISIONS • FY 2025-26

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)
<b>Total Revenue</b>	<b>9,475,360</b>	<b>30,870,049</b>	<b>31,346,805</b>	<b>476,756</b>
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
<b>Total Appropriations</b>	<b>3,270,573</b>	<b>26,432,652</b>	<b>26,909,408</b>	<b>476,756</b>
<b>ORG 5400000 PH: ADMINISTRATION TOTAL</b>	<b>(6,204,786)</b>	<b>(4,437,397)</b>	<b>(4,437,397)</b>	<b>0</b>

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
<b>Total Revenue</b>	<b>5,893</b>	<b>117,926</b>	<b>118,743</b>	<b>817</b>
Residual Equity Xfer	0	117,926	116,979	(947)
Contingency	0	0	1,764	1,764
<b>Total Appropriations</b>	<b>0</b>	<b>117,926</b>	<b>118,743</b>	<b>817</b>
<b>ORG 5400010 PH: MAA SRF TOTAL</b>	<b>(5,893)</b>	<b>0</b>	<b>0</b>	<b>0</b>

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
<b>Total Revenue</b>	<b>24</b>	<b>24,940</b>	<b>24,963</b>	<b>23</b>
Services & Supplies	0	24,940	24,963	23
<b>Total Appropriations</b>	<b>0</b>	<b>24,940</b>	<b>24,963</b>	<b>23</b>
<b>ORG 5430350 PH: MSSP TOTAL</b>	<b>(24)</b>	<b>0</b>	<b>0</b>	<b>0</b>

# 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

# 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	(3,067)	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.



# 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	1,007	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.



# 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
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

