RESOLUTION NO. 134-2025

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO

Resolution Adopting the County Budget
And Budgets for Board Governed County Service Areas for Fiscal Year 2025-26

WHEREAS, Chapter 1, Division 3, Title 3 of the California Government Code beginning with Section 29000 provides the procedure for counties to follow in adopting their annual budgets; and

WHEREAS, the Board of Supervisors of El Dorado County heretofore approved a Recommended Budget for El Dorado County, and, after providing due and legal notice, the Board of Supervisors of El Dorado County has held the required public hearing thereon; and

WHEREAS, said hearings were concluded on June 10, 2025, in the Board of Supervisors Meeting Room in Placerville, California;

WHEREAS, the Chief Administrative Officer has posted publicly a compilation of approved modifications to the Recommended Budget; and

WHEREAS, all approved and recommended modifications to the approved Recommended Budget are incorporated herein, as reflected in this Resolution, Exhibit 1 Recommended and Adopted Budget Documents, Exhibit 2 Revised Fixed Asset List, and Exhibit 3 Revised Accumulative Capital Outlay Workplan, and Exhibit 4 Board direction from September 23, 2025, with further budget detail found in the Adopted Budget Detail Export found on the Chief Administrative Office website.

NOW, THEREFORE, BE IT RESOLVED, that in accordance with Section 29089 et seq. of the Government Code, the Budget of El Dorado County for the fiscal year beginning on July 1, 2025, and ending on June 30, 2026, as submitted to the Board of Supervisors by the Chief Administrative Officer and approved by the Board of Supervisors on June 10, 2025, and as later modified by the Board of Supervisors, is hereby adopted, by reference, as the Adopted Budget of El Dorado County for Fiscal Year 2025-26.

BE IT FURTHER RESOLVED, that the Board of Supervisors hereby authorizes the Auditor-Controller to make the following adjustments to the FY 2025-26 Budget where the FY 2024-25 actual year-end closing figures for any funds differ, due to an audit adjustment, from the FY 2025-26 beginning fund balance budget estimates:

(1) Should the available financing exceed the financing requirements for any individual fund, the excess shall be applied to Increase the Appropriation for Contingency in the respective fund as provided by Government Code Section 29084.

(2) Should the financing requirements for any individual fund exceed available financing, the Auditor shall reduce the Appropriation for Contingency in the respective fund, until exhausted, and then shall reduce Reserves/Designations in the respective fund, excepting the General Fund General Reserve. If financing requirements still exceed available financing, the Auditor-Controller shall inform the Chief Administrative Officer and the Chief Administrative Officer will make recommendations to the Board for adjustments in appropriate operating accounts.

(3) The Auditor-Controller and Chief Administrative Officer shall return to the Board no later than November 18, 2025, with a budget amendment detailing the adjustments as a result of the fund balance differences for each fund, for ratification by the Board of Supervisors.

BE IT FURTHER RESOLVED, that the amount specified in said referenced budgets shall be and become appropriated for the several officers, departments, services, institutions and reserves for Fiscal Year 2025-26.

BE IT FURTHER RESOLVED, that the Auditor-Controller is authorized to make cash advances from the General Fund to various funds during Fiscal Year 2025-26 to alleviate negative cash conditions that may occur as a result of the timing of Federal, State, and grant funding.

PASSED AND ADOPTED by the Board of Supervisors of the County of El Dorado at a regular meeting of said Board, held the _30th_ day of _September_ , 20 _25_ by the following vote of said Board:

Ayes: Turnboo, Laine, Parlin, Ferrerro, Veerkamp

Noes: None

Absent: None

Attest:
Kim Dawson
Clerk of the Board of Supervisors

By: _____
Deputy Clerk

Chair, Board of Supervisors
George Turnboo