



EL DORADO COUNTY

FISCAL YEAR
2024-25
RECOMMENDED
ADOPTED BUDGET

Prepared by the
Chief Administrative Office

Published on September 11, 2024



Summary of the Recommended Adopted Budget

The recommended Adopted Budget for all Governmental Funds for FY 2024-25 is \$1.06 billion, which is \$38.1 million (3.7%) more than the FY 2024-25 Recommended Budget of \$1.03 billion.

Total General Fund appropriations are recommended at \$446.1 million, which is \$29.5 million (7.1%) more than the FY 2024-25 Recommended Budget of \$416.6 million.

The Recommended Budget was developed in early 2024 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 2023-24. The Adopted Budget is an effort to update the budget based on the State Budget and updated projections of available Fund Balance from FY 2023-24. It should be noted that the recommended changes to the budget outlined in this document were developed before the financial records from FY 2023-24 were finalized on September 5, 2024. Except for the General Fund, which is the actual fund balance. All fund balance amounts are estimates that will be updated before the Budget Resolution is brought to the Board on September 24, 2024.

The increase in Governmental Fund appropriations can be attributed to a transfer of \$7.8 million from the General Fund to a special revenue fund in the Department of Transportation for the Missouri Flat Master Circulation and Funding Plan (MC&FP) revenues, \$2.9 million of American Rescue Plan Act (ARPA) funds transferred to Parks for the Forebay Park project, and \$2.4 million in appropriations for Social Services Programs included in the State Budget that were anticipated to be cut. The recommended Adopted Budget also includes \$12.2 million in additions to General Fund reserves and designations to meet Board Budget Policy funding goals. The increase in Governmental Fund appropriations can also be attributed to increases in the Health and Human Services Agency, Department of Transportation, Planning & Building Department, and other County departments that are described fully in the department narratives. The increase in General Fund appropriations is explained below and is due to the same projects that are increasing Governmental Fund appropriations, as the General Fund is a Governmental Fund.

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

TOTAL APPROPRIATIONS

	FY 2024-25 Recm'd Budget	FY 2024-25 Recm'd Adopted Budget	\$ Increase / (Decrease)	Percent Change
Total Appropriations	\$1,183.7 M	\$1,224.2 M	\$40.4 M	3%
Governmental Funds*	\$1,025.8 M	\$1,063.9 M	\$38.1 M	3.7%
General Fund	\$416.6 M	\$446.1 M	\$29.5 M	7.1%
Net County Cost**	\$198.4 M	\$209.7 M	\$11.25 M	5.7%

* 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 2024-25 Recm'd Budget	FY 2024-25 Recm'd Adopted Budget	\$ Increase / (Decrease)	Percent Change
Salaries and Benefits	\$303.8 M	\$304.5 M	\$0.7 M	0%
Services, Supplies, & Other Charges	\$314.7 M	\$325.8 M	\$11.1 M	4%
Fixed Assets	\$81.0 M	\$83.1 M	\$2.1 M	3%
Transfers	\$165.3 M	\$178.7 M	\$13.4 M	8%
Contingencies	\$159.8 M	\$158.4 M	(\$1.5 M)	-1%
Reserves / Designations	\$1.2 M	\$13.4 M	\$12.2 M	1044%
Total Appropriations*	\$1.03 B	\$1.06 B	\$38.1 M	3.7%

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



TOTAL APPROPRIATIONS BY FUNCTIONAL GROUP*

Functional Group	FY 2024-25 Recm'd Budget	FY 2024-25 Recm'd Adopted Budget	\$ Increase / (Decrease)	Percent Change
General Gov't	\$71.2 M	\$68.9 M	(\$2.3 M)	-3%
Law & Justice	\$161.1 M	\$162.5 M	\$1.4 M	1%
Land Use / Dev Svc	\$197.8 M	\$204.9 M	\$7.1 M	4%
Health & Human Svc	\$232.5 M	\$237.0 M	\$4.5 M	2%
Appropriations	\$662.7 M	\$673.4 M	\$10.6 M	2%

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



The recommended Adopted Budget reflects a \$10.6 million (2%) increase in departmental operating appropriations. The \$2.3 million decrease in operating appropriations in the General Government Functional Group is due to a \$3.2 million decrease in appropriations which is primarily due to an Operating Transfer In of ARPA revenues being moved to Intrafund Abatements (negative expenditures), reducing overall appropriations. The \$1.4 million increase in operating appropriations in the Law and Justice Functional Group is primarily due to purchases

Summary of the Recommended Adopted Budget

scheduled for FY 2023-24 that are being carried over into FY 2024-25, retirement payouts for long-term employees, and other changes as described in the Law and Justice Functional Group department narratives. The \$7.1 million increase in the operating appropriations in the Land Use/Development Services Functional Group is due to \$3.1 million in the updated Capital Improvement Plan in the Road Fund, \$3.2 million in a carryforward grant for the Diamond Village Apartments in Planning & Building, and other changes as described in the Land Use/Development Services Functional Group department narratives. The \$4.5 million increase in operating appropriations in the Health and Human Services Functional Group is due to \$2.8 million in final state allocations and carryover funding for Social Services programs detailed in that department’s narrative, \$1.7 million in the Public Housing Authority’s appropriations due to grant carryover allocation and final State allocation amounts, and changes in other departments as described in the Health and Human Services Functional Group department narratives.

NET COUNTY COST BY FUNCTIONAL GROUP*

Functional Group	FY 2024-25 Recm'd Budget	FY 2024-25 Recm'd Adopted Budget	\$ Increase / (Decrease)	Percent Change
General Gov't	\$57.7 M	\$60.7 M	\$3.0 M	5%
Law & Justice	\$115.9 M	\$116.4 M	\$0.5 M	0%
Land Use / Dev Svc	\$7.8 M	\$16.1 M	\$8.3 M	106%
Health & Human Svc	\$17.0 M	\$16.5 M	(\$0.5 M)	-3%
Net County Cost	\$198.4 M	\$209.7 M	\$11.3 M	5.7%

**Departmental operating net cost, not including Discretionary Transient Occupancy Tax Contributions, excluding Non-Departmental/ACO Fund/CW Special Revenue Funds/ Special Districts/Proprietary Funds*



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

The overall cost to the General Fund, made up of General Fund/Net County Cost and General Fund Contributions to other funds, is increasing by \$11.3 million (5.7%) 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 transfers to Transportation for the Missouri Flat MC&FP and the APRA funds to Parks detailed above. The remaining changes can be attributed to carryover projects and

Summary of the Recommended Adopted Budget

expenses that were approved in the FY 2023-24 Budget but need to be carried over into FY 2024-25. 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 slowing since the onset of the coronavirus pandemic in FY 2019-20. Discretionary revenue growth continued to slow in FY 2023-24, with gross receipts of Discretionary Transient Occupancy Tax decreasing by 10% and Sales and Use Tax decreasing by 1% when compared to FY 2022-23. While these two revenue sources came in lower than projected, the property tax roll closed 4.69% higher than the prior year. As a result, property tax revenue growth has been revised from 3.5% to 4.69%, offsetting the slowing in other discretionary revenue sources. Although Property Tax grew more than anticipated in the Recommended Budget, the growth has been slowing, down from 6.37% in FY 2022-23. The recommended Adopted Budget assumes a 5% decrease in Discretionary Transient Occupancy Tax, which in FY 2023-24 was down 10% from FY 2022-23. The recommended Adopted Budget also assumes 1.7% increase in Sales and Use Tax, a 0.3% decrease in growth from the Recommended Budget. Staff will continue to monitor discretionary revenue trends and watch for economic changes that could impact Property Tax and Sales and Use Tax.

Board Budget Policies

The FY 2024-25 recommended Adopted Budget includes slowing revenue growth and increased costs related to inflation while trying to retain the reserves, designations, and contingency needed to protect the County if further economic impacts occur. As a result, the recommended Adopted Budget does not fully fund all of the Board Policies. Variances from policies are described below.

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 met this policy based upon the July 2023 actuarial reports from CalPERS, and the recommended Adopted Budget increases the designation by \$5.1 million based on the July 2024 actuarial reports to hold a projected three and half years of increased costs. Based on the July 2024 Actuarial Reports, the estimated CalPERS General Fund cost will increase by \$10.9 million over the next five years. As a result, an additional year and a half of anticipated increases have been added to the policy's goal of two years.

Capital Projects Designation: The recommended Adopted Budget includes the addition of \$2.2 million, a \$2 million increase from the Recommended Budget. The addition to the Capital Projects Designation does not offset the \$27.3 million of the Capital Projects Designation being used in the budget. This will leave the Capital Projects Designation with only \$2.74 million to address future Capital investments. Inflation has positively impacted tax revenues, but it has also increased building and construction costs. As presented to the Board on April 18, 2023, it is estimated that the replacement of County buildings with a low condition rating could cost \$247 million. The County still has one end-of-life building that needs to be replaced within the next five years. The Spring Street facility is estimated at a replacement cost of \$27 million. The County will need to prioritize replenishing this fund or find other sources of revenues to meet these upcoming needs.

Summary of the Recommended Adopted Budget

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 was established in the FY 2023-24 Adopted Budget with \$500,000 of discretionary resources, and approximately one year of projected costs of planned countywide IT improvements and maintenance. There were not sufficient discretionary resources after funding departmental Net County Costs to add additional funds to the designation and to meet this goal, so the designation remains at \$500,000.

Designation for Disaster Expenses: Also in April 2023, the Board established Board Budget Policy 17, Designation for Disaster Expenses, with a goal of establishing a \$5 million designation to fund disaster response and recovery costs that are not eligible for reimbursement and cannot be covered by the department's funding or existing appropriations. The designation had an ending balance of \$1.8 million at the end of FY 2023-24. Due to funding other Board budget policies and priorities, there were not sufficient funds to meet the Board Budget Policy goal of \$5 million but the designation will still aid in disaster response and recovery. The only planned uses of this designation in FY 2024-25 are the continuation of hazardous tree removal and a bridge repair project in the Department of Transportation from previous disasters. If a large disaster occurs that exceeds the \$1.3 million in designated funds, the Board could use Contingency or the General Reserve.

Risk Program Volatility

The recommended Adopted Budget includes the creation of a Risk Program Increases Designation funded at \$4 million. The Risk Programs are experiencing high increases, including a 6.9% increase in health insurance premiums and an 18% increase in other insurance premiums. The FY 2024-25 Risk Programs charges to departments increased \$6.5 million from the prior year. This designation will help in future budgets in smoothing the volatility in the insurance programs.

Impacts to the Budget as a result of the FY 2023-24 Financial Records

The FY 2023-24 financial records were finalized on September 5, 2024. Except for the General Fund, all fund balance amounts are estimates of funding available at the end of FY 2023-24 that can be used to fund activities in FY 2024-25. Staff will prepare an exhibit to the Adopted Budget Resolution, that the Board will consider on September 24, 2024, that will amend the budget to align the estimated fund balance with the actual fund balance and the appropriations impacts related to those changes for all the remaining funds.

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 fund balance reflected 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

Summary of the Recommended Adopted Budget

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 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. It is recommended that this increase in Fund Balance be placed in a FMV Designation to help smooth future years impacts.

ALLOCATED POSITIONS & STAFFING CHANGES

The recommended changes include 9.0 full-time equivalent allocations increase from the current FY 2024-25 Position Allocation. 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
Chief Administrative Office - EMS	EMS & Emergency Preparedness Supervisor	-1.00
HHSA - Admin & Finance	Sr. Accountant	1.00
HHSA - Animal Services	Administrative Analyst I/II	1.00
HHSA - Behavioral Health	Mental Health Worker I/II	3.00
HHSA - Social Services	Social Worker III	1.00
HHSA - Social Services	Social Worker Supervisor II	1.00
HHSA - Veterans Services	Office Assistant I/II	1.00
Planning & Building	Code Enforcement Manager	1.00
Planning & Building	Code Enforcement Officer I/II	1.00
Total		9.00

SUMMARY OF CHANGES

The recommended changes for the Assessor’s Office result in an increase in Net County Cost of \$50,000 when compared to the approved Recommended Budget. Services and Supplies are increasing by \$50,000 due to an increase in Professional and Specialized Services for a Geographic Information System (GIS) parcel fabric project requested for inclusion in the Recommended Budget but deferred to the Adopted Budget. The project will develop a parcel lineage solution that will allow users to explore historical parcel changes and eliminate the need to maintain a growing collection of physical historical map books. The project will be driven by the Surveyor's Office with input and collaboration with the Assessor's Office.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2023-24 Actual	CAO Recm'd FY 2024-25 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Service Charges	598,869	530,000	530,000	0
Miscellaneous Rev	1,180	15,000	15,000	0
Other Fin Sources	238,540	241,467	241,467	0
Total Revenue	838,589	786,467	786,467	0
Salaries & Benefits	4,349,636	5,176,960	5,176,960	0
Services & Supplies	193,559	383,931	433,931	50,000
Other Charges	54,302	500	500	0
Fixed Assets	16,500	0	0	0
Intrafund Transfers	6,385	700	700	0
Total Appropriations	4,620,382	5,562,091	5,612,091	50,000
FUND 1000 GENERAL FUND TOTAL	3,781,793	4,775,624	4,825,624	50,000



Auditor-Controller
ADOPTED BUDGET REVISIONS • FY 2024-25

SUMMARY OF CHANGES

The recommended changes for the Auditor-Controller’s Office result in a \$15,803 increase in Net County Cost when compared to the approved Recommended Budget.

Salary & Benefits are increasing overall by \$14,115 mainly due to an increase in Overtime related to the project to migrate to the new timekeeping and payroll system. Services and Supplies are increasing by \$1,688 due to an increase in the annual cost of financial reporting software utilized by the department.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2023-24 Actual	CAO Recm'd FY 2024-25 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Service Charges	651,231	481,200	481,200	0
Other Fin Sources	36,336	59,684	59,684	0
Total Revenue	687,567	540,884	540,884	0
Salaries & Benefits	5,022,602	5,410,942	5,425,057	14,115
Services & Supplies	187,291	181,311	182,999	1,688
Other Charges	2,736	0	0	0
Fixed Assets	0	5,000	5,000	0
Intrafund Transfers	585	0	0	0
Intrafund Abatement	(145,056)	(108,200)	(108,200)	0
Total Appropriations	5,068,159	5,489,053	5,504,856	15,803
FUND 1000 GENERAL FUND TOTAL	4,380,592	4,948,169	4,963,972	15,803



Administration & Budget
A Division of the Chief Administrative Office
ADOPTED BUDGET REVISIONS • FY 2024-25

SUMMARY OF CHANGES

The recommended changes for the Administration & Budget Division of the Chief Administrative Office result in a decrease in Net County Cost of \$309,979 when compared to the approved Recommended Budget.

Salaries and Benefits are decreasing by \$309,979 due to a departmental reorganization that moves 1.0 FTE Assistant Chief Administrative Officer to the Central Services Division of the Chief Administrative Office. This adjustment is due to the position being fully dedicated to the oversight of the Central Services Division. This change more accurately reflects the organizational structure, operational needs, and budget of the Central Services Division.

DIVISION ADOPTED BUDGET SUMMARY

Description	FY 2023-24 Actual	CAO Recm'd FY 2024-25 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Service Charges	1,089	0	0	0
Miscellaneous Rev	3	0	0	0
Other Fin Sources	12,041	1,000	1,000	0
Total Revenue	13,133	1,000	1,000	0
Salaries & Benefits	2,099,900	2,367,243	2,057,264	(309,979)
Services & Supplies	41,477	106,249	106,249	0
Other Charges	2,844	0	0	0
Fixed Assets	12,041	0	0	0
Intrafund Transfers	213	1,125	1,125	0
Intrafund Abatement	(29,220)	(26,000)	(26,000)	0
Total Appropriations	2,127,255	2,448,617	2,138,638	(309,979)
FUND 1000 GENERAL FUND TOTAL	2,114,122	2,447,617	2,137,638	(309,979)



SUMMARY OF CHANGES

The Airports Enterprise Fund is increasing appropriations by \$263,089. This increase is offset by a \$151,381 increase in Federal Aviation Administration (FAA) funding, an increase of \$110,001 in General Fund Contribution, and a \$1,707 increase in State Funding through Caltrans.

The Airports Division of the Chief Administrative Office is funded through the Airports Enterprise Fund. Salaries and Benefits for employees in the Division are increasing due to a departmental reorganization that moved Airports from the Planning and Building Department to the Chief Administrative Office. As a result, some staff that were previously assigned to both the Cemeteries and Airports programs are now exclusively assigned to Airports. The associated increase due to this reorganization is \$60,497 offset by a \$23,307 decrease in temporary employees, resulting in an overall increase of \$37,190. This increase is offset by a \$63,254 decrease in the Cemeteries Division.

Services and Supplies are increasing by \$39,529. This includes \$20,000 that is carried over for the completion of the Airport Economic Development Study, which was not completed in FY 2023-24, a \$15,000 increase for as-needed tree removal services for the Placerville Airport, and an increase of \$4,529 for the Airport Improvement Work Plan.

Fixed Assets are increasing by \$194,370. Of this, \$50,895 is carried over due to two fuel dispensers that were not received in FY 2023-24 and an additional \$10,000 for installation of the fuel dispensers. The remaining \$133,475 in increases are for design services associated with the Airport Improvement Work Plan.

Intrafund Transfers are decreasing by \$10,030 due to a reduction in Airport Administration costs after the reorganization.

Airports

A Division of the Chief Administrative Office

ADOPTED BUDGET REVISIONS • FY 2024-25

DIVISION ADOPTED BUDGET SUMMARY

Description	FY 2023-24 Actual	CAO Recm'd FY 2024-25 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	299,304	257,100	257,100	0
IG Rev - State	0	0	1,707	1,707
IG Rev - Federal	56,030	226,355	377,736	151,381
Miscellaneous Rev	429,120	421,472	421,472	0
Other Fin Sources	224,268	743,665	853,666	110,001
Fund Balance	0	362,213	362,213	0
Total Revenue	1,008,721	2,010,805	2,273,894	263,089
Salaries & Benefits	391,510	409,319	446,509	37,190
Services & Supplies	625,834	1,030,696	1,070,225	39,529
Other Charges	507,216	474,510	466,510	(8,000)
Fixed Assets	13,344	21,280	215,650	194,370
Cap Fixed Assets	(36,769)	(21,280)	(217,650)	(196,370)
Other Fin Uses	75,000	75,000	75,000	0
Intrafund Transfers	396,693	544,567	534,537	(10,030)
Intrafund Abatement	(396,693)	(544,567)	(534,537)	10,030
Reserves Budgetary	0	21,280	217,650	196,370
Total Appropriations	1,576,135	2,010,805	2,273,894	263,089
FUND 5114 AIRPORTS TOTAL	567,414	0	0	0

Central Services
A Division of the Chief Administrative Office
ADOPTED BUDGET REVISIONS • FY 2024-25

SUMMARY OF CHANGES

The recommended changes for the Central Services Division of the Chief Administrative Office result in an increase in Net County Cost of \$369,979 when compared to the approved Recommended Budget.

Salaries and Benefits are increasing by \$309,979 due to a departmental reorganization that moves 1.0 FTE Assistant Chief Administrative Officer into the Central Services Division from the Administration & Budget Division. This adjustment is due to the structure of the County Cost Plan and the need to accurately reflect time spent on the oversight of the Central Services Division. This change more accurately reflects the Division’s organizational structure, operational needs, and budget and is offset by an equal reduction in the CAO Administration and Budget Division.

Services and Supplies are increasing by \$20,000 for the addition of a Facilities project at the Union Mine Landfill Facility, offset by a \$20,000 increase in Revenue through Service Charges for the project from the Environmental Management Department.

Operating Transfers Out is increasing by \$60,000 due to an approved fleet vehicle purchase that was not received in FY 2023-24.

DIVISION ADOPTED BUDGET SUMMARY

Description	FY 2023-24 Actual	CAO Recm'd FY 2024-25 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	23,058	7,800	7,800	0
IG Rev - State	84,090	77,094	77,094	0
Service Charges	173,834	190,080	210,080	20,000
Miscellaneous Rev	17,730	0	0	0
Other Fin Sources	662,536	772,344	772,344	0
Total Revenue	961,247	1,047,318	1,067,318	20,000
Salaries & Benefits	10,027,573	10,984,237	11,294,216	309,979
Services & Supplies	5,478,513	6,020,302	6,040,302	20,000
Serv/Supply Abate	(368,883)	(475,220)	(475,220)	0
Other Charges	74,668	25,000	25,000	0
Fixed Assets	21,666	65,000	65,000	0
Other Fin Uses	118,250	0	60,000	60,000
Intrafund Transfers	996	16,900	16,900	0
Intrafund Abatement	(504,788)	(345,700)	(345,700)	0
Total Appropriations	14,847,995	16,290,519	16,680,498	389,979
FUND 1000 GENERAL FUND TOTAL	13,886,748	15,243,201	15,613,180	369,979



Cemeteries

A Division of the Chief Administrative Office ADOPTED BUDGET REVISIONS • FY 2024-25

SUMMARY OF CHANGES

The recommended changes for the Cemeteries Division of the Chief Administrative Office result in a decrease in Net County Cost of \$49,504 when compared to the approved Recommended Budget.

Salaries and Benefits are decreasing by \$63,254 due to a departmental reorganization that moved Cemeteries from the Planning and Building Department to the Facilities Division. As a result, staff that were previously assigned to both Cemeteries and Airports are now exclusively assigned to Airports. This decrease is offset by a corresponding increase in the Airports Division.

Services and Supplies are increasing by \$18,750 for a software project that was approved in FY 2023-24 but has not yet been completed.

Interfund Transfers Out are decreasing by \$5,000 for engineering services that are no longer needed.

DIVISION ADOPTED BUDGET SUMMARY

Description	FY 2023-24 Actual	CAO Recm'd FY 2024-25 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Service Charges	13,975	25,000	25,000	0
Miscellaneous Rev	25,050	22,750	22,750	0
Total Revenue	39,025	47,750	47,750	0
Salaries & Benefits	239,591	317,933	254,679	(63,254)
Services & Supplies	38,277	85,528	104,278	18,750
Other Charges	0	5,000	0	(5,000)
Intrafund Transfers	34,626	13,500	13,500	0
Total Appropriations	312,493	421,961	372,457	(49,504)
FUND 1000 GENERAL FUND TOTAL	273,468	374,211	324,707	(49,504)



Accumulative Capital Outlay Fund

ADOPTED BUDGET REVISIONS • FY 2024-25

SUMMARY OF CHANGES

The Accumulative Capital Outlay (ACO) Fund is increasing by \$401,322, including an additional \$1,678,525 use of the General Fund Capital Designation, an additional American Rescue Plan Act (ARPA) allocation of \$200,000 from Public Health, an increase in use of fund balance in the Criminal Justice Special Revenue Fund of \$63,900, and a \$389,390 decrease in operating transfers from the Library based on actual grant expenditures in FY 2023-24. Fund balance in the ACO fund is projected to decrease by \$1,151,713 due to jail expansion expenses hitting in FY 2023-24.

Changes to the workplan include an increase of \$200,000 in special projects related to expected countywide HVAC work, \$50,000 in Facilities Planning based on FY 2023-24 actuals, \$150,000 for required fire code upgrades at the El Dorado Hills Senior Center, and \$200,000 for work related to planning for the replacement of the Spring Street Facility. Deferred Maintenance is increasing by \$1,587,017 due to projected timeline changes, anticipating more projects completed in FY 2024-25 than what was originally expected, primarily related to the Placerville Jail (\$414K), the South Lake Tahoe Jail (\$585K), and the Emerald Bay property (\$150K). Other minor changes in project costs were related to carryover adjustments.

Operating Transfers In are increasing by \$1,553,035 primarily due to an increased use of the Capital Reserve of \$1,678,525 largely caused by a timing issue related to the Placerville Jail expansion project. In FY 2023-24, \$1,246,305 of jail expansion expenses were charged to the ACO Fund instead of the Capital Reserve resulting in the use of ACO Fund Balance. The remaining increased use of the Capital Reserve is related to the changes in the workplan noted above. The increased Operating Transfer also includes \$200,000 from Public Health ARPA for Spring Street replacement planning as well as an additional \$63,900 in Criminal Justice fund balance.

FUND ADOPTED BUDGET SUMMARY

Description	FY 2023-24 Actual	CAO Recm'd FY 2024-25 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	2,014,178	2,008,644	2,008,644	0
Fines & Penalties	1,300	1,030	1,030	0
Rev Use Money/Prop	64,940	12,360	12,360	0
IG Rev - State	12,785	25,015,450	25,015,450	0
Other Gov Agency	9,880	6,695	6,695	0
Other Fin Sources	8,556,017	34,342,257	35,895,292	1,553,035
Fund Balance	0	5,126,321	3,974,608	(1,151,713)
Total Revenue	10,659,099	66,512,757	66,914,079	401,322
Salaries & Benefits	496,382	756,596	756,596	0
Services & Supplies	(11)	0	0	0
Other Charges	0	15,000	15,000	0
Fixed Assets	8,998,829	65,001,117	65,402,439	401,322
Other Fin Uses	626,891	740,044	740,044	0
Total Appropriations	10,122,090	66,512,757	66,914,079	401,322
FUND 1800 ACO FUND TOTAL	(537,009)	0	0	0

Accumulative Capital Outlay Fund

ADOPTED BUDGET REVISIONS • FY 2024-25

Chief Administrative Office FY 2024-25 Facilities Capital Budget PROPOSED WORKPLAN		
Project Title	Requested Amount for FY 2024-25	Funding Source
Countywide Special Projects	\$ 350,000	ACO Fund
Facilities Planning	\$ 125,000	ACO Fund
Placerville Jail Expansion	\$ 25,000,000	SB844 Grant
- Match requirement	\$ 170,257	General Fund Capital Designation (GFCD)
- Capital Designation	\$ 14,253,695	General Fund Capital Designation
Juvenile Hall Replacement planning/design	\$ 1,700,000	\$600K GFCD, \$1.1M JH designation
Deferred Maintenance (Total By Building Shown Below)	\$ 8,292,517	\$4,673,787 ACO Fund, \$223,900 CJ Funding, \$2,994,830 GF Capital Designation, \$100,000 Tobacco Settlement, \$300,000 PH ARPA
Parks and Trails (Parks/Trails-Specific Workplan Shown Below)	\$ 555,000	\$120K Henningsen Lotus Park, \$435K ACO Fund
Sheriff Various Projects	\$ 221,000	Sheriff
Court Renovation and Move	\$ 5,025,000	General Fund Capital Designation
SLT Jail Safety Upgrades	\$ 1,500,000	General Fund Capital Designation
Chili Bar	\$ 184,000	General Fund (Org 1560620)
Emerald Bay Properties Remodel	\$ 3,700,000	GFCD \$2,715,000, PH Fund Balance \$500K, ACO Fund \$485K
Permanent Navigation Center	\$ 3,900,000	\$2.8M HHAP, \$200K PHLA, \$500K ARPA Audit Reserve, \$400K Public Health ARPA
Library Grants	\$ 767,610	Library
Probation SLT Juvenile Treatment Center Controls Upgrade	\$ 290,000	AB 178 - Probation Funding
Probation SLT Juvenile Treatment Center Lighting and Paint	\$ 80,000	AB 178 - Probation Funding
Tahoma Design	\$ 600,000	\$500K DTOT, \$100K DOT
Spring Street Planning	\$ 200,000	ARPA
Total ACO Workplan	\$ 66,914,079	

TOTALS BY FUNDING SOURCE	
Funding Source	Amount
ACO	\$ 6,018,787
Criminal Justice SRF	\$ 223,900
General Fund Capital Designation	\$ 27,308,782
Juvenile Hall Designation	\$ 1,100,000
General Fund (DTOT)	\$ 184,000
ARPA General Fund Audit Reserve	\$ 900,000
HHSA Tobacco Settlement Funds	\$ 100,000
Sheriff	\$ 221,000
Probation	\$ 370,000
SB 844 Funds	\$ 25,000,000
Public Health ARPA Funds	\$ 300,000
Public Health HHAP (\$2.8M) and PHLA (\$200K)	\$ 3,000,000
Public Health Fund Balance	\$ 500,000
Library Grant Funds	\$ 767,610
Henningsen Lotus Park SRF	\$ 120,000
Department 15 - DTOT	\$ 500,000
DOT - Tahoma	\$ 100,000
ARPA (Public Health)	\$ 200,000
Total:	\$ 66,914,079

Accumulative Capital Outlay Fund

ADOPTED BUDGET REVISIONS • FY 2024-25

PARKS/TRAILS WORKPLAN		
Project	Budget	Funding Source
Pioneer Park parking lot	\$ 200,000	ACO Fund
Forebay Park Backflow Preventer	\$ 25,000	ACO Fund
ADA improvements Henningsen Lotus Park	\$ 120,000	Henningsen Lotus Park Fees
El Dorado Trail Jacquier Crack & Fill Seal Coat	\$ 150,000	ACO Fund
Henningsen Lotus Park Ballfield Rehabilitation	\$ 60,000	ACO Fund
Parks / Trails Total:		
	\$ 555,000	

DEFERRED MAINTENANCE TOTAL BY BUILDING	
Building	Deferred Maintenance
Building A	\$ 100,000
Building B	\$ 173,000
Building C	\$ 595,000
Temporary Navigation Center	\$ 50,000
Ag	\$ 440,000
Placerville Jail (\$219K Criminal Justice)	\$ 1,249,517
Main Library	\$ 145,000
Cameron Park Library	\$ 100,000
El Dorado Hills Library	\$ 550,000
El Dorado Hills Sr. Center	\$ 325,000
Spring Street (\$100K Tobacco Settlement)	\$ 60,000
Veteran's Building	\$ 85,000
Museum	\$ 60,000
Placerville Animal Shelter	\$ 60,000
SLT Johnson Center	\$ 970,000
SLT El Dorado Center	\$ 100,000
SLT Juvenile Treatment Center	\$ 510,000
SLT Jail	\$ 1,375,000
SLT Library	\$ 120,000
DOT Shakori	\$ 50,000
SLT Animal Shelter	\$ 425,000
SLT HHSA Sandy Way	\$ 260,000
Emerald Bay Properties	\$ 490,000
Deferred Maintenance Total:	
	\$ 8,292,517



Emergency Medical Services
A Division of the Chief Administrative Office
ADOPTED BUDGET REVISIONS • FY 2024-25

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 1.0 FTE Emergency Medical Services and Emergency Preparedness Supervisor allocation. The Recommended Budget included a decrease in Salaries and Benefits appropriations as a commitment to deleting a vacant position with the Adopted Budget after the recruitment of the EMS Manager allocation is concluded. The EMS Manager allocation has been filled and the Division has a vacant Emergency Medical Services and Emergency Preparedness Supervisor allocation that can be deleted with the Adopted Budget.

In County Service Area (CSA) 3, which provides ambulance services in the Tahoe area, the anticipated fund balance from FY 2023-24 is decreasing by \$112,568. To balance the fund, the recommended changes decrease Contingency by \$112,568, leaving a Contingency budget of \$975,432 in CSA 3.

In County Service Area (CSA) 7, which provides ambulance services on the west slope, the anticipated fund balance from FY 2023-24 is increasing by \$228,777. To balance the fund, the recommended changes increase Contingency by the same amount, leaving a Contingency budget of \$14,781,405 in CSA 7.

DIVISION ADOPTED BUDGET SUMMARY

Description	FY 2023-24 Actual	CAO Recm'd FY 2024-25 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
License, Pmt, Fran	35,585	17,000	17,000	0
Miscellaneous Rev	158	100	100	0
Other Fin Sources	1,952,306	2,609,480	2,729,949	120,469
Total Revenue	1,988,048	2,626,580	2,747,049	120,469
Salaries & Benefits	1,118,932	1,278,366	1,278,366	0
Services & Supplies	454,037	525,528	645,997	120,469
Other Charges	1,544	0	0	0
Intrafund Transfers	862,034	1,881,624	1,881,624	0
Intrafund Abatement	(417,257)	(949,110)	(949,110)	0
Total Appropriations	2,019,289	2,736,408	2,856,877	120,469
FUND 1000 GENERAL FUND TOTAL	31,241	109,828	109,828	0

Emergency Medical Services
A Division of the Chief Administrative Office
ADOPTED BUDGET REVISIONS • FY 2024-25

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 1.0 FTE Emergency Medical Services and Emergency Preparedness Supervisor allocation. The Recommended Budget included a decrease in Salaries and Benefits appropriations as a commitment to deleting a vacant position with the Adopted Budget after the recruitment of the EMS Manager allocation is concluded. The EMS Manager allocation has been filled and the Division has a vacant Emergency Medical Services and Emergency Preparedness Supervisor allocation that can be deleted with the Adopted Budget.

In County Service Area (CSA) 3, which provides ambulance services in the Tahoe area, the anticipated fund balance from FY 2023-24 is decreasing by \$112,568. To balance the fund, the recommended changes decrease Contingency by \$112,568, leaving a Contingency budget of \$975,432 in CSA 3.

In County Service Area (CSA) 7, which provides ambulance services on the west slope, the anticipated fund balance from FY 2023-24 is increasing by \$228,777. To balance the fund, the recommended changes increase Contingency by the same amount, leaving a Contingency budget of \$14,781,405 in CSA 7.

DIVISION ADOPTED BUDGET SUMMARY

Description	FY 2023-24 Actual	CAO Recm'd FY 2024-25 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
License, Pmt, Fran	35,585	17,000	17,000	0
Miscellaneous Rev	158	100	100	0
Other Fin Sources	1,952,306	2,609,480	2,729,949	120,469
Total Revenue	1,988,048	2,626,580	2,747,049	120,469
Salaries & Benefits	1,118,932	1,278,366	1,278,366	0
Services & Supplies	454,037	525,528	645,997	120,469
Other Charges	1,544	0	0	0
Intrafund Transfers	862,034	1,881,624	1,881,624	0
Intrafund Abatement	(417,257)	(949,110)	(949,110)	0
Total Appropriations	2,019,289	2,736,408	2,856,877	120,469
FUND 1000 GENERAL FUND TOTAL	31,241	109,828	109,828	0

Emergency Medical Services

A Division of the Chief Administrative Office
ADOPTED BUDGET REVISIONS • FY 2024-25

Description	FY 2023-24 Actual	CAO Recm'd FY 2024-25 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	214,049	362,400	362,400	0
Rev Use Money/Prop	57,039	18,860	18,860	0
IG Rev - State	66,319	0	0	0
IG Rev - Federal	385,283	164,000	284,469	120,469
Fund Balance	0	310,000	310,000	0
Total Revenue	722,690	855,260	975,729	120,469
Services & Supplies	294,553	330,000	330,000	0
Other Charges	1,636	1,500	1,500	0
Other Fin Uses	464,341	173,500	293,969	120,469
Contingency	0	350,260	350,260	0
Total Appropriations	760,530	855,260	975,729	120,469
FUND 1120 EMS PREPAREDNESS TOTAL	37,839	0	0	0

Description	FY 2023-24 Actual	CAO Recm'd FY 2024-25 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	108,612	109,000	109,000	0
Fines & Penalties	4,722	3,500	3,500	0
Rev Use Money/Prop	(28,644)	4,000	4,000	0
IG Rev - State	29,226	0	0	0
Service Charges	4,819,933	4,782,000	4,782,000	0
Other Fin Sources	2,120,707	750,000	750,000	0
Fund Balance	0	1,712,068	1,599,500	(112,568)
Total Revenue	7,054,556	7,360,568	7,248,000	(112,568)
Services & Supplies	193,341	211,450	211,450	0
Other Charges	5,034,439	5,409,500	5,409,500	0
Other Fin Uses	393,456	651,618	651,618	0
Contingency	0	1,088,000	975,432	(112,568)
Total Appropriations	5,621,237	7,360,568	7,248,000	(112,568)
FUND 1353 County Service Area #3 TOTAL	(1,433,320)	0	0	0



Office of Wildfire Preparedness and Resilience

A Division of the Chief Administrative Office

ADOPTED BUDGET REVISIONS • FY 2024-25

SUMMARY OF CHANGES

The recommended changes for the Office of Wildfire Preparedness and Resilience (OWPR) Division of the Chief Administrative Office result in a decrease in Net County Cost of \$62,114 when compared to the approved Recommended Budget.

Revenues are increasing by \$92,203 to reflect final grant and project amounts that were unknown at the time of the Recommended Budget. State Revenue is decreased by \$6,450 due to Hazard Mitigation Grant funding being expended in FY 2023-24. The Federal Revenue increase of \$93,910 is primarily due to the award of the Fuels Management and Fire Assistance Program grant by the Bureau of Land Management (BLM) in the amount of \$100,000, offset by a reduction of \$6,090 due to project management for the Hazard Mitigation Grant being expended in FY 2023-24. Miscellaneous Revenue is increased by \$4,743 for the Fire Safe Coordinator Grant for funds that were not expended in FY 2023-24.

Salaries and Benefits are increasing by \$6,144 due to the creation of the Supervising Defensible Space Inspector classification. OWPR plans to conduct an internal recruitment for this position and will not backfill the selected candidate's previous position. The estimated increase to Net County Cost associated with adding this position is estimated at \$6,144.

Services and Supplies are increasing by \$23,945, primarily due to the outreach materials for the BLM Fuels Management and Fire Assistance Program Grant, which will be fully paid for with grant funding.

DIVISION ADOPTED BUDGET SUMMARY

Description	FY 2023-24 Actual	CAO Recm'd FY 2024-25 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
IG Rev - State	6,829	66,883	60,433	(6,450)
IG Rev - Federal	12,449	1,268,174	1,362,084	93,910
Miscellaneous Rev	1	100,000	104,743	4,743
Total Revenue	19,278	1,435,057	1,527,260	92,203
Salaries & Benefits	470,301	930,533	936,677	6,144
Services & Supplies	379,338	1,477,631	1,501,576	23,945
Other Fin Uses	0	35,000	35,000	0
Intrafund Transfers	25	1,925	1,925	0
Total Appropriations	849,664	2,445,089	2,475,178	30,089
FUND 1000 GENERAL FUND TOTAL	830,386	1,010,032	947,918	(62,114)



Federal Forest Reserves

ADOPTED BUDGET REVISIONS • FY 2024-25

SUMMARY OF CHANGES

The Adopted Budget recognizes the fund balance accrued from payments through the Secure Rural Schools and Community Self Determination Act and the anticipated revenues in this fiscal year. \$144,188 of the fund balance will fund the County’s contract with the El Dorado County Fire Safe Council for fire prevention planning and projects. The remainder of the funding will be allocated to allowable activities in future years.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	14,366	0	0	0
IG Rev - Federal	144,188	0	144,200	144,200
Fund Balance	0	0	280,420	280,420
Total Revenue	158,554	0	424,620	424,620
Services & Supplies	140,141	0	424,620	424,620
Total Appropriations	140,141	0	424,620	424,620
ORG 1321000 DC: FEDERAL FOREST RESERVE TOTAL	(18,413)	0	0	0
FUND 1116 FEDERAL FOREST RESERVES TOTAL	(18,413)	0	0	0



Parks, Trails, & River Management
A Division of the Chief Administrative Office
ADOPTED BUDGET REVISIONS • FY 2024-25

SUMMARY OF CHANGES

The recommended changes for the Parks Division result in a decrease in Net County Cost of \$42,918 when compared to the approved Recommended Budget.

The Parks Division is currently working on multiple projects that started in a prior fiscal year and continue into FY 2024-25. The Recommended Budget was developed using estimates of the project funding expected to carry over into FY 2024-25, which has led to many of the recommended changes that align the carry-over project revenues and appropriations with prior year actuals. These projects include State of California Off Highway Vehicle (OHV) Grants for the Rubicon Trail and the Sacramento-Placerville Transportation Corridor, the State of California Proposition 68 Grant for the Dog Park and the Railroad Park, the Forebay Development Project, the Diamond Springs Community Park, the Natural Trails Project, and the Henningsen Lotus Park Crosswalk Improvement Project.

State Revenue is decreasing by \$215,581. Of this, the State of California OHV grants are decreasing by \$190,090 and the State of California Proposition 68 Grant for the Dog Park and Railroad Park is decreasing by \$25,491 due to funding for these projects being expended in FY 2023-24.

The recommended changes include a \$2,937,814 reduction of Operating Transfers In from the American Rescue Plan Act (ARPA) Special Revenue Fund for the Forebay Park, with the revenue instead showing as an Intrafund Abatement (negative expenditure). Due to the Board-approved reporting of \$10 million in ARPA lost revenue in FY 2023-24, the funding for the park is now showing in the budget as an Intrafund transfer from the General Fund. This will allow for an extended project timeline without the ARPA obligation and reporting deadlines.

Services and Supplies are decreasing by \$167,968. The Recommended Budget included a supplemental request of \$100,000 for a consultant to update the Parks Master Plan. The Board later directed staff to continue updating the Master Plan in-house, so the request for the consultant has been removed, decreasing Services and Supplies by \$100,000. The remaining \$67,968 in decreases are due to the State of California Proposition 68 Grant and the Natural Trails Project funding being expended in FY 2023-24. An associated \$4,519 decrease for Operating Transfers Out in the Ponderosa Quimby Fund is due to the Natural Trails Project funding being expended in FY 2023-24.

Interfund Transfers are decreasing by \$17,011 due to a \$40,055 decreased contribution to the City of Placerville for the maintenance of the Placerville Aquatic Center and a decrease of \$1,956 to true-up the State of California OHV Grants, offset by an increase of \$25,000 to reimburse the Department of Transportation for 50% of the cost of safety improvements to the crosswalk across Lotus Road at Henningsen Lotus Park using funding from the Henningsen Lotus Park Special Revenue Fund. Intrafund Transfers are decreasing by \$5,703 to true-up the State of California OHV Grants.

Fixed Assets are reduced by \$206,894 due to project costs being expended in FY 2023-24 for the State of California OHV Grants (\$113,243), the Forebay Development Project (\$42,284), the Diamond Springs Community Park (\$16,337), and the State of California Proposition 68 Grant (\$15,030). An additional reduction of \$20,000 in Fixed Assets is due to a portion of the Diamond Springs Community

Parks, Trails, & River Management
A Division of the Chief Administrative Office
ADOPTED BUDGET REVISIONS • FY 2024-25

Park project being completed by the Department of Transportation and the Planning and Building Department.

DIVISION ADOPTED BUDGET SUMMARY

Description	FY 2023-24 Actual	CAO Recm'd FY 2024-25 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
IG Rev - State	1,630,433	915,464	699,883	(215,581)
IG Rev - Federal	0	9,200	9,200	0
Service Charges	204,478	175,000	175,000	0
Miscellaneous Rev	10,082	0	0	0
Other Fin Sources	636,281	3,751,171	813,357	(2,937,814)
Total Revenue	2,481,274	4,850,835	1,697,440	(3,153,395)
Salaries & Benefits	770,924	862,097	862,097	0
Services & Supplies	808,952	855,430	687,462	(167,968)
Other Charges	112,631	154,357	137,346	(17,011)
Fixed Assets	639,337	5,450,220	5,243,326	(206,894)
Other Fin Uses	8,000	0	0	0
Intrafund Transfers	29,126	85,067	79,364	(5,703)
Intrafund Abatement	(151,109)	(981,156)	(3,779,893)	(2,798,737)
Total Appropriations	2,217,862	6,426,015	3,229,702	(3,196,313)
FUND 1000 GENERAL FUND TOTAL	(263,412)	1,575,180	1,532,262	(42,918)

Description	FY 2023-24 Actual	CAO Recm'd FY 2024-25 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
License, Pmt, Fran	12,319	140,000	140,000	0
IG Rev - State	57,120	60,000	60,000	0
Service Charges	317,706	135,000	135,000	0
Miscellaneous Rev	94,039	0	0	0
Residual Equity	1,335,218	0	750	750
Fund Balance	0	1,210,998	1,210,998	0
Total Revenue	1,816,402	1,545,998	1,546,748	750
Other Fin Uses	495,557	757,137	783,357	26,220
Contingency	0	788,861	763,391	(25,470)
Total Appropriations	495,557	1,545,998	1,546,748	750
FUND 1214 COUNTYWIDE SR - PARKS TOTAL	(1,320,845)	0	0	0

County Counsel
ADOPTED BUDGET REVISIONS • FY 2024-25

SUMMARY OF CHANGES

The recommended changes for County Counsel result in a decrease in Net County Cost of \$122,500 when compared to the approved Recommended Budget.

Total Revenue is increased by \$125,000 due to an increased need for legal services by Risk Management.

Services and Supplies are increased by \$2,500 to align with actual costs.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2023-24 Actual	CAO Recm'd FY 2024-25 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Service Charges	583,373	551,800	676,800	125,000
Miscellaneous Rev	112	0	0	0
Total Revenue	583,485	551,800	676,800	125,000
Salaries & Benefits	3,860,776	4,136,450	4,136,450	0
Services & Supplies	147,455	229,940	232,440	2,500
Other Charges	2,952	0	0	0
Intrafund Transfers	2,169	700	700	0
Intrafund Abatement	(29,439)	(77,500)	(77,500)	0
Total Appropriations	3,983,914	4,289,590	4,292,090	2,500
FUND 1000 GENERAL FUND TOTAL	3,400,429	3,737,790	3,615,290	(122,500)



Discretionary Transient Occupancy Tax

ADOPTED BUDGET REVISIONS • FY 2024-25

SUMMARY OF CHANGES

The recommended changes for the Discretionary Transient Occupancy Tax (DTOT) budget result in an overall increase of \$1,007,715 in appropriations and revenue due to carryforward Department of Transportation projects from FY 2023-24.

DTOT revenue is decreasing by \$1,025,000 in the recommended changes, for a new budget of \$7,025,000 in new DTOT revenue. FY 2023-24 DTOT receipts decreased by 10% (\$904,122) when compared to FY 2022-23. This revenue has increased 51% over the past five years and was significantly impacted by the coronavirus pandemic. However, Airbnb is currently reporting a deceleration of the Airbnb market in the United States. This nationwide change in the Airbnb market, travel returning to pre-pandemic practices, and the County's Vacation Home Rental ordinances may be contributing to the decline in DTOT revenue. The recommended changes set DTOT revenue to 5% lower than FY 2023-24 actuals.

The recommended changes include a \$2,032,715 increase in DTOT fund balance from FY 2023-24 that is being carried over into FY 2024-25. \$1,456,894 of the fund balance is from Department of Transportation road maintenance and improvement projects that were not completed in FY 2023-24 and are being carried over into FY 2024-25. The remaining fund balance is primarily from the Planning and Building Department for reallocation in FY 2024-25.

In the FY 2023-24 Budget, the Board allocated \$500,000 of DTOT to be put in a General Fund designation for the future replacement of Transportation's facility in Tahoma. This funding was placed into the DTOT Special Projects Designation, along with other funds reserved for future DTOT Special Projects. To better isolate this designated funding it is recommended that the \$500,000 be pulled from the DTOT Special Projects Designation (shown as revenue) and placed into its own separate designation (shown as an expense) for the future rebuild of the Tahoma Transportation Facility.

On April 10, 2024, with [Legistar file 24-0679](#), the Board directed, "that if reductions in Discretionary Transient Occupancy Tax are necessary to first consider reducing the Broadband and Biomass allocation." The Board-approved Recommended Budget included \$1,325,736 in appropriations for Broadband/Biomass projects, with only \$175,857 of that being held for any specific projects. Due to the decrease in DTOT revenue, it is recommended that Professional & Specialized Services appropriations be decreased by \$1,149,879. The recommended changes include appropriations of \$175,857 for future years of the Department of Transportation broadband grant match approved with [Legistar file 22-1244](#). The recommended changes include the move of the remaining \$270,416 of the Broadband/Biomass allocation to the DTOT Special Projects Designation to hold the funding until a future use is identified. This will bring the DTOT Special Projects Designation to \$823,043 available for future projects.

Contribution to Non-County Government and Contribution to Non-Governmental Agency are decreasing by \$36,528 due to a true up of FY 2023-24 expenses on projects that are being carried over into FY 2024-25. The amount of carryforward appropriations in the Recommended Budget was an estimate and the recommended changes are updated to reflect FY 2023-24 actuals. The total amounts of the Board-approved projects have not changed.

Discretionary Transient Occupancy Tax

ADOPTED BUDGET REVISIONS • FY 2024-25

The recommended changes include a \$1,476,894 increase to Operating Transfer Out. \$1,456,894 of the increase is due to the Department of Transportation carryover projects including \$231,524 for Tahoe-area road maintenance, \$837,330 for the Pioneer Trail Project, and 231,524 for countywide road maintenance. The recommended changes also include the reallocation of \$20,000 to the Airports Division for the Airport Economic Study that was unspent in FY 2023-24.

Intrafund Transfers to other General Fund programs is decreasing by \$53,188. The Diamond Springs Community Park Project allocation is decreasing by \$136,337 due to a true up of FY 2023-24 expenses that reduce the amount that can be carried over into FY 2024-25. It is anticipated that the Planning and Building Department will spend approximately \$20,000 in staff time to assist in the creation of the new Diamond Spring Community Park, so Intrafund Transfers Out to Planning and Building are increasing by \$20,000. Lastly on June 11, 2024, with [Legistar file 24-0895](#), the Board directed the use of \$63,149 in DTOT for a new contract with the Greater Sacramento Economic Council (GSEC). The recommended changes transfer the funding for the GSEC contract to the Planning and Building Department as directed by the Board.

ADOPTED BUDGET SUMMARY

Description	FY 2023-24 Actual	CAO Recm'd FY 2024-25 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	8,161,702	8,750,000	7,725,000	(1,025,000)
Fund Balance	0	5,923,721	7,956,436	2,032,715
Total Revenue	8,161,702	14,673,721	15,681,436	1,007,715
Services & Supplies	225,388	1,916,846	764,469	(1,152,377)
Other Charges	4,509,468	2,602,151	2,568,121	(34,030)
Other Fin Uses	3,611,486	4,782,390	6,259,284	1,476,894
Intrafund Transfers	3,573,674	5,372,334	5,319,146	(53,188)
Reserves Budgetary	0	0	770,416	770,416
Total Appropriations	11,920,016	14,673,721	15,681,436	1,007,715
FUND 1000 GENERAL FUND TOTAL	3,758,314	0	0	0

ADOPTED BUDGET DETAIL

Description	Recommended Budget
Revenues	\$ 15,681,436
Fund Balance	\$ 6,464,436
From DTOT Designation Special Projects	\$ 1,492,000
Discretionary Transient Occupancy Taxes	\$ 7,725,000
Professional & Specialized Services	\$ 175,857
Hold of Broadband Grant Match from 22-1244	\$ 175,857
Contribution to a Non-Governmental Agency	\$ 588,612
Barton - Interfacility Transfers - Carryforward	\$ 484,612
Clean Tahoe - Carryforward	\$ 29,000
Arts & Culture El Dorado	\$ 75,000
Contribution to a Non-County Governmental Agency	\$ 2,568,121

Discretionary Transient Occupancy Tax

ADOPTED BUDGET REVISIONS • FY 2024-25

El Dorado County Fire - Carryforward	\$ 83,165
Diamond Springs Fire - Carryforward	\$ 3,015
Fallen Leaf Lake	\$ 6,970
Georgetown Fire - \$2,554 of Carryforward	\$ 18,634
Lake Valley Fire	\$ 517,765
Meeks Bay Fire / North Tahoe Annexation	\$ 1,517,557
Tahoe Paradise Recreation & Park District - Carryforward	\$ 115,970
Tahoe Transportation District - Carryforward	\$ 70,000
El Dorado Hills Fire Boat - Carryforward	\$ 235,045
Operating Transfers Out to Non-General Fund Departments	\$ 6,259,284
Accumulative Capital Outlay (ACO) Fund - Chili Bar	\$ 184,000
Airport Economic Study	\$ 20,000
Veterans House Council	\$ 15,000
ACO Fund - Tahoma Design	\$ 500,000
Veterans Affairs Commission	\$ 175,000
Planning & Building HCED	\$ 115,000
EMS Agency CSA 3 Ambulance System	\$ 750,000
Transportation Carryforward County Road Maintenance	\$ 231,524
Transportation Carryforward Pioneer Trail	\$ 837,330
Transportation Carryforward Tahoe Road Maintenance	\$ 388,040
Transportation Fallen Leaf Lake Road	\$ 1,719,247
Transportation Apache Project	\$ 250,000
Transportation EDA Broadband Project	\$ 274,143
Transportation Bike Path Snow Removal	\$ 50,000
Transportation Snow Removal Equipment	\$ 750,000
Intrafund Transfer to General Fund Departments	\$ 5,319,146
Treasurer-Tax Collector Collection of TOT	\$ 446,500
Veterans Services Position	\$ 90,700
Planning & Building Tahoe Divisions	\$ 528,204
Planning & Building Long Range Planning	\$ 270,041
Economic Development Division	\$ 1,886,871
Code Enforcement	\$ 572,011
Sheriff Search & Rescue & Helicopter Operations	\$ 650,000
County Counsel Tahoe Transportation JPA Legal Services	\$ 30,000
Parks Diamond Springs Park Development	\$ 844,819
Add to Designations	\$ 770,416
Future Build of Tahoma Facility	\$ 500,000
Move Broadband / Biomass to Designation	\$ 270,416



General Fund – General Revenues & Other Operations

ADOPTED BUDGET REVISIONS • FY 2024-25

SUMMARY OF CHANGES

The recommended changes for the General Revenues and Other Operations budget include increased General Fund revenue of \$27,113,467 and increased appropriations of \$27,000,570.

The Adopted Budget includes a reduction of \$12,873,799 in American Rescue Plan Act (ARPA) revenue and appropriations.

The Adopted Budget also includes an increase of \$50,000 in Court Maintenance of Effort revenue and appropriations.

General Fund Summary of Discretionary Revenue Changes

The recommended changes include \$27,113,467 in additional discretionary revenue.

Taxes

On February 27, 2024, with [Legistar item 23-2059](#), the Board changed the process for Missouri Flat Master Circulation and Funding Plan (MC&FP) improvements. In prior years, 85% of new (incremental) Sales and Use Tax and Property Tax, resulting from development in the Missouri Flat area, was deposited in the Missouri Flat Community Facilities District (CFD) instead of the General Fund. In FY 2022-23, \$1,095,224 of Sales and Use Tax and \$100,106 of Property Tax were deposited into the CFD instead of the General Fund. With the dissolution of the CFD, the revenue will be deposited in the General Fund and a General Fund Contribution will be made to the newly established MC&FP Phase 1 Special Revenue Fund. These changes in MC&FP process will increase Sales and Use Tax actuals in FY 2023-24 and the budget in FY 2024-25.

Projections for revenues from Property Tax and Property Tax In-Lieu of Vehicle License Fees are increasing by \$835,630 and \$302,804, respectively. These projections have been updated based on the growth in the tax roll as of June 30, 2024. The Recommended Budget assumed growth of 3.5%; however, actual growth was 4.69%.

For Sales and Use Tax, the Recommended Budget was based upon our sales tax consultant's March 2024 projection of 2% growth in Sales and Use Tax statewide. The Adopted Budget uses our consultant's latest projection of statewide Sales and Use Tax growth (1.7%) for FY 2024-25 and factors in FY 2023-24 receipts, which came in 1% lower than FY 2022-23 receipts. Due to the change in the MC&FP process described above, Sales and Use Tax revenue is increasing by \$1,090,276, which is also a factor in the 1.7% growth from prior year actuals; however, this funding will all be transferred to the newly created MC&FP Phase 1 Special Revenue Fund.

Fund Balance

The Recommended Budget included an estimate of the fund balance available for use in FY 2024-25, 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 2023-24 financial records were finalized. General Fund fund balance, excluding Discretionary Transient Occupancy Tax (DTOT) and Disaster Expenses Designation fund balance, is projected to increase by \$26.879 million, for a fund balance of \$58.4 million. The updated fund balance is composed of an additional \$5.1 million from the reporting of the \$10 million in ARPA lost

General Fund – General Revenues & Other Operations

ADOPTED BUDGET REVISIONS • FY 2024-25

revenue that will be re-budgeted for the approved projects, \$5.2 million in additional departmental savings to be reallocated, and \$3 million in departmental savings that will need to be re-budgeted. There is \$5.4 million in fund balance from excess discretionary revenue primarily from Interest, Tax Loss Reserve, and Supplemental Property Tax revenue. The MC&FP CFD had \$5.5 million in fund balance when the fund was closed, and the remaining funding was moved to the General Fund resulting in \$5.5 million in General Fund fund balance that will be transferred to the new MC&FP special revenue fund in the budget.

Lastly, as in FY 2023-24, 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 is \$2.3 million. This means that \$2.6 million of General Fund fund balance is from the smaller fair market value audit adjustment.

Use of Designations

The recommended changes include use of \$1.68 million from the Capital Projects Designation as described in the Accumulative Capital Outlay narrative.

The recommended changes also reduce the use of the CalPERS Cost Increases Designation by \$3,051,303, using only \$29,427 and adding \$2,092,754 to the Designation. This will bring the amount in the Designation to \$8,812,750 to hold three and a half years of projected increases. The newest CalPERS actuarial reports were released in July. The July 2023 Actuarial Reports showed that the estimated General Fund CalPERS cost increases over the next three years would total \$3,668,693. The July 2024 Actuarial Reports show an estimated General Fund CalPERS cost increase of \$6,719,996 over the next three years, an increase of \$3,051,303 from the prior year reports. CalPERS costs change due to variances between assumptions of investment returns and actual investment returns and due to changes to the County workforce and salary rates. Based on the July 2024 Actuarial Reports, the estimated CalPERS General Fund cost will increase by \$10.9 million over the next five years. Board of Supervisors Policy B-16.12, Pension Funding, directs that the CalPERS Cost Increases hold at least two years of projected General Fund cost increases based upon the CalPERS Actuarial Reports. Due to the ongoing uncertainty with CalPERS investment returns, possible salary increases impacting CalPERS costs, and slowing discretionary revenues, the budget maintains three and a half years of projected General Fund CalPERS cost increases in the designation.

Other

Other revenue adjustments include a \$250,000 decrease in State Tobacco Settlement Fund revenue to align with receipts in prior years, a \$400,000 decrease in Cable Franchise Fees to align with prior year receipts, and an increase of \$28,535 in federal revenue for Payments in Lieu of Taxes (PILT) to align with prior year receipts.

General Fund – General Revenues & Other Operations

ADOPTED BUDGET REVISIONS • FY 2024-25

General Fund Summary of Non-Departmental Expenses Changes

The recommended changes to the Non-Departmental Expenses budget reflect an additional \$27,000,570 in appropriations.

Designations

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 do not meet the \$6 million goal but do include the addition of \$2 million to the Capital Projects Designation. This brings the Capital Project Designation to \$2.7 million available for future uses.

The Health and Human Services Agency uses an annually approved Indirect Cost Rate Plan (ICRP) to equitably allocate the cost of the HHSA Administration and Finance Department to benefitting programs for reimbursement from grants and funding allocations. The ICRP is a fixed rate, including carryforward, that complies with Title 2 of the Code of Federal Regulations (CFR), Part 200, for indirect cost allocation to federal awards and is approved by the County's Auditor-Controller each year. Due to the nature of recovering costs through a fixed rate, there is often a variance between actual costs and the amounts collected, resulting in an under or over-collection of revenue from programs. Under and over collections are factored into the ICRP as carryforward two years after the occurrence to ensure the programs are only covering the actual costs of the HHSA Administration and Finance Department. In years where there is an over collection, there is a General Fund savings in the HHSA Administration and Finance Division that will need to be repaid when the over collection is factored in the ICRP in two years. In FY 2023-24, the Board established an HHSA ICRP Designation to hold the overcollection to eliminate the impact of the overcollection on the General Fund. In FY 2023-24, there was a projected over collection of \$820,000, resulting in \$820,000 of additional General Fund fund balance in FY 2024-25. This means in FY 2025-26, the HHSA Administration and Finance Division will have an increased Net County Cost of \$820,000 to offset the over collection. The recommended changes put the \$820,000 in funding into the HHSA ICRP Designation for use in FY 2025-26.

Due to the volatility of the fair market value audit adjustments, the recommended changes include the creation of a Fair Market Value Designation and designates the \$2,604,008 in FY 2023-24 fund balance from the smaller fair market value audit adjustment into a designation for use in future years if a larger adjustment is required.

Using additional General Fund fund balance from the close of the FY 2024-25 financial records, the recommended changes include the creation of a Risk Program Increases Designation. The Board has already received the Risk program insurance increases. Health insurance is increasing 6.9% and the other insurance programs costs are increasing 18%. It is projected that this could increase General Fund costs by \$4 million. By designating \$4 million in the Adopted Budget, the FY 2025-26 Budget can pull from the designation to aid in balancing the General Fund budget.

The FY 2024-25 Recommended Budget used \$12.6 million in one-time funding from a retiree health rate holiday, the implementation of the ARPA spending plan, and other sources to balance the budget. It is not anticipated that this level of one-time funding will be available in FY 2025-

General Fund – General Revenues & Other Operations

ADOPTED BUDGET REVISIONS • FY 2024-25

26. Without this funding, it is anticipated that the FY 2025-26 Budget will need to cut millions in General Fund expenses.

American Rescue Plan General Fund Lost Revenue Savings Projects

On April 30, 2024, with [Legistar item 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 \$2,935,074 Intrafund Transfer Out to Parks of General Fund resulting from the ARPA lost revenue funding and a \$1,000,000 Operating Transfer Out to the Accumulative Capital Outlay Fund for the build of the permanent navigation center. The recommended changes also include a \$1,315,619 appropriation for Special Projects; this is additional General Fund savings resulting from the ARPA lost revenue reporting that will be allocated to Board-approved APRA projects in future years.

Other

The recommended changes include a \$1,755 increase to membership costs due to an increase in California Association of Counties membership dues.

On August 27, 2024, with [Legistar item 24-1499](#), the Board directed that the County provide additional funding to the El Dorado and Georgetown Divide Resource Conservation Districts (RCDs). The recommended changes include a \$264,737 increase of discretionary General Fund support to the RCDs, bringing the FY 2024-25 amount to \$497,017.

During the [Budget Hearing](#), the Board directed that the Adopted Budget include an allocation of discretionary funding to the El Dorado Hills County Water District for the Educational Revenue Augmentation Fund encumbrance equivalent amount. The recommended changes include \$111,119 in appropriations for the contribution.

The LAFCO budget has been finalized, and the recommended changes include a \$13,324 decrease in appropriations for the required LAFCO contribution to align with actuals.

The recommended changes include an \$8,165,867 increase in Operating Transfers Out to the Department of Transportation. \$340,000 of the increase is a Hazard Mitigation Grant Program grant match that is being carried over from FY 2023-24 into FY 2024-25. The remaining increase of \$7,835,867 in Operating Transfers to the Department of Transportation is due to the Board-approved change in practice for the MC&FP improvements. In FY 2023-24, \$5.5 million of funding from the MC&FP CFD fund was transferred to the General Fund and \$1.14 million in discretionary revenue was not moved to the MC&FP Phase 1 Special Revenue Fund. \$6.64 million of General Fund fund balance is funding that needs to be moved to the MC&FP Phase 1 Special Revenue Fund. Additionally, based on prior year MC&FP funding rates of general revenues, an additional \$1.18 million of FY 2024-25 revenue is being transferred to the MC&FP Phase 1 Special Revenue Fund.

General Fund – General Revenues & Other Operations

ADOPTED BUDGET REVISIONS • FY 2024-25

Court Maintenance of Effort (MoE) Changes

The recommended changes to the Court Maintenance of Effort budget reflect an additional \$50,000 in revenue and appropriations. Based upon prior year actuals, Court Fine revenue is being increased by \$50,000 and the required court expenses are increasing by \$50,000.

American Rescue Plan Act Summary of Changes

The recommended changes include a \$12,873,799 reduction in American Rescue Plan Act (ARPA) revenues and appropriations. The reduction is due to the implementation of the Board-approved ARPA spending plan in FY 2023-24, which included the reporting of \$10 million of lost revenue to the U.S. Treasury as allowed by the ARPA spending guidelines. The Recommended Budget did not reflect the completion of the reporting in FY 2023-24 and allowed for the carryover in the implementation of the spending plan if needed. As the updated spending plan was implemented in FY 2023-24, the recommended changes reduce Federal revenue by \$12,873,799 to reflect the reporting of lost revenue and actual expenses in FY 2023-24 and updated projections of ARPA spending in future years, reducing the amount in FY 2024-25.

Operating Transfers Out are decreasing by \$3,828,512. Due to the reporting of \$10 million in lost revenue in the prior year, the Navigation Center and Forebay Park are transfers out of the General Fund and not transfers out of the ARPA Special Revenue Fund. The remaining \$539,749 decrease in Operating Transfers Out is to align project budgets with spending in FY 2023-24. The recommended changes include a \$13,865 decrease in Contributions to Non-Government Agency and a \$36,673 decrease in Contribution to Government Agency to align project budgets with FY 2023-24 actuals.

More detail on the programmed use of APRA funding by project can be seen in the ARPA detail table provided below.

General Fund – General Revenues & Other Operations

ADOPTED BUDGET REVISIONS • FY 2024-25

GENERAL FUND ADOPTED BUDGET SUMMARY

Description	FY 2023-24 Actual	CAO Recm'd FY 2024-25 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	146,673,052	145,830,216	148,058,926	2,228,710
License, Pmt, Fran	2,119,580	2,200,000	1,800,000	(400,000)
Fines & Penalties	627,076	500,000	500,000	0
Rev Use Money/Prop	7,406,832	3,000,000	3,000,000	0
IG Rev - State	2,594,478	2,200,000	1,950,000	(250,000)
IG Rev - Federal	1,287,202	883,900	912,435	28,535
Other Gov Agency	5,267,503	5,281,648	5,281,648	0
Service Charges	8,404,964	8,480,678	8,480,678	0
Miscellaneous Rev	5,613,092	0	0	0
Other Fin Sources	11,928,514	1,847,846	1,847,846	0
Fund Balance	0	62,111,814	87,618,036	25,506,222
Total Revenue	191,922,295	232,336,102	259,449,569	27,113,467
Salaries & Benefits	21,741	30,000	30,000	0
Services & Supplies	467,428	2,248,018	3,565,392	1,317,374
Other Charges	4,613,349	2,649,700	2,997,562	347,862
Other Fin Uses	10,964,426	32,929,244	43,812,742	10,883,498
Intrafund Transfers	15,927	0	2,935,074	2,935,074
Intrafund Abatement	(8,580,840)	(6,893,527)	(6,893,527)	0
Contingency	0	7,850,000	7,850,000	0
Reserves Budgetary	0	1,172,844	12,689,606	11,516,762
Total Appropriations	7,502,031	39,986,279	66,986,849	27,000,570
FUND 1000 GENERAL FUND TOTAL	(184,420,265)	(192,349,823)	(192,462,720)	(112,897)

AMERICAN RESCUE PLAN ACT ADOPTED BUDGET SUMMARY

Description	FY 2023-24 Actual	CAO Recm'd FY 2024-25 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
IG Rev - Federal	14,978,855	18,077,845	5,204,046	(12,873,799)
Total Revenue	14,978,855	18,077,845	5,204,046	(12,873,799)
Services & Supplies	0	149,035	135,170	(13,865)
Other Charges	194,498	249,504	212,831	(36,673)
Other Fin Uses	13,922,215	8,273,748	4,445,236	(3,828,512)
Contingency	0	9,405,558	410,809	(8,994,749)
Total Appropriations	14,116,713	18,077,845	5,204,046	(12,873,799)
FUND 1215 COUNTYWIDE SR - NON DEPARTMENT TOTAL	(862,142)	0	0	0

General Fund – General Revenues & Other Operations

ADOPTED BUDGET REVISIONS • FY 2024-25

COURT MAINTENANCE OF EFFORT ADOPTED BUDGET SUMMARY

Description	FY 2023-24 Actual	CAO Recm'd FY 2024-25 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	418,475	359,000	359,000	0
Service Charges	892,030	702,000	752,000	50,000
Total Revenue	1,310,505	1,061,000	1,111,000	50,000
Other Charges	1,200,238	1,185,000	1,235,000	50,000
Total Appropriations	1,200,238	1,185,000	1,235,000	50,000
FUND 1000 GENERAL FUND TOTAL	(110,267)	124,000	124,000	0

GENERAL FUND RESERVES AND DESIGNATIONS DETAIL

GENERAL FUND RESERVES & DESIGNATIONS	FY 2023-24 ENDING BALANCE	FY 2024-25 ADDITIONS	FY 2024-25 USES	FY 2024-25 ENDING BALANCE	Ending Balance Change from Recm'd Budget
GENERAL RESERVE	\$12,000,000	\$ 1,000,000		\$13,000,000	\$0
CAPITAL PROJECTS	\$27,877,396	\$ 2,172,844	(\$27,308,782)	\$2,741,458	\$321,475
PUBLIC SAFETY FACILITY LAST LOAN PAYMENT	\$2,300,000			\$2,300,000	\$0
PUBLIC SAFETY FACILITY LOAN PAYMENTS	\$2,145,100			\$2,145,100	\$0
FAIR MARKET VALUE ADJUSTMENT	\$0	\$ 2,604,008		\$2,604,008	\$2,604,008
AUDIT RESERVE	\$1,723,606			\$1,723,606	\$0
TOT SPECIAL PROJECTS**	\$2,044,627	\$ 270,416	(\$1,492,000)	\$823,043	(\$229,584)
CALPERS COST INCREASES	\$6,749,423	\$ 2,092,754	(\$29,427)	\$8,812,750	\$5,144,057
RISK PROGRAM INCREASES	\$0	\$ 4,000,000		\$4,000,000	\$4,000,000
IT INFRASTRUCTURE	\$500,000			\$500,000	\$0
DISASTER EXPENSES	\$1,818,486		(\$530,740)	\$1,287,746	\$0
HHSIA INDIRECT COST RATE	\$250,000	\$ 820,000	(\$250,000)	\$820,000	\$820,000
DOT TAHOMA FACILITY	\$0	\$ 500,000		\$500,000	\$500,000
JUVENILE HALL	\$1,472,556		(\$1,100,000)	\$372,556	\$0

General Fund – General Revenues & Other Operations

ADOPTED BUDGET REVISIONS • FY 2024-25

NON-DEPARTMENTAL EXPENSES DETAIL

Description	Recm'd Adopted Budget
General Fund Contingency	\$ 7,850,000
General Fund Contributions to	
Accumulative Capital Outlay Facilities Investment	\$ 29,408,782
Transportation for HMGP Grant Match	\$ 609,186
Transportation for MC&FP Phase 1	\$ 7,825,867
Fish and Wildlife	\$ 15,000
Airports	\$ 762,671
LAFCO	\$ 192,426
Tahoe Regional Planning Agency (TRPA) Compact	\$ 50,000
Resource Conservation District Contracts (El Dorado & Georgetown)	\$ 497,017
El Dorado Hills Fire ERAF Equivalent	\$ 111,119
Public Health California Children's Services (CCS)	\$ 464,552
General Fund Contribution to Community Services	\$ 3,475,242
Area Agency on Aging Programs	\$ 2,295,637
Housing & Homelessness Programs	\$ 20,000
Senior Day Care	\$ 830,806
In-Home Supportive Services (IHSS) Public Authority	\$ 97,451
Community Services Administration	\$ 139,848
Public Housing Authority	\$ 91,500
General Fund Contribution Health - State Local Program Realignment Match	\$ 704,192
General Fund Contribution Mental Health - State Local Program Realignment Match	\$ 16,510
Annual Audit Contract	\$ 80,000
Sales Tax Audit Services	\$ 40,000
Arch Social	\$ 8,000
CalPERS annual bill	\$ 30,000
CalPERS reports required for GASB 68	\$ 5,000
SB 90 Mandates	\$ 20,000
Child Support Rent (expenditure abatement)	\$ (172,844)
A87 Charges to Child Support (expenditure abatement)	\$ (397,341)
A87 Charges to Social Services	\$ (3,725,706)
A87 Charges to HHSA Admin, Animal Services, & Public Guardian	\$ (2,597,636)
Countywide Legislative Memberships (CSAC, NACO, CACE)	\$ 38,655
Hazard Mitigation Grant Program County Match	\$ 1,808,118
Public Safety Facility Loan Payment	\$ 2,147,000
Hold of Savings from ARPA Reporting for ARPA Projects	\$ 1,315,619
Intrafund Transfer to Parks for Forebay Park	\$ 2,935,074
Security at Government Facilities Services	\$ 250,000
Child Support Rent to the Capital Projects Designation	\$ 172,844
Addition to the Capital Projects Designation	\$ 2,000,000
Addition to HHSA ICRP Designation	\$ 820,000

General Fund – General Revenues & Other Operations

ADOPTED BUDGET REVISIONS • FY 2024-25

Description	Recm'd Adopted Budget
Addition to Fair Market Value Designation	\$ 2,604,008
Addition to the CalPERS Cost Increases Designation	\$ 2,092,754
Addition to the General Reserve	\$ 1,000,000
Creation of a Risk Program Increases Designation	\$ 4,000,000

COURT MAINTENANCE OF EFFORT DETAIL

Description	Recm'd Adopted Budget
Revenues	\$ (1,111,000)
03 - Fines & Penalties	\$ (359,000)
0300 - Vehicle Code: Fines	\$ (14,000)
0301 - Vehicle Code: Court Fines	\$ (267,000)
0320 - Court Fine: Other	\$ (78,000)
13 - Service Charges	\$ (752,000)
1510 - Court: Traffic Bail VC42007	\$ (493,000)
1511 - Court: Traffic Sch VC42007.1	\$ (85,000)
1513 - Court: AB233 County Share	\$ (174,000)
Expenses	\$ 1,235,000
5240 – Contribution to the Governmental Agency	\$ 335,000
5242 - Ab233: Moe Court Revenue	\$ 900,000

AMERICAN RESCUE PLAN ACT DETAIL

Description	Recm'd Adopted Budget
Revenues	\$ 5,204,046
APRA Revenue	\$ 5,204,046
Contributions to Non-Governmental Agency	\$ 135,170
Fair Projects	\$ 135,170
Contributions to Non-County Governmental Agency	\$ 200,831
Fire District Projects	\$ 190,650
Cal Tahoe	\$ 10,181
Interfund Transfer to Central Fiscal for Administration	\$ 12,000
Operating Transfers Out to County Departments	\$ 3,869,965
Library HUBs Services	\$ 201,513
HHSA General Assistance	\$ 236,827
Environmental Management Headworks	\$ 1,925,000
HHSA Public Health	\$ 1,356,625
HHSA Behavioral Health	\$ 150,000
Contingency	\$ 986,080



Human Resources & Risk Management

ADOPTED BUDGET REVISIONS • FY 2024-25

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. The Risk Management Division experienced increased costs of litigation for several high-profile cases involving the County and an assessed premium from Prism for litigation stemming from an insurance carrier.

Revenues increased by \$63,790 due to an increase in Workers' Compensation Fund Balance.

Services and Supplies increased by \$495,229 primarily due to the additional assessment by Prism for litigation stemming from an insurance carrier (\$337,480) and the increased cost of attorneys used by our third-party administrator (\$445,094). These increases are offset by a decrease in Prism insurance premiums (\$287,345).

Other Charges and Intrafund Transfers are increasing by \$125,000 due to the increased charges from County Counsel for several high-profile court cases. These charges are funded via Intrafund Abatements (negative expenditures) transferred from the Workers' Compensation and General Liability programs.

Contingency is decreasing by \$556,439 due to the use of fund balance to cover these additional costs. This will likely increase future charges to departments for these programs.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2023-24 Actual	CAO Recm'd FY 2024-25 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	1,163,908	0	0	0
Service Charges	45,607,182	54,197,458	54,197,458	0
Miscellaneous Rev	578,841	642,793	642,793	0
Fund Balance	0	16,246,952	16,310,742	63,790
Total Revenue	47,349,931	71,087,203	71,150,993	63,790
Salaries & Benefits	976,252	1,244,850	1,244,850	0
Services & Supplies	47,996,212	53,911,099	54,406,328	495,229
Other Charges	(1,095,350)	1,195,908	1,320,908	125,000
Fixed Assets	0	25,000	25,000	0
Intrafund Transfers	4,222,713	4,227,360	4,352,360	125,000
Intrafund Abatement	(4,222,713)	(4,227,360)	(4,352,360)	(125,000)
Contingency	0	14,710,346	14,153,907	(556,439)
Total Appropriations	47,877,114	71,087,203	71,150,993	63,790
FUND 5250 RISK TOTAL	527,183	0	0	0



Information Technologies

ADOPTED BUDGET REVISIONS • FY 2024-25

SUMMARY OF CHANGES

The recommended changes to the Information Technologies budget result in an increase in Net County Cost of \$249,518 primarily due to the projects not completed in FY 2023-24 that are being carried forward into FY 2024-25. Services and Supplies are increasing by \$297,518. This increase is primarily due to the following carryover projects: asset management system implementation, offsite password vault project, ESRI upgrade project, and other smaller projects. The Services and Supplies increase also includes updated licensing costs for various countywide systems which are increasing at a rate higher than was assumed in the Recommended Budget. Lastly, the recommended changes include a \$90,000 decrease in Fixed Assets due to telecommunications hardware that was received in FY 2023-24 but anticipated to be received in FY 2024-25. The decrease in Fixed Assets is offset by \$42,000 in increased Fixed Asset appropriations for data center batteries and server sensors that were anticipated to be received in FY 2023-24 but need to be carried over into FY 2024-25.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2023-24 Actual	CAO Recm'd FY 2024-25 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Miscellaneous Rev	3	0	0	0
Total Revenue	3	0	0	0
Salaries & Benefits	6,831,707	7,511,050	7,511,050	0
Services & Supplies	4,652,931	6,414,912	6,712,430	297,518
Other Charges	116,513	2,000	2,000	0
Fixed Assets	264,363	336,000	288,000	(48,000)
Intrafund Transfers	5,859	4,650	4,650	0
Total Appropriations	11,871,374	14,268,612	14,518,130	249,518
FUND 1000 GENERAL FUND TOTAL	11,871,370	14,268,612	14,518,130	249,518



Registrar of Voters
ADOPTED BUDGET REVISIONS • FY 2024-25

SUMMARY OF CHANGES

The recommended changes for the Registrar of Voters result in a \$64,813 decrease to the Net County Cost when compared to the approved Recommended Budget.

Revenues are increasing by \$150,000 due to a higher number of districts requiring Election Services for the November 2024 General Election. Appropriations are increasing by \$85,187 due to a carryover of expenses in Intrafund Transfers for moving expenses.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2023-24 Actual	CAO Recm'd FY 2024-25 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
IG Rev - State	470,285	262,000	262,000	0
IG Rev - Federal	132,193	25,785	25,785	0
Service Charges	44,277	80,000	230,000	150,000
Total Revenue	646,755	367,785	517,785	150,000
Salaries & Benefits	1,134,657	1,392,884	1,392,884	0
Services & Supplies	749,086	1,258,060	1,258,060	0
Other Charges	97,232	0	0	0
Fixed Assets	79,760	38,000	38,000	0
Intrafund Transfers	1,394	2,000	87,187	85,187
Total Appropriations	2,062,129	2,690,944	2,776,131	85,187
FUND 1000 GENERAL FUND TOTAL	1,415,374	2,323,159	2,258,346	(64,813)



District Attorney
ADOPTED BUDGET REVISIONS • FY 2024-25

SUMMARY OF CHANGES

The recommended changes for the District Attorney budget result in an increase in Net County Cost of \$374,169 when compared to the approved Recommended Budget.

Salaries and Benefits are increasing by \$216,000 due to retirement payouts for long-term employees. No payouts were included in the FY 2024-25 Recommended Budget request since the retirements were not official at the time of submission.

Services and Supplies are increasing by \$90,169 to accommodate purchases and projects approved but not completed in FY 2023-24. Fixed Assets are increasing by \$68,000. This includes \$30,000 for the security camera project and \$32,000 for IT security hardware that were approved in FY 2023-24 but were not completed. The remaining \$6,000 is for equipment originally budgeted in Services and Supplies but has been determined to meet the threshold of a Fixed Asset. There is a corresponding decrease in Services and Supplies.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2023-24 Actual	CAO Recm'd FY 2024-25 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	14,500	5,000	5,000	0
IG Rev - State	2,320,686	2,381,527	2,381,527	0
IG Rev - Federal	1,373,982	1,315,097	1,315,097	0
Service Charges	24,979	20,050	20,050	0
Miscellaneous Rev	303	300	300	0
Other Fin Sources	1,129,260	1,125,885	1,125,885	0
Total Revenue	4,863,709	4,847,859	4,847,859	0
Salaries & Benefits	13,501,015	15,215,911	15,431,911	216,000
Services & Supplies	2,149,654	2,854,842	2,945,011	90,169
Other Charges	432,398	11,700	11,700	0
Fixed Assets	251,588	0	68,000	68,000
Other Fin Uses	36,860	15,000	15,000	0
Intrafund Transfers	1,530	8,300	8,300	0
Intrafund Abatement	(375,062)	(300,000)	(300,000)	0
Total Appropriations	15,997,983	17,805,753	18,179,922	374,169
FUND 1000 GENERAL FUND TOTAL	11,134,274	12,957,894	13,332,063	374,169



SUMMARY OF CHANGES

The recommended changes to the Probation budget result in an increase of \$76,546 in Net County Cost when compared to the approved Recommended Budget.

Revenues are increasing by \$228,817 due primarily to Operating Transfers In from AB 143 Criminal Fee Backfill (\$209,513) and Office of Youth and Community Restoration (\$14,304) funds. The remaining \$5,000 increase is due to increased revenue anticipated in the Juvenile Probation Camp Funding Program.

Salaries and Benefits are increasing by \$40,485 due to an anticipated retirement payout for a long-term employee.

Services and Supplies are increasing by \$80,484 due to purchases approved but not completed in FY 2023-24 in the amount of \$37,000 and security hardware and software to comply with Criminal Justice Information Services (CJIS) for \$43,484, partially offset with special revenue funds.

Fixed Assets are increasing by \$184,394 due to the Outreach Trailer purchase approved but not completed in FY 2023-24. This purchase is fully offset with special revenue funds.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2023-24 Actual	CAO Recm'd FY 2024-25 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
IG Rev - State	2,781,506	2,928,828	2,933,828	5,000
IG Rev - Federal	228,392	226,770	226,770	0
Service Charges	252,627	100,000	100,000	0
Miscellaneous Rev	600	0	0	0
Other Fin Sources	7,812,030	8,519,557	8,743,374	223,817
Total Revenue	11,075,155	11,775,155	12,003,972	228,817
Salaries & Benefits	18,897,069	21,260,387	21,300,872	40,485
Services & Supplies	3,250,186	4,364,293	4,444,777	80,484
Other Charges	507,268	254,568	254,568	0
Fixed Assets	1,611,806	496,829	681,223	184,394
Other Fin Uses	177,283	434,000	434,000	0
Intrafund Transfers	27,097	31,200	31,200	0
Total Appropriations	24,470,709	26,841,277	27,146,640	305,363
FUND 1000 GENERAL FUND TOTAL	13,395,554	15,066,122	15,142,668	76,546

Probation

ADOPTED BUDGET REVISIONS • FY 2024-25

Description	FY 2023-24 Actual	CAO Recm'd FY 2024-25 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	11,043	1,500	1,500	0
IG Rev - State	862,811	593,396	618,515	25,119
Fund Balance	0	133,790	318,184	184,394
Total Revenue	873,854	728,686	938,199	209,513
Other Fin Uses	699,205	591,144	800,657	209,513
Contingency	0	137,542	137,542	0
Total Appropriations	699,205	728,686	938,199	209,513
FUND 1225 COUNTYWIDE SR - PROBATION TOTAL	(174,649)	0	0	0

Description	FY 2023-24 Actual	CAO Recm'd FY 2024-25 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	95,882	0	0	0
IG Rev - State	8,170,122	7,231,034	7,231,034	0
Other Fin Sources	129,172	28,843	28,843	0
Fund Balance	0	4,059,078	4,073,382	14,304
Total Revenue	8,395,176	11,318,955	11,333,259	14,304
Services & Supplies	191,416	298,500	298,500	0
Other Charges	0	26,000	26,000	0
Other Fin Uses	7,138,080	10,461,154	10,475,458	14,304
Contingency	0	533,301	533,301	0
Total Appropriations	7,329,496	11,318,955	11,333,259	14,304
FUND 1277 COUNTYWIDE SR - LOCAL REVENUE TOTAL	(1,065,680)	0	0	0

SUMMARY OF CHANGES

The recommended changes for the Sheriff's Office budget result in an increase to Net County Cost of \$22,929 when compared to the approved Recommended Budget.

Revenues are increasing by \$655,695. State revenues are increasing by \$154,721 due to the CHP grant. Federal revenues are increasing by \$92,000 due to Homeland Security Grant funds that were intended for grant purchases in FY 2023-24 that were not completed. The expenditures are noted below. The Sheriff's Office budgeted the use of special revenue funds for several purchases and projects in FY 2023-24. Those purchases and projects that were not completed by the end of the year have been re-budgeted as noted below, therefore, the revenues to fund them are re-budgeted in the amount of \$106,500. The remaining \$302,474 in Operating Transfers In is for transfers in from the Supplemental Law Enforcement Services Fund, SMUD, and Rural Counties funds.

Salaries and Benefits are increasing by \$154,721 due to a grant from the California Highway Patrol (CHP) being awarded after the Recommended Budget. The increase is in Overtime with revenue completely offsetting from the CHP Cannabis Tax Fund Grant Program for DUI Enforcement.

Services and Supplies are increasing by \$275,000 due to purchases that were approved but not completed in FY 2023-24 (\$25,000) and an increase in law enforcement equipment for load-bearing vests that will be offset with special revenue funds (\$250,000).

Fixed Assets are increasing by \$238,200 due to purchases and projects that were approved but not completed in FY 2023-24 (\$228,200) and a console replacement due to a system failure in July 2024 (\$10,000). The Tiger Tug (\$29,700) as a carry-forward purchase will be funded with General Fund savings from FY 2023-24. The remaining additions to Fixed Assets (\$208,500) will be completely offset with special revenue.

Other Financing Uses is increasing by \$5,000 due to Fleet vehicle purchases that were approved and not completed in FY 2023-24.

Intrafund Abatements (negative expenditures) are decreasing by \$5,703 due to a true-up of expenditures for the Sacramento Placerville Transportation Corridor grant program.

Sheriff

ADOPTED BUDGET REVISIONS • FY 2024-25

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2023-24 Actual	CAO Recm'd FY 2024-25 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	247,600	247,600	247,600	0
License, Pmt, Fran	299,269	362,500	362,500	0
Fines & Penalties	140,420	75,000	75,000	0
IG Rev - State	13,828,255	13,595,896	13,750,617	154,721
IG Rev - Federal	5,642,092	1,138,000	1,230,000	92,000
Other Gov Agency	500,000	500,000	500,000	0
Service Charges	796,410	795,792	795,792	0
Miscellaneous Rev	105,269	105,000	105,000	0
Other Fin Sources	8,821,670	8,885,429	9,294,403	408,974
Total Revenue	30,380,986	25,705,217	26,360,912	655,695
Salaries & Benefits	68,596,269	80,755,874	80,910,595	154,721
Services & Supplies	24,687,961	24,739,681	25,014,681	275,000
Other Charges	345,345	313,500	313,500	0
Fixed Assets	4,077,136	1,344,500	1,582,700	238,200
Other Fin Uses	596,981	79,625	84,625	5,000
Intrafund Transfers	327,798	283,100	283,100	0
Intrafund Abatement	(681,234)	(873,943)	(868,240)	5,703
Total Appropriations	97,950,255	106,642,337	107,320,961	678,624
FUND 1000 GENERAL FUND TOTAL	67,569,269	80,937,120	80,960,049	22,929

Description	FY 2023-24 Actual	CAO Recm'd FY 2024-25 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	558,127	50,000	50,000	0
Rev Use Money/Prop	379,628	22,500	22,500	0
IG Rev - State	980,705	850,000	850,000	0
Service Charges	183,706	45,000	45,000	0
Fund Balance	0	4,346,500	4,346,500	0
Total Revenue	2,102,166	5,314,000	5,314,000	0
Other Fin Uses	2,231,185	1,648,000	1,664,500	16,500
Contingency	0	3,666,000	3,649,500	(16,500)
Total Appropriations	2,231,185	5,314,000	5,314,000	0
FUND 1224 COUNTYWIDE SR - SHERIFF TOTAL	129,019	0	0	0

ADOPTED BUDGET REVISIONS • FY 2024-25

Description	FY 2023-24 Actual	CAO Recm'd FY 2024-25 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	130,700	6,000	6,000	0
IG Rev - State	275,921	425,000	425,000	0
Fund Balance	0	1,110,000	1,110,000	0
Total Revenue	406,621	1,541,000	1,541,000	0
Other Fin Uses	945,369	393,500	743,500	350,000
Contingency	0	1,147,500	797,500	(350,000)
Total Appropriations	945,369	1,541,000	1,541,000	0
FUND 1278 COUNTYWIDE SR - SLESF TOTAL	538,748	0	0	0



Agricultural Commissioner
ADOPTED BUDGET REVISIONS • FY 2024-25

SUMMARY OF CHANGES

The recommended change to the Agriculture Commissioner Budget results in a \$12,677 increase to Net County Cost when compared to the Recommended Budget.

Other Charges is increased by \$12,677 due to the increase in FY 2024-25 funding for the University of California Cooperative Extension agreement.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2023-24 Actual	CAO Recm'd FY 2024-25 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
License, Pmt, Fran	139,852	126,000	126,000	0
Rev Use Money/Prop	0	50	50	0
IG Rev - State	886,805	944,250	944,250	0
IG Rev - Federal	21,973	49,223	49,223	0
Other Gov Agency	43,952	71,148	71,148	0
Service Charges	33,195	22,453	22,453	0
Miscellaneous Rev	270	250	250	0
Total Revenue	1,126,046	1,213,374	1,213,374	0
Salaries & Benefits	1,335,362	1,567,074	1,567,074	0
Services & Supplies	253,075	337,267	337,267	0
Other Charges	317,208	319,865	332,542	12,677
Fixed Assets	0	20,000	20,000	0
Total Appropriations	1,905,645	2,244,206	2,256,883	12,677
FUND 1000 GENERAL FUND TOTAL	779,598	1,030,832	1,043,509	12,677



Environmental Management

ADOPTED BUDGET REVISIONS • FY 2024-25

SUMMARY OF CHANGES

The recommended changes for Environmental Management resulted in a decrease of \$71,550 in appropriations and revenue. The Department continues to have no Net County Cost for any of its programs.

In County Service Area # 3, there is an increase in Interest revenue of \$1,000 and Service Charges of \$2,550 based on the current tax roll with an offset in Other Charges for the passthrough funds to the City of South Lake Tahoe for snow removal funds collected.

In County Service Area #10, there is an increase in Operating Transfers In of \$68,000 from Solid Waste to South Lake Tahoe Solid Waste for the site inspections. Services and Supplies decreased by \$15,560 due to adding \$4,440 for annual Starlink Internet charges and a decrease of \$20,000 due to moving the funds to Other Charges for HVAC replacement. Fixed assets increased by \$5,000 for the Starlink equipment at Union Mine Landfill.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2023-24 Actual	CAO Recm'd FY 2024-25 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	611,394	496,625	496,625	0
Fines & Penalties	2,526	2,650	2,650	0
Rev Use Money/Prop	216,777	42,000	43,000	1,000
IG Rev - State	4,087	4,100	4,100	0
Other Gov Agency	11,213	7,000	7,000	0
Service Charges	356,170	347,825	350,375	2,550
Fund Balance	0	3,508,390	3,508,390	0
Total Revenue	1,202,168	4,408,590	4,412,140	3,550
Salaries & Benefits	210,715	380,607	380,607	0
Services & Supplies	47,481	79,540	79,540	0
Other Charges	381,205	602,331	605,881	3,550
Fixed Assets	0	55,000	55,000	0
Other Fin Uses	28,438	0	0	0
Contingency	0	3,291,112	3,291,112	0
Total Appropriations	667,839	4,408,590	4,412,140	3,550
FUND 1353 County Service Area #3 TOTAL	(534,328)	0	0	0

Environmental Management

ADOPTED BUDGET REVISIONS • FY 2024-25

Description	FY 2023-24 Actual	CAO Recm'd FY 2024-25 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
License, Pmt, Fran	12,885	20,000	20,000	0
Fines & Penalties	13,013	12,781	12,781	0
Rev Use Money/Prop	572,024	124,050	124,050	0
IG Rev - State	(197,171)	524,775	524,775	0
IG Rev - Federal	109,498	0	0	0
Service Charges	3,532,372	3,725,498	3,725,498	0
Miscellaneous Rev	(915)	0	0	0
Other Fin Sources	313,717	2,197,309	2,265,309	68,000
Fund Balance	0	8,024,146	8,024,146	0
Total Revenue	4,355,422	14,628,559	14,696,559	68,000
Salaries & Benefits	1,590,448	1,726,225	1,726,225	0
Services & Supplies	1,467,981	3,405,607	3,390,047	(15,560)
Other Charges	779,419	1,229,562	1,249,562	20,000
Fixed Assets	178,405	3,206,800	3,211,800	5,000
Other Fin Uses	161,562	145,500	213,500	68,000
Intrafund Transfers	302,794	426,369	427,479	1,110
Intrafund Abatement	(302,794)	(426,369)	(427,479)	(1,110)
Contingency	0	4,764,365	4,754,925	(9,440)
Reserves Budgetary	0	150,500	150,500	0
Total Appropriations	4,177,815	14,628,559	14,696,559	68,000
FUND 1360 County Service Area #10 TOTAL	(177,607)	0	0	0

SUMMARY OF CHANGES

The Adopted Budget for the Planning and Building Department reflects a total reduction in Net County Cost of \$45,000.

On June 11, 2024, with Legistar file 24-0895, the Board approved the increase in Professional Services of \$63,149 and an increase in Interfund Transfers of \$63,149 from Discretionary Transient Occupancy Tax (DTOT) for the Greater Sacramento Area Economic Council to provide public-private partnership for growth strategies for El Dorado County.

On June 25, 2024, with Legistar file 24-1003, the Board approved an increase of revenue by \$35,000 from the Tahoe Regional Planning Agency South Lake Tahoe Building Allocations Special Revenue Fund due to higher than anticipated residential building permits being issued.

After the development of the Recommended Budget, Long Range Planning (LRP) and the Department of Transportation (DOT) will be assisting the Parks Division with a zone change for the Diamond Springs Community Park parcel. This resulted in an increase in Operating Transfers In of \$20,000 with an offset in Interfund Transfers to the Department of Transportation of \$10,000.

The Department is adding 1.0 FTE Code Enforcement Manager position in the Code Enforcement Division. The addition of a Code Enforcement Manager is necessary to provide an adequate level of management and authority over the entire Code Enforcement Division and provide the resources necessary for the expansion of staffing hours to include evenings, weekends, and holidays for enforcement of the Ranch Marketing and Vacation Home Rental ordinances, per Board direction. This position will cost approximately \$195,000 which will be offset by salary savings resulting from a department reorganization. The Tahoe Planning and Building Office is adding 1.0 FTE Code Enforcement Officer. This position is critical to provide adequate coverage for evenings, weekends, and holidays per Board direction as described above. The position will cost approximately \$125,000 and is offset by salary savings. Going forward the positions will be funded with Discretionary TOT, offset with revenue from the issuance of fines.

The recommended changes include a carryforward of grant funding of \$3,150,000 for Diamond Village Apartments. A special revenue fund was created for administrative revenue and expenses related to the grant. Use of Fund Balance is decreased by \$125,000 due to grant documents still being developed and reviewed. The carryforward includes an offset in Services & Supplies and Contingency totaling \$3,025,000.

Planning and Building

ADOPTED BUDGET REVISIONS • FY 2024-25

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2023-24 Actual	CAO Recm'd FY 2024-25 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
License, Pmt, Fran	7,639,072	8,520,250	8,520,250	0
IG Rev - State	477,331	519,963	519,963	0
IG Rev - Federal	(23,217)	0	0	0
Service Charges	2,738,543	3,153,562	3,153,562	0
Miscellaneous Rev	43,907	65,500	65,500	0
Other Fin Sources	382,396	791,000	846,000	55,000
Total Revenue	11,258,031	13,050,275	13,105,275	55,000
Salaries & Benefits	12,280,726	13,707,047	13,707,047	0
Services & Supplies	3,929,406	5,767,570	5,830,719	63,149
Other Charges	257,600	142,500	152,500	10,000
Other Fin Uses	92,199	0	0	0
Intrafund Transfers	2,798,655	141,006	141,006	0
Intrafund Abatement	(2,517,163)	(3,372,184)	(3,435,333)	(63,149)
Total Appropriations	16,841,424	16,385,939	16,395,939	10,000
FUND 1000 GENERAL FUND TOTAL	5,583,393	3,335,664	3,290,664	(45,000)

Description	FY 2023-24 Actual	CAO Recm'd FY 2024-25 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	81,310	14,480	14,480	0
IG Rev - Federal	0	0	3,150,000	3,150,000
Service Charges	11,772	60,000	60,000	0
Miscellaneous Rev	32	150	150	0
Other Fin Sources	139,340	116,680	116,680	0
Fund Balance	0	2,098,869	1,973,869	(125,000)
Total Revenue	232,453	2,290,179	5,315,179	3,025,000
Salaries & Benefits	29,979	21,710	21,710	0
Services & Supplies	51,420	1,000,828	4,000,828	3,000,000
Other Charges	3,206	156,177	156,177	0
Other Fin Uses	0	300,000	300,000	0
Intrafund Transfers	11,157	60,200	60,200	0
Intrafund Abatement	(11,157)	(60,200)	(60,200)	0
Contingency	0	811,464	836,464	25,000
Total Appropriations	84,605	2,290,179	5,315,179	3,025,000
FUND 1108 HOUSING, COMMUNITY & ECONC DEV TOTAL	(147,848)	0	0	0

SUMMARY OF CHANGES

The recommended change to the Surveyor Budget results in a \$128,000 increase to Net County Cost when compared to the Recommended Budget.

Special Department Expenses increased by \$128,000 due to the new Geographic Information System (GIS) high-resolution imagery that will be contracted out during Fiscal Year 2024-25. The current imagery is low resolution and out of date. The project will be beneficial to many departments within the County, including Planning & Building, the Sheriff’s Office, and the Office of Wildfire Preparedness and Resilience, as well as partner agencies such as the Water Agency.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2023-24 Actual	CAO Recm'd FY 2024-25 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Service Charges	146,150	142,700	142,700	0
Total Revenue	146,150	142,700	142,700	0
Salaries & Benefits	1,696,735	1,870,754	1,870,754	0
Services & Supplies	86,024	111,932	239,932	128,000
Other Charges	1,874	1,500	1,500	0
Fixed Assets	49,189	0	0	0
Intrafund Transfers	0	300	300	0
Intrafund Abatement	(10,512)	(21,724)	(21,724)	0
Total Appropriations	1,823,310	1,962,762	2,090,762	128,000
FUND 1000 GENERAL FUND TOTAL	1,677,159	1,820,062	1,948,062	128,000



SUMMARY OF CHANGES

The Adopted Budget for the Department of Transportation reflects several program-related changes for the year; the majority of which are a result of prior Board action and direction.

The recommended changes result in a net increase of \$6,688,355 in Road Fund appropriations and revenues. The majority of the Road Fund increases are due to the updated Capital Improvement Program (CIP) increase of \$3,109,561, which was adopted by the Board on June 18, 2024 (Legistar File 24-0838), and an increase in Public Utility Franchise Fees of \$1,450,000. The recommended changes included the carryforward of the following projects that will continue into FY 2024-25: Discretionary Transient Occupancy Tax (DTOT) funds: \$837,330 for Pioneer Trail, \$268,000 for South Lake Tahoe Road Maintenance, \$388,040 for Countywide Road Maintenance, and \$328,400 of Tribe funds for vegetation maintenance projects. A decrease of \$250,000 in Discretionary Transient Occupancy Tax funds for Fallen Leaf Lake Project was reallocated to the Apache Avenue Pedestrian CIP Project. Revenue increases in the Road Fund also include \$25,000 from Parks for a portion of the Henningsen Lotus Park pedestrian beacon and a \$10,000 increase for zone change work on the Diamond Springs Community Park Parcel. A reduction in interfund transfers of \$13,000 was due to reduced work for Airports and Cemeteries. Fixed Assets were increased to align with Board-approved additions, reductions and carryforward for items not received in the prior fiscal year.

The Erosion Control Fund changes include a \$2,808,719 increase in appropriations and revenue due to the updated CIP.

An additional \$88,500 was added to the Fleet Enterprise Fund budget for re-budgeted vehicles that were included in the FY 2023-24 budget but not delivered by year end; Board-approved changes to the Fleet fixed asset list for increased vehicle costs; and insurance payments for a totaled vehicle.

There are no changes to the General Fund (County Engineer) budget.

Transportation

ADOPTED BUDGET REVISIONS • FY 2024-25

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2023-24 Actual	CAO Recm'd FY 2024-25 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	95,575	87,500	187,500	100,000
License, Pmt, Fran	2,799,424	885,000	2,335,000	1,450,000
Rev Use Money/Prop	304,431	(72,027)	(72,027)	0
IG Rev - State	12,011,703	19,218,924	23,151,381	3,932,457
IG Rev - Federal	27,614,027	77,802,634	73,818,313	(3,984,321)
Service Charges	1,756,021	3,376,255	2,852,795	(523,460)
Miscellaneous Rev	764,994	220,000	220,000	0
Other Fin Sources	36,249,738	42,989,365	48,432,315	5,442,950
Fund Balance	0	5,556,150	5,826,879	270,729
Total Revenue	81,595,914	150,063,801	156,752,156	6,688,355
Salaries & Benefits	18,451,101	22,263,610	22,263,610	0
Services & Supplies	53,786,551	116,610,614	122,020,805	5,410,191
Other Charges	3,287,068	2,950,768	3,023,168	72,400
Fixed Assets	4,623,685	7,295,985	8,228,249	932,264
Other Fin Uses	1,697,629	1,562,846	1,836,346	273,500
Intrafund Abatement	(247,337)	(620,022)	(620,022)	0
Total Appropriations	81,598,697	150,063,801	156,752,156	6,688,355
FUND 1103 ROAD FUND TOTAL	2,783	0	0	0

Description	FY 2023-24 Actual	CAO Recm'd FY 2024-25 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	3,076	0	0	0
IG Rev - State	14,663	8,374,940	3,149,078	(5,225,862)
IG Rev - Federal	3,794,028	1,462,452	2,931,266	1,468,814
Service Charges	175,526	256,428	424,757	168,329
Miscellaneous Rev	287,250	0	0	0
Other Fin Sources	22,832	20,000	800,000	780,000
Total Revenue	4,297,375	10,113,820	7,305,101	(2,808,719)
Salaries & Benefits	393,815	458,538	458,538	0
Services & Supplies	3,721,123	9,025,260	6,196,541	(2,828,719)
Other Charges	4,589	10,000	30,000	20,000
Intrafund Transfers	247,337	620,022	620,022	0
Total Appropriations	4,366,864	10,113,820	7,305,101	(2,808,719)
FUND 1101 EROSION CONTROL TOTAL	69,489	0	0	0

Transportation

ADOPTED BUDGET REVISIONS • FY 2024-25

Description	FY 2023-24 Actual	CAO Recm'd FY 2024-25 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	133,493	20,000	20,000	0
Service Charges	4,104,645	2,949,479	2,882,435	(67,044)
Miscellaneous Rev	171,491	104,220	171,264	67,044
Other Fin Sources	1,001,157	169,000	257,500	88,500
Total Revenue	5,410,785	3,242,699	3,331,199	88,500
Salaries & Benefits	488,507	508,703	508,703	0
Services & Supplies	843,429	849,798	849,798	0
Other Charges	1,375,231	1,565,198	1,565,198	0
Fixed Assets	3,140,938	2,403,000	3,100,400	697,400
Cap Fixed Assets	(3,247,679)	(2,403,000)	(3,100,400)	(697,400)
Other Fin Uses	150,000	150,000	150,000	0
Contingency	0	169,000	257,500	88,500
Total Appropriations	2,750,426	3,242,699	3,331,199	88,500
FUND 5260 FLEET TOTAL	(2,660,359)	0	0	0



Child Support Services

ADOPTED BUDGET REVISIONS • FY 2024-25

SUMMARY OF CHANGES

The recommended changes to the Child Support Services budget result in no change to the budgeted Net County Cost of \$5,000. The recommended changes reflect a reduction of State and Federal revenue totaling \$109,673 due to a reduction in allocated funding from the State which results in lower federal match funding. On July 30, 2024, with Legistar item [24-1074](#), the Board approved a Plan of Cooperation with Tehama County. The recommended changes include the addition of \$68,750 in revenue from Tehama County for legal services. To offset the reduced allocation from the State, the recommended changes include a \$40,923 reduction in Salaries and Benefits appropriations that the department can absorb due to salary savings and a vacancy in the department.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2023-24 Actual	CAO Recm'd FY 2024-25 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	91,258	0	0	0
IG Rev - State	1,464,043	1,564,640	1,454,967	(109,673)
IG Rev - Federal	2,691,004	3,037,244	3,037,244	0
Other Gov Agency	0	0	68,750	68,750
Total Revenue	4,246,305	4,601,884	4,560,961	(40,923)
Salaries & Benefits	3,469,846	3,723,910	3,682,987	(40,923)
Services & Supplies	198,482	312,489	312,489	0
Other Charges	3,574	0	0	0
Fixed Assets	55,697	0	0	0
Intrafund Transfers	314,139	570,485	570,485	0
Total Appropriations	4,041,738	4,606,884	4,565,961	(40,923)
FUND 1000 GENERAL FUND TOTAL	(204,567)	5,000	5,000	0



Administration and Financial Services
A Division of the Health and Human Services Agency
ADOPTED BUDGET REVISIONS • FY 2024-25

SUMMARY OF CHANGES

The recommended changes to the Administration and Financial Services Division result in no change to Net County Cost and an overall decrease of \$190,000 in appropriations and revenue due to the completion of the Briw Road security camera upgrade project that was completed in FY 2023-24 and does not need to be carried over into FY 2024-25.

It is recommended that the Adopted Budget changes include the addition of 1.0 FTE Sr. Accountant allocation to provide financial services support to disaster response claiming and HHS grant program accounting due to the increased number of grants HHS is receiving. The addition of this allocation was requested for inclusion in the Recommended Budget but deferred to the Adopted Budget. The position is funded through the Administration and Financial Services Division’s Indirect Cost Rate Plan. Additional Salaries and Benefits appropriations are not included in the recommended changes for this position as the Division currently has a 15.8% vacancy rate resulting in salary savings to cover the cost of the additional position.

DIVISION ADOPTED BUDGET SUMMARY

Description	FY 2023-24 Actual	CAO Recm'd FY 2024-25 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Service Charges	4,270,508	4,910,423	4,910,423	0
Other Fin Sources	391,571	190,000	0	(190,000)
Total Revenue	4,662,079	5,100,423	4,910,423	(190,000)
Salaries & Benefits	7,881,280	9,945,249	9,945,249	0
Services & Supplies	1,063,247	2,471,381	2,400,990	(70,391)
Serv/Supply Abate	(683,464)	(1,389,569)	(1,389,569)	0
Other Charges	199,193	0	0	0
Fixed Assets	201,571	119,609	0	(119,609)
Intrafund Transfers	950,522	1,253,849	1,253,849	0
Intrafund Abatement	(5,874,516)	(6,833,752)	(6,833,752)	0
Total Appropriations	3,737,834	5,566,767	5,376,767	(190,000)
FUND 1000 GENERAL FUND TOTAL	(924,246)	466,344	466,344	0



Animal Services
A Division of the Health and Human Services Agency
ADOPTED BUDGET REVISIONS • FY 2024-25

SUMMARY OF CHANGES

The recommended changes to the Animal Services budget result in a net increase in Net County Cost of \$166,511 primarily due to the addition of a 1.0 FTE Administrative Analyst I/II allocation and the purchase of a command trailer for emergency response.

The recommended changes include a \$116,657 increase in Salaries and Benefits appropriations for the addition of 1.0 FTE Administrative Analyst I/II that was requested for inclusion in the Recommended Budget but deferred to the Adopted Budget. The new allocation will support the Animal Services Division, including contract administration, coordination of mutual aid and community resources during disasters, coordination of projects and events, assistance with court-related activities, grant applications, and supervising clerical and technical staff. The scope of administrative responsibilities has increased for the Division, particularly with multiple emergencies over the past four years that require evacuation centers, mutual aid, and community resource coordination.

The recommended changes include a \$144,000 increase in Fixed Asset appropriations for the purchase of a command trailer to ensure rapid deployment with prompt and organized response to the public and animals during a disaster or large animal seizures. The trailer will facilitate better collaboration around response teams, enhancing overall disaster management efforts in challenging environments and provide an ability to adapt to various locations. The trailer will primarily be funded with American Rescue Plan Act (ARPA) funds that were allocated to Public Health by the Board. The recommended budget included the use of ARPA funding for the purchase of a dog box. The recommended changes include the transfer of funding from the Pet Aid Fund for the purchase of the dog box instead of ARPA and a \$20,000 increase in the use of ARPA funding for the command trailer. The command trailer will be equipped with satellite internet, resulting in a \$2,500 increase to Services and Supplies appropriations in the recommended changes.

Revenue from the cities is increasing by \$11,646 due to the recommended changes in compliance with the County's agreement with each city and primarily related to the addition of the Administrative Analyst allocation.

The Animal Services Countywide Special Revenue Fund contains the Pet Aid, Animals for Retired Friends, and Neuter Deposit subfunds. Across these subfunds, fund balance is increasing by \$103,370 to align with projected FY 2023-24 actuals. Services and Supplies appropriations are increasing by \$38,370 for contracted veterinary and pet services and Operating Transfers Out are increasing by \$65,000 for the dog box, as described above.

Animal Services

A Division of the Health and Human Services Agency

ADOPTED BUDGET REVISIONS • FY 2023-24

DIVISION ADOPTED BUDGET SUMMARY

Description	FY 2023-24 Actual	CAO Recm'd FY 2024-25 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
License, Pmt, Fran	168,410	178,710	178,710	0
Fines & Penalties	10,278	12,000	12,000	0
Other Gov Agency	799,134	947,042	958,688	11,646
Service Charges	169,697	170,600	170,600	0
Miscellaneous Rev	7,934	11,000	11,000	0
Other Fin Sources	389,253	602,338	687,338	85,000
Total Revenue	1,544,707	1,921,690	2,018,336	96,646
Salaries & Benefits	2,139,643	2,467,620	2,584,277	116,657
Services & Supplies	683,677	741,582	744,082	2,500
Other Charges	23,100	6,000	6,000	0
Fixed Assets	23,309	233,000	377,000	144,000
Other Fin Uses	28,231	25,000	25,000	0
Intrafund Transfers	1,038,080	1,043,428	1,043,428	0
Intrafund Abatement	(13,648)	(38,000)	(38,000)	0
Total Appropriations	3,922,392	4,478,630	4,741,787	263,157
FUND 1000 GENERAL FUND TOTAL	2,377,685	2,556,940	2,723,451	166,511

Description	FY 2023-24 Actual	CAO Recm'd FY 2024-25 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	12,489	6,400	6,400	0
Service Charges	5,835	6,000	6,000	0
Miscellaneous Rev	132,731	37,900	37,900	0
Fund Balance	0	329,815	433,185	103,370
Total Revenue	151,056	380,115	483,485	103,370
Services & Supplies	49,308	313,115	351,485	38,370
Other Charges	220	2,000	2,000	0
Other Fin Uses	0	65,000	130,000	65,000
Total Appropriations	49,528	380,115	483,485	103,370
FUND 1255 COUNTYWIDE SR - ANML SRVS TOTAL	(101,528)	0	0	0

Behavioral Health

A Division of the Health and Human Services Agency

ADOPTED BUDGET REVISIONS • FY 2024-25

SUMMARY OF CHANGES

The recommended changes to the Behavioral Health budget result in a net increase of \$385,511 in appropriations and revenue with no change to Net County Cost.

It is recommended that the Adopted Budget changes include the addition of 3.0 FTE Mental Health Worker I/II allocations to provide mobile outreach and service linkage across a wide array of HHSA programming. These positions will go wherever potential clients are located to deploy anywhere in the community. The addition of the three allocations was requested for inclusion in the Recommended Budget but deferred to the Adopted Budget. The positions are fully funded by Mental Health Services Act (MHSA) funding and this program is included in the Board-approved MHSA plan. Additional Salaries and Benefits appropriations are not included in the recommended changes for these positions as the Division currently has a 43% vacancy rate resulting in salary savings to cover the cost of the additional positions.

The recommended changes include a \$114,489 reduction in American Rescue Plan Act (ARPA) funding transferred into the Division and the offsetting Services and Supplies appropriations due to an increased use of ARPA funding in FY 2023-24, leaving only \$150,000 remaining of the Board-approved ARPA allocation for Behavioral Health.

On August 13, 2024, with [Legistar file 24-1105](#), the Board approved a budget transfer to increase State revenue and Fixed Asset appropriations by \$500,000 for the purchase of two mobile crisis care vans. The recommended Adopted Budget incorporates this budget transfer.

Behavioral Health

A Division of the Health and Human Services Agency

ADOPTED BUDGET REVISIONS • FY 2024-25

DIVISION ADOPTED BUDGET SUMMARY

Description	FY 2023-24 Actual	CAO Recm'd FY 2024-25 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	1,171,060	1,142,500	1,142,500	0
Rev Use Money/Prop	900,456	175,930	175,930	0
IG Rev - State	16,770,157	18,960,702	19,460,702	500,000
IG Rev - Federal	16,893,649	25,626,636	25,626,636	0
Service Charges	471,268	473,200	473,200	0
Miscellaneous Rev	154,325	90,000	90,000	0
Other Fin Sources	6,243,851	11,769,379	11,654,890	(114,489)
Fund Balance	0	9,147,373	9,147,373	0
Total Revenue	42,604,767	67,385,720	67,771,231	385,511
Salaries & Benefits	11,386,118	16,732,724	16,732,724	0
Services & Supplies	4,757,467	11,353,270	11,238,781	(114,489)
Other Charges	27,080,798	35,178,247	35,178,247	0
Fixed Assets	3,691,493	40,000	540,000	500,000
Other Fin Uses	93,388	424,833	424,833	0
Intrafund Transfers	5,306,194	6,312,764	6,312,764	0
Intrafund Abatement	(5,310,728)	(6,762,764)	(6,762,764)	0
Contingency	0	4,106,646	4,106,646	0
Total Appropriations	47,004,730	67,385,720	67,771,231	385,511
FUND 1110 MENTAL HEALTH TOTAL	4,399,963	0	0	0

Community Services
A Division of the Health and Human Services Agency
ADOPTED BUDGET REVISIONS • FY 2024-25

SUMMARY OF CHANGES

The recommended changes to the Community Services budget result in no change to Net County Cost. The Community Services Programs are increasing in revenue and appropriations by \$1,454,857. The recommended changes are primarily due to updated grant allocations, fund projections, and carryover grant funding from FY 2023-24.

The Community Services Programs, including the Low-Income Home Energy Assistance Program (LIHEAP), Community Services Block Grant, and Weatherization programs, are increasing by \$718,344 in funding due to supplemental grant funding and carryover grant funding that is offset by an increase in energy assistance and \$40,000 in Salaries and Benefits for grant-funded staff time.

The General Fund contribution to the Area Agency on Aging program is decreasing by \$15,000 to allow for a \$15,000 increased General Fund contribution to the Housing and Homelessness Programs to cover negative interest accrued due to reimbursement-based grants that will not cover negative interest in grant special revenue funds.

Updated projections of spending and revised grant allocations/awards for the Homeless Housing, Assistance and Prevention (HHAP) Grants; Permanent Local Housing Allocation Program (PLHA); and Emergency Solutions Grants (ESG) result in an increase of \$751,513 in State revenue that is offset by an increase in Housing and Services and Supplies appropriations.

The In-Home Supportive Services (IHSS) Public Authority budget includes a move of \$10,000 of Services and Supplies appropriations to Other Charges to align budget with Governmental Accounting Standards Board lease reporting requirements.

The Public Housing Authority (PHA) budget includes updated projections of spending and revised funding allocations/awards that result in an increase of \$1,707,190 in Federal revenue that is offset by an increase in Housing and Services and Supplies appropriations.

Community Services

A Division of the Health and Human Services Agency

ADOPTED BUDGET REVISIONS • FY 2024-25

DIVISION ADOPTED BUDGET SUMMARY

Description	FY 2023-24 Actual	CAO Recm'd FY 2024-25 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	168,249	(693)	(15,693)	(15,000)
IG Rev - State	2,964,454	11,295,815	12,047,328	751,513
IG Rev - Federal	6,376,905	5,156,220	5,874,564	718,344
Service Charges	514,926	728,370	728,370	0
Miscellaneous Rev	105,866	512,198	512,198	0
Other Fin Sources	2,171,817	3,545,401	3,545,401	0
Fund Balance	0	4,259,149	4,259,149	0
Total Revenue	12,302,217	25,496,460	26,951,317	1,454,857
Salaries & Benefits	4,276,009	5,795,043	5,835,043	40,000
Services & Supplies	2,518,026	6,201,911	6,386,911	185,000
Other Charges	4,004,958	10,308,106	11,529,126	1,221,020
Fixed Assets	270,462	191,400	200,237	8,837
Other Fin Uses	100,979	3,000,000	3,000,000	0
Intrafund Transfers	184,685	185,238	185,238	0
Intrafund Abatement	(184,685)	(185,238)	(185,238)	0
Total Appropriations	11,170,433	25,496,460	26,951,317	1,454,857
FUND 1107 COMMUNITY SERVICES TOTAL	(1,131,784)	0	0	0

Description	FY 2023-24 Actual	CAO Recm'd FY 2024-25 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	10,183	2,000	2,000	0
IG Rev - State	431,202	445,903	445,903	0
IG Rev - Federal	564,065	525,004	525,004	0
Other Fin Sources	41,360	97,451	97,451	0
Fund Balance	0	500	500	0
Total Revenue	1,046,810	1,070,858	1,070,858	0
Salaries & Benefits	257,933	358,376	358,376	0
Services & Supplies	47,659	91,575	81,575	(10,000)
Other Charges	592,868	620,907	630,907	10,000
Total Appropriations	898,460	1,070,858	1,070,858	0
FUND 1375 IHSS PUBLIC AUTHORITY TOTAL	(148,349)	0	0	0

Community Services
A Division of the Health and Human Services Agency
ADOPTED BUDGET REVISIONS • FY 2023-24

Description	FY 2023-24 Actual	CAO Recm'd FY 2024-25 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	11,005	1,426	1,426	0
IG Rev - Federal	5,815,752	5,199,523	6,906,713	1,707,190
Other Gov Agency	16,511	13,000	13,000	0
Other Fin Sources	2,164	91,500	91,500	0
Fund Balance	0	431,914	431,914	0
Total Revenue	5,845,433	5,737,363	7,444,553	1,707,190
Salaries & Benefits	303,890	399,496	399,496	0
Services & Supplies	36,940	90,138	94,478	4,340
Other Charges	5,608,244	5,247,729	6,950,579	1,702,850
Total Appropriations	5,949,074	5,737,363	7,444,553	1,707,190
FUND 1376 PUBLIC HOUSING AUTHORITY				
TOTAL	103,641	0	0	0



Public Health
A Division of the Health and Human Services Agency
ADOPTED BUDGET REVISIONS • FY 2024-25

SUMMARY OF CHANGES

The recommended changes to the Public Health budget result in no change to Net County Cost and an overall decrease of \$143,088 in appropriations. Due to a true-up of FY 2023-24 American Rescue Plan Act (ARPA) Public Health expenditures, the use of \$200,000 of ARPA for an integrated HHS facility in the Accumulative Capital Outlay Fund, and the allocation of Public Health ARPA in Animal Services, Operating Transfers In of ARPA funding into Public Health is decreasing by \$455,260. The decrease in ARPA funding is offset by a \$312,172 increase in Operating Transfers In of Realignment funding due to Realignment general growth received in FY 2023-24. Services and Supplies is decreasing by \$235,260 due to the changes in planned ARPA projects as described above. The recommended changes include a \$92,172 increase to Contingency in the Public Health Fund to balance the fund.

DIVISION ADOPTED BUDGET SUMMARY

Description	FY 2023-24 Actual	CAO Recm'd FY 2024-25 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
License, Pmt, Fran	39,974	115,000	115,000	0
Fines & Penalties	16,875	25,500	25,500	0
Rev Use Money/Prop	558,393	165,050	165,050	0
IG Rev - State	3,095,526	4,096,760	4,096,760	0
IG Rev - Federal	4,363,815	4,964,132	4,964,132	0
Other Gov Agency	30,000	30,000	30,000	0
Service Charges	290,334	443,226	443,226	0
Miscellaneous Rev	159,459	107,484	107,484	0
Other Fin Sources	6,333,024	7,564,224	7,421,136	(143,088)
Residual Equity	0	107,608	107,608	0
Fund Balance	0	16,197,757	16,197,757	0
Total Revenue	14,887,400	33,816,741	33,673,653	(143,088)
Salaries & Benefits	7,503,772	9,896,184	9,896,184	0
Services & Supplies	1,402,828	4,352,578	4,117,318	(235,260)
Other Charges	2,171,409	2,632,590	2,632,590	0
Fixed Assets	180,701	76,800	76,800	0
Other Fin Uses	265,081	1,225,562	1,225,562	0
Residual Equity Xfer	0	107,608	107,608	0
Intrafund Transfers	184,638	1,171,602	1,171,602	0
Intrafund Abatement	(184,638)	(721,602)	(721,602)	0
Contingency	0	15,075,419	15,167,591	92,172
Total Appropriations	11,523,791	33,816,741	33,673,653	(143,088)
FUND 1109 PUBLIC HEALTH TOTAL	(3,363,610)	0	0	0

Public Health

A Division of the Health and Human Services Agency

ADOPTED BUDGET REVISIONS • FY 2023-24

Description	FY 2023-24 Actual	CAO Recm'd FY 2024-25 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	150,554	50,000	150,000	100,000
IG Rev - State	7,350,982	6,833,557	6,833,557	0
Other Fin Sources	704,192	704,192	704,192	0
Fund Balance	0	0	212,172	212,172
Total Revenue	8,205,728	7,587,749	7,899,921	312,172
Other Fin Uses	6,221,037	6,221,037	6,533,209	312,172
Intrafund Transfers	666,335	1,366,712	1,366,712	0
Total Appropriations	6,887,372	7,587,749	7,899,921	312,172
FUND 1276 COUNTYWIDE SR - REALIGNMNT				
TOTAL	(1,318,355)	0	0	0

Social Services
A Division of the Health and Human Services Agency
ADOPTED BUDGET REVISIONS • FY 2024-25

SUMMARY OF CHANGES

The recommended changes to the Social Services Division budget result in a net decrease in Net County Cost of \$575,271 and an overall increase of \$2,817,604 in overall appropriations. The decrease in Net County Cost is due to a delay in processing the Board-approved use of American Rescue Plan Act (ARPA) funding for pandemic-related cost increases to the General Assistance Program in past years. Due to reporting requirements, the transfer of ARPA funds cannot occur until the Memorandum of Understanding between HHSA and the Chief Administrative Office is executed. The recommended changes include the transfer of \$575,271 of ARPA funding for eligible costs in prior years.

The Board-approved Recommended Budget did not include the final state allocations and did not include funding for programs the Governor had proposed to cut before the State budget was finalized. The recommended changes include a \$2,817,604 increase in revenue and expenses to reflect final state allocations and carryover funding in the following programs: Housing Support Program, Home Safe, Family Stabilization, and Expanded Subsidized Employment. This includes an increase to CalWORKs cash assistance revenue and expenses due to caseload increases. The State Budget included additional funding for Child Welfare Services. Due to the additional funding and to meet State mandates on resource family approval and family stabilization, the recommended changes include the addition of 1.0 FTE Social Worker III allocation and 1.0 FTE Social Worker Supervisor allocation in Child Welfare Services. These allocations were requested in the Recommended Budget but deferred to the Adopted Budget to determine final State allocations.

The recommended changes for Fund 1113 for the CalAIM Path Grants are due to \$360,000 of grant funding being received in FY 2023-24, so State revenue is decreased, and Use of Fund Balance is increased. The recommended changes also reflect a projected \$37,446 of grant funding that was anticipated to be spent in FY 2023-24 that is being carried over into FY 2024-25.

The Social Services Children's Trust Special Revenue Fund is anticipated to end with \$75 less than budgeted, therefore Use of Fund Balance is decreasing by \$75 and Interest revenue is increasing by \$75 to align with actuals.

Social Services

A Division of the Health and Human Services Agency

ADOPTED BUDGET REVISIONS • FY 2023-24

DIVISION ADOPTED BUDGET SUMMARY

Description	FY 2023-24 Actual	CAO Recm'd FY 2024-25 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	(1,227)	0	0	0
IG Rev - State	15,762,959	14,101,852	15,381,643	1,279,791
IG Rev - Federal	27,432,445	28,807,829	30,737,343	1,929,514
Other Gov Agency	16,963	15,000	15,000	0
Service Charges	3,740	0	0	0
Miscellaneous Rev	525,329	505,050	505,050	0
Other Fin Sources	25,442,581	30,495,922	30,679,492	183,570
Total Revenue	69,182,789	73,925,653	77,318,528	3,392,875
Salaries & Benefits	28,739,104	31,536,073	31,717,583	181,510
Services & Supplies	3,568,024	3,554,491	3,472,981	(81,510)
Other Charges	31,496,101	32,091,914	34,809,518	2,717,604
Fixed Assets	66,620	0	0	0
Other Fin Uses	0	130,000	130,000	0
Intrafund Transfers	9,150,633	9,853,996	9,853,996	0
Total Appropriations	73,020,482	77,166,474	79,984,078	2,817,604
FUND 1000 GENERAL FUND TOTAL	3,837,693	3,240,821	2,665,550	(575,271)

Description	FY 2023-24 Actual	CAO Recm'd FY 2024-25 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	(1,157)	306	306	0
IG Rev - State	0	360,000	0	(360,000)
IG Rev - Federal	579,116	250,000	250,000	0
Fund Balance	0	0	397,446	397,446
Total Revenue	577,958	610,306	647,752	37,446
Services & Supplies	0	110,306	147,752	37,446
Other Charges	165,035	250,000	250,000	0
Other Fin Uses	0	250,000	250,000	0
Total Appropriations	165,035	610,306	647,752	37,446
FUND 1113 WRAPAROUND SB163 TOTAL	(412,924)	0	0	0

Social Services
A Division of the Health and Human Services Agency
ADOPTED BUDGET REVISIONS • FY 2023-24

Description	FY 2023-24 Actual	CAO Recm'd FY 2024-25 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	2,162	200	275	75
IG Rev - State	2,678	3,360	3,360	0
IG Rev - Federal	0	36,266	36,266	0
Service Charges	13,585	23,074	23,074	0
Fund Balance	0	42,826	42,751	(75)
Total Revenue	18,426	105,726	105,726	0
Services & Supplies	17,800	105,726	105,726	0
Total Appropriations	17,800	105,726	105,726	0
FUND 1251 COUNTYWIDE SR - SOCIAL SRVS				
TOTAL	(626)	0	0	0

I



Veteran Services
A Division of the Health and Human Services Agency
ADOPTED BUDGET REVISIONS • FY 2024-25

SUMMARY OF CHANGES

The recommended changes to the Veteran Services budget result in no change to budgeted Net County Cost. On July 11, 2024, the Veteran Affairs Commission with [Legistar file 24-1245](#), approved the allocation of \$23,323 of Discretionary Transient Occupancy Tax (DTOT) (budgeted as an Operating Transfer In) to fund the addition of 1.0 FTE Office Assistant allocation in the Veteran Services Division. The new position will replace the past use of extra help positions with a \$47,369 decrease in temporary employee appropriations to offset the remaining cost of the new position. The permanent Office Assistant allocation will improve client services by providing clients with immediate phone availability and front reception staff to allow Veteran Services case workers to focus on their core technical services related to technical claim development, case management, claim submission, and meeting state and federal directives.

The recommended changes also include a \$10,140 decrease in Operating Transfers In from the Veterans House Council Special Revenue Fund and Services and Supplies appropriations to pay for janitorial services at the Veteran’s Memorial Building. The janitorial services will be paid directly from the Veterans House Council Special Revenue Fund.

Lastly, the recommended changes include a \$138,349 decrease in available Fund Balance in the Veteran Affairs Commission Special Revenue Fund to account for DTOT mini grants that were awarded by the Commission in FY 2023-24 that were not accounted for in the approved recommended budget. The decrease in Fund Balance is offset by a decrease in Services and Supplies appropriations. The recommended changes to the special revenue fund also include the \$23,323 transfer of DTOT for the Office Assistant allocation and a \$3,082 increase to Contingency.

DIVISION ADOPTED BUDGET SUMMARY

Description	FY 2023-24 Actual	CAO Recm'd FY 2024-25 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
IG Rev - State	132,303	105,000	105,000	0
IG Rev - Federal	2,816	2,200	2,200	0
Other Fin Sources	20,700	57,509	70,692	13,183
Total Revenue	155,819	164,709	177,892	13,183
Salaries & Benefits	624,256	767,411	790,734	23,323
Services & Supplies	73,316	107,008	96,868	(10,140)
Other Charges	1,918	0	0	0
Intrafund Transfers	115,761	147,845	147,845	0
Intrafund Abatement	(90,700)	(90,700)	(90,700)	0
Total Appropriations	724,552	931,564	944,747	13,183
FUND 1000 GENERAL FUND TOTAL	568,732	766,855	766,855	0

Veteran Services
A Division of the Health and Human Services Agency
ADOPTED BUDGET REVISIONS • FY 2024-25

SUMMARY OF CHANGES

The recommended changes to the Veteran Services budget result in no change to budgeted Net County Cost. On July 11, 2024, the Veteran Affairs Commission with [Legistar file 24-1245](#), approved the allocation of \$23,323 of Discretionary Transient Occupancy Tax (DTOT) (budgeted as an Operating Transfer In) to fund the addition of 1.0 FTE Office Assistant allocation in the Veteran Services Division. The new position will replace the past use of extra help positions with a \$47,369 decrease in temporary employee appropriations to offset the remaining cost of the new position. The permanent Office Assistant allocation will improve client services by providing clients with immediate phone availability and front reception staff to allow Veteran Services case workers to focus on their core technical services related to technical claim development, case management, claim submission, and meeting state and federal directives.

The recommended changes also include a \$10,140 decrease in Operating Transfers In from the Veterans House Council Special Revenue Fund and Services and Supplies appropriations to pay for janitorial services at the Veteran’s Memorial Building. The janitorial services will be paid directly from the Veterans House Council Special Revenue Fund.

Lastly, the recommended changes include a \$138,349 decrease in available Fund Balance in the Veteran Affairs Commission Special Revenue Fund to account for DTOT mini grants that were awarded by the Commission in FY 2023-24 that were not accounted for in the approved recommended budget. The decrease in Fund Balance is offset by a decrease in Services and Supplies appropriations. The recommended changes to the special revenue fund also include the \$23,323 transfer of DTOT for the Office Assistant allocation and a \$3,082 increase to Contingency.

DIVISION ADOPTED BUDGET SUMMARY

Description	FY 2023-24 Actual	CAO Recm'd FY 2024-25 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
IG Rev - State	132,303	105,000	105,000	0
IG Rev - Federal	2,816	2,200	2,200	0
Other Fin Sources	20,700	57,509	70,692	13,183
Total Revenue	155,819	164,709	177,892	13,183
Salaries & Benefits	624,256	767,411	790,734	23,323
Services & Supplies	73,316	107,008	96,868	(10,140)
Other Charges	1,918	0	0	0
Intrafund Transfers	115,761	147,845	147,845	0
Intrafund Abatement	(90,700)	(90,700)	(90,700)	0
Total Appropriations	724,552	931,564	944,747	13,183
FUND 1000 GENERAL FUND TOTAL	568,732	766,855	766,855	0

Veteran Services

A Division of the Health and Human Services Agency

ADOPTED BUDGET REVISIONS • FY 2024-25

Description	FY 2023-24 Actual	CAO Recm'd FY 2024-25 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	10,383	50	50	0
Miscellaneous Rev	6,553	6,000	6,000	0
Other Fin Sources	175,000	175,000	175,000	0
Fund Balance	0	254,117	115,768	(138,349)
Total Revenue	191,936	435,167	296,818	(138,349)
Services & Supplies	317,000	367,997	203,243	(164,754)
Other Fin Uses	11,095	47,369	70,692	23,323
Contingency	0	19,801	22,883	3,082
Total Appropriations	328,095	435,167	296,818	(138,349)
FUND 1242 COUNTYWIDE SR - VETERANS				
TOTAL	136,160	0	0	0



Fixed Assets

ADOPTED BUDGET REVISIONS • FY 2024-25

A Fixed Asset, also known as a “capital asset,” is a long-term asset like 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

Sub-Object	Qty	Item Description	Unit Cost	Total Cost
Fund Type 10: General Fund				
Auditor-Controller				
6040	1	Pressure Sealer for W-2s and 1099s	\$5,000	\$5,000
			Auditor-Controller Total	\$5,000
Agriculture				
6040	1	Utility Bed	\$20,000	\$20,000
			Agriculture Total	\$20,000
Information Technologies				
6040	1	Phone System Hardware Upgrade	\$26,000	\$26,000
	1	Albert Sensor	\$30,000	\$30,000
	1	Uninterrupted Power Supply Replacements	\$25,000	\$25,000
6042	1	Data Center Hardware	\$80,000	\$80,000
	1	Data Center Battery Upgrade	\$12,000	\$12,000
	1	Firewall Security Hardware	\$25,000	\$25,000
			Information Technologies Total	\$198,000
Central Services				
6040	1	Replacement Dump Trailer	\$15,000	\$15,000
			Central Services Total	\$15,000
District Attorney				
6040	1	Faraday Locker	\$6,000	\$6,000
6042	1	Security Hardware	\$32,000	\$32,000
			District Attorney Total	\$38,000
Elections				
6042	1	Voting System Upgrade	\$38,000	\$38,000
			Elections Total	\$38,000
Sheriff				
6040	2	MPU5 Radios	\$16,500	\$33,000
	1	Replacement Bomb Suit	\$37,000	\$37,000
	1	Deployable Repeaters	\$55,000	\$55,000
	1	Tiger Tug	\$29,700	\$29,700
	1	Console Replacement	\$10,000	\$10,000

Fixed Assets

ADOPTED BUDGET REVISIONS • FY 2024-25

	1	Range Turning Targets	\$100,000	\$100,000
6042	1	Data Center	\$60,000	\$60,000
	1	Servers and Storage Replacement	\$580,000	\$580,000
	1	Livescan Machine Replacement Project	\$36,500	\$36,500
	1	Replacement Server	\$25,000	\$25,000
	1	Server	\$70,000	\$70,000
	1	Server	\$90,000	\$90,000
	9	Watchguard In-Car Video System	\$6,500	\$58,500
6045	2	Quads	\$11,500	\$23,000
	1	Replacement CSI Van	\$210,000	\$210,000
	1	Replacement Vehicle	\$65,000	\$65,000
	1	Tow Vehicle for Rook	\$100,000	\$100,000
		<i>Sheriff Grant/Special Revenue Fund Total</i>		<i>\$1,553,000</i>
		<i>Sheriff General Fund Total</i>		<i>\$29,700</i>
		Sheriff Grand Total		\$1,582,700
Probation				
6040	1	Refurbish Interview Room	\$20,000	\$20,000
	1	Refrigerator/Freezer for CCC Food Pantry	\$12,000	\$12,000
	1	Replacement Refrigerator	\$10,000	\$10,000
	1	Replacement Walk-In Freezer	\$10,000	\$10,000
	1	Snowblower	\$5,000	\$5,000
	1	Van Customization	\$36,000	\$36,000
6042	2	Tablet System Replacement Project	\$30,000	\$60,000
	1	Mail scanner	\$45,000	\$45,000
	1	Body Scanner	\$152,663	\$152,663
6045	1	15 Passenger Van	\$107,166	\$107,166
	1	Outreach Trailer	\$184,394	\$184,394
	2	New Vehicle Customizations for Safety	\$27,500	\$55,000
		Probation Total		\$697,223
Library				
6045	1	Electric Bookmobile	\$275,000	\$275,000
		Library Total		\$275,000
Health and Human Services Agency				
Animal Services				
6040	3	Dog Box	\$65,000	\$195,000
	1	Communications Trailer With Wrap	\$144,000	\$144,000
	1	Trailer	\$38,000	\$38,000
		Animal Services Total		\$377,000
		General Fund Total		\$3,245,923

Fixed Assets

ADOPTED BUDGET REVISIONS • FY 2024-25

FUND TYPE 11: SPECIAL REVENUE FUNDS

Health and Human Services Agency

Behavioral Health

6040	1	Two-Door Commercial Refrigerator	\$12,000	\$12,000
	1	Commercial Freezer	\$10,000	\$10,000
	1	Commercial Dishwasher	\$8,000	\$8,000
	1	Commercial Gas Range & Oven	\$10,000	\$10,000
6045	2	Mobile Crisis Van	\$250,000	\$500,000

Community Services

6040	1	Blower Door/Duct Blaster	\$9,900	\$9,900
	1	Security Camera/Monitor for Veterans	\$6,500	\$6,500
	1	Videoconference System for Senior Center	\$5,000	\$5,000
	1	Double Dryer	\$8,837	\$8,837
	1	Senior Nutrition Equipment	\$170,000	\$170,000

Public Health

6040	3	Ceiling Track and Lift System	\$5,000	\$15,000
	1	Storage Unit	\$15,000	\$15,000
	3	Therapy Table	\$8,100	\$24,300
	1	Ultra-low Vaccine Freezer	\$15,000	\$15,000
	1	Vaccine Storage Refrigerator/Freezer	\$7,500	\$7,500

Health and Human Services Total \$817,037

Transportation - Road Fund

6040	1	Fuel Cell Engineer/Storage	\$18,250	\$18,250
	2	Processors	\$20,000	\$40,000
	1	1 1/2 ton truck	\$150,000	\$150,000
	2	10 Wheeler Dump Truck	\$250,000	\$500,000
	4	10 Wheeler Dump Truck	\$300,000	\$1,200,000
	2	6 Wheeler Dump Truck	\$250,000	\$500,000
	1	Brine Maker	\$45,000	\$45,000
	1	Brine Tank	\$30,000	\$30,000
	1	Collector Device	\$15,000	\$15,000
	1	Concrete Compression Machine	\$16,000	\$16,000
	1	Crew Service Truck	\$400,000	\$400,000
	1	Forklift	\$78,000	\$78,000
	1	Jumping Jack Compactor	\$5,000	\$5,000
	1	Lab Oven Replacement	\$10,500	\$10,500
	1	Mechanic Shop Service Truck	\$175,000	\$175,000
	1	MMU and CMU Tester	\$14,000	\$14,000
	1	Pressure Washer	\$9,000	\$9,000
	1	Plotter	\$8,500	\$8,500
	2	Plow	\$30,000	\$60,000
	2	Rotary Snow Blower	\$850,000	\$1,700,000
	2	Sander	\$95,000	\$190,000

Fixed Assets

ADOPTED BUDGET REVISIONS • FY 2024-25

1	Self-Propelled Concrete Saw	\$30,000	\$30,000
1	Survey Rod	\$12,000	\$12,000
1	Tractor Truck	\$300,000	\$300,000
1	Truck Plow	\$25,000	\$25,000
1	Hybrid Radar/Camera	\$28,000	\$28,000
1	Hybrid Radar/Camera	\$41,750	\$41,750
1	Grader Plow	\$20,000	\$20,000
1	Signal Cabinet at Saratoga	\$78,000	\$78,000
		Transportation Total	\$5,699,000

11 Special Revenue Funds Total \$6,516,037

FUND TYPE 13: SPECIAL REVENUE FUNDS: DISTRICTS

Transportation County Service Area 3

6040	1	Brine Tank	\$30,000	\$30,000
6045	2	Truck Plow	\$7,500	\$15,000
			CDS Administration and Finance Total	\$45,000

Environmental Management

6040	1	Flowmeter Field Verification Device	\$10,000	\$10,000
	1	Centrate Pumps	\$30,000	\$30,000
	1	Centrifuge Control Panels	\$540,000	\$540,000
	1	EID Pump Motors	\$12,000	\$12,000
	1	Tool Set for Centrifuge Control Panel	\$56,000	\$56,000
	1	Trash/Grit Roll-off Containers	\$15,000	\$15,000
	1	Handheld Radioisotope Identifier	\$14,900	\$14,900
	1	St Gobain Onesuit Flash Level A Suit	\$6,400	\$6,400
	1	Satellite Internet Equipment	\$5,000	\$5,000
	1	Flare Blower	\$297,500	\$297,500
6045	1	SUV	\$50,000	\$50,000
			Environmental Management Total	\$1,036,800

13 Special Revenue Funds: Districts Total \$1,081,800

FUND TYPE 51: ENTERPRISE FUNDS

Chief Administrative Office - Airports Division

6040	1	Fuel Dispenser Replacement Project	\$31,963	\$31,963
	1	Generator	\$28,932	\$28,932
			Airports Total	\$60,895

Enterprise Funds Total \$60,895

Fixed Assets

ADOPTED BUDGET REVISIONS • FY 2024-25

FUND TYPE 52: INTERNAL SERVICE FUNDS

Transportation - Fleet

6045	5	1 Ton Truck	\$75,000	\$375,000
	1	1 Ton Truck	\$62,000	\$62,000
	1	1 Ton Truck	\$60,000	\$60,000
	3	1/2 Ton Truck	\$55,000	\$165,000
	1	Large AWD Van	\$70,000	\$70,000
	16	Large SUV	\$68,000	\$1,088,000
	3	Midsized Sedan AWD	\$40,000	\$120,000
	2	Midsized Sedan	\$38,500	\$77,000
	1	Midsized SUV	\$50,000	\$50,000
	2	Full-Size SUV	\$59,000	\$118,000
	1	Small Pickup	\$50,000	\$50,000
	1	Full-Size Van	\$65,000	\$65,000
	1	3/4 Ton 4X4 Pickup	\$60,000	\$60,000
	1	Midsized Pickup	\$53,000	\$53,000
	1	1 Ton 4X4 Pickup	\$55,400	\$55,400
	1	1/2 Ton 4X4 Pickup	\$61,000	\$61,000
	1	3/4 Ton 4X4 Pickup	\$67,750	\$67,750
	1	3/4 Ton 4X4 Pickup	\$53,250	\$53,250
	9	Midsized SUV 4x4	\$50,000	\$450,000
		Fleet Total		\$3,100,400

Internal Service Funds Total \$3,100,400

Fixed Asset Equipment Total \$14,005,055

Fixed Assets

ADOPTED BUDGET REVISIONS • FY 2024-25

FIXED ASSET BUILDING IMPROVEMENTS OUTSIDE THE ACO FUND

Qty	Item Description	Unit Cost	Total Cost
Fund Type 10: General Fund			
Chief Administrative Office			
Central Services - Facilities			
1	Facilities Maintenance Below ACO Threshold	\$50,000	\$50,000
Parks, Trails, & River Management			
1	Diamond Springs Community Park Project	\$844,819	\$844,819
1	Chili Bar Improvements	\$1,000,000	\$1,000,000
1	Forebay Improvement Project	\$2,921,750	\$2,921,750
1	Rubicon Projects	\$251,757	\$251,757
1	Prop 68 Funded Projects	\$225,000	\$225,000
Chief Administrative Office Total			\$5,293,326
District Attorney			
1	Security Camera Project	\$30,000	\$30,000
District Attorney Total			\$30,000
Information Technologies			
1	Government Center Fiber Replacement	\$90,000	\$90,000
Information Technologies Total			\$90,000
Probation			
1	Cooling for Secure Electronics Room	\$20,000	\$20,000
Probation Total			\$20,000
General Fund Total			\$5,433,326
FUND TYPE 11: SPECIAL REVENUE FUNDS			
Transportation - Road Fund			
1	Gas Tanks at Shakori	\$1,000,000	\$1,000,000
1	Capital Improvements	\$1,529,249	\$1,529,249
Transportation Total			\$2,529,249
11 Special Revenue Funds Total			\$2,529,249
FUND TYPE 13: SPECIAL REVENUE FUNDS: DISTRICTS			
Environmental Management			
1	Revamp Vector Building	\$55,000	\$55,000
1	Covered Area for Grit/Sludge/Trash Boxes	\$250,000	\$250,000
1	Headworks Construction	\$1,600,000	\$1,600,000
1	Headworks Engineering	\$325,000	\$325,000

Fixed Assets

ADOPTED BUDGET REVISIONS • FY 2024-25

Environmental Management Total \$2,230,000

13 Special Revenue Funds: Districts Total \$2,230,000

FUND TYPE 51: ENTERPRISE FUNDS

Chief Administrative Office - Airports

1	Airport Improvement Program Workplan	\$133,475	\$133,475
1	Gate Valves	\$15,000	\$15,000
1	Obstruction Pole	\$6,280	\$6,280
Airports Total			\$154,755

Enterprise Fund Total \$154,755

FUND TYPE 52: INTERNAL SERVICE FUNDS

Risk Management

1	Security Cameras	\$25,000	\$25,000
Risk Management Total			\$25,000

Internal Service Funds Total \$25,000

Fixed Asset Building Improvement Total \$10,372,330



Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

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 tables below only reflect Special Revenue Funds with changes. The Recommended Budget shows all Special Revenue Funds.

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:

State Off-Highway Vehicle Fees

The State Off-Highway Vehicle Fees subfund is used to implement the off-highway motor vehicle recreation program and for the planning, acquisition, development, construction, maintenance, administration, operation, restoration, and conservation of lands in the system. These fees are used by the Parks Division for Rubicon activities. In FY 2023-24, all Parks subfunds were moved due to a change in budgeting methodology where Parks funds are isolated in a separate accounting structure from other Chief Administrative Office Divisions.

Description	FY 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
IG Rev - State	57,120	60,000	60,000	0
Residual Equity	636,772	0	0	0
Fund Balance	0	602,522	602,522	0
Total Revenue	693,892	662,522	662,522	0
Other Fin Uses	126,306	294,702	300,441	5,739
Contingency	0	367,820	362,081	(5,739)
Total Appropriations	126,306	662,522	662,522	0
ORG 1470710 CAO: CWSR - ST OFF-HIGHWAY VEH				
TOTAL	(567,586)	0	0	0

El Dorado –SMUD Cooperative Agreement

The El Dorado –SMUD Cooperative Agreement subfund accounts for funding from the Sacramento Municipal Utility District for the Upper American River Project (UARP) and its impacts on facilities owned or services provided by, or any resource or other interest within the jurisdiction of the County. Funds are transferred to the Sheriff’s Office, Parks Division, and Department of Transportation to mitigate impacts. 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:

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

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 tables below only reflect Special Revenue Funds with changes. The Recommended Budget shows all Special Revenue Funds.

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:

State Off-Highway Vehicle Fees

The State Off-Highway Vehicle Fees subfund is used to implement the off-highway motor vehicle recreation program and for the planning, acquisition, development, construction, maintenance, administration, operation, restoration, and conservation of lands in the system. These fees are used by the Parks Division for Rubicon activities. In FY 2023-24, all Parks subfunds were moved due to a change in budgeting methodology where Parks funds are isolated in a separate accounting structure from other Chief Administrative Office Divisions.

Description	FY 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
IG Rev - State	57,120	60,000	60,000	0
Residual Equity	636,772	0	0	0
Fund Balance	0	602,522	602,522	0
Total Revenue	693,892	662,522	662,522	0
Other Fin Uses	126,306	294,702	300,441	5,739
Contingency	0	367,820	362,081	(5,739)
Total Appropriations	126,306	662,522	662,522	0
ORG 1470710 CAO: CWSR - ST OFF-HIGHWAY VEH				
TOTAL	(567,586)	0	0	0

El Dorado –SMUD Cooperative Agreement

The El Dorado –SMUD Cooperative Agreement subfund accounts for funding from the Sacramento Municipal Utility District for the Upper American River Project (UARP) and its impacts on facilities owned or services provided by, or any resource or other interest within the jurisdiction of the County. Funds are transferred to the Sheriff’s Office, Parks Division, and Department of Transportation to mitigate impacts. 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:

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

- 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 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	263,611	30,000	30,000	0
Other Gov Agency	873,818	896,538	909,789	13,251
Fund Balance	0	3,610,102	5,270,856	1,660,754
Total Revenue	1,137,429	4,536,640	6,210,645	1,674,005
Other Charges	133,294	180,000	138,782	(41,218)
Other Fin Uses	237,354	2,488,455	2,500,429	11,974
Contingency	0	1,868,185	3,571,434	1,703,249
Total Appropriations	370,648	4,536,640	6,210,645	1,674,005
ORG 0670720 CAO: CWSR - ED SMUD COOP AGR TOTAL	(766,781)	0	0	0

Veterans House Committee

The Veterans House Committee subfund accounts for the annual \$15,000 General Fund Contribution to the Veterans House Council for the maintenance of the House Council-occupied areas of the Veteran's Memorial Building.

Description	FY 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	2,348	0	0	0
Other Fin Sources	15,000	15,000	15,000	0
Fund Balance	0	66,152	66,152	0
Total Revenue	17,348	81,152	81,152	0
Services & Supplies	0	70,712	80,852	10,140
Other Fin Uses	9,935	10,440	300	(10,140)
Total Appropriations	9,935	81,152	81,152	0
ORG 0670721 CAO: CWSR - VETS HOUSE TOTAL	(7,413)	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.

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

Description	FY 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
Service Charges	122,729	125,000	125,000	0
Miscellaneous Rev	93,456	0	0	0
Residual Equity	219,897	0	0	0
Fund Balance	0	263,164	263,164	0
Total Revenue	436,082	388,164	388,164	0
Other Fin Uses	103,681	226,859	251,859	25,000
Contingency	0	161,305	136,305	(25,000)
Total Appropriations	103,681	388,164	388,164	0
ORG 1470720 CAO: CWSR - HENNINGSEN LOTUS TOTAL	(332,401)	0	0	0

Pioneer Park

The Pioneer Park subfund account for park fees paid for by users that are then appropriated for the maintenance and operation of the park. In FY 2023-24, all Parks subfunds were moved due to a change in budgeting methodology where Parks funds are isolated in a separate accounting structure from other Chief Administrative Office Divisions.

Description	FY 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
Fund Balance	0	0	750	750
Total Revenue	0	0	750	750
Residual Equity Xfer	6,416	0	750	750
Total Appropriations	6,416	0	750	750
ORG 0670732 CAO: CWSR - PIONEER PARK TOTAL	6,416	0	0	0

Description	FY 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
Service Charges	1,842	1,000	1,000	0
Residual Equity	6,416	0	750	750
Fund Balance	0	8,158	8,158	0
Total Revenue	8,258	9,158	9,908	750
Other Fin Uses	0	3,500	3,500	0
Contingency	0	5,658	6,408	750
Total Appropriations	0	9,158	9,908	750
ORG 1470721 CAO: CWSR - PIONEER PARK TOTAL	(8,258)	0	0	0

Ponderosa Quimby Fees

The Quimby Act, within the Subdivision Map Act, authorizes the legislative body of a city or county to require the dedication of land or to impose in-lieu fees for park or recreational purposes as a condition of the approval of a tentative or parcel subdivision map, if specified requirements are met. The Ponderosa Quimby subfunds are for the collections of park fees imposed upon new development within the Ponderosa

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

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 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
Service Charges	20,592	9,000	9,000	0
Residual Equity	111,701	0	0	0
Fund Balance	0	131,701	131,701	0
Total Revenue	132,293	140,701	140,701	0
Other Fin Uses	4,519	50,000	45,481	(4,519)
Contingency	0	90,701	95,220	4,519
Total Appropriations	4,519	140,701	140,701	0
ORG 1470731 CAO: CWSR - PONDEROSA TOTAL	(127,774)	0	0	0

Emergency Medical Services Fund

Emergency Medical Services Division has the Hospital Preparedness Program Grant Program, other Preparedness Grants programs moved to the Health and Human Services Agency Public Health Division in FY 2024-25.

Description	FY 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	2,752	2,500	2,500	0
IG Rev - Federal	152,164	164,000	284,469	120,469
Total Revenue	154,916	166,500	286,969	120,469
Other Fin Uses	154,916	166,500	286,969	120,469
Total Appropriations	154,916	166,500	286,969	120,469
ORG 1210220 EMS: HOSPITAL PREPAREDNESS PRG				
TOTAL	0	0	0	0

County Service Area 3 Fund in Emergency Medical Services

The County Service Area 3 Emergency Medical Services Division subfund contains pre-hospital ambulance service in this Board-governed district.

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

Description	FY 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
Fines & Penalties	3,844	3,000	3,000	0
Rev Use Money/Prop	(28,644)	4,000	4,000	0
IG Rev - State	29,226	0	0	0
Service Charges	4,709,256	4,644,000	4,644,000	0
Other Fin Sources	2,120,707	750,000	750,000	0
Fund Balance	0	1,712,068	1,599,500	(112,568)
Total Revenue	6,834,389	7,113,068	7,000,500	(112,568)
Services & Supplies	187,515	203,350	203,350	0
Other Charges	4,805,631	5,146,500	5,146,500	0
Other Fin Uses	393,456	651,618	651,618	0
Contingency	0	1,088,000	975,432	(112,568)
Total Appropriations	5,386,602	7,089,468	6,976,900	(112,568)
ORG 1210100 EMS: CSA 3 SLT TOTAL	(1,447,787)	(23,600)	(23,600)	0

County Service Area 7 Special Revenue Fund in Emergency Medical Services

The County Service Area 7, Emergency Medical Services Division subfund contains fire-based pre-hospital ambulance service in this Board-governed district.

Description	FY 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
Taxes	6,254,100	6,072,000	6,072,000	0
Fines & Penalties	10,086	11,000	11,000	0
Rev Use Money/Prop	716,418	223,000	223,000	0
IG Rev - State	131,047	29,000	29,000	0
Service Charges	11,188,868	11,073,000	11,073,000	0
Miscellaneous Rev	443,000	300,000	300,000	0
Fund Balance	0	15,800,540	16,029,317	228,777
Total Revenue	18,743,520	33,508,540	33,737,317	228,777
Services & Supplies	519,593	531,150	531,150	0
Other Charges	15,548,613	16,706,000	16,706,000	0
Other Fin Uses	1,037,242	1,718,762	1,718,762	0
Contingency	0	14,552,628	14,781,405	228,777
Total Appropriations	17,105,447	33,508,540	33,737,317	228,777
ORG 1210120 EMS: CSA 7 AMBULANCE TOTAL	(1,638,073)	0	0	0
FUND 1357 County Service Area #7 TOTAL	(1,638,073)	0	0	0

Federal Forest Reserve Fund

Federal Forest Reserve fund is a special revenue fund that accounts for the Secure Rural Schools program that provides critical funding for schools, roads, and other municipal services to more than 700 counties across the U.S. and Puerto Rico. A portion of Forest Service funds generated through multi-use activities, such as grazing, timber production and special use permits, are distributed to eligible counties.

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

Description	FY 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	14,366	0	0	0
IG Rev - Federal	144,188	0	144,200	144,200
Fund Balance	0	0	280,420	280,420
Total Revenue	158,554	0	424,620	424,620
Services & Supplies	140,141	0	424,620	424,620
Total Appropriations	140,141	0	424,620	424,620
ORG 1321000 DC: FEDERAL FOREST RESERVE TOTAL	(18,413)	0	0	0
FUND 1116 FEDERAL FOREST RESERVES TOTAL	(18,413)	0	0	0

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

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 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
IG Rev - Federal	14,978,855	18,077,845	5,204,046	(12,873,799)
Total Revenue	14,978,855	18,077,845	5,204,046	(12,873,799)
Services & Supplies	0	149,035	135,170	(13,865)
Other Charges	194,498	249,504	212,831	(36,673)
Other Fin Uses	13,922,215	8,273,748	4,445,236	(3,828,512)
Contingency	0	9,405,558	410,809	(8,994,749)
Total Appropriations	14,116,713	18,077,845	5,204,046	(12,873,799)
ORG 1570710 ND: AMERICAN RESCUE PLAN TOTAL	(862,142)	0	0	0
FUND 1215 COUNTYWIDE SR - NON DEPARTMENT TOTAL	(862,142)	0	0	0

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

SHERIFF

Countywide Special Revenue in the Sheriff's Office

The Countywide Special Revenue in the Sheriff's Office includes the following subaccounts:

Equitable Sharing Assets, Asset Seizure Trust, State Asset Seizure, and Rural Counties

The Equitable Sharing Assets, Asset Seizure Trust, State Asset Seizure, and Rural Counties funds are Law Enforcement related and non-supplanting. Equitable Sharing and Asset Seizure can be used for investigations, training, equipment, and memorials so long as there is a link to law enforcement. A percentage of State Asset Seizure funds must be used for education and Rural Counties funds cannot be used for surveillance. Seizure funds fluctuate year to year due to the applicable cases, monies seized, and updated legislation that limits when an agency is entitled to expend seized funds. Rural Counties is far more consistent as it tied to Government Code 30070 and provides an allocated percentage of funding each fiscal year.

ORG : 2470712 SH: CWSR - RURAL COUNTY

Description	FY 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	157,447	10,000	10,000	0
IG Rev - State	500,000	500,000	500,000	0
Fund Balance	0	1,900,000	1,900,000	0
Total Revenue	657,447	2,410,000	2,410,000	0
Other Fin Uses	1,256,858	800,000	810,000	10,000
Contingency	0	1,610,000	1,600,000	(10,000)
Total Appropriations	1,256,858	2,410,000	2,410,000	0
ORG 2470712 SH: CWSR - RURAL COUNTY TOTAL	599,411	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 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	34,813	2,000	2,000	0
IG Rev - State	213,929	150,000	150,000	0
Fund Balance	0	475,000	475,000	0
Total Revenue	248,742	627,000	627,000	0
Other Fin Uses	79,634	180,000	186,500	6,500
Contingency	0	447,000	440,500	(6,500)
Total Appropriations	79,634	627,000	627,000	0
ORG 2470753 SH: CWSR - FINGERPRINT ID TOTAL	(169,108)	0	0	0

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

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 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	104,515	5,000	5,000	0
IG Rev - State	222,209	350,000	350,000	0
Fund Balance	0	725,000	725,000	0
Total Revenue	326,725	1,080,000	1,080,000	0
Other Fin Uses	945,369	393,500	743,500	350,000
Contingency	0	686,500	336,500	(350,000)
Total Appropriations	945,369	1,080,000	1,080,000	0
ORG 2480803 SH: CWSR - SLESF SHERRIF TOTAL	618,645	0	0	0

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

PROBATION

Countywide Special Revenue Funds in the Probation Department

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 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	4,648	1,500	1,500	0
IG Rev - State	348,495	302,709	327,828	25,119
Total Revenue	353,143	304,209	329,328	25,119
Other Fin Uses	353,380	304,209	329,328	25,119
Total Appropriations	353,380	304,209	329,328	25,119
ORG 2570702 PB: CWSR - SB678	TOTAL	237	0	0

Countywide Special Revenue – Local Revenue in the Probation Department

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 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	95,882	0	0	0
IG Rev - State	509,775	0	0	0
Fund Balance	0	1,036,863	1,051,167	14,304
Total Revenue	605,657	1,036,863	1,051,167	14,304
Other Fin Uses	68,998	1,036,863	1,051,167	14,304
Total Appropriations	68,998	1,036,863	1,051,167	14,304
ORG 2570770 PB: CWSR- JUVENILE RE-ENTRY	TOTAL	(536,660)	0	0
FUND 1277 COUNTYWIDE SR - LOCAL REVENUE	TOTAL	(1,065,680)	0	0

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

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 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	3,076	0	0	0
IG Rev - State	14,663	8,374,940	3,149,078	(5,225,862)
IG Rev - Federal	3,794,028	1,462,452	2,931,266	1,468,814
Service Charges	175,526	256,428	424,757	168,329
Miscellaneous Rev	287,250	0	0	0
Other Fin Sources	22,832	20,000	800,000	780,000
Total Revenue	4,297,375	10,113,820	7,305,101	(2,808,719)
Salaries & Benefits	393,815	458,538	458,538	0
Services & Supplies	3,721,123	9,025,260	6,196,541	(2,828,719)
Other Charges	4,589	10,000	30,000	20,000
Intrafund Transfers	247,337	620,022	620,022	0
Total Appropriations	4,366,864	10,113,820	7,305,101	(2,808,719)
ORG 3610150 DOT: ENVIRONMENTAL IMPROVEMENT				
TOTAL	69,489	0	0	0
FUND 1101 EROSION CONTROL TOTAL	69,489	0	0	0

Road Fund

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

Description	FY 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
Taxes	5,575	7,500	7,500	0
License, Pmt, Fran	2,706,844	800,000	2,250,000	1,450,000
Rev Use Money/Prop	304,431	(72,027)	(72,027)	0
IG Rev - State	9,117,012	9,358,262	9,636,533	278,271
IG Rev - Federal	821,416	1,272,239	1,272,239	0
Miscellaneous Rev	2,734	3,000	3,000	0
Other Fin Sources	9,559,537	9,376,221	9,376,221	0
Fund Balance	0	5,556,150	5,826,879	270,729
Total Revenue	22,517,550	26,301,345	28,300,345	1,999,000
Services & Supplies	942,708	1,052,650	1,052,650	0
Other Charges	151,573	82,905	82,905	0
Fixed Assets	6,622	0	0	0
Other Fin Uses	196,633	1,462,846	1,736,346	273,500
Total Appropriations	1,297,536	2,598,401	2,871,901	273,500
ORG 3600010 DOT: GENERAL DEPARTMENT				
TOTAL	(21,220,014)	(23,702,944)	(25,428,444)	(1,725,500)

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

Description	FY 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
Taxes	90,000	80,000	180,000	100,000
IG Rev - State	2,805,316	9,462,276	13,093,962	3,631,686
IG Rev - Federal	26,504,312	73,173,626	69,189,305	(3,984,321)
Service Charges	40,088	555,460	10,000	(545,460)
Miscellaneous Rev	52,920	0	0	0
Other Fin Sources	9,493,767	15,737,262	19,644,918	3,907,656
Total Revenue	38,986,404	99,008,624	102,118,185	3,109,561
Salaries & Benefits	2,370,975	3,576,406	3,576,406	0
Services & Supplies	32,494,403	91,137,951	94,957,848	3,819,897
Other Charges	727,432	526,882	599,282	72,400
Fixed Assets	982,701	2,311,985	1,529,249	(782,736)
Total Appropriations	36,575,511	97,553,224	100,662,785	3,109,561
ORG 3610100 DOT: CAPITAL IMPROVEMENTS TOTAL	(2,410,893)	(1,455,400)	(1,455,400)	0

Description	FY 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
License, Pmt, Fran	92,580	85,000	85,000	0
IG Rev - Federal	0	1,388,560	1,388,560	0
Service Charges	1,387,225	2,410,987	2,407,987	(3,000)
Other Fin Sources	185,119	467,143	467,143	0
Total Revenue	1,664,924	4,351,690	4,348,690	(3,000)
Salaries & Benefits	4,041,901	4,700,031	4,700,031	0
Services & Supplies	832,864	3,732,019	3,732,019	0
Other Charges	82,980	81,800	81,800	0
Fixed Assets	10,591	38,500	38,500	0
Intrafund Abatement	(247,337)	(620,022)	(620,022)	0
Total Appropriations	4,720,999	7,932,328	7,932,328	0
ORG 3620200 DOT: ENGINEERING TOTAL	3,056,075	3,580,638	3,583,638	3,000

Description	FY 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
IG Rev - State	89,375	398,386	420,886	22,500
IG Rev - Federal	288,299	1,968,209	1,968,209	0
Service Charges	232,015	345,808	370,808	25,000
Miscellaneous Rev	436,637	217,000	217,000	0
Other Fin Sources	15,209,203	14,778,739	16,314,033	1,535,294
Total Revenue	16,255,529	17,708,142	19,290,936	1,582,794
Salaries & Benefits	9,693,639	11,421,975	11,421,975	0
Services & Supplies	17,473,675	18,327,014	19,917,308	1,590,294
Other Charges	108,095	109,900	109,900	0
Fixed Assets	224,321	248,500	243,500	(5,000)
Other Fin Uses	996	100,000	100,000	0
Total Appropriations	27,500,725	30,207,389	31,792,683	1,585,294
ORG 3630300 DOT: MAINTENANCE TOTAL	11,245,196	12,499,247	12,501,747	2,500

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

Description	FY 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
Service Charges	96,693	64,000	64,000	0
Miscellaneous Rev	272,702	0	0	0
Other Fin Sources	1,802,112	2,630,000	2,630,000	0
Total Revenue	2,171,507	2,694,000	2,694,000	0
Salaries & Benefits	1,926,948	2,116,310	2,116,310	0
Services & Supplies	1,964,988	2,275,525	2,275,525	0
Other Charges	338	1,000	1,000	0
Fixed Assets	3,399,451	4,697,000	6,417,000	1,720,000
Total Appropriations	7,291,724	9,089,835	10,809,835	1,720,000
ORG 3630350 DOT: MAINTENANCE - EQUIP SHOP TOTAL	5,120,217	6,395,835	8,115,835	1,720,000
FUND 1103 ROAD FUND TOTAL	2,783	0	0	0

Special Revenue Funds in the Transportation Department

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 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
IG Rev - State	1,321,834	603,799	603,799	0
Fund Balance	0	589,727	798,201	208,474
Total Revenue	1,321,834	1,193,526	1,402,000	208,474
Other Fin Uses	1,312,265	827,500	1,402,000	574,500
Contingency	0	366,026	0	(366,026)
Total Appropriations	1,312,265	1,193,526	1,402,000	208,474
ORG 3670762 DOT:RSTP STBGP-EDCTC TOTAL	(9,569)	0	0	0

Department of Transportation (DOT) RSTP Match

RSTP County Match Program funding is received annually as advance funding to be utilized for the purpose of fulfilling county obligations to provide matching funding for federal grants received through Caltrans Local Assistance. RSTP funding was previously held in the Road Fund, but in FY 2022-23 new special revenue funds were created for the three types of RSTP funding to facilitate proper accounting and reporting requirements for RSTP revenues and to establish auditable records of RSTP funding usage within the County's financial system.

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

Description	FY 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
IG Rev - State	100,000	100,000	100,000	0
Fund Balance	0	380,299	500,918	120,619
Total Revenue	100,000	480,299	600,918	120,619
Other Fin Uses	68,030	55,256	453,733	398,477
Contingency	0	425,043	147,185	(277,858)
Total Appropriations	68,030	480,299	600,918	120,619
ORG 3670763 DOT:RSTP COUNTY MATCH TOTAL	(31,970)	0	0	0

Department of Transportation (DOT) RSTP Exchange

RSTP County Exchange Program funding is received annually as advance funding to be utilized for the purpose of funding capital improvement road projects. RSTP funding was previously held in the Road Fund, but in FY 2022-23 new special revenue funds were created for the three types of RSTP funding to facilitate proper accounting and reporting requirements for RSTP revenues and to establish auditable records of RSTP funding usage within the County's financial system.

Description	FY 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
IG Rev - State	359,164	359,164	359,164	0
Fund Balance	0	826,028	1,106,586	280,558
Total Revenue	359,164	1,185,192	1,465,750	280,558
Other Fin Uses	395,590	970,499	1,395,895	425,396
Contingency	0	214,693	69,855	(144,838)
Total Appropriations	395,590	1,185,192	1,465,750	280,558
ORG 3670764 DOT:RSTP COUNTY EXCHANGE TOTAL	36,426	0	0	0

Zone 8 El Dorado Hills Traffic Impact Fees

The fees collected by the Traffic Impact Fee (TIF) Program (formerly known as the TIM Fee Program) are used to fund transportation improvements needed to accommodate growth anticipated by the County's General Plan. The TIF Program requirements shall be applicable to all new development located within the Western Slope boundaries of the County. Improvements funded by the TIF Program include, but are not limited to, new roadways, roadway widenings, roadway intersection improvements and transit. A TIF program is legally required to meet guidelines as established by Assembly Bill 1600 (California Government Code Sections 66000-66008). Zone 8 El Dorado Hills Traffic Impact Fees fund construction and improvements in El Dorado Hills (TIF Zone C).

The Capital Improvement Program Book contains detailed information of how this fund will be utilized for future capital projects.

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

Description	FY 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	1,128,407	399,000	399,000	0
Service Charges	3,388,940	4,249,697	4,249,697	0
Fund Balance	0	21,241,309	21,241,309	0
Total Revenue	4,517,346	25,890,006	25,890,006	0
Other Fin Uses	1,596,284	7,813,716	8,377,939	564,223
Contingency	0	18,076,290	17,512,067	(564,223)
Total Appropriations	1,596,284	25,890,006	25,890,006	0
ORG 3670715 DOT: TIM ZN 8 EL DORADO HILLS TOTAL	(2,921,063)	0	0	0

Silva Valley Traffic Impact Fees

The fees collected by the Traffic Impact Fee (TIF) Program (formerly known as the TIM Fee Program) are used to fund transportation improvements needed to accommodate growth anticipated by the County’s General Plan. The TIF Program requirements shall be applicable to all new development located within the Western Slope boundaries of the County. Improvements funded by the TIF Program include, but are not limited to, new roadways, roadway widenings, roadway intersection improvements and transit. A TIF program is legally required to meet guidelines as established by Assembly Bill 1600 (California Government Code Sections 66000-66008). Silva Valley Interchange Traffic Impact Fees are only collected for projects located in TIF Zone C (El Dorado Hills). These fees fund construction and improvements at the Silva Valley Interchange.

The Capital Improvement Program Book contains detailed information of how this fund will be utilized for future capital projects.

Description	FY 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	208,436	147,000	147,000	0
Service Charges	2,184,505	1,821,764	1,821,764	0
Fund Balance	0	5,373,189	5,373,189	0
Total Revenue	2,392,941	7,341,953	7,341,953	0
Other Fin Uses	(47,490)	687,610	807,610	120,000
Contingency	0	6,654,343	6,534,343	(120,000)
Total Appropriations	(47,490)	7,341,953	7,341,953	0
ORG 3670716 DOT: TIM SILVA VALLEY INTRCHNG TOTAL	(2,440,431)	0	0	0

Zone 1-7 Traffic Impact Fees

The fees collected by the Traffic Impact Fee (TIF) Program (formerly known as the TIM Fee Program) are used to fund transportation improvements needed to accommodate growth anticipated by the County’s General Plan. The TIF Program requirements shall be applicable to all new development located within the Western Slope boundaries of the County. Improvements funded by the TIF Program include, but are not limited to, new roadways, roadway widenings, roadway intersection improvements and transit. A TIF program is legally required to meet guidelines as established by Assembly Bill 1600 (California Government Code Sections 66000-66008). Zone 1-7 (Zone A) Traffic Impact Fees fund construction and

improvements in the Grizzly Flat / Quintette / West of Echo Summit, Coloma / Cool / Georgetown formerly, Placerville / Camino / Pollock Pines, Pleasant Valley, and Fairplay / Latrobe / Mt Aukum areas.

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

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 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	445,290	100,000	100,000	0
Fund Balance	0	2,038,858	2,038,858	0
Total Revenue	445,290	2,138,858	2,138,858	0
Other Fin Uses	2,073,803	1,276,484	1,058,251	(218,233)
Contingency	0	862,374	1,080,607	218,233
Total Appropriations	2,073,803	2,138,858	2,138,858	0
ORG 3670717 DOT: TIM ZNS 1 TO 7	TOTAL	1,628,513	0	0

Highway 50 Traffic Impact Fees

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

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

The Capital Improvement Program Book contains detailed information of how this fund will be utilized for future capital projects.

Description	FY 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	1,427,643	770,000	770,000	0
Service Charges	930,073	1,455,685	1,455,685	0
Fund Balance	0	29,572,096	29,572,096	0
Total Revenue	2,357,716	31,797,781	31,797,781	0
Other Fin Uses	469,537	1,240,000	1,248,545	8,545
Contingency	0	30,557,781	30,549,236	(8,545)
Total Appropriations	469,537	31,797,781	31,797,781	0
ORG 3670718 DOT: TIM HIGHWAY 50	TOTAL	(1,888,179)	0	0

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

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 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	683,259	176,000	176,000	0
Other Gov Agency	2,986,583	3,046,314	3,046,314	0
Fund Balance	0	7,365,719	7,365,719	0
Total Revenue	3,669,842	10,588,033	10,588,033	0
Other Fin Uses	5,378,289	4,021,976	4,706,376	684,400
Contingency	0	6,566,057	5,881,657	(684,400)
Total Appropriations	5,378,289	10,588,033	10,588,033	0
ORG 3670760 DOT: TRIBE AGMT-PUBLIC IMPRV TOTAL	1,708,447	0	0	0

Senate Bill No 1

The Senate Bill No 1 (SB 1) subfund is for funds designated by California Senate Bill 1 (SB1) to fix roads, freeways, and bridges. These funds are deposited into the subfund and then transferred to the Road Fund.

Description	FY 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	242,711	100,000	100,000	0
IG Rev - State	7,926,831	7,851,302	7,961,757	110,455
Fund Balance	0	4,457,583	4,457,583	0
Total Revenue	8,169,543	12,408,885	12,519,340	110,455
Other Fin Uses	9,269,149	7,880,000	7,880,000	0
Contingency	0	4,528,885	4,639,340	110,455
Total Appropriations	9,269,149	12,408,885	12,519,340	110,455
ORG 3670761 DOT: SENATE BILL NO1 - SB1 TOTAL	1,099,606	0	0	0

Intelligent Transportation System

The Intelligent Transportation System (ITS) Program subfund is for the County's Intelligent 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.

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

Description	FY 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	16,948	0	9,668	9,668
Fund Balance	0	341,000	349,580	8,580
Total Revenue	16,948	341,000	359,248	18,248
Other Fin Uses	0	0	359,248	359,248
Contingency	0	341,000	0	(341,000)
Total Appropriations	0	341,000	359,248	18,248
ORG 3670755 DOT: ITS PROGRAM				
TOTAL	(16,948)	0	0	0

Bass Lake and Bridlewood Intersection

The Deferred Road Improvement agreement dated March 18, 2021, required the Serrano Village J7 developer to pay a total of \$200,000 (65 payments of \$3,077) to be made before the issuance of the last building permit for Serrano J7. The funds are to be used as a "fair share" contribution to improvements to the Bass Lake Road/Bridlewood Drive Intersection. This subfund holds these funds. Reimbursement is made in accordance with conditions of agreement.

Description	FY 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	9,038	0	0	0
Service Charges	21,539	0	0	0
Fund Balance	0	120,000	160,032	40,032
Total Revenue	30,577	120,000	160,032	40,032
Other Fin Uses	15,419	120,000	130,000	10,000
Contingency	0	0	30,032	30,032
Total Appropriations	15,419	120,000	160,032	40,032
ORG 3670722 DOT: BASS LK & BRIDWD INTERSCT TOTAL				
TOTAL	(15,158)	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 2024-25

Description	FY 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
Taxes	75,101	72,201	72,201	0
Fines & Penalties	48	0	0	0
Rev Use Money/Prop	41,917	0	0	0
IG Rev - State	471	0	0	0
Fund Balance	0	718,160	718,160	0
Total Revenue	117,537	790,361	790,361	0
Services & Supplies	0	96,500	96,500	0
Other Charges	20,148	10,912	10,912	0
Other Fin Uses	0	20,000	300,000	280,000
Contingency	0	662,949	382,949	(280,000)
Total Appropriations	20,148	790,361	790,361	0
ORG 3585815 CSA #5 TAHOMA DG Zn Cty Area 5 TOTAL	(97,390)	0	0	0
FUND 1355 County Service Area #5 TOTAL	(97,390)	0	0	0

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

PLANNING AND BUILDING

Countywide Special Revenue – Development Services Fund

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 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
License, Pmt, Fran	(70,000)	50,000	50,000	0
Fund Balance	0	132,000	132,000	0
Total Revenue	(70,000)	182,000	182,000	0
Other Fin Uses	41,000	15,000	50,000	35,000
Contingency	0	167,000	132,000	(35,000)
Total Appropriations	41,000	182,000	182,000	0
ORG 3770740 BP: TRPA BUILDING ALLOCATIONS TOTAL	111,000	0	0	0

Housing, Community, and Economic Development

Housing, Community, and Economic Development (HCED) administers and works to expand grant-funded programs that provide an overall economic benefit to the County through support for a variety of housing options, especially low- to moderate-income housing. This fund includes HCED Affordable Housing, HCED Community Development Block Grant Revolving Loan Account, HCED Home Revolving Loan Account, and Home Construction Rehabilitation.

Description	FY 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(6,415)	0	0	0
IG Rev - Federal	0	0	3,000,000	3,000,000
Other Fin Sources	69,433	115,000	115,000	0
Total Revenue	63,018	115,000	3,115,000	3,000,000
Salaries & Benefits	29,979	21,710	21,710	0
Services & Supplies	51,420	150,828	3,150,828	3,000,000
Other Charges	3,206	2,662	2,662	0
Intrafund Abatement	(11,157)	(60,200)	(60,200)	0
Total Appropriations	73,448	115,000	3,115,000	3,000,000
ORG 3735350 BP: HOUSING UNIT TOTAL	10,430	0	0	0

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

Description	FY 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	0	2,000	2,000	0
IG Rev - Federal	0	0	150,000	150,000
Fund Balance	0	125,000	0	(125,000)
Total Revenue	0	127,000	152,000	25,000
Intrafund Transfers	0	2,700	2,700	0
Contingency	0	124,300	149,300	25,000
Total Appropriations	0	127,000	152,000	25,000
ORG 3735355 BP: PERM LOCAL HOUSING ALLOC TOTAL	0	0	0	0
FUND 1108 HOUSING, COMMUNITY & ECONC DEV TOTAL	(147,848)	0	0	0

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

ENVIRONMENTAL MANAGEMENT FUNDS

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.

City of South Lake Tahoe Snow Removal

The City of South Lake Tahoe Snow Removal account is a pass-through account to the City of South Lake Tahoe. Revenue is derived from special tax assessment fees levied against properties within the incorporated area of South Lake Tahoe, collected by the County, and passed on to the City.

Description	FY 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
Fines & Penalties	1,529	2,000	2,000	0
Rev Use Money/Prop	8,214	2,000	3,000	1,000
Service Charges	228,608	232,450	235,000	2,550
Total Revenue	238,351	236,450	240,000	3,550
Other Charges	234,409	236,450	240,000	3,550
Total Appropriations	234,409	236,450	240,000	3,550
ORG 3830350 EM: CITY OF SLT SNOW REMOVAL TOTAL	(3,943)	0	0	0
FUND 1353 County Service Area #3 TOTAL	(534,328)	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.

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

Description	FY 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
License, Pmt, Fran	12,885	20,000	20,000	0
Fines & Penalties	7,096	7,500	7,500	0
Rev Use Money/Prop	165,990	25,000	25,000	0
IG Rev - State	(197,171)	524,775	524,775	0
IG Rev - Federal	109,498	0	0	0
Service Charges	2,240,470	2,475,000	2,475,000	0
Other Fin Sources	38,492	45,450	113,450	68,000
Fund Balance	0	2,982,815	2,982,815	0
Total Revenue	2,377,261	6,080,540	6,148,540	68,000
Salaries & Benefits	1,073,187	1,096,566	1,096,566	0
Services & Supplies	619,664	1,783,774	1,783,774	0
Other Charges	608,958	801,518	801,518	0
Fixed Assets	28,972	347,500	347,500	0
Other Fin Uses	115,459	145,500	145,500	0
Intrafund Transfers	302,794	426,369	427,479	1,110
Contingency	0	1,479,313	1,546,203	66,890
Total Appropriations	2,749,035	6,080,540	6,148,540	68,000
ORG 3810100 EM: CSA #10 SOLID WASTE TOTAL	371,774	0	0	0

Solid Waste South Lake Tahoe

The Clean Tahoe Program (pass-through) provides for litter pickup and control in the unincorporated area of the South Lake Tahoe Basin.

Description	FY 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
Fines & Penalties	630	800	800	0
Rev Use Money/Prop	18,696	4,000	4,000	0
Service Charges	72,514	89,498	89,498	0
Fund Balance	0	381,831	381,831	0
Total Revenue	91,840	476,129	476,129	0
Salaries & Benefits	4,354	6,685	6,685	0
Services & Supplies	55,795	66,600	66,600	0
Other Charges	23,802	32,066	32,066	0
Other Fin Uses	424	0	68,000	68,000
Contingency	0	370,778	302,778	(68,000)
Total Appropriations	84,376	476,129	476,129	0
ORG 3810110 EM: CSA #10 SOLID WASTE - SLT TOTAL	(7,464)	0	0	0

Liquid Waste

The Liquid Waste account funds the Union Mine Wastewater Treatment Facility. Revenue for this account is derived from special assessments on improved parcels and charges for services for disposal of septage at the Union Mine Wastewater Treatment Facility.

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

Description	FY 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
Fines & Penalties	2,873	2,349	2,349	0
Rev Use Money/Prop	186,069	50,000	50,000	0
Service Charges	959,662	875,000	875,000	0
Other Fin Sources	200,874	1,925,000	1,925,000	0
Fund Balance	0	3,579,085	3,579,085	0
Total Revenue	1,349,478	6,431,434	6,431,434	0
Salaries & Benefits	369,936	398,999	398,999	0
Services & Supplies	667,519	1,304,376	1,288,816	(15,560)
Other Charges	100,111	235,385	255,385	20,000
Fixed Assets	137,784	2,838,000	2,843,000	5,000
Other Fin Uses	26,440	0	0	0
Intrafund Abatement	(302,794)	(426,369)	(427,479)	(1,110)
Contingency	0	2,081,043	2,072,713	(8,330)
Total Appropriations	998,995	6,431,434	6,431,434	0
ORG 3810120 EM: CSA #10 LIQUID WASTE TOTAL	(350,483)	0	0	0

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

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 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	8,940	4,000	4,000	0
Fund Balance	0	174,485	174,485	0
Total Revenue	8,940	178,485	178,485	0
Other Fin Uses	10,000	17,634	52,634	35,000
Contingency	0	160,851	125,851	(35,000)
Total Appropriations	10,000	178,485	178,485	0
ORG 4370707 LB: CWSR - PLACERVILLE LIBRARY TOTAL	1,060	0	0	0

Description	FY 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	2,221	700	700	0
Fund Balance	0	42,078	42,078	0
Total Revenue	2,221	42,778	42,778	0
Other Fin Uses	7,156	12,600	7,704	(4,896)
Contingency	0	30,178	35,074	4,896
Total Appropriations	7,156	42,778	42,778	0
ORG 4370709 LB: CWSR - PP LIBRARY FUND TOTAL	4,935	0	0	0

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

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 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	2,162	200	275	75
IG Rev - State	2,678	3,360	3,360	0
IG Rev - Federal	0	36,266	36,266	0
Service Charges	13,585	23,074	23,074	0
Fund Balance	0	42,826	42,751	(75)
Total Revenue	18,426	105,726	105,726	0
Services & Supplies	17,800	105,726	105,726	0
Total Appropriations	17,800	105,726	105,726	0
TOTAL	(626)	0	0	0
FUND 1251 COUNTYWIDE SR - SOCIAL SRVS TOTAL	(626)	0	0	0

Countywide Special Revenue – Realignment Fund

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

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

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

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

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

Description	FY 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	32,646	1,300	1,300	0
IG Rev - State	2,164,980	2,700,000	2,700,000	0
Fund Balance	0	206,814	0	(206,814)
Total Revenue	2,197,627	2,908,114	2,701,300	(206,814)
Other Fin Uses	2,250,043	2,908,114	2,701,300	(206,814)
Total Appropriations	2,250,043	2,908,114	2,701,300	(206,814)
ORG 5180820 SS: CWSR CAL WORKS MOE TOTAL	52,417	0	0	0

Description	FY 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	67,928	600	600	0
IG Rev - State	3,381,001	3,175,000	3,381,814	206,814
Fund Balance	0	501,813	110,112	(391,701)
Total Revenue	3,448,929	3,677,413	3,492,526	(184,887)
Other Fin Uses	3,677,413	3,677,413	3,492,526	(184,887)
Total Appropriations	3,677,413	3,677,413	3,492,526	(184,887)
ORG 5180830 SS: CWSR FAM SUPP CHILD POV TOTAL	228,484	0	0	0
FUND 1276 COUNTYWIDE SR - REALIGNMNT TOTAL	(1,193,468)	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 and the Victim Services Grant subfund. This fund is now being used for CalAIM Providing Access and Transforming Health (PATH) Justice-Involved (JI) funding and Victim Services Grant funding.

Description	FY 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(1,157)	306	306	0
IG Rev - State	0	360,000	0	(360,000)
IG Rev - Federal	414,080	0	0	0
Fund Balance	0	0	397,446	397,446
Total Revenue	412,923	360,306	397,752	37,446
Services & Supplies	0	110,306	147,752	37,446
Other Fin Uses	0	250,000	250,000	0
Total Appropriations	0	360,306	397,752	37,446
TOTAL	(412,923)	0	0	0
FUND 1113 WRAPAROUND SB163 TOTAL	(412,924)	0	0	0

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

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 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.

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 homeless aid programs that have received multiyear grants to help aid in the prevention and care for the homeless. Funding includes capital improvements for homeless shelters, homeless youth set aside, rental assistance, and assistance for persons experiencing or at risk of homelessness.

The Area Agency on Aging (AAA) is responsible for the administration of senior programs for El Dorado County residents 60 years of age and older. The AAA develops and implements the Area Plan for Senior Services in El Dorado County, which is required to receive Federal and State Funding for the Aging Programs. The AAA also administrates memorandum of understating for HICAP (Health Insurance Counseling and Advocacy program). AAA Admin also funds the Committee on Aging, an advisory Committee to the El Dorado County Board of Supervisors.

The Community Based Services Program subfund holds the residual fund balance from participation in the Area Agency on Aging (AAA) 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 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.

The Multipurpose Senior Services Program (MSSP) moved to the Public Health division; 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, to provide affordable rental housing to disabled adults.

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

Description	FY 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(21,483)	0	0	0
IG Rev - Federal	2,920,395	3,689,895	4,408,239	718,344
Service Charges	24,187	13,217	13,217	0
Miscellaneous Rev	42,212	43,698	43,698	0
Other Fin Sources	230,687	398,958	398,958	0
Fund Balance	0	505	505	0
Total Revenue	3,195,999	4,146,273	4,864,617	718,344
Salaries & Benefits	1,231,323	1,498,413	1,538,413	40,000
Services & Supplies	431,024	616,205	616,205	0
Other Charges	1,657,278	2,153,995	2,832,339	678,344
Fixed Assets	14,611	21,400	21,400	0
Intrafund Transfers	46,808	41,498	41,498	0
Intrafund Abatement	(184,685)	(185,238)	(185,238)	0
Total Appropriations	3,196,359	4,146,273	4,864,617	718,344
ORG 5210100 CS: COMMUNITY SERVICE PROG TOTAL	361	0	0	0

Description	FY 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	83,267	(5,000)	(20,000)	(15,000)
IG Rev - State	0	1,665,138	1,665,138	0
IG Rev - Federal	1,854,679	0	0	0
Other Fin Sources	0	5,000	20,000	15,000
Fund Balance	0	628,285	628,285	0
Total Revenue	1,937,947	2,293,423	2,293,423	0
Salaries & Benefits	212,065	0	0	0
Services & Supplies	217,395	250,000	250,000	0
Other Charges	1,388,314	2,043,423	2,043,423	0
Intrafund Transfers	9,629	0	0	0
Total Appropriations	1,827,404	2,293,423	2,293,423	0
ORG 5210110 CS: COMMUNITY SERVICES -HEAP TOTAL	(110,543)	0	0	0

Description	FY 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	122,594	0	0	0
IG Rev - State	658,280	6,145,122	6,145,122	0
Fund Balance	0	3,295,138	3,295,138	0
Total Revenue	780,874	9,440,260	9,440,260	0
Salaries & Benefits	0	119,194	119,194	0
Services & Supplies	224,326	3,266,883	3,266,883	0
Other Charges	134,391	3,250,135	3,241,298	(8,837)
Fixed Assets	0	0	8,837	8,837
Other Fin Uses	53,862	2,800,000	2,800,000	0
Intrafund Transfers	0	4,048	4,048	0
Total Appropriations	412,579	9,440,260	9,440,260	0
ORG 5210113 CS:COMMUNITY SERVICES-HHAP TOTAL	(368,295)	0	0	0

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

Description	FY 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
IG Rev - State	0	0	200,000	200,000
IG Rev - Federal	86,147	0	0	0
Total Revenue	86,147	0	200,000	200,000
Services & Supplies	90,941	0	200,000	200,000
Other Charges	48,705	0	0	0
Total Appropriations	139,645	0	200,000	200,000
ORG 5210115 CS: COMMUNITY SERVICES-ESG-CV				
TOTAL	53,499	0	0	0

Description	FY 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
IG Rev - State	601,862	1,113,614	1,665,127	551,513
Total Revenue	601,862	1,113,614	1,665,127	551,513
Salaries & Benefits	80,490	370,170	370,170	0
Services & Supplies	3,317	8,582	8,582	0
Other Charges	20,747	522,459	1,073,972	551,513
Other Fin Uses	0	200,000	200,000	0
Intrafund Transfers	3,801	12,403	12,403	0
Total Appropriations	108,356	1,113,614	1,665,127	551,513
ORG 5210116 CS: COMMUNITY SERVICES-PLHA				
TOTAL	(493,506)	0	0	0

Description	FY 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(31,356)	0	0	0
IG Rev - State	1,301,700	1,747,998	1,747,998	0
IG Rev - Federal	1,479,353	1,446,325	1,446,325	0
Service Charges	218,001	267,042	267,042	0
Miscellaneous Rev	57,354	164,700	164,700	0
Other Fin Sources	1,319,732	2,310,637	2,295,637	(15,000)
Fund Balance	0	508	508	0
Total Revenue	4,344,784	5,937,210	5,922,210	(15,000)
Salaries & Benefits	2,115,482	2,841,375	2,841,375	0
Services & Supplies	1,278,445	1,546,545	1,531,545	(15,000)
Other Charges	553,002	1,285,719	1,285,719	0
Fixed Assets	255,850	170,000	170,000	0
Other Fin Uses	47,117	0	0	0
Intrafund Transfers	95,538	93,571	93,571	0
Total Appropriations	4,345,435	5,937,210	5,922,210	(15,000)
ORG 5210140 CS: AAA				
TOTAL	650	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 Program. This program is funded with

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

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 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	11,005	1,426	1,426	0
IG Rev - Federal	5,815,752	5,199,523	6,906,713	1,707,190
Other Gov Agency	16,511	13,000	13,000	0
Other Fin Sources	2,164	91,500	91,500	0
Fund Balance	0	431,914	431,914	0
Total Revenue	5,845,433	5,737,363	7,444,553	1,707,190
Salaries & Benefits	303,890	399,496	399,496	0
Services & Supplies	36,940	90,138	94,478	4,340
Other Charges	5,608,244	5,247,729	6,950,579	1,702,850
Total Appropriations	5,949,074	5,737,363	7,444,553	1,707,190
ORG 5210150 CS: PUBLIC HOUSING AUTHORITY TOTAL	103,641	0	0	0
FUND 1376 PUBLIC HOUSING AUTHORITY TOTAL	103,641	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 HHS administers the program.

Description	FY 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	10,183	2,000	2,000	0
IG Rev - State	431,202	445,903	445,903	0
IG Rev - Federal	564,065	525,004	525,004	0
Other Fin Sources	41,360	97,451	97,451	0
Fund Balance	0	500	500	0
Total Revenue	1,046,810	1,070,858	1,070,858	0
Salaries & Benefits	257,933	358,376	358,376	0
Services & Supplies	47,659	91,575	81,575	(10,000)
Other Charges	592,868	620,907	630,907	10,000
Total Appropriations	898,460	1,070,858	1,070,858	0
ORG 5210160 CS: IHSS PUBLIC AUTHORITY TOTAL	(148,349)	0	0	0
FUND 1375 IHSS PUBLIC AUTHORITY TOTAL	(148,349)	0	0	0

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

Mental Health

The Behavioral Health division has multiple special revenue subfunds within the Mental Health fund.

The Mental Health 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), which places a 1% income tax on incomes in excess of \$1,000,000, was passed by CA voters in November 2004 (Proposition 63). This 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 MHSA funding to provide a myriad of program as identified in its Board-approved three-year MHSA plan. Additional funding for the MHSA programs comes from Medi-Cal and two federal Substance Abuse and Mental Health Services Administration (SAMHSA) block grant allocations. The State allocates the MHSA funds to the counties and these funds are deposited in the MHSA subfund.

The Alcohol Drug Program, recently renamed Substance Use Disorder Services (SUDS), provides substance use prevention and treatment services in both outpatient and inpatient settings. Funding for these programs come primarily from Medi-Cal, 2011 Realignment, the federal Substance Abuse and Mental Health Services Administration's (SAMHSA) Substance Abuse Block Grant (SABG) allocation, and the County's Community Corrections Program (CCP).

The AB 2086 Drunk Driver Special Revenue subfund receives fifty dollars (\$50) of each DUI fine collected to help fund alcohol programs in the County.

The Drug Fines HS 11372.7 subfund receives up to a one hundred fifty-dollar (\$150) drug program fee, per offense, that is levied by the courts to persons convicted of a drug offense. This Special Revenue fund provides funding for the County's drug abuse programs in schools and the community, with at least 33% required to be spent on primary prevention programs.

The Alcohol Abuse Education and Prevention subfund receives up to a fifty-dollar (\$50) alcohol abuse education and prevention penalty assessment levied by the courts to persons convicted for a DUI and funds the County's alcohol abuse education and prevention programs.

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

Description	FY 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	295,672	40,000	40,000	0
IG Rev - State	2,134,487	2,130,000	2,130,000	0
IG Rev - Federal	4,934,617	7,208,676	7,208,676	0
Service Charges	430,052	442,000	442,000	0
Miscellaneous Rev	10,440	0	0	0
Other Fin Sources	4,195,290	9,586,285	9,471,796	(114,489)
Fund Balance	0	250,000	250,000	0
Total Revenue	12,000,559	19,656,961	19,542,472	(114,489)
Salaries & Benefits	3,454,016	4,069,687	4,069,687	0
Services & Supplies	1,576,597	4,671,839	4,557,350	(114,489)
Other Charges	13,321,489	14,770,011	14,770,011	0
Fixed Assets	2,947,013	40,000	40,000	0
Other Fin Uses	24,559	0	0	0
Intrafund Transfers	1,198,080	1,367,309	1,367,309	0
Intrafund Abatement	(4,883,173)	(5,511,885)	(5,511,885)	0
Contingency	0	250,000	250,000	0
Total Appropriations	17,638,581	19,656,961	19,542,472	(114,489)
ORG 5310100 BH: MENTAL HEALTH TRADITIONAL TOTAL	5,638,022	0	0	0

Description	FY 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	558,908	125,500	125,500	0
IG Rev - State	14,056,912	16,541,702	17,041,702	500,000
IG Rev - Federal	8,390,326	13,113,868	13,113,868	0
Service Charges	41,216	31,200	31,200	0
Miscellaneous Rev	78,582	65,000	65,000	0
Other Fin Sources	928,605	272,137	272,137	0
Fund Balance	0	7,556,007	7,556,007	0
Total Revenue	24,054,548	37,705,414	38,205,414	500,000
Salaries & Benefits	5,915,043	10,055,997	10,055,997	0
Services & Supplies	3,033,684	5,721,718	5,721,718	0
Other Charges	11,519,841	15,069,299	15,069,299	0
Fixed Assets	744,480	0	500,000	500,000
Other Fin Uses	68,829	100,000	100,000	0
Intrafund Transfers	3,317,317	4,159,703	4,159,703	0
Intrafund Abatement	(383,208)	(1,207,949)	(1,207,949)	0
Contingency	0	3,806,646	3,806,646	0
Total Appropriations	24,215,986	37,705,414	38,205,414	500,000
ORG 5310150 BH: MENTAL HEALTH MHSA TOTAL	161,438	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

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

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 Tobacco Use Prevention Program subfund receives funding per the Tobacco Tax and Health Protection Act of 1988; this state law authorizes a tax of 25 cents per pack of cigarettes, which is then allocated to the County for tobacco use education and cessation.

The Prop 56 Tobacco Use Prevention subfund receives funding per the Tobacco Tax and Health Protection Act of 2016; this state law authorizes a tax of two dollars (\$2) per pack of cigarettes, which is then allocated to the County for tobacco use education and cessation.

The Emergency Medical Services, Centers for Disease Control and Prevention (CDC) Bioterrorism City Readiness, and Public Health Emergency Preparedness Ebola Grant funds have been transferred from the Public Health Division to the Chief Administrative Office.

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

Description	FY 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	500,664	130,000	130,000	0
IG Rev - State	1,220,325	2,125,644	2,125,644	0
IG Rev - Federal	1,488,772	1,200,000	1,200,000	0
Service Charges	1,750	0	0	0
Other Fin Sources	5,160,391	6,226,721	6,083,633	(143,088)
Residual Equity	0	107,608	107,608	0
Fund Balance	0	15,104,648	15,104,648	0
Total Revenue	8,371,903	24,894,621	24,751,533	(143,088)
Salaries & Benefits	2,424,887	3,450,360	3,450,360	0
Services & Supplies	728,641	2,065,254	1,829,994	(235,260)
Other Charges	724,385	843,922	843,922	0
Fixed Assets	180,701	22,500	22,500	0
Other Fin Uses	176,514	1,105,562	1,105,562	0
Intrafund Transfers	58,604	679,511	679,511	0
Intrafund Abatement	(184,638)	(721,602)	(721,602)	0
Contingency	0	13,987,934	14,080,106	92,172
Total Appropriations	4,109,094	21,433,441	21,290,353	(143,088)
ORG 5400000 PH: ADMINISTRATION	TOTAL	(4,262,809)	(3,461,180)	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 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	150,554	50,000	150,000	100,000
IG Rev - State	7,350,982	6,833,557	6,833,557	0
Other Fin Sources	704,192	704,192	704,192	0
Fund Balance	0	0	212,172	212,172
Total Revenue	8,205,728	7,587,749	7,899,921	312,172
Other Fin Uses	6,221,037	6,221,037	6,533,209	312,172
Intrafund Transfers	666,335	1,366,712	1,366,712	0
Total Appropriations	6,887,372	7,587,749	7,899,921	312,172
ORG 5480800 PH: HEALTH REALIGNMENT	TOTAL	(1,318,355)	0	0
FUND 1276 COUNTYWIDE SR - REALIGNMNT	TOTAL	(1,318,355)	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 2024-25

Description	FY 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	841	400	400	0
Miscellaneous Rev	1,372	900	900	0
Fund Balance	0	16,737	18,466	1,729
Total Revenue	2,213	18,037	19,766	1,729
Services & Supplies	0	16,037	17,766	1,729
Other Charges	220	2,000	2,000	0
Total Appropriations	220	18,037	19,766	1,729
ORG 5570700 AS: CWSR ANIMALS 4 RETIRED FRD TOTAL	(1,993)	0	0	0

Neuter Deposits

The Neuter Deposits account is funded by penalties collected from the animal's owner whenever an unaltered animal is impounded. Funds are used for spay/neuter education and services.

Description	FY 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
Service Charges	5,835	6,000	6,000	0
Miscellaneous Rev	12,094	12,000	12,000	0
Fund Balance	0	59,607	66,876	7,269
Total Revenue	17,929	77,607	84,876	7,269
Services & Supplies	10,660	77,607	84,876	7,269
Total Appropriations	10,660	77,607	84,876	7,269
ORG 5570701 AS: CWSR NEUTER DEPOSIT TOTAL	(7,269)	0	0	0

Pet Aid Program

The Pet Aid Program consists of donations from the public that support the care and needed equipment for shelter animals.

Description	FY 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	11,648	6,000	6,000	0
Miscellaneous Rev	119,265	25,000	25,000	0
Fund Balance	0	253,471	347,843	94,372
Total Revenue	130,913	284,471	378,843	94,372
Services & Supplies	38,648	219,471	248,843	29,372
Other Fin Uses	0	65,000	130,000	65,000
Total Appropriations	38,648	284,471	378,843	94,372
ORG 5570702 AS: CWSR PET AID PROGRAM TOTAL	(92,265)	0	0	0
FUND 1255 COUNTYWIDE SR - ANML SRVS TOTAL	(101,528)	0	0	0

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

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 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	8,511	0	0	0
Other Fin Sources	175,000	175,000	175,000	0
Fund Balance	0	213,997	63,589	(150,408)
Total Revenue	183,511	388,997	238,589	(150,408)
Services & Supplies	317,000	367,997	203,243	(164,754)
Other Fin Uses	11,095	21,000	35,346	14,346
Total Appropriations	328,095	388,997	238,589	(150,408)
ORG 4270700 VET: CWSR - VETERAN AFFAIRS TOTAL	144,584	0	0	0

License Plates

The License Plate Fees MVC 972.2 fund is restricted for use to expand the support of county veteran service offices. The license plate fee revenue is typically used for Extra Help Staffing in Veteran Services.

Description	FY 2023-24 Actual	CAO Recommended FY 2024-25 Budget	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	1,871	50	50	0
Miscellaneous Rev	6,553	6,000	6,000	0
Fund Balance	0	40,120	52,179	12,059
Total Revenue	8,424	46,170	58,229	12,059
Other Fin Uses	0	26,369	35,346	8,977
Contingency	0	19,801	22,883	3,082
Total Appropriations	0	46,170	58,229	12,059
ORG 4270701 VET: CWSR - LICENSE PLATES TOTAL	(8,424)	0	0	0
FUND 1242 COUNTYWIDE SR - VETERANS TOTAL	136,160	0	0	0