



# EL DORADO COUNTY

## FISCAL YEAR 2025-26 RECOMMENDED BUDGET



Prepared by the Chief Administrative Office

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

PRESENTED TO THE

# El Dorado County Board of Supervisors

JUNE 2025

TIFFANY SCHMID  
CHIEF ADMINISTRATIVE OFFICER



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

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

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## BOARD OF SUPERVISORS

District I: Greg Ferrero  
District II: George Turnboo

District V: Brooke Laine

District III: Brian Veerkamp  
District IV: Lori Parlin

## ELECTED COUNTY OFFICIALS

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

## APPOINTED COUNTY OFFICIALS

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



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# *The County of El Dorado*

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## *Chief Administrative Office*

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330 Fair Lane  
Placerville, CA 95667-4197

*Tiffany Schmid*  
*Chief Administrative Officer*

*Phone (530) 621-5530*  
*Fax (530) 387-2253*

May 30, 2025

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

Honorable Members of the Board of Supervisors:

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

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

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

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

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

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



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

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

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

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

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

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

Sincerely,



Tiffany Schmid  
Chief Administrative Officer

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

### THE PURPOSE OF THE BUDGET

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

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

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

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

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

### BALANCED BUDGET REQUIREMENT

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

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

This is known as the balanced budget requirement.

### BUDGET DEVELOPMENT PROCESS

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

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

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

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

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

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

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

## READING THE BUDGET BOOK

### Department Budget Narrative

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

### General Fund Contribution

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

### Special Revenue Funds

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. These schedules represent Countywide Special Revenue Funds. The majority of the special revenue funds collect specific revenue sources and transfer those funds to County operating budgets for expenditure. The purpose of any associated expenses is therefore discussed in each department's budget narrative.

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

### Countywide Personnel Allocation

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



# Summary of the Recommended Budget

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

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

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

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

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

## TOTAL APPROPRIATIONS

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

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

\*\* Departmental operating net cost, excluding Non-Departmental/Accumulative Capital Outlay (ACO) Fund/ Countywide Special Revenue Funds/ Special Districts/Proprietary Funds

# Summary of the Recommended Budget

## TOTAL APPROPRIATIONS BY EXPENDITURE CLASS

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

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



## TOTAL APPROPRIATIONS BY FUNCTIONAL GROUP\*

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

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



# Summary of the Recommended Budget

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## GENERAL FUND SUMMARY

### General Fund Revenues

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

### Carryover Fund Balance

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

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

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

### General Fund Cost & General Fund Contributions

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

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

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

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

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



# Summary of the Recommended Budget

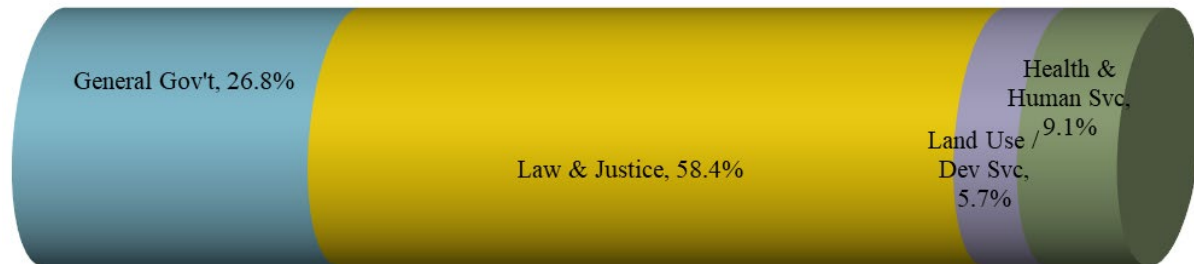
Development programs in Planning and Building that have historically been funded by Discretionary Transient Occupancy Tax.

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

## NET COUNTY COST BY FUNCTIONAL GROUP\*

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

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



## BOARD POLICIES & PRIORITIES

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

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

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

# Summary of the Recommended Budget

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**General Reserve funded at 5% of adjusted General Fund appropriations:** Board Budget Policy #10 directs that the General Reserve be set at an amount equivalent to approximately 5% of the adjusted General Fund appropriations. The General Reserve is established to provide for additional resources in the event of significant emergency situations where additional funds are required, and functions as a cash flow reserve during the year. The FY 2025-26 Recommended Budget sets the General Reserve at \$13 million, 5% of the adjusted General Fund appropriations.

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

**Pension Funding:** Board Budget Policy #12 directs that, once General Reserves and General Fund Contingency equal 8% of adjusted General Fund appropriations, the Board may transfer remaining discretionary resources to the Designation for CalPERS Cost Increases. The goal is to maintain funding in this designation equal to at least two years of the projected General Fund increases in pension costs.

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

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

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

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

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

## ***Mosquito Bridge***

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

# Summary of the Recommended Budget

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

## ***Facilities Investments***

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

## BUDGET PRESSURES & POLICY CONSIDERATIONS

### Slowing Discretionary Revenues

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

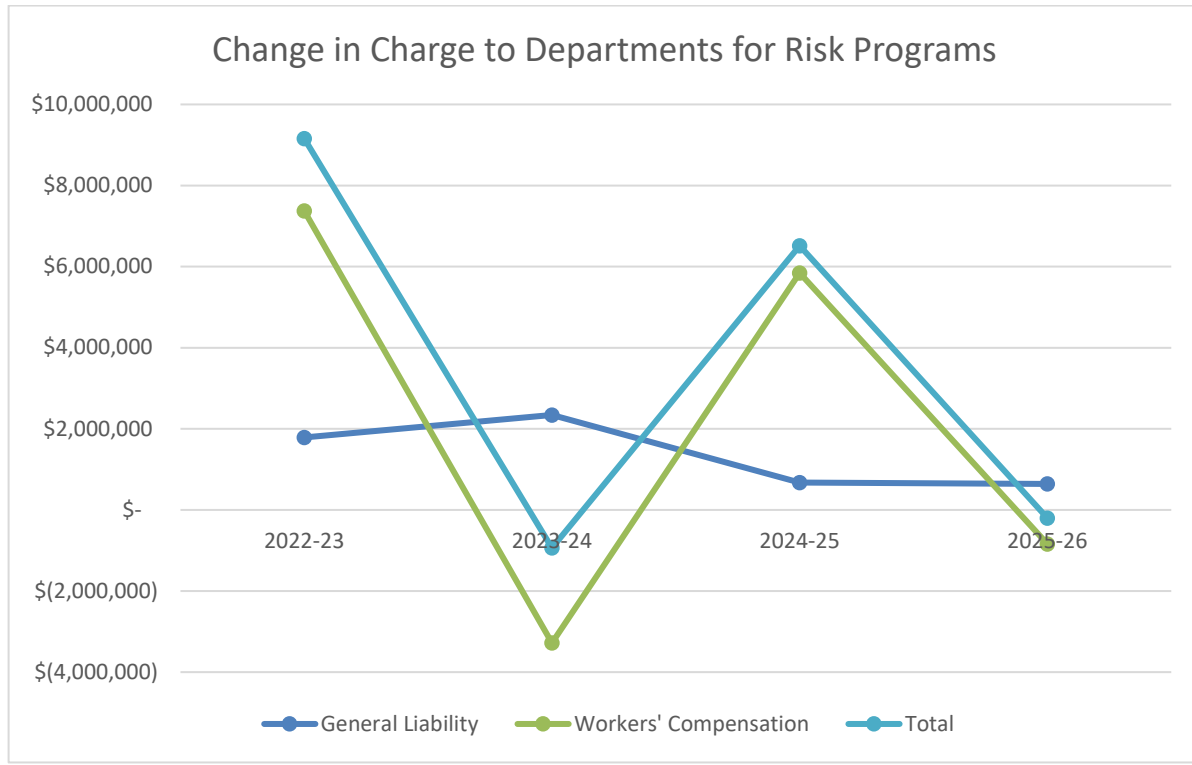
### Risk Programs

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

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



# Summary of the Recommended Budget



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

## Facilities Investments & Ongoing Needs

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

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

## Impacts due to State and Federal Budget Proposals

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

# Summary of the Recommended Budget

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

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

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

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

## ALLOCATED POSITIONS & STAFFING CHANGES

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

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

### Summary of Recommended Position Changes

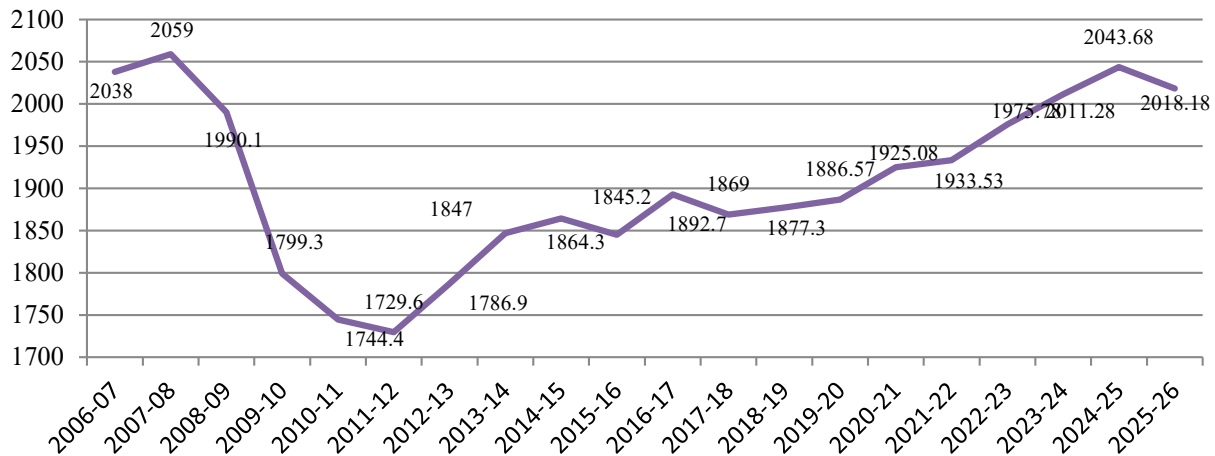
Department	FY 2025-26 Recm'd Net Change	RIF Net Change	Total Net Change
Alternate Public Defender	1.00	0.00	1.00
Assessor	(1.00)	0.00	(1.00)
Board of Supervisors	0.00	(1.00)	(1.00)
Chief Administrative Office	(6.00)	(6.60)	(12.60)
Child Support Services	(1.00)	0.00	(1.00)

## Summary of the Recommended Budget

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

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

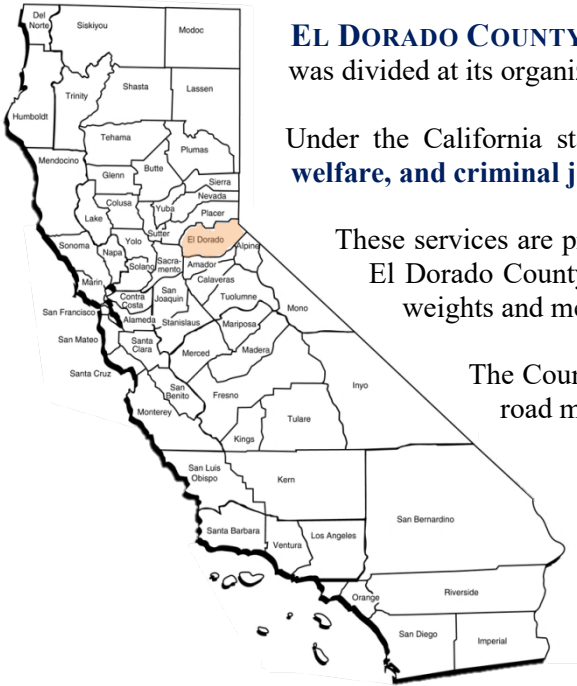
Total County Allocations by Fiscal Year







# EL DORADO COUNTY PROFILE & DEMOGRAPHICS



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

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

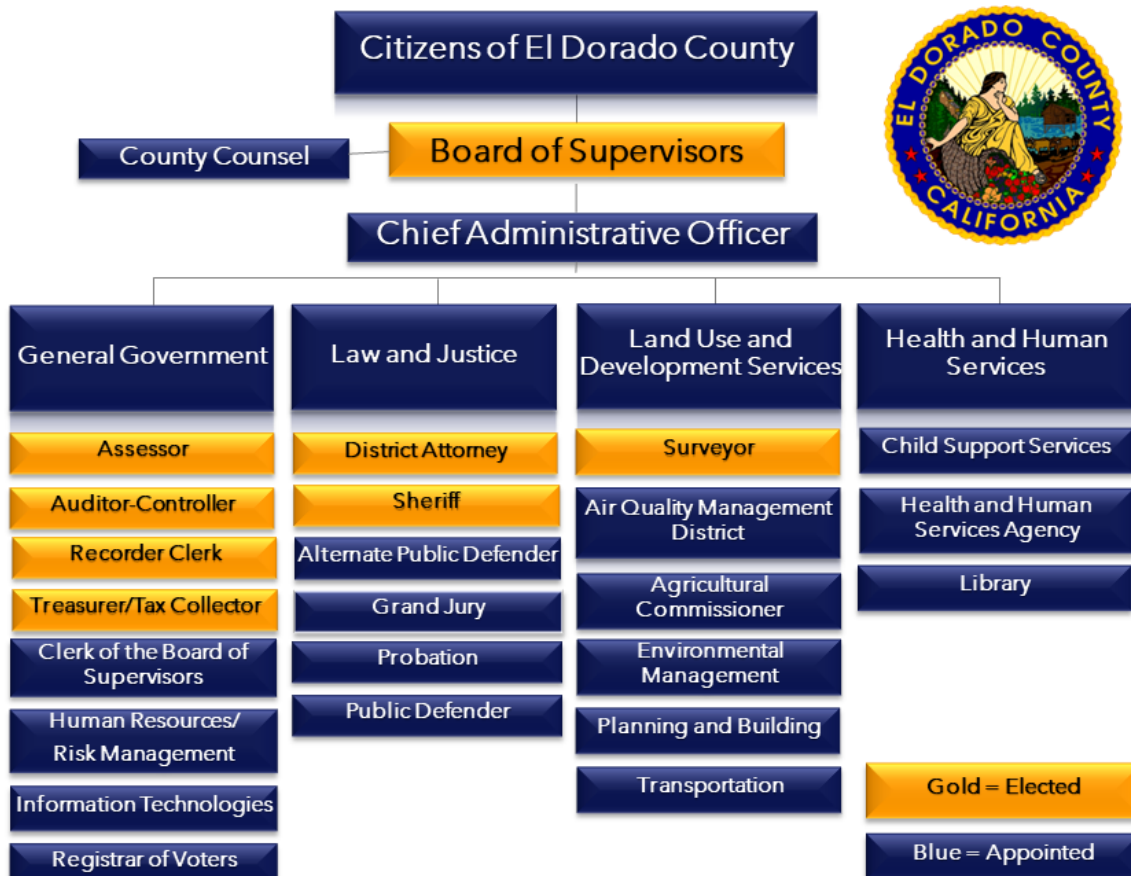
These services are provided to all residents within the county's jurisdiction. In addition, El Dorado County provides regional services such as libraries, parks and recreation, weights and measures inspection, and pesticide regulation.

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

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

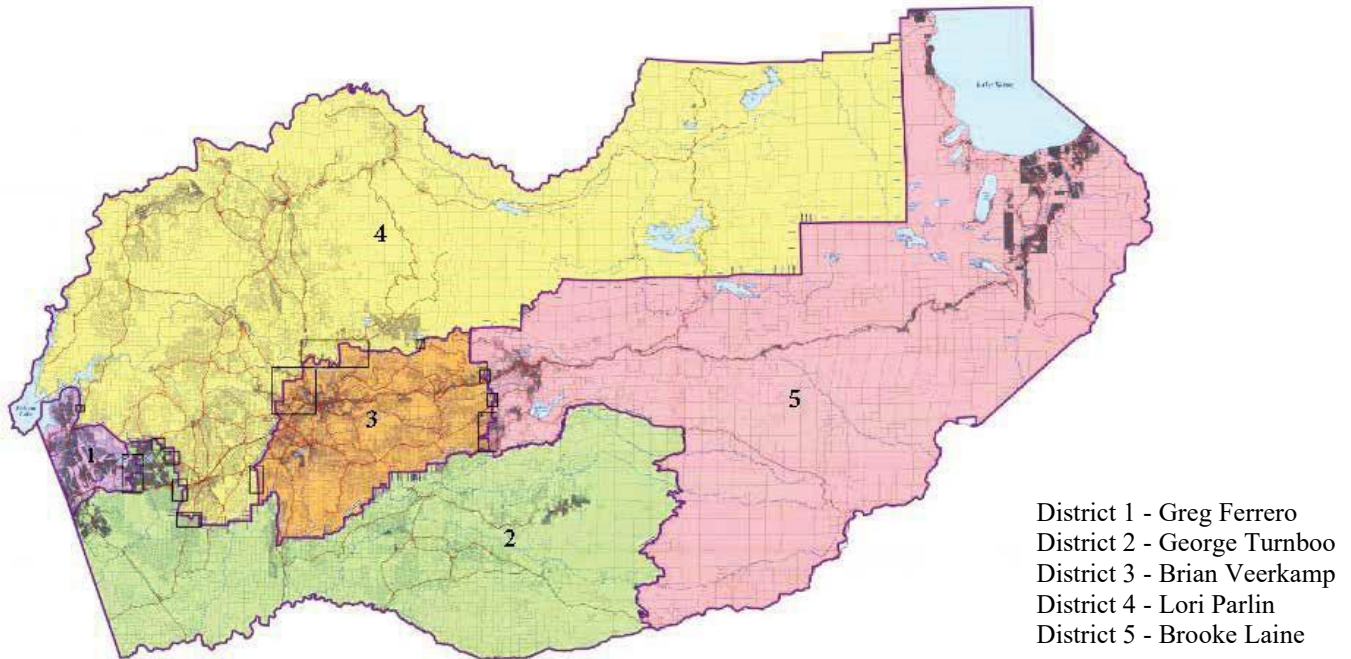
## COUNTY ORGANIZATION

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



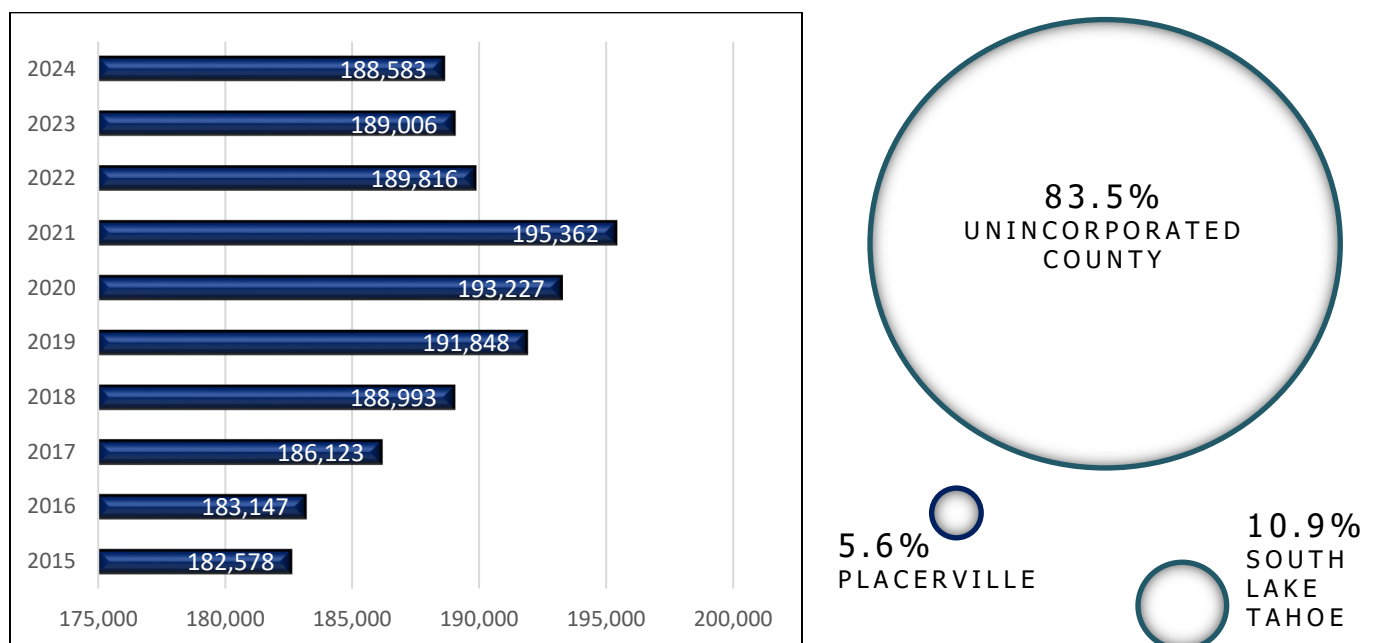
## BOARD OF SUPERVISORS

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



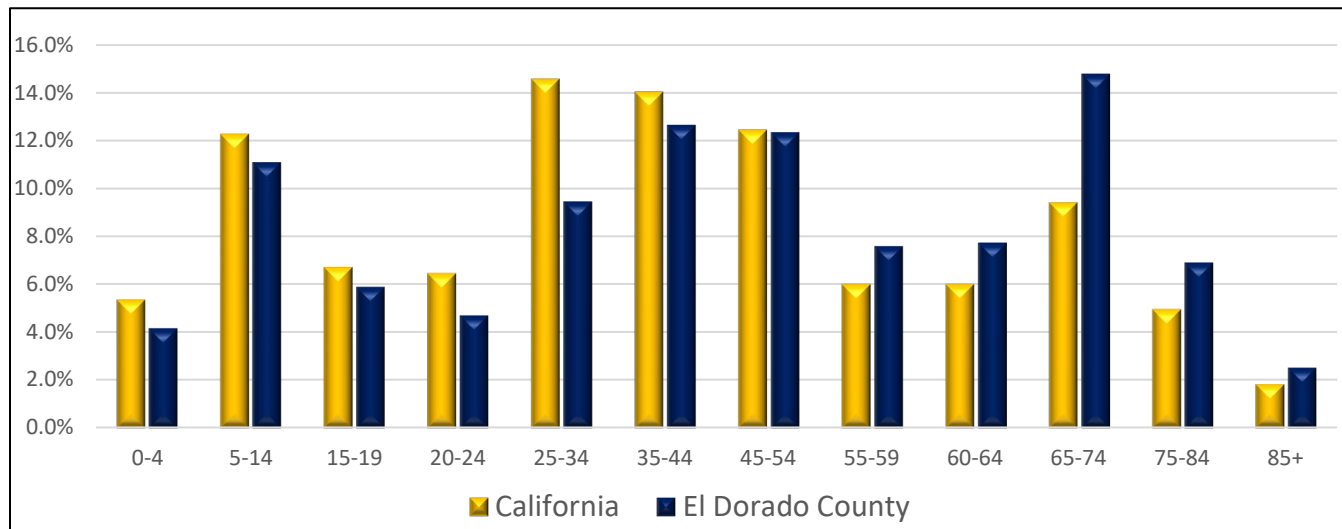
## TOTAL POPULATION

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

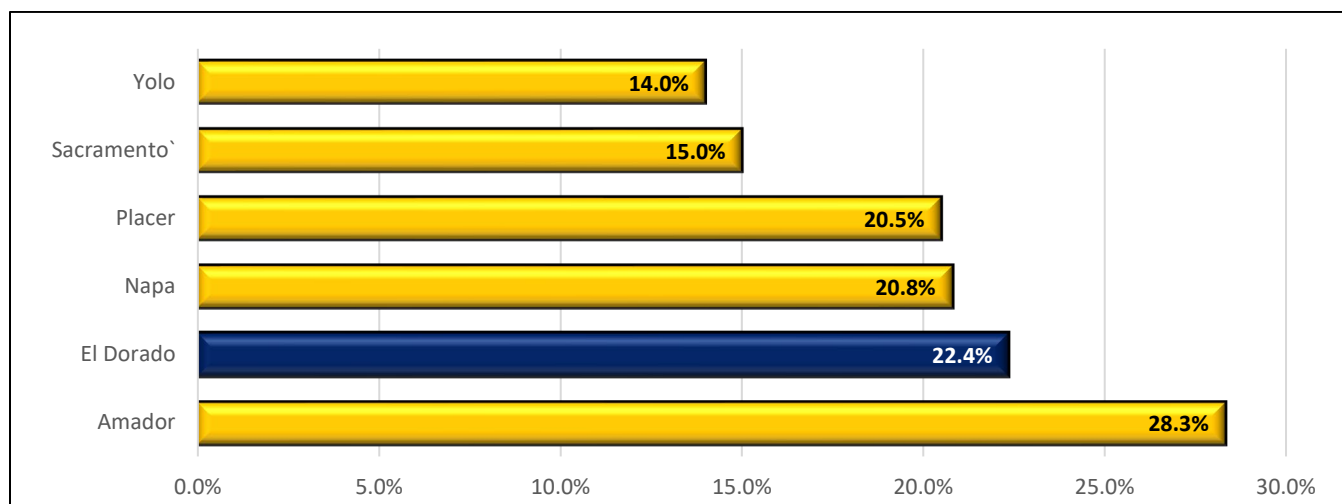


Source: State of California, Department of Finance, 2023-24 E-1 Population Estimates.

## POPULATION BY AGE GROUP <sup>(1)</sup>



## PERCENT OF POPULATION 65 YEARS AND OVER <sup>(1)</sup>



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

## HOUSING

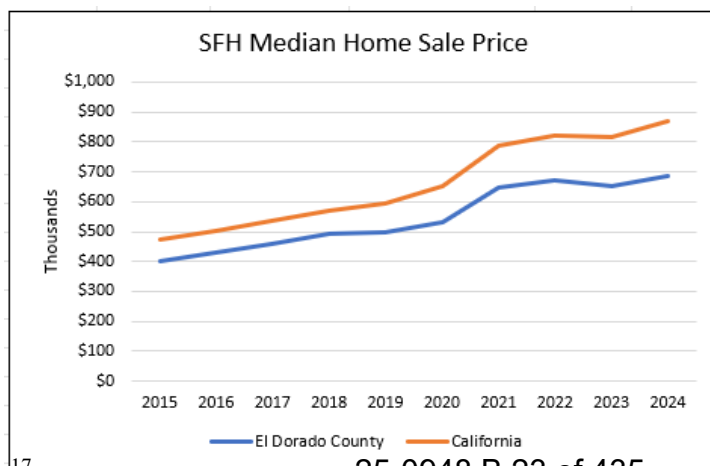
El Dorado County has approximately 95,465 housing units. In the County overall, 76.4% of homes are owner-occupied. However, in South Lake Tahoe, only 46.1% of housing units are owner-occupied, which impacts this statistic. Many residences in South Lake Tahoe are secondary homes rather than primary residences.

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

## SINGLE-FAMILY MEDIAN HOME SALE PRICES

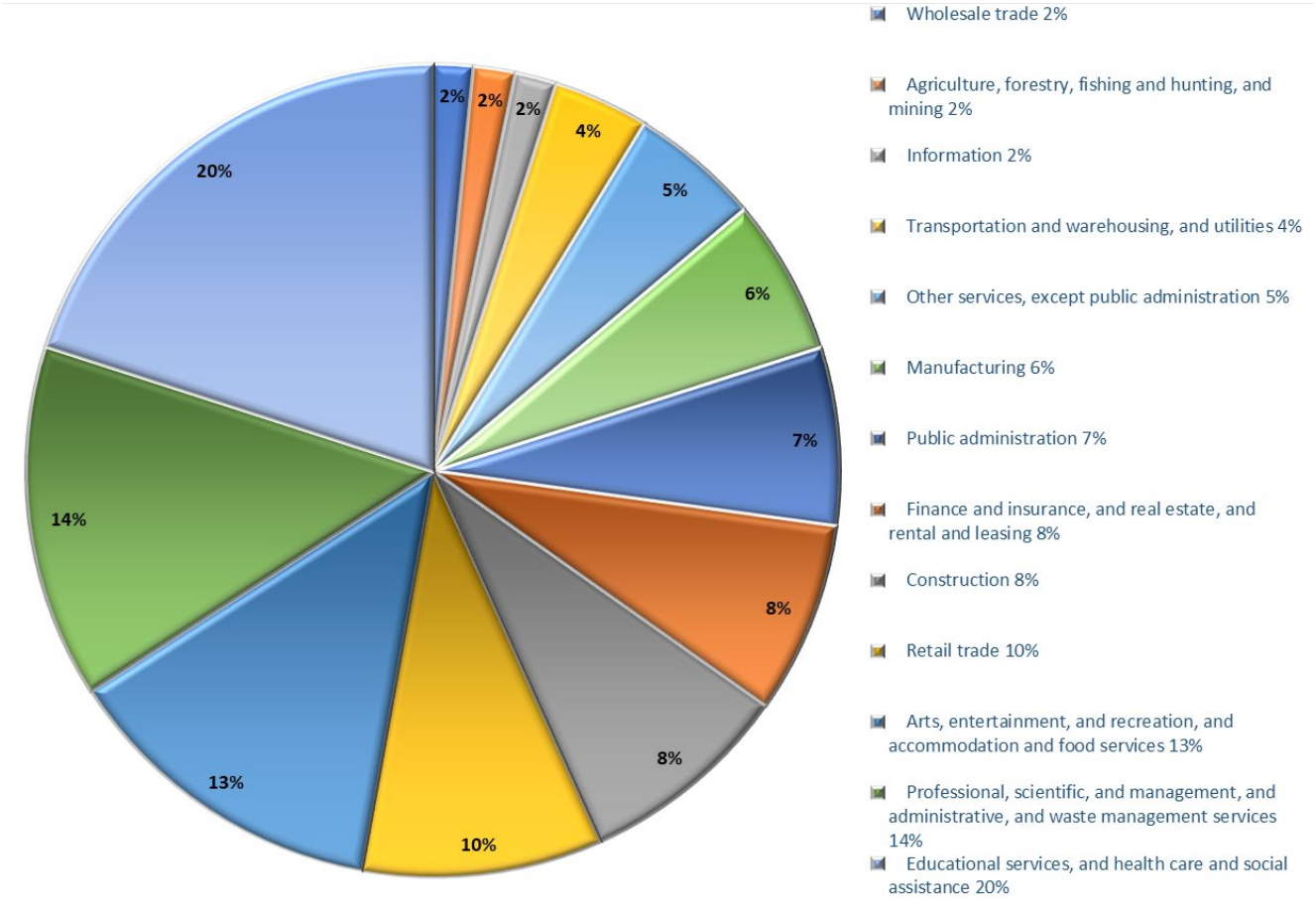
Home values in El Dorado County have risen by **4.6%** over the past year, with the median value of owner-occupied homes at \$654,227. The median list price per square foot in El Dorado County is \$341, which is lower than the California state average of \$413.

Source: California Association of Realtors, Jan 2025



ECONOMY

El Dorado County has an economy that is as diverse as its landscape<sup>(1)</sup>.



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

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

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

COUNTY EMPLOYEES <sup>(5)</sup>	
(Per 1,000 residents; excluding city populations <sup>(4)</sup> )	
13.1	El Dorado
19.6	Amador
71.8	Napa
26.0	Placer
23.2	Sacramento
54.8	Yolo

MEDIAN HOUSEHOLD INCOME<sup>(2)</sup>

California	El Dorado
\$96,334	\$106,190

UNEMPLOYMENT RATE<sup>(3)</sup>

California	El Dorado
5.4%	4.4%

PER CAPITA INCOME<sup>(2)</sup>

California	El Dorado
\$47,977	\$57,916

POVERTY RATE<sup>(2)</sup>

California	El Dorado
12.0%	7.0%

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



## PROPERTY TAX

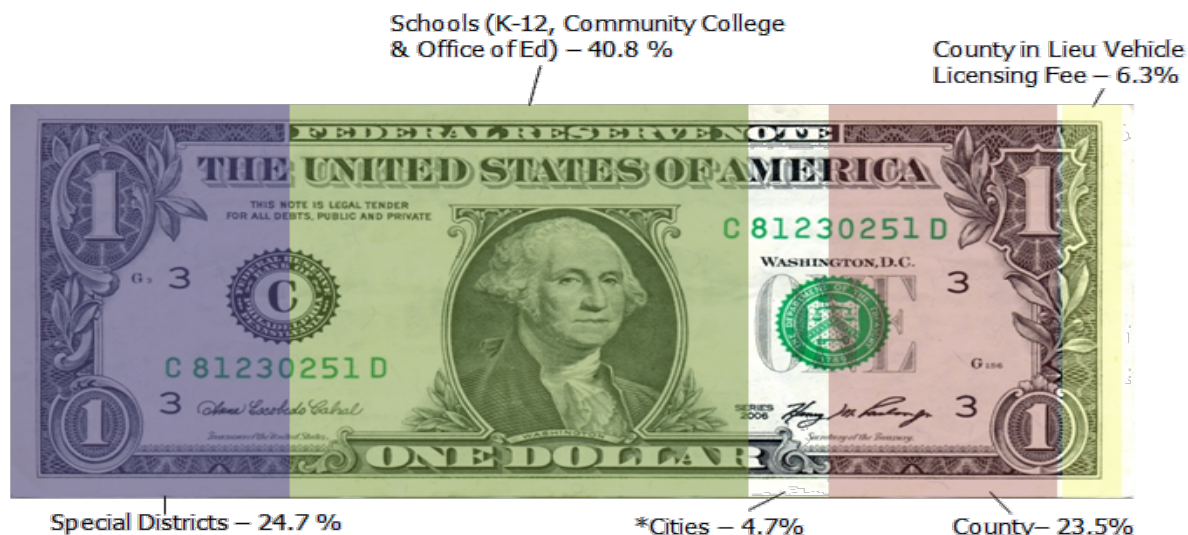
All real and some personal property (unless exempted) is assessed and taxed under the State Constitution and Revenue & Taxation Code. The chart below illustrates the Current Secured Property Tax and State Property Tax In Lieu of Vehicle Licensing Fees revenue, which increases in proportion to the growth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



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

### How is property tax revenue distributed?

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



Graphic developed by the Treasurer-Tax Collector Department. (Source El Dorado County Auditor-Controller's Office)

\*includes the Cities of Placerville and South Lake Tahoe (2.5%), Cities in Lieu Vehicle Licensing fees (.9%) and City of So. Lake Tahoe Redevelopment Successor Agency (1.3%)

## SALES TAX

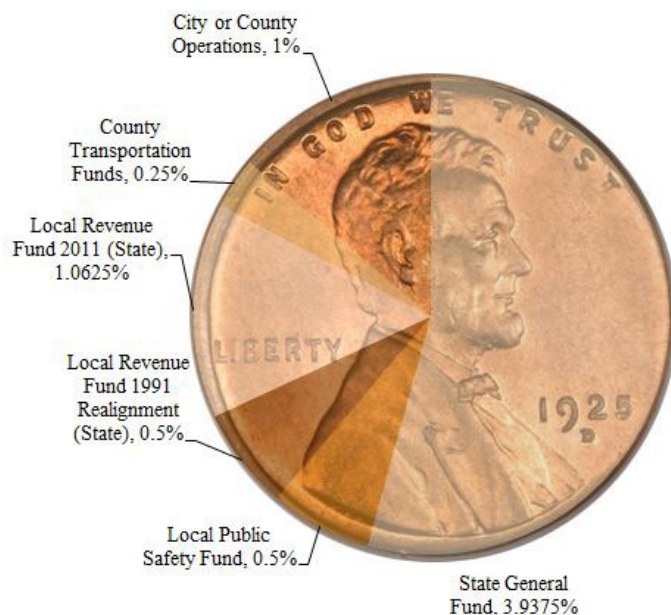
The Bradley-Burns Uniform Sales and Use Tax Law provides for a city/county rate of 1.25%. One-quarter cent of the levy is sent to the county-wide regional transportation fund. The balance goes to support local government general funds.



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

### How is Sales Tax Allocated? <sup>(1)</sup>

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



## TAXES COLLECTED <sup>(2)</sup>

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

Sacramento	\$837.23
Placer	\$317.92
<b>El Dorado</b>	<b>\$168.64</b>
Napa	\$152.71
Yolo	\$68.73
Amador	\$33.67

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

Napa	\$6,680.23
Placer	\$2,841.93
Yolo	\$2,016.90
Amador	\$1,524.62
Sacramento	\$1,400.95
<b>El Dorado</b>	<b>\$1,072.42</b>

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

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

## County Core Values

### **Integrity**

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

### **Collaboration**

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

### **Service Excellence**

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

### **Stewardship**

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

### **Thriving Workforce**

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

### **Fiscal Responsibility**

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



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

## OUR MISSION

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

## OUR VISION

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

The Fiscal Year 2025-26 Recommended Budget was created with the County's Core Values as a guide for how to prepare and present the budget. The Budget provides accountability and transparency to the Board of Supervisors and the public on how County resources are accounted for and expended. The book is prepared in collaboration with all County departments that submit requests and work with staff to inform the Chief Administrative Officer's recommendations. The integrity of the budget preparation process lies in ensuring compliance with all applicable laws and regulations. The budget is prepared in service to the taxpayers and people of El Dorado County. Lastly, a goal in the preparation of the budget is to "apply best financial practices that protect and enhance the assets and resources of El Dorado County."



### Thriving Economy



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

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


### Strategic Innovation

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



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

## Safe and Healthy Communities



The Health and Human Services functional group leverages \$118.1 million in state, federal, and other government funding to build healthy communities, 47% of the total funding for the Health and Human Services functional group.

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

### The Fiscal Year 2025–26 Recommended Budget includes:

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



### Public Infrastructure

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



#### The Fiscal Year 2025–26 Recommended Budget includes:

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

### Workforce Excellence



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

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



# COUNTY OF EL DORADO, CALIFORNIA

## BOARD OF SUPERVISORS POLICY

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

### I. PURPOSE

The County Budget Policies were originally adopted May 19, 2015.

The County Budget Policies provide a framework for budgetary decision making regarding the use of County funds, to ensure prudent County fiscal management and to direct the Chief Administrative Officer in the development and management of the County Budget.

### II. POLICY

1. Pursue Operational Efficiencies: Eliminate, combine or reorganize programs or processes to reduce expenditures and/or respond to changing needs or priorities. Identify lower priority programs that can be reduced or eliminated to free up resources to fund higher priority programs. Carefully review and justify all expenditure line items to identify possible cost reductions. Identify and implement training programs, utilize Information Technologies and promote interdepartmental cooperation to maximize operational efficiencies.
2. Maximize the Board's Discretion: Except where the Board has previously made a decision to earmark revenues for a particular purpose, wherever legally possible, revenues are to be treated as discretionary resources, rather than as dedicated to a particular program or service, in order to provide the Board as much flexibility as possible in allocating resources to local priorities, based on the Strategic Plan.
3. Pursuit of New Revenues: Pursue new revenues to the fullest extent possible for all services, as well as total cost identification (including departmental overhead and indirect costs) for fee setting purposes. Any new revenues for programs receiving General Fund support should be used to offset the cost of existing staff and programs, rather than funding new staff or programs.
4. Grant Funding: Prior to applying for and accepting Federal or State grants, departments must identify current and future fiscal implications of either accepting or rejecting the grant, including matching fund obligations, non-supplanting requirements, required continuation of a program after grant funds are exhausted, and if the program is consistent with the County's Strategic Plan goals and objectives.



## COUNTY OF EL DORADO, CALIFORNIA BOARD OF SUPERVISORS POLICY

Subject:  BUDGET POLICIES	Policy Number:  B-16	Page Number:  2 of 6
	Date Adopted: 04/22/2025	Effective Date: 04/22/2025

5. New or Enhanced Discretionary Programs: Departments should not propose new or enhanced programs unless those programs are fully funded (including overhead costs) by a grant or other dedicated revenue source. Departments submitting requests for new or enhanced discretionary-funded programs should identify lower priority programs in the Department that can be reduced or eliminated to generate discretionary resources to fund the new programs. New or enhanced discretionary funded programs will only be recommended/approved to the extent the annual General Fund Five Year Forecast identifies sufficient funding capacity.
6. County Share:  
Through the Countywide Cost Allocation Plan, the County will recover the General Fund cost of support and services from all non-General Fund programs and from General Fund programs that can recover these costs from other funding sources (e.g. Social Services, Child Support Services). The Chief Administrative Office will determine what General Fund programs will allocate funding for cost recovery through the Countywide Cost Allocation Plan.  
  
If funding is reduced, there should be no increased County share for programs funded primarily from non-General Fund sources unless an increased County share is mandated or the Board of Supervisors has previously determined that this program is a high priority for use of limited General Fund dollars.
7. Vacant and New Positions: All unfunded positions should be clearly identified and discussed with the Chief Administrative Office. New positions will not be considered unless the positions are funded by secure, ongoing, non-General Fund sources or there is a significant and compelling reason that the position is needed.
8. General Fund Contingency: The General Fund Appropriation for Contingency shall be set, at the time of budget adoption, at an amount not less than 3% of total adjusted General Fund appropriations, as adjusted for non-General Fund programs (e.g., State mandated Social Services, Child Support Services) and one-time expenditures. The Appropriation for Contingency is to be used during the fiscal year to address unanticipated expenditure increases or revenue decreases.
9. Budget Controlled at Expenditure Class/Object Level: California statute requires that county budgets are controlled at the object of expenditure level, except for capital assets, which are appropriated at the sub-object level (29006, 29008, 29089). The Board may authorize additional controls for the administration of the budget (29092).



## COUNTY OF EL DORADO, CALIFORNIA BOARD OF SUPERVISORS POLICY

Subject:  BUDGET POLICIES	Policy Number:  B-16	Page Number:  3 of 6
	Date Adopted: 04/22/2025	Effective Date: 04/22/2025

10. General Reserves: The General Fund General Reserve shall be set, at the time of budget adoption, at an amount not less than 5% of total adjusted General Fund appropriations. The General Reserve shall be established, canceled, increased, or decreased as provided for in Government Code Section 29086.
11. Designation for Capital Projects: Once the General Reserve and General Fund Appropriation for Contingency equal 8% of adjusted General Fund appropriations, the Board may choose to transfer any remaining unappropriated discretionary resources to the Designation for Capital Projects to be retained to assist in addressing unmet capital needs and building a replacement reserve. The goal is to set aside \$6,000,000 each year. The Designation for Capital Projects may be cancelled, in any amount, when alternate funding sources are not available, and upon a recommendation from the Chief Administrative Officer, to address unmet capital replacement and maintenance projects.
12. Pension funding: El Dorado County shall continue the policy of “pay as you go” to fund the County’s pension liability. To mitigate the impacts of annual increases in pension costs to the County, a General Fund designation has been established.

Once the General Reserve and General Fund Appropriation for Contingency equal 8% of adjusted General Fund appropriations, the Board may choose to transfer any remaining unappropriated discretionary resources to the Designation for CalPERS Cost Increases. The goal is to maintain funding in this designation equal to at least two years of the projected General Fund increases in pension costs. The projected increases are based upon the CalPERS actuarial reports, published in July of every year.

The Chief Administrative Officer may recommend the use of any portion of the Designation for CalPERS Cost Increases to help mitigate the impact of cost increases in any given budget year.

If funding in the Designation for CalPERS Cost Increases exceeds the minimum two years of projected increases, the designation may also be used to fund a discretionary contribution to CalPERS to pay off an individual amortization base or make a one-time discretionary payment to reduce the total Unfunded Accrued Liability.

13. Fixed (Capital) Assets: This policy establishes additional controls for the administration of Fixed Asset (Capital Asset) equipment.
  - a. All additions to Fixed Assets must be approved by the Board. The agenda item must ask



## COUNTY OF EL DORADO, CALIFORNIA BOARD OF SUPERVISORS POLICY

Subject:  BUDGET POLICIES	Policy Number:	Page Number:
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the Board to add the item(s) to the Fixed Asset listing and may be accompanied by a Board-approved budget transfer.

- b. Fixed Assets requested and approved through the annual Budget Process will be included in the Departments' recommended/approved budgets and itemized on the Fixed Asset list submitted for approval with the Recommended Budget.
  - c. Fixed Assets approved as an addition to the Recommended Budget, before the approval of the Adopted Budget, will be included in the Adopted Budget package submitted to the Board for approval in September and included in the Fixed Asset list published with the Adopted Budget.
  - d. If a department already has two or more Fixed Asset items approved, and simply needs to adjust funding amounts between approved items within Fixed Assets, this does not need to go to the Board. The Chief Administrative Office will approve a budget amendment to reallocate funds between items, if necessary for processing.
  - e. An increase in cost for an already approved Fixed Asset, where there is not savings available in another already approved Fixed Asset(s), will require a budget amendment approved by the Board. However, the item does not need to be approved by the Board a second time.
  - f. The Chief Administrative Office will provide the Auditor-Controller and Purchasing offices with copies of all approved Fixed Asset listings and subsequent additions to that listing. All purchases of Fixed Assets will be made and invoices paid pursuant to the approved Fixed Asset list.
14. Designation for Road Maintenance: Once the General Reserve and General Fund Appropriation for Contingency equal 8% of adjusted General Fund appropriations, the Board may choose to transfer any remaining unappropriated discretionary resources to the Designation for Road Maintenance to be retained to assist in addressing unmet road maintenance needs. The goal is to set aside \$5,000,000 each year, in addition to the maintenance of effort amount required by the Road Repair and Accountability Act of 2017. The Designation for Road Maintenance may be cancelled, in any amount, when alternate funding sources are not available, and upon a recommendation from the Chief Administrative Officer, to address unmet road maintenance needs.
15. Designation for Information Technologies (IT) Infrastructure: Once the General Reserve and General Fund Appropriation for Contingency equal 8% of adjusted General Fund appropriations, the Board may choose to transfer any remaining unappropriated





# COUNTY OF EL DORADO, CALIFORNIA

## BOARD OF SUPERVISORS POLICY

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discretionary resources to the Designation for IT Infrastructure. The designation will be used to ensure the County has the funding needed for the improvements and maintenance necessary for the countywide information technology infrastructure that will support the business objectives of County departments.

The goal is to maintain funding in this designation equal to at least three years of the projected costs of planned countywide IT improvements and maintenance as determined by the Information Technology Governance Committees.

The Designation for IT Infrastructure may be cancelled, in any amount, when alternate funding sources are not available, and upon a recommendation from the Chief Administrative Officer, to fund IT Infrastructure.

16. Designation for Disaster Expenses: Once the General Reserve and General Fund Appropriation for Contingency equal 8% of adjusted General Fund appropriations, the Board may choose to transfer any remaining unappropriated discretionary resources to the Designation for Unreimbursed Disaster Expenses to be retained to fund disaster response and recovery costs that are not eligible for reimbursement and cannot be covered by the department's funding or existing appropriations. This funding may also be used to temporarily cover disaster response and recovery costs that are awaiting reimbursement when there are not sufficient appropriations in a budget unit. The goal is to set aside a total of \$1,250,000.

The Designation for Unreimbursed Disaster Expenses may be cancelled, in any amount, when alternate funding sources are not available, and upon a recommendation from the Chief Administrative Officer, to fund disaster response and recovery costs that are not eligible for reimbursement and cannot be covered by the department's funding or existing appropriations.

#### IV. REFERENCES

Board Adopted Budget Policies, May 19, 2015 (Item 31)

Board Adopted Budget Policies, February 23, 2021 (Item 27)

Board Adopted Budget Policies, April 25, 2022 (Item 4)

#### V. RESPONSIBLE DEPARTMENT

Chief Administrative Office

#### VI. DATES ISSUED AND REVISED; SUNSET DATES:



# COUNTY OF EL DORADO, CALIFORNIA

## BOARD OF SUPERVISORS POLICY

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

## RECOMMENDED BUDGET

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

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

## DEPARTMENT BUDGET SUMMARY

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

## MAJOR BUDGET CHANGES

### Revenues

- (\$150,000) Decrease in Assessment and Tax Collection Fees.
- (\$14,454) Decrease in Operating Transfers In from the Auditor's Office due to decreases in the Assessor's share of charges for the separate assessment of timeshares.

### Appropriations

#### *Salaries and Benefits*

- (\$70,000) Decrease in Salaries and Benefits due to the deletion of a vacant 1.0 FTE Appraiser I/II and vacant 1.0 FTE Assessment Technician which is offset by the addition of a 1.0 FTE Supervising Appraiser to reflect a change in workload.
- (\$152,044) Decrease in Salaries and Benefits due to staff turnover and retirements in the Office.
- \$56,561 Increase in Retiree Health Program charges due to a rate holiday in FY 2024-25.

# Assessor

## RECOMMENDED BUDGET • FY 2025-26

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### *Services and Supplies*

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

## MISSION

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

## PROGRAM SUMMARIES

### *Administration & Management*

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

### *Appraisal*

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

### *Assessment*

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

### *Discovery & Inventory*

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

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

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

### *IT & GIS Technology*

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

## BUDGET SUMMARY BY PROGRAM

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

## STAFFING TREND

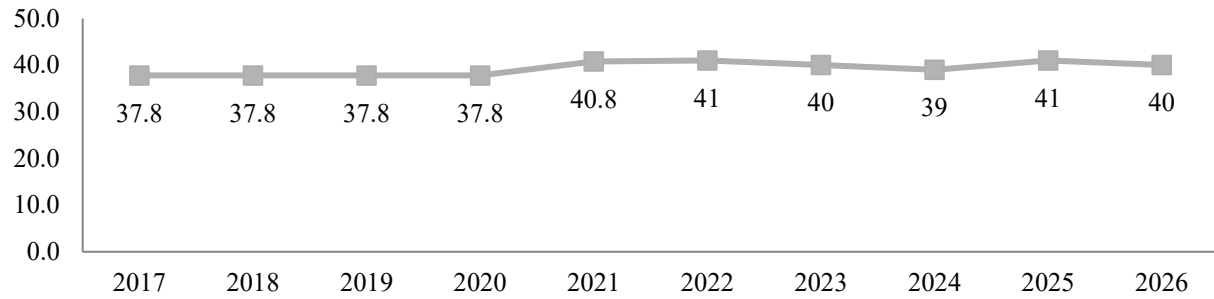
The Recommended Budget for the Assessor is 40 FTEs, a reduction of 1.0 FTE from the FY 2024-25 Adopted Budget. The Recommended Budget includes the deletion of a vacant 1.0 FTE Appraiser I/II and a vacant 1.0 FTE Assessment Technician, which is offset by the addition of a 1.0 FTE Supervising Appraiser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



# Assessor

## RECOMMENDED BUDGET • FY 2025-26

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## SOURCES & USES OF FUNDS

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

## RECOMMENDED BUDGET

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

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

## DEPARTMENT BUDGET SUMMARY

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

## MAJOR BUDGET CHANGES

### Revenues

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

### Appropriations

#### *Salaries and Benefits*

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

#### *Services and Supplies*

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

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

#### *Fixed Assets*

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

#### *Intrafund Transfers*

\$1,000      Increase for Facilities Division charges.

# Auditor-Controller

## RECOMMENDED BUDGET • FY 2025-26

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### *Intrafund Abatements*

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

## MISSION

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

## PROGRAM SUMMARIES

### *Administration*

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

### *Property Tax*

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

### *Financial Reporting*

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

# Auditor-Controller

## RECOMMENDED BUDGET • FY 2025-26

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

### *Payroll*

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

### *Accounting*

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

## BUDGET SUMMARY BY PROGRAM

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

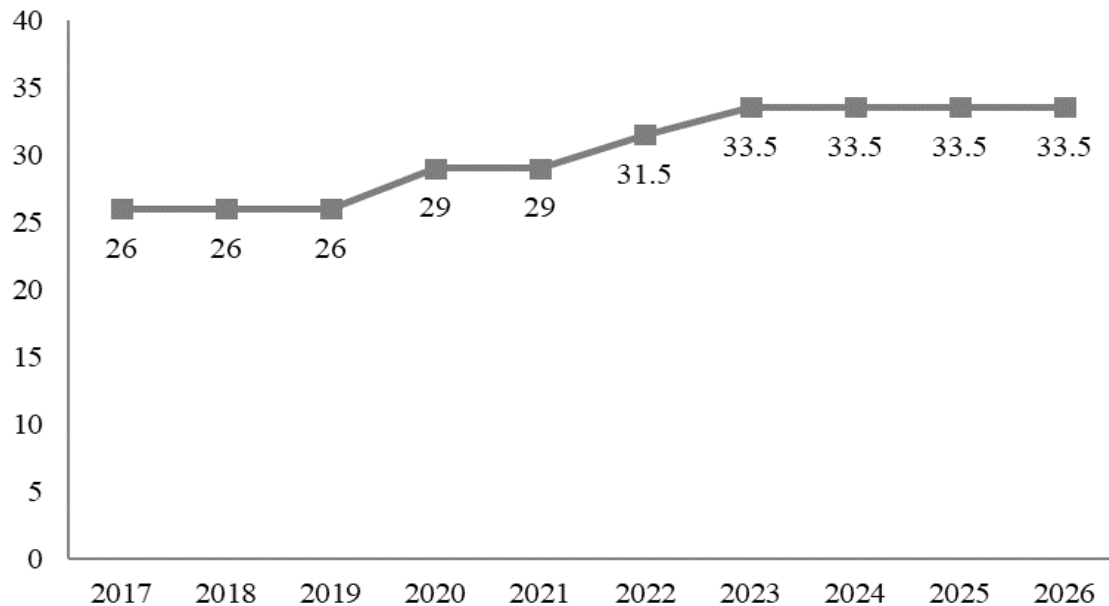
# Auditor-Controller

## RECOMMENDED BUDGET • FY 2025-26

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### STAFFING TREND

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



### SOURCES & USES OF FUNDS

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

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

# Board of Supervisors

## RECOMMENDED BUDGET • FY 2025-26

### RECOMMENDED BUDGET

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

### DEPARTMENT BUDGET SUMMARY

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

### MAJOR BUDGET CHANGES

#### Appropriations

##### *Salaries and Benefits*

- \$20,368      Increase in Retiree Health Program charges due to a rate holiday in FY 2024-25.
- (\$162,679)      Decrease primarily due to the reduction in force of 1.0 FTE Deputy Clerk of the Board I/II and planning not to fill the Records Center Manager position after retirement.

##### *Services and Supplies*

- (\$99,330)      Decrease in Professional and Specialized Services due to reducing the Records Digitization Project to align with available funding.
- (\$20,427)      Decrease in General Liability insurance premium expense as the Department's share of overall County claims incurred has decreased from prior years, decreasing their Liability insurance premium expense.
- (\$16,405)      Decrease in travel expenses to align with available funding.
- (\$5,670)      Net decrease across multiple Services and Supplies objects to align the budget with prior year actuals.



# Board of Supervisors

## RECOMMENDED BUDGET • FY 2025-26

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### *Intrafund Transfers*

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

## MISSION

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

## PROGRAM SUMMARIES

### *Board of Supervisors*

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

### *Clerk of the Board*

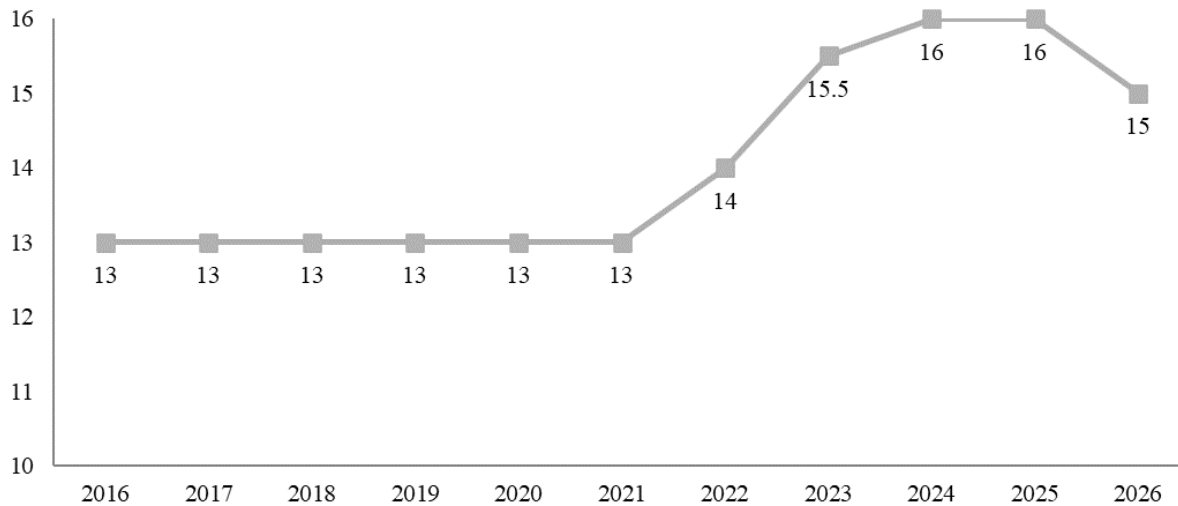
The Office of the Clerk of the Board (COB) offers services to the Board, all County departments, and the public. The COB maintains accurate records of all actions taken by the Board of Supervisors, directs the Board's business functions, and compiles, publishes, and distributes Board meeting agendas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

## BUDGET SUMMARY BY PROGRAM

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

## STAFFING TREND

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



## SOURCES & USES OF FUNDS

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



## MISSION

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

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

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



# Administration & Budget

## A DIVISION OF THE CHIEF ADMINISTRATIVE OFFICE

### RECOMMENDED BUDGET • FY 2025-26

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## RECOMMENDED BUDGET

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

## DEPARTMENT BUDGET SUMMARY

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

## MAJOR BUDGET CHANGES

### Revenue

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#### *State Revenue*

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

#### *Federal Revenue*

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

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



# Administration & Budget

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

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### *Miscellaneous Revenue*

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

### Appropriations

#### *Salaries and Benefits*

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

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

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

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

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

#### *Services and Supplies*

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

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

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

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

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

#### *Other Finance Uses*

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

#### *Intrafund Transfers*

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

# Administration & Budget

## A DIVISION OF THE CHIEF ADMINISTRATIVE OFFICE

### RECOMMENDED BUDGET • FY 2025-26

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#### *Intrafund Abatement*

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

## MISSION

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

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

## PROGRAM SUMMARIES

#### *Administration and Budget*

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

#### *Office of Wildfire Preparedness and Resilience*

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

# Administration & Budget

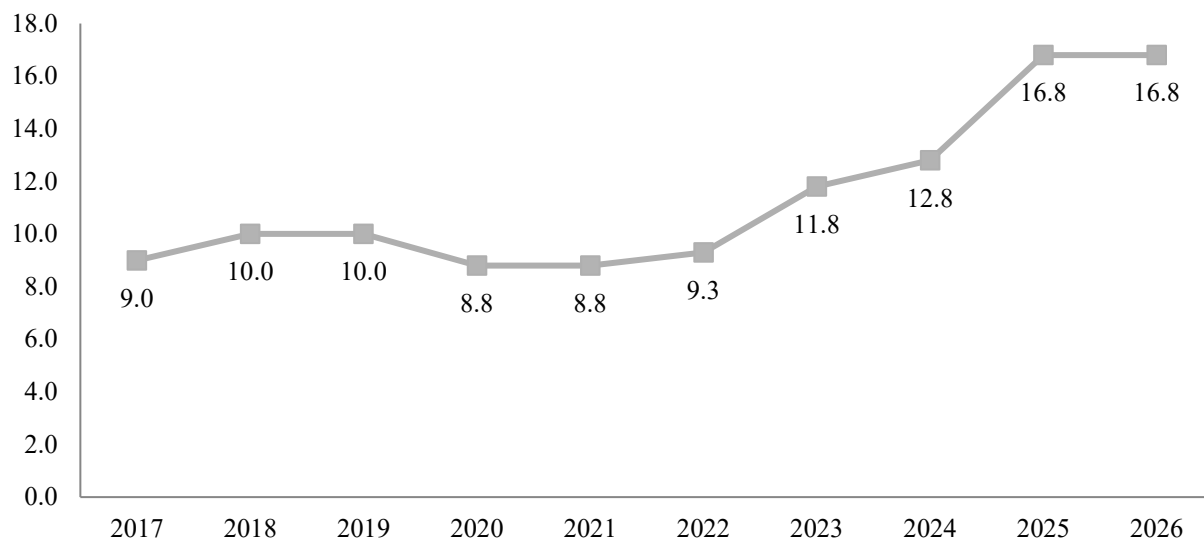
## A DIVISION OF THE CHIEF ADMINISTRATIVE OFFICE RECOMMENDED BUDGET • FY 2025-26

### BUDGET SUMMARY BY PROGRAM

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

### STAFFING TREND

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



# Administration & Budget

## A DIVISION OF THE CHIEF ADMINISTRATIVE OFFICE

### RECOMMENDED BUDGET • FY 2025-26

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#### SOURCES & USES OF FUNDS

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



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

## RECOMMENDED BUDGET

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

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

## DEPARTMENT BUDGET SUMMARY BY FUND – AIRPORTS ENTERPRISE FUND

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



# Airports

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

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### MAJOR BUDGET CHANGES

#### Revenue

##### *Use of Money and Property*

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

##### *State Revenue*

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

##### *Federal Revenue*

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

##### *Service Charges*

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

##### *Miscellaneous Revenue*

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

##### *Other Financing Sources*

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

##### *Fund Balance*

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

#### Appropriations

##### *Salaries and Benefits*

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

##### *Services and Supplies*

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

**Airports**

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

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

*Other Charges*

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

*Fixed Assets*

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

*Fixed Assets Capitalization*

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

*Operating Transfers*

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

*Intrafund Transfers*

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

*Intrafund Abatement*

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

*Budgetary Reserves*

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

## PROGRAM SUMMARIES

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

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

# Airports

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

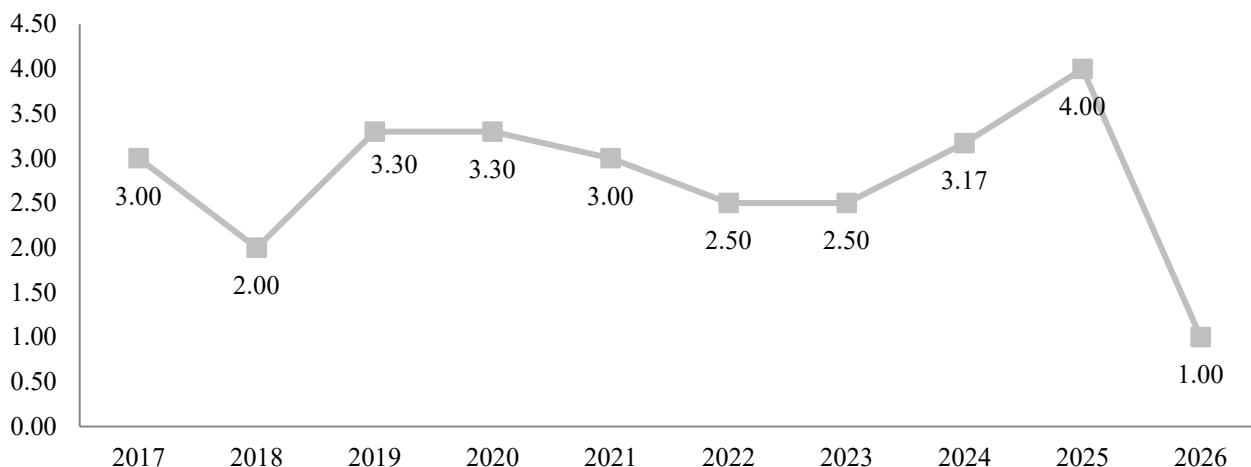
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well as an Accumulative Capital Outlay/General Fund contribution, are received to fund the capital improvement projects at both airports.

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

### STAFFING TREND

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



### SOURCES & USES OF FUNDS

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

**Central Services**

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

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## **RECOMMENDED BUDGET**

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

### *Central Fiscal*

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

### *Community Development Finance and Administration*

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

### *Facilities (including Cemeteries)*

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

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

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

# Central Services

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

### DIVISION BUDGET SUMMARY – GENERAL FUND PROGRAMS

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

### MAJOR BUDGET CHANGES

#### Revenue

##### *Use of Money / Property*

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

##### *State Revenue*

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

##### *Service Charges*

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

##### *Miscellaneous Revenue*

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

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

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*Other Financing Sources*

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

**Appropriations**

*Salaries & Benefits*

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

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

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

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

*Services & Supplies*

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

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

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

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

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

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

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

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

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

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

*Service and Supply Abatements*

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



# Central Services

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

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### *Other Charges*

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

### *Fixed Assets*

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

### *Other Finance Uses*

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

### *Intrafund Transfers*

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

### *Intrafund Abatement*

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

## MISSION

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

## PROGRAM SUMMARIES

### *Central Fiscal*

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

### *Community Development Finance and Administration*

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

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

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*Facilities (including Cemeteries)*

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

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

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

## BUDGET SUMMARY BY PROGRAM

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

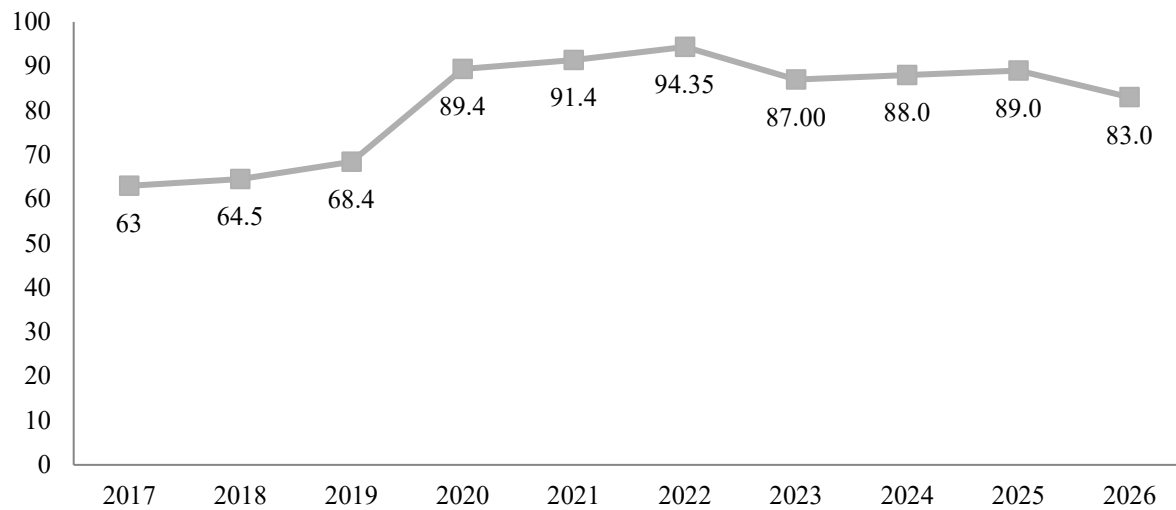
## STAFFING TREND

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

# Central Services

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

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## SOURCES & USES OF FUNDS

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

# Accumulative Capital Outlay Fund

## A CHIEF ADMINISTRATIVE OFFICE FACILITIES DIVISION FUND

### RECOMMENDED BUDGET • FY 2025-26

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#### RECOMMENDED BUDGET

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

#### DEPARTMENT BUDGET SUMMARY

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

#### CAPITAL WORK PLAN SUMMARY

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

#### Continuing Projects

##### *Countywide Special Projects/Facilities Planning*

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

# Accumulative Capital Outlay Fund

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

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

### *Parks Projects*

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

### *Placerville Jail Expansion*

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

### *Court Renovations*

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

### *Emerald Bay Properties Renovation*

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

### *Permanent Navigation Center*

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

### *Various Libraries*

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

# Accumulative Capital Outlay Fund

## A CHIEF ADMINISTRATIVE OFFICE FACILITIES DIVISION FUND

### RECOMMENDED BUDGET • FY 2025-26

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#### *Maintenance*

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

#### Recommended New Projects

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

#### MISSION

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

#### SOURCES OF FUNDS

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

#### Pending Issues and Policy Considerations

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

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



# Accumulative Capital Outlay Fund

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

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

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

### CAPITAL PROJECTS WORKPLAN

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

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

# Accumulative Capital Outlay Fund

## A CHIEF ADMINISTRATIVE OFFICE FACILITIES DIVISION FUND

### RECOMMENDED BUDGET • FY 2025-26

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

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



# Emergency Medical Services

## A DIVISION OF THE CHIEF ADMINISTRATIVE OFFICE

### RECOMMENDED BUDGET • FY 2025-26

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## RECOMMENDED BUDGET

### *Emergency Medical Services (EMS) General Fund Operations*

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

### *County Service Areas (CSAs)*

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

## DEPARTMENT BUDGET SUMMARY GENERAL FUND

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

# Emergency Medical Services

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

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### MAJOR BUDGET CHANGES

#### Revenue

##### *License and Permits*

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

##### *Miscellaneous Revenue*

\$100            Increase in Miscellaneous revenue from disaster services.

##### *Other Financing Sources*

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

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

#### Appropriations

##### *Salaries and Benefits*

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

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

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

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

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

##### *Services and Supplies*

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

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

# Emergency Medical Services

## A DIVISION OF THE CHIEF ADMINISTRATIVE OFFICE

### RECOMMENDED BUDGET • FY 2025-26

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

#### *Intrafund Transfers*

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

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

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

#### *Intrafund Abatements*

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

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

### DEPARTMENT BUDGET SUMMARY EMS PREPAREDNESS FUND

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



# Emergency Medical Services

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

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### MAJOR BUDGET CHANGES

#### Revenue

##### *Fines & Penalties*

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

##### *Use of Money / Property*

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

##### *Federal Revenue*

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

#### Appropriations

##### *Services and Supplies*

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

##### *Other Charges*

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

##### *Other Financial Uses*

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

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

##### *Contingency*

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

# Emergency Medical Services

## A DIVISION OF THE CHIEF ADMINISTRATIVE OFFICE

### RECOMMENDED BUDGET • FY 2025-26

#### DEPARTMENT BUDGET SUMMARY CSA 3 AMBULANCE FUND

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

#### MAJOR BUDGET CHANGES

##### Revenue

##### *Fine and Penalties*

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

##### *Use of Money / Property*

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

##### *Service Charges*

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

##### *Fund Balance*

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

# Emergency Medical Services

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

### Appropriations

#### *Services and Supplies*

\$3,660	Increase in Audit & Accounting Service fees due to increased fees for audits and CSA 3's proportionate share of funding in the EMS funds increasing which increases CSA 3's share of Audit & Accounting Service costs.
(\$15,227)	Decrease in Collection Services and Agency Administration Fee costs to align projections with prior three years' actuals.
\$6,730	Increase in Services & Supplies due to adjustments across multiple objects to align the budget to actual costs.

#### *Other Charges*

\$334,170	Increase in Contributions to non-County Government Agencies due to increases in payments to ambulance providers primarily due to annual contract increases with CalTahoe and increased costs from the annual Ambulance Inflation Factor.
\$500	Increase in Interfund Transfers Out due to projected increases in County Counsel charges.

#### *Other Financial Uses*

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

(\$993,045)	Decrease in Contingency in CSA 3 based upon current projected use of funds.
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## DEPARTMENT BUDGET SUMMARY CSA 7 AMBULANCE FUND

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

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

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

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## MAJOR BUDGET CHANGES

### Revenue

#### *Taxes*

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

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

#### *Use of Money / Property*

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

#### *Service Charges*

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

#### *Miscellaneous Revenue*

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

#### *Fund Balance*

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

### Appropriations

#### *Services and Supplies*

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

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

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

# Emergency Medical Services

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

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### *Other Charges*

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

### *Other Financial Uses*

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

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

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

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

## PROGRAM SUMMARIES

### *Emergency Medical Services Division (EMS)*

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

### *County Service Areas*

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

### *Hospital Preparedness Program*

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

# Emergency Medical Services

## A DIVISION OF THE CHIEF ADMINISTRATIVE OFFICE

### RECOMMENDED BUDGET • FY 2025-26

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

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

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

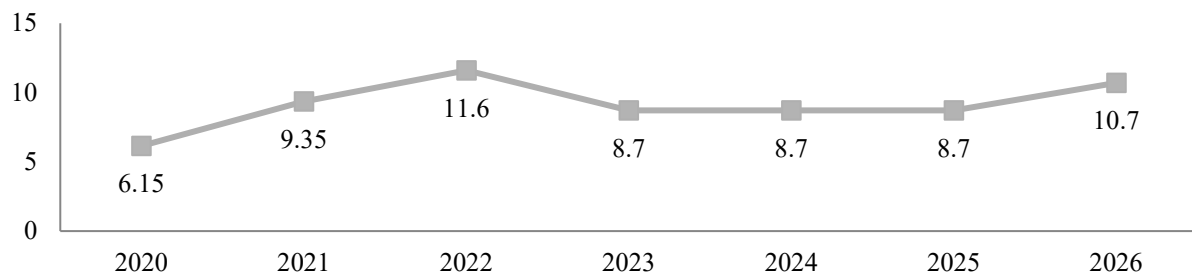
### BUDGET SUMMARY BY PROGRAM

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

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

### STAFFING TREND

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





# Emergency Medical Services

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

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## SOURCES & USES OF FUNDS

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

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

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

# Parks, Trails, and River Management

## A DIVISION OF THE CHIEF ADMINISTRATIVE OFFICE

### RECOMMENDED BUDGET • FY 2025-26

#### RECOMMENDED BUDGET

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

#### DIVISION BUDGET SUMMARY BY FUND – GENERAL FUND

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

#### MAJOR BUDGET CHANGES

##### Revenue

##### *State Revenue*

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

##### *Federal Revenue*

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

##### *Other Financing Sources*

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

# Parks, Trails, and River Management

## A DIVISION OF THE CHIEF ADMINISTRATIVE OFFICE

### RECOMMENDED BUDGET • FY 2025-26

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#### Appropriations

##### *Salaries and Benefits*

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

##### *Services and Supplies*

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

##### *Other Charges*

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

##### *Fixed Assets*

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

# Parks, Trails, and River Management

## A DIVISION OF THE CHIEF ADMINISTRATIVE OFFICE

### RECOMMENDED BUDGET • FY 2025-26

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

#### *Other Finance Uses*

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

#### *Intrafund Transfers*

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

#### *Intrafund Abatements*

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

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

## MISSION

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

## PROGRAM SUMMARY

### *Parks Administration and Operations*

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

### *Park Development*

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

# Parks, Trails, and River Management

## A DIVISION OF THE CHIEF ADMINISTRATIVE OFFICE

### RECOMMENDED BUDGET • FY 2025-26

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

#### *River Management*

The River Management program regulates commercial and non-commercial whitewater recreation activities on the 21-mile segment of the South Fork of the American River between the Chili Bar Dam near State Highway 193 and the Salmon Falls Bridge at the upper extent of Folsom Lake. This program administers the established operational rules for commercial and non-commercial/private boaters navigating the river, along with health and safety objectives identified in the River Management Plan and other County Ordinances. The Program provides private boat education at the launch sites along the river corridor.

#### *Rubicon Trail Program*

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

### BUDGET SUMMARY BY PROGRAM

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

### STAFFING TREND

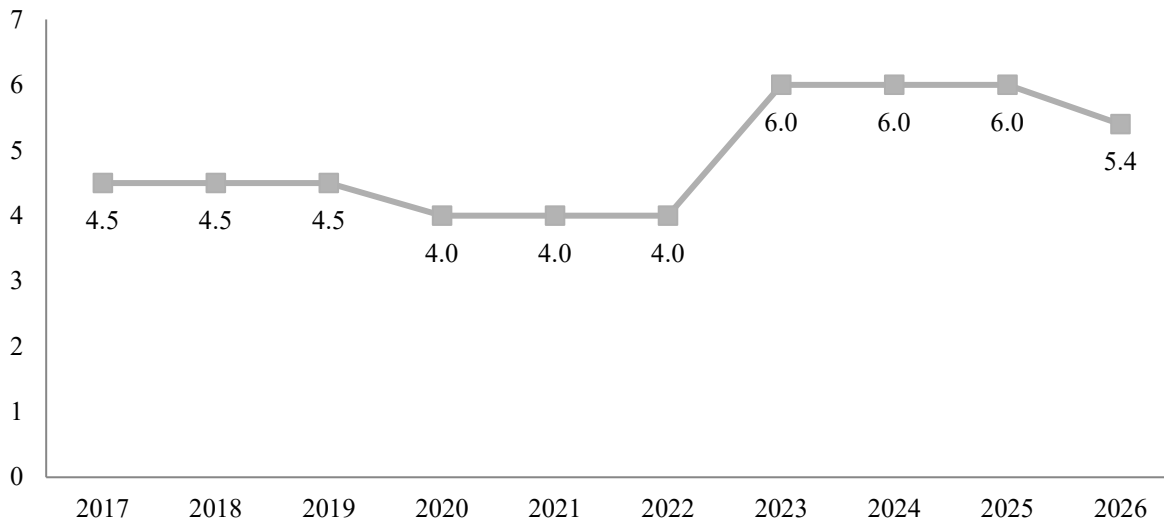
Changes in staffing for the Parks, Trails, and River Management Division reflect several organizational changes throughout the past 10 years. In 2019, a 0.5 FTE Office Assistant was re-assigned to the Central Services Fiscal Division. During FY 2020-21, a 1.0 FTE Administrative Analyst position was reassigned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

# Parks, Trails, and River Management

## A DIVISION OF THE CHIEF ADMINISTRATIVE OFFICE

### RECOMMENDED BUDGET • FY 2025-26

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## SOURCES & USES OF FUNDS

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

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





## RECOMMENDED BUDGET

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

## DEPARTMENT BUDGET SUMMARY

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

## MAJOR BUDGET CHANGES

### Revenues

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

### Appropriations

#### *Salaries and Benefits*

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

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

#### *Services and Supplies*

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

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

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

# County Counsel

## RECOMMENDED BUDGET • FY 2025-26

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

### *Intrafund Abatements*

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

## MISSION

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

## PROGRAM SUMMARIES

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

### Attorneys Division

#### *Statutory and State Programs Attorneys*

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

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

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

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

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

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

*General Government and Law and Justice Attorneys*

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

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

# County Counsel

## RECOMMENDED BUDGET • FY 2025-26

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

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

### Administration and Operations Support Division

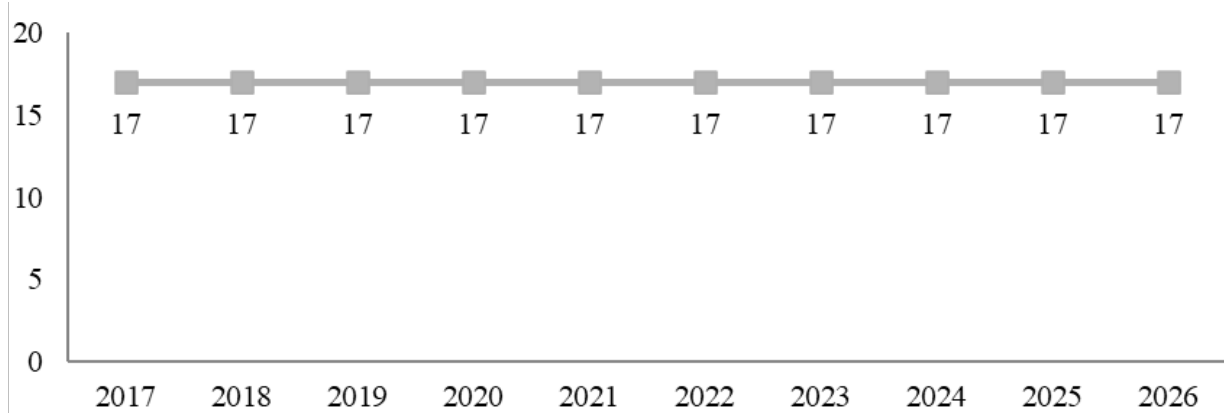
The Administration and Operations Support Division provides administrative and operational support to ensure the department functions effectively. An Administrative Analyst oversees budgeting, accounting, payroll, purchasing, personnel, and contract coordination, while also supervising the Legal Secretaries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

## BUDGET SUMMARY BY PROGRAM

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

## STAFFING TREND

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



## SOURCES & USES OF FUNDS

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



# General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2025-26

## RECOMMENDED BUDGET

The Recommended Budget for General Fund Other Operations is \$44,500,997, including \$4,195,778 in American Rescue Plan Act (ARPA) appropriations, \$1,357,000 in Court Maintenance of Effort (MOE) appropriations, and the remaining in Non-Departmental Expenses. The total revenue in the unit is recommended at \$236,778,188. This reflects a decrease in revenue of \$44,667,863 (16%) and a decrease in appropriations of \$44,620,801 (50%) when compared to the FY 2024-25 Adopted Budget. This decrease is primarily due to the actual fund balance amounts accounted for in the Adopted Budget when compared to conservative projections in the Recommended Budget.

## BUDGET SUMMARY GENERAL REVENUES AND NON-DEPARTMENTAL EXPENSES

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	154,834,753	155,783,926	158,652,450	2,868,524
License, Pmt, Fran	2,119,580	1,800,000	1,800,000	0
Fines & Penalties	627,076	500,000	500,000	0
Rev Use Money/Prop	7,374,403	3,000,000	3,000,000	0
IG Rev - State	2,709,795	1,996,115	1,975,000	(21,115)
IG Rev - Federal	2,910,530	912,435	693,450	(218,985)
Other Gov Agency	5,367,779	5,281,648	5,345,281	63,633
Service Charges	8,404,964	8,480,678	9,172,775	692,097
Miscellaneous Rev	5,613,092	0	0	0
Other Fin Sources	11,929,510	1,847,981	16,540	(1,831,441)
Fund Balance	0	95,528,222	50,071,914	(45,456,308)
<b>Total Revenue</b>	<b>201,891,484</b>	<b>275,131,005</b>	<b>231,227,410</b>	<b>(43,903,595)</b>
Salaries & Benefits	21,741	30,000	30,000	0
Services & Supplies	692,817	4,329,861	1,893,986	(2,435,875)
Other Charges	9,122,817	5,565,683	3,671,629	(1,894,054)
Other Fin Uses	14,605,912	50,086,493	30,184,258	(19,902,235)
Intrafund Transfers	3,596,700	8,254,220	2,121,418	(6,132,802)
Intrafund Abatement	(8,753,683)	(6,893,527)	(8,118,088)	(1,224,561)
Contingency	0	7,850,000	7,850,000	0
Reserves Budgetary	0	13,460,022	1,315,016	(12,145,006)
<b>Total Appropriations</b>	<b>19,286,303</b>	<b>82,682,752</b>	<b>38,948,219</b>	<b>(43,734,533)</b>
<b>FUND 1000 GENERAL FUND TOTAL</b>	<b>(182,605,181)</b>	<b>(192,448,253)</b>	<b>(192,279,191)</b>	<b>169,062</b>



# General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2025-26

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## MAJOR BUDGET CHANGES

### Revenue

#### *Taxes*

- \$4,251,800      Increase in Property Taxes and the Property Tax In-Lieu of Vehicle License Fee revenue based on the projected increase in total assessed value of taxable property, currently estimated at a 3.5% increase over FY 2024-25 projected receipts.
- (\$658,276)      Decrease in Sales and Use Tax revenue based on no projected growth from a projected FY 2024-25 decrease of 3.5% from FY 2023-24 receipts.
- (\$725,000)      Decrease in Discretionary Transient Occupancy Tax (DTOT) revenue, a projected 2.8% decrease from a projected 11.8% decrease in FY 2024-25.

#### *State Intergovernmental*

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

#### *Federal Intergovernmental*

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

#### *Other Intergovernmental*

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

#### *Services Charges*

- (\$25,000)      Decrease in Recording Fees to align budget with actuals.
- \$717,097      Increase in Interfund Transfers In due to the Countywide Cost Allocation Plan, as provided by the Auditor-Controller's Office.

#### *Other Financing Sources*

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

#### *Fund Balance*

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

# General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2025-26

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- (\$30,335,790) Decrease in estimated carryover Fund Balance available for general operations, as compared to the FY 2024-25 Adopted Budget, based on current projections.
- (\$7,716,029) Decrease in the use of Capital Projects Designation due to the schedule of the Jail Expansion Project, Court Renovations, and other projects, as described in the Accumulative Capital Outlay Fund section.
- (\$1,100,000) Decrease in the use of the Juvenile Hall Designation, which was renamed the Spring Street Designation, per Board direction provided on April 8, 2025, with Legistar item [25-0654](#).
- \$500,000 Increase in the use of the Tahoma Transportation Facility Designation, which was reallocated for General Fund operations, per Board direction provided on April 8, 2025, with Legistar item [25-0654](#).
- \$570,000 Increase in the use of the Health and Human Services Agency (HHSA) Indirect Cost Rate (ICR) Designation to mitigate the impact of the ICR overcollection in FY 2023-24 that is impacting the FY 2025-26 Budget.
- (\$29,427) Decrease in the use of the CalPERS Cost Increases Designation; the Recommended Budget does not pull funding from this designation to leave sufficient funding in the designation to meet Board Policy B-16 Pension Funding after the release of the July 2025 CalPERS Actuarial Reports in the Adopted Budget.
- (\$350,822) Decrease in the use of the Disaster Designation due to Transportation projects budgeted in FY 2024-25; the Recommended Budget transfers funds for anticipated disaster expenses in HHSA and Emergency Medical Services.
- (\$1,492,000) Decrease in use of the DTOT Special Projects Designation due to the use of the designation in FY 2024-25 for the Meeks Bay/North Tahoe annexation and to fund other Board-approved projects.

## Appropriations

### *Services and Supplies*

- (\$764,469) Decrease in Services and Supplies related to DTOT as directed by the Board on February 11, 2025, with Legistar [25-0236](#) and April 8, 2025, with Legistar item [25-0654](#).
- (\$1,003,515) Decrease in Special Projects due to the set aside of funding for the Board-approved ARPA spending plan being held in non-departmental expenses in FY 2024-25 from the lost revenue reporting that is being transferred out for the Environmental Management Headworks Project in FY 2025-26.
- (\$666,461) Decrease in Special Department Expense due to holding of grant match in non-departmental expenses for the Board-approved Office of Wildfire Preparedness and Resilience projects that are scheduled for FY 2025-26, as outlined in the Chief Administrative Office Administration and Budget section.
- (\$1,430) Decrease across multiple objects to align budget with actual costs.

# General Fund – General Revenues & Other Operations

## RECOMMENDED BUDGET • FY 2025-26

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### *Other Charges*

(\$1,932,319)	Decrease in Contributions to Other Governmental Agencies related to DTOT as directed by the Board on February 11, 2025, with Legistar <a href="#">25-0236</a> and April 8, 2025, with Legistar item <a href="#">25-0654</a> .
(\$2,000)	Decrease in payment for the Public Safety Facility Loan based upon the payment schedule.
\$11,574	Increase in Contributions to Non-County Governmental Agencies to ensure there is sufficient budget in the event there is growth in the required El Dorado Local Agency Formation Commission contribution.
\$5,381	Increase in Contributions to Non-County Governmental Agencies due to the payment to El Dorado Hills County Water District (Fire) for the payment of Educational Revenue Augmentation Fund (ERAF) encumbrance equivalent.
\$23,310	Increase in Contributions to Non-County Governmental Agencies due to contractual growth in the payment to the Resource Conservation Districts.

### *Other Financing Uses*

(\$8,756,029)	Decrease in Operating Transfers Out to the ACO fund for Capital Improvements as outlined in the ACO Workplan.
(\$16,047)	Decrease in Operating Transfers Out to Fish and Wildlife, due to an increased contribution in FY 2024-25.
\$1,000,855	Increase in Operating Transfers Out to Environmental Management for the Headworks Projects.
(\$96,074)	Decrease in Operating Transfers Out to Airports primarily due to staffing decreases.
(\$221,838)	Decrease in Operating Transfers Out to the HHSA Community Services Programs.
(\$530,740)	Decrease in Operating Transfers Out to Transportation of Disaster Expenses Designation funding that was included in FY 2024-25.
(\$6,078,078)	Decrease in Operating Transfers Out to the Department of Transportation primarily due to the transfer of Fund Balance from the Missouri Flat Community Facilities District to the MC&FP Phase 1 Special Revenue Fund in FY 2024-25.
(\$4,304,284)	Decrease in Operating Transfers Out primarily related to DTOT as directed by the Board on February 11, 2025, with Legistar <a href="#">25-0236</a> and April 8, 2025, with Legistar item <a href="#">25-0654</a> .

### *Intrafund Transfers*

\$179,918	Increase in Intrafund Transfers for disaster response expenses in HHSA and Emergency Medical Services from the Disaster Expenses Designation.
(\$4,872,646)	Decrease in Intrafund Transfers primarily related to DTOT as directed by the Board on February 11, 2025, with Legistar <a href="#">25-0236</a> and April 8, 2025, with Legistar item <a href="#">25-0654</a> .

# General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2025-26

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

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

## *Intrafund Abatements*

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

## Reserves Budgetary

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

(\$11,145,006) Decrease in additions to designations and reserves as compared to the FY 2024-25 Adopted Budget, directly related to carryover Fund Balance designated for future uses during the September budget adoption. Similar increases to Designations/Reserves will be considered in September 2025, based on the actual carryover Fund Balance available.

## BUDGET SUMMARY AMERICAN RESCUE PLAN ACT SPECIAL REVENUE FUND

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

## MAJOR BUDGET CHANGES

### Revenue

#### *Federal Revenue*

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

# General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2025-26

## Appropriations

### Other Charges

- (\$42,278) Decrease in Contributions to Non-County Governmental Agency, primarily due to a projected decrease in Water Agency expenditures in FY 2025-26 when compared to FY 2024-25.
- \$7,000 Increase in Interfund Transfers of ARPA funding to other County departments, primarily due to an anticipated increase in administrative time spent on ARPA funding when compared to FY 2024-25.

### Other Financing Uses

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

### Contingency

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

## BUDGET SUMMARY SUPERIOR COURT MAINTENANCE OF EFFORT

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

## MAJOR BUDGET CHANGES

### Revenue

#### Fines and Penalties

- \$60,000 Increase in projected Court Fine revenue.

#### Service Charges

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

# General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2025-26

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## Appropriations

### *Other Charges*

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

## MISSION

The General Revenues and Other Operations budget unit collects and accounts for the General Fund discretionary revenues that fund the Net County Cost allocations in the departments. In addition, this budget appropriates monies for Contingency, General Fund contributions to departments, and other outside programs. This budget unit includes appropriations for countywide expenses that are not otherwise assigned to individual departments, also referred to as Non-Departmental Expenses. This budget unit includes Discretionary Transient Occupancy Tax (DTOT) revenue as the Board directed that DTOT revenue be considered General revenue on February 11, 2025, with Legistar [25-0236](#).

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

## GENERAL FUND REVENUES AND OTHER OPERATIONS

### Property Tax

Property Tax is the County's largest source of discretionary revenue in the General Fund. Property tax is levied annually on the assessed value of real property, including land and permanently attached improvements, and tangible personal property (movable property). El Dorado County distributes property tax proceeds to a number of local governments, school districts, and special districts within the County in accordance with state law. The County receives an estimated \$23 for every \$100 collected from County taxpayers. Total Property Tax revenue is projected at \$98.4 million, a \$3.2 million increase (3.5%) over FY 2024-25 Adopted Budget and projected actual receipts.

### *Education Revenue Augmentation Fund (ERAF)*

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

Upon adoption of ERAF II, the voters were asked to approve Proposition 172 (Public Safety Sales Tax) as a backfill of property tax dollars shifted. It is important to note that the County only received 50 cents on the dollar and exchanged discretionary revenue for one that is restricted to law enforcement (Sheriff, District Attorney, Probation, and Public Defender) with statutory anti-supplanting language. The total estimated Public Safety Sales Tax revenue for FY 2025-26 is \$15.4 million, a \$866,511 decrease from FY 2024-25; however, \$30 million in County General Fund property tax revenue was shifted to the State as a result of ERAF II in FY

# General Fund – General Revenues & Other Operations

## RECOMMENDED BUDGET • FY 2025-26

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2024-25. Public Safety Sales Tax is reflected in the law enforcement department budgets and not reflected in the General Revenues Budget Unit.

### *Proposition 13*

Proposition 13, passed by voters in 1978, limits the real property tax rate to one percent of assessed value, plus any rates imposed to fund indebtedness approved by the voters. Proposition 13 also allows increases to the value of real property at the rate of the Consumer Price Index (CPI), not to exceed two percent per year based on the 1975 value, unless the property is improved or sold, at which time the property is reassessed at market value. Since most property tax is guaranteed by placing a lien on the real property, properties are classified as secured or unsecured. Secured property includes real and personal property located upon the property of the same owner. Secured roll property taxes are paid in two installments, due on December 10 and April 10. Unsecured property is property for which the value of the lien is not sufficient to assure payment of the tax. Unsecured roll taxes are due on August 31.

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

### Sales and Use Tax

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

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

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

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

Property Tax In-Lieu of VLF revenue is recommended at \$29,773,450 for FY 2025-26, increasing by 3.5% when compared to the FY 2024-25 Budget and projected receipts.

# General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2025-26

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## Discretionary Transient Occupancy Tax

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

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

## Other Taxes

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

## License/Permit/Franchise

The County receives franchise fees from a number of garbage and cable companies. Garbage franchise fees total \$1,300,000, and Cable franchise fees total \$500,000, unchanged from the prior year.

## Fines/Forfeitures/Penalties

Discretionary revenue recorded in this category represents delinquent property tax payments. This revenue is anticipated to remain relatively flat in FY 2025-26 and is recommended at \$500,000.

## Interest Revenue

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

## State Revenue

Pursuant to a statewide Master Settlement Agreement, California counties receive an annual Tobacco Settlement payment, which is dependent upon tobacco sales. This revenue is anticipated to remain relatively flat in FY 2025-26 and is recommended at \$1,250,000. El Dorado County also receives one source of state subvention revenues, homeowner property tax relief (\$575,000). A minor amount for Motor Vehicle In-Lieu Tax (\$150,000) is also included in this category.

## Federal Revenue

The County receives federal revenue for Payments in Lieu of Taxes (PILT). This revenue is budgeted at \$693,450 for FY 2025-26, which is a 24% decrease from FY 2023-24 amounts. Payments are made in late June,



# General Fund – General Revenues & Other Operations

## RECOMMENDED BUDGET • FY 2025-26

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

### Other Governmental

This category includes Tribe funding of \$5.04 million, as well as funding from other governmental agencies (\$300,000). This annual payment from the Shingle Springs Band of Miwok Indians is budgeted pursuant to the current Agreements.

### Charges for Service

Charges for service include a fee for the collection of property taxes for the cities of Placerville and South Lake Tahoe, as well as a number of special districts under the account name "Assessment/Tax Collection Fees" (\$2,100,000); the General Fund Countywide Cost Allocation Plan charges to various non-General Fund operations, which used to be referred to as A-87 (\$6.9 million); and recording fees of \$100,000. The combined revenue in this category is anticipated to increase by \$692,097 in FY 2025-26, primarily due to increased Cost Plan charges.

### Fund Balance

The Recommended Budget anticipates \$28,979,243 in Fund Balance carryover in the General Fund, which is \$35.8 million (55%) less than what was included in the FY 2024-25 Adopted Budget. These are funds that are anticipated to be available at the end of FY 2024-25 as a result of operational savings, unanticipated revenues, and unspent Contingency. Fund balance does not include carryover fund balance that was committed for capital projects in the Accumulative Capital Outlay Fund. Beginning in FY 2023-24, funds are returned to the Capital Projects Designation when they are unspent at the end of the year and show as Use of Designation revenue, not Fund Balance. \$7.85 million of Fund Balance is from unspent Contingency that will need to be carried over in FY 2025-26.

Fund Balance in the General Fund consists of \$15.2 million in departmental savings, with \$5.1 million in Fund Balance from projects programmed in FY 2024-25 that are being carried over into FY 2025-26. \$1.1 million of fund balance is for Hazard Mitigation Grant Program (HMGP) match that is being held in the Non-Departmental Expenses Budget Unit until needed by the Office of Wildfire Preparedness and Resilience and \$2.9 million of fund balance from the Forebay Park Project, of which only \$675,000 will be carried over into FY 2025-26. The Fund Balance consists of \$2.2 million in unanticipated discretionary revenues, primarily from Interest and Unsecured Property Tax, which is partially offset by a decrease in Sales and Use Tax. Fund Balance includes \$3.7 million in projected savings from the FY 2024-25 DTOT spending plan, of which \$635,802 is being carried over into FY 2025-26, as directed by the Board on February 11, 2025, with Legistar [25-0236](#).

After accounting for the carryover items described above, \$14.8 million of projected FY 2024-25 fund balance is available to meet operational funding requirements for FY 2025-26. It should be noted that these budgeted amounts are estimates and are subject to change with the close of the FY 2024-25 financial records in the fall.

### General Reserve and Appropriation for Contingency

The General Reserve and Contingency calculations are determined based on adjusted General Fund appropriations. The General Fund Appropriation for Contingency is recommended at \$7.85 million, no change from FY 2024-25 to meet Board Budget Policies B-16, Section II (8), which directs that the Contingency be set at a minimum of 3% of the adjusted General Fund appropriations.

# General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2025-26

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The General Fund General Reserve is recommended at \$13 million, no change from FY 2024-25 Board Budget Policies B-16, Section II (10) directs that the General Reserve be set at an amount equivalent to approximately 5% of the adjusted General Fund appropriations. The General Reserve is established to provide for additional resources in the event of significant emergency situations where additional funds are required, and functions as a cash flow reserve during the year.

## Use of Designations (Reserved Fund Balance)

The Recommended Budget includes the use of \$21.1 million of funds previously set aside in General Fund Designations. This includes \$19.6 million from the Capital Projects Designation, which will be returned to the Capital Projects Designation at the end of FY 2024-25 for use in FY 2025-26. The Recommended Budget includes the addition of \$172,844 in rent from Child Support to the Capital Projects Designation to eventually refund the designation for the purchase of the Ponderosa Building. The Recommended Budget does not meet Board Budget Policies B-16, Section II (11), which sets a goal of adding \$6 million to the Capital Projects Designation annually if funding allows. However, the Board directed that the \$1.1 million set aside for the Juvenile Hall Project be reallocated to a Spring Street Designation. The Recommended Budget reflects this change. The Chief Administrative Office will prioritize meeting this goal with the Adopted Budget if funding allows.

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

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

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

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

The Recommended Budget does not pull any funding from the CalPERS Cost Increases Designation. Board Budget Policies B-16, Section II (12) sets a goal of holding at least two years of projected CalPERS cost increases in a General Fund designation. The funding currently in the Designation meets the Budget Policy Goal based on the July 2024 Actuarial Reports. The amount held in this Designation will be reevaluated with the Adopted Budget when the July 2025 Actuarial Reports are released and the estimated investment returns are announced, both impact how much funding must be held in the Designation to meet the Budget Policy goal.

## SUPERIOR COURT MAINTENANCE OF EFFORT (MOE)

### *Court Facilities*

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

# General Fund – General Revenues & Other Operations

## RECOMMENDED BUDGET • FY 2025-26

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

### *Superior Court Maintenance of Effort*

The Court Maintenance of Effort budget reflects the County's share of fines and forfeitures levied during Court proceedings, some of which are collected and distributed by the State Superior Court, El Dorado County branch. The Court MOE budget unit also includes appropriations for the County's payment of the mandated revenue "maintenance of effort" for the ongoing support of the State Superior Court.

Appropriations for local Court operations are not reflected in the County Budget since the Court is now a part of the State system. The State's appropriations to the local courts Statewide are determined by the State Judicial Council based upon recommendations from the State Administrative Office of Courts.

## RESERVES AND DESIGNATIONS DETAIL

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

\*Reflects a pending return of \$17.5m to the Capital Projects.

\*\*Reflects a pending return of \$1.1 and renaming of the Juvenile Hall Designation to the Spring Street Replacement Designation.

# General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2025-26

## NON-DEPARTMENTAL EXPENSES DETAIL

Description	Recommended Budget
General Fund Contingency	\$ 7,850,000
General Fund Contributions to	
Accumulative Capital Outlay Facilities Investment	\$ 20,652,753
Fish and Wildlife	\$ 13,420
Airports	\$ 666,597
LAFCO	\$ 204,000
Tahoe Regional Planning Agency (TRPA) Compact	\$ 50,000
Resource Conservation District Contracts (El Dorado & Georgetown)	\$ 520,327
El Dorado Hills Fire ERAF Equivalent	\$ 116,500
Planning and Building HCED	\$ 115,000
Environmental Management for Headworks Project	\$ 1,000,855
EMS CSA 3 Tahoe Basin	\$ 750,000
Veteran Affairs Commission	\$ 175,000
Veterans House Council	\$ 15,000
Transportation	\$ 2,356,975
Broadband Match	\$ 335,648
Tahoe Basin Rentals	\$ 500,000
Road Maintenance	\$ 393,000
Missouri Flat MC&FP	\$ 1,128,327
Public Health California Children's Services (CCS)	\$ 464,552
Community Services	\$ 3,253,404
Area Agency on Aging Programs	\$ 2,270,424
Housing & Homelessness Programs	\$ 20,000
Senior Day Care & Senior Shuttle	\$ 558,119
In-Home Supportive Services (IHSS) Public Authority	\$ 96,809
Community Services Administration	\$ 211,473
Public Housing Authority	\$ 96,579
Carryover DTOT Expenses	\$ 635,802
Diamond Springs Fire Side by Side	\$ 3,015
North Tahoe Fire Tender	\$ 312,942
Tahoe Paradise Recreation and Park District Project	\$ 115,970
EDH Fire Boat	\$ 203,875
Treasurer Tax-Collector DTOT Collection Costs	\$ 446,500
General Fund Contribution Health - State Local Program Realignment Match	\$ 704,192
General Fund Contribution Mental Health - State Local Program Realignment Match	\$ 16,510
Annual Audit Contract	\$ 86,570
Sales Tax Audit Services	\$ 40,000
CalPERS annual bill	\$ 30,000
CalPERS reports required for GASB 68	\$ 5,000
SB 90 Mandates	\$ 20,000
Child Support Rent (expenditure abatement)	\$ (172,844)

# General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2025-26

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

## DISASTER RECOVERY DETAIL

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

## AMERICAN RESCUE PLAN ACT DETAIL

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

# Human Resources & Risk Management

RECOMMENDED BUDGET • FY 2025-26

## RECOMMENDED BUDGET

### Human Resources

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

### Risk Management

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

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

## DEPARTMENT BUDGET SUMMARY

### Human Resources

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

## MAJOR BUDGET CHANGES

### Revenue

#### *Miscellaneous Revenue*

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

# Human Resources & Risk Management

## RECOMMENDED BUDGET • FY 2025-26

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### Appropriations

#### *Salaries and Benefits*

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

#### *Services and Supplies*

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

#### *Intrafund Transfers*

(\$200)	Decrease in Intrafund Transfers due to decreased facilities maintenance charges.
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# Human Resources & Risk Management

RECOMMENDED BUDGET • FY 2025-26

## DEPARTMENT BUDGET SUMMARY

### Risk Management

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

## MAJOR BUDGET CHANGES

### Revenue

#### *Use of Money/Property*

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

#### *Service Charges*

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

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

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

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

#### *Miscellaneous Revenue*

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



# Human Resources & Risk Management

## RECOMMENDED BUDGET • FY 2025-26

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### *Fund Balance*

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

### Appropriations

#### *Salaries and Benefits*

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

#### *Services and Supplies*

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

#### *Other Charges*

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

# Human Resources & Risk Management

RECOMMENDED BUDGET • FY 2025-26

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## *Fixed Assets*

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

## *Intrafund Transfers*

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

## *Intrafund Abatements*

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

## *Contingency*

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

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

## MISSION

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

## PROGRAM SUMMARIES

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

### Talent Acquisition and Services

#### *Recruitment and Selection*

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

# Human Resources & Risk Management

## RECOMMENDED BUDGET • FY 2025-26

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### *Classification and Compensation*

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

### *Training and Organizational Development*

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

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

#### *Employee Relations and Labor Relations*

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

#### *Employee Benefits*

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

#### *Performance Management*

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

### Risk and Safety Management Services

#### *Liability Program*

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

# Human Resources & Risk Management

## RECOMMENDED BUDGET • FY 2025-26

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

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

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

### *Workers' Compensation and Medical Leave Management*

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

### *Leave Management*

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

## BUDGET SUMMARY BY PROGRAM

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

## STAFFING TREND

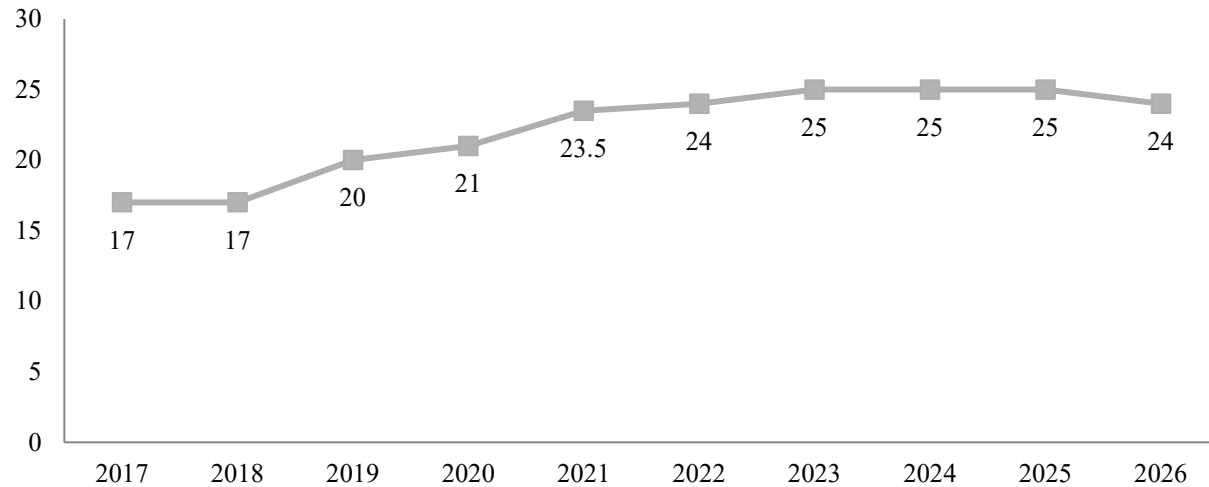
On November 17, 2020, with Legistar item 20-1553, the Board approved the addition of a Limited-Term Risk Manager due to the military deployment of the County's Risk Manager. The Limited-Term Risk Manager allocation is a four-year position and ended during FY 2024-25.

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

# Human Resources & Risk Management

RECOMMENDED BUDGET • FY 2025-26

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## SOURCES & USES OF FUNDS

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

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

# Information Technologies

## RECOMMENDED BUDGET • FY 2025-26

### RECOMMENDED BUDGET

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

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

### DEPARTMENT BUDGET SUMMARY

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

### MAJOR BUDGET CHANGES

#### Appropriations

##### *Salaries and Benefits*

\$133,732	Increase due to Board-approved compensation increases.
\$63,458	Increase in Retiree Health Program charges due to a rate holiday in FY 2024-25.
\$115,998	Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.
(\$491,436)	Decrease in Salaries and Benefits primarily due to the deletion of vacant positions to align with available funding.

##### *Services and Supplies*

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

## RECOMMENDED BUDGET • FY 2025-26

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

### *Fixed Assets*

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

### *Intrafund Transfers*

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

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

## PROGRAM SUMMARIES

### *Administration*

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

### *Applications*

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

### *Helpdesk/Desktop Support*

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

### *Network*

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



# Information Technologies

## RECOMMENDED BUDGET • FY 2025-26

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### *Project Management*

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

### *Security*

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

### *Server/Cloud*

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

### *Telecommunications*

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

## BUDGET SUMMARY BY PROGRAM

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

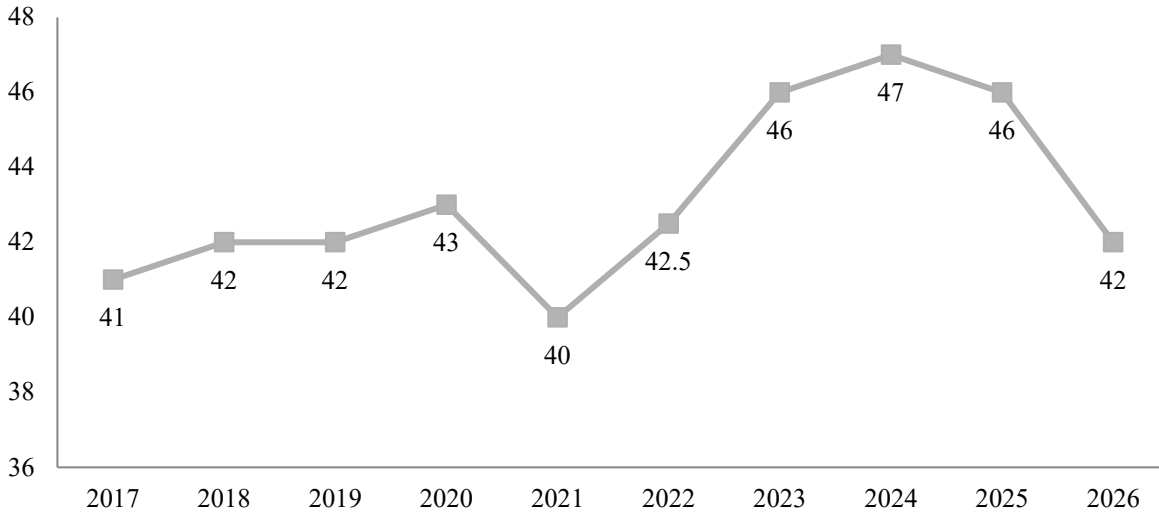
## STAFFING TREND

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

# Information Technologies

## RECOMMENDED BUDGET • FY 2025-26

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



### SOURCES & USES OF FUNDS

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



## RECOMMENDED BUDGET

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

## DEPARTMENT BUDGET SUMMARY

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

## MAJOR BUDGET CHANGES

### Revenue

#### *Licenses, Permits*

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

#### *Service Charges*

(\$20,000) Decrease in Recording revenue based on current trends.

#### *Miscellaneous Revenue*

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

#### *Other Financing Sources*

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

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

# Recorder-Clerk

## RECOMMENDED BUDGET • FY 2025-26

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\$11,449	Increase in Operating Transfers In from the Computer System Special Revenue Fund for eligible expenses.
\$10,000	Increase in Operating Transfers In from the Micrographics Special Revenue Fund for eligible expenses.
(\$3,000)	Decrease in Operating Transfers In from the Notary Confidential Marriage Special Revenue Fund for eligible expenses due to the program ending.

### Appropriations

#### *Salaries and Benefits*

(\$150,690)	Decrease in Salaries and Benefits due to the deletion of 1.0 FTE vacant Recorder Document Examiner/Indexer I/II and 1.0 FTE vacant Sr. Recorder Document Examiner/Indexer allocations.
\$113,083	Increase in Salaries and Benefits expenses primarily due to Board-approved compensation increases, Health Insurance cost increases, and employee step increases.
(\$3,693)	Decrease in CalPERS employer's contribution due to the deletions of positions resulting in a decrease in CalPERS eligible expenses.
\$16,554	Increase in Retiree Health Program charges due to a rate holiday in FY 2024-25.
\$1,796	Increase in Workers' Compensation premium charge.

#### *Services and Supplies*

\$3,184	Increase in Computer System/Software Maintenance expenses due to an increase in the Tyler Eagle Recorder Software.
\$2,596	Increase in General Liability insurance premium charge.
(\$1,875)	Decrease in Services and Supplies due to adjustments in multiple objects to align with actual costs.

### MISSION

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

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

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

## PROGRAM SUMMARIES

### *Recorder*

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

### *Clerk*

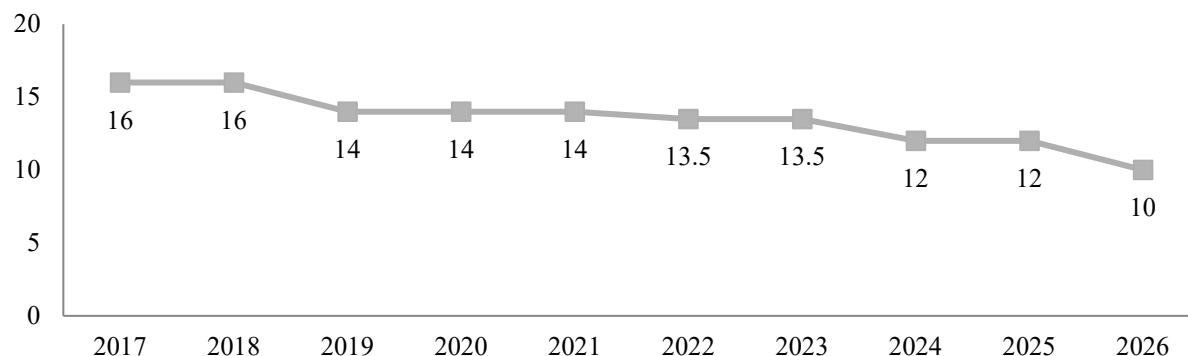
The County Clerk is responsible for the issuance of marriage licenses, performing marriage ceremonies, or authorizing one-time Deputy Commissioners. The Clerk is also responsible for filing and maintaining Fictitious Business Name Statements and CEQA filings. The registration of Process Servers, Professional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

## BUDGET SUMMARY BY PROGRAM

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

## STAFFING TREND

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



# Recorder-Clerk

## RECOMMENDED BUDGET • FY 2025-26

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### SOURCES & USES OF FUNDS

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

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

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

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

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

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

## RECOMMENDED BUDGET

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

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

## DEPARTMENT BUDGET SUMMARY

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

## MAJOR BUDGET CHANGES

### Revenue

#### *State and Federal Intergovernmental*

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

#### *Services Charges*

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

### Appropriations

#### *Salaries and Benefits*

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

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



# Registrar of Voters

## RECOMMENDED BUDGET • FY 2025-26

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

### *Services and Supplies*

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

*Intrafund Transfers*

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

## MISSION

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

## PROGRAM SUMMARY

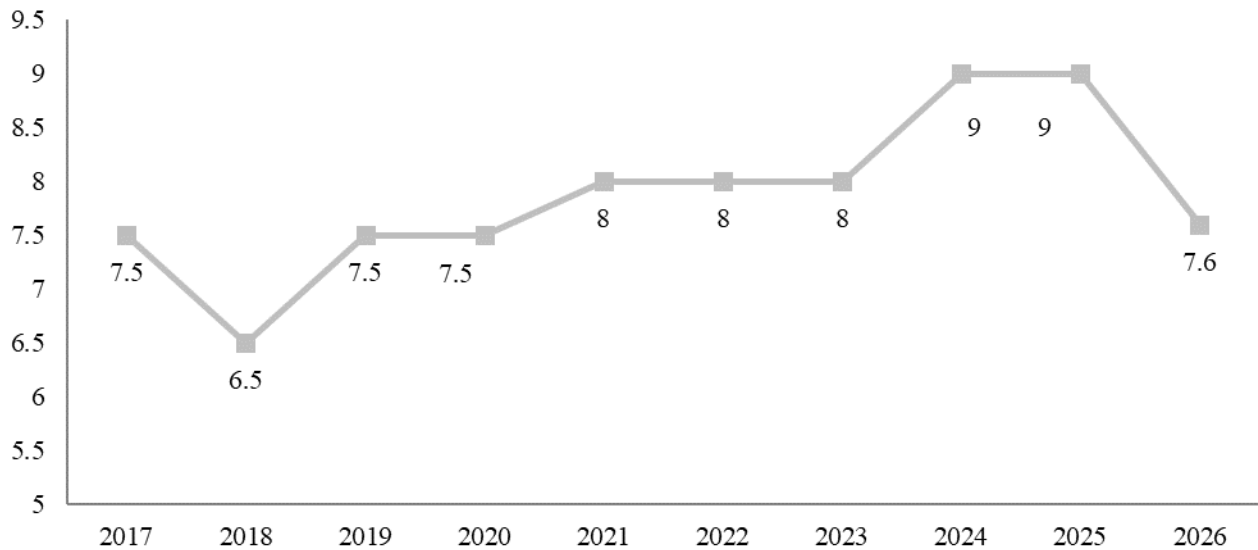
The Registrar of Voters/Elections Department provides election services to all County residents for federal, state, County, city, and special district elections in accordance with the current California Elections Code and the Help America Vote Act (HAVA). The Department provides candidate filing services,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

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

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

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

## STAFFING TREND



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

## SOURCES & USES OF FUNDS

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

# Treasurer-Tax Collector

## RECOMMENDED BUDGET • FY 2025-26

### RECOMMENDED BUDGET

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

### DEPARTMENT BUDGET SUMMARY

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

### MAJOR BUDGET CHANGES

#### Revenue

##### *Fines and Penalties*

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

##### *Service Charges*

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

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

##### *Miscellaneous Revenues*

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

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

# Treasurer-Tax Collector

## RECOMMENDED BUDGET • FY 2025-26

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### *Other Financing Sources*

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

### Appropriations

#### *Salaries and Benefits*

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

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

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

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

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

#### *Services and Supplies*

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

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

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

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

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

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

#### *Intrafund Abatements*

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

## MISSION

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

# Treasurer-Tax Collector

## RECOMMENDED BUDGET • FY 2025-26

### PROGRAM SUMMARIES

#### *Administration Division*

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

#### *Treasury Division*

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

#### *Tax Collection Division*

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

#### *Revenue Recovery Division*

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

### BUDGET SUMMARY BY PROGRAM

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

### STAFFING TREND

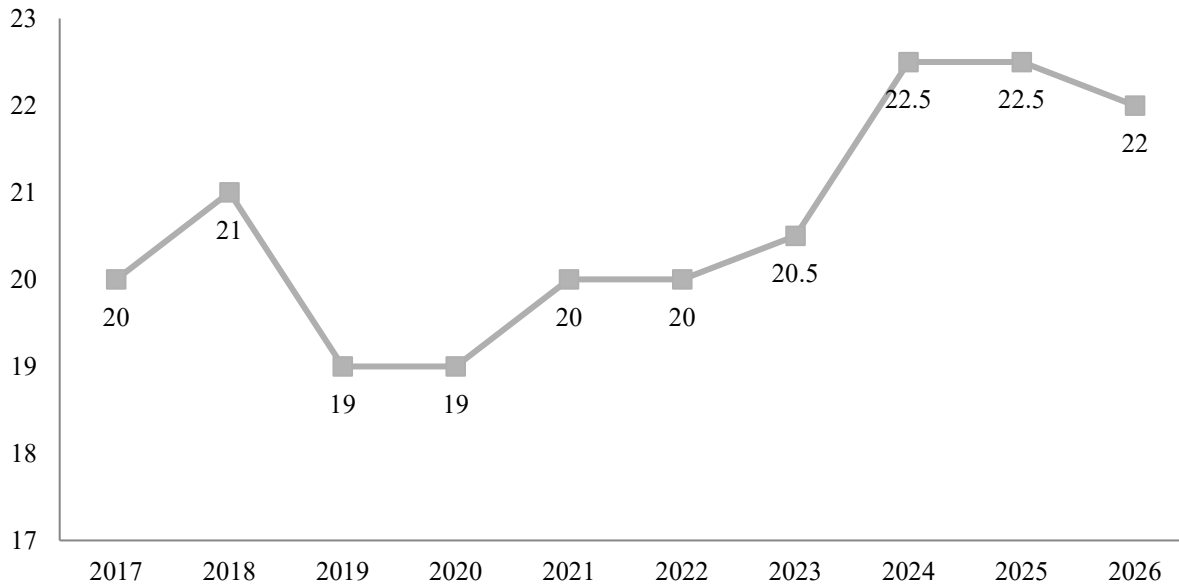
Staffing for the Treasurer-Tax Collector's Office has remained fairly flat over the last 10 years. For FY 2025-26, the total staff allocation is 22, with the deletion of 0.5 FTE Fiscal Technician.

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

# Treasurer-Tax Collector

## RECOMMENDED BUDGET • FY 2025-26

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### SOURCES & USES OF FUNDS

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

# Alternate Public Defender

## RECOMMENDED BUDGET • FY 2025-26

### RECOMMENDED BUDGET

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

### DEPARTMENT BUDGET SUMMARY

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

### MAJOR BUDGET CHANGES

#### Revenues

##### *Other Financing Sources*

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

#### Appropriations

##### *Salaries and Benefits*

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

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

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

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



# Alternate Public Defender

## RECOMMENDED BUDGET • FY 2025-26

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

### *Services and Supplies*

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

## MISSION

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

## PROGRAM SUMMARY

### *Alternate Public Defender*

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

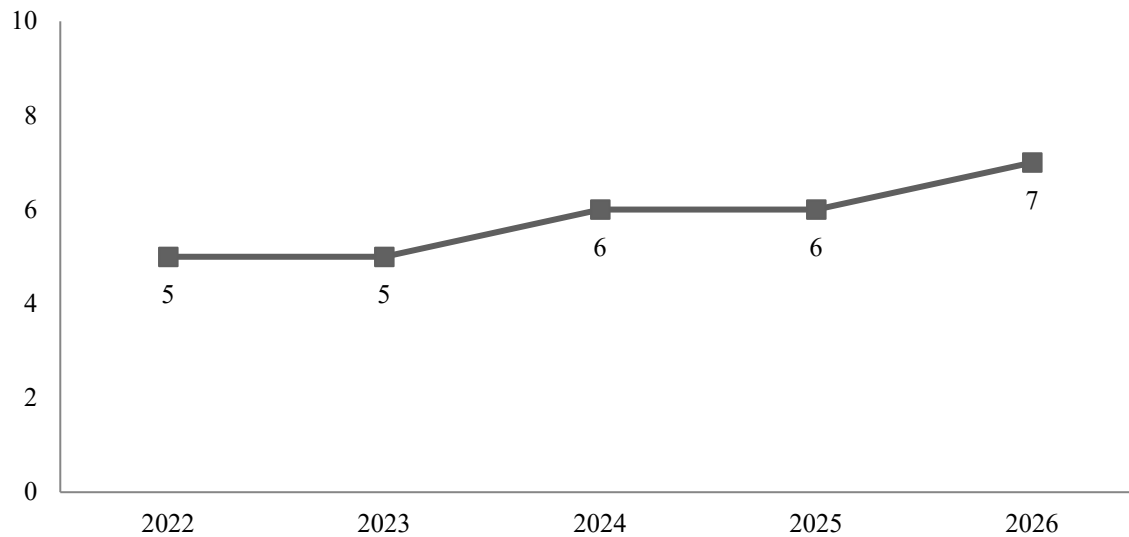
The Office was created in March 2021; before that, all services were provided through contracts. The Office currently serves the West and East Slopes with County employees. For the first two years, the Office provided services in the Tahoe Basin through contracts with two attorneys who provided these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

# Alternate Public Defender

## RECOMMENDED BUDGET • FY 2025-26

### STAFFING TREND

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



### SOURCES & USES OF FUNDS

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



## RECOMMENDED BUDGET

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

## DEPARTMENT BUDGET SUMMARY

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

## MAJOR BUDGET CHANGES

### Revenues

#### *Fines and Penalties*

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

#### *State Revenue*

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

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

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

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

# District Attorney

## RECOMMENDED BUDGET • FY 2025-26

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### *Federal Revenue*

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

### *Other Financing Sources*

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

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

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

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

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

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

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

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

### Appropriations

### *Salaries and Benefits*

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

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

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

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

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

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

### *Services and Supplies*

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

**District Attorney**  
**RECOMMENDED BUDGET • FY 2025-26**

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

*Other Charge*

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

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

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

## RECOMMENDED BUDGET • FY 2025-26

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### *Intrafund Transfers*

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

## MISSION

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

## PROGRAM SUMMARIES

### Administration

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

### Core & Special Victims Unit Prosecutions

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

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

### Core Investigations

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

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

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

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

### Support Staff

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

### Innovation and Efficiency Unit

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

The General Fund fully funds the Innovation and Efficiency Unit.

### Fraud Crime: Investigations & Prosecution

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

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

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

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

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



# District Attorney

## RECOMMENDED BUDGET • FY 2025-26

### Victim Witness Unit

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

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

- Child Abuse Treatment (AT) Program: To provide comprehensive psychotherapy services to children victimized by abuse and/or neglect.
- Child Advocacy Center (KC) Program - To provide direct victim services to child abuse victims/survivors and their families through a multidisciplinary team approach.
- Unserved Underserved Advocacy (UV) Program - To increase access to culturally appropriate victim services for unserved/underserved victims/survivors of crime.
- Violence Against Women Vertical Prosecution (VV) Program - To improve the criminal justice system's processing of violent crimes against women through a coordinated, multidisciplinary, prosecutorial response, including specialized units with a highly qualified prosecutor and victim advocate.
- Victim/Witness Assistance (VW) Program - To maintain Centers in each of California's 58 counties to provide comprehensive services to victims/survivors and witnesses of all types of violent crime, pursuant to California Penal Code 13835.

### BUDGET SUMMARY BY PROGRAM

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

### STAFFING TREND

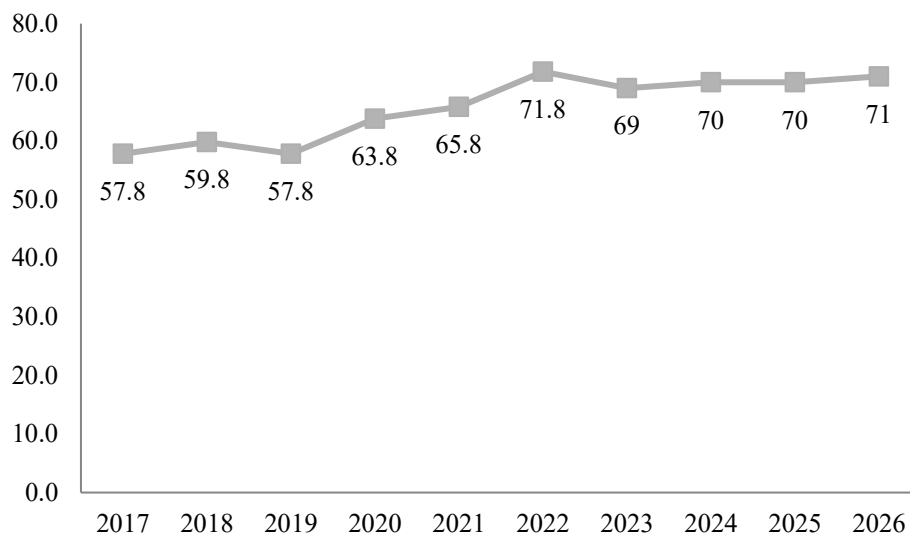
Staffing for the District Attorney's Office over the last decade has increased by 13.2, primarily due to changes in state law and mandated requirements for investigations. The recommended staff allocation for FY 2025-26 is 71 FTEs. After the adoption of the FY 2024-25 Budget, the Board approved the addition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

# District Attorney

## RECOMMENDED BUDGET • FY 2025-26

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

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



## SOURCES & USES OF FUNDS

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



## RECOMMENDED BUDGET

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

## DEPARTMENT BUDGET SUMMARY

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

## MISSION

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

## PROGRAM SUMMARY

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

## SOURCES & USES OF FUNDS

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



## RECOMMENDED BUDGET

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

## DEPARTMENT BUDGET SUMMARY

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

## MAJOR BUDGET CHANGES

### Revenue

#### State Revenue

- ((\$40,760)) Decrease in state revenue for the Office of Youth and Community Restoration grant funding ending in FY 2024-25.
- ((\$100,728)) Decrease in state revenue for Adult Probation Services due to Superior Court Pretrial Services and Post Release Community Supervision funding ending in FY 2024-25.
- ((\$103,981)) Decrease in Public Safety Sales Tax due to declining sales tax receipts in the statewide sales tax pool.

#### Federal Revenue

- \$20,000 Increase in Federal Public Assistance revenue due to increased eligible candidacy for Title IV-E funds.
- ((\$100,270)) Decrease in federal revenue due to a decreased award amount for the Juvenile Justice Emergency Planning Demonstration Program.

# Probation

## RECOMMENDED BUDGET • FY 2025-26

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### *Service Charges*

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

### *Other Financing Sources*

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

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

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

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

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

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

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

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

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

### Appropriations

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### *Salaries and Benefits*

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

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

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

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

Probation

RECOMMENDED BUDGET • FY 2025-26

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(\$84,665)	Decrease in Other Compensation due to decreased retirement payouts from retirements occurring in FY 2024-25.
(\$119,142)	Decrease in Workers' Compensation premium charges as the Department's share of overall County claims incurred has decreased from prior years, decreasing their Workers' Compensation insurance premium expense.
(\$263,553)	Decrease in Temporary Employees and Overtime to align with available funding.
(\$667,455)	Decrease in Salaries and Benefits due to 3.0 FTE vacant Deputy Probation Officers being held vacant for FY 2025-26 to align with available funding.

*Services and Supplies*

\$118,435	Increase in Computer System/Software Maintenance due to anticipated software replacements.
\$77,000	Increase in Utilities due to Pacific Gas and Electric and Liberty Utilities rate increases.
\$37,950	Increase in Psychiatric Medical Services due to current in-custody population requiring increased service level provision.
\$26,882	Increase in General Liability insurance premium expense as the Department's share of overall County claims incurred has increased from prior years, increasing their Liability insurance premium expense.
(\$23,300)	Decrease in Special Department Expense due to program purchases completed in FY 2024-25.
(\$24,300)	Decrease in Uniforms due to dress uniform purchases completed in FY 2024-25.
(\$25,531)	Decrease in Computer Equipment due to the replacement of existing equipment reaching end of life completed in FY 2024-25.
(\$29,500)	Decrease in Books/Manuals due to the use of online educational materials instead of print in the Juvenile Treatment Center.
(\$36,682)	Decrease in Vehicle Equipment due to vehicle upfits being completed in FY 2024-25.
(\$51,777)	Decrease in Auto Rents and Leases based on Fleet mileage rates which include lower rates for older vehicles.
(\$33,952)	Decrease due to adjustments across multiple objects to align the budget to actual costs.

*Other Charges*

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

## RECOMMENDED BUDGET • FY 2025-26

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### *Fixed Assets*

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

### *Other Financing Uses*

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

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

### *Intrafund Transfers*

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

## MISSION

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

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

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

## PROGRAM SUMMARIES

### *Administration and Fiscal*

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

### *Operations Support*

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

### *Adult Probation Services*

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

### *Youth and Family Probation Services*

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

### *Juvenile Treatment Center*

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

# Probation

## RECOMMENDED BUDGET • FY 2025-26

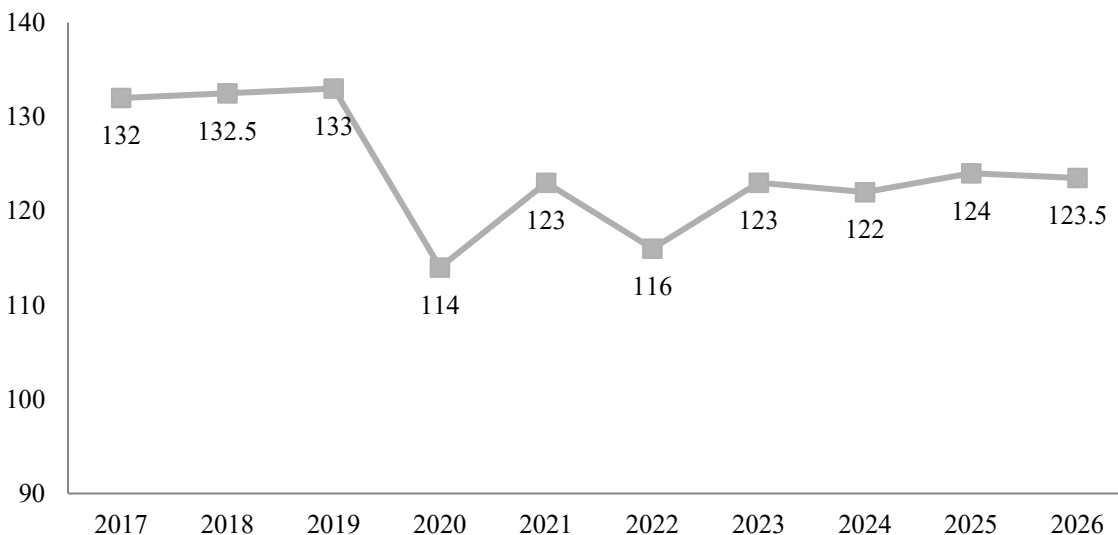
### BUDGET SUMMARY BY PROGRAM

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

### STAFFING TREND

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

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



## SOURCES & USES OF FUNDS

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

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

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

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



# Public Defender

## RECOMMENDED BUDGET • FY 2025-26

### RECOMMENDED BUDGET

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

### DEPARTMENT BUDGET SUMMARY

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	475,269	615,968	611,556	(4,412)
IG Rev - Federal	152,681	220,000	250,835	30,835
Miscellaneous Rev	5	0	0	0
Other Fin Sources	191,105	348,821	1,349,589	1,000,768
<b>Total Revenue</b>	<b>819,060</b>	<b>1,184,789</b>	<b>2,211,980</b>	<b>1,027,191</b>
Salaries & Benefits	4,464,816	5,407,245	6,287,390	880,145
Services & Supplies	497,981	779,892	628,968	(150,924)
Other Charges	158,615	0	0	0
Fixed Assets	140,006	0	0	0
Other Fin Uses	0	0	45,000	45,000
Intrafund Transfers	1,917	4,550	2,550	(2,000)
<b>Total Appropriations</b>	<b>5,263,336</b>	<b>6,191,687</b>	<b>6,963,908</b>	<b>772,221</b>
<b>FUND 1000 GENERAL FUND TOTAL</b>	<b>4,444,276</b>	<b>5,006,898</b>	<b>4,751,928</b>	<b>(254,970)</b>

### MAJOR BUDGET CHANGES

#### Revenues

##### *State Revenue*

- \$21,583      Increase in State Revenue due to the award of Public Defense Pilot Program grant funds.
- (\$25,995)      Decrease in Public Safety Sales Tax due to declining sales tax receipts in the statewide sales tax pool.

##### *Federal Revenue*

- \$30,835      Increase in Federal Revenue due to the award of Justice Assistance Grant program funds.

##### *Other Financial Sources*

- \$765,319      Increase in Operating Transfers In due to increased funding from the Community Corrections Partnership (CCP).
- \$251,480      Increase in Operating Transfers In due to increased funding from AB143 Criminal Fees Backfill funding.

# Public Defender

## RECOMMENDED BUDGET • FY 2025-26

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(\$16,031) Decrease in Operating Transfers In from the District Attorney/Public Defender Subaccount.

### Appropriations

#### *Salaries and Benefits*

\$457,128 Increase due to the addition of 2.0 FTE Deputy Attorneys which are completely offset with revenue from the CCP.

\$226,997 Increase in Salaries and Benefits costs due to Board-approved compensation increases.

\$83,380 Increase in Deferred Compensation employer's contribution due to the Criminal Attorney bargaining unit dissolving and being included in the Salary and Benefits Resolution for Unrepresented Employees, which provides a higher employer contribution rate.

\$40,696 Increase in Retiree Health Program charges due to a rate holiday in FY 2024-25.

\$33,024 Increase in CalPERS employer's contribution due to the Criminal Attorney bargaining unit dissolving and being included in the Salary and Benefits Resolution for Unrepresented Employees, which has an employer paid member contribution.

\$30,776 Increase in Health Insurance due to the Criminal Attorney bargaining unit dissolving and being included in the Salary and Benefits Resolution for Unrepresented Employees, which provides for higher employer contributions for health plans.

\$11,413 Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.

\$3,692 Increase in Other Compensation due to the carryforward of hiring incentives.

(\$2,088) Decrease in Bilingual Pay due to the resignation of a qualified Spanish-speaking employee.

(\$4,873) Decrease in Workers' Compensation premium charges as the Department's share of overall County claims incurred has decreased from prior years, decreasing their Workers' Compensation insurance premium expense.

#### *Services and Supplies*

\$9,750 Increase due to adjustments across multiple objects to align the budget to actual costs.

\$8,100 Increase in Telephone Charges due to increased telecom costs.

\$5,900 Increase in Mileage due to increased Fleet costs.

\$4,000 Increase in Utilities due to Pacific Gas and Electric rate increases.

\$3,040 Increase in Rents and Leases due to established rate increases for the office building lease.

# Public Defender

## RECOMMENDED BUDGET • FY 2025-26

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\$2,753	Increase in Fuel due to increased fuel costs.
\$1,000	Increase in Office Expenses due to the addition of Deputy Attorneys.
(\$5,500)	Decrease in Computer Maintenance due to conversion projects concluding in FY 2024-25.
(\$11,600)	Decrease in travel-related objects due to decreased discretionary travel.
(\$28,218)	Decrease in Professional and Specialized Services due to conversion projects concluding in FY 2024-25.
(\$140,149)	Decrease in General Liability insurance premium expense as the Department's share of overall County claims incurred has decreased from prior years, decreasing their Liability insurance premium expense.

### *Other Financial Uses*

\$45,000	Increase in Operating Transfers Out to Fleet for the purchase of a vehicle for the South Lake Tahoe office, which is completely offset with special revenue funds.
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### *Intrafund Transfers*

(\$2,000)	Decrease in Intrafund Transfers due to decreased facilities maintenance charges.
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## MISSION

The mission of the Public Defender's Office is to provide quality legal services in a compassionate and professional manner, providing constitutional balance to the El Dorado County legal system.

## PROGRAM SUMMARY

The functions of the Public Defender's Office are defined by United States law, California state law, and the County Charter. The Public Defender provides wide-ranging legal representation, including investigative services, to people appointed to the department by the courts. These people cannot afford a private attorney and may be facing incarceration or other consequences. Clients of the department include:

- Adults accused of felonies or misdemeanors, including both new cases and violations of probation (VOP), and those requiring mandatory community supervision (MCS) or post-release community supervision (PRCS);
- Juveniles accused of felonies or misdemeanors, including both new cases and VOPs;
- Mentally ill people who are gravely disabled (Lanterman-Petris-Short Act) conservatees on petitions for conservatorship;
- Probate conservatees and Limited Probate conservatees (seniors and developmentally delayed persons who are unable to care for themselves) on petitions for conservatorship, including legal work protecting them from financial fraud, undue influence, and/or abuse including jury trials and court trials;



# Public Defender

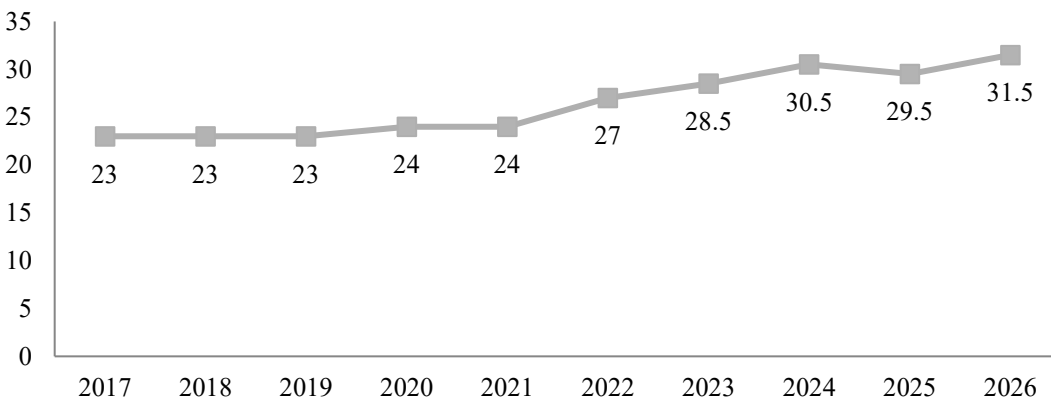
## RECOMMENDED BUDGET • FY 2025-26

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- People who are facing involuntary psychiatric hospitalizations and/or people facing involuntary medication, including writ proceedings and contested hearings;
- Clients in specialty courts, such as Veterans' Court, Mental Health Diversion Court, Behavioral Health Court, Prop 36 Court, and Family Wellness Court with the Shingle Springs Band of Miwok Indians, when accepted into those programs as part of the overall justice mandate to reduce crime and help people safely re-enter the community;
- People who are facing contempt of court charges brought by private attorneys and/or private people in Family Law Court or other civil matters, as the potential outcome is jail. This includes contested hearings and trials; and
- People who are referred to CARE Court, a new type of civil court case mandated by the State of California, intended to help manage the crisis of mental illness in our communities.

### STAFFING TREND

The recommended staff allocation for FY 2025-26 is 31.5 FTEs, which includes the addition of 2.0 FTE Deputy Attorneys funded with CCP funds. After the adoption of the FY 2024-25 Budget, the Board approved to dissolve the Criminal Attorneys' Association and to add new classifications for employees that were in that bargaining unit to align the classifications with the qualifications and experience required for the existing Deputy County Counsel classification series on April 1, 2025 (Legistar #25-0501). With that item, 7.0 FTE Deputy Attorneys and 5.0 FTE Sr. Attorneys were added, and 12.0 FTE Deputy Public Defender I-IVs were deleted from the Public Defender's personnel allocation.



### SOURCES & USES OF FUNDS

The department is primarily funded with discretionary General Fund revenue; however, the department does receive a share of the Public Safety sales tax (\$463,219), as well as funding from Public Safety Realignment (\$771,319). The Public Safety Realignment funding will be used for 2.0 FTE Deputy Attorneys, staff training, and additional eligible expenses. This budget also includes grant funding from the BSCC for the Public Defense Pilot Program (\$148,337), grant revenue from the Edward Byrne JAG Program (\$250,835), AB 143 Criminal Backfill funding (\$490,270), and Public Defender Sub Account funding (\$88,000).

## RECOMMENDED BUDGET

The Sheriff's Office General Fund budget is recommended at \$112,552,200, which is an increase of \$5,231,239 (4.9%) when compared to the FY 2024-25 Adopted Budget. Revenues are recommended at \$26,917,804, which is an increase of \$556,892 (2.1%) when compared to the FY 2024-25 Adopted Budget. The General Fund provides 76.1% of funding for the Department, and total General Fund support is increased by \$4,674,347 (5.8%) when compared to the FY 2024-25 Adopted Budget.

The Sheriff's Office Inmate Welfare Fund (Commissary) budget is recommended at \$2,252,000, which is an increase of \$304,440 (13.7%) when compared to the FY 2024-25 Adopted Budget. The Commissary budget is funded entirely from commissions received on Commissary and phone card purchases by inmates.

## DEPARTMENT BUDGET SUMMARY

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	247,600	247,600	190,740	(56,860)
License, Pmt, Fran	299,269	362,500	318,000	(44,500)
Fines & Penalties	140,420	75,000	120,000	45,000
IG Rev - State	13,828,255	13,750,617	12,976,012	(774,605)
IG Rev - Federal	5,336,417	1,230,000	1,138,000	(92,000)
Other Gov Agency	500,000	500,000	500,000	0
Service Charges	796,410	795,792	811,000	15,208
Miscellaneous Rev	100,499	105,000	105,000	0
Other Fin Sources	9,525,862	9,294,403	10,759,052	1,464,649
<b>Total Revenue</b>	<b>30,774,733</b>	<b>26,360,912</b>	<b>26,917,804</b>	<b>556,892</b>
Salaries & Benefits	68,596,269	80,910,595	85,684,115	4,773,520
Services & Supplies	24,818,760	25,014,681	25,146,791	132,110
Other Charges	367,162	313,500	440,000	126,500
Fixed Assets	4,077,136	1,582,700	1,193,500	(389,200)
Other Fin Uses	606,981	84,625	95,000	10,375
Intrafund Transfers	327,798	283,100	210,412	(72,688)
Intrafund Abatement	(681,234)	(868,240)	(217,618)	650,622
<b>Total Appropriations</b>	<b>98,112,871</b>	<b>107,320,961</b>	<b>112,552,200</b>	<b>5,231,239</b>
<b>FUND 1000 GENERAL FUND TOTAL</b>	<b>67,338,138</b>	<b>80,960,049</b>	<b>85,634,396</b>	<b>4,674,347</b>

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	113,229	25,000	25,000	0
Miscellaneous Rev	349,026	0	0	0
Fund Balance	0	2,195,560	2,500,000	304,440
<b>Total Revenue</b>	<b>462,256</b>	<b>2,220,560</b>	<b>2,525,000</b>	<b>304,440</b>
Services & Supplies	484,523	892,000	1,114,000	222,000
Other Charges	1,893	0	0	0
Contingency	0	1,328,560	1,411,000	82,440
<b>Total Appropriations</b>	<b>486,416</b>	<b>2,220,560</b>	<b>2,525,000</b>	<b>304,440</b>
<b>FUND 1118 COMMISSARY TOTAL</b>	<b>24,160</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Sheriff

## RECOMMENDED BUDGET • FY 2025-26

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### MAJOR BUDGET CHANGES

#### Revenue

##### *Taxes*

(\$56,860) Decrease in Property Tax due to a decreased projection in Boat Tax revenue.

##### *License, Permits, Franchise Fees*

\$500 Increase in License and Permit revenue based on historical actuals and the current year's receipts.

(\$45,000) Decrease in Alarm Permit revenue based on historical actuals.

##### *Fines & Penalties*

\$45,000 Increase in Vehicle Code Fines based on historical actuals and Board-approved fee increases.

##### *State*

\$30,000 Increase in State reimbursements for Peace Officer Standards and Training for sworn personnel.

(\$154,721) Decrease in State revenue due to decreased and expired grant awards.

(\$649,884) Decrease in Public Safety Sales Tax due to declining sales tax receipts in the statewide sales tax pool.

##### *Federal*

(\$92,000) Decrease in Federal revenue due to a decrease in grant revenue for Homeland Security Grants.

##### *Service Charges*

\$10,000 Increase in Civil Process Services charges due to Board-approved fee increases.

\$5,000 Increase in Charges for Service due to Board-approved fee increases.

\$5,000 Increase in Fingerprint Services fees based on historical actuals and Board-approved fee increases.

(\$4,792) Decrease in Estate Fees based on historical actuals.

##### *Other Financing Sources*

\$555,623 Increase in Operating Transfers In due to increased funding from the Community Corrections Partnership (CCP).

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\$500,000	Increase in Operating Transfers In due to increased use of Courts Security special revenue funds.
\$385,000	Increase in Operating Transfers In due to increased use of California Multi-Jurisdictional Methamphetamine Enforcement Team (Cal-MMET) funds.
\$229,000	Increase in Operating Transfers In due to increased use of Custody Services special revenue funds.
\$70,000	Increase in Operating Transfers In due to increased use of Department of Justice Equitable Sharing funds.
\$28,000	Increase in Operating Transfers In due to increased use of DNA Identification special revenue funds.
\$1,500	Increase in Operating Transfers In due to a slight increase in use of Supplemental Law Enforcement Services Fund (SLESF).
(\$36,500)	Decrease in Operating Transfers In due to decreased use of California Identification System Remote Access Network (Cal-ID RAN) Board special revenue funds.
(\$42,474)	Decrease in Operating Transfers In due to decreased use of Sacramento Municipal Utilities District (SMUD) Cooperative Agreement special revenue funds.
(\$225,500)	Decrease in Operating Transfers In due to decreased use of Rural Counties special revenue funds.

### Appropriations

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#### *Salaries and Benefits*

\$3,551,469	Increase in Salaries and Benefits due to Board-approved and Charter Section 504 compensation increases.
\$1,164,156	Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.
\$554,569	Increase in Retiree Health Program charges due to a rate holiday in FY 2024-25.
(\$154,721)	Decrease in Overtime primarily due to the expiration of grant funding in FY 2024-25.
(\$341,953)	Decrease in Workers' Compensation premium charges as the Department's share of overall County claims incurred has decreased from prior years, decreasing their Workers' Compensation insurance premium expense.

#### *Services and Supplies*

\$222,260	Increase in General Liability insurance premium expense as the Department's share of overall County claims incurred has increased from prior years, increasing their Liability insurance premium expense.
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# Sheriff

## RECOMMENDED BUDGET • FY 2025-26

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\$152,400	Increase in Fleet pool charges based on mileage rates provided by Fleet Services.
\$150,000	Increase in Janitorial/Custodial Services due to janitorial services being directly charged to the department from Facilities instead of through an Intrafund Transfer.
\$127,600	Increase in Utilities based on actuals and in anticipation of increased costs due to the Jail Expansion project being completed in FY 2025-26.
\$111,600	Increase in Software and Software Licenses based on historical actuals.
\$108,100	Increase due to adjustments across multiple objects to align the budget to actual costs.
(\$166,600)	Decrease in Computer System/Software Maintenance due to the consolidation of licenses and aligning with actual costs.
(\$249,400)	Decrease in Medical, Dental, Lab, and Ambulance Services based on anticipated actuals for the Jail medical contract.
(\$323,850)	Decrease in Law Enforcement Equipment due to one-time purchases completed in FY 2024-25.

### *Other Charges*

\$126,500	Increase in Other Charges due to an increase in transfers to other governmental agencies for Homeland Security Grant expenditures.
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### *Fixed Assets*

(\$389,200)	Decrease in Fixed Assets due to various Fixed Asset purchases completed in FY 2024-25 and fewer requests for capital expenditures due to the current financial landscape.
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### *Other Financing Uses*

\$90,000	Increase in Operating Transfers Out for Fleet for new vehicles to be purchased.
(\$33,625)	Decrease in Operating Transfers Out to Environmental Management for Homeland Security Grant expenditures completed in FY 2024-25.
(\$46,000)	Decrease in Operating Transfers Out to Facilities for a carport project completed in FY 2024-25.

### *Intrafund Transfers*

(\$72,688)	Decrease in Intrafund Transfers primarily due to decreased facilities maintenance charges.
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### *Intrafund Abatement*

\$650,622	Decrease in Abatements (shown as negative expenses) primarily due to Discretionary Transient Occupancy Tax being recognized in the General Fund and not transferred to General Fund departments.
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## MISSION

The mission of the El Dorado County Sheriff's Office is to uphold the law through the investigation and enforcement of criminal and civil law, to provide leadership and law enforcement support to allied law enforcement agencies, to deliver consistent and humane treatment to those placed in our care and custody, and to perform these responsibilities in a manner that is responsive to the needs of our community and faithful to the Constitution of the United States and the Constitution of the State of California.

The vision of the Sheriff's Office is a modern approach to traditional law enforcement values, total enforcement on crime and criminals, and total care for victims, witnesses, and the community with professionalism through training and by example.

## PROGRAM SUMMARIES

### *Administration*

Sheriff's Administration is responsible for the overall management of the Sheriff's Office and includes key leadership positions such as the Sheriff, Undersheriff, Captains, Chief Fiscal Officer, and the Sheriff's Executive Assistant.

A critical component within Administration is the Sheriff's Fiscal Division, which is responsible for grant administration, accounting, budgeting, payroll, purchasing, legislative analysis, and contract administration, and is the County CalOES/FEMA Reimbursement liaison, ensuring proper financial recovery and compliance in emergency situations.

By providing strategic leadership and financial oversight, Administration ensures efficient and effective operation of the Sheriff's Office while maintaining fiscal accountability and compliance with local, state, and federal regulations.

### *Custody and Bailiff*

The Custody Division of the Sheriff's Office is responsible for the operation and security of the County's two adult custody facilities, located in Placerville and South Lake Tahoe. The Division manages inmate supervision, transportation, and housing while ensuring the safety and security of the facilities.

Key responsibilities include:

- Inmate Services – Supervision of inmates during court proceedings, transportation to other correctional facilities, and warrant services.
- Rehabilitation Programs – Offering work programs to support inmate rehabilitation and reintegration.
- Facility Operations – Overseeing Commissary services and ensuring inmates receive contracted medical care.
- Court Security – Providing security for courthouses across the County to maintain order and safety during judicial proceedings.

Through its commitment to safety, security, and inmate welfare, the Custody Division plays a crucial role in the County's law enforcement and correctional system.

# Sheriff

## RECOMMENDED BUDGET • FY 2025-26

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### *Operations*

The Operations Division of the Sheriff's Office is responsible for countywide law enforcement patrol activities, ensuring public safety, and responding to emergencies. Patrol Services plays a key role in handling calls for service, investigating crimes, making arrests, and enforcing local, state, and federal laws. Deputies also assist other agencies during emergencies and provide critical public safety services throughout El Dorado County.

Key units and specialized teams within the Operations Division include:

- Crime Scene Investigators & Detective Units – Conducting investigations into criminal cases, narcotics offenses, and follow-up inquiries referred by Patrol Deputies, the District Attorney, and Probation Departments.
- Specialized Enforcement Teams – Including SWAT, Bomb Squad, K-9, Search & Rescue, Dive Team, Crisis Negotiation Team, and the Interdiction Unit.
- Community & Outreach Programs – Such as the Homeless Outreach Team, School Resource Officers, Safeguarding Children through Healthy Initiatives, Education, Law Enforcement, and Deterrence (SCHIELD) Program, Reserves, Explorers, and Public Information Officer.
- Emergency & Tactical Services – Overseeing the Office of Emergency Services (OES), Unmanned Aerial Systems (UAS), and coordination with multi-jurisdictional task forces.
- Logistical & Operational Support – Managing the Sheriff's substations, Fleet operations, and specialized response units.

With a focus on law enforcement, emergency response, and community engagement, the Operations Division plays a vital role in maintaining public safety and ensuring a strong law enforcement presence throughout El Dorado County.

### *Support Services*

The Support Services Division of the Sheriff's Office provides essential administrative, technical, and operational support to ensure efficient law enforcement services. This division oversees critical functions such as civil processes, records management, and property control, while also managing key infrastructure and technology for the department.

Key responsibilities and units within the Support Services Division include:

- Civil Unit – Responsible for processing and serving court documents, evictions, restraining orders, and wage garnishments.
- Records Unit – Managing public records requests, crime reports, and background checks to ensure compliance with legal and regulatory requirements.
- Property Unit – Handling evidence storage, lost and found property, and the return or disposal of items per legal guidelines.
- Coroner's Office & Public Administration – Investigating unattended deaths and assisting with estate administration when necessary.
- Law Enforcement Training & Standards – Overseeing the Sheriff's Training Section, Personnel, and the Background Investigative Unit.
- Technology & Communications – Maintaining the Radio Shop, Information Technology (IT) support, Radio Communications staff, Transparency Unit, and Dispatch.
- Operational & Specialized Units – Including Aviation, the Range/Armory, Concealed Carry Weapons (CCW) Unit, and the Honor Guard.

- Volunteer Programs – Coordinating with the Sheriff’s Team of Active Retirees (STAR) program to enhance public safety efforts.

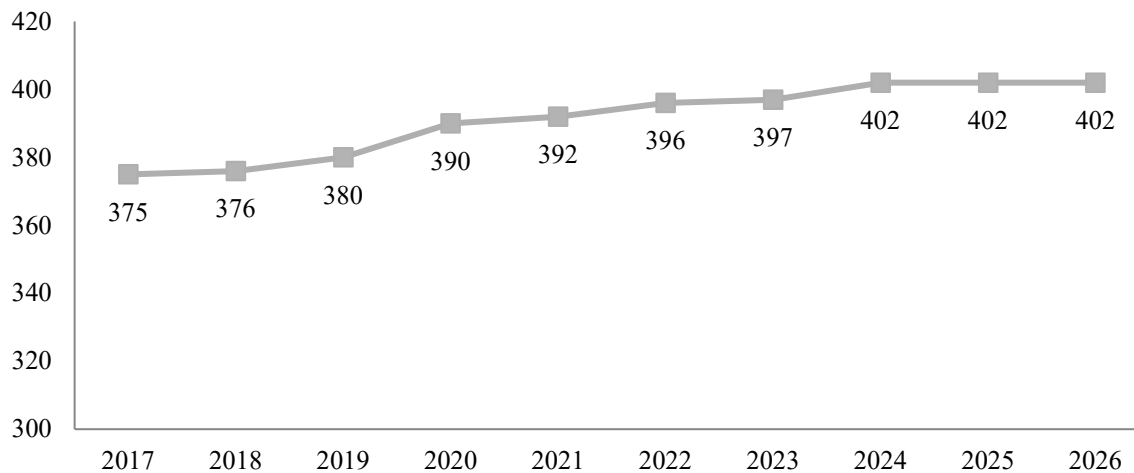
By ensuring the logistical, technological, and administrative functions of the Sheriff’s Office run smoothly, the Support Services Division plays a vital role in enhancing law enforcement operations and community service.

## BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Administration	\$ 5,306,799	\$ 333,000	\$ 4,973,799	12
Bailiff	\$ 4,067,885	\$ 4,000,000	\$ 67,885	22
Custody	\$ 32,267,584	\$ 4,281,531	\$ 27,986,053	126
Operations	\$ 49,648,868	\$ 16,945,773	\$ 32,703,095	158
Support Services	\$ 21,261,064	\$ 1,357,500	\$ 19,903,564	84
Commissary	\$ 2,525,000	\$ 2,525,000	\$ -	0
<b>Total</b>	<b>\$ 115,077,200</b>	<b>\$ 29,442,804</b>	<b>\$ 85,634,396</b>	<b>402</b>

## STAFFING TREND

The recommended allocation for FY 2025-26 is 402.0 FTE, which is the same as the FY 2024-25 Adopted Budget personnel allocation. The Jail Expansion is anticipated to be completed at the end of FY 2025-26. The staffing expected to be needed for the Jail expansion includes 1.0 FTE Sheriff’s Lieutenant, 1.0 FTE Sheriff’s Correctional Sergeant, and 7.0 FTE Sheriff’s Correctional Officers.



## SOURCES & USES OF FUNDS

The Sheriff’s Office is primarily funded by General Fund discretionary revenues and a share of the Public Safety Sales Tax (\$11,580,466). The Office also receives grant funding from the Federal Department of Homeland Security, the State Department of Boating and Waterways, and other governmental agencies. The Sheriff’s Office receives \$500,000 annually as a result of the County’s agreement with the Shingle Springs Band of Miwok Indians.



# Sheriff

## RECOMMENDED BUDGET • FY 2025-26

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The Sheriff's Office also receives revenue from special revenue funds. The FY 2025-26 Recommended Budget includes the use of \$4 million in revenues from the State of California Trial Court Security Account for security services provided to the Superior Court. This amount is currently not sufficient to cover the costs of the Court Security Program. The Sheriff's Office, in collaboration with the Chief Administrative Office, is exploring solutions to fully fund the Program without using County General Fund.

Other uses of special revenue funds include \$745,000 from SLESF, \$704,192 from Public Health Realignment, \$700,000 from Cal-MMET, \$584,500 from Rural Counties, \$229,000 from Custody Services, \$150,000 from Cal-ID RAN Board, \$132,021 from Opioid Settlement, \$100,000 from SMUD Cooperative Agreement, \$100,000 from DNA Identification, \$83,000 from Civil Fees and Equipment, \$70,000 from Department of Justice Equitable Sharing, \$23,000 from State Asset Forfeiture, and \$15,000 from Criminal Fee Backfill funds.

The Sheriff's Office budgeted use of Public Safety Realignment funds is approximately \$3.12 million in FY 2025-26. This includes recovery of 13% of the Office's overhead costs at \$221,258. Since FY 2023-24, the CFMG contract for Jail Medical Services is administered by the Sheriff's Office instead of HHSA. Approximately \$850,000 of the CFMG contract is funded by the Public Safety Realignment program.

The Inmate Welfare fund is budgeted at \$2,525,000, which includes \$1,114,000 in Services and Supplies for the benefit and educational needs of inmates and the operation of a commissary, and \$1,411,000 in Appropriation for Contingency.

# Agricultural Commissioner

## RECOMMENDED BUDGET • FY 2025-26

### RECOMMENDED BUDGET

This Budget is recommended at \$2,354,893, reflecting an increase of \$112,477 (4.78%) compared to the FY 2024-25 Adopted Budget. General Fund support accounts for 40.83% of the Department's funding and is decreasing by \$67,717 (7.02%) compared to the FY 2024-25 Adopted Budget. The decrease in the General Fund's use is primarily due to the increase in unclaimed gas tax.

#### *Fish and Wildlife Commission*

The Recommended Budget for the Commission is \$21,920, reflecting an increase of \$1,920 (8.76%) compared to the FY 2024-25 Adopted Budget. The General Fund has contributed between \$12,000 and \$20,000 in previous years.

### DEPARTMENT BUDGET SUMMARY – AGRICULTURAL COMMISSIONER

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	139,852	126,000	152,000	26,000
Rev Use Money/Prop	0	50	50	0
IG Rev - State	886,805	944,250	1,050,083	105,833
IG Rev - Federal	21,973	49,223	20,000	(29,223)
Other Gov Agency	43,952	71,148	148,727	77,579
Service Charges	33,195	22,453	22,458	5
Miscellaneous Rev	270	250	250	0
Total Revenue	1,126,046	1,213,374	1,393,568	180,194
Salaries & Benefits	1,335,362	1,552,607	1,673,084	120,477
Services & Supplies	253,075	337,267	349,267	12,000
Other Charges	317,208	332,542	332,542	0
Fixed Assets	0	20,000	0	(20,000)
Total Appropriations	1,905,645	2,242,416	2,354,893	112,477
FUND 1000 GENERAL FUND TOTAL	779,598	1,029,042	961,325	(67,717)

### MAJOR BUDGET CHANGES

#### Revenue

##### *License, Permits, and Franchise Fees*

\$26,000 Increase in revenues from weights and measures device registration and pesticide use permits.

##### *State Inter-Governmental*

\$105,833 Increase in Unclaimed Gas Tax (\$117,333) and a decrease in mandated state contracts due to a 3% reduction (\$11,500).

##### *Federal Inter-Governmental*

(\$29,223) Decrease in federal revenue due to decreased United States Forest Service grant funding.

# Agricultural Commissioner

## RECOMMENDED BUDGET • FY 2025-26

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### *Other Governmental Agencies*

\$77,579 Increase in revenue due to an increase in Noxious Weed contracts.

### Appropriations

#### *Salaries and Benefits*

\$94,788 Increase in Extra Help for continued Glassy-Winged Sharpshooter and Noxious Weed contracts.

\$39,316 Increase in Health Insurance Premium costs due to employee selections.

\$16,554 Increase in Retiree Health due to a rate holiday in the prior Fiscal Year.

(\$28,893) Decrease in Salary and Benefits due to funding an Agricultural Biologist Standards Inspector for half the Fiscal Year, offset by Board-approved wage increases.

(\$1,288) Decrease in Workers' Compensation insurance premiums.

#### *Services and Supplies*

\$12,000 Increase in Services and Supplies primarily due to replacing small farm and noxious weed devices.

#### *Fixed Assets*

(\$20,000) Decrease due to Fixed Assets purchased in the prior Fiscal Year.

## DEPARTMENT BUDGET SUMMARY – FISH & WILDLIFE COMMISSION

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	2,632	5,000	8,500	3,500
Rev Use Money/Prop	77	0	0	0
Other Fin Sources	0	29,467	13,420	(16,047)
Fund Balance	0	(14,467)	0	14,467
Total Revenue	2,709	20,000	21,920	1,920
Services & Supplies	14,961	20,000	21,920	1,920
Total Appropriations	14,961	20,000	21,920	1,920
FUND 1106 FISH & GAME TOTAL	12,252	0	0	0

## MAJOR BUDGET CHANGES

### Revenues

#### *Fines and Penalties*

\$3,500 Increase in Fines and Penalties collected.

# Agricultural Commissioner

## RECOMMENDED BUDGET • FY 2025-26

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### *Other Financing Sources*

(\$16,047)      Decrease in Operating Transfers In, based on the Fish and Wildlife Commission workplan for FY 2025-26.

### *Fund Balance*

\$14,467      Decreased use of Fund Balance due to projects completed in the prior Fiscal Year.

### Appropriations

### *Services and Supplies*

\$1,920      Increase in Services and Supplies for expenses related to the Commission's workplan for FY 2025-26.

## MISSION

The Department of Agriculture, Weights & Measures' mission is to protect, enhance and promote the preservation of agriculture and the environment while sustaining the public health, safety, and welfare of all citizens, and to provide consumer and marketplace protections through the fair and equitable enforcement of laws and regulations in El Dorado and Alpine Counties.

## PROGRAM SUMMARIES

### Agricultural Commissioner

#### *Agricultural Commission*

Created in 1967 by the Board of Supervisors, the seven-member Agricultural Commission acts in an advisory capacity to the Board and the Planning Commission on all matters related to agriculture. The Agricultural Commission's scope of interests includes a wide variety of agricultural, timber and land use issues including agricultural land preservation, agricultural production, forestland preservation, and forest production. The Commission also advises the Board on procedures and techniques requiring legislative or policy actions that would encourage and promote agricultural activities that are conducive to the continued well-being of El Dorado County.

#### *Fish and Wildlife Commission*

The Fish and Wildlife Commission is appointed by the Board of Supervisors to advise on matters related to fish and wildlife conservation and to oversee the expenditure of Fish and Wildlife funds collected from fines by the Courts.

#### *Agriculture Programs*

The Department is responsible for numerous mandated programs that promote, protect, and enhance various aspects of agricultural activities.

- Pest Exclusion – plant protection and quarantine. This program provides the first line of defense for California agriculture and the environment against the invasion of exotic pests. Inspections provide protection from the introduction of insect and disease pests that may be introduced into the state

# Agricultural Commissioner

## RECOMMENDED BUDGET • FY 2025-26

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through the movement of plants and plant products as well as other items through normal channels of trade. This program also involves inspections of plant material being delivered to other states and countries and the issuance of certificates documenting compliance with their entry requirements;

- Pest Detection – early detection of exotic pests using insect detection traps. This program provides the second line of defense against exotic pests through the early detection of new introductions before they become widely established. Traps are placed in primarily urban areas to detect such insect pests as Mediterranean and Mexican fruit flies, Spongy Moth, Japanese Beetle, and a host of other targeted pest species. Through early detection, the likelihood of these pests becoming established in the state is lessened, and the cost and environmental impact of eradication is minimized;
- Pest Management-Vegetation Management – There are nine different noxious weed species under eradication throughout the County. Most weed species targeted for eradication in El Dorado County are listed as ‘A’ rated weeds by the State, and are of limited distribution throughout California;
- Glassy-winged Sharpshooter (GWSS) – initiated in 1999 to prevent the introduction of this insect to El Dorado County. The GWSS is known to spread Pierce’s Disease, which can devastate vineyard plantings. The pest monitoring program includes inspections of all nursery stock shipped into the County from known infested areas. Historically, the Department utilizes Extra Help and Limited Term Agricultural Biology Technician employees for Pest Management programs;
- Vertebrate Pest Management – advice on rodent control;
- Integrated Pest Management – emphasizes preventive methods that provide economical, long-term solutions to pest problems;
- Nursery and Seed inspections – protecting customers and growers;
- Apiary Registration & Inspections – Inspections are made to sustain the continued health of the bee industry in California, which directly translates to the successful production of numerous crops; A program that emphasizes the registration and site location of honeybee colonies in the county. At the request of beekeepers or growers, the Department inspects colonies for potential pest or colony health issues;
- Fresh Fruit, Nut, and Vegetable Quality Control, Honey Quality Control and Egg Quality Control – enforcement of quality standards protecting the consumer; This program ensures compliance with California's minimum standards regarding quality and marketing of all produce commercially grown and/or marketed in the county and state. Direct Marketing regulation and Organic law enforcement are part of a program that provides for local protection to growers, marketers and consumers.
- Certified Producers and Farmers’ Market (Direct Marketing) – Markets give the producers of farm products the option of selling directly to the consumer without the requirements of meeting size, pack, container, and labeling requirements (Standardization). These markets give the public a “direct” link to the production of the crop by buying the produce from the grower;
- Organic Producers – The Department is the local enforcement agency concerning the registration, investigation of complaints and auditing of organic producers and handlers; and
- Crop Report – California Food and Agricultural Code requirement to publish an accurate and meaningful report concerning the agricultural conditions in El Dorado/Alpine Counties. As required by the California Food and Agricultural Code, the department compiles and records information in the annual crop report regarding the gross production and value of the county's commodities. Various research institutions, schools, banks, agencies and businesses use this valuable information to the

# Agricultural Commissioner

## RECOMMENDED BUDGET • FY 2025-26

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benefit of the local economy. Also, disasters to agriculture are surveyed and the information collected is used by other agencies offering disaster relief. Statistics promote and protect the continued production and prosperity of agriculture in El Dorado County and California.

Administration positions are proportionally allocated to provide oversight, direction and support for Agriculture programs, which include budgeting, accounting, personnel, payroll, purchasing, office support, and administration of contracts through the California Department of Food and Agriculture and private grants. The principal funding source for these programs is the County's share of unclaimed gas tax as authorized by the Food and Agricultural Code § 224(g).

### *Pesticide Use Enforcement*

The pesticide laws and regulations of California require safe, responsible handling of pesticides from the time of purchase through transportation, storage, usage and disposal. The safety of employees, the environment, and the public is of paramount importance in this program. The enforcement of the regulations by this department applies to all agricultural, non-agricultural and structural usage. The more toxic pesticides are regulated under the restricted materials permit program.

The two main revenue sources are the California Department of Food and Agriculture unclaimed gas tax for Pesticide Regulatory Activities pursuant to §224(a) of the Food and Agricultural Code, and the California Department of Pesticide Regulation distribution of the Pesticide Mill Assessment collections in accordance with §12844 of the Food and Agricultural Code.

### *Weights & Measures*

The mission of Weights & Measures is to allow a good-value comparison to the consumer while maintaining fair competition between businesses. Weights & Measures affects everyone's daily life through the inspections of all commercially used devices such as gas pumps, scales and scanners, as well as through testing of packages to ensure the product inside the package weighs or measures as much as is stated on the label. The Department also enforces requirements for petroleum products, including antifreeze, brake fluid and motor oil; grades of diesel; and octane levels of gasoline. Weighmaster inspections are intended to deter fraudulent transactions at junk dealers and recyclers and to decrease the sale of stolen property.

The Department's revenue sources include inspection reimbursement for Service Agents, Petroleum Products Compliance and Weighmaster Enforcement through the California Department of Food and Agriculture Division of Measurement Standards, and the annual device registration for commercially used devices such as gasoline dispensers, scales, propane dispensers, etc.

### *Wildlife Services*

Wildlife Services works to maintain a biologically sound integrated wildlife damage management program assisting public agencies, businesses, private citizens, schools, property owners, farmers and ranchers in a cooperative venture between El Dorado/Alpine Counties, the U.S. Department of Agriculture, and the California Department of Fish and Wildlife. Wildlife Services is intended to provide Federal leadership and skill to resolve wildlife interactions that threaten public health and safety, as well as agricultural, property and natural resources.

The program primarily focuses on providing technical assistance to prevent wildlife conflicts and remove only the animals causing the problem. The Agricultural Commissioner and the USDA Regional Wildlife Services Supervisor provide administration and oversight. The Department's appropriations include a contract with the U.S. Department of Agriculture (USDA). Revenues consist of a portion of unclaimed gas tax from the

# Agricultural Commissioner

## RECOMMENDED BUDGET • FY 2025-26

California Department of Food and Agriculture. The USDA provides 1.0 FTE through contract to match the County's 1.0 FTE dedicated to this program.

### *University of California Cooperative Extension Program*

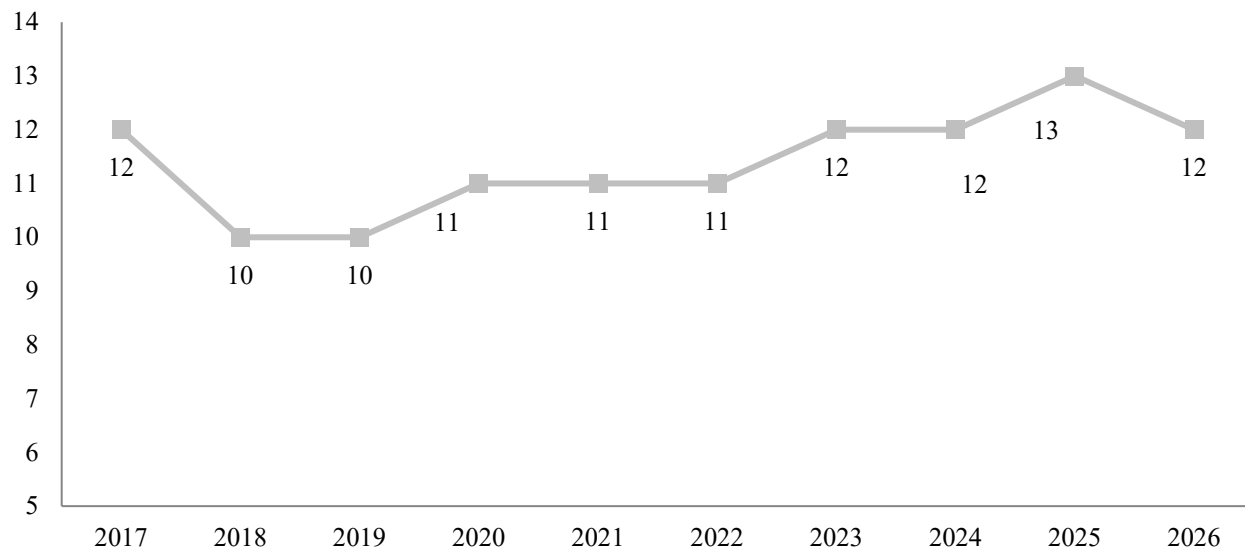
University of California Cooperative Extension Office Programs include 4-H Youth Development Staff, Master Gardener Staff, Natural Resources Advisors, Specialty Crop Advisors, and the Forestry Advisor program.

## BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Agricultural Commission	\$ 11,879	\$ 1,750	\$ 10,129	0.2
Agriculture Programs	\$ 998,084	\$ 798,563	\$ 199,521	5.8
Pesticide Use Enforcement	\$ 526,613	\$ 316,098	\$ 210,515	3
Weights & Measures	\$ 205,079	\$ 132,800	\$ 72,279	2
Wildlife Services	\$ 283,696	\$ 144,357	\$ 139,339	1
UCCE	\$ 329,542	\$ -	\$ 329,542	0
<b>Total</b>	\$ 2,354,893	\$ 1,393,568	\$ 961,325	12

## STAFFING TREND

The proposed staffing allocation for FY 2025-26 is 12.0 FTEs. As planned, 1.0 FTE Deputy Agriculture Commissioner, Sealer of Weights and Measures position was deleted per resolution 03-2024 when hiring the Assistant Deputy Agriculture Commissioner, Sealer of Weights and Measures. The Department will continue the 1.0 FTE Limited Term Biology Technician for FY 2025-26.



## SOURCES & USES OF FUNDS

The Agriculture Department is funded by a combination of the general fund, state and federal funds, licenses and permit fees, and fees for services. The largest funding source outside the County's general fund is the unclaimed gas tax. Each year, county agriculture departments receive unclaimed gas tax revenue from the California Department of Food and Agriculture (CDFA) and the

# Agricultural Commissioner

## RECOMMENDED BUDGET • FY 2025-26

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Department of Pesticide Regulations (DPR) as partial reimbursement for agricultural program costs. The allocation formula is based on the size of the available funds in the pool and each county's costs for agricultural programs from the previous year. Counties with a higher net county cost receive a larger share of the available funds. The CDFA and DPR distribute these funds late in the fiscal year's third quarter or early in the fourth quarter. The state also reimburses the county with a Mill Assessment for pesticide usage. Due to the timing of these disbursements, accurately forecasting how much the County will receive can be difficult.

Fish and Wildlife's budget consists of \$13,420 from the General Fund and \$8,500 in Fines & Penalties. During FY 2025-26, up to \$21,920 is expected to be allocated for special projects and expenses related to the conservation of fish and wildlife, as well as support for fishing derbies.





### RECOMMENDED BUDGET

The FY 2025-26 Recommended Budget for Environmental Management is \$23,413,034, representing a decrease of \$682,273 (2.83%) compared to the FY 2024-25 Adopted Budget. The Department operates with no Net County Cost, meaning all programs are fully funded through non-discretionary revenues such as fees, permits, and Federal and State funding. Changes in appropriations reflect equal changes to revenues.

#### *General Fund Programs*

The General Fund portion of the Environmental Management Department's FY 2025-26 budget is \$4,226,215, an increase of \$646,803 (18.07%) compared to the FY 2024-25 Adopted Budget.

Currently, discretionary fund balances from CSA #10 (Solid Waste, Liquid Waste, and Hazardous Waste) and CSA #3 (Vector Control) are used to offset the revenue shortfall in the General Fund programs. However, with the addition of Countywide Cost Allocation Plan charges in FY 2025-26, continued reliance on these fund balances is not financially sustainable. Without a new funding strategy, the Department is expected to incur a Net County Cost in future years.

#### *County Service Areas*

- CSA #3 (Vector Control and Snow Removal):  
Budgeted at \$5,258,930, an increase of \$399,685 (8.23%).
- CSA #10 (Solid Waste, Liquid Waste, Hazardous Waste, Litter Abatement, Union Mine Closure):  
Budgeted at \$13,625,774, a decrease of \$1,712,372 (11.16%).

#### *Special Revenue Funds*

The Department's Countywide Special Revenue Fund includes:

- Hazardous Waste Management Plan
- Meyers Landfill
- Phillips 66 Settlement
- CUPA Enforcement Penalties
- Oil Payment Program
- City/County Payment Program

Details for these funds are provided in the Special Revenue Funds section of the Budget Book.

# Environmental Management

## RECOMMENDED BUDGET • FY 2025-26

### DEPARTMENT BUDGET SUMMARY – GENERAL FUND PROGRAMS

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	1,533,454	1,431,000	1,494,000	63,000
IG Rev - State	1,052,702	0	0	0
IG Rev - Federal	87,586	0	0	0
Service Charges	832,891	1,749,636	2,148,813	399,177
Miscellaneous Rev	6,155	600	3,000	2,400
Other Fin Sources	329,368	398,176	580,402	182,226
Total Revenue	3,842,156	3,579,412	4,226,215	646,803
Salaries & Benefits	2,454,257	2,855,719	3,031,960	176,241
Services & Supplies	427,310	384,831	328,191	(56,640)
Other Charges	22,019	300	300	0
Other Fin Uses	0	160,000	0	(160,000)
Intrafund Transfers	6,792	178,562	865,764	687,202
Intrafund Abatement	(7,099)	0	0	0
Total Appropriations	2,903,279	3,579,412	4,226,215	646,803
FUND 1000 GENERAL FUND TOTAL	(938,877)	0	0	0

### MAJOR BUDGET CHANGES

#### Revenue

##### *License, Permit, and Franchise Fees*

\$50,000 Increase in Food Facility Permit revenues based on prior fiscal year actuals.

\$13,000 Increase in Well Permit revenue based on prior fiscal year actuals.

##### *Service Charges*

\$386,677 Increase in Administration Interfund Charges to other Environmental Management programs due to overall cost increases in department administration.

\$12,500 Increase in Service Charges for Plan & Engineering Fees (\$7,500) and Sanitation Business Plans (\$5,000).

##### *Miscellaneous Revenue*

\$2,400 Increase due to an increase in revenue recovery.

##### *Other Financing Sources*

\$134,064 Increase in Operating Transfers In of Department of Justice grant funds for Tobacco Retail License activities.

\$77,000 Increase in Operating Transfers In for State Health Vehicle License Fees in Lieu of Sales Tax fund.

# Environmental Management

## RECOMMENDED BUDGET • FY 2025-26

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\$7,792	Increase in Operating Transfers In for State Health Sales Tax realignment funding.
(\$36,630)	Decrease in Operating Transfers In from AQMD for Hedgerow software project completed in FY 2024-25.

### Appropriations

#### *Salaries and Benefits*

\$126,310	Increase in Salaries and Benefits due to Board-approved compensation increases.
\$46,667	Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.
\$26,282	Increase in Retiree Health due to rate holiday in FY 2024-25.
\$20,299	Increase in Worker's Compensation premium charges.
(\$43,317)	Decrease in Health Insurance costs due to employee elections.

#### *Services and Supplies*

(\$56,640)	Decrease primarily due to implementing the new Hedgerow software project completed in the prior fiscal year.
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#### *Other Finance Uses*

(\$160,000)	Decrease in Operating Transfer Out due to the transition from direct billing of CDFA charges to cost recovery in the Countywide Cost Allocation plan beginning in FY 2024-25.
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#### *Intrafund Transfers*

\$686,202	Increase in Intrafund transfers due to increased cost of the Countywide Cost Allocation expenses.
\$1,000	Increase in Intrafund transfers due to an increase in revenue recovery.

# Environmental Management

## RECOMMENDED BUDGET • FY 2025-26

### DEPARTMENT BUDGET SUMMARY COUNTY SERVICE AREA #3 VECTOR CONTROL SPECIAL REVENUE FUND

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	611,394	496,625	551,000	54,375
Fines & Penalties	2,526	2,650	2,900	250
Rev Use Money/Prop	216,777	46,704	141,500	94,796
IG Rev - State	4,087	4,100	4,100	0
Other Gov Agency	11,213	7,000	10,000	3,000
Service Charges	356,170	350,375	356,500	6,125
Fund Balance	0	3,951,791	4,192,930	241,139
<b>Total Revenue</b>	<b>1,202,168</b>	<b>4,859,245</b>	<b>5,258,930</b>	<b>399,685</b>
Salaries & Benefits	210,715	380,607	446,970	66,363
Services & Supplies	47,481	79,540	80,114	574
Other Charges	381,205	605,881	578,472	(27,409)
Fixed Assets	0	55,000	55,000	0
Other Fin Uses	28,438	0	0	0
Contingency	0	3,738,217	4,098,374	360,157
<b>Total Appropriations</b>	<b>667,839</b>	<b>4,859,245</b>	<b>5,258,930</b>	<b>399,685</b>
<b>FUND 1353 County Service Area #3 TOTAL</b>	<b>(534,328)</b>	<b>0</b>	<b>0</b>	<b>0</b>

### MAJOR BUDGET CHANGES

#### Revenue

##### *Taxes*

\$54,375 Increase in Tax revenue to align budget to prior year actuals.

##### *Revenue Use of Money and Property*

\$94,796 Increase in Interest revenue to align budget to prior year actuals.

##### *Other Government Agency*

\$3,000 Increase in Redevelopment Property Tax Trust Fund.

##### *Service Charges*

\$6,125 Increase in Direct Charges for Services based on the prior year's actuals.

##### *Fund Balance*

\$241,139 Increase in Fund Balance for CSA # 3 Vector Control.

# Environmental Management

## RECOMMENDED BUDGET • FY 2025-26

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### Appropriations

#### *Salaries and Benefits*

\$29,855	Increase in Health Insurance costs due to employee elections.
\$24,068	Increase in Salaries and Benefits due to Board-approved compensation increases.
\$5,521	Increase CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.
\$3,901	Increase in Retiree Health due to a rate holiday in FY 2024-25.
\$3,018	Increase in Workers' Compensation premium charges.

#### *Other Charges*

\$62,916	Increase in Operating Transfers Out due to Administration allocation.
(\$90,325)	Decrease in Operating Transfers Out due to Administration org funding Countywide Cost Allocation Plan Charges (\$90,225) and decrease in Building Maintenance and Improvements (\$100).

#### *Contingency*

\$360,157	Increase in Contingency in Vector Control, primarily due to increased fund balance to be spent in FY 2025-26.
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# Environmental Management

## RECOMMENDED BUDGET • FY 2025-26

### DEPARTMENT BUDGET SUMMARY ENVIRONMENTAL MANAGEMENT COUNTY SERVICE AREA #10 (SOLID WASTE, LIQUID WASTE, HAZARDOUS WASTE, AND LITTER ABATEMENT)

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	12,885	20,000	15,000	(5,000)
Fines & Penalties	13,013	12,781	13,932	1,151
Rev Use Money/Prop	572,024	124,336	255,336	131,000
IG Rev - State	(197,171)	524,775	175,000	(349,775)
IG Rev - Federal	109,498	0	0	0
Service Charges	3,532,372	3,725,498	3,825,498	100,000
Miscellaneous Rev	(915)	0	0	0
Other Fin Sources	313,717	2,205,767	2,550,455	344,688
Fund Balance	0	8,724,989	6,790,553	(1,934,436)
<b>Total Revenue</b>	<b>4,355,422</b>	<b>15,338,146</b>	<b>13,625,774</b>	<b>(1,712,372)</b>
Salaries & Benefits	1,590,448	1,726,225	1,939,165	212,940
Services & Supplies	1,467,981	3,390,047	3,097,865	(292,182)
Other Charges	779,419	1,249,562	1,580,523	330,961
Fixed Assets	178,405	3,211,800	4,259,897	1,048,097
Other Fin Uses	161,562	143,000	551,100	408,100
Intrafund Transfers	302,794	427,479	832,025	404,546
Intrafund Abatement	(302,794)	(427,479)	(832,025)	(404,546)
Contingency	0	5,362,475	2,107,224	(3,255,251)
Reserves Budgetary	0	255,037	90,000	(165,037)
<b>Total Appropriations</b>	<b>4,177,815</b>	<b>15,338,146</b>	<b>13,625,774</b>	<b>(1,712,372)</b>
<b>FUND 1360 County Service Area #10 TOTAL</b>	<b>(177,607)</b>	<b>0</b>	<b>0</b>	<b>0</b>

#### Revenue

##### *License, Permit, Franchise*

(\$5,000) Decrease in Construction Permit revenue based on prior year actuals.

##### *Fines and Penalties*

\$1,151 Increase in Fines based on prior year actuals.

##### *Use of Money/Property*

\$131,000 Increase Interest revenue in CSA #10.

##### *State Revenue*

(\$349,775) Decrease in State Grant Funding for Solid Waste due to projects completed in FY 2024-25.

##### *Service Charges*

\$50,000 Increase in Solid Waste service charges.

\$50,000 Increase in Liquid Waste service charges.

# Environmental Management

## RECOMMENDED BUDGET • FY 2025-26

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### *Other Finance Sources*

\$468,654	Increase in Operating Transfers in Liquid Waste for Headworks project.
(\$76,644)	Decrease in Operating in Solid Waste projects completed in the prior fiscal year.
(\$47,322)	Decrease in Operating Transfer in Hazardous Waste grants in prior fiscal year, Homeland Security (\$33,625), and hazard waste response (\$13,697).

### *Fund Balance*

(\$1,934,436)	Decrease in Fund Balance in CSA #10 due to decreases in Liquid Waste (\$910,372), Solid Waste (\$755,427), Union Mine Closure Fund (\$175,037), South Lake Tahoe Solid Waste (\$117,058), and increases in Hazard Waste (\$23,172) and South Lake Tahoe Litter Abatement (\$286).
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### Appropriations

#### *Salaries and Benefits*

\$118,220	Increase in Salaries and Benefits due to Board-approved compensation increases.
\$38,763	Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.
\$23,813	Increase in Health Insurance costs due to employee elections.
\$16,721	Increase in Retiree Health due to a rate holiday in FY 2024-25.
\$15,423	Increase in Workers' Compensation premium charges.

#### *Services and Supplies*

\$450,000	Increase in Professional Services in Liquid Waste primarily due to the cleaning digesters and designs for Union Mine Closure.
\$60,140	Increase in Utility Expenses.
\$15,000	Increase in Maintenance Equipment for Liquid Waste primarily due to the EID Pump repair.
\$140	Increase in Services and Supplies across multiple objects to align with the prior year actuals.
(\$728,762)	Decrease in Professional Services in Solid Waste primarily due to grant-funded projects completed in the prior fiscal year.
(\$39,000)	Decrease in Publication & Legal Notices based on prior year actuals.
(\$25,000)	Decrease in Maintenance: Building & Improvements for Solid Waste due to drinking fountains being installed in prior fiscal year.



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(\$15,000) Decrease in Maintenance: Building & Improvements at Union Mine Facility due to new modular being installed in prior fiscal year.

(\$9,700) Decrease in Software that will be purchased in the future with grant funding from CalRecycle.

### *Other Charges*

\$295,761 Increase in Operating Transfers Out due to Director Administration allocation.

\$28,000 Increase in service charges between fund types for South Lake Tahoe Solid Waste site inspection fees.

\$25,000 Increase in Operating Transfer Out due to new vehicle upfit with Fleet.

(\$17,800) Decrease in Facility Charges to align the budget with prior year actuals.

### *Fixed Assets*

\$746,897 Increase in Liquid Waste due to the headworks project (\$793,897) and a decrease due to purchases completed in the prior fiscal year (\$47,000).

\$322,500 Increase in Solid Waste for flare blower (\$297,500), Litter Crew vehicle offset with SB 1383 funds (\$15,000), and cargo containers (\$10,000).

(\$21,300) Decrease in Hazardous Waste due to items purchased with the Homeland Security grant in the prior fiscal year.

### *Other Financing Uses*

\$408,100 Increase in Operating Transfers Out in Solid Waste for demolition and grading for new office modular building at Union Mine Facility (\$476,100) and decrease in South Lake Tahoe Solid Waste for projects completed in the prior fiscal year (\$68,000).

### *Intrafund Transfers*

\$404,546 Increase in Intrafund Transfers from Solid Waste to Liquid Waste due to an overall increase in the Liquid Waste budget, increasing Solid Waste's 25% funding amount.

### *Intrafund Abatement*

(\$404,546) Decrease in Intrafund Abatement in Liquid Waste Intrafund Abatements (shown as a negative appropriation) due to an overall increase in the liquid waste budget, increasing Solid Waste's 25% funding amount.

### *Contingency*

(\$3,255,251) Decrease in Appropriation for Contingency in CSA #10 Liquid Waste (\$1,792,269), Solid Waste (\$1,261,750), South Lake Tahoe Solid Waste (\$107,374), and Hazardous Materials (\$93,858).

# Environmental Management

## RECOMMENDED BUDGET • FY 2025-26

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### *Budgetary Reserves*

(\$165,037) Decrease in designation of Fund Balance for Union Mine Closure/Post Closure account.

## MISSION

The mission of the Environmental Management Department is to protect, preserve, and enhance public health, safety, and the environment through a balanced program of environmental monitoring and enforcement, innovative leadership, community education, customer service, and emergency response for the citizens of and visitors to the County of El Dorado.

## PROGRAM SUMMARIES

### *Administration/General Support*

The Environmental Management Department Administration/General Support Unit provides executive leadership and oversight for the Environmental Management Department (EMD). Effective July 1, 2019, the majority of costs associated with providing Administrative/General Support to the other EMD programs are primarily offset through direct charges to those programs, with the remaining costs spread to the other programs based on predetermined percentages.

### *South Lake Tahoe Vector Control (CSA #3)*

The South Lake Tahoe Vector Control program carries out seasonal activities to control mosquitoes, plague, Hantavirus, and yellow jackets in the South Lake Tahoe Basin. Program revenue is largely derived from ad valorem taxes and special tax assessments on improved property.

### *South Lake Tahoe City Snow Removal (CSA #3)*

This is a pass-through to the City of South Lake Tahoe. Special tax assessment fees have been levied against properties within the incorporated area of South Lake Tahoe to fund city snow removal services. The county collects these assessments and passes them on to the City.

### *Solid Waste (CSA #10)*

The Solid Waste program implements the Integrated Waste Management Plan (AB939) and other State mandated solid waste diversion initiatives (AB341, AB1826, SB1383); administers solid waste contracts and franchise agreements; implements and enforces the Construction and Demolition Debris Ordinance (C&D), Bear Proof Garbage Can Requirements Ordinance, and Solid Waste Management Ordinance; operates and maintains the Union Mine Landfill to maintain compliance with permits issued by multiple State agencies, including closed landfill cover and open landfill cells, landfill gas (LFG) extraction system, and perimeter probe network, groundwater well network, and surface water sampling; and provides regulatory services at other landfill sites in the County. This program promotes various recycling programs through State grants, including food recovery and diversion from landfiling, beverage container recycling, waste tire enforcement, and waste tire collection and disposal. This program also includes the West Slope Litter Abatement program, which provides for the removal of roadside litter, administration of and response to solid waste complaints, procurement of grants to fund litter abatement activities, and prosecution of litter or illegal dumping violations.

This program further includes the collection of a designated special assessment for the Clean Tahoe Program (pass-through) which provides for litter pickup and control in the unincorporated area of the South Lake Tahoe Basin. Revenue generated in this program comes from special assessments on improved parcels (ongoing),

# Environmental Management

## RECOMMENDED BUDGET • FY 2025-26

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funding from the Department of Transportation for roadside litter abatement (West Slope), Material Recovery Facility (West Slope) landfill tipping fees, and charges to other EMD programs for staff time. There are several one-time funding sources identified within the solid waste program that are funded by State grants. Appropriations associated with these grants are also one-time in nature.

### *Household Hazardous Waste/Incident Response (CSA #10)*

The Household Hazardous Waste program administers the countywide household hazardous waste collection and disposal program, including the operation of a household hazardous waste drop-off facility, grant activities that promote education and safe recycling related to used and refined oil, as well as recycling of electronic waste, universal waste, and waste oil and latex-based paints. The program operates the hazardous materials incident response team, which includes the response to incidents involving hazardous materials and functions as the County's first responder to all emergencies involving the release or threatened release of hazardous materials. The primary source of revenue generated to support this program comes from special assessments on improved parcels (ongoing) within the County. There are one-time funding sources identified within the Household Hazardous Waste program that are funded by State grants. Appropriations associated with these grants are also one-time in nature.

### *Liquid Waste (CSA #10)*

The Liquid Waste program operates the Union Mine Wastewater Treatment Facility. Effective February 2021, this facility is permitted to annually accept and process up to 7.3 million gallons of septic tank waste (septage), portable toilet waste, and leachate generated from the Union Mine Landfill. The facility comprises a two-million-gallon Class II surface impoundment for the collection of leachate, a receiving station for septage and portable toilet waste haulers, two 500,000-gallon aerobic digesters, two two-million-gallon storage tanks for holding processed wastewater, two high-speed centrifuges for the processing of solids, and a multitude of pumps, blowers and other specialized equipment necessary to receive, process, store and discharge the liquid wastes received by the facility. Revenue generated to support the Union Mine Wastewater Treatment Plant comes from special assessments on improved parcels (ongoing) and charges for services for the disposal of septage at the Union Mine Wastewater Treatment Facility (variable depending on usage). Additionally, 25% of the annual expenses incurred to operate this facility are offset by a transfer from the CSA#10 Solid Waste program.

### *Environmental Health*

The Environmental Health program is responsible for ensuring countywide compliance with applicable state laws, regulations, and County Ordinances concerning many fundamental environmental public health components, such as food facilities, food safety education, public swimming pools/spas, wells, small water systems, and septic systems. This program participates in epidemiological investigations and emerging pathogen responses such as foodborne illnesses, norovirus outbreaks, and West Nile Virus.

Other components of the program activities relate to the reduction in mosquito breeding sources on the West Slope (seasonal) that may impose a threat of West Nile Virus and other diseases carried by mosquitoes and addressing program-related public complaints. The primary source of revenue generated to support this program comes from fees for services, including, but not limited to, various health permits, land use permits, realignment distribution, and charges to other EMD programs for staff time. Additionally, Environmental Health currently receives temporary grant funding contributions from the Health and Human Services Agency to assist with funding the West Slope Mosquito Control program or other Environmental Health operations.

# Environmental Management

## RECOMMENDED BUDGET • FY 2025-26

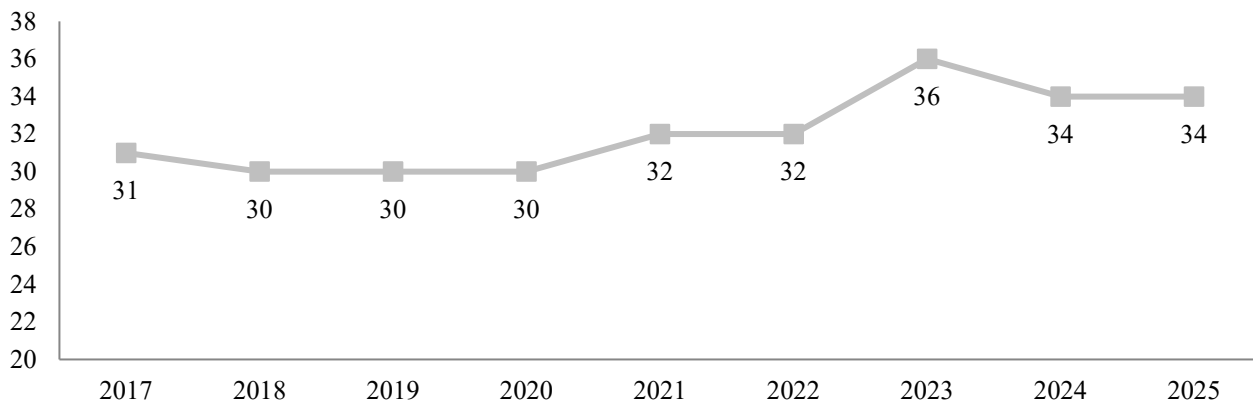
### Hazardous Materials -CUPA

The Hazardous Materials/Certified Unified Program Agency (CUPA) program administers and implements the State-mandated (CUPA) program for commercial facilities that store hazardous materials or generate hazardous waste countywide. Activities include inspections of underground and above-ground fuel storage tanks and businesses that store hazardous materials or generate hazardous waste, California Accidental Release Program (CalARP), and response to hazardous materials release incidents at fixed facilities. The primary source of revenue generated to support this program comes from fees for services, including, but not limited to, facility permits and business plans related to the program components, as well as a transfer of civil penalty funds on an as-needed and infrequent basis.

### BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
1000 - GENERAL FUND	\$ 4,226,215	\$ 4,226,215	\$ -	
3800000 - EM: ADMINISTRATION	\$ 1,522,672	\$ 1,793,333	\$ (270,661)	2
3800010 - EM: ENVIRONMENTAL MANAGEMENT	\$ 2,703,543	\$ 2,432,882	\$ 270,661	15.5
1238 - COUNTYWIDE SR - ENV MGMNT	\$ 302,115	\$ 302,115	\$ -	
3870702 - EM: COUNTY HAZ WASTE MGMT PLAN	\$ -	\$ -	\$ -	
3870703 - EM: MEYERS LANDFILL	\$ 25,000	\$ 25,000	\$ -	
3870704 - EM: PHILLIPS 66 SETTLEMENT	\$ 96,910	\$ 96,910	\$ -	
3870705 - EM: OIL PAYMENT PROGRAM GRANT	\$ 32,578	\$ 32,578	\$ -	
3870706 - EM: UPA ENFORCEMENT PENALTIES	\$ 101,877	\$ 101,877	\$ -	
3870708 - CITY/COUNTY PAYMNT PROGRAM	\$ 45,750	\$ 45,750	\$ -	
1353 - County Service Area #3	\$ 5,258,930	\$ 5,258,930	\$ -	
3830300 - EM: VECTOR CONTROL	\$ 5,018,930	\$ 5,018,930	\$ -	4
3830350 - EM: CITY OF SLT SNOW REMOVAL	\$ 240,000	\$ 240,000	\$ -	
1360 - County Service Area #10	\$ 13,625,774	\$ 13,625,774	\$ -	
3810100 - EM: CSA #10 SOLID WASTE	\$ 5,126,266	\$ 5,126,266	\$ -	9.5
3810110 - EM: CSA #10 SOLID WASTE - SLT	\$ 344,765	\$ 344,765	\$ -	
3810120 - EM: CSA #10 LIQUID WASTE	\$ 6,610,046	\$ 6,610,046	\$ -	3
3810130 - EM: CSA #10 HAZARDOUS WASTE	\$ 1,414,029	\$ 1,414,029	\$ -	
3810140 - EM: CSA #10 LITTER - SLT	\$ 40,668	\$ 40,668	\$ -	
3810145 - EM: CSA #10 LITTER ABATEMENT	\$ -	\$ -	\$ -	
3898980 - EM: UNION MINE CLOSURE/POST CL	\$ 90,000	\$ 90,000	\$ -	
<b>Total</b>	<b>\$ 23,413,034</b>	<b>\$ 23,413,034</b>	<b>\$ -</b>	<b>34</b>

### STAFFING TREND



The recommended departmental staffing allocation is 34 FTEs. This includes the continuation of one Limited-Term Senior vector Control Technician and three Limited-Term Vector Control Technicians.

# Environmental Management

## RECOMMENDED BUDGET • FY 2025-26

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### SOURCES & USES OF FUNDS

Taxes, assessments, state funding, grants, realignment distribution, and fees for services fund the Department. The Environmental Management Department Special Revenue Fund programs do not have a Net County Cost, which means that revenues other than discretionary tax dollars are used to operate the programs. CSA #3 revenue is derived from ad valorem taxes and special tax assessments on improved property. The Solid Waste, Hazardous Waste, Liquid Waste (Union Mine Wastewater Treatment Facility), and Litter Abatement programs (CSA #10) are funded by State grants, charges for services provided by the Department, fines for violations, designated special assessments (pass-through funds), Material Recovery Facility (West Slope) landfill tipping fees, and charges to other EMD programs for staff time. A small amount of funding is received from other County departments, including the Department of Transportation for roadside litter abatement (West Slope) and the Health and Human Services Agency for public health-related services.

## RECOMMENDED BUDGET

The FY 2025-26 Recommended Budget for the Planning and Building Department is \$20,381,254, reflecting a decrease of \$1,450,921 (6.65%) compared to the FY 2024-25 Adopted Budget. The Department's Net County Cost (NCC) is \$4,833,393, an increase of \$1,542,729 (46.88%), primarily due to changes in Discretionary Transient Occupancy Tax (DTOT) funding.

Historically, the Department received DTOT funding that offset General Fund support. On February 11, 2025, the Board approved a revised methodology, reallocating DTOT directly to the County General Fund. Additionally, the Board reduced the Department's DTOT allocation from \$3,466,824 in FY 2024-25 to \$2,011,256 in FY 2025-26, resulting in a reduction of \$1,455,568 (41.99%).

### *General Fund Programs*

The majority of the Department's budget resides in the General Fund and includes Planning and Building Administration, Building, Planning, Tahoe Planning and Building, Economic Development, Code Enforcement, and Commercial Cannabis. The FY 2025-26 General Fund portion is \$18,066,863, an increase of \$1,670,924 (10.19%) over FY 2024-25. Revenues are projected to increase by \$128,195, primarily due to anticipated permit fee increases.

The increase in General Fund support is driven by:

- The shift of DTOT into the General Fund (\$2,011,256)
- Increases in Retiree Health costs (+\$139,818) and PERS UAL (+\$89,969)

Total General Fund support has increased by \$2,241,043. Absent the DTOT methodology change and cost increases, General Fund support would have decreased by \$698,314 (21.22%) compared to FY 2024-25.

### *Special Revenue Funds*

The Department also oversees several non-General Fund programs, including:

- Development Services Countywide Fund (Fund 1237)
- El Dorado Development Project Fund (Fund 1374)
- Rare Plant Preserve Fund (Fund 3095)

Although some receive General Fund contributions, these funds are balanced and carry no NCC. The Special Revenue Funds section provides detailed figures.

### *Affordable Housing Program*

The Affordable Housing Program budget is recommended at \$2,314,391, reflecting a decrease of \$3,121,845 (57.43%) from the FY 2024-25 Adopted Budget. Fluctuations in annual grant funding drive this variation.

# Planning and Building

## RECOMMENDED BUDGET • FY 2025-26

### DEPARTMENT BUDGET SUMMARY BY FUND – GENERAL FUND PROGRAMS

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	7,639,072	8,520,250	8,574,337	54,087
IG Rev - State	479,459	519,963	20,000	(499,963)
Service Charges	2,663,893	3,153,562	3,790,481	636,919
Miscellaneous Rev	43,907	65,500	58,050	(7,450)
Other Fin Sources	382,396	846,000	790,602	(55,398)
<b>Total Revenue</b>	<b>11,208,726</b>	<b>13,105,275</b>	<b>13,233,470</b>	<b>128,195</b>
Salaries & Benefits	12,280,726	13,707,047	13,937,710	230,663
Services & Supplies	3,929,406	5,830,719	4,049,053	(1,781,666)
Other Charges	260,366	152,500	140,000	(12,500)
Other Fin Uses	92,199	0	0	0
Intrafund Transfers	2,798,655	141,006	20,100	(120,906)
Intrafund Abatement	(2,517,163)	(3,435,333)	(80,000)	3,355,333
<b>Total Appropriations</b>	<b>16,844,189</b>	<b>16,395,939</b>	<b>18,066,863</b>	<b>1,670,924</b>
<b>FUND 1000 GENERAL FUND TOTAL</b>	<b>5,635,463</b>	<b>3,290,664</b>	<b>4,833,393</b>	<b>1,542,729</b>

### MAJOR BUDGET CHANGES

#### Revenue

##### *License, Permit, and Franchise Fees*

- \$112,227 Increase in construction permit revenue (\$144,227) and a decrease in road privilege permits (\$32,000) in the Building Division, based on anticipated increased permit fees in the current year and project permit fees for FY 2025-26.
- \$13,110 Increase in Vacation Home Rental Administrative permit revenue based on increased activity.
- (\$71,250) Decrease in Commercial Cannabis Zoning Administrative Permit Fees (\$65,000) and Zoning Administrative Permit Fees in the Current Planning Division (\$6,250) to align budget with prior year actual revenue.

##### *State Revenue*

- \$37 Increase to Building Services Division due to the final installation for the grant award from the California Automated Permit Processing (CalAPP) Program to implement an automated solar permit processing platform.
- (\$400,000) Decrease in the Economic Development Division due to the completion of a grant-funded project in the prior fiscal year.
- (\$75,000) Decrease in the Long Range Planning Unit due to a grant-funded project completed in the prior fiscal year.

## Planning and Building

### RECOMMENDED BUDGET • FY 2025-26

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(\$25,000) Decrease in the Tahoe Planning and Building Division due to a different funding source for the Tahoe El Dorado Area Plan project from the prior fiscal year.

#### *Service Charges*

\$370,201 Increase in the Current Planning Division primarily due to increased permit fees.

\$334,070 Increase Building Services due to the grading permit fee (\$210,000) and grading inspection (\$124,070) due to the fees being reallocated to the correct object in FY 2025-26.

(\$30,000) Decrease in Building Services due to decreased TRPA permits issued to align the budget with the prior year's actual revenue.

(\$25,000) Decrease in Building Services due to reduced encroachment inspections to align the budget with the prior year's actual revenue.

(\$12,352) Decrease in Tahoe Planning and Building Division due to reduced grading inspection revenue to align the budget with the prior year's actual revenue.

#### *Miscellaneous Revenue*

\$8,000 Increase in Hearing and Appeal Fee revenue in the Code Enforcement Division to align the budget with the prior year's actual revenue.

\$4,550 Increase in Current Planning to align the budget with the prior year's actual revenue.

(\$20,000) Decrease in Miscellaneous Revenue in the Building Division to align the budget with the prior year's actual revenue.

#### *Other Financing Sources*

\$21,000 Increase in Operating Transfer into the Building Division for the Certified Access Specialist Program (CASP) State Disability Fees, Commercial Grading Deposit draw-down, and TRPA allocation revenue based on anticipated FY 2025-26 activity.

(\$40,000) Decrease in Operating Transfer due to TRAKiT costs being rolled over from the prior fiscal year.

(\$20,000) Decrease in Operating Transfer into the Current Planning Unit for decreased developer time and materials deposits.

(\$16,398) Decrease in Operating Transfer into the Long Range Planning Unit projects due to decreased spending on Professional Services contracts.

#### Appropriations

##### *Salaries and Benefits*

\$230,663 Increase in Salaries and Benefits primarily due to Board-approved compensation increases.



# Planning and Building

## RECOMMENDED BUDGET • FY 2025-26

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### *Services and Supplies*

- (\$679,418) Decrease in Special Projects in the Economic Development Division due to funding being discontinued for outside tourist contracts.
- (\$651,717) Decrease in Professional Services in the Economic Development Division due to reduced contracts to align with reduced funding.
- (\$238,385) Decrease in Contracts across multiple divisions due to projects and contracts closing out in the prior fiscal year.
- (\$118,569) Decrease in General Liability insurance premium expense as the Department's share of overall County claims incurred has decreased from prior years, decreasing their Liability insurance premium expense.
- (\$70,780) Decrease in Fleet charges for the Building Services.
- (\$40,803) Decrease in Travel and Training department-wide to align with reduced funding.
- (\$3,712) Decrease in Services and Supplies across multiple objects department-wide to align the budget with reduced funding.
- \$21,718 Increase in Equipment Rent & Leases due to printer charges being removed from the Cost Plan and placed in the department's FY 2025-26 Budget.

### *Other Charges*

- (\$10,000) Decrease in Interfund Transfers in Long Range Planning for the Diamond Spring Community Park project completed in the prior fiscal year.
- (\$2,500) Decrease in Interfund Transfer in Commercial Cannabis due to the change in methodology of charging applicants directly.

### *Intrafund Transfers*

- \$3,000 Increase in Interfund Transfers for Revenue Recovery due to projected Code Enforcement case collections.
- (\$77,537) Decrease in Intrafund Transfers in Economic Development Division due to Directors' allocation not being charged to the division.
- (\$40,669) Decrease in Intrafund Transfers in Code Enforcement due to Directors' allocation not being charged to the division.
- (\$4,700) Decrease in Intrafund Transfers due to decreased Central Services Facility charges.
- (\$1,000) Decrease in Intrafund Transfer in the Building Division for Revenue Recovery due to projected collections of time and material billings.

# Planning and Building

## RECOMMENDED BUDGET • FY 2025-26

### *Intrafund Abatement*

\$1,886,871	Decrease in Intrafund Abatements (shown as a positive expense) in Economic Development Division due to the Discretionary Transient Occupancy Tax being reduced.
\$572,011	Decrease in Intrafund Abatements (shown as a positive expense) in Code Enforcement due to Discretionary Transient Occupancy Tax being handled as a General Fund contribution.
\$528,204	Decrease in Intrafund Abatements (shown as a positive expense) in Tahoe Planning and Building Division for projects completed in the prior fiscal year.
\$250,041	Decrease in Intrafund Abatements (shown as a positive expense) in Long Range Planning Unit funded with Discretionary Transient Occupancy Tax and completed in the prior fiscal year.
\$118,206	Decrease in Intrafund Abatements (shown as a positive expense) for Directors' allocation spread being charged directly to the division.

### DEPARTMENT BUDGET SUMMARY BY FUND – AFFORDABLE HOUSING

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	81,310	14,480	58,000	43,520
IG Rev - Federal	0	3,150,000	0	(3,150,000)
Service Charges	11,772	60,000	60,000	0
Miscellaneous Rev	32	150	150	0
Other Fin Sources	139,340	116,680	165,000	48,320
Fund Balance	0	2,094,926	2,031,241	(63,685)
<b>Total Revenue</b>	<b>232,453</b>	<b>5,436,236</b>	<b>2,314,391</b>	<b>(3,121,845)</b>
Salaries & Benefits	29,979	21,710	21,834	124
Services & Supplies	51,420	3,990,398	1,577,957	(2,412,441)
Other Charges	3,206	156,177	54,924	(101,253)
Other Fin Uses	0	300,000	0	(300,000)
Intrafund Transfers	11,157	60,200	137,700	77,500
Intrafund Abatement	(11,157)	(60,200)	(137,700)	(77,500)
Contingency	0	967,951	659,676	(308,275)
<b>Total Appropriations</b>	<b>84,605</b>	<b>5,436,236</b>	<b>2,314,391</b>	<b>(3,121,845)</b>
<b>FUND 1108 AFFORDABLE HOUSING</b>	<b>(147,848)</b>	<b>0</b>	<b>0</b>	<b>0</b>

### MAJOR BUDGET CHANGES

#### Revenue

#### *Use of Money and Property*

\$43,520	Increase is primarily due to interest and interest loan payments in the Affordable Housing Trust Fund, CDBG Revolving Loan, and HOME Revolving Loans based on anticipated needs.
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# Planning and Building

## RECOMMENDED BUDGET • FY 2025-26

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### *Federal Revenue*

(\$3,150,000) Decrease in Federal Revenue due to the Diamond Village Apartments project from the prior fiscal year.

### *Other Financing Sources*

\$48,320 Increase in principal loan/notes repayment in CDBG Revolving Loan.

### *Fund Balance*

(\$63,685) Decrease in Fund Balance primarily due to the Affordable Housing Trust Fund, CDBG Revolving Loan, and HOME Revolving Loan Funds.

## Appropriations

### *Services and Supplies*

(\$2,412,441) Decrease is primarily due to the Diamond Village Apartment project from the prior fiscal year.

### *Other Charges*

(\$101,253) Decrease in Intrafund Transfers to the Planning and Building Administration from the Affordable Housing Unit.

### *Operating Transfers Out*

(\$300,000) Decrease in Operating Transfers Out of the HOME Revolving Loan program due to the project being completed in the prior fiscal year.

### *Intrafund Transfers*

\$77,500 Increase in Interfund Transfers to Affordable Housing Program Administration from CDBG Revolving Loans (\$25,000) and HOME Revolving Loans (\$52,500).

### *Intrafund Abatement*

(\$77,500) Decrease in Intrafund Abatements to Affordable Housing Program Administration from CDBG Revolving Loans (\$25,000) and HOME Revolving Loans (\$52,500).

### *Contingency*

(\$308,275) Decrease in Appropriation for Contingency in Affordable Housing Trust Fund, CDBG Revolving Loans, and HOME Revolving Loans.

## MISSION

The mission of the Planning and Building Department is, “We are dedicated to serving our citizens with integrity, efficiency, and transparency. Our professional staff work to simplify the planning and building experience for our citizens to encourage a thriving economy for all.”

## PROGRAM SUMMARIES

### Department Structure

The Planning and Building Department consists of an Administration Unit along with five Divisions, which include a variety of sub-units. There have been significant changes to the structure of the Department in recent years. The Department operates on a model of continuous evaluation and improvement to meet the needs of the public, enhance its level of service and customer interactions, create efficiencies, and fulfill the mission of the Department.

### Administration

The Administration Unit provides executive leadership and oversight for the Planning and Building Department. It is responsible for contracts, procurement, and budget management. The Director's salary, along with those of other executive staff, is allocated to the Department's other divisions. As a result, the remaining expenditures primarily cover general support costs for Planning and Building operations.

### Building Division

The Building Division is a regulatory agency mandated by the State of California to enforce laws and regulations to ensure healthy, safe, sustainable, and accessible buildings and grounds in our community. The Building Division employees are spread across four groups, including Field Inspection, Plan Check, Permit Center, and File Room operations. These functions are overseen by the Deputy Director of Building on the West Slope and the Chief Deputy Director of Tahoe Planning and Building in the Tahoe Basin.

The Building Division provides building and grading permit review, issuance, and inspection services for all unincorporated areas of El Dorado County. The Building Division also regulates building construction from the initial application through final inspection to ensure fire and life safety for code compliance. Permit types include residential and non-residential buildings, grading, repair, alteration, and miscellaneous activities.

Additionally, the Building Division provides services for other agencies through a Memorandum of Understanding (MOU), including California Title 14 enforcement for each County Fire District, and plan review and enforcement of all Tahoe Regional Planning Agency (TRPA) regulations and standards for TRPA.

The Building Division is also responsible for maintaining records of all permitting activities. The Division provides support and assistance to various agencies, departments, and other divisions within the Planning and Building Department, such as the Economic Development Division, Code Enforcement Division, Utility Districts, Community Services Districts, Planning Division, Department of Transportation, and Environmental Management Department.

The Building Division established fees to offset the cost of permitting activities. These revenues are obtained through permit and administration fees. Additional revenue is obtained from the administration of TRPA's Code of Ordinances. The Building Division also collects the fees for distribution to associated permitting agencies.

### Planning Division

The Planning Division is responsible for developing, implementing and maintaining the General Plan, the Zoning Ordinance, and Subdivision Ordinance, implementing state land use and housing laws, processing land use-related discretionary development applications and development permits, performing planning review of

# Planning and Building

## RECOMMENDED BUDGET • FY 2025-26

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certain building and grading permits, and responding to general land-use inquiries from the public. The Planning Division employees are spread across Current Planning comprised of the Discretionary Planning Unit and the Permit Center Unit, Commercial Cannabis, Long Range Planning, and Administrative Support.

### *Current Planning - Discretionary Planning Unit*

The Discretionary Planning Unit focuses on processing non-County-initiated discretionary development applications, including but not limited to General Plan Amendments and Rezone Applications, Tentative Subdivision Maps, Planned Development Permits, Conditional Use Permits, Design Reviews, Parcel Maps, and Variances that are subject to the provisions of California Environmental Quality Act (CEQA). Discretionary development projects are processed by staff in coordination with affected County departments and divisions, local agencies, and state and federal agencies. Staff also provides information to the public regarding the development review process and the status of projects currently being processed.

The primary revenue source for the Discretionary Planning unit is developer-funded application fees, which consist of both flat fees and time and materials (T&M) billing.

These development projects may be approved by the Planning and Building Director, the Zoning Administrator, the Planning Commission, or the Board of Supervisors (Board) as required by the County's Zoning Code. Generally, Planning Commission reviews development applications for projects such as specific plans and rezoning tentative subdivision maps, planned development permits, and conditional use permits that are more complex than those reviewed by the Zoning Administrator, and the Zoning Administrator reviews Parcel Maps, Variances, and less complex Conditional Use Permits. Depending upon provisions in the Zoning Code, the Commission or Zoning Administrator either approves or denies development projects, or the Planning Commission makes recommendations to the Board. The Board also reviews projects approved or denied by the Planning Commission and Zoning Administrator that have been appealed.

### *Current Planning -Permit Center Unit*

The Permit Center Unit is responsible for processing ministerial planning applications such as Administrative Permits, Temporary Use Permits, and discretionary Williamson Act Contracts. The Permit Center reviews and issues zoning verification letters, business licenses and reviews ABC licensing requests. Further, the Permit Center Unit conducts planning review of commercial, residential, agricultural building, and grading permits, and applicable flood zone reviews. The Unit is also responsible for responding to phone and email inquiries from the public, and for providing information to the public on planning- and zoning-related questions at the Planning Permit Center counter.

The Planning Division also functions as the County liaison for coordination with the Federal Emergency Management Agency (FEMA) for floodplain management and the California Department of Water Resources on floodplain management issues. Floodplain management tasks include providing local and federal floodplain information to the community and ensuring compliance with the Local Floodplain Management Plan.

The primary source of revenue for the Permit Center is permit fees collected. Because a significant amount of Permit Center staff time is spent answering planning questions from the public in advance of a formal application, a portion of this unit is offset by General Fund revenue.

### *Commercial Cannabis Unit*

The Commercial Cannabis Unit is responsible for the oversight of commercial cannabis activities in the County, including the management of the permitting process, monitoring compliance, and coordinating with other County departments and agencies as needed.

Permitting activities for Commercial Cannabis includes an optional pre-application process that allows applicants to discover the possible variables/issues in their project before starting the application process, which can take a significant amount of time for staff to complete. The application process requires a commercial cannabis use permit, which is processed similarly to the Conditional Use Permit described above. In addition, and in conjunction with the conditional use permit, applicants are required to obtain a commercial cannabis annual operating permit. This process includes a review of the cannabis activities by several County departments, including Agriculture, Weights and Measures, Chief Administrative Office, County Counsel, Environmental Management, Planning and Building, and Sheriff's Office. After approval of the Commercial Cannabis Use Permit and Commercial Cannabis Annual Operating Permit, the business will enter the Commercial Cannabis Monitoring Program, which the County operates to ensure that cannabis businesses adhere to the rules in the voter-approved ballot measures. After a full year in the program, a commercial cannabis business must renew its commercial cannabis annual operating permit. At that time, the County will assess the business's performance and review potential changes to the business's operations.

The Commercial Cannabis Division is primarily funded by General Fund revenue at this time, with a portion of costs offset by Commercial Cannabis permit fees. Cannabis Tax revenues are reflected in the General Fund – Other Operations (Department 15) budget.

#### *Long Range Planning Unit*

The Long Range Planning Unit is responsible for assisting the Board of Supervisors in developing policies, plans, ordinances, and programs that support the goals and objectives of the County's General Plan. Long range planning involves highly complex and diverse land use decisions that require a careful balancing of competing economic, social, and environmental interests.

The Long Range Planning Unit is primarily funded by General Fund revenue, with a portion of costs offset covered by the General Plan Implementation special revenue fund.

#### *Planning Administrative Support*

This Unit provides administrative and clerical support for the Planning Commission and Zoning Administrator. The Unit assists in the management of meeting schedules and calendars, prepares public notices and meeting agendas, distributes staff reports and associated materials and maintains written record of actions taken at each meeting and live streams, records and archives public meetings.

#### Tahoe Planning and Building Division

The Tahoe Planning and Building Division is responsible for assisting the Board of Supervisors in developing policies, plans, ordinances and programs that support the goals and objectives of the County's General Plan and the TRPA Regional Plan in the Lake Tahoe Basin portion of the County. This Division oversees Tahoe Current and Long Range Planning activities and Building permit activities such as processing ministerial and discretionary project applications, permit applications and inspections, and stormwater review for building and grading permits. Additionally, the Division manages the Memorandum of Understanding (MOU) with TRPA, Environmental Improvement Program Policy and Implementation, the Vacation/Hosted Home Rental (VHR/HHR) Program, Code Enforcement activities related to VHRs and Ranch Marketing, and all County stormwater activities.

Stormwater staff manage the County-wide implementation of the National Pollutant Discharge Elimination System (NPDES) program. The NPDES program consists of two permits: one for the West Slope and the other for the Lake Tahoe Basin. The West Slope State of California Phase II NPDES Permit requires the County to

# Planning and Building

## RECOMMENDED BUDGET • FY 2025-26

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address high-priority water quality issues identified within the urbanized areas of El Dorado County to enhance surface water quality. The Lake Tahoe Phase I NPDES Permit requires the County to reduce fine sediment particle discharges to Lake Tahoe within the framework of the Lake Tahoe Total Maximum Daily Load.

Primary revenue sources for the Tahoe Planning and Building Division include General Fund, developer reimbursement for stormwater activities, VHR/HHR permit fees, code enforcement fees, building permit fees and Public Utility Franchise Fees (PUFF).

### Economic Development and Administration Division

The Economic Development and Administration Division is comprised of three (3) units, Economic Development, Administration, and the Affordable Housing Program, each providing exemplary customer service and knowledge in their respective specialties. From exploring affordable housing opportunities and avenues, implementing broadband initiatives, stimulating the local economy through business retention and growth, developing and implementing a Countywide Economic Development Strategic Plan, improving workplace culture, to improving processes and transparency in the development process, the Economic Development Division is dedicated to execution of the County's Strategic Plan Goals of Safe & Healthy Communities, Public Infrastructure, Workforce Excellence, and Thriving Economy.

#### *Economic Development*

The Economic Development Unit is responsible for developing strategies and programs to stimulate business growth and economic expansion in El Dorado County. It also plays a key role in processing priority Economic Development projects in collaboration with Planning and Building Department staff. Economic Development activities include retaining and supporting existing businesses, attracting new businesses, and assisting those interested in expansion. The Division develops and implements technical assistance programs to enhance local employment, coordinates services with County departments and community organizations, and maintains a dedicated Countywide Economic Development Project Team. This team provides timely, professional, and accurate business liaison services to businesses looking to expand or relocate in the County while fostering a business-friendly environment.

Additionally, the Division provides staff support to the Strategic Economic Enhancement Development (SEED) Committee, Broadband expansion and deployment, and the Affordable Housing Task Force, which focus on developing recommendations to encourage affordable housing in the County.

#### *Administration*

The Administration Unit is responsible for identifying and implementing process improvements across the entire Planning and Building Department to enhance efficiency and service delivery. Other staff process contracts, board items, invoices, and purchasing, and provide overall administrative support for the entire department.

#### *Affordable Housing Program*

The Affordable Housing Program's ("AHP") mission is to administer and expand grant-funded programs that provide an overall economic benefit to the County through support for a variety of housing options, especially low- to moderate-income housing. The AHP program is directed by the policy and objectives of the Board of Supervisors and the Housing Element of the County General Plan. AHP is responsible for implementing and managing related housing programs and special projects to meet those objectives in addition to reporting progress to the Board, the State and other local agencies.

The Community Development Block Grants (CDBG) and HOME Investment Partnerships Program (HOME) grants provide low-interest loans to qualifying low- to moderate-income households in the unincorporated areas of the County for housing repair and gap-financing to purchase their first home. Loan repayments provide for a revolving loan fund for ongoing CDBG and HOME activities.

AHP also manages three (3) County Funded Programs. The Traffic Impact Fee Offset program which allows developers to apply for an offset (not a cash subsidy) of traffic impact fees in exchange for limiting long-term rent rates and for-sale pricing to income-eligible households during an affordability period; the Building Fee Deferral Program, allowing non-profit, public agencies, and very low-income applicants to defer building fees on a new construction unit or permit to make health and safety repairs, until refinancing, resale or change in ownership; and the Affordable Housing Trust Fund that provides short-term loans to affordable housing developers for eligible pre-development activities.

The Economic Development and Administration Division is partially funded by Discretionary Transient Occupancy Tax (DTOT) revenues, which are collected and dispersed through the General Fund. The Division has also secured multiple grants and allocated funding to support various broadband projects aimed at expanding service to unserved and underserved areas throughout the County, while the Affordable Housing Program's primary revenue sources for the program is grant funds from the California Department of Housing and Community Development (HCD), loan repayments, Developer Fees, and a small General Fund Contribution.

### Code Enforcement Division

The purpose of the Code Enforcement Division is to protect the health and safety of County residents by enforcing minimum standards for property maintenance as well as procedures for abatement of public nuisances. Code Enforcement staff perform investigations and enforce violations of the County Code and other related codes and ordinances for all applicable County departments. The Code Enforcement Division is also responsible for handling administrative hearings for violations.

Investigations are initiated by responding to citizen inquiries and complaints as well as upon the request of other health and safety agencies. Enforcement actions specifically address safety-related or non-permitted items such as illegal businesses, fire hazards, and substandard or dangerous housing.

In the last four years, the Code Enforcement Division has taken on additional enforcement efforts as a result of County Ordinances pertaining to signs, oak trees, cannabis cultivation, Ranch Marketing (RM), and Vacation Home Rentals (VHRs).

Code Enforcement staff also work with the Sheriff's Office during the cannabis cultivation season to execute cannabis search warrants, which allows for the enforcement of violations of the Building Code that are committed to supporting the cannabis grows, such as unpermitted structures or illegal wiring. Code Enforcement is also used for the initial investigation and subsequent tracking of complaints that may affect multiple departments.

This Division is primarily funded by the General Fund, with some offsetting revenues from enforcement fines, administrative hearings, and other fees.

In FY 2025-26, Code Enforcement Officers supporting the VHR/HHR and RM enforcement efforts moved to the Tahoe Planning and Building Division to work more closely and cohesively with the VHR/HHR permitting staff as a single unit.



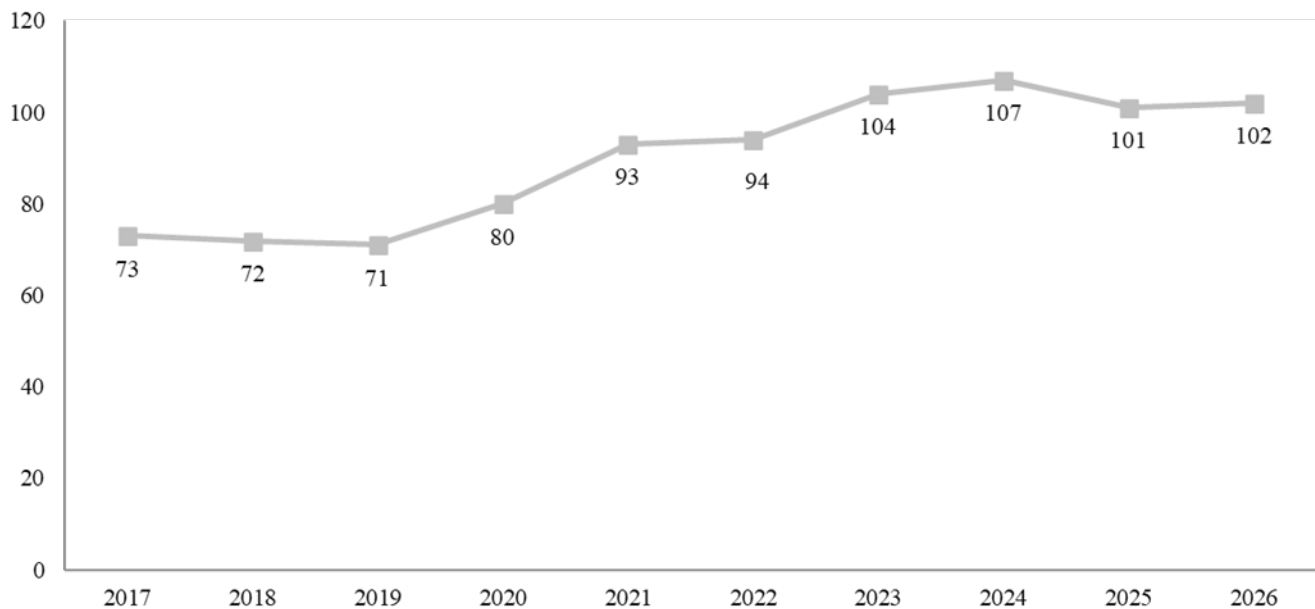
# Planning and Building

## RECOMMENDED BUDGET • FY 2025-26

### BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
1000 - GENERAL FUND	\$ 18,066,863	\$ 13,233,470	\$ 4,833,393	101.87
3700000 - BP: ADMINISTRATION	\$ 1,070,903	\$ 215,409	\$ 855,494	2.75
3710100 - BP: BUILDING SERVICES	\$ 6,044,192	\$ 7,895,797	\$ (1,851,605)	44.18
3720200 - BP: CURRENT PLANNING SERVICES	\$ 3,955,945	\$ 2,770,805	\$ 1,185,140	21.35
3725250 - BP: TAHOE PLANNING & STORMWATER	\$ 2,256,913	\$ 1,188,758	\$ 1,068,155	8.65
3730300 - BP: LONG RANGE PLANNING	\$ 2,010,916	\$ 754,602	\$ 1,256,314	6.84
3740000 - BP: ECONOMIC DEVELOPMENT	\$ 789,072	\$ -	\$ 789,072	3.4
3750500 - BP: CODE ENFORCEMENT	\$ 1,899,353	\$ 383,099	\$ 1,516,254	14.5
3760100 - BP: COMMERCIAL CANNABIS	\$ 39,569	\$ 25,000	\$ 14,569	0.2
1108 - HOUSING, COMMUNITY & ECONC DEV	\$ 2,314,391	\$ 2,314,391	\$ -	0.13
3735350 - BP: HOUSING, COMM, & ECON DEV	\$ 113,500	\$ 113,500	\$ -	0
3735351 - BP: AFFORDABLE HOUSING	\$ 332,500	\$ 332,500	\$ -	0
3735352 - BP: CDBG REVOLVING LOAN	\$ 736,538	\$ 736,538	\$ -	0
3735353 - BP: HOME REVOLVING LOAN	\$ 1,001,338	\$ 1,001,338	\$ -	0
3735354 - BP: HOME CONSTRUCTION	\$ 3,515	\$ 3,515	\$ -	0
3735355 - BP: HOME CONSTRUCTION REHAB	\$ 127,000	\$ 127,000	\$ -	0
<b>Grand Total</b>	<b>\$ 20,381,254</b>	<b>\$15,547,861</b>	<b>\$ 4,833,393</b>	<b>102</b>

### STAFFING TREND



The proposed staffing allocation for FY 2025-26 is 102 FTEs. In the FY 2025-26 Recommended Budget, the department is proposing to delete 1.0 vacant FTE Deputy Building Official, and 1.0 FTE Economic Development Manager, which is filled, in order to align with available funding. In addition, the following two positions were alternately filled and are being revised to align with the current allocation classifications: one vacant Development Technician I/II was alternately filled with a Sr. Development Technician, and one vacant Administrative Analyst I/II was alternately filled with an Administrative Technician.

During FY 2024-25, one Code Enforcement Manager, one Code Enforcement Officer I/II, one Chief Deputy Director of Planning and Building, and one Sr. Engineering Technician for the West Slope Stormwater Program

# Planning and Building

## RECOMMENDED BUDGET • FY 2025-26

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During FY 2024-25, one Code Enforcement Manager, one Code Enforcement Officer I/II, one Chief Deputy Director of Planning and Building, and one Sr. Engineering Technician for the West Slope Stormwater Program allocations were added. The allocations also reflect the deletion of the Assistant Director allocation and the reassignment of the Airports and Cemeteries programs from the Department to the Chief Administrative Office, which removes one Sr. Administrative Analyst, one Administrative Analyst I/II, one Airport Supervisor, one Airport Operations Technician, and two Administrative Technicians from the Department.

### SOURCES & USES OF FUNDS

The Planning and Building Department receives most of its revenue through permit fees. It is also partially funded by mitigation measure-related funding, including rare plant mitigation payments collected in Special Revenue Fund 3095, Rare Plant Preserve. The Current Planning unit collects deposits for time and material projects in Special Revenue Fund 1237, Development Services.

Other funding sources include fees for services, federal and state grant revenues, Public Utility Franchise Fee Revenue, and discretionary General Fund revenue.



## RECOMMENDED BUDGET

This Budget is recommended at \$1,897,142, reflecting a decrease of \$193,620 (9.26%) compared to the FY 2024-25 Adopted Budget. The General Fund provides 88.39% of the Department's funding and decreased by \$271,152 compared to the FY 2024-25 Adopted Budget.

## DEPARTMENT BUDGET SUMMARY

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	146,150	142,700	163,500	20,800
Miscellaneous Rev	0	0	41,732	41,732
Other Fin Sources	6,424	0	15,000	15,000
<b>Total Revenue</b>	<b>152,574</b>	<b>142,700</b>	<b>220,232</b>	<b>77,532</b>
Salaries & Benefits	1,696,735	1,870,754	1,769,627	(101,127)
Services & Supplies	86,241	239,932	140,715	(99,217)
Other Charges	1,874	1,500	1,500	0
Fixed Assets	49,189	0	0	0
Intrafund Transfers	0	300	300	0
Intrafund Abatement	(10,512)	(21,724)	(15,000)	6,724
<b>Total Appropriations</b>	<b>1,823,527</b>	<b>2,090,762</b>	<b>1,897,142</b>	<b>(193,620)</b>
<b>FUND 1000 GENERAL FUND TOTAL</b>	<b>1,670,952</b>	<b>1,948,062</b>	<b>1,676,910</b>	<b>(271,152)</b>

## MAJOR BUDGET CHANGES

### Revenues

\$77,532      Increase in revenues from Mapping Fees (\$30,000), Addressing Fees (\$5,800) and Miscellaneous Revenues (\$41,732) based on prior year actuals.

### Appropriations

#### *Salaries and Benefits*

\$36,410      Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.

\$17,934      Increase in Retiree Health after a rate holiday in FY 2024-25.

(\$155,471)      Decrease in Salaries and Benefits primarily due to the deletion of 1.0 FTE GIS Manager allocation and reduced employee benefit elections.

#### *Services and Supplies*

(\$128,000)      Decrease in Special Department Expenses due to Nearmap one-time subscription for high-resolution imagery in the prior fiscal year.

# Surveyor

## RECOMMENDED BUDGET • FY 2025-26

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\$4,464 Increase in Software Expenses primarily due to AutoCad and Trimble software license renewals.

\$24,319 Increase in ESRI License Fees.

### *Intrafund Abatement*

\$6,724 Decrease in Intrafund Abatement (shown as a positive expense) due to decreased revenues for work performed for other County departments.

## MISSION

The County Surveyor is responsible for providing information to the public on the complex issues of property ownership and for the timely review of all parcel maps, subdivision maps, records of survey, lot line adjustments, certificates of compliance, street names and addresses, Abandonment of Public Easements and Irrevocable Offers of Dedication to facilitate development and serve the public, County departments and outside agencies.

The County Surveyor is also responsible for the Geographic Information System (GIS) and Mapping Division, which oversees and manages the overall operation, maintenance, and enhancements made to the Enterprise GIS system. This system serves and supports the County, the public, and external agencies with information related to permitting, addressing, parcels, streets and roads, infrastructure, and public safety. It provides this information through GIS maps, data, viewers, mobile applications, and dashboards.

## PROGRAM SUMMARY

### *Addressing/Road Name Services*

The State-mandated functions are applicable to the California Business and Professions, Resources, and Government Codes including structure and suite addressing for building permits, and collaboration with emergency services.

### *Administration*

Administration provides oversight, direction and support for the Department, including Services and Supplies and Fixed Asset line items, and is responsible for administrative and business support functions, including budgeting, accounting, payroll, personnel, purchasing and contract coordination, computer services and support, and clerical operations.

### *Geographic Information Services*

The GIS Program manages hundreds of thousands of GIS data records through desktop, online, and mobile-based ESRI software applications that support County-wide addressing, permitting, property tax, Economic Development, Planning, Public Health and Safety, Census and Elections, and Transportation operations. The GIS team provides data, mapping, application support and development, and GIS consulting services to County departments, external agencies, and the public. The GIS integrates data from and to other County systems like TRAKiT and Megabyte to provide more effective and efficient data information sharing.

*Surveyor Services*

Licensed Surveyors in the Office perform state-mandated functions applicable to the California Business and Professions, Resources, and Government Codes, including Map Checking and Certificate of Compliance issues.

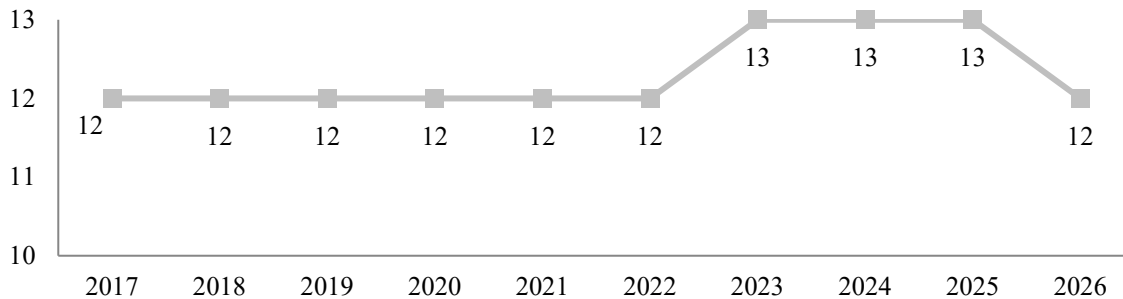
**PROGRAM SUMMARY BY PROGRAM**

	<b>Appropriations</b>	<b>Revenues</b>	<b>Net County Cost</b>	<b>Staffing</b>
Surveyor Programs				
Addressing/Road Name Services	\$ 158,095	\$ 18,353	\$ 139,743	1
Administration	\$ 474,286	\$ 55,058	\$ 419,228	3
Geographic Information Services	\$ 632,381	\$ 73,411	\$ 558,970	4
Surveyor Services	\$ 632,381	\$ 73,411	\$ 558,970	4
<b>Grand Total</b>	<b>\$ 1,897,142</b>	<b>\$ 220,232</b>	<b>\$ 1,676,910</b>	<b>12</b>

**STAFFING TREND**

The proposed staffing allocation for FY 2025-26 is 12.0 FTEs. The department is reducing its workforce to align staffing levels with available funding. As part of the workforce reduction, 1.0 FTE GIS Manager position is being eliminated.

During FY 2022-23, 1.0 FTE Surveyor Technician was added to better support succession planning and provide more capacity in Surveying Services.



**SOURCES & USES OF FUNDS**

The Surveyor's budget is primarily funded by discretionary General Fund revenue, which is partially offset by service fee revenue.



## RECOMMENDED BUDGET

The FY 2025-26 Recommended Budget for the Department of Transportation is \$151,187,946, a decrease of \$17,967,939 (10.62%) compared to the FY 2024-25 Adopted Budget. The General Fund support is recommended at \$1,316,558, a reduction of \$2,702,618 (68.75%), reflecting efforts to align expenditures with declining County revenues.

The Road Fund, which includes Administration, Capital Improvement, Engineering, and Road Maintenance programs, comprises the majority of the Department's budget. The FY 2025-26 Road Fund is recommended at \$142,204,797, a decrease of \$14,552,976 (9.28%). The decrease is primarily driven by the following factors:

- A \$9.5 million reduction in the Highway Bridge Program, consistent with the Board-approved Capital Improvement Plan;
- A \$4 million decrease in contributions from Board Policy B-16 Designation for Road Maintenance, aligning expenditures with declining County revenues;
- \$3.8 million in reduced funding for the Pioneer Trail/US Highway 50 Intersection Safety Improvement Project due to timeline adjustments;

Non-General Fund revenue sources largely support projects and operations in the Road Fund. Key discretionary and dedicated funding includes:

- Tribal Funding: \$4.4 million
- SMUD Fees: \$1.2 million
- Traffic Impact Fees (TIF): \$20.8 million (*Capital Improvement Projects only*)
- State Revenue: \$19.5 million
- Federal Revenue: \$55.7 million

These funds support road maintenance and Capital Improvement Plan (CIP) projects.

The Erosion Control Special Revenue Fund is recommended at \$4,194,022, a decrease of \$3,178,440 (43.11%), reflecting the cyclical nature of erosion control grant funding.

The Fleet Program Internal Service Fund is recommended at \$3,348,623, a slight increase of \$17,424 (0.52%). This increase is driven by higher vehicle acquisition and service costs charged to departments.



# Transportation

## RECOMMENDED BUDGET • FY 2025-26

### DEPARTMENT BUDGET SUMMARY BY FUND – COUNTY ENGINEER

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	722,218	852,361	705,694	(146,667)
Miscellaneous Rev	10,062	5,000	6,000	1,000
Other Fin Sources	164,791	749,180	640,900	(108,280)
Total Revenue	897,070	1,606,541	1,352,594	(253,947)
Salaries & Benefits	452,431	749,300	639,178	(110,122)
Services & Supplies	35,248	302,691	340,650	37,959
Other Charges	352,447	537,460	359,676	(177,784)
Intrafund Transfers	78,499	105,000	101,000	(4,000)
Total Appropriations	918,625	1,694,451	1,440,504	(253,947)
FUND 1000 GENERAL FUND TOTAL	21,555	87,910	87,910	0

### MAJOR BUDGET CHANGES

#### Revenues

##### *Service Charges*

(\$146,667) Decrease in revenue for development project billings based on current-year activity and anticipated FY 2025-26 revenue for developer deposits and County Engineer time and materials.

##### *Miscellaneous Revenue*

\$1,000 Increase in revenue recovery.

##### *Other Financing Sources*

(\$108,280) Decrease in Operating Transfers into the County Engineer program due to a decrease in developer deposits from deposit accounts.

#### Appropriations

##### *Salaries and Benefits*

\$6,082 Increase in Retiree Health due to a rate holiday in the previous fiscal year.

(\$116,204) Net decrease in Salaries and Benefits due to a shift in the projected percentage of time worked for the County Engineer and two unfunded engineering positions to align budget to available funding.

##### *Services and Supplies*

\$37,959 Increase in Professional Services due to increased usage of contract work for plan checking and inspections for developer projects.

# Transportation

## RECOMMENDED BUDGET • FY 2025-26

### *Other Charges*

(\$177,784) Decrease in Interfund expenses due to decreased indirect cost rate for County Engineer work performed by staff and reimbursed to Road Fund.

### *Intrafund Transfers*

(\$5,000) Decrease in Intrafund expenses due to decreased County Counsel charges for developer project work.

\$1,000 Increase in Intrafund expenses due to increased revenue recovery collections based on prior year actuals.

## DEPARTMENT BUDGET SUMMARY BY FUND – EROSION CONTROL

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	3,076	0	0	0
IG Rev - State	14,663	3,149,078	3,170,000	20,922
IG Rev - Federal	3,794,028	2,931,266	381,000	(2,550,266)
Service Charges	175,526	424,757	424,000	(757)
Miscellaneous Rev	287,250	0	0	0
Other Fin Sources	22,832	800,000	219,022	(580,978)
Fund Balance	0	67,361	0	(67,361)
<b>Total Revenue</b>	<b>4,297,375</b>	<b>7,372,462</b>	<b>4,194,022</b>	<b>(3,178,440)</b>
Salaries & Benefits	393,815	458,538	455,125	(3,413)
Services & Supplies	3,721,123	6,263,902	3,038,056	(3,225,846)
Other Charges	4,589	30,000	10,000	(20,000)
Intrafund Transfers	247,337	620,022	690,841	70,819
<b>Total Appropriations</b>	<b>4,366,864</b>	<b>7,372,462</b>	<b>4,194,022</b>	<b>(3,178,440)</b>
<b>FUND 1101 EROSION CONTROL TOTAL</b>	<b>69,489</b>	<b>0</b>	<b>0</b>	<b>0</b>

## MAJOR BUDGET CHANGES

### Revenues

#### *State Revenue*

\$500,000 Increase in California Tahoe Conservancy (CTC) funding for the Cold Creek Fisheries project.

(\$479,078) Decrease in Caltrans State funding due to projects completed in FY 2024-25.

#### *Federal Revenue*

(\$787,553) Decrease in Surface Transportation Program funding due to projects completed in FY 2024-25.

(\$758,713) Decrease in U.S. Forest Service Funding primarily due to projects completed in FY 2024-25.

# Transportation

## RECOMMENDED BUDGET • FY 2025-26

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(\$505,000) Decrease in Federal Funding due to the projected usage of federal grant funds for the Apache Avenue Pedestrian Safety and Connectivity project in FY 2024-25.

(\$499,000) Decrease in Congestion Mitigation and Air Quality Improvement (CMAQ) funding due to projects completed in FY 2024-25.

### *Other Financing Sources*

(\$580,978) Decrease in Operating Transfers In from CSA 5 for the CSA 5 Erosion Control Project completed in FY 2024-25.

### *Fund Balance*

(\$67,361) Decrease to Fund Balance.

### Appropriations

#### *Salaries and Benefits*

\$4,345 Increase in Retiree Health due to a rate holiday in FY 2024-25.

\$1,373 Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.

\$1,159 Increase in Permanent Employees due to Board-approved compensation increases.

\$123 Increase in multiple objects due to the methodology to the way the Engineering staff time is split.

(\$ 6,389) Decrease in Worker's Compensation premium charges.

(\$4,024) Decrease in Health Insurance Premium costs due to employee elections.

#### *Services and Supplies*

(\$3,225,846) Decrease in Construction and Engineering contracts (\$3,250,805) and an increase in Professional and Specialized Services (\$24,959) due to the Capital Improvement Plan scheduled projects.

#### *Other Charges*

(\$20,000) Decrease in Right of Way charges due to Board-approved Capital Improvement Plan scheduled projects.

#### *Intrafund Transfers*

\$70,819 Increase in Intrafund Transfers from Erosion Control to the Road Fund due to an increase in the associated overhead attributed to increased Erosion Control work, driven by the work planned for the year in the Capital Improvement Plan.

# Transportation

## RECOMMENDED BUDGET • FY 2025-26

### DEPARTMENT BUDGET SUMMARY BY FUND – ROAD FUND

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	95,575	187,500	7,500	(180,000)
License, Pmt, Fran	2,799,424	2,335,000	2,835,000	500,000
Rev Use Money/Prop	304,431	113,944	113,944	0
IG Rev - State	11,611,973	23,151,381	19,575,304	(3,576,077)
IG Rev - Federal	27,724,672	73,818,313	55,354,342	(18,463,971)
Service Charges	1,694,802	2,852,795	2,363,395	(489,400)
Miscellaneous Rev	764,994	220,000	302,000	82,000
Other Fin Sources	36,249,738	48,442,219	57,639,800	9,197,581
Fund Balance	0	5,636,621	4,013,512	(1,623,109)
<b>Total Revenue</b>	<b>81,245,609</b>	<b>156,757,773</b>	<b>142,204,797</b>	<b>(14,552,976)</b>
Salaries & Benefits	18,451,101	22,263,610	23,460,983	1,197,373
Services & Supplies	53,786,695	122,026,422	107,714,437	(14,311,985)
Other Charges	3,287,068	3,023,168	6,212,572	3,189,404
Fixed Assets	4,670,639	8,228,249	5,507,646	(2,720,603)
Other Fin Uses	1,697,629	1,836,346	0	(1,836,346)
Intrafund Abatement	(247,337)	(620,022)	(690,841)	(70,819)
<b>Total Appropriations</b>	<b>81,645,796</b>	<b>156,757,773</b>	<b>142,204,797</b>	<b>(14,552,976)</b>
<b>FUND 1103 ROAD FUND TOTAL</b>	<b>400,186</b>	<b>0</b>	<b>0</b>	<b>0</b>

### MAJOR BUDGET CHANGES

#### Revenues

##### *Taxes*

(\$180,000) Decrease in Transportation Development Taxes for Board-approved Capital Improvement projects eligible for this funding.

##### *License, Permit, and Franchise Fees*

\$500,000 Increase in Public Utility Franchise Fee revenue to align the budget with prior year revenue.

##### *State Revenue*

\$1,068,942 Increase in State Transportation Bond Proposition 1B (2006) revenue in Capital Improvement primarily due to project timeline changes for the Pioneer Trail / US Highway 50 Intersection Safety Improvement project.

(\$3,844,606) Decrease in Caltrans State Funding primarily due to changes in project timelines and funding sources for Capital Improvement projects.

(\$419,217) Decrease in Other State Funding primarily due to projects completed in FY 2024-25.

(\$304,110) Decrease in State Disaster Relief Funding from CalOES for FEMA projects paid in FY 2024-25.

# Transportation

## RECOMMENDED BUDGET • FY 2025-26

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(\$77,086) Decrease in State Highway taxes based on California State Association of Counties (CSAC) estimates for the County, based on projected prices.

### *Federal Revenue*

\$2,347,273 Increase in Congestion Mitigation and Air Quality Improvement (CMAQ) funding for Board-approved Capital Improvement projects.

\$1,711,476 Increase in Hazard Elimination funding for Capital Improvement due to changed timelines for Board-approved Capital Improvements Projects.

\$65,000 Increase in Forest Reserve revenue based on prior year actuals.

(\$9,470,451) Decrease in Highway Bridge program reflecting the Board-approved Capital Improvement Project schedule for multiple County bridge replacements.

(\$7,747,120) Decrease in Other Federal Revenue in Capital Improvement due to the timeline of construction for Ice House Rd Pavement Rehabilitation - Phase 2 project.

(\$3,349,725) Decrease in Federal Emergency Management Agency (FEMA) Funding due to projects completed in FY 2024-25.

(\$1,624,031) Decrease in Surface Transportation Program Funding due to projects completed in FY 2024-25.

(\$299,213) Decrease in Federal Highway Administration Funding for the FY 2023-24 Winter Storm project that was paid in FY 2024-25.

(\$97,180) Decrease in Other Federal Funding for a broadband grant received in FY 2024-25.

### *Service Charges*

(\$214,006) Decrease in Public Utility Inspection Charges in Engineering to align the budget with prior year actuals.

(\$177,784) Decrease in Interfund revenue for the County Engineer due to reduced staff overhead reimbursed to the Road Fund as a result of decreased work in the County Engineer's office.

(\$91,786) Decrease in Interfund revenue in the Maintenance Division due to decreased reimbursement to Road Fund from Special Districts.

(\$5,824) Decrease due to adjustments across multiple objects to align the budget with projected revenue based on prior year revenues.

### *Miscellaneous Revenue*

\$250,000 Increase in Capital Improvement funding for Bridge replacement at Mount Murphy Road at South Fork American River from EID.

\$2,000 Increase in Revenue Recovery due to increased collections.

# Transportation

## RECOMMENDED BUDGET • FY 2025-26

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(\$25,000)	Decreased Revenue in Maintenance due to fluctuating traffic billings that vary significantly from year to year.
(\$145,000)	Decreased Revenue in Maintenance related to South Lake Tahoe bike path snow removal and repair revenue.

### *Other Financing Sources*

\$12,010,574	Increase in Operating Transfers In primarily due to increased Traffic Impact Fees revenue for Board-approved Capital Improvement Projects.
\$3,264,683	Increase in Operating Transfers In for Road Maintenance due to projects scheduled for FY 2025-26.
\$404,492	Increase in Operating Transfers In for Road District Tax based on prior year actuals.
\$61,505	Increase in Operating Transfers In for Engineers primarily due to the Broadband project.
(\$3,167,196)	Decrease in Operating Transfers In for Maintenance due to a decrease in Discretionary Transient Occupancy Tax and a revised methodology that reallocates DTOT directly to the County General Fund.
(\$2,003,665)	Decrease in El Dorado Hills Road Improvement Fund Revenue due to a decrease in Developer reimbursements.
(\$1,150,000)	Decrease in Operating Transfers In for Equipment Shop for purchases made in the prior year.
(\$217,741)	Decrease in Operating Transfers In from Air Quality Management District due to projects completed in FY 2024-25.
(\$5,071)	Decrease in Operating Transfers In from multiple sources to align the budget with the planned projects and activities.

### *Fund Balance*

(\$1,623,109)	Decrease in use of Fund Balance based on availability of other revenues.
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### Appropriations

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#### *Salaries and Benefits*

\$925,175	Increase in Salaries and Benefits due to Broad-approved compensation increases.
\$301,339	Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.
\$200,909	Increase in Retiree Health due to a rate holiday in FY 2024-25.
(\$230,050)	Decrease in Workers' Compensation premium charges as the Department's share of overall County claims incurred has decreased from prior years, decreasing their Workers' Compensation insurance premium expense.

# Transportation

## RECOMMENDED BUDGET • FY 2025-26

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### *Services and Supplies*

\$462,726	Increase in General Liability insurance premium expense as the Department's share of overall County claims incurred has increased from prior years, increasing their Liability insurance premium expense.
\$226,900	Increase in Road Maintenance Supplies based on prior year actuals.
\$90,921	Increase in Services and Supplies due to adjustments across multiple objects to align the budget with actual costs.
\$38,510	Increase in Utility costs.
\$24,000	Increase in Equipment Rent & Leases due to printer charges being removed from the Cost Plan and placed in the Department's FY 2025-26 budget.
\$20,000	Increase in Rent and Lease due to renting a large house to accommodate more seasonal snow removal staff.
\$11,085	Increase in Janitorial costs.
(\$8,255,176)	Decrease in Construction and Engineering Contracts in Capital Improvements due to the El Dorado Trail - Missouri Flat Road Bike/Pedestrian Overcrossing Phase 2, El Dorado Hills Blvd Saratoga Way Turn Lanes, Oak Hill Road at Squaw Hollow Creek - Bridge Replacement, Pollock Pines - Pony Express Trail Bicycle, Pedestrian and ADA Improvements.
(\$5,081,321)	Decrease in Road Maintenance and Construction Contracts for surface treatments, roadside vegetation management, and Broadband projects.
(\$1,685,294)	Decrease in Professional and Specialized Services due to decreased contracts for On-Call Construction and Plan Checks, for Board-approved Capital Improvement Plan projects.
(\$150,936)	Decrease in costs for Fleet-owned vehicles utilized by Maintenance and Engineering.
(\$13,400)	Net decrease in Travel and Training costs.

### *Other Charges*

\$2,322,624	Increase in Right of Way expenses in Capital Improvement primarily due to the Right of Way acquisition phase for Board-approved Capital Improvement Plan projects.
\$866,780	Increase in Interfund Transfers primarily due to increases to the Countywide Cost Allocation Plan charges.

### *Fixed Assets*

\$461,997	Increase in Fixed Asset for Capital Improvement due to Board-approved Capital Improvement Plan scheduled projects.
(\$3,090,600)	Decrease in Fixed Asset for Equipment Shop when compared to FY 2024-25.

# Transportation

## RECOMMENDED BUDGET • FY 2025-26

(\$63,500) Decrease in Fixed Asset Equipment for road maintenance and repair when compared to prior year actuals.

(\$28,500) Decrease in Fixed Asset for Engineering equipment when compared to prior year actuals.

### *Other Financing Uses*

(\$1,712,846) Decrease in Operating Transfer Out due to the transition from direct billing of CDFA charges to cost recovery in the Countywide Cost Allocation plan beginning in FY 2024-25.

(\$100,000) Decrease in Operating Transfer Out to Facilities for projects in FY 2024-25.

(\$23,500) Decrease in Operating Transfer Out to Fleet expenses due to vehicles purchased in FY 2024-25.

### *Intrafund Abatement*

(\$70,819) Increase (shown as a negative expense) in Intrafund Abatement to Engineering as the Road Fund will receive a larger reimbursement due to more staff time charged to Erosion Control projects.

## DEPARTMENT BUDGET SUMMARY BY FUND – FLEET ENTERPRISE FUND

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	133,493	20,000	45,000	25,000
Service Charges	4,104,645	2,882,435	2,964,403	81,968
Miscellaneous Rev	171,491	171,264	104,220	(67,044)
Other Fin Sources	1,001,157	257,500	235,000	(22,500)
<b>Total Revenue</b>	<b>5,410,785</b>	<b>3,331,199</b>	<b>3,348,623</b>	<b>17,424</b>
Salaries & Benefits	488,507	508,703	571,562	62,859
Services & Supplies	843,429	849,798	918,222	68,424
Other Charges	1,375,231	1,565,198	1,623,839	58,641
Fixed Assets	3,140,938	3,100,400	1,065,000	(2,035,400)
Cap Fixed Assets	(3,247,679)	(3,100,400)	(1,065,000)	2,035,400
Other Fin Uses	150,000	150,000	0	(150,000)
Contingency	0	257,500	235,000	(22,500)
<b>Total Appropriations</b>	<b>2,750,426</b>	<b>3,331,199</b>	<b>3,348,623</b>	<b>17,424</b>
<b>FUND 5260 FLEET TOTAL</b>	<b>(2,660,359)</b>	<b>0</b>	<b>0</b>	<b>0</b>



# Transportation

## RECOMMENDED BUDGET • FY 2025-26

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### MAJOR BUDGET CHANGES

#### Revenues

##### *Revenue Use of Money and Property*

\$25,000      Increase in Interest Revenue in Fleet based on FY 2024-25 Actuals.

##### *Service Charges*

\$81,968      Increase in revenue from other County Departments for countywide fleet services.

##### *Miscellaneous Revenue*

(\$67,044)      Decrease in Auto Physical Damage revenue from other County Departments to offset accident expenses based on each department's fleet vehicle usage.

##### *Other Financing Sources*

(\$22,500)      Decrease in Operating Transfers In from various County Departments due to fewer new vehicles and vehicle upgrades.

#### Appropriations

##### *Salaries and Benefits*

\$43,396      Increase in Health Insurance Premium costs due to employee elections.

\$15,660      Increase in Salaries and Benefits due to Board-approved compensation increases.

\$4,950      Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.

\$4,561      Increase in Retiree Health due to a rate holiday in FY 2024-25.

(\$5,708)      Decrease in Workers' Compensation premium charge.

##### *Services and Supplies*

\$61,300      Increase in Services and Supplies due to rising vehicle maintenance, parts, and supplies costs.

\$1,300      Increase in Equipment Rent & Lease Equipment due to printer charges being removed from the Cost Plan and placed in the Department's FY 2025-26 Budget.

\$5,824      Increase due to adjustments across multiple objects to align the budget with actual costs.

##### *Other Charges*

\$1,988      Increase in Depreciation of Purchased fleet vehicles.

# Transportation

## RECOMMENDED BUDGET • FY 2025-26

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\$56,653      Increase in Other Charges primarily due to increased costs from the Countywide Cost Allocation Plan.

### *Fixed Assets*

(\$2,035,400)      Decrease to Fleet Vehicle Fixed Assets based on new and replacement vehicles as outlined in the Fixed Assets section of the Budget Book.

### *Capitalized Fixed Assets*

\$2,035,400      Increase in Capitalized Fixed Assets due to a decrease in Fixed Asset appropriation (shown as a positive appropriation).

### *Other Finance Uses*

(\$150,000)      Decrease in Operating Transfer Out due to the transition from direct billing of CDFA charges to cost recovery in the Countywide Cost Allocation plan beginning in FY 2024-25.

### *Contingency*

(\$22,500)      Decrease in Appropriation for Contingency for the Fleet fund, bringing the total Contingency for Fleet to \$235,000.

## MISSION

The mission of the Department of Transportation is to serve our residents by providing a safe, reliable, sustainable and fiscally responsible transportation system that enhances the quality of life for El Dorado County citizens.

## PROGRAM SUMMARIES

### Transportation – General Fund Programs

#### *County Engineer*

The County Engineer program provides civil engineering functions associated with subdivision and parcel map development, including tentative map and improvement plan check; construction inspection and contract administration; grading and site improvement plan check and inspection; and miscellaneous responsibilities. Staff supporting the County Engineer function is initially funded in the Road Fund in various cost centers, including the Engineering and Long Range Planning unit. These labor costs are secondarily billed to the County Engineer function, which accounts for the fact that the FTE positions are shown as zero.

The County Engineer unit's revenue sources are from development, flat-rate fees, and time and material charges for work performed by the unit. The General Fund provides the balance of funding for this program.

### Transportation – Road Fund

#### *Maintenance*

This Division is responsible for the maintenance of approximately 1,086 centerline miles of roadway in El Dorado County. The maintenance program includes asphalt patching and paving, roadside brushing and tree

# Transportation

## RECOMMENDED BUDGET • FY 2025-26

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trimming, crack sealing, ditch cleaning, roadway sweeping, storm drain and culvert cleaning, bridge maintenance, and the roadside vegetation control (herbicide) program. In addition, Maintenance conducts the snow removal program and the surface treatment (overlay and chip seal) program as funding becomes available. This Division is also responsible for Traffic Operations, which conducts speed surveys, installs and maintains roadway signs, traffic signals, and roadway striping. Additionally, Maintenance operates the equipment maintenance facilities that maintain heavy equipment and County vehicles.

### *Engineering*

The Engineering Division is responsible for planning, designing, engineering, surveying, and constructing County roads, highways, bridges, interchanges, and stormwater quality and environmental restoration projects. The unit is also responsible for the discretionary review of projects where development is conditioned to construct improvements to mitigate impacts resulting from the proposed project. The construction of these projects includes performing inspections and material testing for roadway construction, including developer-advanced road projects, performing the subdivision inspection function of the County Engineer, and overseeing public utility facilities construction activities within the County road right-of-way in South Lake Tahoe. The Division also includes the Office Engineer, who is responsible for the creation of operating standards to facilitate project delivery and the creation of policy and guidelines for the Department's Continuous Quality Improvement Program (CQIP), and the Materials Lab, which manages materials testing for road projects and performs annual Pavement Condition Index (PCI) evaluations.

### *Administration*

The Director's Office manages and has overall responsibility for all divisions within Transportation. Department-wide administrative costs, such as the allocation of Central Services Administration costs, Countywide Cost Allocation Plan charges, and Department-specific software costs, are included in this Division's appropriations. These costs are allocated and recovered throughout the Department in the administrative component of the Department's labor rates.

### *General Department Costs*

General costs include items such as liability insurance, County Counsel charges, utilities, telephone charges, etc. Where these services are provided to restricted road fund programs, costs are recovered through the billing rates charged to that program. The Road Fund discretionary revenue sources are received in this Division. Major revenue sources are State Highway Taxes (Gas Tax), Senate Bill (SB) 1 Taxes, Road District Taxes, Tribe Funds (Local Discretionary), and Public Utility Franchise Fees.

### *Capital Roadway Improvements*

This program (with the staff provided by Engineering) provides for the project development and construction of County roadway capital improvements. The CIP focuses on the transportation system within the County, consisting of the roadway network and bicycle and pedestrian facilities. The CIP provides for the rehabilitation of existing infrastructure as well as the expansion of existing facilities and systems. The appropriations included in the Recommended Budget are consistent with the proposed 2023 CIP.

## Transportation – Other Special Revenue Funds

### *Erosion Control Improvements*

The primary objective of the Erosion Control program is to utilize grant funding and local Tahoe Regional Planning Agency (TRPA) mitigation funds to construct the El Dorado County Stormwater quality improvement

# Transportation

## RECOMMENDED BUDGET • FY 2025-26

projects and environmental restoration projects contained within the Lake Tahoe Basin Environmental Improvement Program, which is incorporated into the CIP. Resources provided by the Tahoe Engineering Unit are utilized to accomplish this objective. The Lake Tahoe Basin EIP and federal water quality mandates have objectives designed to accelerate the achievement of water quality improvement goals established for the Lake Tahoe region. The Erosion Control Program also includes efforts related to the implementation of bicycle facilities identified in the Lake Tahoe EIP to assist in the attainment of air quality thresholds.

### *Road District Tax*

This budget unit is established for the purpose of initially capturing property taxes designated for road purposes as Road District Tax revenues, which are subsequently transferred out of this fund and recorded as funding sources to the Road Fund. Since the enactment of ERAF I (Education Revenue Augmentation Fund I) by the State of California, an annual subsidy from the Road District Tax fund to the Cameron Park Airport District has been provided for road maintenance.

The Road District Tax unit receives all revenue from property taxes and homeowners' tax relief funds.

### Fleet – Internal Service Fund

The Fleet Services unit is overseen by the Department's Maintenance Division. Fleet Services manages the planning, acquisition and replacement of County vehicles, as well as the sale or disposal of surplus vehicles, and manages the fleet pool. This unit also provides auto maintenance and repair services for County vehicles, both in and out of the fleet pool. This internal service fund charges costs for services to other County departments.

### BUDGET SUMMARY BY PROGRAM

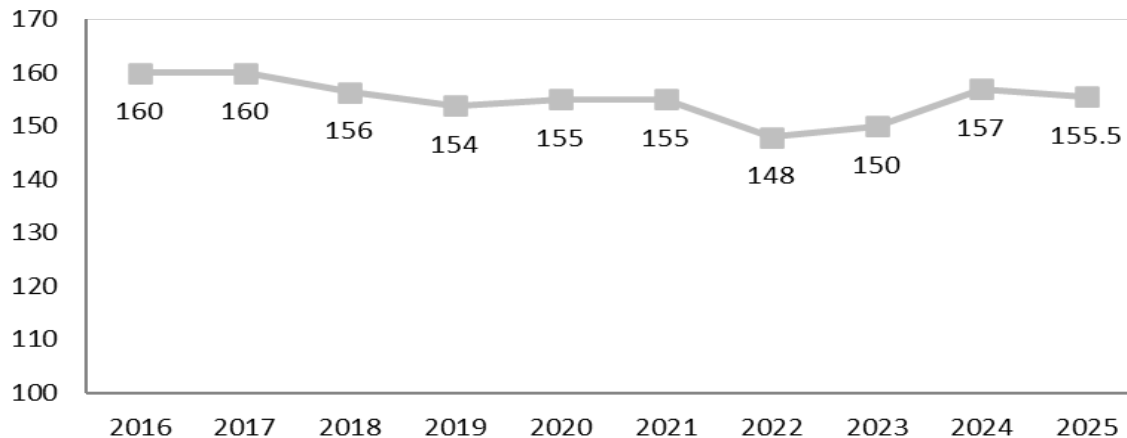
	Appropriations	Revenues	Net County Cost	Staffing
1000 - GENERAL FUND	\$ 1,440,504	\$ 1,352,594	\$ 87,910	
3620250 - DOT: COUNTY ENGINEER	\$ 1,440,504	\$ 1,352,594	\$ 87,910	
1101 - EROSION CONTROL	\$ 4,194,022	\$ 4,194,022	\$ -	
3610150 - DOT: ENVIRONMENTAL IMPROVEMENT	\$ 4,194,022	\$ 4,194,022	\$ -	
1103 - ROAD FUND	\$ 142,204,797	\$ 142,204,797	\$ -	150.5
3600000 - DOT: ADMINISTRATION	\$ 3,943,378	\$ -		3.5
3600010 - DOT: GENERAL DEPARTMENT	\$ 1,573,942	\$ 26,984,403		
3610100 - DOT: CAPITAL IMPROVEMENTS	\$ 94,400,151	\$ 96,400,151		
3620200 - DOT: ENGINEERING	\$ 7,041,010	\$ 3,856,298		49.0
3630300 - DOT: MAINTENANCE	\$ 27,076,089	\$ 13,395,945		83.0
3630350 - DOT: MAINTENANCE - EQUIP SHOP	\$ 8,170,227	\$ 1,568,000		15.0
5260 - FLEET	\$ 3,348,623	\$ 3,348,623	\$ -	5.0
3650500 - DOT: FLEET	\$ 3,348,623	\$ 3,348,623	\$ -	
<b>Grand Total</b>	<b>\$ 151,187,946</b>	<b>\$ 151,100,036</b>	<b>\$ 87,910</b>	<b>155.5</b>

# Transportation

## RECOMMENDED BUDGET • FY 2025-26

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### STAFFING TREND



The proposed staffing allocation for FY 2025-26 is 155.5 FTEs. On November 12, 2024, the Board approved the consolidation of the Assistant in Civil Engineering (9.0 FTE) and Associate Civil Engineer (6.0 FTE) into a single, flexibly staffed classification titled Assistant/Associate Civil Engineer (15.0 FTE). On December 10, 2024, the Board approved the addition of 1.0 FTE Assistant Director of Transportation, the deletion of 1.0 FTE vacant Supervising Civil Engineer, and 1.0 FTE vacant Assistant/Associate Civil Engineer.

With the FY 2025-26 Recommended Budget, the following two positions were alternately filled and are being revised to align with the current allocation classifications: one vacant Sr. Engineering Technician allocation was alternately filled with an Engineering Aide, and one vacant Highway Maintenance Worker Supervisor allocation was alternately filled with a Sr. Highway Maintenance Worker.

### SOURCES & USES OF FUNDS

State and federal revenues primarily fund the Department of Transportation. Additional revenue sources include traffic impact fees, discretionary tribe funds, and service fees. The Fleet Management function operates as an internal service fund and primarily receives its funding through charges to other County Departments that utilize fleet services.

The department receives General Fund support, which is funded by general revenues received in the Department 15—Other County Operations budget unit.

# Child Support Services

## RECOMMENDED BUDGET • FY 2025-26

### RECOMMENDED BUDGET

The Recommended Budget for Child Support Services is \$4,568,211, an increase of \$2,250 (0.05%) when compared to the FY 2024-25 Adopted Budget. The General Fund provides 0.02% of the funding for the Department, with a \$4,000 decrease in General Fund support from the FY 2024-25 Adopted Budget. The reduction is due to the department not anticipating any need for tuition reimbursement in FY 2025-26, which cannot be funded with state and federal funding. State and federal funding have remained mostly static while costs have increased, particularly in Salaries and Benefits costs. The Department has been able to delete vacant positions to avoid an increase in General Fund support while maintaining service levels.

### DEPARTMENT BUDGET SUMMARY

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	91,258	0	0	0
IG Rev - State	1,464,043	1,454,967	1,454,967	0
IG Rev - Federal	2,691,004	3,037,244	3,037,244	0
Other Gov Agency	0	68,750	75,000	6,250
<b>Total Revenue</b>	<b>4,246,305</b>	<b>4,560,961</b>	<b>4,567,211</b>	<b>6,250</b>
Salaries & Benefits	3,469,846	3,682,987	3,760,078	77,091
Services & Supplies	216,504	312,489	324,436	11,947
Other Charges	3,574	0	0	0
Fixed Assets	55,697	0	0	0
Other Fin Uses	17,663	0	0	0
Intrafund Transfers	486,982	570,485	483,697	(86,788)
<b>Total Appropriations</b>	<b>4,250,266</b>	<b>4,565,961</b>	<b>4,568,211</b>	<b>2,250</b>
<b>FUND 1000 GENERAL FUND TOTAL</b>	<b>3,960</b>	<b>5,000</b>	<b>1,000</b>	<b>(4,000)</b>

### MAJOR BUDGET CHANGES

#### Revenue

##### *Other Governmental Agency Revenue*

\$6,250      Increase in revenue from the County of Tehama, due to El Dorado County providing legal services for Tehama County for the first full year in FY 2025-26.

#### Appropriations

##### *Salaries and Benefits*

(\$114,377)      Decrease in Salaries and Benefits due to the deletion of a vacant 1.0 FTE Executive Assistant allocation.

\$145,695      Increase in Salaries and Benefits expenses primarily due to Board-approved compensation increases, Health Insurance cost increases, and employee step increases.

\$12,460      Increase in CalPERS employer's contribution due to an increase in the County's unfunded accrued liability payment.

# Child Support Services

## RECOMMENDED BUDGET • FY 2025-26

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\$39,317 Increase in Retiree Health Program charges due to a rate holiday in FY 2024-25.

(\$6,004) Decrease in Workers' Compensation premium charge.

### *Services and Supplies*

\$17,500 Increase in Janitorial / Custodial Services due to janitorial services being direct charged to the department and not included in the Countywide Cost Allocation Plan.

(\$5,553) Decrease in Services and Supplies due to adjustments in multiple objects to align with actual costs.

### *Intrafund Transfers*

(\$86,788) Decrease in Intrafund Transfers primarily due to a decrease in Countywide Cost Allocation Plan charges due to direct charges for custodial and other facility charges as outlined above.

## MISSION

The State of California's Child Support Program's mission is to promote parental responsibility to enhance the well-being of children by providing child support services to establish parentage and collect child support.

El Dorado County Child Support Services' mission is "Making a difference in the lives of children by providing exceptional child support services to families." El Dorado County Child Support Services meets the State's mission by providing County residents the opportunity to receive services in the Shingle Springs and South Lake Tahoe offices.

## PROGRAM SUMMARIES

### *Administration and Services*

The Child Support Program is a federal/state/local mandated partnership aimed at establishing paternity and enforcement of child support and medical support. The Federal Child Support Enforcement Program was established nationwide in 1975. A restructuring of the child support program in 2000 through State reform legislation allows counties to independently operate under the State Department of Child Support Services. The goals of the program are to promote the well-being of children and the self-sufficiency of families by assisting both parents in meeting the financial, medical, and emotional needs of their children through the delivery of quality child support establishment, collection and distribution services. Revenues for services are ongoing and are provided by the State at 31.8%, the Federal government at 66.5%, other counties at 1.7%, and the County General Fund at less than 0.02%.

### *EDP Maintenance and Operations*

This refers to the Electronic Data Processing (EDP)/Maintenance and Operations arm of the Division. Funding is provided by the State and Federal governments for specific, identifiable child support automation duties and responsibilities. Funding covers information technology support, network costs, and other automation-related expenses. Revenues for this program are provided by the State at 34% and the Federal government at 66%. There is no cost to the County General Fund.

# Child Support Services

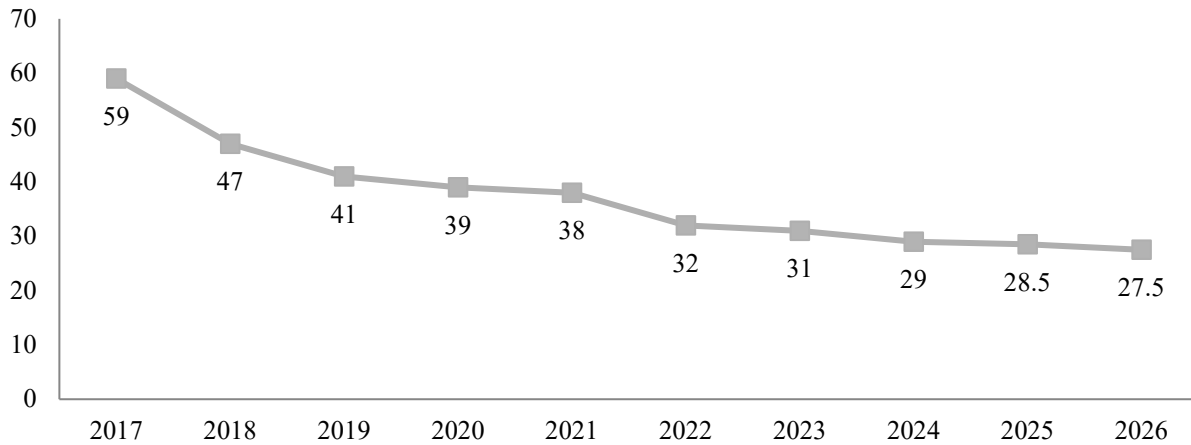
## RECOMMENDED BUDGET • FY 2025-26

### BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Administration & Services	4,302,928	4,301,928	1,000	26.50
EDP Maintenance & Operations	265,283	265,283	-	1.00
<b>Total</b>	<b>4,568,211</b>	<b>4,567,211</b>	<b>1,000</b>	<b>27.50</b>

### STAFFING TREND

The Recommended Budget includes a total allocation of 27.5 FTE, and an overall decrease of 1.0 FTE from the FY 2024-25 Adopted Budget. During FY 2024-25, a 1.0 FTE Executive Assistant retired. The Department can absorb this workload and is requesting to delete the vacant 1.0 FTE Executive Assistant allocation with the Recommended Budget.



### SOURCES & USES OF FUNDS

As stated above, the Child Support Program is a federal/state/local mandated partnership; this means that State and County contributions to the program are matched by federal funding with a ratio of 34% state/county funding and 66% federal funding.





# Health and Human Services Agency

## RECOMMENDED BUDGET • FY 2025-26

### RECOMMENDED BUDGET

The budget for the Health and Human Services Agency (HHSA) is recommended at \$248,575,604, which is a decrease of \$7,852,073 (3.3%) when compared to the FY 2024-25 Adopted Budget. Revenue totals \$235,472,297. The Recommended Budget includes a 5.45 FTE reduction in allocated personnel, for total staffing of 670.08 FTE positions. The majority of the change in appropriations can be attributed to the end of pandemic-related funding when compared to FY 2024-25.

The Recommended Budget for HHSA reflects General Fund support of \$13.1 million. The change to the HHSA General Fund support request is a net decrease of \$332,863 over the FY 2024-25 Adopted Budget. In addition, HHSA returned \$1,259,822 in Community Corrections Partnership (CCP) funding to the CCP to be reallocated to General Fund programs. This reallocation of CCP funding from Behavioral Health, Community Services, Public Health, and Social Services will allow the CCP to reallocate the funding to General Fund CCP programs, reducing the burden of CCP-eligible programming on the General Fund. Factoring in the CCP funding as General Fund savings, HHSA's Recommended Budget returns \$1.6 million to the General Fund, when compared to the FY 2024-25 Budget.

### AGENCY PROGRAM SUMMARY

	Appropriations	Revenues	Total General Fund Support	Staffing
Administration*	\$ 5,235,341	\$ 5,164,561	\$ 70,780	70.81
Animal Services	\$ 5,131,465	\$ 2,203,393	\$ 2,928,072	22.00
Behavioral Health	\$ 81,175,011	\$ 81,158,501	\$ 16,510	136.25
Community Services	\$ 31,757,109	\$ 28,503,705	\$ 3,253,404	59.67
Public Guardian	\$ 2,530,909	\$ 165,000	\$ 2,365,909	12.50
Public Health	\$ 38,829,221	\$ 38,364,669	\$ 464,552	73.35
Social Services	\$ 82,766,511	\$ 79,696,528	\$ 3,069,983	287.25
Veteran Affairs**	\$ 1,150,037	\$ 215,940	\$ 934,097	8.25
<b>Total</b>	<b>\$ 248,575,604</b>	<b>\$ 235,472,297</b>	<b>\$ 13,103,307</b>	<b>670.08</b>

\*Additional \$820,00 from General Fund HHSA ICRP & \$50,000 from Disaster Expenses Designations

\*\*Additional \$175,000 of General Fund to Veterans Affairs Commission SRF

### MISSION

The Health and Human Services Agency (HHSA) partners with the community on health and welfare issues. The Agency's mission is: unified in building a stronger, safer, and healthier community. The vision is: transforming lives and improving futures.

### AGENCYWIDE PENDING ISSUES

#### *State and Federal Budget Impacts on HHSA*

HHSA is seeing rapid and volatile changes in program funding as a result of changes in practice at the state and federal levels. On March 24, 2025, the California Department of Public Health received notice from the Centers for Disease Control and Prevention that it intends to immediately end a significant amount of state and local

# Health and Human Services Agency

## RECOMMENDED BUDGET • FY 2025-26

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public health funding, resulting in the loss of at least \$1.7 million for HHSA programs. There have been indications that additional federal funding for HHSA programs could decrease after the Federal Budget is finalized. Additionally, state funding for housing and homelessness services has shifted more towards permanent housing, which limits resources for emergency and transitional housing. Staff continue to closely monitor all funding sources and will update the Board as decisions are made at the state and federal levels.

Historically, the demand for government services in the community increases during economic downturns and is generally inversely proportional to Realignment revenue collections. As the cost of basic needs rises and consumer discretionary spending declines, HHSA will be seeing an increase in cash, food, housing, and energy assistance applications, reports of violence in the home, and the demand for health, mental health, and drug and alcohol services. As such, it is important to continue to conservatively safeguard Realignment fund balances to mitigate the potential negative impacts to program service delivery and County General Fund if the economy declines. Staff continue to closely monitor the State Budget and plan for any impacts it may have on HHSA programs. The Agency will likely have revisions to the Recommended Budget in the fall, once the State Budget has been finalized.

### *Staffing Shortages*

A significant challenge to program administration and service delivery is the continued elevated vacancy rate in HHSA. As of the FY 2024-25 Mid-Year Report, the agency's overall vacancy rate had risen to 22%, with divisional rates as high as 41%. The highest vacancies are among licensed staff who deliver services to the most vulnerable populations, including a 66% vacancy rate for the Mental Health Clinician position. Higher vacancy rates contribute to fewer therapy sessions provided, which leads to fewer billable hours and decreased revenue.

To address this critical issue, HHSA has contracted with Amergis to provide temporary staffing for critical positions in Behavioral Health. This measure has allowed HHSA to better provide critical services and relieve some of the burden from our current staff. HHSA continues to explore other innovative approaches to increase and retain qualified staff, ensuring we can maintain the high standard of care and support our community deserves.

This staffing shortage, combined with the added responsibilities created by new state and federal regulations, has exponentially increased the difficulty in serving the public and meeting mandates. It has also created an additional burden on existing staff, which further contributes to turnover. Moreover, the shortage in staff and reduced industry knowledge puts El Dorado County at risk of State-levied penalties and sanctions due to the inability to meet new program mandates, as well as existing and expanded obligations for service delivery and data/financial reporting.

### *Agency-wide Efforts to Conserve General Fund Resources*

HHSA's Recommended Budget reflects an attempt to reduce the burden on General Fund as much as possible while meeting the increased demands for mandated health and welfare services, complying with new statutory regulations, and attempting not to overburden staff. This also means that HHSA is proactively reducing costs agencywide, even in non-General Fund programs to conserve fund balance and prevent the future need of increased General Fund subsidies for mandated programs. As an example, HHSA has reduced travel and training costs by more than a quarter of a million (12%) in the Recommended Budget from the FY 2024-25 Adopted Budget. Additionally, HHSA has mandated the use of County cars instead of personal cars whenever operationally possible and frozen tuition reimbursement. The Recommended Budget includes the combination of the Senior Day sites and the implementation of the updated Senior Day fees, getting the General Fund cost of the Senior Day program back down to pre-pandemic levels. HHSA continues to carefully evaluate program policies, procedures, and funding to create cost savings and efficiencies, as directed by the Board.

# Health and Human Services Agency

## RECOMMENDED BUDGET • FY 2025-26

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### *HHSA Facilities*

HHSA's Recommended Budget conserves fund balance wherever possible to allow for future investments in HHSA facilities, reducing the need for General Fund support. HHSA has continued to pursue new and innovative approaches to meet the growing facility needs of the County. This includes entering into negotiations for a lease-to-own agreement for the Briw Road property, a strategic step toward long-term sustainability and growing the investment of County-owned properties. Additionally, the agency is working toward expanding its lease footprint into the Victory Mine building, which will allow the transition of staff and services out of the aging Spring Street location. Most notably, HHSA was recently awarded \$24 million through the BHCIP grant, which will be incorporated into the Adopted Budget. This transformative funding will support the relocation of the Psychiatric Health Facility and help create an integrated campus designed to provide comprehensive supportive services for individuals transitioning out of the Psychiatric Health Facility.

### *Implementing State and Federal Programs*

Health and Human Services programs are currently navigating a challenging landscape of shifting priorities, policies, and funding from the state and federal governments, which directly impacts the reliability and stability of funding streams. The volatility of Realignment Funding, particularly the 1991 and 2011 Realignments, which support critical services, remains a central concern. These funding sources, primarily derived from state sales tax and vehicle license fees, are directly tied to the state's economic performance, with periods of economic contraction leading to reduced revenue availability, even as the demand for services increases. Recognizing these vulnerabilities, HHSA continues to work at leveraging the divisional support, in how the Agency is structured, to mitigate such challenges, allowing HHSA to lean on internal partners to help manage funding struggles and safeguard continuity of essential services. Realignment fund balances provide a critical buffer, helping to sustain operations and avoid undue reliance on the General Fund, especially as HHSA prepares for the implementation of Proposition 1, emerging infectious diseases, and facility needs. While current Realignment revenue appears stable, the growing operational costs of HHSA programs will continue to place increasing demands on these funds, making it imperative to preserve sufficient fund balance to safeguard against future financial uncertainty and ensure the sustainability of vital services.



# Administration and Financial Services

## A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY

### RECOMMENDED BUDGET • FY 2025-26

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#### RECOMMENDED BUDGET

The budget for the Health and Human Services Agency (HHSA) Administration and Financial Services Division (Admin and Finance) is recommended at \$5,235,341, which is a decrease of \$141,426 (2.6%) when compared to the FY 2024-25 Adopted Budget. The General Fund cost for this Division is recommended at \$70,780, a \$395,564 (85%) decrease from FY 2024-25.

The decrease in appropriations and General Fund Cost is the result of a change in accounting practice where the use of the HHSA Indirect Cost Rate Plan (ICRP) Designation is transferred to the HHSA from the General Revenue and Non-Department Expenses budget, so that appropriations better reflect current year expenses, not the ICRP true-up of the over-collection of revenues from HHSA programs that fund the Administration and Financial Services Division, through the carry-forward calculation. Due to the variance between budget and actuals, ICRP collections may exceed or not meet Administration and Finance costs, resulting in an under- or over-collection. When utilizing an indirect cost rate methodology, it is anticipated that over a two-year period, the costs of HHSA Administration will be fully recovered by the programmatic departments, which can cause fluctuation in ICRP amounts and the General Fund cost of the Administration and Finance Division. With the FY 2023-24 Adopted Budget the Board designated \$820,000 of General Fund savings that was the result of an over-collection in FY 2023-24. The Recommended Budget includes the use of the \$820,000 designation, which shows as a revenue in General Fund, General Revenues and Non-Departmental Expenses (Department 15) budget that is transferred to the Administration and Finance Division. Use of this designation helps smooth the General Fund impact of the ICRP true-up process.

#### DEPARTMENT BUDGET SUMMARY

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	4,270,508	4,910,423	5,164,561	254,138
Other Fin Sources	391,571	0	0	0
<b>Total Revenue</b>	<b>4,662,079</b>	<b>4,910,423</b>	<b>5,164,561</b>	<b>254,138</b>
Salaries & Benefits	7,881,280	9,945,249	10,515,953	570,704
Services & Supplies	1,065,893	2,400,990	2,268,306	(132,684)
Serv/Supply Abate	(683,464)	(1,389,569)	(1,588,656)	(199,087)
Other Charges	199,193	0	0	0
Fixed Assets	460,745	0	0	0
Intrafund Transfers	950,522	1,253,849	1,452,729	198,880
Intrafund Abatement	(5,874,516)	(6,833,752)	(7,412,991)	(579,239)
<b>Total Appropriations</b>	<b>3,999,653</b>	<b>5,376,767</b>	<b>5,235,341</b>	<b>(141,426)</b>
<b>FUND 1000 GENERAL FUND TOTAL</b>	<b>(662,427)</b>	<b>466,344</b>	<b>70,780</b>	<b>(395,564)</b>

# Administration and Financial Services

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

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### MAJOR BUDGET CHANGES

#### Revenue

##### *Services Charges*

\$254,138      Increase in Indirect Cost Rate reimbursements and executive staff cost allocation charges, which recovers the cost of the Administration and Financial Service Division from the HHSA programs that it serves.

#### Appropriations

##### *Salaries and Benefits*

(\$50,233)      Decrease in Salaries and Benefits related to the transfer of 0.24 FTE Program Manager Allocation from the Administration and Finance Division to Veterans Services and Community Services to more accurately reflect time spent on program specific tasks.

\$54,568      Increase in Salaries and Benefits related to the transfer of 0.5 FTE Administrative Analyst Allocation from the Public Health Division to the Administration and Finance Division due to a decrease in pandemic related tasks and funding.

(\$35,864)      Decrease in Salaries and Benefits related to the transfer of 0.5 FTE Office Assistant Allocation from the Administration and Finance Division to the Public Guardian to reflect that the administrative workload of the Public Guardian Division requires a dedicated 0.5 FTE Office Assistant.

(\$144,755)      Decrease in Salaries and Benefits related to the transfer of 1.0 FTE Administrative Analyst Supervisor Allocation from the Administration and Finance Division to the Behavioral Health Division to assist with contract and program mandate compliance.

\$571,177      Increase in Salaries and Benefits expenses primarily due to Board-approved compensation increases, Health Insurance cost increases, and vacancies that are budgeted with family health insurance elections.

\$10,000      Increase in Salaries and Benefits for disaster response expenses, reflecting the establishment of a Disaster Response organizational code in Administration and Finance to centralize disaster expenses, allowing for more efficient claiming, funded by the Disaster Response Expenses Designation.

\$60,268      Increase in CalPERS employer's contribution due to an increase in the County's unfunded accrued liability payment.

\$98,015      Increase in Retiree Health Program charges due to a rate holiday in FY 2024-25.

\$7,528      Increase in Workers' Compensation premium charge.

# Administration and Financial Services

## A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY

### RECOMMENDED BUDGET • FY 2025-26

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#### *Services and Supplies*

\$24,010	Increase in Custodial Services to align budget with contracted costs.
(\$210,377)	Decrease in Professional and Specialized Services and Staff Development to align budget with available funding.
\$11,000	Increase in Utilities costs to align budget with actual costs.
\$40,000	Increase in Special Department Expenses for disaster response expenses, reflecting the establishment of a Disaster Response organizational code in Administration and Finance to centralize disaster expenses allowing for more efficient claiming; funded by the Disaster Response Expenses Designation.
\$2,683	Increase in Services and Supplies across multiple objects to align budget with actual costs.

#### *Services and Supplies Abatement*

\$199,087	Increase in Services and Supplies Abatements due to increased costs for Services and Supplies that are allocated to other divisions according to the Space Cost Allocation Policy.
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#### *Intrafund Transfers*

\$202,980	Increase in Intrafund Transfers Out primarily due to the Countywide Cost Allocation Plan.
(\$4,100)	Decrease in Intrafund Transfers to the Facilities Division of the Chief Administrative Office for facility services.

#### *Intrafund Abatements*

(\$820,000)	Increase in Intrafund Abatements (shown as a negative expense) due to the transfer of funding set aside in FY 2024-25 in the HHSA ICRP Designation to reduce the General Fund impact of the ICRP true-up, as described above.
(\$50,000)	Increase in Intrafund Abatements due to the transfer of funding from the Designation for Disaster Expenses for the establishment of a Disaster Response organizational code.
\$290,761	Decrease in Intrafund Abatements due to a reduction in the Indirect Cost Rate charges, space allocation, and executive staff cost reimbursements from programmatic divisions.

## MISSION

The HHSA Administration and Fiscal Division supports agency employees and programs in the delivery of services to achieve our vision of transforming lives and improving futures.



# Administration and Financial Services

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

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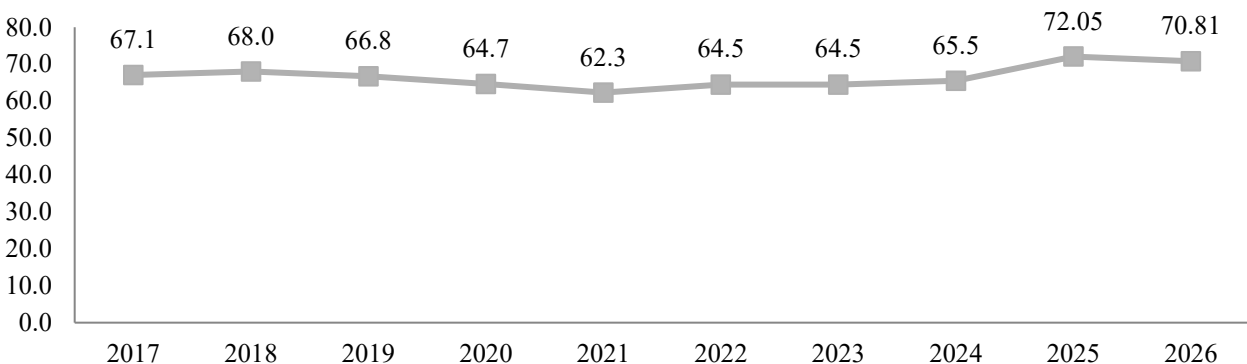
### PROGRAM SUMMARY

Administration and Finance was created in July 2013 to provide efficiencies in administrative and fiscal support to the various programs in each of the programmatic divisions of the Agency. The Division provides a wide range of services to the seven divisions, including maintaining and monitoring contracts; providing fiscal and budget support; coordinating facility maintenance, purchasing, billing, payroll, grant reporting; preparing items for submission to the Board of Supervisors; and internal personnel processing. The Division charges programs for the use of its services and recovers costs from each of the seven HHSA divisions through an annually approved Indirect Cost Rate Plan (ICRP).

### STAFFING TREND

Staffing for Administration and Finance is recommended at 70.81 FTE allocations, a 1.24 FTE decrease from the FY 2024-25 Adopted Budget. A 0.24 FTE Program Manager Allocation is being transferred from the Administration and Finance Division to Veterans Services and Community Services to more accurately reflect time spent on program-specific tasks. The Recommended Budget includes the transfer of a 0.5 FTE Administrative Analyst Allocation from the Public Health Division to the Administration and Finance Division due to a decrease in pandemic-related tasks and funding. Additionally, a 0.5 FTE Office Assistant Allocation from the Administration and Finance Division is being transferred to the Public Guardian to reflect that the administrative workload of the Public Guardian Division requires a dedicated 0.5 FTE Office Assistant. The Budget includes the transfer of a 1.0 FTE Administrative Analyst Supervisor Allocation from the Administration and Finance Division to the Behavioral Health Division to assist with contract and program mandate compliance.

During FY 2024-25, two Sr. Accountant allocations were alternately filled with a 1.0 FTE Fiscal Manager and a 1.0 FTE Fiscal Services Supervisor allocation due to changing programmatic needs. The Recommended Budget revises the allocation to match the current classification of the allocation.



### SOURCE & USES OF FUNDS

The Health and Human Services Agency Administration and Financial Services Division was created to provide efficiencies in administrative and fiscal support to all the programs across the agency. The Department allocates these fiscal and administrative costs to programs within the agency based on direct program salaries. Administration and Finance costs are funded by state, federal, realignment, donations/fees, and General Fund.

# Animal Services

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

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### RECOMMENDED BUDGET

The Budget for the Health and Human Services (HHS) Animal Services Division is recommended at \$5,131,465, which is an increase of \$389,678 (8.2%) when compared to the FY 2024-25 Adopted Budget. The General Fund provides 57.1% of the funding for the Division and is increased by \$204,621 (7.5%) when compared to the FY 2024-25 Adopted Budget. The increase in General Fund is primarily related to an increase in the Countywide Cost Allocation Plan and Board-approved compensation increases.

### DEPARTMENT BUDGET SUMMARY

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	168,410	178,710	178,710	0
Fines & Penalties	10,278	12,000	12,000	0
Other Gov Agency	799,134	958,688	1,034,035	75,347
Service Charges	169,697	170,600	173,600	3,000
Miscellaneous Rev	7,934	11,000	11,000	0
Other Fin Sources	389,253	687,338	794,048	106,710
<b>Total Revenue</b>	<b>1,544,707</b>	<b>2,018,336</b>	<b>2,203,393</b>	<b>185,057</b>
Salaries & Benefits	2,139,643	2,584,277	2,815,925	231,648
Services & Supplies	683,677	744,082	784,012	39,930
Other Charges	23,100	6,000	6,000	0
Fixed Assets	23,309	377,000	366,500	(10,500)
Other Fin Uses	28,231	25,000	0	(25,000)
Intrafund Transfers	1,038,080	1,043,428	1,194,028	150,600
Intrafund Abatement	(13,648)	(38,000)	(35,000)	3,000
<b>Total Appropriations</b>	<b>3,922,392</b>	<b>4,741,787</b>	<b>5,131,465</b>	<b>389,678</b>
<b>FUND 1000 GENERAL FUND TOTAL</b>	<b>2,377,685</b>	<b>2,723,451</b>	<b>2,928,072</b>	<b>204,621</b>

### MAJOR BUDGET CHANGES

#### Revenues

##### *Other Governmental Agency*

\$75,347      Increase in revenue from the Cities of Placerville and South Lake Tahoe based upon increased overall costs of the services provided and charged to each City.

##### *Service Charges*

\$3,000      Increase in Interfund Charges from the Animals for Retired Friends Special Revenue Fund for adoption assistance to the elderly and the disabled who are seeking to adopt a pet for companionship, based on current trends in eligible uses.

##### *Other Financing Sources*

\$106,710      Increase in Operating Transfers In primarily from Public Health Realignment Funding and Pet Aid Special Revenue Fund.

# Animal Services

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

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### Appropriations

#### *Salaries and Benefits*

\$185,079	Increase in Salaries and Benefits expenses primarily due to Board-approved compensation increases, Health Insurance cost increases, and vacancies that are budgeted with family health insurance elections.
\$16,704	Increase in CalPERS employer's contribution due to an increase in the County's unfunded accrued liability payment.
\$30,352	Increase in Retiree Health Program charges due to a rate holiday in FY 2024-25.
(\$487)	Decrease in Workers' Compensation premium charge.

#### *Services and Supplies*

(\$6,654)	Decrease in Custodial Services to align budget with contracted costs.
\$11,620	Increase in Utilities and Internet Service costs to align budget with actual costs.
\$37,000	Increase in Minor Equipment costs for disaster response equipment that is funded by Sheriff's Office Homeland Security grant funding.
(\$2,036)	Decrease in Services and Supplies due to adjustments in multiple objects to align with actual costs.

#### *Fixed Assets*

\$26,500	Increase due to security lighting and camera improvements to the West Slope facility.
\$1,000	Increase due to an additional projected cost for the communications trailer purchase that is being carried over from Fiscal Year 2024-25.
(\$38,000)	Decrease in Fixed Assets due to a replacement trailer being purchased in FY 2024-25.

#### *Operating Transfers Out*

(\$25,000)	Decrease in Operating Transfers Out to Fleet due to a transfer of a truck to Animal Services in FY 2024-25.
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#### *Intrafund Transfers*

\$152,100	Increase in Intrafund Transfers primarily due to increased Countywide Cost Allocation Plan charges.
(\$1,500)	Decrease in Intrafund Transfers to the Facilities Division for facility services.

**Animal Services**

**A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY**  
**RECOMMENDED BUDGET • FY 2025-26**

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*Intrafund Abatements*

\$3,000      Decrease in Intrafund Abatements (shown as a negative expense) due to Homeland Security grant funding the Sheriff's office being less than the granted amount in FY 2024-25.

## MISSION

The mission of the HHSA Animal Services Division is to promote the health and safety of people, their animals, and the communities of El Dorado County. The Division provides Field Services, a Rabies Control Program, and Shelter Operations. The Division provides these services in a caring, professional, and fiscally responsible manner, maximizing the resources available.

## PROGRAM SUMMARY

### West Slope and Tahoe Basin Animal Services

For both the Western Slope and South Lake Tahoe areas of the County, Animal Services provides mandated services such as rabies control, impoundment of animals at large, investigations of aggressive dogs threatening humans and livestock, sheltering stray animals, veterinary treatment for sick or injured animals, animal licensing, and enforcement of State and local animal laws. Revenues in this program come from licensing, fees for services, penalties/fines, 1991 Health Realignment, and contract payments from the City of Placerville and the City of South Lake Tahoe.

### Disaster Response

Food and Agriculture code 31105 mandates that the County must provide stray animals shelter which may result from any disasters occurring in the County. In the past years, Animal Services has increased capacity for providing shelter services to animals that were evacuated during disasters and services to animals that remained in evacuated communities. The budget for this program is limited to equipment and trailer needed for Animal Services disaster response.

## BUDGET SUMMARY BY PROGRAM

	<b>Appropriations</b>	<b>Revenues</b>	<b>Net County Cost</b>	<b>Staffing</b>
West Slope	\$ 3,640,300	\$ 1,144,930	\$ 2,495,370	16.21
Tahoe Basin	\$ 1,341,165	\$ 908,463	\$ 432,702	5.79
Disaster Response	\$ 150,000	\$ 150,000	\$ -	0
<b>TOTAL</b>	<b>\$ 5,131,465</b>	<b>\$ 2,203,393</b>	<b>\$ 2,928,072</b>	<b>22</b>

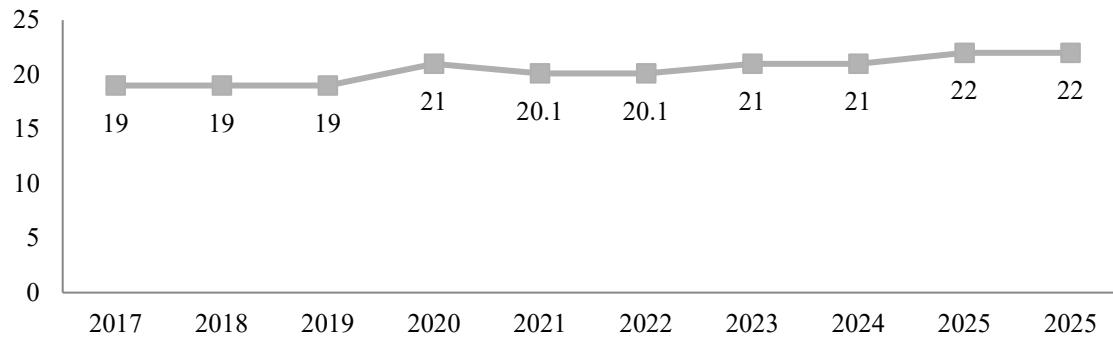
## STAFFING TREND

The recommended staff allocation for FY 2025-26 is 22.0 FTEs, unchanged from the prior year.

# Animal Services

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

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## SOURCES & USES OF FUNDS

The General Fund provides the majority of funding for this Department (56.2%). Other funding comes from service agreements with other agencies (19.8%); Licenses and Permits (3.5%); Service Charges (3.5%); vehicle license fees (8.8%); sales tax realignment (1%); and court fines, disaster response, and miscellaneous revenue (6.2%).

In addition to the operations out of the Animal Services General Fund organizational code, Animal Services has three Community and Employee donation funds maintained in Special Revenue Funds: Animals for Retired Friends, Neuter Deposits, and the Pet Aid Program. These Special Revenue Funds are used to assist low-income residents with pet care, neuter, and adoption fee costs, and to provide veterinary care for shelter animals. The Recommended Budget includes the use of \$531,503 from these Special Revenue Funds. Details for each Special Revenue Fund can be found in the Special Revenue Fund section.

# Behavioral Health

## A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY

### RECOMMENDED BUDGET • FY 2025-26

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#### RECOMMENDED BUDGET

The Health and Human Services Agency (HHS) Behavioral Health Division budget is recommended at \$81,175,011, which is an increase of \$8,206,739 (11.25%) when compared to the FY 2024-25 Adopted Budget. The General Fund provides \$16,510 for the Department's Maintenance of Effort (MOE) as directed by the State Department of Health Care Services.

#### Traditional Behavioral Health Programs

The Recommended Budget for the Traditional Behavioral Health Programs is \$19,353,237, which is a decrease of \$1,134,417 (5.5%) when compared to the FY 2024-25 Adopted Budget. The decrease can be attributed to projected decreases in overall Realignment Fund Balance available from FY 2024-25 for use in FY 2025-26, due to slowing revenue growth and use of Realignment in FY 2024-25.

The FY 2025-26 Recommended Budget does not include the 10% transfer of 1991 Realignment revenue from Public Health and 2011 Social Services revenue into Behavioral Health. This transfer has been done in the past few years, but due to uncertainty in ongoing realignment costs and reduced funding for Social Services and Public Health, the transfer is not included in the Recommended Budget. If it is determined later in the year that the transfer should be added, HHS will return to the Board with a budget transfer.

The Traditional programs are primarily funded by federal revenues, Realignment/state revenues, and charges for services to other counties and private payers.

#### Mental Health Services Act (MHSA) Program

The Recommended Budget for the MHSA Program is \$45,134,093, which is an increase of \$4,195,812 (10.3%) when compared to the FY 2024-25 Adopted Budget. The increase in the budget is primarily due to increases in Medi-Cal revenue and Mental Health Realignment to fund MHSA activities. The Recommended Budget includes the use of \$2,349,900 of Mental Health Realignment for MHSA programming.

The FY 2025-26 Recommended Budget will use \$8,923,529 of fund balance for MHSA programming, representing 61.6% of the total MHSA fund balance. This will leave \$5,563,810 of fund balance by the end of the year. The MHSA Plan was presented to the Board in April and will be brought to the Board for approval in June after the budget hearing. Staff continue to determine how the passing of Proposition 1 and the change of MHSA to Behavioral Health Services Act will impact El Dorado County Programs. The Recommended Budget reflects MHSA spending guidelines and plans.

#### Substance Use Disorder Services (SUDS) Programs

The Recommended Budget for Substance Use Disorder Programs, including Opioid Settlement funding is \$16,687,681, which is an increase of \$5,145,344 (44.6%) when compared to the FY 2024-25 Adopted Budget. The increase is primarily due to Opioid Settlement Funding and increased Medi-Cal funding for Substance Use Disorder Programming.

SUDS Programs are funded primarily by federal and state revenue and Realignment funds.

# Behavioral Health

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

### DEPARTMENT BUDGET SUMMARY

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	(322,158)	1,142,500	2,229,844	1,087,344
Rev Use Money/Prop	900,456	175,930	581,200	405,270
IG Rev - State	20,827,047	19,460,702	19,098,124	(362,578)
IG Rev - Federal	18,434,000	25,626,636	25,321,029	(305,607)
Service Charges	479,894	473,200	1,102,000	628,800
Miscellaneous Rev	154,325	90,000	80,000	(10,000)
Other Fin Sources	6,243,851	11,654,890	10,536,273	(1,118,617)
Fund Balance	0	14,344,414	22,226,541	7,882,127
<b>Total Revenue</b>	<b>46,717,415</b>	<b>72,968,272</b>	<b>81,175,011</b>	<b>8,206,739</b>
Salaries & Benefits	11,386,127	16,732,724	18,004,892	1,272,168
Services & Supplies	4,759,035	11,238,781	7,911,840	(3,326,941)
Other Charges	27,343,218	40,375,099	48,961,447	8,586,348
Fixed Assets	3,691,493	540,000	40,000	(500,000)
Other Fin Uses	93,388	425,022	393,022	(32,000)
Intrafund Transfers	5,306,194	6,321,501	7,690,158	1,368,657
Intrafund Abatement	(5,310,728)	(6,771,501)	(7,690,158)	(918,657)
Contingency	0	4,106,646	5,863,810	1,757,164
<b>Total Appropriations</b>	<b>47,268,727</b>	<b>72,968,272</b>	<b>81,175,011</b>	<b>8,206,739</b>
<b>FUND 1110 MENTAL HEALTH</b>				
<b>TOTAL</b>	<b>551,311</b>	<b>0</b>	<b>0</b>	<b>0</b>

### MAJOR BUDGET CHANGES

#### Revenues

##### *Fines & Penalties*

\$1,087,344 Increase in Fines and Penalties primarily due to Opioid Settlement funding.

##### *Use of Money/Property*

\$405,270 Increase in Interest revenue to align budget with actual receipts.

##### *State Intergovernmental*

(\$2,127,789) Decrease in MHSA funding primarily due to decreased collections and state funding allocations.

\$1,765,211 Increase in State Intergovernmental revenue primarily due increased Medi-Cal revenue collections.

**Behavioral Health**

**A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY**  
**RECOMMENDED BUDGET • FY 2025-26**

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*Federal Intergovernmental*

(\$205,927)	Decrease in Federal revenue for MHSA programming for Transitional Age Youth.
(\$151,000)	Decrease in Federal Block Grant revenue for Substance Use Disorder Programs.
\$51,320	Increase in Federal Medicaid revenues from Medi-Cal eligible programs.

*Services Charges*

\$600,000	Increase in revenue from other counties for Psychiatric Health Facility services and children's services.
\$53,800	Increase in revenue from private insurance providers and private payors for Behavioral Health services.
(\$50,000)	Decrease in service charges from Public Guardian services.
\$25,000	Increase in Interfund Transfers from Child Welfare Services for services.

*Miscellaneous Revenue*

(\$10,000)	Decrease in projected reimbursements from providers and leaseholders.
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*Other Financing Sources*

(\$296,342)	Decrease in Operating Transfers In from the Realignment Special Revenue Fund.
(\$822,275)	Decrease in Operating Transfers In primarily due to a decrease in revenue from the Community Corrections Partnership (CCP) for services and staff at the CCP, as approved by the CCP.

*Fund Balance*

(\$952,751)	Decrease in Fund Balance in Traditional and SUDS programs due to a planned accounting practice, that did not occur in FY 2023-24, where the majority of unspent Realignment will remain in the Special Revenue Fund at year end close resulting in a low Fund Balance in the Behavioral Health operating accounts.
\$4,198,465	Increase in estimated fund balance available at the beginning of the year in the MHSA subfund.
\$4,636,413	Increase in estimated fund balance available at the beginning of the year from Opioid Settlement funding.



# Behavioral Health

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

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### Appropriations

#### *Salaries and Benefits*

\$141,755	Increase in Salaries and Benefits related to the transfer of 1.0 FTE Program Manager – Protective Services Allocation from the Social Services Division to the Behavioral Health Division, which is being filled as a Program Manager, to meet increasing Behavioral Health Program oversight requirements.
\$144,755	Increase in Salaries and Benefits related to the transfer of 1.0 FTE Administrative Analyst Supervisor Allocation from the Administration and Finance Division to the Behavioral Health Division to assist with contract and program mandate compliance.
\$81,104	Increase in Salaries and Benefits due to transfer of 1.0 FTE Sr. Office Assistant from the Public Health Division to the Behavioral Health Division to assist with increased administrative work in Behavioral Health.
\$131,180	Increase in Salaries and Benefits due to the addition of 1.0 FTE Mental Health Clinician IA/IB/II allocation for the Substance Use Disorder Program.
\$554,611	Increase in Salaries and Benefits expenses primarily due to Board-approved compensation increases, Health Insurance cost increases, and vacancies that are budgeted with family health insurance elections.
\$40,914	Increase in CalPERS employer's contribution due to an increase in the County's unfunded accrued liability payment.
\$182,442	Increase in Retiree Health Program charges due to a rate holiday in FY 2024-25.
(\$4,593)	Decrease in Workers' Compensation premium charge.

#### *Services and Supplies*

\$45,642	Increase in General Liability and additional insurance charges.
(\$1,327,087)	Decrease in Services and Supplies in MHSA programs to align budget with the FY 2025-26 MHSA Plan.
(\$1,694,934)	Decrease in Special Projects and other expenses in Traditional Programs primarily due to Behavioral Health Infrastructure projects included in FY 2024-25 that are not continuing into FY 2025-26.
(\$350,562)	Decrease across multiple objects to align budget with projected costs.

#### *Other Charges*

\$651,218	Increase in projected Institute for Mental Disease expenses to align budget with projected costs.
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# Behavioral Health

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

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\$260,558	Decrease in Support and Care of Persons and Ancillary Services to align contract spending with projected service demand.
\$6,428,169	Increase in Health Services primarily due to Board-approved services utilizing Opioid Settlement funding.
\$496,342	Increase in Housing due to the implementation of the Behavioral Health Bridge Housing grant and the increase in Behavioral Health Housing services in the County.
\$750,061	Increase in Interfund Transfers primarily due to the Countywide Cost Allocation Plan and HHSA Administration and Finance Indirect Cost Rate and Executive Staff Cost Allocation charges that recover the appropriate share of those costs from the programs, which is decreasing for the Traditional Programs.

### *Fixed Assets*

(\$500,000)	Decrease in Fixed Assets due the purchase of a Mobile Crisis Van in FY 2024-25.
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### *Other Financial Uses*

(\$32,000)	Decrease in Operating Transfer Out primarily due to facilities projects in FY 2024-25 that are not included in FY 2025-26.
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### *Intrafund Transfers*

\$1,368,657	Increase in Intrafund Transfers across the Behavioral Health programs primarily to recover Behavioral Health administration and facility costs across the various programs.
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### *Intrafund Abatements*

(\$1,368,657)	Increase in Intrafund Abatements, shown as a negative expense, across the Behavioral Health programs primarily to recover Behavioral Health administration and facility costs across the various programs.
\$450,000	Decrease in Intrafund Abatements primarily due to the elimination of the Youth Suicide Prevention Grant.

### *Contingency*

\$1,757,164	Increase in MHSA Contingency due to projected MHSA funding that will be unspent in FY 2025-26 and available for use in future years.
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## MISSION

The HHSA Behavioral Health Division strives to alleviate the impact of mental illness or significant emotional disturbance by providing recovery-oriented, client-centered, culturally competent treatment services in collaboration with clients, families and community partners. The Division seeks to eliminate disparities in service access and to reduce the stigma associated with mental illness while offering the highest quality behavioral health care to improve the community's health and safety, strengthen

# Behavioral Health

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

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individuals' resilience, and promote the restoration of healthy families. The Division also provides substance use disorder services to address alcohol and other drug-related issues affecting the community.

### PROGRAM SUMMARIES

#### Traditional Behavioral Health Programs

The Behavioral Health Division's (BHD) traditional programs include mandated and/or core adult and children outpatient, inpatient, and residential programs that existed prior to the passage of the Mental Health Services Act (MHSA) in November 2004. The County General Fund contribution represents the minimum required General Fund cash match to support mandated services. The majority of services provided are Medi-Cal-eligible services provided to predominantly Medi-Cal-eligible clients. Local Realignment is used as the primary match to Medi-Cal revenue.

#### MHSA Programs

In November 2004, California voters passed Proposition 63, known as the Mental Health Services Act (MHSA). The MHSA is funded by a one percent tax on personal income in excess of \$1,000,000 for California residents. The Department's MHSA programs are designed to reduce disparity in service access and to promote mental health wellness and recovery by providing effective mental health interventions and critical supportive services to seriously mentally ill individuals and seriously emotionally disturbed children, often to those client populations that were previously underserved or unserved. MHSA programs are designed to engage clients, and sometimes other supportive individuals, in playing a significant role in formulating client recovery plans. Community participation is also a key element in creating and monitoring our MHSA programs. MHSA funds cannot be used to supplant other funds, including Realignment, for programs that were in existence in 2004 when the Act was passed; however, MHSA funds can be used for the expansion of traditional programs beyond the base 2004 service level. When applicable, Medi-Cal is billed for services and MHSA dollars are used as the match.

MHSA is composed of the following five components:

Community Services and Supports (CSS)

Workforce Education and Training (WET)

Prevention and Early Intervention (PEI)

Innovation

Capital Facilities and Technological Needs (CFTN)

The Behavioral Health Division currently has Board-approved plans for all components. Funding for each of these components is provided through county allocations from the State. The funding for each component must be expended within a certain period of time, or the funding reverts to the State for redistribution to other counties. The CSS, PEI, and Innovations components have a five-year reversion policy and continue to receive allocations on an annual basis; CFTN and WET have a 10-year reversion policy and are operating from fund balances and transfers from CSS, as these components are no longer allocated MHSA funds from the State.

#### Substance Use Disorder Services (SUDS) Programs

These programs implement strategies designed to address alcohol, opioid, and other drug-related issues affecting communities, criminal justice, child welfare systems, and schools. Activities include education, raising public awareness of issues, promoting drug-free alternatives for youth and adults, drug-free

# Behavioral Health

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

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workplace programs, drug court activities, activities to reunite families, where appropriate, and related services. When applicable, Drug Medi-Cal is billed for services with Local Realignment used as the match. Opioid Settlement funds and the federal Substance Use Block Grant fund the non-Drug Medi-Cal SUDS activities.

### FUTURE/PENDING ISSUES AND POLICY CONSIDERATIONS

#### *Adult Behavioral Health Inpatient and Residential Placement Costs*

Traditional Behavioral Health program funding continues to present a challenge to the County since the majority of traditional Realignment funds are spent on a relatively small number of out-of-county placements and placements in the Psychiatric Health Facility (PHF). Just a few clients placed at high-cost facilities can have a significant effect on the use of Realignment funds. In addition, with a shortage of residential beds available statewide, conserved clients, who no longer meet the medical necessity requirements of acute PHF placement, continue to remain at the PHF until a residential bed in a lower level of care is available. Offsetting Medi-Cal revenue cannot be claimed for the days waiting for an appropriate placement, which further exacerbates this funding issue. To mitigate this issue, the BHD is contracting with Compassion Pathways for 20 dedicated beds at its new in-county board and care and crisis residential treatment facilities. These beds provide local lower level of care options that will reduce the need for more expensive out-of-county placements.

#### *MHSA Reform*

Proposition 1 (passed March 2024), combined with the SB 326 and AB 531, form what is known as MHSA Reform. Although the majority of the reform will not be implemented until July 1, 2026, planning for the changes has been taking place within Behavioral Health for the past year. Key changes brought on by MHSA Reform include the integration of SUDS, thereby necessitating a name change from MHSA to BHSA (Behavioral Health Services Act), the addition of a new Housing component that will receive 30% of BHSA funds, and the elimination of the Innovation, Workforce Education, and Capital Facilities and Technology Needs components.

No changes have been made to the increased responsibilities for County Behavioral Health services, for which MHSA has become a core funding mechanism, which could result in significant financial shortfalls with no reduction in obligations. In response to Proposition 1 requirements and the uncertain State and Federal environment, the FY 2025-26 MHSA Plan Update, identifies significant reductions to the discretionary programs within MHSA and shifts the cost of the Mobile Crisis program from the Prevention and Early Intervention (PEI) component to the Client Services and Supports (CSS) component. These reductions and cost shift are reflected in this Recommended Budget.

### BUDGET SUMMARY BY PROGRAM

	<b>Appropriations</b>	<b>Revenues</b>	<b>Net County Cost GF Contribution</b>	<b>Staffing</b>
Substance Use Disorders Programs	\$ 16,687,681	\$ 16,687,681	-	22.25
MHSA Programs	\$ 45,134,093	\$ 45,134,093	-	81.60
Traditional Programs	\$ 19,353,237	\$ 19,336,727	\$ 16,510	32.4
<b>TOTAL</b>	<b>\$ 81,175,011</b>	<b>\$ 81,158,501</b>	<b>\$ 16,510</b>	<b>136.25</b>

# Behavioral Health

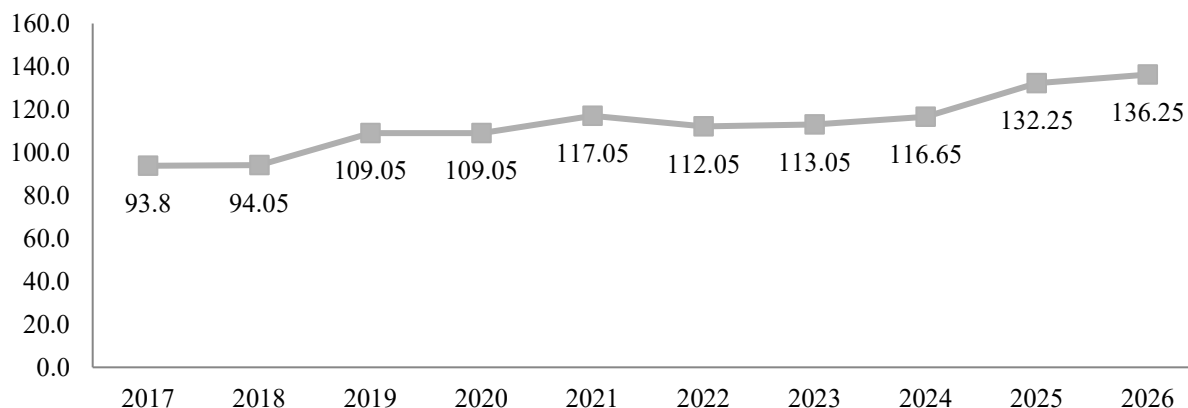
## A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY RECOMMENDED BUDGET • FY 2025-26

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### STAFFING TREND

The staff allocation for FY 2025-26 is recommended at 136.25 FTEs, which is a net increase of 4 FTE when compared to the FY 2024-25 Adopted Budget. The Recommended Budget includes the transfer of 1.0 FTE vacant Program Manager – Protective Services Allocation from the Social Services Division to the Behavioral Health Division, which is being filled as a Program Manager, to meet increasing Behavioral Health Program oversight requirements. 1.0 FTE Administrative Analyst Supervisor Allocation from the Administration and Finance Division is moving to the Behavioral Health Division to assist with contract and program mandate compliance. Lastly, 1.0 FTE Sr. Office Assistant from Public Health is being transferred to Behavioral Health. The Recommended Budget includes the addition of 1.0 FTE Mental Health Clinician IA/IB/II allocation for the Substance Use Disorder Program.

During FY 2023-24, 2.0 FTE vacant Medical Office Assistant I/II allocations were alternately filled with 2.0 FTE Sr. Office Assistant allocations due to changing programmatic needs. The Recommended Budget revises the allocation to match the current classification of the allocations.



### SOURCES AND USES OF FUNDS

The Behavioral Health Department is funded primarily by MHSA revenue, which is derived from a one-percent tax on personal income in excess of \$1 million for California residents, state Realignment revenue, Opioid Settlement Fund, and federal Medi-Cal funding to support the Mental Health and Drug Medi-Cal-ODS Waiver program.

Behavioral Health is also supported by 1991 and 2011 Realignment funding. Preserving sufficient Fund Balance is essential to sustaining the Behavioral Health system of care, which includes critical services such as psychiatry delivery, mobile response, and safety efforts in partnership with law enforcement. Both the 1991 and 2011 Realignments remain vulnerable to economic downturns, as their funding is tied to state sales tax and vehicle license fees. Preserving sufficient fund balance is essential to reducing the risk of another financial deficit and avoiding potential reliance on the local General Fund, particularly as Behavioral Health prepares for the implementation of Proposition 1. The Behavioral Health Fund Balance is budgeted as follows:

# Behavioral Health

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

Program	FY 2025-26 Est. Beginning Fund Balance	Budgeted Fund Balance Use	FY 2025-26 Est. Ending Fund Balance
Realignment Funded Programs	\$ 17,061,498	\$ 2,669,374	\$ 14,392,124
MHSA Programs	\$ 14,487,339	\$ 8,923,529	\$ 5,563,810
Opioid Settlement	\$ 7,430,465	\$ 7,430,465	\$ -
<b>TOTAL</b>	<b>\$ 38,979,302</b>	<b>\$ 19,023,368</b>	<b>\$ 19,955,934</b>



# Community Services

## A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY

### RECOMMENDED BUDGET • FY 2025-26

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#### RECOMMENDED BUDGET

The budget for the Health and Human Services Agency (HHS) Community Services Division is recommended at \$31,757,109, which is a decrease of \$4,594,430 (12.6%) when compared to the FY 2024-25 Adopted Budget. The General Fund Contribution is \$3,253,404, a decrease of \$221,838 (6.4%). The decrease in General Fund can be attributed to the Board direction, provided on April 22, 2025, with Legistar item [25-0732](#), to combine the Senior Day sites and implement the revised fee schedule. The General Fund provides 10.3% of the funding for this Division.

The Community Services Fund 1107 is decreasing by \$5,630,260 (20.2%) primarily due to the end of one-time pandemic-related funding for Senior and Housing and Homelessness programs. The IHSS Public Housing Authority is increasing by \$39,195 due to a true-up of State allocations. The Public Authority Fund 1376 is increasing by \$996,635 primarily due to an increased utilization of Housing Choice Vouchers.

#### DEPARTMENT BUDGET SUMMARY COMMUNITY SERVICES FUND 1107

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	168,249	(15,693)	(15,693)	0
IG Rev - State	2,964,454	12,047,328	8,425,065	(3,622,263)
IG Rev - Federal	6,376,905	5,874,564	4,160,372	(1,714,192)
Service Charges	514,926	728,370	979,492	251,122
Miscellaneous Rev	105,866	512,198	442,198	(70,000)
Other Fin Sources	2,196,121	3,545,401	3,060,016	(485,385)
Fund Balance	0	5,142,488	5,152,946	10,458
<b>Total Revenue</b>	<b>12,326,521</b>	<b>27,834,656</b>	<b>22,204,396</b>	<b>(5,630,260)</b>
Salaries & Benefits	4,276,009	5,835,043	5,592,576	(242,467)
Services & Supplies	2,569,797	6,396,040	6,057,200	(338,840)
Other Charges	4,029,058	12,403,336	7,523,283	(4,880,053)
Fixed Assets	270,462	200,237	31,337	(168,900)
Other Fin Uses	170,937	3,000,000	3,000,000	0
Intrafund Transfers	184,685	185,238	185,893	655
Intrafund Abatement	(184,685)	(185,238)	(185,893)	(655)
<b>Total Appropriations</b>	<b>11,316,262</b>	<b>27,834,656</b>	<b>22,204,396</b>	<b>(5,630,260)</b>
<b>FUND 1107 COMMUNITY SERVICES TOTAL</b>	<b>(1,010,259)</b>	<b>0</b>	<b>0</b>	<b>0</b>



# Community Services

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

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### MAJOR BUDGET CHANGES COMMUNITY SERVICES FUND 1107

#### Revenue

##### *State Intergovernmental*

(\$3,622,263) Decrease in state revenue primarily in the Housing and Homelessness Programs due to the State Budget slowing funding for Housing and Homelessness Programs and the end of the pandemic-related funding.

##### *Federal Intergovernmental*

(\$1,578,811) Decrease in federal funding primarily due to the discontinuation of pandemic-related funding for the Low-Income Home Energy Assistance Program (LIHEAP).

(\$135,381) Decrease in federal funding from Elder Abuse Prevention funds for the Area Agency on Aging Program.

##### *Charges for Services*

\$221,058 Increase in Interfund Transfers from Behavioral Health for the Behavioral Health Bridge Housing Program.

\$30,064 Increase in projected Charges for Services primarily due to the Senior Day Program Fee increase approved by the Board on May 20, 2025, with Legistar item 25-0829.

##### *Miscellaneous Revenue*

(\$70,000) Decrease in Miscellaneous Revenue from the Family Caregiver Support Program.

##### *Other Financial Sources*

(\$485,385) Decrease in Operating Transfers In to the Community Services programs primarily related to a decrease in General Fund support needed for the programs and a discontinuation of Community Corrections Partnership funding for the programs, as outlined in the HHSA Overview section.

##### *Fund Balance*

\$10,458 Increase in Fund Balance primarily from Housing and Homelessness Grants.

#### Appropriations

##### *Salaries and Benefits*

(\$62,234) Decrease in Salaries and Benefits related to the deletion of 1.0 FTE vacant Mealsite Coordinator position in the Senior Nutrition Program.

**Community Services**

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**RECOMMENDED BUDGET • FY 2025-26**

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(\$262,136)	Decrease in Salaries and Benefits due to the combination of the Senior Day locations, resulting in the deletion of 1.936 FTE Program Aides and 1.0 FTE Seniors' Daycare Program Supervisor allocations.
(\$186,441)	Decrease in Salaries and Benefits due to the reduction in CCP funding, resulting in the deletion of 1.7 FTE vacant Program Assistant allocations.
\$138,984	Increase in Salaries and Benefits expenses due to the Board-approved addition of a limited term Program Assistant and Program Coordinator during FY 2024-25.
\$12,000	Increase in Salaries and Benefits expenses due to the transfer of a 0.09 FTE Program Manager to the Community Programs from the Administration and Finance Division.
\$10,383	Increase in Salaries and Benefits expenses primarily due to Board-approved compensation increases, Health Insurance cost increases, and vacancies that are budgeted with family health insurance elections.
\$62,540	Increase in CalPERS employer's contribution due to an increase in the County's unfunded accrued liability payment.
\$75,295	Increase in Retiree Health Program charges due to a rate holiday in FY 2024-25.
(\$30,858)	Decrease in Workers' Compensation premium charge.

*Services and Supplies*

(\$100,575)	Decrease in Printing Services primarily due to the reduced funding for the LIHEAP.
(\$111,389)	Decrease in Food and Food Products in the Senior Nutrition Program.
(\$115,324)	Decrease in Professional and Specialized Services primarily related to California Emergency Solutions and Housing (CESH) funding utilized in FY 2024-25, which is not continuing into FY 2025-26.
(\$11,552)	Decrease across multiple objects to align budget with available funding.

*Other Charges*

(\$1,557,232)	Decrease in Other Charges primarily related to decreased public assistance in LIHEAP and Senior programs due to the end of pandemic-related funding.
(\$3,322,821)	Decrease in Other Charges primarily related to decreased Housing Assistance services related to grant funding deadlines.

*Fixed Assets*

(\$168,900)	Decrease in Fixed Assets due to commercial kitchen equipment purchased in FY 2024-25.
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# Community Services

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

### *Intrafund Transfers*

\$655 Increase in Intrafund Transfer Out across multiple programs to align budget with actual costs.

### *Intrafund Abatements*

(\$655) Increase in Intrafund Abatements (shown as a negative expense) across multiple programs to align budget with actual costs.

## DEPARTMENT BUDGET SUMMARY IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY (IHSS PA)

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	10,183	2,000	2,000	0
IG Rev - State	431,202	445,903	463,790	17,887
IG Rev - Federal	564,065	525,004	546,954	21,950
Other Fin Sources	41,360	97,451	96,809	(642)
Fund Balance	0	148,850	148,850	0
<b>Total Revenue</b>	<b>1,046,810</b>	<b>1,219,208</b>	<b>1,258,403</b>	<b>39,195</b>
Salaries & Benefits	257,933	358,376	396,929	38,553
Services & Supplies	47,659	81,575	71,097	(10,478)
Other Charges	592,868	779,257	790,377	11,120
<b>Total Appropriations</b>	<b>898,460</b>	<b>1,219,208</b>	<b>1,258,403</b>	<b>39,195</b>
<b>FUND 1375 IHSS PUBLIC AUTHORITY TOTAL</b>	<b>(148,349)</b>	<b>0</b>	<b>0</b>	<b>0</b>

### Revenue

#### *State Intergovernmental*

\$17,887 Increase in State revenue due to a true-up of budgeted State allocation of funding for the program.

#### *Federal Intergovernmental*

\$21,950 Increase in the Federal Medicaid program, operating in California as the Medi-Cal program for IHSS PA funding.

#### *Other Financial Sources*

(\$642) Decrease in Operating Transfers In to the IHSS Public Authority primarily related to a decrease in General Fund support needed for the Program.

# Community Services

## A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY

### RECOMMENDED BUDGET • FY 2025-26

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#### Appropriations

##### *Salaries and Benefits*

\$21,706	Increase in Salaries and Benefits related to the transfer of 0.4 FTE Sr. Office Assistant Allocation from the Social Services Division to the In-Home Supportive Services Public Authority due to a change in workload.
\$7,806	Increase in Salaries and Benefits expenses primarily due to Board-approved compensation increases, Health Insurance cost increases, and step increases.
\$5,703	Increase in CalPERS employer's contribution due to an increase in the County's unfunded accrued liability payment.
\$4,856	Increase in Retiree Health Program charges due to a rate holiday in FY 2024-25.
(\$1,518)	Decrease in Workers' Compensation premium charge.

##### *Services and Supplies*

(\$10,000)	Decrease in Staff Development to reduce the General Fund share of the Program.
(\$478)	Decrease across multiple objects to align budget to actual costs and reduce the General Fund share of the Program.

##### *Other Charges*

\$11,120	Increase in Interfund Transfers primarily related to an increase in the Countywide Cost Allocation Plan.
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#### DEPARTMENT BUDGET SUMMARY PUBLIC HOUSING AUTHORITY

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	11,005	1,426	1,426	0
IG Rev - Federal	5,815,752	6,906,713	7,898,269	991,556
Other Gov Agency	16,511	13,000	13,000	0
Other Fin Sources	2,164	91,500	96,579	5,079
Fund Balance	0	285,036	285,036	0
<b>Total Revenue</b>	<b>5,845,433</b>	<b>7,297,675</b>	<b>8,294,310</b>	<b>996,635</b>
Salaries & Benefits	303,890	399,496	421,730	22,234
Services & Supplies	36,940	94,478	94,420	(58)
Other Charges	5,651,480	6,803,701	7,778,160	974,459
<b>Total Appropriations</b>	<b>5,992,310</b>	<b>7,297,675</b>	<b>8,294,310</b>	<b>996,635</b>
<b>FUND 1376 PUBLIC HOUSING AUTHORITY TOTAL</b>	<b>146,877</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Community Services

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

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### MAJOR BUDGET CHANGES PUBLIC HOUSING AUTHORITY (PHA)

#### Revenue

##### *Federal Intergovernmental*

\$991,556      Increase in Federal Revenue for the Housing Choice Voucher Program.

##### *Other Financial Sources*

(\$5,079)      Increase in Operating Transfers In to the Public Housing Authority primarily related to a decrease in General Fund support needed for the Program.

#### Appropriations

##### *Salaries and Benefits*

\$18,783      Increase in Salaries and Benefits expenses primarily due to Board-approved compensation increases, Health Insurance cost increases, and step increases.

\$662      Increase in CalPERS employer's contribution due to an increase in the County's unfunded accrued liability payment.

\$5,079      Increase in Retiree Health Program charges due to a rate holiday in FY 2024-25.

(\$2,290)      Decrease in Workers' Compensation premium charge.

##### *Services and Supplies*

(\$58)      Decrease across multiple objects to align budget to actual costs and reduce the General Fund share of the Program.

##### *Other Charges*

\$974,459      Increase in Housing Assistance due to the increased allocation from the Federal Government.

### MISSION

The HHSA Community Services Division provides a range of programs to assist persons in attaining or maintaining their self-sufficiency, independence, safety and/or well-being. The mission is to respectfully serve all persons in a manner that improves the overall quality of life in El Dorado County.

# Community Services

## A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY

### RECOMMENDED BUDGET • FY 2025-26

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#### PROGRAM SUMMARIES

##### *Community Programs*

Community Programs provide a range of services designed to meet specific special needs of low-income, disabled and/or other targeted County resident population groups. These services help qualified program participants meet basic needs in support of their health and well-being, maintain their independence, acquire permanent housing and/or continue living in their own homes.

Community Programs include the federally funded Low-Income Home Energy Assistance Program (LIHEAP), which assists with the purchase of home heating fuel or firewood; and Weatherization Assistance Program, which provides families with more energy-efficient residences; the Community Services Block Grant (CSBG), which is used to offset administrative costs for Community Programs that provide services to low-income populations; and the Community Corrections Partnership, which helps to link justice-involved individuals to available services.

##### *Homeless Prevention Program Grants*

Health and Human Services Agency and the El Dorado County Opportunity Knocks Continuum of Care (CoC) have been awarded several multi-year state grants aimed at homelessness prevention. The expected outcomes include but are not limited to capital improvements for temporary and permanent housing, rental subsidies, landlord incentives, a youth homeless prevention set-aside, and other public services, including coordinated entry for the homeless and those at risk of becoming homeless. HHSA has been delegated by the Board of Supervisors as the Administrative Entity for the CoC and, therefore will administer State grant funding for allocations awarded to the CoC.

##### *Aging and Adult Continuum of Care*

Aging and Adult Continuum of Care consists of a wide array of programs that assist seniors aged 60 and over and functionally disabled or mentally impaired adults to remain safe, stable, active and independent to the greatest extent possible. El Dorado County operates as the Area Agency on Aging for the County, enabling the County to receive federal and state funding to provide an array of Senior Services.

Programs include Information and Assistance; Senior Legal Services; Ombudsman Services for residents of local care facilities; Senior Center (social and recreational programs); Senior Nutrition Services, with meals served daily at seven congregate meal sites and countywide home-delivered meals; and Family Caregiver Support Services to assist families who are caring for a dependent adult in their home. Senior Day Services in Placerville and El Dorado Hills provide respite for caregivers and social opportunities for attendees, funded with county general fund and attendee fees.

Aging and Adult Continuum of Care funding includes Federal, State, Fees/Donations/Other and County funds. Revenues are ongoing in nature, with the exception of one-time-only MAA/Linkages Fund Balance reserved for pending outstanding audits.

The Medi-Cal Administrative Activities (MAA) program, which is administered by the California Department of Health Care Services (DHCS), leverages allowable State and local revenue to receive federal reimbursement for approved Medi-Cal activities.

# Community Services

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

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### *IHSS Public Authority*

The mission of the In-Home Supportive Services (IHSS) Public Authority (PA) is to improve the availability and quality of in-home supportive services by providing IHSS recipients with access to care providers who have received the training and met the standards set by the State of California. IHSS Public Authority funding includes Federal, State, Fees/Donations/Other and County funds and is ongoing in nature. The County Board of Supervisors acts as the governing body of this “Authority” and HHSA administers the program.

### *Public Housing Authority (PHA)*

The Public Housing Authority (PHA), through the Housing Choice Voucher Program, enables eligible households to rent existing and safe housing by making housing assistance payments to private landlords. Federal funds are also used to reimburse clients for utility costs.

As a subprogram within the PHA, Family Self Sufficiency provides a monetary incentive to clients in order to promote self-sufficiency and decrease the use of public assistance. The County Board of Supervisors acts as the governing body of this “Authority” and HHSA administers the program.

## BUDGET SUMMARY BY PROGRAM

<b>Community Services Total</b>	<b>Appropriations</b>	<b>Revenues</b>	<b>General Fund Contribution</b>	<b>Staffing</b>
Community Programs	\$ 3,098,162	\$ 2,886,689	\$ 211,473	12.09
Homeless Assistance	\$ 11,797,370	\$ 11,777,370	\$ 20,000	4.20
Aging and Adult Continuum of Care	\$ 7,308,864	\$ 4,480,321	\$ 2,828,543	35.63
IHSS Public Authority	\$ 1,258,403	\$ 1,161,594	\$ 96,809	3.55
Public Housing Authority	\$ 8,294,310	\$ 8,197,731	\$ 96,579	4.20
<b>Community Services Total</b>	<b>\$ 31,757,109</b>	<b>\$ 28,503,705</b>	<b>\$ 3,253,404</b>	<b>59.67</b>

## STAFFING TREND

The recommended staff allocation for FY 2025-26 is 59.67 FTE allocations, a decrease of 4.46 FTE allocations when compared to the FY 2024-25 Adopted Budget. After the adoption of the FY 2024-25 Budget, the Board approved the addition of 0.5 FTE limited term Program Assistant, on February 4, 2025, with Legistar item [25-0009](#), and a 1.0 FTE limited term Program Coordinator, on April 29, 2025, with Legistar item [25-0681](#), both funded with grant funding. A 1.0 FTE limited term Senior Citizens’ Attorney I/II/III allocation expired and was deleted during FY 2024-25. On April 1, 2025, with Legistar item [25-0501](#), the Board approved the movement of 2.0 FTE Senior Citizens Attorney I/II/III to a 1.0 FTE Associate Attorney and 1.0 FTE Deputy Attorney allocations.

The Recommended Budget includes the movement of 0.09 FTE of a Program Manager allocation from HHSA Administration and Financial Services Division to the Community Services Programs due to changing programmatic needs. A 0.4 FTE Sr. Office Assistant is being transferred from the Social Services Division to the IHSS Public Authority due to an increased administrative workload.

The Recommended Budget also includes the deletion of a vacant 0.8125 FTE Mealsite Coordinator in the Senior Nutrition Program to reduce the General Fund share of the Program. Due to the combination of the

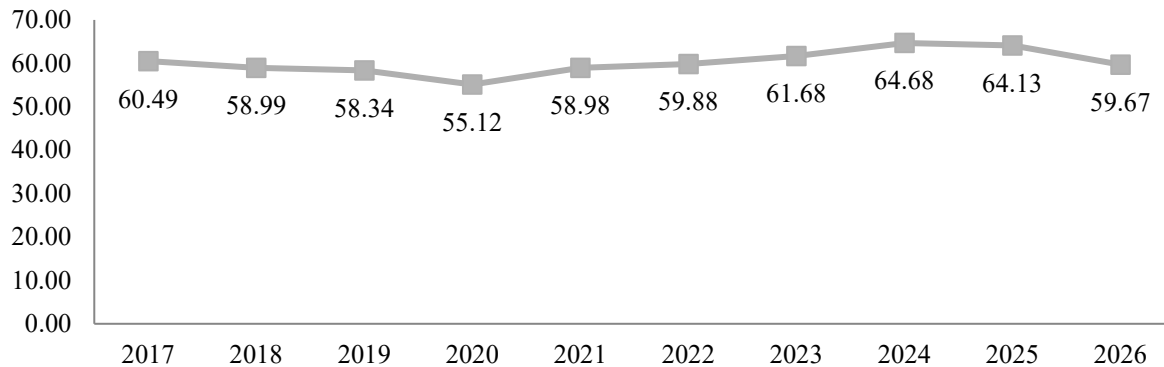
# Community Services

## A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY

### RECOMMENDED BUDGET • FY 2025-26

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Senior Day sites, the Recommended Budget includes the deletion of 1.936 FTE vacant Program Aides and a filled 1.0 FTE Seniors' Daycare Program Supervisor allocation. Lastly, due to the discontinuation of CCP funding, the Recommended Budget includes the deletion of 1.7 FTE vacant Program Assistant allocations.



## SOURCES AND USES OF FUNDS

The Community Services Department is funded by state and federal revenue and by the General Fund. The budget includes \$21.5 million in state and federal funding and \$5.6 million in fund balance, primarily for homeless assistance programs.





**Public Guardian**

**A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY**  
**RECOMMENDED BUDGET • FY 2025-26**

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## RECOMMENDED BUDGET

The Health and Human Services Agency (HHS) Public Guardian Division's budget is recommended at \$2,530,909, which is an increase of \$189,969 (8.1%) when compared to the FY 2024-25 Adopted Budget. The General Fund provides 93.5% of the funding for the Public Guardian Division. The General Fund cost is \$2,365,909, which is an increase of \$173,969 (7.9%) in comparison to FY 2024-25. The increase in General Fund is primarily due to the transfer of a 0.5 FTE Office Assistant to Public Guardian from the Administration and Finance Division, Board-approved compensation and benefit increases, and Countywide Cost Allocation Plan increases.

## DEPARTMENT BUDGET SUMMARY

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - Federal	96,860	30,000	40,000	10,000
Service Charges	99,003	70,000	75,000	5,000
Miscellaneous Rev	3,145	50,000	50,000	0
Other Fin Sources	525,066	0	0	0
<b>Total Revenue</b>	<b>724,074</b>	<b>150,000</b>	<b>165,000</b>	<b>15,000</b>
Salaries & Benefits	1,402,156	1,492,313	1,641,088	148,775
Services & Supplies	195,405	283,465	282,009	(1,456)
Other Charges	77,893	50,000	50,000	0
Fixed Assets	525,066	0	0	0
Intrafund Transfers	489,403	516,162	557,812	41,650
<b>Total Appropriations</b>	<b>2,689,922</b>	<b>2,341,940</b>	<b>2,530,909</b>	<b>188,969</b>
<b>FUND 1000 GENERAL FUND TOTAL</b>	<b>1,965,848</b>	<b>2,191,940</b>	<b>2,365,909</b>	<b>173,969</b>

## MAJOR BUDGET CHANGES

### Revenues

#### *Federal Intergovernmental*

\$10,000      Increase in Federal Revenue primarily due to the alignment of the budget to actual claiming under CalAIM rules and rates.

#### *Service Charges*

\$5,000      Increase in Public Guardian Fees to align budget with actual revenues.

### Appropriations

#### *Salaries and Benefits*

\$35,864      Increase in Salaries and Benefits related to the transfer of a 0.5 FTE Office Assistant Allocation from the Administration and Finance Division to reflect the administrative workload of the Division requires a dedicated 0.5 FTE Office Assistant.

# Public Guardian

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

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\$89,722	Increase in Salaries and Benefits expenses primarily due to Board-approved compensation increases, Health Insurance cost increases, and vacancies that are budgeted with family health insurance elections.
\$7,712	Increase in CalPERS employer's contribution due to an increase in the County's unfunded accrued liability payment.
\$16,554	Increase in Retiree Health Program charges due to a rate holiday in FY 2024-25.
(\$1,077)	Decrease in Workers' Compensation premium charge.

### *Services and Supplies*

(\$1,456)	Decrease in Services and Supplies due to adjustments in multiple objects to align with actual costs.
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### *Intrafund Transfers*

\$41,650	Increase in Intrafund Transfers primarily due to increased Countywide Cost Allocation Plan charges.
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## MISSION

The Office of the Public Guardian ensures the physical and financial safety of persons unable to care for themselves, and when there are no viable alternatives to a public conservatorship. Services are defined and directed by the Superior Court. The Superior Court can appoint the Public Guardian as a conservator of the person only, estate only (for probate), or both person and estate.

## PROGRAM SUMMARY

The mandated Public Guardian Program (PG) establishes and administers conservatorships of persons and/or estates of individuals who are functionally disabled, to ensure the proper care and treatment of those who are unable to adequately care for themselves or those who are victims of fraud and/or abuse. Public Guardian deputies work in collaboration with County Counsel, the District Attorney's Office, the courts, and Behavioral Health to provide the least restrictive setting for conserved persons to receive treatment with the goal of regaining the ability for self-care and independence.

Public Guardian participates in the Medi-Cal Administrative Activities (MAA) program, which is administered by the California Department of Health Care Services (DHCS). Medi-Cal Administrative Activities leverages allowable State and local revenue to receive Federal reimbursement for approved Medi-Cal activities. Other funding includes Fees for Services and County General Fund.

## PENDING ISSUES

Community Assistance, Recovery and Empowerment (CARE) Court legislation (SB 1338) was signed into law in 2022 and required all counties to establish CARE Courts no later than December 1, 2024. The aim of CARE Courts is to connect people in crisis with a court-ordered Care Plan for up to 12 months, with the possibility to extend for an additional 12 months. The framework provides individuals with a clinically appropriate, community-based set of services and supports, including court-ordered stabilization medications, wellness and recovery supports, and connection to social services and a housing plan. So far, there has not been a large

# Public Guardian

## A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY

### RECOMMENDED BUDGET • FY 2025-26

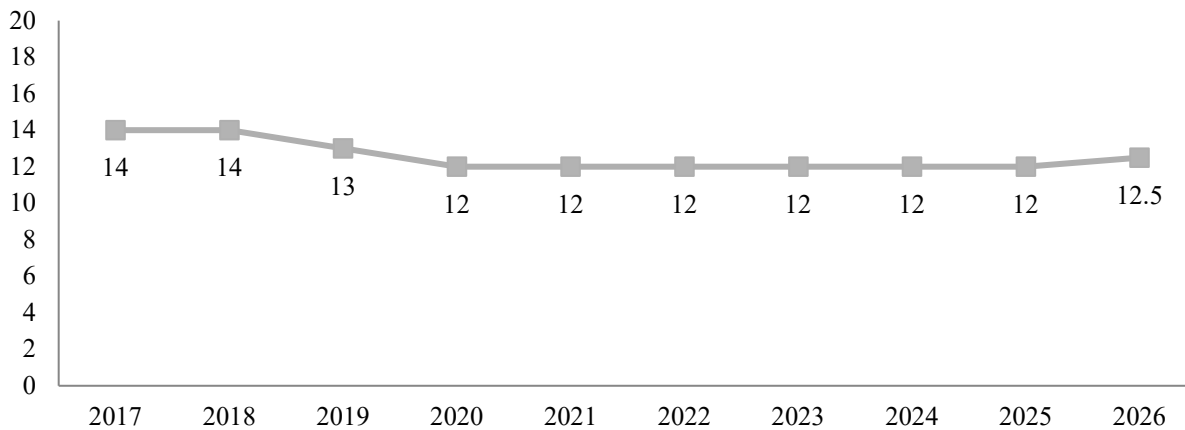
demand for CARE Court services that impact the Public Guardian or Behavioral Health programs' budget and staffing requirements; staff will closely measure and monitor impacts during the implementation and return to the Board with an update if needed.

Public Guardian fees were included in the recent fee study conducted on behalf of HHSA and presented to the Board on March 4, 2025, with [Legistar item 25-0144](#). The study includes recommendations that have the potential to significantly increase annual revenues. As directed by the Board, staff are working with all stakeholders on the potential increases and will return to the Board with the revised fees for approval.

### STAFFING TREND

The Public Guardian staff allocation is recommended at 12.5 FTE for FY 2025-26, a 0.5 FTE increase from the prior year. It was determined that a 0.5 FTE Office Assistant in the Administration and Finance Division was devoted entirely to Public Guardian duties. To align budget with time spent, the allocation is being moved to the Public Guardian Division from the Administration and Finance Division.

During FY 2024-25, a vacant Sr. Fiscal Assistant allocation was alternately filled with a Fiscal Technician allocation due to changing programmatic needs. The Recommended Budget revises the allocations to match the current classification of the allocations.



### SOURCES & USED OF FUNDS

The General Fund provides the majority of funding for this Division (93.4%). Other funding comes from service charges (3%), Federal Revenue (1.6%), and Miscellaneous Revenue (2%).



# Public Health

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

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### RECOMMENDED BUDGET

The budget for the Health and Human Services Agency (HHS) Public Health Division is recommended at \$38,829,221. This is an increase of \$1,802,222 (4.9%) when compared to the FY 2024-25 Adopted Budget. The General Fund provides 1.4% of the funding for Public Health.

The total General Fund contribution to Public Health is \$464,552 for the required match for the California Children's Services Program. Additionally, the County Medical Services Program (CMSP) participation fee of \$233,492 is not included in the Recommended Budget. The implementation of the Affordable Care Act created savings in indigent health care, and since that time, this fee has been annually waived by the CMSP Governing Board in early June, after the Recommended Budget is finalized. Should CMSP opt to not waive this fee, this General Fund Contribution of \$233,492 will be added to the Adopted Budget.

Public Health is heavily supported by 1991 Realignment funding providing \$7,015,076 of funding for Public Health Programs, an increase of \$1,311,437 when compared to the FY 2024-25 Adopted Budget. The County is required to make a \$704,192 General Fund contribution to the Realignment Special Revenue Fund. This funding is then transferred from the Realignment Special Revenue Fund to the Sheriff's Office to partially offset the cost of correctional medical services. Due to additional pandemic-related funding and intentional efforts to preserve reserves, Public Health is projected to end FY 2025-26 with a Realignment Fund Balance of \$20,557,476. Fund Balance is vital to supporting essential services such as home visiting programs, offsetting federal funding reductions, sustaining Social Services and Behavioral Health operations, and addressing major facility needs—including the planned transition from the aging Spring Street Facility and future use of the Emerald Bay facility in South Lake Tahoe. Since Realignment funding is tied to state sales tax and vehicle license fees, it remains vulnerable to economic downturns. Preserving this balance is essential to ensuring that Public Health does not need to rely on the General Fund, particularly as Public Health continues preparing for emerging infectious disease response.

### DEPARTMENT BUDGET SUMMARY

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	39,974	115,000	115,000	0
Fines & Penalties	16,875	25,500	25,500	0
Rev Use Money/Prop	558,393	165,050	163,050	(2,000)
IG Rev - State	3,109,186	4,096,760	4,139,077	42,317
IG Rev - Federal	3,871,914	4,964,132	2,164,132	(2,800,000)
Other Gov Agency	30,000	30,000	30,000	0
Service Charges	290,334	443,226	464,831	21,605
Miscellaneous Rev	159,459	107,484	92,484	(15,000)
Other Fin Sources	6,333,024	7,860,985	8,263,820	402,835
Residual Equity	0	112,850	117,926	5,076
Fund Balance	0	19,106,012	23,253,401	4,147,389
<b>Total Revenue</b>	<b>14,409,160</b>	<b>37,026,999</b>	<b>38,829,221</b>	<b>1,802,222</b>
Salaries & Benefits	7,503,772	9,896,184	9,812,836	(83,348)

# Public Health

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

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	39,974	115,000	115,000	0
Fines & Penalties	16,875	25,500	25,500	0
Services & Supplies	1,457,262	4,121,736	2,786,894	(1,334,842)
Other Charges	2,193,497	2,647,371	2,758,393	111,022
Fixed Assets	180,701	76,800	39,300	(37,500)
Other Fin Uses	265,081	1,225,562	1,395,214	169,652
Residual Equity Xfer	0	112,850	117,926	5,076
Intrafund Transfers	189,197	1,171,602	293,583	(878,019)
Intrafund Abatement	(184,638)	(721,602)	(293,583)	428,019
Contingency	0	18,496,496	21,918,658	3,422,162
Total Appropriations	11,604,873	37,026,999	38,829,221	1,802,222
FUND 1109 PUBLIC HEALTH				
TOTAL	(2,804,287)	0	0	0

## MAJOR BUDGET CHANGES

### Revenue

#### *Revenue Use of Money/Property*

(\$2,000) Decrease in Interest Revenue to ensure a conservative projection of this economy-dependent revenue.

#### *State Intergovernmental*

(\$450,000) Decrease in State Funding due to a Suicide Prevention Grant received in FY 2024-25.

\$442,317 Increase in State Funding for Department of Justice Tobacco Retail License Program implementation assistance.

\$50,000 Increase in Tobacco Use Prevention Program (TUPP) Funding.

#### *Federal Intergovernmental*

(\$2,800,000) Decrease in federal pandemic-related funding.

#### *Charges for Service*

\$21,605 Increase in lab services for Environmental Management to align budget with actual revenues.

**Public Health**

**A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY**  
**RECOMMENDED BUDGET • FY 2025-26**

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*Miscellaneous Revenue*

(\$15,000)      Decrease in Donation revenue in the California Children's Services program for equipment.

*Other Financing Sources*

(\$168,437)      Decrease in Community Corrections Partnership (CCP) revenue due to a change in how services will be provided to that population.

\$4,395          Increase in America Rescue Plan Act Funding due to expected unspent funds.

\$566,877      Increase in Realignment funding from the Realignment Special Revenue Fund.

*Residual Equity*

\$5,076          Increase in Residual Equity Transfers In from the Accreditation Special Revenue Fund.

*Fund Balance*

\$4,147,389      Increase in Realignment Fund Balance available for use in FY 2025-26 from FY 2024-25

**Appropriations**

*Salaries and Benefits*

(\$54,568)      Decrease in Salaries and Benefits related to the transfer of a 0.5 FTE Administrative Analyst Allocation to the Administration and Finance Division due to a decrease in pandemic-related tasks and funding.

(\$81,104)      Decrease in Salaries and Benefits due to the transfer of 1.0 FTE Sr. Office Assistant from the Public Health Division to the Behavioral Health Division to assist with increased administrative work in Public Health.

(\$60,206)      Decrease in Salaries and Benefits due to the deletion of 1.0 FTE Administrative Assistant allocation due to a decrease in pandemic-related tasks and funding.

(\$237,802)      Decrease in Salaries and Benefits primarily related to the reduced use of temporary employees related to pandemic-specific funding and tasks.

\$264,565      Increase in CalPERS employer's contribution primarily due to an increase in the County's unfunded accrued liability payment.

\$106,017      Increase in Retiree Health Program charges due to a rate holiday in FY 2024-25.

(\$20,250)      Decrease in Workers' Compensation premium charge.



# Public Health

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

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### *Services and Supplies*

- (\$1,560,799) Decrease in Professional and Specialized Services primarily related to pandemic-related Community Nursing services that are not continuing into FY 2025-26.
- \$308,253 Increase in Services and Supplies primarily related to Tobacco Retail License implementation.
- (\$82,296) Decrease across multiple objects primarily due to projected decreases for equipment, printing, and services, etc.

### *Other Charges*

- (\$14,781) Decrease in Other Charges expenses primarily due to payments to domestic violence service providers from marriage license fees, as required by the State.
- \$11,600 Increase in Interfund Transfers to Facilities to align budget with actual costs.
- \$114,203 Increase in Interfund Transfers primarily related to increases to the Countywide Cost Allocation Plan charges to Public Health.

### *Fixed Asset*

- (\$37,500) Decrease in Fixed Assets related to American Rescue Plan Act and other pandemic-related projects in FY 2024-25.

### *Other Financing Uses*

- \$169,652 Increase in Operating Transfer Out primarily related to Tobacco Use Prevention Funding being transferred to Planning and Building to support the development of a Tobacco Retail Licensing Ordinance.

### *Residual Equity*

- \$5,076 Increase in Residual Equity Transfers Out from the Accreditation Special Revenue Fund.

### *Intrafund Transfers*

- (\$450,000) Decrease in Intrafund Transfers related to a Suicide Prevention Grant received in FY 2024-25.
- (\$428,019) Decrease in Intrafund Transfers across the Public Health programs primarily to recover Public Health administration costs across the various programs.

### *Intrafund Abatements*

- \$428,019 Decrease in Intrafund Abatements (shown as a negative expense) across Public Health programs primarily due to recovering Public Health administration costs across the various programs.

# Public Health

## A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY

### RECOMMENDED BUDGET • FY 2025-26

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#### *Contingency*

\$3,422,162      Increase in Contingency primarily related to Public Health Realignment.

#### MISSION

The mission of the HHS Public Health Division is to promote the health and safety of people and the communities of El Dorado County. The Public Health Division (PHD) provides leadership and expertise in the areas of prevention, health care access, information sharing, collaboration with community partners, health and safety education, and direct client services aimed at promoting individual and family health and wellness, particularly for at-risk, underserved, and uninsured populations.

The Division provides these services in a caring, professional and fiscally responsible way, maximizing the resources available.

#### PROGRAM SUMMARIES

##### *Public Health (PH) Administration*

Provides programmatic administrative support to the Public Health Division (which manages approximately 30 programs) and primarily addresses the areas of policies and procedures and accreditation. Revenues include the use of Realignment to assist programs within Public Health Realignment and for programs that have non-billable administrative costs.

##### *Pandemic-Related Funding Programs*

The COVID-19 Epidemiology and Laboratory Capacity Enhancing Detection and California Strengthening Public Health Initiative grants are intended to provide critical resources to local health departments in support of building their infrastructure so they can appropriately respond to communicable disease events in the future. This includes enhancing and developing the workforce, improving surveillance systems and databases, and supporting community partners in a coordinated response. The funds will support the Public Health response and recovery from the Coronavirus Pandemic. At this time, grants will continue through July 31, 2026.

The Board of Supervisors allocated American Rescue Plan Act funding to Public Health to enhance Public Health's ability to respond to infectious diseases and immunization services. The allocated funding must be expended by December 30, 2026.

The Future of Public Health is an annual funding source, detailed in the Health and Safety Code Sections 101320-101320.5, provided to Local Health Jurisdictions for public health workforce and infrastructure, which must be approved in the annual state budget process.

##### *Communicable Disease (CD), Vital Stats, & Public Health Preparedness*

Programs address communicable disease surveillance, prevention, preparedness, education, and control. This includes limited clinical services, vital statistics and health information collection, analysis, and reporting. The Communicable Disease Unit is also responsible for the pandemic response and recovery, including providing vaccines to the community. The Preparedness programs address bioterrorism preparedness, regional City readiness initiatives, and pandemic flu preparedness. Revenues for these programs include Realignment, health fees, state funding and federal funding.

# Public Health

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

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### *Community Nursing*

The Public Health nurses and associated staff provide community/school-based skilled early intervention and case management services designed to improve health outcomes, reduce disease incidence, and protect the public from vaccine-preventable illnesses with special emphasis on women of childbearing age and medically fragile children. In addition, the Public Health Nurses provide direct support to preparedness and communicable disease areas related to mitigation efforts as appropriate. These activities are accomplished through the administration of the following core programs: Maternal, Child, Adolescent Health (MCAH); California Children's Services (CCS); Healthy Families; Child Health and Disability Prevention (CHDP); the Early Periodic Screening, Diagnosis, and Treatment (EPSDT, a State and Federal mandate of Medi-Cal), Health Care for Children in Foster Care, Child Lead Poisoning Prevention Program, High Risk CPS Intervention and Immunization campaigns. Extra help funding is for public health nursing staff to assist with seasonal flu clinics and to assist with the CHDP program. The General Fund contribution reflects a required County match for the CCS and Healthy Families programs. Revenues in these programs include Realignment, Social Services Realignment, First 5, Probation AB 109 Realignment, County General Fund (required match), Health Fees, transfer from Human Services, and State and Federal funding.

### *Multipurpose Senior Services Program*

The California Department of Aging (CDA) Multipurpose Senior Services Program (MSSP) Waiver program provides Home and Community-Based Services to residents aged 65 or older who are Med-Cal eligible with an aid code reflective of risk for placement in a skilled nursing or intermediate care facility. The program provides physical and social health management, which includes coordination of available community resources, assessment/monitoring of both physical and psychological well-being, provision of durable medical equipment, education, and advocacy designed to maintain independent living status.

### *HIV and AIDS Programs*

These programs provide for surveillance and testing activities related to HIV and AIDS, as well as services and assistance, such as housing and case management, to persons affected by HIV. Revenues in these programs come from state and federal funding for HIV/AIDS and Realignment.

### *Public Health Laboratory/Local Enforcement Agency*

Public Health uses a contracted laboratory for any needed services. Local Enforcement Agency (LEA) responsibilities are mandated under the Public Resources Code and involve enforcement of State solid waste laws (currently primarily through contracted services). Revenue in this program comes from health fees, the State, transfers from various County departments for services, and Realignment.

### *Women, Infants, and Children (WIC)*

The Supplemental Food Program for Women, Infants, and Children (WIC) serves low- to moderate-income pregnant, breastfeeding, and postpartum women, and infants/children up to age five who are at nutritional risk. The program offers nutrition education, breastfeeding support, and food vouchers. Revenue in this program includes Federal funding and Realignment.

# Public Health

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

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### *Tobacco Settlement Programs*

Discretionary funds are made available through the County's allocation from the State's Tobacco Settlement Agreement, and following prior Board direction, are designated for capital improvement projects for health programs.

### *Health Promotions*

Public Health supports a variety of health promotion programs and targeted services. Included are outreach and enrollment services to identify and provide health insurance options, particularly for uninsured/underinsured children; focused nutrition education interventions, particularly for the people eligible for the Supplemental Nutrition Assistance Program (SNAP); assessment and assistance to connect individuals with appropriate health care services; programs aimed at increasing child safety through the proper use of car seats and safety helmets; and other aligned services. Responsibilities also include the evaluation and development of health promotion strategies to prevent chronic disease and improve health outcomes for general and targeted populations (including indigent, institutionalized, and CMSP populations) and the administration of domestic violence prevention and response contracts. Revenues in these programs include marriage license fees, court fines and federal funding.

### *Tobacco Use Prevention Program (TUPP) and Oral Health Program*

This program provides services targeted at tobacco use prevention and cessation and improvement of oral health. Revenues in these programs come from State tobacco funds available through AB 75, Proposition 56 (Tobacco Tax Act) and Realignment funds.

## BUDGET SUMMARY BY PROGRAM

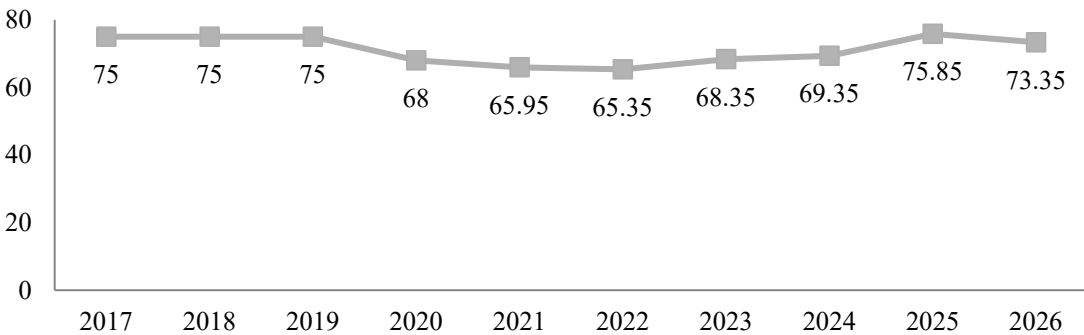
	<b>Appropriations</b>	<b>Other Revenues</b>	<b>Use of Realignment</b>	<b>General Fund Contribution</b>	<b>Staffing</b>
Public Health Admin	\$ 22,517,961	\$ 21,451,417	\$ 1,066,544		2.25
Pandemic-Related Funding	\$ 4,399,005	\$ 2,686,664	\$ 1,712,341		14.85
Communicable Disease, Vital Stats, & Preparedness	\$ 1,979,041	\$ 165,202	\$ 1,813,839		13.15
Community Nursing	\$ 5,350,959	\$ 3,155,464	\$ 1,730,943	\$ 464,552	27.50
Multipurpose Senior Services Program (MSSP)	\$ 24,940	\$ 440	\$ 24,500		1.00
HIV & AIDS Programs	\$ 12,416	\$ 12,416	\$ -		
Public Health Laboratory	\$ 125,000	\$ 105,650	\$ 19,350		
Women Infants & Children (WIC)	\$ 1,186,026	\$ 894,508	\$ 291,518		8.60
Tobacco Programs	\$ 1,441,182	\$ 1,441,182			
Health Promotions	\$ 822,761	\$ 815,340	\$ 7,421		1.00
Tobacco Use Prevention	\$ 969,930	\$ 812,159	\$ 157,771		5.00
<b>Total</b>	<b>\$ 38,829,221</b>	<b>\$ 31,540,442</b>	<b>\$ 6,824,227</b>	<b>\$ 464,552</b>	<b>73.35</b>

# Public Health

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

### STAFFING TREND

The recommended staff allocation for FY 2025-26 is 73.35 FTEs. This is a net decrease of 2.5 FTE when compared to the FY 2024-25 Adopted Budget. Due to a decrease in pandemic-related funding and tasks, the Recommended Budget includes the transfer of a 0.5 FTE vacant Administrative Analyst allocation to the Administration and Finance Division, deletion of a vacant 1.0 FTE Administrative Assistant I/II allocation, and the transfer of a 1.0 FTE Sr. Office Assistant to Behavioral Health.



### SOURCES AND USES OF FUNDS

The Public Health Department is funded primarily by state and federal revenue streams, 1991 Public Health Realignment, General Fund, and Public Health Fund Balance Revenue.

The chart below summarizes budget changes in Fund Balance in FY 2025-26.

Program	FY 2025-26 Beg. Fund Balance	Budgeted Use of Fund Balance	FY 2025-26 Ending Fund Balance
PH Admin	\$ 21,888,913	\$ 1,311,437	\$ 20,577,476
Medi-Cal Admin (MAA-SRF)	\$ 114,926	\$ 114,926	\$ -
MSSP	\$ 440	\$ 440	\$ -
Tobacco Settlement	\$ 1,211,182	\$ (130,000)	\$ 1,341,182
Car Seat Restraint	\$ 37,923	\$ 37,923	\$ -
Bicycle Helmets	\$ 17	\$ 17	\$ -
<b>Total</b>	<b>\$ 23,253,401</b>	<b>\$ 1,334,743</b>	<b>\$ 21,918,658</b>

# Social Services

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

### RECOMMENDED BUDGET

The Health and Human Services Agency (HHS) Social Services budget is recommended at \$82,766,511, which is an increase of \$1,795,031 (2.2%) when compared to the FY 2024-25 Adopted Budget. The General Fund provides 3.7% of the funding for the Division at \$3,069,983, an increase of \$404,433 (15.2%) when compared to the FY 2024-25 Adopted Budget. The increased General Fund contribution reflects a reduction in American Rescue Plan Act (ARPA) funding to support pandemic-related impacts to the General Assistance Program. The General fund increase can also be attributed to increased Countywide Cost Allocation Plan charges.

Changes to the Social Services budget reflect changes to Social Services programs due to state initiatives and changes to state and federal funding. In addition, the budget reflects an ongoing initiative from within HHS to provide a more holistic approach to service delivery that braids funding sources that are currently divided across divisions.

Social Services applies all state, federal and realignment funding to cover its operational costs, and considers the County's Countywide Cost Plan Allocation charges to be largely unfunded. Total Countywide Cost Plan Allocation charges are \$4,162,386, an increase of \$436,680 from FY 2024-25. The Division has also budgeted a position vacancy rate of 6% for most staffing categories, which is lower than projected 16% vacancy rate for FY 2024-25. The 6% rate is below the natural rate of attrition and allows for budgetary and program flexibility.

In Social Services, budgeted realignment expenditures will result in an estimated Social Services realignment fund balance of \$8,557,365 for 2011 Realignment and \$2,081,609 for 1991 Realignment by the end of FY 2025-26. Social Services expenditures can vary greatly from year to year due to the needs of the community. Maintaining a prudent fund balance in Social Services mitigates the impact on the County from unexpected costs. This minimizes the need to implement service level reductions or provide additional General Fund support for these mandated services.

### DEPARTMENT BUDGET SUMMARY – GENERAL FUND PROGRAMS

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use				
Money/Prop	(1,227)	0	0	0
IG Rev - State	15,762,959	15,381,643	17,501,549	2,119,906
IG Rev - Federal	27,432,445	30,737,343	30,675,277	(62,066)
Other Gov Agency	16,963	15,000	15,000	0
Service Charges	3,740	0	0	0
Miscellaneous Rev	525,329	505,050	631,481	126,431
Other Fin Sources	25,495,946	30,997,106	30,453,739	(543,367)
<b>Total Revenue</b>	<b>69,236,154</b>	<b>77,636,142</b>	<b>79,277,046</b>	<b>1,640,904</b>
Salaries & Benefits	28,739,104	31,717,583	32,914,656	1,197,073
Services & Supplies	3,568,024	3,472,981	2,846,285	(626,696)
Other Charges	31,508,101	35,127,132	36,513,255	1,386,123
Fixed Assets	119,985	0	0	0
Other Fin Uses	0	130,000	0	(130,000)

# Social Services

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

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(1,227)	0	0	0
IG Rev - State	15,762,959	15,381,643	17,501,549	2,119,906
Intrafund Transfers	9,150,633	9,853,996	10,072,833	218,837
Total Appropriations	73,085,847	80,301,692	82,347,029	2,045,337
FUND 1000 GENERAL				
FUND TOTAL	3,849,693	2,665,550	3,069,983	404,433

## MAJOR BUDGET CHANGES

### Revenue

#### *State Intergovernmental*

- \$1,236,459 Increase in state revenue for public assistance programs to align with actual claiming rates.
- \$1,025,421 Increase in state revenue for foster care to align with current need and claiming rates.
- (\$141,974) Decrease in state allocations for CalFresh food assistance programs.

#### *Federal Intergovernmental*

- (\$357,231) Decrease in federal funding for Foster Care and Adoptions due to declining out-of-home placements and reduced federal reimbursements for Foster Care Cash Assistance. Federal foster income limits have not changed in many years and as household incomes increase, such as with the minimum wage increases, fewer foster care cases are eligible for federal reimbursement, which increases the burden on Realignment funding.
- \$295,165 Increase in federal funding for Public Assistance primarily related to CalAIM and services for children.

#### *Miscellaneous Revenue*

- \$100,906 Increase in Welfare Repayments to align budget with actual revenues.
- \$25,525 Increase Miscellaneous Revenue to align budget with actual revenues.

#### *Other Financing Sources*

- (\$50,000) Decrease in Operating Transfers In of CalAIM Providing Access and Transforming Health (PATH) Justice-Involved (JI) funding for the implementation of CalAIM.
- (\$299,714) Decrease in ARPA revenue to fund assistance to households who were disproportionately impacted by the pandemic due to catch up of prior year assistance budgeted in the prior year.

# Social Services

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

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(\$242,249)	Decrease in Operating Transfers In of 1991 Social Services Realignment
\$348,596	Increase in Operating Transfers In of 2011 Social Services Realignment
(\$300,000)	Decrease in Operating Transfers In of Tenant Based Rental Assistance funding from the Planning and Building Department.

### Appropriations

#### *Salaries and Benefits*

(\$21,706)	Decrease in Salaries and Benefits related to the transfer of 0.4 FTE Sr. Office Assistant Allocation from the Social Services Division to the In-Home Supportive Services Public Authority due to a change in workload.
(\$162,011)	Decrease in Salaries and Benefits related to the transfer of 1.0 FTE Program Manager – Protective Services Allocation from the Social Services Division to the Behavioral Health Division to meet increasing Behavioral Health Program oversight requirements.
\$723,699	Increase in Salaries and Benefits expenses primarily due to Board-approved compensation increases, Health Insurance cost increases, and vacancies that are budgeted with family health insurance elections.
\$280,161	Increase in CalPERS employer's contribution due to an increase in the County's unfunded accrued liability payment.
\$399,165	Increase in Retiree Health Program charges due to a rate holiday in FY 2024-25.
(\$22,235)	Decrease in Workers' Compensation premium charge.

#### *Service and Supplies*

(\$721,992)	Decrease in Professional and Specialized Services primarily due a change in accounting methodology where Family Urgent Response Services (FURS) are budgeted in Other Charges and not Services and Supplies.
\$95,296	Increase due to adjustments across multiple objects to align the budget to actual costs.

#### *Other Charges*

(\$429,626)	Decrease in Calworks support to families to align budget with rates of eligible families participating in the Program.
\$889,992	Decrease in Other Charges due a change in accounting methodology where Family Urgent Response Services (FURS) are budgeted in Other Charges and not Services and Supplies.
\$380,000	Increase in Adoption Aid to families to align budget with rates of eligible families participating in the Program.
\$446,776	Increase in projected In-Home Supportive Services Maintenance of Effort costs.



# Social Services

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

\$98,981 Increase due to adjustments across multiple objects to align the budget to actual costs.

### *Other Financial Uses*

(\$100,000) Decrease in Operating Transfers to Behavioral Health for Children's Services.

(\$30,000) Decrease in Operating Transfers to Fleet for a replacement vehicle upgrade to all-wheel drive for use in inclement weather in FY 2024-25.

### *Intrafund Transfers*

\$218,837 Increase in Intrafund Transfers primarily due to increased Countywide Cost Allocation Plan charges.

## DEPARTMENT BUDGET SUMMARY – CALAIM PATH

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(1,157)	306	0	(306)
IG Rev - Federal	579,116	250,000	0	(250,000)
Fund Balance	0	419,482	419,482	0
<b>Total Revenue</b>	<b>577,958</b>	<b>669,788</b>	<b>419,482</b>	<b>(250,306)</b>
Services & Supplies	0	169,788	219,482	49,694
Other Charges	165,035	250,000	0	(250,000)
Other Fin Uses	0	250,000	200,000	(50,000)
<b>Total Appropriations</b>	<b>165,035</b>	<b>669,788</b>	<b>419,482</b>	<b>(250,306)</b>
<b>FUND 1113 WRAPAROUND SB163 TOTAL</b>	<b>(412,924)</b>	<b>0</b>	<b>0</b>	<b>0</b>

## MAJOR BUDGET CHANGES

### Revenue

#### *Fund Balance*

(\$306) Decrease in federal funding primarily due to shifting the projected CalAIM Providing Access and Transforming Health (PATH) Justice-Involved (JI) revenue from Federal to State.

#### *Federal Intergovernmental*

(\$250,000) Decrease in Federal Revenue due to a Court Appointed Special Advocate (CASA) Grant awarded in FY 2024-25 that is not continuing in FY 2025-26.

### Appropriations

#### *Other Charges*

(\$250,000) Decrease in Ancillary Services due to a Court Appointed Special Advocate (CASA) Grant awarded in FY 2024-25 that is not continuing in FY 2025-26.

# Social Services

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

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### *Other Financial Uses*

(\$50,000)      Decrease in Operating Transfers for CalAIM PATH JI activities from the prior year that are not included in FY 2025-26.

## MISSION

The County of El Dorado Health and Human Services Agency (HHSA), Social Services includes the Protective Services and Self-Sufficiency Divisions. This area of HHSA provides a range of programs to assist persons in attaining or maintaining their self-sufficiency, independence, safety and/or well-being. The mission is to respectfully serve all persons in a manner that improves the overall quality of life in El Dorado County.

## PROGRAM SUMMARIES

### *Social Services Administration and Public/Client Assistance*

Social Services Administration and Public Assistance Programs are designed to protect and meet the basic needs of El Dorado County's most vulnerable population groups. These are Federal- and/or State-mandated programs that require the County to provide assistance to eligible applicants regardless of the availability of local resources. If the County does not comply with applicable regulations, it can result in Federal and/or State fiscal sanctions and/or a loss of funding. Public Assistance Programs include the California Work Opportunity and Responsibility to Kids (CalWORKs), CalFresh, Medi-Cal, Adoption Assistance, Foster Care Assistance, Housing Disability and Advocacy Program (HDAP) and General Assistance.

Protective services programs provided through Social Services Administration include Child Welfare Services (CWS), Adult Protective Services (APS) and In-Home Supportive Services (IHSS). Protective Services were fully realigned by the state in 2011, eliminating a state share of cost. These programs provide a voice for children and adults in abusive situations. The CWS program provides supportive services to safely maintain and/or reunify families, locating and providing foster care or adoption placement, and the legal responsibilities dictated by the courts.

Social Services programs, both administrative and assistance, operate mostly on a cost-sharing basis where the County is required to expend a percentage of the non-federal share of costs for the provision of services. This percentage varies by program, and the County share is generally paid for with Realignment funding sources. The CalWORKs administrative program operates under a Maintenance of Effort (MOE) basis, where the County is required to contribute a minimum amount of funding toward the administration of the program, after which the County is reimbursed with federal and/or state funding up to a capped allocated amount.

### *CalAIM PATH Grant*

Starting in 2023, California Advancing and Innovating Medi-Cal (CalAIM) created initiatives for justice-involved individuals, including the implementation of a pre-release Medi-Cal enrollment and suspension process, as well as the delivery of Medi-Cal and continuous access to care for justice-involved youths and adults. The PATH Grant will provide multi-year funding to support the implementation of these initiatives, including staff training for Social Services eligibility functions and collaboration with local law enforcement department facilities.

# Social Services

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

### BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
SS Admin & Public Assistance	\$ 82,347,029	\$ 79,277,046	\$ 3,069,983	287.75
CalAIM PATH JI Grant	\$ 419,482	\$ 419,482	\$ -	0.00
<b>Social Services</b>	<b>\$ 82,766,511</b>	<b>\$ 79,696,528</b>	<b>\$ 3,069,983</b>	<b>287.75</b>

### PENDING ISSUES

The Social Services programs are subject to change by federal and state legislation. The following items concern the potential impact on the County due to increasing costs and volatile funding resources:

**1991 and 2011 Realignment Funding:** Realignment Funding, which serves as one of the primary discretionary spending sources for Social Services programming, is naturally volatile. Most of the available funds are sourced from Sales & Use Taxes, with a smaller portion deriving from Vehicle License Fees. Funding is very closely tied to the State's overall economic outlook, with periods of higher consumer confidence and spending providing greater funding, while periods of economic contraction result in reduced funding availability. In addition, this reduction in funding is also accompanied by a higher demand for services, as negatively affected households turn to public programs for support. Recognizing this volatility and in preparation for potential future economic downturns, Social Services leadership has built a Realignment fund balance over the last several years by taking advantage of higher revenue collections than the original state estimations, which were largely stimulated by federal relief efforts and significant fund growth disbursements from the State. While these major bursts of additional funding are unlikely to recur, Realignment revenue collections in the current year appear on track to meet or even slightly exceed prior year collections. However, should Realignment revenue remain at current levels or experience some modest growth, increasing costs for program operations will place an increasingly higher demand on Realignment funding sources.

**In-Home Supportive Services (IHSS):** There is an annual statutory 4% increase to the IHSS Maintenance of Effort (MOE), regardless of Realignment Growth collections. In addition to the MOE costs, annual state program administration funding is capped. The IHSS provider labor agreement is currently under negotiation, and there are ongoing discussions at the state level about shifting union negotiations to a statewide bargaining structure in future years. This shift could further affect the program's financial framework and service delivery. As costs continue to increase beyond HHSA's control, 1991 Realignment funding will be required to fill the gap, and if costs significantly increase, 1991 Realignment may not be able to cover all costs.

**Federal Discount Rate:** The majority of Child Welfare Services programs receive federal Title IV-E open-ended reimbursement. Federal reimbursement is generally (with a few exceptions) 50% of costs after applying the most current non-federal discount rate. The discount rate is calculated quarterly based on the ratio of federally eligible to non-federally eligible foster care cases in El Dorado County. As federal eligibility is dependent on the primary household income in comparison to the federal income limits, the California minimum wage increases continue to cause a significant increase in the number of non-federal cases. This has a twofold effect on Social Services funding. Realignment must replace the declining federal funding for both foster care assistance and Child Welfare program administration. To illustrate the reduction in federal funding for Child Welfare, the average non-federal discount rate in FY 2016-17 was 33%, compared to 63% in FY 2020-21. Over the last several years, the direction of Child Welfare has

# Social Services

## A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY

### RECOMMENDED BUDGET • FY 2025-26

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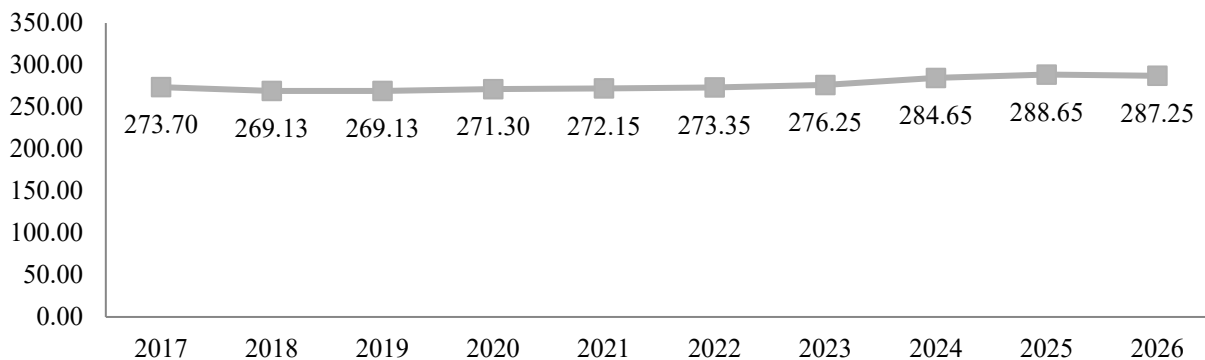
shifted to prevention and managing cases with families intact whenever possible, which has drastically reduced the number of children in out-of-home placements. This has created savings in realigned assistance costs that have been able to offset the effects of reduced federal participation.

**State Budget Challenges:** The Social Services Programs are subject to constant change by federal and state legislation. The State, in the FY 2025-26 State Proposed Budget, continues to prioritize Health and Human Services programs, with no proposed cuts to program allocations. The budget also does not provide for increased funding, making it difficult to absorb the rising cost of doing business and meet the complex needs of the community. It is unknown if there will be adjustments in the May Revise Budget, as other factors such as the potential economic impacts from Southern California fires could affect the State's ability to fund costs.

### STAFFING TREND

The recommended staff allocation for FY 2025-26 is 287.25 FTE allocations, a decrease of 1.4 FTE from the FY 2024-25 Adopted Budget allocation. The Recommended Budget includes the transfer of 1.0 FTE vacant Program Manager – Protective Services to the Behavioral Health Division, which is being filled as a Program Manager allocation. Additionally, a 0.4 FTE Sr. Office Assistant Allocation is being moved to the In-Home Supportive Services Public Authority in Community Services due to a change in workload.

During FY 2024-25, two vacant Social Worker Supervisor II allocations were alternately filled with a Social Worker Supervisor I allocation due to changing programmatic needs. One vacant IT Department Coordinator allocation was alternately filled with an IT Department Specialist allocation. A vacant Legal Clerk III allocation was alternately filled with an Sr. Office Assistant allocation. One vacant Legal Clerk III allocation was alternately filled with a Sr. Office Assistant allocation. The Recommended Budget revises the allocations to match the current classification of the allocations.



### SOURCES AND USES OF FUNDS

The Social Services Division is funded by state, federal and realignment funding streams. Any non-reimbursable costs are charged to the County General Fund. In concept, the General Fund pays primarily for the County Cost Allocation Plan charge.



# Veteran Services

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

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### RECOMMENDED BUDGET

The Health and Human Services Agency (HHSA) Veteran Services budget is recommended at \$1,150,037, which is an increase of \$205,290 (21.73%) when compared to the FY 2024-25 Adopted Budget. The General Fund provides 81% of the funding for the Veteran Services Division. The General Fund cost is recommended at \$934,097, which is an increase of \$167,242 (21%) when compared to the FY 2024-25 Adopted Budget. The increase in General Fund cost is related to Board-approved compensation increases, the Board-approved policy change to treat Discretionary Transient Occupancy Tax (DTOT) as a General Revenue, reducing revenue transfers, and the reallocation of a 0.15 FTE Program Manager allocation from Administration and Finance to Veterans Services to reflect current time spent on Board-directed Veteran Services and Veterans Commission management.

### DEPARTMENT BUDGET SUMMARY

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	132,303	105,000	135,000	30,000
IG Rev - Federal	2,816	2,200	3,000	800
Other Fin Sources	20,700	70,692	77,940	7,248
<b>Total Revenue</b>	<b>155,819</b>	<b>177,892</b>	<b>215,940</b>	<b>38,048</b>
Salaries & Benefits	624,256	790,734	895,999	105,265
Services & Supplies	73,316	96,868	91,885	(4,983)
Other Charges	1,918	0	0	0
Intrafund Transfers	115,761	147,845	162,153	14,308
Intrafund Abatement	(90,700)	(90,700)	0	90,700
<b>Total Appropriations</b>	<b>724,552</b>	<b>944,747</b>	<b>1,150,037</b>	<b>205,290</b>
<b>FUND 1000 GENERAL FUND TOTAL</b>	<b>568,732</b>	<b>766,855</b>	<b>934,097</b>	<b>167,242</b>

### MAJOR BUDGET CHANGES

#### Revenues

##### *Intergovernmental Revenue – State and Federal*

\$30,000	Increase in State Veterans Affairs revenue to align budget with actual revenue.
\$800	Increase in Federal Medicaid Program revenue, operating in California counties as the Medi-Cal Program.

##### *Other Financing Sources*

\$7,248	Increase in Operating Transfers In primarily due to an increase in support from the License Plate Special Revenue Fund.
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# Veteran Services

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

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### Appropriations

#### *Salaries and Benefits*

\$13,380	Increase in Salaries and Benefits related to the transfer of 0.15 FTE Program Manager Allocation from the Administration and Finance Division to reflect the management oversight needed to accomplish Board-directed tasks with the Veterans Affairs Commission.
\$76,703	Increase in Salaries and Benefits expenses primarily due to Board-approved compensation increases, Health Insurance cost increases, and vacancies that are budgeted with family health insurance elections.
\$6,725	Increase in CalPERS employer's contribution due to an increase in the County's unfunded accrued liability payment.
\$11,175	Increase in Retiree Health Program charges due to a rate holiday in FY 2024-25.
(\$2,718)	Decrease in Workers' Compensation premium charge.

#### *Services and Supplies*

(\$1,757)	Decrease in General Liability premium expense.
(\$3,226)	Decrease in Office Expenses and Staff Development / Training costs to align program costs with available funding.

#### *Intrafund Transfers*

\$1,100	Increase in Intrafund Transfers to Facilities to align budget with actual facility service costs.
\$13,208	Increase in Intrafund Transfers primarily due to an increase to the HHSA Administration and Finance Indirect Cost Rate and Executive Staff Cost Allocation charges that recover the appropriate share of those costs from the programs.

#### *Intrafund Abatements*

\$90,700	Decrease in Intrafund Abatements related to the Board-approved policy change to treat DTOT as a General Revenue, which removed the Intrafund Abatement (negative expense) from the DTOT organizational code to Veterans Services.
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## MISSION

The mission of HHSA Veteran Services is to represent and assist veterans and their dependents and survivors through the filing and adjudication of claims to the U.S. Government, and to advocate that the benefits received are the maximum possible under the full extent of the law. Veteran Services is a collaborative point of contact between the County, veterans and various veteran service organizations in the Community.

# Veteran Services

## A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY

### RECOMMENDED BUDGET • FY 2025-26

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#### PROGRAM SUMMARY

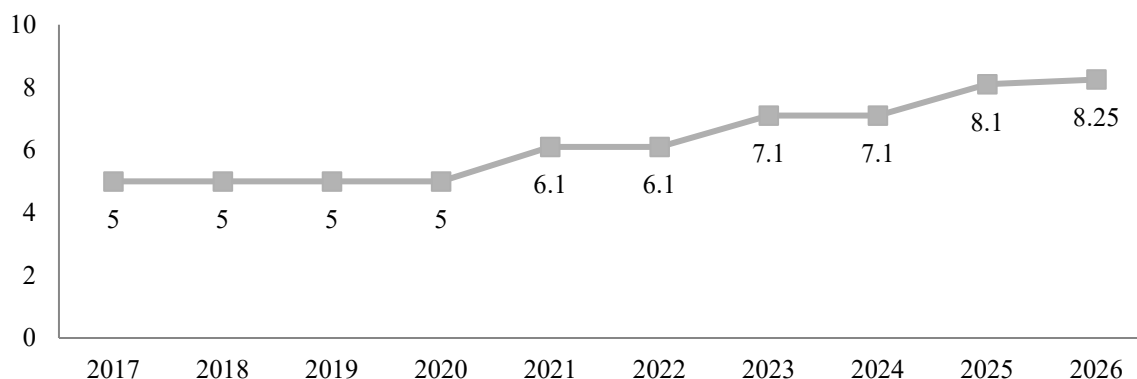
Veteran Services provides information, benefit and application assistance, intercession, and appellate advocacy for veterans applying for State and Federal programs governing assistance to persons who served in the military as well as for their dependents and survivors. State and Federal assistance programs may include war-time pensions, compensation, education programs, burial assistance, survivors' benefits, and military retirement benefits. Staff are trained and knowledgeable of Title 38 United States Code (U.S.C.), much of Title 10 U.S.C., the California Military and Veterans Code and changing legislation.

This program collaborates with community-based providers in the delivery of a variety of programs for homeless veterans by providing referrals to services that help the re-assimilation of returning veterans by meeting their social and behavioral health needs.

Staff also provide guidance on Veterans Services to the Board of Supervisors upon request and administrative support for the Veterans Affairs Commission and the Veterans Memorial Building House Council.

#### STAFFING TREND

The Veterans Services' staff allocation is recommended at 8.25 FTE for FY 2025-26, 0.15 FTE increase from the prior year. It was determined that a Program Manager who is shared between the Community Services Division, Administration and Finance, and Veterans Services Divisions was spending enough time in Veterans Services on Board-directed projects to warrant the shift of a 0.15 FTE allocation to Veterans Services from Administration and Finance in the budget.



#### SOURCES & USES OF FUNDS

The Department is primarily funded with discretionary General Fund revenue.

State funding for administration and training is distributed to counties on a pro-rata basis using allowable subvention workload units according to the California Military and Veteran Code (CMVC) §972.1.

The Department also plans to transfer \$42,564 from a special revenue fund established under CMVC §972.2 for the collection of special interest license plate fees that are to be used “for the operation of county veterans’ service offices.”



# Veteran Services

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

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The Veteran Services Division aids the Veterans Affairs Commission in administering the annual General Fund Discretionary Transient Occupancy Tax (DTOT) contribution to the Veterans Affairs Commission Special Revenue Fund, that used to be a Discretionary Transient Occupancy Tax (DTOT) contribution. The FY 2025-26 Recommended Budget includes \$175,000 in funding for the Veterans Affairs Commission to allocate. Details for each Special Revenue Fund can be found in the Special Revenue Fund section.

# Library & Museum

## RECOMMENDED BUDGET • FY 2025-26

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### RECOMMENDED BUDGET

The Library and Museum Department's Budget is recommended at \$5,405,594, which is a decrease of \$783,320 (12.7%) when compared to the FY 2024-25 Adopted Budget. The General Fund provides 50.2% of the funding for the Department and is decreased by \$240,771 (8.2%) when compared to the FY 2024-25 Adopted Budget. The decrease in General Fund is primarily attributed to the deletion of 6.75 FTE vacant positions to reduce General Fund support of the department. The reduction in staffing will result in the closure of the Cameron Park location on Saturdays, a four-hour reduction weekly. Patrons may still access library resources at the two closest locations, El Dorado Hills and Placerville, on Saturdays. In addition, museum hours of operation have been reduced from five days a week to one day a week, with the possibility of additional open hours with volunteer staffing.

### DEPARTMENT BUDGET SUMMARY

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	538,912	788,340	609,395	(178,945)
Service Charges	104,381	100,250	23,025	(77,225)
Miscellaneous Rev	126,494	104,775	108,650	3,875
Other Fin Sources	1,288,255	2,240,717	1,950,463	(290,254)
<b>Total Revenue</b>	<b>2,058,042</b>	<b>3,234,082</b>	<b>2,691,533</b>	<b>(542,549)</b>
Salaries & Benefits	3,372,108	3,921,011	3,520,779	(400,232)
Services & Supplies	921,516	1,222,593	1,058,990	(163,603)
Other Charges	103,549	0	0	0
Fixed Assets	0	275,000	151,125	(123,875)
Other Fin Uses	389,390	767,610	670,000	(97,610)
Intrafund Transfers	20,986	2,700	4,700	2,000
<b>Total Appropriations</b>	<b>4,807,548</b>	<b>6,188,914</b>	<b>5,405,594</b>	<b>(783,320)</b>
<b>FUND 1000 GENERAL FUND TOTAL</b>	<b>2,749,506</b>	<b>2,954,832</b>	<b>2,714,061</b>	<b>(240,771)</b>

### MAJOR BUDGET CHANGES

#### Revenue

##### *State Revenue*

(\$178,945) Decrease in state revenue primarily due to a reduction in awarded grants for projects completed in FY 2024-25.

##### *Service Charges*

(\$77,225) Decrease in Service Charges related to the Library going fine-free with Legistar item [24-1150](#), approved by the Board on December 3, 2024.

##### *Miscellaneous Revenue*

\$3,875 Increase in Miscellaneous Revenue primarily due to increased donations from Friends of the Library.

# Library & Museum

## RECOMMENDED BUDGET • FY 2025-26

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### *Other Financing Sources*

(\$290,254) Decrease in Operating Transfers In due to a grant from the Air Quality Management District to fund the Bookmobile and infrastructure improvements in FY 2024-25.

### Appropriations

#### *Salaries and Benefits*

(\$601,269) Decrease in Salaries and Benefits costs due to the deletion of the following vacant positions: 2.0 FTE Community Health Advocates, 2.5 FTE Early Childhood Literacy Specialists, 0.25 FTE Library Assistant I/II's, 1.0 FTE Museum Administrator, and 1.0 FTE Sr. Library Assistant.

\$237,772 Increase in Salaries and Benefits expenses primarily due to Health Insurance cost increases, employee step increases, and changes to benefit elections.

\$23,282 Increase in CalPERS employer's contribution due to an increase in the County's unfunded accrued liability payment.

(\$54,970) Decrease in Retiree Health Program charges due to a rate holiday in FY 2024-25 to conserve General Fund costs.

(\$5,047) Decrease in Workers' Compensation premium charge.

#### *Services and Supplies*

(\$108,745) Decrease due to the purchase of ByWater Solutions integrated library software and online public access catalog in FY 2024-25.

(\$54,858) Decreases across multiple objects to reduce the Department's General Fund Cost.

#### *Fixed Assets*

(\$123,875) Decrease due to purchasing a portion of the Bookmobile project using grant money from the Air Quality Management District.

#### *Other Financial Uses*

(\$97,610) Decrease in Operating Transfer Out to Facilities due to State Library grants that were completed in FY 2024-25.

#### *Intrafund Transfers*

\$2,000 Increase in Intrafund Transfers due to an increase in one-time facilities charges.

## MISSION

Vision: The Library is the hub of the community, providing a welcoming environment to inspire our diverse population to read, learn, and connect.

# Library & Museum

## RECOMMENDED BUDGET • FY 2025-26

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Mission: El Dorado County Library provides free and easy access to ideas, books and technology to promote literacy and lifelong learning.

The Mission of the El Dorado County Historical Museum is to exhibit and interpret the heritage of the County in a current, accurate, and engaging manner; to be a valuable historical resource to the community through its well-organized research facility, historical exhibits and educational programs; to collect, document and preserve artifacts and records significant to the history of El Dorado County using the highest standards of scholarship and professional museum and archival practices; and to provide a rewarding experience for volunteers and visitors and enhance the Museum's significance to the community.

### PROGRAM SUMMARIES

#### Administration & Central Support

Administration provides oversight, direction and support for the Department and is responsible for administrative and business support functions, including budgeting, accounting, payroll, personnel, purchasing and contract coordination.

Central Services delivers computer services and support and clerical operations, as well as book receiving, ordering, cataloging, and processing support for all library branches. This includes ensuring access to the Northnet Library System Digital Collection/Library To Go Online OverDrive Library, which provides access to online digital library materials and special educational e-collections for students, including downloadable audiobooks, eBooks, and eMagazines. Northnet contains a collection of 284,000 digital eBooks and other items and circulates 219,000 items annually. Open 24 hours a day, seven days per week. Revenue sources are library taxes, fees, donations, fund balance, state grant funds, and General Fund.

#### Bookmobile

Provides access to library materials and collections at various community sites.

#### Grants

The Library applies for and is awarded grants to support the Library and Museum Department. These grants are typically one-time funding for specific projects. Recently, State Library Grants were awarded to make facility improvements in Cameron Park, Pollock Pines, and South Lake Tahoe.

#### Community Hubs

The Community Hubs began in 2016 and is a partnership between First 5 El Dorado Commission, the El Dorado County Library and the Office of Education (Hub Partners). The Community Hubs' vision is to create healthy and strong communities throughout El Dorado County by building resiliency with families through collaborative community-based prevention and early intervention services. Community Hubs are organized by Supervisorial and Educational Districts and provide services in libraries. FY 2025-26 marks the first year without support from First 5 El Dorado for the Community Hubs. The services will be provided by existing Library staff and is supported by American Rescue Plan Act funding until December 2026.

#### Law Library

This Division represents the County's contribution to the Law Library for rent, custodial services, and utilities. Other expenses associated with the Law Library are funded with court filing fees and administered by the County Law Library Board. The Library Department does not oversee the operation of the Law Library.

# Library & Museum

## RECOMMENDED BUDGET • FY 2025-26

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### Libraries

#### *Cameron Park Library*

Provides access to library materials and collections, public computers, reference and research assistance, and adult and children's programs that promote education and literacy. Maintains a collection of 56,000 books and other items and circulates 103,000 items annually. Open five days per week. Revenue sources are library assessments, fees, donations, fund balance and General Fund.

#### *El Dorado Hills Library*

Provides access to library materials and collections, public computers, reference and research assistance, and adult and children's programs that promote education and literacy. Maintains a collection of 75,000 books and other items and circulates 226,000 items annually. Open six days per week. Revenue sources are library taxes, fees, donations, fund balance and General Fund.

#### *Georgetown Library*

Provides access to library materials and collections, public computers, reference and research assistance, and children's programs that promote education and literacy. Maintains a collection of 19,000 books and other items and circulates 27,000 items annually. Open five days per week. Revenue sources are library taxes, fees, donations, fund balance and General Fund.

#### *Main Library – Placerville*

Provides access to library materials and collections, public computers, reference and research assistance, and adult and children's programs that promote education and literacy. Maintains a collection of 104,000 books and other items and circulates 162,000 items annually. Open five days per week. Revenue sources are, fees, donations, fund balance and General Fund.

#### *Pollock Pines Library*

Provides access to library materials and collections, public computers, reference and research assistance, and children's programs that promote education and literacy. Maintains a collection of 9,000 books and other items and circulates 12,500 items annually. Open four days per week. Revenue sources are fees, donations and General Fund.

#### *South Lake Tahoe Library*

Provides access to library materials and collections, public computers, reference and research assistance, and adult and children's programs that promote education and literacy. Maintains a collection of 62,000 books and other items and circulates 85,000 items annually. Open six days per week. Revenue sources are library taxes, fees, donations, fund balance and General Fund.

### Museum

Provides public access to a large collection of exhibits, artifacts and documents related to El Dorado County. Open one day per week. Volunteers are used extensively to provide access to the museum and for historical research. Revenue sources include donations, photograph usage fees, and General Fund.

# Library & Museum

## RECOMMENDED BUDGET • FY 2025-26

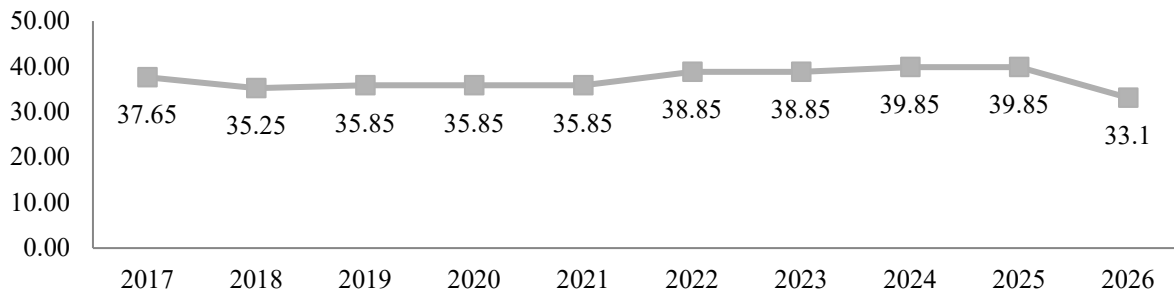
### BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Administration & Support	\$ 938,972	\$ 18,500	\$ 920,472	5.845
Bookmobile	\$ 165,090	\$ 151,125	\$ 13,965	0.105
Grants	\$ 670,000	\$ 461,120	\$ 208,880	0
Hubs	\$ 261,341	\$ 201,513	\$ 59,828	2.85
Law Library	\$ 43,757	\$ -	\$ 43,757	0
Libraries				
Cameron Park Library	\$ 477,009	\$ 294,200	\$ 182,809	3.75
El Dorado Hills Library	\$ 831,931	\$ 578,500	\$ 253,431	5.8
Georgetown Library	\$ 255,890	\$ 128,725	\$ 127,165	1.75
Main Library – Placerville	\$ 598,748	\$ 69,400	\$ 529,348	5.4
Pollock Pines Library	\$ 73,388	\$ 4,550	\$ 68,838	0.5
South Lake Tahoe Library	\$ 1,029,401	\$ 783,900	\$ 245,501	6.9
Museum	\$ 60,067	\$ -	\$ 60,067	0.2
<b>Total</b>	<b>\$ 5,405,594</b>	<b>\$ 2,691,533</b>	<b>\$ 2,714,061</b>	<b>33.10</b>

### STAFFING TREND

The Recommended Budget for FY 2024-25 is 33.1 FTE for the Library and Museum, a decrease of 6.75 FTE from the FY 2024-25 Adopted Budget. In the FY 2025-26 Recommended Budget, the department eliminated the following vacant positions to align with available funding and before considering a workforce reduction: 2.0 FTE Community Health Advocates, 2.5 FTE Early Childhood Literacy Specialists, 0.25 FTE Library Assistant I/II's, 1.0 FTE Museum Administrator, and 1.0 Sr. Library Assistant.

During FY 2024-25, one vacant Community Health Advocate allocation was alternately filled with a Library Assistant I/II due to changing programmatic needs. The Recommended Budget revises the allocation to match the current classification of the allocation.



### SOURCES & USES OF FUNDS

The Department is primarily funded with discretionary General Fund tax revenue and special taxes collected in the various library zones of benefit that are held in special revenue funds and transferred to the Library's operating budget, with smaller amounts of revenue from donations, state grant funds, and charges for services.



# Fixed Assets

## RECOMMENDED BUDGET • FY 2025-26

A fixed asset is an asset of long-term character, such as land, buildings and equipment exceeding a \$5,000 value, also referred to as a “capital asset.” The County’s Budget Policy B-16, item 13, states that “Fixed Assets requested and approved through the annual Budget Process will be included in the Departments’ recommended/approved budget and itemized on the Fixed Asset list submitted for approval with the Recommended Budget.”

The list below represents all fixed assets with the exception of projects outlined in the Accumulative Capital Outlay Fund narrative and workplan. Further explanation of individual fixed assets can be found in the department narratives.

### FIXED ASSET EQUIPMENT

Object	Qty	Item Description	Unit Cost	Total Cost
<b>FUND TYPE 10: GENERAL FUND</b>				
Information Technologies				
6040	1	Phone System Upgrade Hardware	\$ 30,000	\$ 30,000
6042	1	Data Center Hardware	\$ 75,000	\$ 75,000
	1	Firewall Security Hardware	\$ 25,000	\$ 25,000
<b>Information Technologies Total</b>				<b>\$130,000</b>
Chief Administrative Office				
Parks				
6040	1	River Replacement Raft	\$ 6,500	\$ 6,500
<b>Chief Administrative Office Total</b>				<b>\$6,500</b>
Elections				
6042	1	Voting System Upgrade	\$38,000	\$38,000
<b>Elections Total</b>				<b>\$38,000</b>
Sheriff				
6040	1	Ice Machine	\$ 7,000	\$ 7,000
	2	Kitchen Steam Tables	\$ 10,000	\$ 20,000
	1	License Plate Reader	\$ 500,000	\$ 500,000
	1	Simulcast	\$ 100,000	\$ 100,000
6042	1	Juniper Datacenter Switches	\$ 50,000	\$ 50,000
	1	Computer Voice Stress Analyzer Laptop	\$ 9,500	\$ 9,500
	1	911 Backup System	\$ 70,000	\$ 70,000
	1	Placerville Jail Replacement Server	\$ 190,000	\$ 190,000
	1	High Tech Server	\$ 25,000	\$ 25,000
	6	In Car Video Systems	\$ 7,500	\$ 45,000
6045	1	5500 or Equivalent Truck	\$ 100,000	\$ 100,000
	1	Civil SUV	\$ 65,000	\$ 65,000
	1	Golf Cart	\$ 12,000	\$ 12,000
Sheriff Grant/Special Revenue Funds				\$ 1,193,500
Sheriff General Fund				\$ -
<b>Sheriff Total</b>				<b>\$1,193,500</b>
Probation				
6040	1	Metal Detector	\$ 12,000	\$ 12,000



# Fixed Assets

## RECOMMENDED BUDGET • FY 2025-26

6045	1	Vehicle Upfit for Replacement Vehicles	\$ 10,000	\$ 10,000
	1	Vehicle Upfit for Replacement Vehicles	\$ 20,000	\$ 20,000
<b>Probation Total</b>				<b>\$42,000</b>
Library				
6045	1	Bookmobile	\$ 151,125	\$ 151,125
<b>Library Total</b>				<b>\$151,125</b>
Health and Human Services Agency				
Animal Services				
6040	3	Dog Box	\$ 65,000	\$ 195,000
	1	Security Camera	\$ 6,500	\$ 6,500
	1	Parking Lighting	\$ 20,000	\$ 20,000
	1	Communication Trailer	\$ 145,000	\$ 145,000
<b>Animal Services Total</b>				<b>\$366,500</b>
<b>General Fund Total</b>				<b>\$1,927,625</b>

### FUND TYPE 11: SPECIAL REVENUE FUNDS

Health and Human Services Agency				
Behavioral Health				
6040	1	2-Door Commercial Refrigerator	\$ 16,000	\$ 16,000
	1	Commercial Dishwasher	\$ 12,000	\$ 12,000
	1	Commercial Freezer	\$ 12,000	\$ 12,000
Community Services				
6040	1	Security Camera and Monitor	\$ 6,500	\$ 6,500
	1	Navigation Center Dryer	\$ 8,837	\$ 8,837
	1	Replace Double Fridge & Fridge/Freezer	\$ 16,000	\$ 16,000
Public Health				
6040	3	Therapy Table	\$ 8,100	\$ 24,300
	1	Storage shed	\$ 15,000	\$ 15,000
<b>Health and Human Services Total</b>				<b>\$110,637</b>
Transportation - Road Fund				
6040	2	Plow	\$ 25,000	\$ 50,000
	2	Sander	\$ 100,000	\$ 200,000
	1	Fuel Cell Engineer/Storage	\$ 50,000	\$ 50,000
	1	Processors	\$ 45,000	\$ 45,000
	2	Hybrid Radar/Cameras	\$ 40,000	\$ 80,000
	1	Bumper Jack	\$ 5,400	\$ 5,400
	3	Camper Shells	\$ 6,000	\$ 18,000
	2	Grader	\$ 600,000	\$ 1,200,000
	3	Plows for 10-wheelers and bobtails	\$ 25,000	\$ 75,000
	1	Refrigerant Recovery Machine	\$ 8,000	\$ 8,000
	1	Root Cutting Head	\$ 5,000	\$ 5,000

## Fixed Assets

### RECOMMENDED BUDGET • FY 2025-26

1	Scale	\$	4,000	\$	4,000
1	Sand Equivalent Shaker	\$	6,000	\$	6,000
1	Shop Service Truck	\$	250,000	\$	250,000
1	Thermoplastic Trailer	\$	95,000	\$	95,000
3	Upfits for 10-wheelers and bobtails	\$	125,000	\$	375,000
<b>Transportation Total</b>				<b>\$2,466,400</b>	

**11 Special Revenue Funds Total      \$2,577,037**

### FUND TYPE 13: SPECIAL REVENUE FUNDS: DISTRICTS

#### Transportation County Service Area 3

6040	2	Brine/Sander Combo Replacements	\$	100,000	\$	200,000
<b>Transportation County Service Area 3 Total</b>				<b>\$200,000</b>		

#### Environmental Management

6040	2	Flare Blower	\$	297,500	\$	595,000
	1	Cargo Containers	\$	10,000	\$	10,000
	1	Litter Truck	\$	65,000	\$	65,000
	1	Centrifuge Control Panels	\$	540,000	\$	540,000
	1	Tool Set for Centrifuge Control Panel	\$	56,000	\$	56,000
	1	Trash/Grit Roll-off Containers	\$	25,000	\$	25,000
<b>Environmental Management Total</b>				<b>\$1,291,000</b>		

**13 Special Revenue Funds: Districts Total      \$1,491,000**

### FUND TYPE 52: INTERNAL SERVICE FUNDS

#### Transportation - Fleet

6045	1	1 Ton Truck	\$	95,000	\$	95,000
	1	1/2 Ton Truck	\$	60,000	\$	60,000
	1	1/2 Ton Truck	\$	65,000	\$	65,000
	4	Large SUV	\$	70,000	\$	280,000
	1	3/4 Ton Truck	\$	70,000	\$	70,000
	1	Compact Hybrid	\$	40,000	\$	40,000
	2	Midsized Sedan	\$	40,000	\$	80,000
	1	Midsized SUV	\$	45,000	\$	45,000
	6	Midsized SUV	\$	55,000	\$	330,000
<b>Fleet Total</b>				<b>\$1,065,000</b>		

**Internal Service Funds Total      \$1,065,000**

**Fixed Asset Equipment Total      \$7,060,662**

# Fixed Assets

RECOMMENDED BUDGET • FY 2025-26

## FIXED ASSET BUILDING IMPROVEMENTS OUTSIDE THE ACO FUND

Object	Qty	Item Description	Unit Cost	Total Cost
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### FUND TYPE 10: GENERAL FUND

#### Chief Administrative Office

##### Parks

1	Diamond Springs Community Park Project	\$ 570,000	\$ 570,000
1	Forebay Park Improvement Project	\$ 993,976	\$ 993,976

**Chief Administrative Office Total \$1,563,976**

#### District Attorney

1	Annual SSI Verkada Journal	\$ 6,216	\$ 6,216
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**District Attorney Total \$6,216**

#### Information Technologies

1	Government Center Fiber Replacement	\$ 10,000	\$ 10,000
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**Information Technologies Total \$10,000**

#### Probation

1	Group Contact Room and Hallway Carpet/Floor	\$ 20,000	\$ 20,000
1	JTC Lighting Project	\$ 50,000	\$ 50,000
1	Painting Inside JTC	\$ 125,000	\$ 125,000
1	Wall Paneling	\$ 20,000	\$ 20,000

**Probation Total \$ 215,000**

**General Fund Total \$1,795,192**

### FUND TYPE 11: SPECIAL REVENUE FUNDS

#### Transportation - Road Fund

1	Gas Tanks at Shakori	\$ 1,000,000	\$ 1,000,000
1	Oil Dispensing System	\$ 50,000	\$ 50,000
1	Capital Improvements	\$ 1,991,246	\$ 1,991,246

**Transportation Total \$3,041,246**

**11 Special Revenue Funds Total \$3,041,246**

### FUND TYPE 13: SPECIAL REVENUE FUNDS: DISTRICTS

#### Environmental Management

1	Revamp Vector Building	\$ 55,000	\$ 55,000
1	Headworks Construction	\$ 2,685,897	\$ 2,685,897
1	Headworks Engineering	\$ 283,000	\$ 283,000

**Environmental Management Total \$3,023,897**

**13 Special Revenue Funds: Districts Total \$3,023,897**

# Fixed Assets

RECOMMENDED BUDGET • FY 2025-26

## FUND TYPE 51: ENTERPRISE FUNDS

### Chief Administrative Office - Airports

1	Placerville Airport CIP	\$ 314,778	\$ 314,778
1	Georgetown Airport CIP	\$ 338,000	\$ 338,000
	<b>Airports Total</b>		<b>\$652,778</b>

**Enterprise Fund Total      \$652,778**

**Fixed Asset Building Improvement Total      \$8,513,113**



# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### SPECIAL REVENUE FUND SCHEDULES

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

The majority of the special revenue funds collect specific revenue sources and transfer those funds to County operating department budgets (e.g., Sheriff) for expenditure. The purpose of any associated expenses is therefore discussed in each department's budget narrative.

### CHIEF ADMINISTRATIVE OFFICE

#### Countywide Special Revenue Fund in the Chief Administrative Office

The Countywide Special Revenue – Local Revenue in the Chief Administrative Office (Fund 1277) includes the following subfunds:

##### *Trial Court Security*

The Trial Court Security subfund is used to account for state funding for court security services. Beginning in Fiscal Year 2011-12, as part of Trial Court Realignment, the State of California Superior Court Act of 2012 established the Trial Court Security Account to fund court security. The Sheriff negotiates the MOU with the Superior Court specifying an agreed-upon level of court security services and any other agreed-upon governing or operating procedures and brings it to the Board for consideration. The State of California Court Security Realignment monies fund the Sheriff's Office personnel used to provide Security for the Courts and the equipment and supplies necessary to perform the services.

#### **ORG : 0270710 CAO: CWSR - TRIAL COURT LESA**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	3,189,340	3,500,000	3,500,000	0
Fund Balance	0	553,779	500,000	(53,779)
<b>Total Revenue</b>	<b>3,189,340</b>	<b>4,053,779</b>	<b>4,000,000</b>	<b>(53,779)</b>
Other Fin Uses	3,107,528	3,500,000	4,000,000	500,000
Contingency	0	553,779	0	(553,779)
<b>Total Appropriations</b>	<b>3,107,528</b>	<b>4,053,779</b>	<b>4,000,000</b>	<b>(53,779)</b>
<b>ORG 0270710 CAO: CWSR - TRIAL COURT LESA TOTAL</b>	<b>(81,813)</b>	<b>0</b>	<b>0</b>	<b>0</b>

##### *Enhancing Law Enforcement Act Subfund*

The District Attorney/Public Defender Subaccount receives funds from the AB109 realignment; funds to reimburse the County for costs associated with revocation proceedings involving persons subject to state parole and the Post-Release Community Supervision program. Funds may also be used to fund planning, implementation, and training costs for those proceedings.

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

**ORG : 0270740 CAO: CWSR - DA/PUBLIC DEFENDER**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	297,282	170,244	277,008	106,764
Fund Balance	0	1,208,664	1,131,970	(76,694)
Total Revenue	297,282	1,378,908	1,408,978	30,070
Other Fin Uses	119,219	304,031	247,931	(56,100)
Contingency	0	1,074,877	1,161,047	86,170
Total Appropriations	119,219	1,378,908	1,408,978	30,070
ORG 0270740 CAO: CWSR - DA/PUBLIC DEFENDER TOTAL	(178,063)	0	0	0

### *Public Safety Facility Loan*

The Public Safety Facility Loan subfund (Fund 1206) was created to receive disbursements from the County's USDA loan for the construction of the Public Safety Facility. Depositing of funds into a separate account is a condition of the USDA loan. The subfund will not be used after FY 2021-22 with the completion of the Public Safety Facility.

**ORG : 0670100 CAO: CWSR - PUB SAF FAC LOAN**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	3	8	15	7
Fund Balance	0	72	75	3
Total Revenue	3	80	90	10
Other Fin Uses	0	0	90	90
Contingency	0	80	0	(80)
Total Appropriations	0	80	90	10
ORG 0670100 CAO: CWSR - PUB SAF FAC LOAN TOTAL	(3)	0	0	0

### *UCCE Farm Advisor Research*

The UCCE Farm Advisor Research subfund contains funding for the University of California Cooperative Extension Farm Advisor.

**ORG : 0670700 CAO: CWSR - UCCE**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	1,245	1,245	0
Total Revenue	0	1,245	1,245	0
Contingency	0	1,245	1,245	0
Total Appropriations	0	1,245	1,245	0
ORG 0670700 CAO: CWSR - UCCE TOTAL	0	0	0	0

### *Criminal Justice Facility Temporary Construction*

The Criminal Justice Facility Temporary Construction subfund was created for the purpose of assisting the County in the construction, reconstruction, expansion, improvement, operation or maintenance of county

criminal justice and court facilities and for improvement of criminal justice automated information systems, the Board of Supervisors by resolution established the Criminal Justice Facilities Construction Fund. For purposes of this fund, "county criminal justice facilities" includes, but is not limited to, jails, women's centers, detention facilities, juvenile halls, and courtrooms. The Court fee revenues are used annually to fund projects approved in the County's Accumulated Capital Outlay Workplan.

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### ORG : 0670710 CAO: CWSR - CRML JST FAC CONST

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	222,252	160,000	160,000	0
Rev Use Money/Prop	2,637	0	0	0
Fund Balance	0	65,262	0	(65,262)
Total Revenue	224,889	225,262	160,000	(65,262)
Other Fin Uses	160,987	223,900	160,000	(63,900)
Contingency	0	1,362	0	(1,362)
Total Appropriations	160,987	225,262	160,000	(65,262)
ORG 0670710 CAO: CWSR - CRML JST FAC CONST				
TOTAL	(63,902)	0	0	0

### Warrant Assessment PC853.7A

The Warrant Assessment PC853.7A subfund was established per Penal Code 853.7A, which states that “a county may, by resolution of the board of supervisors, require the courts of that county to impose an assessment of fifteen dollars (\$15) upon every person who violates his or her written promise to appear or a lawfully granted continuance of his or her promise to appear in court or before a person authorized to receive a deposit of bail, or who otherwise fails to comply with any valid court order for a violation of any provision of this code or local ordinance adopted pursuant to this code. The funds can be “used first for the development and operation of an automated county warrant system. If sufficient funds are available after appropriate expenditures to develop, modernize, and maintain the automated warrant system, a county may use the balance to fund a warrant service task force for the purpose of serving all bench warrants within the county.”

### ORG : 0670712 CAO: CWSR - WARRANT ASSESSMENT

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	259,032	259,032	0
Total Revenue	0	259,032	259,032	0
Contingency	0	259,032	259,032	0
Total Appropriations	0	259,032	259,032	0
ORG 0670712 CAO: CWSR - WARRANT ASSESSMENT				
TOTAL	0	0	0	0

### Alternate Dispute Resolution

The Alternate Dispute Resolution subfund receives funds and is used to pay the El Dorado County Superior Court for Alternate Dispute Resolution cases as provided for in California Business and Professions Code Section 465-471.5.

### ORG : 0670715 CAO: CWSR - ALTERNATIVE DISPT

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	4,592	1,500	0	(1,500)
Service Charges	30,244	30,000	40,000	10,000
Fund Balance	0	3,766	0	(3,766)
Total Revenue	34,836	35,266	40,000	4,734
Services & Supplies	65,640	35,266	40,000	4,734
Total Appropriations	65,640	35,266	40,000	4,734
ORG 0670715 CAO: CWSR - ALTERNATIVE DISPT TOTAL	30,804	0	0	0



# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### *Child Waiting Room Countywide Special Revenue Fund*

The Child Waiting Room subfund accounts for residual funding from the transfer of the Court facilities to the State in 2009. The subfund only contains a remaining fund balance amount. The details of the transfer of the Courts to the State can be found in the General Fund – General Revenues and Other Operations section of the budget book.

#### **ORG : 0670716 CAO: CWSR - CHILD WAITING RM**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	7	0	0	0
Fund Balance	0	155	161	6
Total Revenue	7	155	161	6
Contingency	0	155	161	6
Total Appropriations	0	155	161	6
ORG 0670716 CAO: CWSR - CHILD WAITING RM TOTAL	(7)	0	0	0

### *El Dorado Hills Public Safety*

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

#### **ORG : 0670718 CAO: CWSR - EDH PUBLIC SAFETY**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	46	0	0	0
Fund Balance	0	956	992	36
Total Revenue	46	956	992	36
Contingency	0	956	992	36
Total Appropriations	0	956	992	36
ORG 0670718 CAO: CWSR - EDH PUBLIC SAFETY TOTAL	(46)	0	0	0

### *State Off-Highway Vehicle Fees*

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

#### **ORG : 0670719 CAO: CWSR - ST OFF-HIGHWAY VEH**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Residual Equity Xfer	636,772	0	0	0
Total Appropriations	636,772	0	0	0
ORG 0670719 CAO: CWSR - ST OFF-HIGHWAY VEH TOTAL	636,772	0	0	0

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### *El Dorado –SMUD Cooperative Agreement*

The El Dorado–SMUD Cooperative Agreement subfund accounts for funding from the Sacramento Municipal Utility District to offset the impacts to infrastructure caused by SMUD’s usage of the reservoirs and powerhouses located on the upper American River, known as the Upper American River Project (UARP). Funds are transferred to the Sheriff’s Office, Parks Division, and Department of Transportation. Funds may be carried over from one year to another by a department with approval from the Chief Administrative Office to allow for larger projects. The allocation is as follows:

- Georgetown Divide Public Utility District (GDPUD): 9/59ths as outlined in the GDPUD Transition Agreement
- Parks, Trails, and River Management Division of the Chief Administrative Office: \$150,000
- El Dorado County Sheriff’s Office: \$100,000
- Department of Transportation - Road Maintenance: \$500,000
- Mosquito Pedestrian Bridge \$13,000

#### **ORG : 0670720 CAO: CWSR - ED SMUD COOP AGR**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	263,611	30,000	30,000	0
Other Gov Agency	873,818	909,789	955,280	45,491
Fund Balance	0	5,354,637	3,571,434	(1,783,203)
<b>Total Revenue</b>	<b>1,137,429</b>	<b>6,294,426</b>	<b>4,556,714</b>	<b>(1,737,712)</b>
Other Charges	133,294	138,782	145,721	6,939
Other Fin Uses	237,354	2,500,429	1,542,079	(958,350)
Contingency	0	3,655,215	2,868,914	(786,301)
<b>Total Appropriations</b>	<b>370,648</b>	<b>6,294,426</b>	<b>4,556,714</b>	<b>(1,737,712)</b>
<b>ORG 0670720 CAO: CWSR - ED SMUD COOP AGR TOTAL</b>	<b>(766,781)</b>	<b>0</b>	<b>0</b>	<b>0</b>

### *Veterans House Committee*

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

#### **ORG : 0670721 CAO: CWSR - VETS HOUSE**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	2,348	0	2,021	2,021
Other Fin Sources	15,000	15,000	15,000	0
Fund Balance	0	56,070	67,091	11,021
<b>Total Revenue</b>	<b>17,348</b>	<b>71,070</b>	<b>84,112</b>	<b>13,042</b>
Services & Supplies	0	70,770	84,112	13,342
Other Fin Uses	9,935	300	0	(300)
<b>Total Appropriations</b>	<b>9,935</b>	<b>71,070</b>	<b>84,112</b>	<b>13,042</b>
<b>ORG 0670721 CAO: CWSR - VETS HOUSE TOTAL</b>	<b>(7,413)</b>	<b>0</b>	<b>0</b>	<b>0</b>

### *Gilmore El Dorado Hills Senior Center*

The Gilmore El Dorado Hills Senior Center subfund is utilized in the Health and Human Services Agency for the purposes of planning, building, maintenance and/or administration of the Gilmore Senior Center in El Dorado Hills.

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

**ORG : 0670722 CAO: CWSR - GILMORE EDH SR CTR**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	45,982	0	0	0
Fund Balance	0	963,699	1,000,124	36,425
Total Revenue	45,982	963,699	1,000,124	36,425
Contingency	0	963,699	1,000,124	36,425
Total Appropriations	0	963,699	1,000,124	36,425
ORG 0670722 CAO: CWSR - GILMORE EDH SR CTR TOTAL	(45,982)	0	0	0

### Energy Retrofit

The Energy Retrofit subfund is residual funding from the County's Energy Retrofit Project that has not been utilized since completion of the project.

**ORG : 0670730 CAO: CWSR - ENERGY RETROFIT**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	143	0	0	0
Fund Balance	0	2,998	3,111	113
Total Revenue	143	2,998	3,111	113
Contingency	0	2,998	3,111	113
Total Appropriations	0	2,998	3,111	113
ORG 0670730 CAO: CWSR - ENERGY RETROFIT TOTAL	(143)	0	0	0

### Henningsen Lotus Park

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

**ORG : 0670731 CAO: CWSR - HENNINGSEN LOTUS**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Residual Equity Xfer	219,897	0	0	0
Total Appropriations	219,897	0	0	0
ORG 0670731 CAO: CWSR - HENNINGSEN LOTUS TOTAL	219,897	0	0	0

**ORG : 1470720 CAO: CWSR - HENNINGSEN LOTUS**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	122,729	125,000	140,000	15,000
Miscellaneous Rev	93,456	0	0	0
Residual Equity	219,897	0	0	0
Fund Balance	0	345,849	236,534	(109,315)
Total Revenue	436,082	470,849	376,534	(94,315)
Other Fin Uses	103,681	251,859	321,890	70,031
Contingency	0	218,990	54,644	(164,346)
Total Appropriations	103,681	470,849	376,534	(94,315)
ORG 1470720 CAO: CWSR - HENNINGSEN LOTUS TOTAL	(332,401)	0	0	0

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### Pioneer Park

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

#### ORG : 0670732 CAO: CWSR - PIONEER PARK

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	750	0	(750)
Total Revenue	0	750	0	(750)
Residual Equity Xfer	6,416	750	0	(750)
Total Appropriations	6,416	750	0	(750)
ORG 0670732 CAO: CWSR - PIONEER PARK TOTAL	6,416	0	0	0

#### ORG : 1470721 CAO: CWSR - PIONEER PARK

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	1,842	1,000	1,000	0
Residual Equity	6,416	750	0	(750)
Fund Balance	0	8,611	10,361	1,750
Total Revenue	8,258	10,361	11,361	1,000
Other Fin Uses	0	3,500	5,000	1,500
Contingency	0	6,861	6,361	(500)
Total Appropriations	0	10,361	11,361	1,000
ORG 1470721 CAO: CWSR - PIONEER PARK TOTAL	(8,258)	0	0	0

### Skateboard Ordinance

The Skateboard Ordinance subfund is residual funding from the County's Skateboard Project that has not been utilized since completion of the project. The County intends to utilize the remaining funding toward minor projects at the Skate Park and close the subfund. In FY 2023-24, all Parks subfunds were moved due to a change in budgeting methodology where Parks funds are isolated in a separate accounting structure from other Chief Administrative Office Divisions.

#### ORG : 0670733 CAO: CWSR - SKBRD/ROLL ORD

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Residual Equity Xfer	373	0	0	0
Total Appropriations	373	0	0	0
ORG 0670733 CAO: CWSR - SKBRD/ROLL ORD TOTAL	373	0	0	0

#### ORG : 1470722 CAO: CWSR - SKBRD/ROLL ORD

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Residual Equity	373	0	0	0
Fund Balance	0	392	399	7
Total Revenue	373	392	399	7
Contingency	0	392	399	7
Total Appropriations	0	392	399	7
ORG 1470722 CAO: CWSR - SKBRD/ROLL ORD TOTAL	(373)	0	0	0

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### *Motherlode Quimby Fees*

The Quimby Act, within the Subdivision Map Act, authorizes the legislative body of a city or county to require the dedication of land or to impose in-lieu fees for park or recreational purposes as a condition of the approval of a tentative or parcel subdivision map, if specified requirements are met. The Motherlode Quimby subfunds are for the collections of park fees imposed upon new development within the Motherlode region of the County. Funds can be expended only for new or expanded park facilities within the same region. In FY 2023-24, all Parks subfunds were moved due to a change in budgeting methodology where Parks funds are isolated in a separate accounting structure from other Chief Administrative Office Divisions.

#### **ORG : 0670734 CAO: CWSR - MOTHERLODE**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Residual Equity Xfer	9,805	0	0	0
Total Appropriations	9,805	0	0	0
ORG 0670734 CAO: CWSR - MOTHERLODE TOTAL	9,805	0	0	0

#### **ORG : 1470730 CAO: CWSR - MOTHERLODE**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Residual Equity	9,805	0	0	0
Fund Balance	0	445	508	63
Total Revenue	9,805	445	508	63
Other Fin Uses	10,009	0	0	0
Contingency	0	445	508	63
Total Appropriations	10,009	445	508	63
ORG 1470730 CAO: CWSR - MOTHERLODE TOTAL	205	0	0	0

### *Ponderosa Quimby Fees*

The Quimby Act, within the Subdivision Map Act, authorizes the legislative body of a city or county to require the dedication of land or to impose in-lieu fees for park or recreational purposes as a condition of the approval of a tentative or parcel subdivision map, if specified requirements are met. The Ponderosa Quimby subfunds are for the collections of park fees imposed upon new development within the Ponderosa region of the County. Funds can be expended only for new or expanded park facilities within the same region. In FY 2023-24, all Parks subfunds were moved due to a change in budgeting methodology where Parks funds are isolated in a separate accounting structure from other Chief Administrative Office Divisions.

#### **ORG : 0670735 CAO: CWSR - PONDEROSA**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Residual Equity Xfer	111,701	0	0	0
Total Appropriations	111,701	0	0	0
ORG 0670735 CAO: CWSR - PONDEROSA TOTAL	111,701	0	0	0

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### ORG : 1470731 CAO: CWSR - PONDEROSA

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	20,592	9,000	10,000	1,000
Residual Equity	111,701	0	0	0
Fund Balance	0	133,645	60,727	(72,918)
Total Revenue	132,293	142,645	70,727	(71,918)
Other Fin Uses	4,519	45,481	36,437	(9,044)
Contingency	0	97,164	34,290	(62,874)
Total Appropriations	4,519	142,645	70,727	(71,918)
ORG 1470731 CAO: CWSR - PONDEROSA TOTAL	(127,774)	0	0	0

### *Gold Trail Quimby Fees*

The Quimby Act, within the Subdivision Map Act, authorizes the legislative body of a city or county to require the dedication of land or to impose in-lieu fees for park or recreational purposes as a condition of the approval of a tentative or parcel subdivision map, if specified requirements are met. The Gold Trail Quimby subfunds are for the collections of park fees imposed upon new development within the Gold Trail region of the County. Funds can be expended only for new or expanded park facilities within the same region. In FY 2023-24, all Parks subfunds were moved due to a change in budgeting methodology where Parks funds are isolated in a separate accounting structure from other Chief Administrative Office Divisions.

### ORG : 0670737 CAO: CWSR - GOLD TRAIL

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Residual Equity Xfer	157	0	0	0
Total Appropriations	157	0	0	0
ORG 0670737 CAO: CWSR - GOLD TRAIL TOTAL	157	0	0	0

### ORG : 1470733 CAO: CWSR - GOLD TRAIL

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Residual Equity	157	0	0	0
Fund Balance	0	165	168	3
Total Revenue	157	165	168	3
Contingency	0	165	168	3
Total Appropriations	0	165	168	3
ORG 1470733 CAO: CWSR - GOLD TRAIL TOTAL	(157)	0	0	0

### *Tahoe Quimby Fees*

The Quimby Act, within the Subdivision Map Act, authorizes the legislative body of a city or county to require the dedication of land or to impose in-lieu fees for park or recreational purposes as a condition of the approval of a tentative or parcel subdivision map, if specified requirements are met. The Tahoe Quimby subfunds are for the collections of park fees imposed upon new development within the Tahoe region of the County. Funds can be expended only for new or expanded park facilities within the same region. In FY 2023-24, all Parks subfunds were moved due to a change in budgeting methodology where Parks funds are isolated in a separate accounting structure from other Chief Administrative Office Divisions.

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### ORG : 0670738 CAO: CWSR - TAHOE

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Residual Equity Xfer	912	0	0	0
Total Appropriations	912	0	0	0
ORG 0670738 CAO: CWSR - TAHOE TOTAL	912	0	0	0

### ORG : 1470734 CAO: CWSR - TAHOE

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Residual Equity	912	0	0	0
Fund Balance	0	912	912	0
Total Revenue	912	912	912	0
Contingency	0	912	912	0
Total Appropriations	0	912	912	0
ORG 1470734 CAO: CWSR - TAHOE TOTAL	(912)	0	0	0

### Trails Committee

The Trails Committee subfund is residual funding for trails planning and is no longer active. Funds can be spent on trail development and maintenance. The County intends to utilize the remaining funds toward a

trails improvement project and close the subfund. In FY 2023-24, all Parks subfunds were moved due to a change in budgeting methodology where Parks funds are isolated in a separate accounting structure from other Chief Administrative Office Divisions.

### ORG : 0670739 CAO: CWSR - TRAILS COMMITTEE

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Residual Equity Xfer	2,104	0	0	0
Total Appropriations	2,104	0	0	0
ORG 0670739 CAO: CWSR - TRAILS COMMITTEE TOTAL	2,104	0	0	0

### ORG : 1470723 CAO: CWSR - TRAILS COMMITTEE

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Residual Equity	2,104	0	0	0
Fund Balance	0	2,209	2,250	41
Total Revenue	2,104	2,209	2,250	41
Contingency	0	2,209	2,250	41
Total Appropriations	0	2,209	2,250	41
ORG 1470723 CAO: CWSR - TRAILS COMMITTEE TOTAL	(2,104)	0	0	0

### River Use Permits

Parks is responsible for implementation of the El Dorado County River Management Plan (RMP). The program regulates commercial and non-commercial whitewater recreation activities on the 21-mile segment of the South Fork of the American River between the Chili Bar Dam near State Highway 193 and Salmon Falls Road at the upper extent of Folsom Reservoir. Funding for the program is funded by commercial rafting user fees, which are deposited into this account and then transferred to the Parks budget to fund the program. In FY 2023-24, all Parks subfunds were moved due to a change in budgeting methodology where Parks funds are isolated in a separate accounting structure from other Chief Administrative Office Divisions.

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### ORG : 0670740 CAO: CWSR - RIVER USE PERMITS

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Residual Equity Xfer	347,083	0	0	0
Total Appropriations	347,083	0	0	0
ORG 0670740 CAO: CWSR - RIVER USE PERMITS TOTAL	347,083	0	0	0

### ORG : 1470740 CAO: CWSR - RIVER USE PERMIT

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	12,319	140,000	175,000	35,000
Service Charges	172,543	0	0	0
Miscellaneous Rev	583	0	0	0
Residual Equity	347,083	0	0	0
Fund Balance	0	304,794	94,192	(210,602)
Total Revenue	532,527	444,794	269,192	(175,602)
Other Fin Uses	251,042	182,076	186,352	4,276
Contingency	0	262,718	82,840	(179,878)
Total Appropriations	251,042	444,794	269,192	(175,602)
ORG 1470740 CAO: CWSR - RIVER USE PERMIT TOTAL	(281,485)	0	0	0

## Emergency Medical Services Fund

Emergency Medical Services Division has multiple special revenue funds.

### *Ambulance Billing*

The Emergency Medical Services subfund includes the ambulance suspense account, which is used to hold revenues until they can be transferred to the correct fund.

### ORG : 1210150 EMS: AMBULANCE BILLING

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	25,376	7,000	10,000	3,000
Fund Balance	0	27,048	0	(27,048)
Total Revenue	25,376	34,048	10,000	(24,048)
Other Fin Uses	0	34,048	10,000	(24,048)
Total Appropriations	0	34,048	10,000	(24,048)
ORG 1210150 EMS: AMBULANCE BILLING TOTAL	(25,376)	0	0	0

### *Maddy Emergency Medical Services Fund*

The Maddy EMS Fund was authorized by the Legislature and established by the Board of Supervisors to reimburse physicians/surgeons and hospitals the cost of uncompensated emergency care and for other discretionary EMS purposes. It includes the Richie's Fund, which provides funding for pediatric trauma centers and access. The Maddy EMS Fund, including the Richie's Fund, receives revenue from courts fines and fees.



# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### ORG : 1210160 EMS: MADDY EMS

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	286,179	362,400	400,000	37,600
Rev Use Money/Prop	17,893	9,360	5,000	(4,360)
Fund Balance	0	289,869	316,000	26,131
Total Revenue	304,072	661,629	721,000	59,371
Services & Supplies	294,553	330,000	358,900	28,900
Other Charges	1,636	1,500	3,200	1,700
Contingency	0	330,129	358,900	28,771
Total Appropriations	296,189	661,629	721,000	59,371
ORG 1210160 EMS: MADDY EMS TOTAL	(7,883)	0	0	0

### Hospital Preparedness Program

The Hospital Preparedness subfund is a revenue pass-through account to comply with grant accounting standards.

### ORG : 1210200 EMS: PHEP

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	6,513	0	0	0
IG Rev - Federal	183,462	0	0	0
Total Revenue	189,975	0	0	0
Other Fin Uses	189,975	0	0	0
Total Appropriations	189,975	0	0	0
ORG 1210200 EMS: PHEP TOTAL	0	0	0	0

### ORG : 1210210 EMS: CITY READINESS

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	2,634	0	0	0
IG Rev - Federal	49,657	0	0	0
Total Revenue	52,292	0	0	0
Other Fin Uses	52,250	0	0	0
Total Appropriations	52,250	0	0	0
ORG 1210210 EMS: CITY READINESS TOTAL	(42)	0	0	0

### ORG : 1210220 EMS: HOSPITAL PREPAREDNESS PRG

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	2,752	2,500	4,993	2,493
IG Rev - Federal	152,164	284,469	163,179	(121,290)
Total Revenue	154,916	286,969	168,172	(118,797)
Other Fin Uses	154,916	286,969	168,172	(118,797)
Total Appropriations	154,916	286,969	168,172	(118,797)
ORG 1210220 EMS: HOSPITAL PREPAREDNESS PRG TOTAL	0	0	0	0

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### ORG : 1210230 EMS: PANDEMIC FLU

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,871	0	0	0
IG Rev - State	66,319	0	0	0
Total Revenue	68,190	0	0	0
Other Fin Uses	67,200	0	0	0
Total Appropriations	67,200	0	0	0
ORG 1210230 EMS: PANDEMIC FLU TOTAL	(990)	0	0	0
FUND 1120 EMS PREPAREDNESS TOTAL	(34,291)	0	0	0

### Special Aviation Fund

The Special Aviation pass-through fund where State Aviation revenue and interest income is recognized in the Special Revenue Fund and allocated equally to both the Placerville and Georgetown Airports for operations.

### ORG : 3545450 SPECIAL AVIATION

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	67	100	200	100
IG Rev - State	20,000	20,000	20,000	0
Total Revenue	20,067	20,100	20,200	100
Other Fin Uses	20,839	20,100	20,200	100
Total Appropriations	20,839	20,100	20,200	100
ORG 3545450 SPECIAL AVIATION TOTAL	773	0	0	0
FUND 1105 SPECIAL AVIATION TOTAL	773	0	0	0

### Placerville Union Cemetery Fund

The primary source of funding for the Cemeteries Division is provided by the General Fund, with a portion of costs offset by charges for burial services. With the combination of Cemetery Operations and the Placerville Union Cemetery in FY 2018-19, the Placerville Union Cemetery Special Revenue fund was designated for the operation and maintenance of the Placerville Union Cemetery.

### ORG : 3535350 PLACERVILLE UNION CEM

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,904	150	0	(150)
Fund Balance	0	39,906	0	(39,906)
Total Revenue	1,904	40,056	0	(40,056)
Other Charges	0	10,000	0	(10,000)
Contingency	0	30,056	0	(30,056)
Total Appropriations	0	40,056	0	(40,056)
ORG 3535350 PLACERVILLE UNION CEM TOTAL	(1,904)	0	0	0

### Federal Forest Reserve Fund

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

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

primarily dedicated to wildfire prevention and preparedness activities by the County and by the El Dorado County Fire Safe Council.

### ORG : 1321000 DC: FEDERAL FOREST RESERVE

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	14,366	0	0	0
IG Rev - Federal	144,188	144,200	0	(144,200)
Fund Balance	0	285,225	0	(285,225)
Total Revenue	158,554	429,425	0	(429,425)
Services & Supplies	140,141	429,425	0	(429,425)
Total Appropriations	140,141	429,425	0	(429,425)
ORG 1321000 DC: FEDERAL FOREST RESERVE TOTAL	(18,413)	0	0	0

### County Service Area 3 Fund in the Chief Administrative Office

#### *Golden Bear Park Administration and Recreation*

The County Service Area 3 Fund in the Chief Administrative Office contains the Park Administration and Recreation subfunds that no longer receive revenue and will be closed once the fund balance is transferred to an appropriate location for the restricted funds.

### ORG : 1480801 CAO: CSA #3 - PARK ADMIN

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	3,268	3,267	(1)
Total Revenue	0	3,268	3,267	(1)
Contingency	0	3,268	3,267	(1)
Total Appropriations	0	3,268	3,267	(1)
ORG 1480801 CAO: CSA #3 - PARK ADMIN TOTAL	0	0	0	0

#### *Golden Bear Park*

The Golden Bear Park subfund no longer receives revenue and will be closed once the fund balance is transferred to an appropriate location for the restricted funds. In FY 2023-24, all Parks subfunds were moved due to a change in budgeting methodology where Parks funds are isolated in a separate accounting structure from other Chief Administrative Office Divisions.

### ORG : 1480802 CAO: CSA #3 - GOLDEN

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	237	241	4
Total Revenue	0	237	241	4
Contingency	0	237	241	4
Total Appropriations	0	237	241	4
ORG 1480802 CAO: CSA #3 - GOLDEN TOTAL	0	0	0	0
FUND 1353 County Service Area #3 TOTAL	0	0	0	0

### County Service Area 9 Special Revenue Fund in Parks

The County Service Area 9 Fund in the Chief Administrative Office (Fund 1359) contains the Pollock Pines / Camino Recreation and Insurance Reserve Park and Recreation subfunds that no longer receive

## Special Revenue Funds

### RECOMMENDED BUDGET • FY 2025-26

revenue and will be closed once the fund balance is transferred to an appropriate location for the restricted funds.

**ORG : 1480862 CAO: CSA #9 - POLKPINE/CAMINO**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	10	10	0
Total Revenue	0	10	10	0
Contingency	0	10	10	0
Total Appropriations	0	10	10	0
ORG 1480862 CAO: CSA #9 - POLKPINE/CAMINO TOTAL	0	0	0	0

### County Service Area 9 Special Revenue Fund in Cemeteries

The County Service Area 9 Funds in the Cemeteries Division consists of individual Zone of Benefit Administration accounts established to provide localized cemetery services to a specific area. CSA #9 includes the Georgetown Cemetery Zone 3 and Georgetown Cemetery Endowment.

**ORG : 3593960 CSA #9 GEORGETOWN CEMETRY Zn 3**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	16,131	16,151	0	(16,151)
Fines & Penalties	237	0	0	0
Rev Use Money/Prop	5,101	0	0	0
Service Charges	4,810	8,000	0	(8,000)
Miscellaneous Rev	6,500	7,000	0	(7,000)
Fund Balance	0	109,485	74,521	(34,964)
Total Revenue	32,779	140,636	74,521	(66,115)
Salaries & Benefits	5,936	7,338	0	(7,338)
Services & Supplies	15,178	58,216	30,000	(28,216)
Other Charges	0	561	463	(98)
Contingency	0	74,521	44,058	(30,463)
Total Appropriations	21,114	140,636	74,521	(66,115)
ORG 3593960 CSA #9 GEORGETOWN CEMETRY Zn 3				
TOTAL	(11,665)	0	0	0

### County Service Area 3 Fund in Emergency Medical Services

The County Service Area 3, Emergency Medical Services subfund serves pre-hospital ambulance services for the Tahoe Basin in this Board-governed district. Ambulance operations within the Tahoe Basin are funded from this fund, as well as all other professional services and goods required for the provision of ambulance services. Funds are transferred annually to the General Fund to reimburse the costs of the EMS program. Funds are received from ambulance fees and special taxes.

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### ORG : 1210100 EMS: CSA 3 SLT

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	3,844	3,000	3,500	500
Rev Use Money/Prop	(28,644)	4,000	2,000	(2,000)
IG Rev - State	29,226	0	0	0
Service Charges	4,709,256	4,644,000	4,342,800	(301,200)
Other Fin Sources	2,120,707	750,000	750,000	0
Fund Balance	0	1,766,364	1,267,341	(499,023)
Total Revenue	6,834,389	7,167,364	6,365,641	(801,723)
Services & Supplies	187,515	203,350	200,272	(3,078)
Other Charges	4,805,631	5,146,500	5,497,000	350,500
Other Fin Uses	393,456	651,618	484,507	(167,111)
Contingency	0	1,142,296	149,251	(993,045)
Total Appropriations	5,386,602	7,143,764	6,331,030	(812,734)
ORG 1210100 EMS: CSA 3 SLT TOTAL	(1,447,787)	(23,600)	(34,611)	(11,011)

### ORG : 1210110 EMS: CSA 3 NORTH TAHOE

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	108,612	109,000	109,000	0
Fines & Penalties	879	500	700	200
Service Charges	110,677	138,000	109,200	(28,800)
Total Revenue	220,168	247,500	218,900	(28,600)
Services & Supplies	5,827	8,100	6,341	(1,759)
Other Charges	228,808	263,000	247,170	(15,830)
Total Appropriations	234,634	271,100	253,511	(17,589)
ORG 1210110 EMS: CSA 3 NORTH TAHOE TOTAL	14,467	23,600	34,611	11,011

## County Service Area 7 Special Revenue Fund in Emergency Medical Services

The County Service Area 7, Emergency Medical Services subfund contains fire-based pre-hospital ambulance services for the Western Slope in this Board-governed district. Ambulance operations within the West Slope are funded from this fund, as well as all other professional services and goods required for

the provision of ambulance services. Funds are transferred annually to the General Fund to reimburse the costs of the EMS program. Funds are received from ambulance fees, property taxes, and special taxes.

### ORG : 1210120 EMS: CSA 7 AMBULANCE

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	6,254,100	6,072,000	6,611,600	539,600
Fines & Penalties	10,086	11,000	11,000	0
Rev Use Money/Prop	716,418	223,000	656,400	433,400
IG Rev - State	131,047	29,000	29,000	0
Service Charges	11,188,868	11,073,000	12,210,900	1,137,900
Miscellaneous Rev	443,000	300,000	350,000	50,000
Fund Balance	0	16,867,616	17,533,504	665,888
Total Revenue	18,743,520	34,575,616	37,402,404	2,826,788
Services & Supplies	519,593	531,150	562,930	31,780
Other Charges	15,548,701	16,706,000	18,674,191	1,968,191
Other Fin Uses	1,037,242	1,718,762	1,525,991	(192,771)
Contingency	0	15,619,704	16,639,292	1,019,588
Total Appropriations	17,105,535	34,575,616	37,402,404	2,826,788
ORG 1210120 EMS: CSA 7 AMBULANCE TOTAL	(1,637,985)	0	0	0

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

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### GENERAL FUND - GENERAL REVENUES AND NON-DEPARTMENTAL EXPENSES

#### Countywide Special Revenue Fund in General Revenues and Non-Departmental Expenses

The Countywide Special Revenue Fund in the General Revenues and Non-Departmental Expenses includes the American Rescue Plan Act subfund (1215). This fund accounts for American Rescue Plan Act funding and associated appropriations.

**ORG : 1570710 ND: AMERICAN RESCUE PLAN**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - Federal	14,978,855	5,204,046	0	(5,204,046)
Fund Balance	0	0	4,195,778	4,195,778
Total Revenue	14,978,855	5,204,046	4,195,778	(1,008,268)
Services & Supplies	0	135,170	135,170	0
Other Charges	194,498	212,831	177,553	(35,278)
Other Fin Uses	14,784,357	4,445,236	3,636,738	(808,498)
Contingency	0	410,809	246,317	(164,492)
Total Appropriations	14,978,855	5,204,046	4,195,778	(1,008,268)
ORG 1570710 ND: AMERICAN RESCUE PLAN TOTAL	0	0	0	0

# Special Revenue Funds

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### AUDITOR-CONTROLLER

#### Countywide Special Revenue Fund in the Auditor-Controller's Office

##### *Overpayments*

The Overpayments GC29375.1 subfund is used to comply with Government Code 29375.1 which states that “when an amount paid to any county officer exceeds the amount due the county for any account, and such excess does not exceed ten dollars (\$10), the officer may deposit the excess in the overage fund in the county treasury. If the excess is not deposited, it shall be refunded to the person making the payment.”

#### ORG : 0370706 AU: CWSR - OVERPAYMENTS

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Miscellaneous Rev	3,534	2,000	0	(2,000)
Fund Balance	0	1,710	2,710	1,000
Total Revenue	3,534	3,710	2,710	(1,000)
Other Fin Uses	5,000	3,710	2,710	(1,000)
Total Appropriations	5,000	3,710	2,710	(1,000)
ORG 0370706 AU: CWSR - OVERPAYMENTS TOTAL	1,467	0	0	0

##### *Auditor Equipment Automation*

Auditor Equipment Automation subfund is administered by the Auditor-Controller's Office and is utilized to automate processes within the Auditor's Office.

#### ORG : 0370709 AU: CWSR - AUDITOR EQUIP AUTO

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,134	80	80	0
Fund Balance	0	23,772	23,852	80
Total Revenue	1,134	23,852	23,932	80
Other Fin Uses	0	23,852	23,932	80
Total Appropriations	0	23,852	23,932	80
ORG 0370709 AU: CWSR - AUDITOR EQUIP AUTO TOTAL	(1,134)	0	0	0

##### *Timeshare Assessment*

The Timeshare Assessments subaccount includes the maintenance fees assessed to time shares to cover the costs of the Assessor, Tax Collector and Auditor for their respective services relative to time shares, allocated to each department based on their ratio of attributable costs. It is shown in the budget as an Operating Transfer In for each of the three departments. Any balance remaining at the end of the year is factored into the budget for the next fiscal year.

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### ORG : 0370715 AU: CWSR - TIMESHARE ASSESSMNT

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	26,543	10,000	10,000	0
Service Charges	384,885	345,000	338,500	(6,500)
Fund Balance	0	53,314	0	(53,314)
Total Revenue	411,428	408,314	348,500	(59,814)
Other Fin Uses	360,000	360,000	348,500	(11,500)
Contingency	0	48,314	0	(48,314)
Total Appropriations	360,000	408,314	348,500	(59,814)
ORG 0370715 AU: CWSR - TIMESHARE ASSESSMNT TOTAL	(51,428)	0	0	0

### *Reserve for Cost*

The Reserve for Cost subfund is funded by a \$38 fee levied upon delinquent taxes for the Tax Collector. It is placed in the budget each year as an Operating Transfer In to the Tax Collector's budget from the subfund in the Auditor's Office. The subfund transfers all funding to the Tax Collector's budget so there has not been any fund balance for the past years. The subfund does not have any reserves or designations.

### ORG : 0370719 AU: CWSR - RESERVE FOR COST

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	86,598	80,000	220,000	140,000
Fund Balance	0	10,000	10,000	0
Total Revenue	86,598	90,000	230,000	140,000
Other Fin Uses	79,859	80,000	220,000	140,000
Contingency	0	10,000	10,000	0
Total Appropriations	79,859	90,000	230,000	140,000
ORG 0370719 AU: CWSR - RESERVE FOR COST TOTAL	(6,739)	0	0	0



# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### TREASURER – TAX COLLECTOR

#### Countywide Special Revenue Fund in the Treasurer-Tax Collector's Office

The Countywide Special Revenue Funds in the Treasurer-Tax Collector's Office (Fund 1204) includes the following subfunds Assessment Trust, Change Difference Treasurer, Change Difference Tax Collector, and Tax Collector Overage. These funds are isolated due to restrictions for use.

#### *(Bond) Assessment Trust*

The original purpose of this fund relates to the sale of 1911 Bonds. With the bonds long matured since the early 2000s, the balance reflects unclaimed bond revenue. The department plans to continue researching the proper disposition of these funds in the coming year to determine if the funds may be transferred to the General Fund.

#### **ORG : 0470300 TR: CWSR - ASSESSMENT TRUST**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	5,527	5,527	0
Total Revenue	0	5,527	5,527	0
Contingency	0	5,527	5,527	0
Total Appropriations	0	5,527	5,527	0
ORG 0470300 TR: CWSR - ASSESSMENT TRUST TOTAL	0	0	0	0

#### *Change Difference Treasurer*

Pursuant to Government Code Sections 29371 and 29375, this fund accounts for any overages or shortages reported to the county officer or administrative head of a county department. The current balance is a nominal amount to keep the account open in the general ledger.

#### **ORG : 0470304 TR: CWSR - CHNG DIFF TREASURER**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	45	45	0
Total Revenue	0	45	45	0
Contingency	0	45	45	0
Total Appropriations	0	45	45	0
ORG 0470304 TR: CWSR - CHNG DIFF TREASURER TOTAL	0	0	0	0

#### *Change Difference Tax Collector*

Pursuant to Government Code Sections 29373 and 29375, this fund is used to increase short tax payments made by taxpayers within the legal threshold of \$20. The law provides a level of efficiency for the Tax Collector so that accounts can be marked paid in full in a timely manner. The shortages are recorded as a departmental operating expense which has not exceeded \$2,900 per year over the past four years. With the increased use of the on-line payment system, errors in tax payments have decreased steadily since 2019.

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### ORG : 0470511 TR: CWSR - CHNG DIFF TAX CLLCT

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Other Fin Sources	3,027	5,000	5,000	0
Fund Balance	0	225	225	0
Total Revenue	3,027	5,225	5,225	0
Services & Supplies	3,027	5,000	5,000	0
Contingency	0	225	225	0
Total Appropriations	3,027	5,225	5,225	0
ORG 0470511 TR: CWSR - CHNG DIFF TAX CLLCT TOTAL	0	0	0	0

### *Tax Collector Overage*

Pursuant to California Government Code Sections 29371, 29373, and Revenue and Taxation Section 2611.5, this fund is used record overages of tax payments made by taxpayers within the legal threshold of \$20 per assessment. The law provides a level of efficiency for the Tax Collector so that accounts can be marked paid in full in a timely manner. The overages are recorded as a departmental operating revenue which has not exceeded \$ 2,200 per year over the past four years. With the increased use of the on-line payment system, errors in tax payments have decreased steadily since 2019.

### ORG : 0470512 TR: CWSR - OVERAGE TAX COLLECT

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Miscellaneous Rev	1,882	5,000	5,000	0
Total Revenue	1,882	5,000	5,000	0
Other Fin Uses	1,882	5,000	5,000	0
Total Appropriations	1,882	5,000	5,000	0
TOTAL	0	0	0	0

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

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### ASSESSOR

#### Countywide Special Revenue Fund in the Assessor's Office

The Assessor AB1653 subfund. Revenue collected by the Assessor for providing property information per AB1653 shall be used solely to support, maintain, improve, and provide for the creation, retention, automation, and retrieval of assessor information.

**ORG : 0570700 AS: CWSR - AB1653**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	4,451	0	0	0
Service Charges	20,691	10,000	10,000	0
Fund Balance	0	114,409	114,409	0
Total Revenue	25,142	124,409	124,409	0
Contingency	0	124,409	124,409	0
Total Appropriations	0	124,409	124,409	0
ORG 0570700 AS: CWSR - AB1653 TOTAL	(25,142)	0	0	0

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### RECORDER-CLERK

#### Countywide Special Revenue Fund in the Recorder-Clerk's Office

The Countywide Special Revenue fund in the Recorder-Clerk's Office includes the following subaccounts:

##### *Micrographics*

The Micro GC27361.4(a) subfund is funded by the fee collected for the filing of every instrument, paper, or notice for record, in order to defray the cost of converting the County Recorder's document storage system to micrographics, implement and fund an archive program and permanent preservation of recorded document images. Upon completion of the conversion and payment of the costs therefor, the fee shall no longer be imposed. Use of these funds are restricted by Government Code 27361.4(a).

Over the past years, the Recorder-Clerk's Office has limited the use of these funds to increase the fund balance for use during our long-term book preservation project. This fund is currently used for microfilm creation, web hosting of microfilmed images for County use, and book and map preservation projects.

#### **ORG : 1870700 RC: CWSR - MICRO**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	50,834	0	0	0
Service Charges	104,622	90,000	90,000	0
Fund Balance	0	1,103,463	1,103,463	0
Total Revenue	155,456	1,193,463	1,193,463	0
Other Fin Uses	61,273	200,000	210,000	10,000
Contingency	0	993,463	983,463	(10,000)
Total Appropriations	61,273	1,193,463	1,193,463	0
ORG 1870700 RC: CWSR - MICRO TOTAL	(94,183)	0	0	0

##### *Computer System*

The Computer System GC273612.C fund is available to support, maintain, improve, and provide for the full operation for modernized creation, retention, and retrieval of information in each county's system of recorded documents. Use of these funds are restricted by Government Code 27361(a)(2) and (c).

This fund is used for maintenance of the current recording system, new equipment, staff to oversee and maintain the current recording system and travel and training for the recording system. These funds allowed us to implement a new recording system 2020 without impact to the General Fund.

#### **ORG : 1870701 RC: CWSR - COMPUTER SYSTEM**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	80,809	0	0	0
Service Charges	154,112	120,000	120,000	0
Fund Balance	0	1,760,088	1,760,088	0
Total Revenue	234,921	1,880,088	1,880,088	0
Other Fin Uses	74,944	288,551	300,000	11,449
Contingency	0	1,591,537	1,580,088	(11,449)
Total Appropriations	74,944	1,880,088	1,880,088	0
ORG 1870701 RC: CWSR - COMPUTER SYSTEM TOTAL	(159,977)	0	0	0

# Special Revenue Funds

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### *Notary Confidential Marriage*

The Notary Confidential Marriage subaccount is exclusively for the instruction of Authorized Notaries. Use of these funds are restricted by Family Code 536(c).

#### **ORG : 1870702 RC: CWSR - NOTARY PBLC CNF MRG**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	1,800	1,000	0	(1,000)
Rev Use Money/Prop	567	0	0	0
Fund Balance	0	12,467	12,467	0
Total Revenue	2,367	13,467	12,467	(1,000)
Other Fin Uses	1,300	3,000	0	(3,000)
Contingency	0	10,467	12,467	2,000
Total Appropriations	1,300	13,467	12,467	(1,000)
ORG 1870702 RC: CWSR - NOTARY PBLC CNF MRG TOTAL	(1,067)	0	0	0

This fund is used to provide training materials and the administration of this program.

### *Vital Health Statistics*

The Vital Health Statistics HS103640B.3 subaccount funds the Modernization of vital records operations, including improvement, automation, and technical support of vital records systems. It is the intent of the legislature that funds collected be used to enhance service to the public. Use of these funds are defined in Health & Safety Code 103625(h).

These funds are currently used for staff time assisting the public in obtaining certified copies of vital records, the security paper they are printed on, and in the near future, to convert microfilm vital images into digital files to be incorporated into our current recording system.

#### **ORG : 1870703 RC: CWSR - VITAL HEALTH STATS**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	6,083	0	0	0
Service Charges	28,027	25,000	25,000	0
Fund Balance	0	131,845	131,845	0
Total Revenue	34,109	156,845	156,845	0
Other Fin Uses	21,300	40,000	40,000	0
Contingency	0	116,845	116,845	0
Total Appropriations	21,300	156,845	156,845	0
ORG 1870703 RC: CWSR - VITAL HEALTH STATS TOTAL	(12,809)	0	0	0

### *Social Security Truncation*

The Social Security Truncation GC27361(D)(1) subaccount funds shall be used only by the County Recorder for the purpose of implementing a Social Security Number Truncation program. On December 31, 2017, the Recorder ceased collecting the fee allowed under GC 27361(d)(1). Use of these funds are restricted by Government Code 27361(d).

These funds are currently used to fund the redaction of social security numbers from official records. These funds will be used for an upcoming image redaction project.

# Special Revenue Funds

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### ORG : 1870705 RC: CWSR - SOC SEC TRUNCATION

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	26,286	0	0	0
Fund Balance	0	548,629	548,629	0
Total Revenue	26,286	548,629	548,629	0
Other Fin Uses	2,158	16,500	10,860	(5,640)
Contingency	0	532,129	537,769	5,640
Total Appropriations	2,158	548,629	548,629	0
ORG 1870705 RC: CWSR - SOC SEC TRUNCATION TOTAL	(24,128)	0	0	0

### *Electronic Recording Delivery System*

The Electronic Recording Delivery System (ERDS) fund shall pay for the direct cost of regulation and oversight by the Attorney General. A fee of up to and including one dollar for each instrument that is recorded by the county may be imposed. Use of these funds are restricted by Government Code 27397(c)(2) and (c).

These funds are used for quarterly Certna payments, Department of Justice fees, and biannual audits.

### ORG : 1870706 RC: CWSR - ELCT RCRD DLVRY SYS

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	30,824	0	0	0
Service Charges	34,874	28,800	27,000	(1,800)
Fund Balance	0	616,650	616,650	0
Total Revenue	65,698	645,450	643,650	(1,800)
Other Fin Uses	60,913	203,850	201,740	(2,110)
Contingency	0	441,600	441,910	310
Total Appropriations	60,913	645,450	643,650	(1,800)
ORG 1870706 RC: CWSR - ELCT RCRD DLVRY SYS TOTAL	(4,785)	0	0	0

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### DISTRICT ATTORNEY

#### Countywide Special Revenue Fund in the District Attorney's Office

The Countywide Special Revenue in the department of the District Attorney includes multiple subfunds, including those that fund the prosecution of specific cases, including those related to narcotics, automobile fraud, workers' compensation fraud, vehicle theft, environmental fraud, real estate fraud, and consumer protection.

#### ORG : 2270700 DA:CWSR - STATE

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	75,770	0	0	0
Rev Use Money/Prop	1,257	0	0	0
Fund Balance	0	125,659	142,925	17,266
Total Revenue	77,027	125,659	142,925	17,266
Contingency	0	125,659	142,925	17,266
Total Appropriations	0	125,659	142,925	17,266
ORG 2270700 DA:CWSR - STATE TOTAL	(77,027)	0	0	0

#### ORG : 2270703 DA:CWSR - FEDERAL AGRMT 6/3/07

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	121,339	0	0	0
Rev Use Money/Prop	44,973	0	0	0
Fund Balance	0	615,381	609,658	(5,723)
Total Revenue	166,312	615,381	609,658	(5,723)
Other Fin Uses	181,031	88,100	105,820	17,720
Contingency	0	527,281	503,838	(23,443)
Total Appropriations	181,031	615,381	609,658	(5,723)
ORG 2270703 DA:CWSR - FEDERAL AGRMT 6/3/07 TOTAL	14,719	0	0	0

#### ORG : 2270706 DA:CWSR - ASSET SEIZURE

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,544	0	0	0
Fund Balance	0	24,601	25,127	526
Total Revenue	1,544	24,601	25,127	526
Contingency	0	24,601	25,127	526
Total Appropriations	0	24,601	25,127	526
ORG 2270706 DA:CWSR - ASSET SEIZURE TOTAL	(1,544)	0	0	0

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### ORG : 2270731 DA:CWSR - AUTO FRAUD

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	9,551	0	0	0
IG Rev - State	201,950	190,439	184,175	(6,264)
Fund Balance	0	114,366	0	(114,366)
Total Revenue	211,501	304,805	184,175	(120,630)
Other Fin Uses	128,671	190,439	184,175	(6,264)
Contingency	0	114,366	0	(114,366)
Total Appropriations	128,671	304,805	184,175	(120,630)
ORG 2270731 DA:CWSR - AUTO FRAUD TOTAL	(82,830)	0	0	0

### ORG : 2270741 DA:CWSR - WORKERS COMP FRAUD

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	16,611	0	0	0
IG Rev - State	516,944	511,425	549,185	37,760
Fund Balance	0	154,737	0	(154,737)
Total Revenue	533,555	666,162	549,185	(116,977)
Other Fin Uses	506,121	511,425	549,185	37,760
Contingency	0	154,737	0	(154,737)
Total Appropriations	506,121	666,162	549,185	(116,977)
ORG 2270741 DA:CWSR - WORKERS COMP FRAUD TOTAL	(27,434)	0	0	0

### ORG : 2270761 DA:CWSR - ENVIRONMENTAL TRUST

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	10,000	0	0	0
Rev Use Money/Prop	8,780	0	0	0
Fund Balance	0	189,381	191,544	2,163
Total Revenue	18,780	189,381	191,544	2,163
Other Fin Uses	2,215	5,000	5,000	0
Contingency	0	184,381	186,544	2,163
Total Appropriations	2,215	189,381	191,544	2,163
ORG 2270761 DA:CWSR - ENVIRONMENTAL TRUST TOTAL	(16,564)	0	0	0

### ORG : 2270762 DA:CWSR - REAL EST FRD PROSCTN

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	29,971	0	0	0
Fund Balance	0	506,948	388,683	(118,265)
Total Revenue	29,971	506,948	388,683	(118,265)
Other Fin Uses	89,757	137,921	148,352	10,431
Contingency	0	369,027	240,331	(128,696)
Total Appropriations	89,757	506,948	388,683	(118,265)
ORG 2270762 DA:CWSR - REAL EST FRD PROSCTN TOTAL	59,786	0	0	0



# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### ORG : 2270763 DA:CWSR - PROPOSITION 64

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	183,850	0	0	0
Rev Use Money/Prop	(2,228)	0	0	0
Fund Balance	0	191,731	191,977	246
Total Revenue	181,622	191,731	191,977	246
Other Fin Uses	0	7,000	3,000	(4,000)
Contingency	0	184,731	188,977	4,246
Total Appropriations	0	191,731	191,977	246
ORG 2270763 DA:CWSR - PROPOSITION 64 TOTAL	(181,622)	0	0	0

### ORG : 2270764 DA:CWSR - 15% ASSET FORFEITURE

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	73,875	0	0	0
Rev Use Money/Prop	698	0	0	0
Fund Balance	0	110,165	126,533	16,368
Total Revenue	74,573	110,165	126,533	16,368
Contingency	0	110,165	126,533	16,368
Total Appropriations	0	110,165	126,533	16,368
TOTAL	(74,573)	0	0	0
FUND 1222 COUNTYWIDE SR - DA TOTAL	(387,090)	0	0	0

### Supplemental Law Enforcement Services

The Countywide Special Revenue – Supplemental Law Enforcement Services Fund in the department of the District Attorney provides frontline law enforcement services in the unincorporated areas of the county in response to written requests submitted to the Board by the District Attorney. Any request submitted shall specify the frontline law enforcement needs of the requesting entity and those personnel, equipment and programs that are necessary to meet those needs.

### ORG : 2280780 DA: CWSR - SLESF

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	23,238	0	0	0
IG Rev - State	53,712	0	0	0
Fund Balance	0	571,031	680,951	109,920
Total Revenue	76,950	571,031	680,951	109,920
Other Fin Uses	0	0	153,618	153,618
Contingency	0	571,031	527,333	(43,698)
Total Appropriations	0	571,031	680,951	109,920
ORG 2280780 DA: CWSR - SLESF TOTAL	(76,950)	0	0	0
FUND 1278 COUNTYWIDE SR - SLESF TOTAL	(76,950)	0	0	0

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### SHERIFF

#### Countywide Special Revenue in the Sheriff's Office

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

##### *Civil Fees*

The Civil Fees subfund shall be expended to supplement the County's cost for vehicle fleet replacement and equipment, maintenance, and civil process operations, including data systems and consultant services. The funds are used annually to offset staff time under the allowance of civil process operations. Staff costs exceed the monies received; therefore, the fund balance is often zero at the start of each fiscal year.

##### **ORG : 2470701 SH: CWSR - CIVIL FEES**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	7,651	18,000	20,000	2,000
Rev Use Money/Prop	157	0	0	0
Total Revenue	7,808	18,000	20,000	2,000
Other Fin Uses	7,808	18,000	18,000	0
Contingency	0	0	2,000	2,000
Total Appropriations	7,808	18,000	20,000	2,000
ORG 2470701 SH: CWSR - CIVIL FEES TOTAL	0	0	0	0

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

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

##### **ORG : 2470703 SH: CWSR - FED EQUITABLE JUSTC**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	0	2,000	2,000	0
Rev Use Money/Prop	31,710	4,000	4,000	0
Fund Balance	0	320,695	325,000	4,305
Total Revenue	31,710	326,695	331,000	4,305
Other Fin Uses	150,000	0	70,000	70,000
Contingency	0	326,695	261,000	(65,695)
Total Appropriations	150,000	326,695	331,000	4,305
ORG 2470703 SH: CWSR - FED EQUITABLE JUSTC TOTAL	118,290	0	0	0

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### ORG : 2470706 SH: CWSR - FED EQUITABLE TRSRY

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	3,711	0	0	0
Fund Balance	0	16,894	20,000	3,106
Total Revenue	3,711	16,894	20,000	3,106
Other Fin Uses	42,237	0	0	0
Contingency	0	16,894	20,000	3,106
Total Appropriations	42,237	16,894	20,000	3,106
ORG 2470706 SH: CWSR - FED EQUITABLE TRSRY TOTAL	38,526	0	0	0

### ORG : 2470712 SH: CWSR - RURAL COUNTY

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	157,447	10,000	10,000	0
IG Rev - State	500,000	500,000	500,000	0
Fund Balance	0	2,124,123	1,825,000	(299,123)
Total Revenue	657,447	2,634,123	2,335,000	(299,123)
Other Fin Uses	1,256,858	810,000	584,500	(225,500)
Contingency	0	1,824,123	1,750,500	(73,623)
Total Appropriations	1,256,858	2,634,123	2,335,000	(299,123)
ORG 2470712 SH: CWSR - RURAL COUNTY TOTAL	599,411	0	0	0

### ORG : 2470715 SH: CWSR - STATE ASSET SEIZURE

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	503,879	0	0	0
Rev Use Money/Prop	48,106	0	0	0
Fund Balance	0	1,067,420	1,045,000	(22,420)
Total Revenue	551,985	1,067,420	1,045,000	(22,420)
Other Fin Uses	425,000	23,000	23,000	0
Contingency	0	1,044,420	1,022,000	(22,420)
Total Appropriations	425,000	1,067,420	1,045,000	(22,420)
ORG 2470715 SH: CWSR - STATE ASSET SEIZURE TOTAL	(126,985)	0	0	0

### Civil Equipment

The Civil Equipment GC26731 subfund allocates 95% of the moneys in this fund to supplement the costs of the depositor for the implementation, maintenance, and purchase of auxiliary equipment and furnishings for automated systems or other non-automated operational equipment and furnishings deemed necessary by the Sheriff's civil division, and five percent of the moneys to supplement the expenses of the Sheriff's civil division in administering the funds. The funds drawn down from this fund are consistent year to year causing the balance to be consistent each year.

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### ORG : 2470709 SH: CWSR - CIVIL EQUIPMENT

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	10,377	0	0	0
Service Charges	18,718	20,000	20,000	0
Fund Balance	0	233,961	190,000	(43,961)
Total Revenue	29,095	253,961	210,000	(43,961)
Other Fin Uses	0	65,000	65,000	0
Contingency	0	188,961	145,000	(43,961)
Total Appropriations	0	253,961	210,000	(43,961)
ORG 2470709 SH: CWSR - CIVIL EQUIPMENT TOTAL	(29,095)	0	0	0

### *California Multi-Jurisdictional Methamphetamine Enforcement Team*

The California Multi-Jurisdictional Methamphetamine Enforcement Team (Cal-MMET) funding is used for equipment and staff time related to methamphetamine investigations.

### ORG : 2470710 SH: CWSR - CALMMET

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	51,322	5,000	5,000	0
IG Rev - State	266,776	200,000	250,000	50,000
Fund Balance	0	980,802	875,000	(105,802)
Total Revenue	318,099	1,185,802	1,130,000	(55,802)
Other Fin Uses	243,879	315,000	700,000	385,000
Contingency	0	870,802	430,000	(440,802)
Total Appropriations	243,879	1,185,802	1,130,000	(55,802)
ORG 2470710 SH: CWSR - CALMMET TOTAL	(74,220)	0	0	0

### *Custody Services*

The Custody Services subfund consists of discretionary funds received from other jurisdictions who utilize jail bed space; this fund is used for jail facilities to purchase equipment for inmate and staff use.

### ORG : 2470711 SH: CWSR - CUSTODY SERVICES

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	35,734	1,500	1,500	0
Service Charges	164,988	25,000	25,000	0
Fund Balance	0	920,479	775,000	(145,479)
Total Revenue	200,722	946,979	801,500	(145,479)
Other Fin Uses	0	175,000	283,474	108,474
Contingency	0	771,979	518,026	(253,953)
Total Appropriations	0	946,979	801,500	(145,479)
ORG 2470711 SH: CWSR - CUSTODY SERVICES TOTAL	(200,722)	0	0	0

### *Search and Rescue Donations*

The Search and Rescue Donations subfund consists of donations to be used for Search and Rescue missions. Donations have lately come in the form of equipment causing the only changes in this account to be interest that has been earned.

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### ORG : 2470751 SH: CWSR - SEARCH AND RESCUE

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	83	0	0	0
Fund Balance	0	1,743	1,743	0
Total Revenue	83	1,743	1,743	0
Contingency	0	1,743	1,743	0
Total Appropriations	0	1,743	1,743	0
ORG 2470751 SH: CWSR - SEARCH AND RESCUE TOTAL	(83)	0	0	0

### *Fingerprint ID*

The Fingerprint ID VC9250.19 funds are used exclusively for the purchase and operation of equipment that is compatible with the Department of Justice's Cal-ID master plan, as described in Section 11112.2 of the Penal Code. The Sheriff's Office has utilized these funds to provide livescan machines throughout the County, this coincides with the master plan in that there is a direct means of sending direct image fingerprints between the livescan machine and DOJ. Annually, the RAN Board determines the use of the remaining funds and presents that to the Board of Supervisors.

### ORG : 2470753 SH: CWSR - FINGERPRINT ID

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	34,813	2,000	2,000	0
IG Rev - State	213,929	150,000	0	(150,000)
Fund Balance	0	886,557	850,000	(36,557)
Total Revenue	248,742	1,038,557	852,000	(186,557)
Other Fin Uses	79,634	186,500	150,000	(36,500)
Contingency	0	852,057	702,000	(150,057)
Total Appropriations	79,634	1,038,557	852,000	(186,557)
ORG 2470753 SH: CWSR - FINGERPRINT ID TOTAL	(169,108)	0	0	0

### *DNA Identification*

The DNA Identification GC76104.6 fund reimburses local sheriff, police, district attorney, and regional state crime laboratories for expenditures and administrative costs made or incurred in connection with the processing, analysis, tracking, and storage of DNA crime scene samples from cases in which DNA evidence would be useful in identifying or prosecuting suspects, including the procurement of equipment and software for the processing, analysis, tracking, and storage of DNA crime scene samples from unsolved cases.

### ORG : 2470754 SH: CWSR - DNA ID

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	46,597	30,000	100,000	70,000
Rev Use Money/Prop	6,167	0	0	0
Fund Balance	0	145,884	105,000	(40,884)
Total Revenue	52,764	175,884	205,000	29,116
Other Fin Uses	25,769	72,000	100,000	28,000
Contingency	0	103,884	105,000	1,116
Total Appropriations	25,769	175,884	205,000	29,116
ORG 2470754 SH: CWSR - DNA ID TOTAL	(26,995)	0	0	0

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### *Supplemental Law Enforcement Services Fund in the Sheriff's Office*

The Countywide Special Revenue – Supplemental Law Enforcement Services Fund in the Sheriff's Office provides frontline law enforcement services in the unincorporated areas of the County. These funds are used for training and law enforcement equipment.

**ORG : 2480803 SH: CWSR - SLESF SHERRIF**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	104,515	5,000	5,000	0
IG Rev - State	222,209	350,000	350,000	0
Fund Balance	0	1,401,459	1,015,000	(386,459)
Total Revenue	326,725	1,756,459	1,370,000	(386,459)
Other Fin Uses	945,369	743,500	851,604	108,104
Contingency	0	1,012,959	518,396	(494,563)
Total Appropriations	945,369	1,756,459	1,370,000	(386,459)

**ORG : 2480804 SH: CWSR - SLESF JAIL**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	26,185	1,000	1,000	0
IG Rev - State	53,712	75,000	75,000	0
Fund Balance	0	634,594	715,000	80,406
Total Revenue	79,897	710,594	791,000	80,406
Contingency	0	710,594	791,000	80,406
Total Appropriations	0	710,594	791,000	80,406
ORG 2480804 SH: CWSR - SLESF JAIL TOTAL	(79,897)	0	0	0
FUND 1278 COUNTYWIDE SR - SLESF TOTAL	538,748	0	0	0

### *Jail Commissary Fund*

The Commissary fund is administered by the Sheriff's Office to comply with Penal Code 4025 which states that the Sheriff may establish an Inmate Welfare Fund where any profit shall be deposited in an Inmate Welfare Fund and expended by the Sheriff primarily for the benefit, education and welfare of the inmates confined within the jail.

**ORG : 2430350 SH: CUSTODY - COMMISSARY**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	113,229	25,000	25,000	0
Miscellaneous Rev	349,026	0	0	0
Fund Balance	0	2,195,560	2,500,000	304,440
Total Revenue	462,256	2,220,560	2,525,000	304,440
Services & Supplies	484,523	892,000	1,114,000	222,000
Other Charges	1,893	0	0	0
Contingency	0	1,328,560	1,411,000	82,440
Total Appropriations	486,416	2,220,560	2,525,000	304,440
ORG 2430350 SH: CUSTODY - COMMISSARY TOTAL	24,160	0	0	0
FUND 1118 COMMISSARY TOTAL	24,160	0	0	0

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### PROBATION

#### Countywide Special Revenue Funds in the Probation Department

The Countywide Special Revenue in the Probation Department includes the following subfunds:

##### *SB678-Community Corrections Performance Incentives*

SB678-Community Corrections Performance Incentives Fund (CCPIF) was established following the passage of the California Community Corrections Performance Incentives Act of 2009, which established a system of performance-based funding for county probation departments to implement and maintain evidence-based practices in adult felony probation supervision.

ORG : 2570702 PB: CWSR - SB678				
Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	4,648	1,500	4,500	3,000
IG Rev - State	348,495	327,828	516,907	189,079
Fund Balance	0	2,110	6,033	3,923
Total Revenue	353,143	331,438	527,440	196,002
Other Fin Uses	353,380	331,438	525,407	193,969
Contingency	0	0	2,033	2,033
Total Appropriations	353,380	331,438	527,440	196,002
ORG 2570702 PB: CWSR - SB678 TOTAL	237	0	0	0

##### *Probation Automation Trust*

The Probation Automation Trust fund was established for Probation to implement a fully integrated case management system for field services and detention management, including continued work with the system vendor for module installation, system updates and integration, report construction and staff training.

ORG : 2570726 PB: CWSR - PB AUTOMATION TRUST				
Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	6,395	0	0	0
Fund Balance	0	134,032	140,000	5,968
Total Revenue	6,395	134,032	140,000	5,968
Other Fin Uses	0	17,145	140,000	122,855
Contingency	0	116,887	0	(116,887)
Total Appropriations	0	134,032	140,000	5,968
ORG 2570726 PB: CWSR - PB AUTOMATION TRUST TOTAL	(6,395)	0	0	0

##### *Probation Providing Access and Transforming Health (PATH)*

The CalAIM Providing Access to Healthcare (PATH) Justice Involved Initiative fund was established following the California becoming the first state to offer targeted Medicaid services to youth in detention and youth correctional facilities up to 90 days prior to release. DHCS will partner with state agencies, counties and CBOs to establish a coordinated community reentry process to help youth leaving

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

incarceration connect to the physical and mental health services they need prior to release.

**ORG : 2570731 PB: PATH**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	400,000	0	0	0
Fund Balance	0	0	950,000	950,000
Total Revenue	400,000	0	950,000	950,000
Other Fin Uses	0	0	212,040	212,040
Contingency	0	0	737,960	737,960
Total Appropriations	0	0	950,000	950,000
ORG 2570731 PB: PATH TOTAL	(400,000)	0	0	0

### *Criminal Fee Backfill*

Chapter 92, statutes of 2020 (AB 1869) eliminated 23 different criminal administrative fees charged by local governments to individuals arrested, prosecuted, or convicted of a crime. Chapter 79, Statutes of 2021 (AB 143) provides backfill to counties as a result of revenues lost from the repeal of various criminal administrative fees. These funds are received annually through FY 25-26 to backfill counties for estimated lost revenue.

**ORG : 2570780 PB: CWSR - CRIMINAL FEE BACKFI**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	514,316	290,687	290,687	0
Fund Balance	0	783,086	619,589	(163,497)
Total Revenue	514,316	1,073,773	910,276	(163,497)
Other Fin Uses	345,825	454,184	535,270	81,086
Contingency	0	619,589	375,006	(244,583)
Total Appropriations	345,825	1,073,773	910,276	(163,497)
ORG 2570780 PB: CWSR - CRIMINAL FEE BACKFI TOTAL	(168,491)	0	0	0

### Countywide Special Revenue – Local Revenue in the Probation Department

The Countywide Special Revenue – Local Revenue in the Probation department includes the following subfunds:

#### *Enhancing Law Enforcement Act*

The Enhancing Law Enforcement Act Subaccount is for growth on Juvenile Funding (Juvenile Probation Funding, JPF). The Probation Department utilizes this funding to offset costs for the Juvenile Treatment Center.

**ORG : 2570720 PB: CWSR - ENHANCING LAW ENFOR**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	437,117	0	0	0
Fund Balance	0	394,643	437,117	42,474
Total Revenue	437,117	394,643	437,117	42,474
Other Fin Uses	298,969	394,642	437,117	42,475
Contingency	0	1	0	(1)
Total Appropriations	298,969	394,643	437,117	42,474
TOTAL	(138,148)	0	0	0



# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### Community Corrections

The Community Corrections Subaccount was established as part of the 2011 Public Safety Realignment that transferred responsibility and funding for various adult offender populations and vested county Community Corrections Partnerships from the state to the counties. This subfund is funded with a dedicated portion of state sales tax revenue and Vehicle License Fees.

#### ORG : 2570730 PB: CWSR - CMNTY CORRECTIONS

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	6,671,281	6,389,346	6,672,423	283,077
Other Fin Sources	129,172	28,843	0	(28,843)
Fund Balance	0	9,038,679	7,318,720	(1,719,959)
Total Revenue	6,800,453	15,456,868	13,991,143	(1,465,725)
Services & Supplies	191,416	298,500	263,500	(35,000)
Other Charges	0	26,000	46,000	20,000
Other Fin Uses	5,544,901	7,808,418	8,921,275	1,112,857
Contingency	0	7,323,950	4,760,368	(2,563,582)
Total Appropriations	5,736,317	15,456,868	13,991,143	(1,465,725)
ORG 2570730 PB: CWSR - CMNTY CORRECTIONS TOTAL	(1,064,136)	0	0	0

### Juvenile Justice

The Juvenile Justice fund uses allocations from the Youthful Offender Block Grant (YOBG) to provide appropriate rehabilitative and supervision services to youthful offenders, including all necessary services related to the custody and parole of those offenders subject to the YOBG legislation.

#### ORG : 2570750 PB: CWSR - JUVENILE JUSTICE

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	991,491	841,688	940,728	99,040
Fund Balance	0	805,796	455,096	(350,700)
Total Revenue	991,491	1,647,484	1,395,824	(251,660)
Other Fin Uses	1,096,041	1,192,388	1,392,388	200,000
Contingency	0	455,096	3,436	(451,660)
Total Appropriations	1,096,041	1,647,484	1,395,824	(251,660)
ORG 2570750 PB: CWSR - JUVENILE JUSTICE TOTAL	104,550	0	0	0

### Local Innovation Subaccount

The Local Innovation Subaccount funds local needs to promote local innovation and County decision making with respect to specified law enforcement activities realigned in 2011.

#### ORG : 2570760 PB: CWSR - LOCAL INNOVATION

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	28,843	0	0	0
Fund Balance	0	28,844	0	(28,844)
Total Revenue	28,843	28,844	0	(28,844)
Other Fin Uses	129,172	28,843	0	(28,843)
Contingency	0	1	0	(1)
Total Appropriations	129,172	28,844	0	(28,844)
ORG 2570760 PB: CWSR - LOCAL INNOVATION TOTAL	100,329	0	0	0

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### *Juvenile Re-Entry*

The Juvenile Re-Entry fund is part of the SB 823 Juvenile Justice Realignment and funds the placement of youth in probation institutions, as well as institutional programming, treatment and other services for youth.

#### **ORG : 2570770 PB: CWSR- JUVENILE RE-ENTRY**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	95,882	0	0	0
IG Rev - State	509,775	0	0	0
Fund Balance	0	2,298,123	2,135,596	(162,527)
<b>Total Revenue</b>	<b>605,657</b>	<b>2,298,123</b>	<b>2,135,596</b>	<b>(162,527)</b>
Other Fin Uses	68,998	1,051,167	1,091,537	40,370
Contingency	0	1,246,956	1,044,059	(202,897)
<b>Total Appropriations</b>	<b>68,998</b>	<b>2,298,123</b>	<b>2,135,596</b>	<b>(162,527)</b>
<b>ORG 2570770 PB: CWSR- JUVENILE RE-ENTRY TOTAL</b>	<b>(536,660)</b>	<b>0</b>	<b>0</b>	<b>0</b>

### *Law Enforcement Services*

The Countywide Special Revenue – Supplemental Law Enforcement Services Fund in the Probation Department is administered through the Board of State and Community Corrections (BSCC) and enables the Probation Department to operate the Community Alliance to Reduce Truancy (CART) program.

#### **ORG : 2580800 PB: CWSR - SLESF JUVENILE**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	59,959	1,000	45,000	44,000
IG Rev - State	519,836	605,350	773,069	167,719
Fund Balance	0	623,272	449,871	(173,401)
<b>Total Revenue</b>	<b>579,795</b>	<b>1,229,622</b>	<b>1,267,940</b>	<b>38,318</b>
Other Fin Uses	1,097,070	1,221,440	1,267,940	46,500
Contingency	0	8,182	0	(8,182)
<b>Total Appropriations</b>	<b>1,097,070</b>	<b>1,229,622</b>	<b>1,267,940</b>	<b>38,318</b>
<b>ORG 2580800 PB: CWSR - SLESF JUVENILE TOTAL</b>	<b>517,276</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### AGRICULTURAL COMMISSIONER

#### Countywide Special Revenue Fund under the Agricultural Commissioner

The Countywide Special Revenue Fund under the Agricultural Commissioner accounts for the Glassy-Winged Sharpshooter (GWSS) Grape Pest Detection Unclaimed Gas Tax revenue, which funds the pest-monitoring program preventing the introduction of the glassy-winged sharpshooter insect to El Dorado County. Funds are restricted for delimitation and treatments in the event of a required quarantine.

#### **ORG : 3170700 AG: CWSR - VITICULTURE**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	145,821	0	0	0
Fund Balance	0	193,066	193,066	0
Total Revenue	145,821	193,066	193,066	0
Contingency	0	193,066	193,066	0
Total Appropriations	0	193,066	193,066	0
ORG 3170700 AG: CWSR - VITICULTURE TOTAL	(145,821)	0	0	0

### FISH AND WILDLIFE

#### Countywide Special Revenue fund in the Fish and Wildlife Department

The Countywide Special Revenue fund in the Fish and Wildlife Department funds the Sawmill Pond Restocking Project. The subfund was originally set up for South Lake Tahoe's Fishing Derbies. The funding from outside agencies has halted and all Fishing Derbies are being funded through the Fish and Wildlife Preservation Funds.

#### **ORG : 3270700 FG: CWSR - SAWMILL POND RESTCK**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	0	0	0	0
Fund Balance	0	1	0	(1)
Total Revenue	0	1	0	(1)
Contingency	0	1	0	(1)
Total Appropriations	0	1	0	(1)
ORG 3270700 FG: CWSR - SAWMILL POND RESTCK TOTAL	(0)	0	0	0

#### *Fish and Game Fund*

The Fish and Wildlife Commission oversees the expenditure of fish and game funds received from fines collected by the Courts. The El Dorado County Fish and Wildlife Commission advises the Board of Supervisors on matters pertaining to the conservation of Fish, Game and Wildlife. The Commission also makes recommendation to the Board pertaining to the expenditure of Fish and Wildlife Preservation funds and fine revenues. One of the key initiatives of the Commission is the eradication of poaching in El Dorado County. The goals of the Fish and Wildlife Commission include serving El Dorado County Board of Supervisors and the community, encouraging responsible stewardship of EDC's fish, game and wildlife resources, develop Commission resources to work on past and future projects, encourage cooperative sponsorships & funding, expanding community outreach, and monitor relevant legislation and policy.

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

**ORG : 3200000 FG: FISH AND GAME PRESERVATION**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	2,632	5,000	8,500	3,500
Rev Use Money/Prop	77	0	0	0
Other Fin Sources	0	29,467	13,420	(16,047)
Fund Balance	0	(14,467)	0	14,467
Total Revenue	2,709	20,000	21,920	1,920
Services & Supplies	14,961	20,000	21,920	1,920
Total Appropriations	14,961	20,000	21,920	1,920
ORG 3200000 FG: FISH AND GAME PRESERVATION TOTAL	12,252	0	0	0

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### TRANSPORTATION

#### *Erosion Control Fund*

The primary objective of the Erosion Control Program is to utilize grant funding and local Tahoe Regional Planning Agency (TRPA) mitigation funds to construct the El Dorado County Stormwater quality improvement projects and environmental restoration projects contained within the Lake Tahoe Basin Environmental Improvement Program, which is incorporated into the Capital Improvement Program.

#### **ORG : 3610150 DOT: ENVIRONMENTAL IMPROVEMENT**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	3,076	0	0	0
IG Rev - State	14,663	3,149,078	3,170,000	20,922
IG Rev - Federal	3,794,028	2,931,266	381,000	(2,550,266)
Service Charges	175,526	424,757	424,000	(757)
Miscellaneous Rev	287,250	0	0	0
Other Fin Sources	22,832	800,000	219,022	(580,978)
Fund Balance	0	67,361	0	(67,361)
<b>Total Revenue</b>	<b>4,297,375</b>	<b>7,372,462</b>	<b>4,194,022</b>	<b>(3,178,440)</b>
Salaries & Benefits	393,815	458,538	455,125	(3,413)
Services & Supplies	3,721,123	6,263,902	3,038,056	(3,225,846)
Other Charges	4,589	30,000	10,000	(20,000)
Intrafund Transfers	247,337	620,022	690,841	70,819
<b>Total Appropriations</b>	<b>4,366,864</b>	<b>7,372,462</b>	<b>4,194,022</b>	<b>(3,178,440)</b>
<b>ORG 3610150 DOT: ENVIRONMENTAL IMPROVEMENT</b>				
<b>TOTAL</b>	<b>69,489</b>	<b>0</b>	<b>0</b>	<b>0</b>

#### *Road Fund*

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

#### **ORG : 3600000 DOT: ADMINISTRATION**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Salaries & Benefits	417,638	448,888	822,261	373,373
Services & Supplies	77,915	85,455	81,251	(4,204)
Other Charges	2,216,650	2,148,281	3,039,866	891,585
Other Fin Uses	1,500,000	0	0	0
<b>Total Appropriations</b>	<b>4,212,202</b>	<b>2,682,624</b>	<b>3,943,378</b>	<b>1,260,754</b>
<b>ORG 3600000 DOT: ADMINISTRATION TOTAL</b>	<b>4,212,202</b>	<b>2,682,624</b>	<b>3,943,378</b>	<b>1,260,754</b>

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### ORG : 3600010 DOT: GENERAL DEPARTMENT

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	5,575	7,500	7,500	0
License, Pmt, Fran	2,706,844	2,250,000	2,750,000	500,000
Rev Use Money/Prop	304,431	113,944	113,944	0
IG Rev - State	9,117,012	9,636,533	9,559,447	(77,086)
IG Rev - Federal	821,416	1,272,239	750,000	(522,239)
Miscellaneous Rev	2,734	3,000	5,000	2,000
Other Fin Sources	9,559,537	9,380,508	9,785,000	404,492
Fund Balance	0	5,636,621	4,013,512	(1,623,109)
Total Revenue	22,517,550	28,300,345	26,984,403	(1,315,942)
Services & Supplies	942,708	1,052,650	1,529,642	476,992
Other Charges	151,573	82,905	44,300	(38,605)
Fixed Assets	6,622	0	0	0
Other Fin Uses	196,633	1,736,346	0	(1,736,346)
Total Appropriations	1,297,536	2,871,901	1,573,942	(1,297,959)
ORG 3600010 DOT: GENERAL DEPARTMENT TOTAL	(21,220,014)	(25,428,444)	(25,410,461)	17,983

### ORG : 3610100 DOT: CAPITAL IMPROVEMENTS

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	90,000	180,000	0	(180,000)
IG Rev - State	2,401,841	13,093,962	9,921,581	(3,172,381)
IG Rev - Federal	26,572,712	69,189,305	52,970,143	(16,219,162)
Service Charges	40,088	10,000	9,728	(272)
Miscellaneous Rev	52,920	0	250,000	250,000
Other Fin Sources	9,493,767	19,650,535	33,248,699	13,598,164
Total Revenue	38,651,328	102,123,802	96,400,151	(5,723,651)
Salaries & Benefits	2,370,975	3,576,406	3,549,854	(26,552)
Services & Supplies	32,494,547	94,963,465	85,937,145	(9,026,320)
Other Charges	727,432	599,282	2,921,906	2,322,624
Fixed Assets	1,029,655	1,529,249	1,991,246	461,997
Total Appropriations	36,622,609	100,668,402	94,400,151	(6,268,251)
ORG 3610100 DOT: CAPITAL IMPROVEMENTS TOTAL	(2,028,719)	(1,455,400)	(2,000,000)	(544,600)

### ORG : 3620200 DOT: ENGINEERING

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	92,580	85,000	85,000	0
IG Rev - Federal	0	1,388,560	1,291,380	(97,180)
Service Charges	1,326,007	2,407,987	1,986,270	(421,717)
Other Fin Sources	185,119	467,143	493,648	26,505
Total Revenue	1,603,705	4,348,690	3,856,298	(492,392)
Salaries & Benefits	4,041,901	4,700,031	4,823,749	123,718
Services & Supplies	832,864	3,732,019	2,801,302	(930,717)
Other Charges	82,980	81,800	96,800	15,000
Fixed Assets	10,591	38,500	10,000	(28,500)
Intrafund Abatement	(247,337)	(620,022)	(690,841)	(70,819)
Total Appropriations	4,720,999	7,932,328	7,041,010	(891,318)
ORG 3620200 DOT: ENGINEERING TOTAL	3,117,294	3,583,638	3,184,712	(398,926)

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### ORG : 3630300 DOT: MAINTENANCE

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	93,120	420,886	94,276	(326,610)
IG Rev - Federal	330,545	1,968,209	342,819	(1,625,390)
Service Charges	232,015	370,808	249,397	(121,411)
Miscellaneous Rev	436,637	217,000	47,000	(170,000)
Other Fin Sources	15,209,203	16,314,033	12,662,453	(3,651,580)
Total Revenue	16,301,519	19,290,936	13,395,945	(5,894,991)
Salaries & Benefits	9,693,639	11,421,975	11,872,592	450,617
Services & Supplies	17,473,675	19,917,308	14,914,797	(5,002,511)
Other Charges	108,095	109,900	108,700	(1,200)
Fixed Assets	224,321	243,500	180,000	(63,500)
Other Fin Uses	996	100,000	0	(100,000)
Total Appropriations	27,500,725	31,792,683	27,076,089	(4,716,594)
ORG 3630300 DOT: MAINTENANCE TOTAL	11,199,206	12,501,747	13,680,144	1,178,397

### ORG : 3630350 DOT: MAINTENANCE - EQUIP SHOP

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	96,693	64,000	118,000	54,000
Miscellaneous Rev	272,702	0	0	0
Other Fin Sources	1,802,112	2,630,000	1,450,000	(1,180,000)
Total Revenue	2,171,507	2,694,000	1,568,000	(1,126,000)
Salaries & Benefits	1,926,948	2,116,310	2,392,527	276,217
Services & Supplies	1,964,988	2,275,525	2,450,300	174,775
Other Charges	338	1,000	1,000	0
Fixed Assets	3,399,451	6,417,000	3,326,400	(3,090,600)
Total Appropriations	7,291,724	10,809,835	8,170,227	(2,639,608)
ORG 3630350 DOT: MAINTENANCE - EQUIP SHOP TOTAL	5,120,217	8,115,835	6,602,227	(1,513,608)

### Road District Fund

The Road District fund receives all revenue from property taxes and homeowners' tax relief funds, which are subsequently transferred out of this fund and recorded as funding sources to the Road Fund.

### ORG : 3600020 DOT: ROAD DISTRICT TAX

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	9,104,069	9,294,737	9,661,000	366,263
Fines & Penalties	5,766	3,703	6,000	2,297
Rev Use Money/Prop	47,637	10,431	50,000	39,569
IG Rev - State	56,903	62,350	63,000	650
Fund Balance	0	4,287	0	(4,287)
Total Revenue	9,214,375	9,375,508	9,780,000	404,492
Other Fin Uses	9,291,000	9,375,508	9,780,000	404,492
Total Appropriations	9,291,000	9,375,508	9,780,000	404,492
ORG 3600020 DOT: ROAD DISTRICT TAX TOTAL	76,625	0	0	0

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### Special Revenue Funds in the Transportation Department

#### *Road Construction Improvement In Lieu*

The Road Construction Improvement In Lieu subfund receives cash payments from developers made in lieu of construction to prevent “throw away” construction costs when capital improvement will be constructed in the area.

**ORG : 3670704 DOT: ROAD CONSTR IMPRV IN LIEU**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	13,230	5,000	5,000	0
Fund Balance	0	277,268	285,000	7,732
Total Revenue	13,230	282,268	290,000	7,732
Contingency	0	282,268	290,000	7,732
Total Appropriations	0	282,268	290,000	7,732
ORG 3670704 DOT: ROAD CONSTR IMPRV IN LIEU TOTAL	(13,230)	0	0	0

#### *Department of Transportation (DOT) RSTP STBGP*

Regional Surface Transportation Program (RSTP) Surface Transportation Block Grant Program (STBGP) funding is received annually and is nominated and awarded for specific capital improvement road projects. RSTP funding was previously held in the Road Fund, but in FY 2022-23 new special revenue funds were created for the three types of RSTP funding to facilitate proper accounting and reporting requirements for RSTP revenues and to establish auditable records of RSTP funding usage within the County's financial system. The advance funding received can only be used to reimburse road fund for costs incurred for the nominated projects and requires annual reporting to the El Dorado County Transit Commission (EDCTC) detailing project specific funding utilized and remaining balances.

**ORG : 3670762 DOT: RSTP STBGP-EDCTC**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	1,321,834	603,799	560,513	(43,286)
Fund Balance	0	2,001,300	1,203,099	(798,201)
Total Revenue	1,321,834	2,605,099	1,763,612	(841,487)
Other Fin Uses	1,312,265	1,402,000	1,580,306	178,306
Contingency	0	1,203,099	183,306	(1,019,793)
Total Appropriations	1,312,265	2,605,099	1,763,612	(841,487)
ORG 3670762 DOT: RSTP STBGP-EDCTC TOTAL	(9,569)	0	0	0

#### *Department of Transportation (DOT) RSTP Match*

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



# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

**ORG : 3670763 DOT:RSTP COUNTY MATCH**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	100,000	100,000	100,000	0
Fund Balance	0	600,918	247,185	(353,733)
Total Revenue	100,000	700,918	347,185	(353,733)
Other Fin Uses	68,030	453,733	140,903	(312,830)
Contingency	0	247,185	206,282	(40,903)
Total Appropriations	68,030	700,918	347,185	(353,733)
ORG 3670763 DOT:RSTP COUNTY MATCH TOTAL	(31,970)	0	0	0

### *Department of Transportation (DOT) RSTP Exchange*

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

**ORG : 3670764 DOT:RSTP COUNTY EXCHANGE**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	359,164	359,164	359,164	0
Fund Balance	0	1,465,750	429,019	(1,036,731)
Total Revenue	359,164	1,824,914	788,183	(1,036,731)
Other Fin Uses	395,590	1,395,895	639,678	(756,217)
Contingency	0	429,019	148,505	(280,514)
Total Appropriations	395,590	1,824,914	788,183	(1,036,731)
ORG 3670764 DOT:RSTP COUNTY EXCHANGE TOTAL	36,426	0	0	0

### *Zone 8 El Dorado Hills Traffic Impact Fees*

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

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

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

**ORG : 3670715 DOT: TIM ZN 8 EL DORADO HILLS**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,128,407	399,000	765,000	366,000
Service Charges	3,388,940	4,249,697	3,969,551	(280,146)
Fund Balance	0	24,880,671	21,151,429	(3,729,242)
<b>Total Revenue</b>	<b>4,517,346</b>	<b>29,529,368</b>	<b>25,885,980</b>	<b>(3,643,388)</b>
Other Fin Uses	1,596,284	8,377,939	6,360,143	(2,017,796)
Contingency	0	21,151,429	19,525,837	(1,625,592)
<b>Total Appropriations</b>	<b>1,596,284</b>	<b>29,529,368</b>	<b>25,885,980</b>	<b>(3,643,388)</b>
<b>ORG 3670715 DOT: TIM ZN 8 EL DORADO HILLS TOTAL</b>	<b>(2,921,063)</b>	<b>0</b>	<b>0</b>	<b>0</b>

### *Silva Valley Traffic Impact Fees*

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

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

**ORG : 3670716 DOT: TIM SILVA VALLEY INTRCHNG**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	208,436	147,000	339,000	192,000
Service Charges	2,184,505	1,821,764	1,701,236	(120,528)
Fund Balance	0	6,517,310	7,678,464	1,161,154
<b>Total Revenue</b>	<b>2,392,941</b>	<b>8,486,074</b>	<b>9,718,700</b>	<b>1,232,626</b>
Other Fin Uses	(47,490)	807,610	125,000	(682,610)
Contingency	0	7,678,464	9,593,700	1,915,236
<b>Total Appropriations</b>	<b>(47,490)</b>	<b>8,486,074</b>	<b>9,718,700</b>	<b>1,232,626</b>
<b>ORG 3670716 DOT: TIM SILVA VALLEY INTRCHNG TOTAL</b>	<b>(2,440,431)</b>	<b>0</b>	<b>0</b>	<b>0</b>

### *Zone 1-7 Traffic Impact Fees*

The fees collected by the Traffic Impact Fee (TIF) Program (formerly known as the TIM Fee Program) are used to fund transportation improvements needed to accommodate growth anticipated by the County's General Plan. The TIF Program requirements shall be applicable to all new development located within the Western Slope boundaries of the County. Improvements funded by the TIF Program include, but are not limited to, new roadways, roadway widenings, roadway intersection improvements and transit. A TIF program is legally required to meet guidelines as established by Assembly Bill 1600 (California Government Code Sections 66000-66008). Zone 1-7 (Zone A) Traffic Impact Fees fund construction and improvements in the Grizzly Flat / Quintette / West of Echo Summit, Coloma / Cool / Georgetown formerly, Placerville / Camino / Pollock Pines, Pleasant Valley, and Fairplay / Latrobe / Mt Aukum areas.

On December 8, 2020, the Board adopted Resolution 196-2020, implementing a major revision to the TIF program. The County's program was renamed to the Traffic Impact Fee (TIF) Program, and the program's

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eight traffic impact fee zones were consolidated into three for purposes of allocating the costs of the public transportation facilities. The updated zones and rates went into effect on February 8, 2021. The funds in this account will be used for projects in this area and the account will be close when the funds are fully expended.

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

### ORG : 3670717 DOT: TIM ZNS 1 TO 7

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	445,290	100,000	100,000	0
Fund Balance	0	6,746,789	6,582,668	(164,121)
Total Revenue	445,290	6,846,789	6,682,668	(164,121)
Other Fin Uses	2,073,803	1,058,251	6,682,668	5,624,417
Contingency	0	5,788,538	0	(5,788,538)
Total Appropriations	2,073,803	6,846,789	6,682,668	(164,121)
ORG 3670717 DOT: TIM ZNS 1 TO 7 TOTAL	1,628,513	0	0	0

### Highway 50 Traffic Impact Fees

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

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

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

### ORG : 3670718 DOT: TIM HIGHWAY 50

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,427,643	770,000	932,000	162,000
Service Charges	930,073	1,455,685	1,194,489	(261,196)
Fund Balance	0	30,270,721	31,247,867	977,146
Total Revenue	2,357,716	32,496,406	33,374,356	877,950
Other Fin Uses	469,537	1,248,545	6,043,443	4,794,898
Contingency	0	31,247,861	27,330,913	(3,916,948)
Total Appropriations	469,537	32,496,406	33,374,356	877,950
ORG 3670718 DOT: TIM HIGHWAY 50 TOTAL	(1,888,179)	0	0	0

### Zone A Traffic Impact Fees

The fees collected by the Traffic Impact Fee (TIF) Program (formerly known as the TIM Fee Program) are used to fund transportation improvements needed to accommodate growth anticipated by the County's General Plan. The TIF Program requirements shall be applicable to all new development located within the Western Slope boundaries of the County. Improvements funded by the TIF Program include, but are not limited to, new roadways, roadway widenings, roadway intersection improvements and transit. On

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December 8, 2020, the Board adopted Resolution 196-2020, implementing a major revision to the TIF program. The County's program was renamed to the Traffic Impact Fee (TIF) Program, and the program's eight traffic impact fee zones were consolidated into three for purposes of allocating the costs of the public transportation facilities. The updated zones and rates went into effect on February 8, 2021. A TIF program is legally required to meet guidelines as established by Assembly Bill 1600 (California Government Code Sections 66000-66008). Zone A Traffic Impact Fees fund construction and improvements in the Grizzly Flat / Quintette / West of Echo Summit, Coloma / Cool / Georgetown formerly, Placerville / Camino / Pollock Pines, Pleasant Valley, and Fairplay / Latrobe / Mt Aukum areas.

**ORG : 3670719 DOT: TIF ZONE A**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	44,972	38,000	68,000	30,000
Service Charges	363,498	261,865	245,804	(16,061)
Fund Balance	0	1,315,458	1,615,323	299,865
Total Revenue	408,470	1,615,323	1,929,127	313,804
Other Fin Uses	0	0	3,909	3,909
Contingency	0	1,615,323	1,925,218	309,895
Total Appropriations	0	1,615,323	1,929,127	313,804
ORG 3670719 DOT: TIF ZONE A TOTAL	(408,470)	0	0	0

### *Zone B Traffic Impact Fees*

The fees collected by the Traffic Impact Fee (TIF) Program (formerly known as the TIM Fee Program) are used to fund transportation improvements needed to accommodate growth anticipated by the County's General Plan. The TIF Program requirements shall be applicable to all new development located within the Western Slope boundaries of the County. Improvements funded by the TIF Program include, but are not limited to, new roadways, roadway widenings, roadway intersection improvements and transit. On December 8, 2020, the Board adopted Resolution 196-2020, implementing a major revision to the TIF program. The County's program was renamed to the Traffic Impact Fee (TIF) Program, and the program's eight traffic impact fee zones were consolidated into three for purposes of allocating the costs of the public transportation facilities. The updated zones and rates went into effect on February 8, 2021. A TIF program is legally required to meet guidelines as established by Assembly Bill 1600 (California Government Code

Sections 66000-66008). Zone B Traffic Impact Fees fund construction and improvements in the Cameron Park / Shingle Springs and El Dorado / Diamond Springs areas.

**ORG : 3670720 DOT: TIF ZONE B**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	103,982	123,000	127,000	4,000
Service Charges	668,828	2,063,300	1,141,333	(921,967)
Fund Balance	0	2,888,090	5,074,390	2,186,300
Total Revenue	772,811	5,074,390	6,342,723	1,268,333
Other Fin Uses	0	0	1,606,410	1,606,410
Contingency	0	5,074,390	4,736,313	(338,077)
Total Appropriations	0	5,074,390	6,342,723	1,268,333
ORG 3670720 DOT: TIF ZONE B TOTAL	(772,811)	0	0	0

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### MC&FP Phase One

County-owned Special Revenue account used to fund Phase 1 of the Missouri Flat Master Circulation and Plan projects.

#### ORG : 3670723 MC&FP PHASE ONE

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(24,469)	0	412,000	412,000
Miscellaneous Rev	1,548,306	0	0	0
Other Fin Sources	0	7,825,867	1,128,327	(6,697,540)
Fund Balance	0	1,523,837	8,349,704	6,825,867
Total Revenue	1,523,837	9,349,704	9,890,031	540,327
Other Fin Uses	0	1,000,000	7,321,605	6,321,605
Contingency	0	8,349,704	2,568,426	(5,781,278)
Total Appropriations	0	9,349,704	9,890,031	540,327
ORG 3670723 MC&FP PHASE ONE TOTAL	(1,523,837)	0	0	0

### Shingle Springs Band of Miwok Indians Memorandum of Understanding (Tribe Funds)

In 2006, the County and the Tribe entered into an MOU in settlement of then-pending litigation related to the Tribe's proposed construction of the Red Hawk Casino on Tribe land. In exchange for the County's agreement to drop all pending lawsuits and cease its opposition to the construction of the casino, the Tribe would provide compensation to the County to mitigate anticipated impacts of the casino, including traffic. As amended in 2017, the MOU requires the Tribe to pay the County \$2.6 million dollars annually, which must be used for "qualifying public improvement projects," which are defined in the MOU as road improvements and maintenance. The annual payment will increase by 2% every year. This subfund receives the Tribe funds, and funding is transferred out to Transportation for use on County road projects.

#### ORG : 3670760 DOT: TRIBE AGMT-PUBLIC IMPRV

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	683,259	176,000	286,000	110,000
Other Gov Agency	2,986,583	3,046,314	3,107,240	60,926
Fund Balance	0	11,047,346	9,563,284	(1,484,062)
Total Revenue	3,669,842	14,269,660	12,956,524	(1,313,136)
Other Fin Uses	5,378,289	4,706,376	4,448,079	(258,297)
Contingency	0	9,563,284	8,508,445	(1,054,839)
Total Appropriations	5,378,289	14,269,660	12,956,524	(1,313,136)
ORG 3670760 DOT: TRIBE AGMT-PUBLIC IMPRV TOTAL	1,708,447	0	0	0

### Senate Bill No 1

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

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**ORG : 3670761 DOT: SENATE BILL NO1 - SB1**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	242,711	100,000	100,000	0
IG Rev - State	7,926,831	7,961,757	8,102,150	140,393
Fund Balance	0	5,232,231	1,528,885	(3,703,346)
Total Revenue	8,169,543	13,293,988	9,731,035	(3,562,953)
Other Fin Uses	9,269,149	7,880,000	7,911,757	31,757
Contingency	0	5,413,988	1,819,278	(3,594,710)
Total Appropriations	9,269,149	13,293,988	9,731,035	(3,562,953)
ORG 3670761 DOT: SENATE BILL NO1 - SB1 TOTAL	1,099,606	0	0	0

### *Intelligence Transportation System*

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

**ORG : 3670755 DOT: ITS PROGRAM**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	16,948	9,668	5,000	(4,668)
Fund Balance	0	355,197	364,865	9,668
Total Revenue	16,948	364,865	369,865	5,000
Other Fin Uses	0	364,865	0	(364,865)
Contingency	0	0	369,865	369,865
Total Appropriations	0	364,865	369,865	5,000
ORG 3670755 DOT: ITS PROGRAM TOTAL	(16,948)	0	0	0

### *Subdivision Improvement Agreement Indian Creek*

The Indian Creek Ranch project, TM 08-1472, executed Subdivision Improvement Agreement #22-5023 in order to meet the Conditions of Approval prior to issuance of Final Map TM-F22-0001. The subdivision Map Act requires a security against the construction of improvements, which most developers provide in the form of surety bonds. However, the Map Act also allows for a cash deposit, which the owners of the Indian Creek Ranch opted to provide instead. This fund will hold the cash security for the duration of the project, to be held for approximately 2-5 years depending on construction timelines, with refunds made at several points during the final 12 months as part of the initiation, and subsequent completion, of the warranty period.

**ORG : 3670731 DOT: SIA IND CRK**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	1,479,392	1,479,392	0
Total Revenue	0	1,479,392	1,479,392	0
Contingency	0	1,479,392	1,479,392	0
Total Appropriations	0	1,479,392	1,479,392	0
ORG 3670731 DOT: SIA IND CRK TOTAL	0	0	0	0



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### *Frontage Improvement Deferral*

The Cool General Retail Project, DR 19-0009, was required to construct a segment of Class II Bike Path along the parcel's frontage on CA-49, per Condition of Approval #13 for the project. The segment of bike

path is part of a larger bicycle network included in the El Dorado County Transportation Commission's Active Transportation Plan (ATP), which has not yet been constructed. Due to the lengthy permitting process to encroach on the Caltrans right of way, the lack of connection to adjacent bike paths, and plans for future improvements to the CA-49/CA-193 intersection in the immediate vicinity of the project, it was determined that the frontage improvements would be delayed, and the developer pay an in-lieu fee rather than construct the improvements at the time of building permit issuance. This special revenue fund holds the in-lieu payment, subject to Agreement #22-55007 (recorded as Doc #2022-0009093), until the CA-49/CA-193 intersection improvement project moves forward.

#### **ORG : 3670765 DOT: FIA COOL GENRL D19-0007**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,031	200	300	100
Fund Balance	0	21,598	22,250	652
Total Revenue	1,031	21,798	22,550	752
Contingency	0	21,798	22,550	752
Total Appropriations	0	21,798	22,550	752
ORG 3670765 DOT: FIA COOL GENRL D19-0007 TOTAL	(1,031)	0	0	0

### *Serrano Village J7 Frontage Improvements*

Chapter 12.09 of the El Dorado County Frontage Improvement Ordinance allows County Engineer to require concurrent construction of frontage improvements such as curb, gutter, sidewalk and conform paving. Condition of approval #13 for Serrano Village J7 Bass Lake Road: required a Deferred Frontage Agreement with the County, and that the developer deposit funds representing the Village J7 fair share portion of the future frontage improvements (\$76,907,88). These funds are dedicated to future construction of the project's fair share frontage improvements, at such time as the ultimate alignment of Bass Lake Road is constructed.

#### **ORG : 3670721 DOT: SERRANO VILLAGE J7 FRONT**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	3,805	0	0	0
Fund Balance	0	79,746	82,000	2,254
Total Revenue	3,805	79,746	82,000	2,254
Contingency	0	79,746	82,000	2,254
Total Appropriations	0	79,746	82,000	2,254
ORG 3670721 DOT: SERRANO VILLAGE J7 FRONT TOTAL	(3,805)	0	0	0

### *Bass Lake and Bridlewood Intersection*

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

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### ORG : 3670722 DOT: BASS LK & BRIDWD INTERSCT

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	9,038	0	0	0
Service Charges	21,539	0	0	0
Fund Balance	0	190,609	65,000	(125,609)
Total Revenue	30,577	190,609	65,000	(125,609)
Other Fin Uses	15,419	130,000	54,581	(75,419)
Contingency	0	60,609	10,419	(50,190)
Total Appropriations	15,419	190,609	65,000	(125,609)
ORG 3670722 DOT: BASS LK & BRIDWD INTERSCT TOTAL	(15,158)	0	0	0

### Administration Fund

This subfund is intended to fund the backbone infrastructure improvements. This was previously a trust account, but it was determined that the account did not meet the standards for a fiduciary account, so a special revenue fund was opened.

### ORG : 3670727 DOT: ADMIN BLHSP PFFP

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	5,172	500	1,500	1,000
Service Charges	36,692	50,000	40,000	(10,000)
Fund Balance	0	139,903	177,403	37,500
Total Revenue	41,864	190,403	218,903	28,500
Other Fin Uses	3,003	13,000	11,500	(1,500)
Contingency	0	177,403	207,403	30,000
Total Appropriations	3,003	190,403	218,903	28,500
ORG 3670727 DOT: ADMIN BLHSP PFFP TOTAL	(38,861)	0	0	0

### Encroachment Prepayments

The Encroachment Prepayments subfund, 12360353, includes deposits paid by individuals for inspection fees for utility encroachment permits. This fund is used to reimburse Road Fund for costs incurred, with residual funds refunded to owner. There is no fund balance, reserves, or designations associated with this subfund.

### ORG : 3670753 DOT: BOND: ENCROACHMENT PRPYMT

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	327	30,000	25,000	(5,000)
Total Revenue	327	30,000	25,000	(5,000)
Other Fin Uses	327	30,000	25,000	(5,000)
Total Appropriations	327	30,000	25,000	(5,000)
ORG 3670753 DOT: BOND: ENCROACHMENT PRPYMT TOTAL	0	0	0	0

### Developer Deposits

The Developer Deposits subfund is to hold developer deposits for draw down when staff time is earned on projects throughout the County.



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### ORG : 3670799 DOT: DEVELOPER DEPOSITS

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	163,251	751,498	640,900	(110,598)
Fund Balance	0	(2,318)	0	2,318
Total Revenue	163,251	749,180	640,900	(108,280)
Other Fin Uses	163,251	749,180	640,900	(108,280)
Total Appropriations	163,251	749,180	640,900	(108,280)
ORG 3670799 DOT: DEVELOPER DEPOSITS TOTAL	0	0	0	0

### County Service Area 2 Fund in the Transportation Department

The County Service Area 2 Fund in the Department of Transportation includes the following subfunds:

The Zone Clearing subfund is an administrative clearing account used to charge expenses that benefit all the Zones. The costs posted to this account will be spread to all the Zones.

The Arrowbee (Zone A) and Hidden Lakes (Zone B) accounts are Zone of Benefit Administration accounts established to provide road maintenance to a specific area.

### ORG : 3582802 CSA #2 ARROWBEE Zn A

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	21,430	21,659	22,271	612
Fines & Penalties	77	0	0	0
Rev Use Money/Prop	3,607	0	0	0
IG Rev - State	134	0	0	0
Service Charges	41,657	41,457	41,457	0
Miscellaneous Rev	5,300	0	0	0
Fund Balance	0	135,750	187,821	52,071
Total Revenue	72,205	198,866	251,549	52,683
Services & Supplies	27	168,794	228,250	59,456
Other Charges	4,116	7,577	4,778	(2,799)
Other Fin Uses	0	0	568	568
Intrafund Transfers	4,072	4,594	5,584	990
Contingency	0	17,901	12,369	(5,532)
Total Appropriations	8,215	198,866	251,549	52,683
ORG 3582802 CSA #2 ARROWBEE Zn A TOTAL	(63,990)	0	0	0

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**ORG : 3582803 CSA #2 HIDDEN LAKES Zn B**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	12,002	10,959	11,269	310
Fines & Penalties	201	0	0	0
Rev Use Money/Prop	3,114	0	0	0
IG Rev - State	75	0	0	0
Service Charges	25,824	26,124	26,124	0
Fund Balance	0	54,276	65,271	10,995
<b>Total Revenue</b>	<b>41,216</b>	<b>91,359</b>	<b>102,664</b>	<b>11,305</b>
Services & Supplies	56,241	71,556	74,965	3,409
Other Charges	2,968	6,101	3,878	(2,223)
Other Fin Uses	0	0	331	331
Intrafund Transfers	2,032	2,293	2,787	494
Contingency	0	11,409	20,703	9,294
<b>Total Appropriations</b>	<b>61,241</b>	<b>91,359</b>	<b>102,664</b>	<b>11,305</b>
<b>ORG 3582803 CSA #2 HIDDEN LAKES Zn B TOTAL</b>	<b>20,025</b>	<b>0</b>	<b>0</b>	<b>0</b>

### *County Service Area 3 Fund in the Transportation Department*

The County Service Area 3 Funds in the Department of Transportation consists of the West Shore Snow Removal and the South Shore Snow Removal Zone of Benefit Administration accounts, which were established to provide snow removal to this specific area. The Cascade Drainage Zone (Zone 93) Zone of Benefit Administration account was established to provide drainage maintenance to this specific area.

**ORG : 3583808 CSA #3 W SHORE SNW RMVL Zn 504**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	578	0	0	0
Rev Use Money/Prop	26,383	0	15,000	15,000
Service Charges	90,703	90,553	90,603	50
Fund Balance	0	643,744	740,459	96,715
<b>Total Revenue</b>	<b>117,664</b>	<b>734,297</b>	<b>846,062</b>	<b>111,765</b>
Services & Supplies	27	75,030	75,000	(30)
Other Charges	1,108	2,129	1,550	(579)
Other Fin Uses	0	0	186	186
Contingency	0	657,138	769,326	112,188
<b>Total Appropriations</b>	<b>1,134</b>	<b>734,297</b>	<b>846,062</b>	<b>111,765</b>
<b>ORG 3583808 CSA #3 W SHORE SNW RMVL Zn 504 TOTAL</b>	<b>(116,529)</b>	<b>0</b>	<b>0</b>	<b>0</b>

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### ORG : 3583809 CSA #3 S SHORE SNW RMVL Zn 501

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	335	0	0	0
Rev Use Money/Prop	19,712	0	6,500	6,500
Service Charges	132,510	132,600	132,620	20
Fund Balance	0	546,712	639,155	92,443
Total Revenue	152,557	679,312	778,275	98,963
Services & Supplies	27	50,030	50,000	(30)
Other Charges	1,108	1,729	1,450	(279)
Fixed Assets	0	45,000	200,000	155,000
Other Fin Uses	0	0	186	186
Contingency	0	582,553	526,639	(55,914)
Total Appropriations	1,134	679,312	778,275	98,963
ORG 3583809 CSA #3 S SHORE SNW RMVL Zn 501 TOTAL	(151,422)	0	0	0

### ORG : 3583810 CSA #3 CASCADE DRAINAGE Zn 93

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	8,162	0	1,000	1,000
Fund Balance	0	168,908	168,215	(693)
Total Revenue	8,162	168,908	169,215	307
Services & Supplies	0	37,000	32,000	(5,000)
Other Charges	1,151	1,948	1,669	(279)
Other Fin Uses	0	0	186	186
Intrafund Transfers	389	389	389	0
Contingency	0	129,571	134,971	5,400
Total Appropriations	1,539	168,908	169,215	307
ORG 3583810 CSA #3 CASCADE DRAINAGE Zn 93 TOTAL	(6,622)	0	0	0

### County Service Area 5 Fund in the Transportation Department

The County Service Area 5 Fund in the Department of Transportation consists of the Zone of Benefit Administration account established to provide drainage maintenance for the Tahoma Drainage Zone of Benefit.

### ORG : 3585815 CSA #5 TAHOMA DG Zn Cty Area 5

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	75,101	72,201	77,060	4,859
Fines & Penalties	48	0	0	0
Rev Use Money/Prop	41,917	0	11,000	11,000
IG Rev - State	471	0	0	0
Fund Balance	0	929,773	691,062	(238,711)
Total Revenue	117,537	1,001,974	779,122	(222,852)
Services & Supplies	0	96,500	96,500	0
Other Charges	20,148	10,912	7,252	(3,660)
Other Fin Uses	0	300,000	186	(299,814)
Contingency	0	594,562	675,184	80,622
Total Appropriations	20,148	1,001,974	779,122	(222,852)
ORG 3585815 CSA #5 TAHOMA DG Zn Cty Area 5 TOTAL	(97,390)	0	0	0

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### County Service Area 9 Fund in the Transportation Department

The County Service Area 9 Funds in the Department of Transportation consists of 96 individual Zone of Benefit Administration accounts established to provide road and drainage maintenance, lighting, cemetery services and other localized services to a specific area.

CSA #9 includes the Zone of Benefit Administration account, Insurance Reserve accounts and the Georgetown Cemetery Zone 3 as well as the following Zones of Benefit: Ryan Ranch Zone 2, Sundance Trail Zone 9, Holly Drive Zone 11, Texas Hill Zone 12, Oakleaf Circle Zone 13, Fernwood-Cothrin Zone 14, Carlson Drive Zone 15, East El Largo Zone 21, Gilmore Vista Zone 22, Tegra Zone 23, Walnut Drive Zone 24, Meadowview Acres Zone 25, Dolly Varden Lane Zone 26, Creekside Drive Zone 27, Pineoakio Zone 29, Lynx Trail Zone 30, Many Oaks Lane Zone 32, Pilot View Drive Zone 35, Greensprings Zone 37, King Of The Mountain Zone 38, Randolph Canyon Zone 39, Rolling Ranch Zone 40, Blanchard Estates Zone 45, River Pines Est Zone 46, Rancho Ponderosa Zone 54, Nance Drive Zone 56, Devil's Gate Zone 60, Green Valley Oaks Zone 69, Maverick Zone 88, Shadow Lane, Creekside Zone 28, Stonegate Village Zone 31, La Cresta Zone 42, Bar J Ranch Zone 43, Waterford Zone 44, Parkview Heights Zone 48, Stoneridge Village Zone 50, Ridgeview Estates Zone 51, Crescent Ridge Zone 52, Greenvalley Hills Zone 53, Village Center Zone 55, Winterhaven Zone 58, Fairchild Village Zone 59, Bass Lake Village Zone 61, Southpointe Zone 62, Marina Hills Zone 63, Marina Woods Zone 65, Summit Zone 66, Crown Valley, Francisco Oaks, Eastwood Park Zone 71, Oak Tree Meadows Zone 73, Long View Estates Zone 76, Sierra Sunrise Zone 77, Sundown Estates Zone 78, Cavalry Meadows Zone 79, Serrano Zone 87, Creekside Greens Zone 89, Cameron Ridge Zone 82, Highland Hills Zone 83, Cambridge Oaks Zone 91, Cameron Valley Zone 92, Woodleigh Heights Zone 94, The Plateau Zone 95, Twin Canyon Est Zone 96, Highland View Zone 97, Camino Vista Zone 99, Highland View 3b&4, Highland View 5&6, Ridgeview West 1&2, Bass Lk V 8-13, Highland Village 4, Watermark Zone, Euer Ranch 1-5, Euer Ranch 6&7, Carson Crossing Dr, Highlands Lighting Zone 7, Barnett Business Park Zone 34, Diamond Springs Zone 49, Eastwood Park

5, Pioneer Place Zone 64, Black Oak Estates Zone 70, Black Oak Est 6, Deerfield Est, Hollow Oak, Creekside 2&3, Highland View 3a, Travois, Silver Springs, W Valley Village, and Emerald Meadows.

#### ORG : 3590821 CSA #9 INSURANCE RSRV ROAD ZN

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,123	0	0	0
Other Fin Sources	21,360	0	0	0
Fund Balance	0	49,137	49,137	0
Total Revenue	22,483	49,137	49,137	0
Services & Supplies	36,495	39,600	48,148	8,548
Intrafund Abatement	(35,596)	(39,599)	(48,148)	(8,549)
Contingency	0	49,136	49,137	1
Total Appropriations	899	49,137	49,137	0
ORG 3590821 CSA #9 INSURANCE RSRV ROAD ZN TOTAL	(21,584)	0	0	0

#### ORG : 3590822 CSA #9 INSURANCE RSRV NONRD ZN

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	28,651	8,500	15,000	6,500
Fund Balance	0	599,636	645,599	45,963
Total Revenue	28,651	608,136	660,599	52,463
Intrafund Abatement	(24,222)	(24,463)	(24,483)	(20)
Contingency	0	632,599	685,082	52,483
Total Appropriations	(24,222)	608,136	660,599	52,463
ORG 3590822 CSA #9 INSURANCE RSRV NONRD ZN TOTAL	(52,872)	0	0	0

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### ORG : 3591830 CSA #9 RYAN RANCH Zn 2

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	42,521	40,271	80,771	40,500
Fines & Penalties	2,051	0	0	0
Rev Use Money/Prop	1,744	0	0	0
Fund Balance	0	18,376	141,823	123,447
Total Revenue	46,317	58,647	222,594	163,947
Services & Supplies	1,663	19,498	170,262	150,764
Other Charges	2,412	8,062	3,467	(4,595)
Other Fin Uses	21,360	0	344	344
Intrafund Transfers	2,306	2,601	3,162	561
Contingency	0	28,486	45,359	16,873
Total Appropriations	27,741	58,647	222,594	163,947
ORG 3591830 CSA #9 RYAN RANCH Zn 2 TOTAL	(18,576)	0	0	0

### ORG : 3591831 CSA #9 SUNDANCE TRAIL Zn 9

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	23,360	23,810	26,070	2,260
Rev Use Money/Prop	4,301	0	0	0
Fund Balance	0	101,500	62,890	(38,610)
Total Revenue	27,662	125,310	88,960	(36,350)
Services & Supplies	9,174	102,276	82,770	(19,506)
Other Charges	1,370	2,483	2,672	189
Other Fin Uses	0	0	174	174
Intrafund Transfers	797	899	1,094	195
Contingency	0	19,652	2,250	(17,402)
Total Appropriations	11,341	125,310	88,960	(36,350)
ORG 3591831 CSA #9 SUNDANCE TRAIL Zn 9 TOTAL	(16,321)	0	0	0

### ORG : 3591832 CSA #9 HOLLY DRIVE Zn 11

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	6,554	6,704	6,704	0
Rev Use Money/Prop	2,369	0	0	0
Fund Balance	0	55,192	61,831	6,639
Total Revenue	8,924	61,896	68,535	6,639
Services & Supplies	0	57,447	66,165	8,718
Other Charges	578	940	904	(36)
Other Fin Uses	0	0	82	82
Intrafund Transfers	223	251	306	55
Contingency	0	3,258	1,078	(2,180)
Total Appropriations	801	61,896	68,535	6,639
ORG 3591832 CSA #9 HOLLY DRIVE Zn 11 TOTAL	(8,123)	0	0	0

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### ORG : 3591833 CSA #9 TEXAS HILL Zn 12

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	43,283	43,890	45,473	1,583
Rev Use Money/Prop	3,989	0	0	0
Fund Balance	0	50,332	39,719	(10,613)
Total Revenue	47,272	94,222	85,192	(9,030)
Services & Supplies	82,166	82,722	75,632	(7,090)
Other Charges	2,822	5,996	6,270	274
Other Fin Uses	0	0	380	380
Intrafund Transfers	2,122	2,394	2,910	516
Contingency	0	3,110	0	(3,110)
Total Appropriations	87,110	94,222	85,192	(9,030)
ORG 3591833 CSA #9 TEXAS HILL Zn 12 TOTAL	39,838	0	0	0

### ORG : 3591834 CSA #9 OAKLEAF CIRCLE Zn 13

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,497	0	0	0
Service Charges	7,698	7,773	7,773	0
Fund Balance	0	14,191	19,138	4,947
Total Revenue	9,195	21,964	26,911	4,947
Services & Supplies	22,203	18,981	20,930	1,949
Other Charges	1,327	2,031	1,746	(285)
Other Fin Uses	0	0	130	130
Intrafund Transfers	844	952	1,158	206
Contingency	0	0	2,947	2,947
Total Appropriations	24,374	21,964	26,911	4,947
ORG 3591834 CSA #9 OAKLEAF CIRCLE Zn 13 TOTAL	15,179	0	0	0

### ORG : 3591835 CSA #9 FERNWOOD-COTHRIN Zn 14

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	38,610	39,210	39,210	0
Fines & Penalties	47	0	0	0
Rev Use Money/Prop	967	0	0	0
Fund Balance	0	19,347	10,603	(8,744)
Total Revenue	39,624	58,557	49,813	(8,744)
Services & Supplies	27,026	36,339	26,619	(9,720)
Other Charges	5,597	11,643	11,864	221
Other Fin Uses	0	0	805	805
Intrafund Transfers	7,676	8,659	10,525	1,866
Contingency	0	1,916	0	(1,916)
Total Appropriations	40,299	58,557	49,813	(8,744)
ORG 3591835 CSA #9 FERNWOOD-COTHRIN Zn 14 TOTAL	675	0	0	0

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### ORG : 3591836 CSA #9 CARLSON DRIVE Zn 15

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,897	0	0	0
Service Charges	21,085	21,551	21,551	0
Fund Balance	0	58,203	76,114	17,911
Total Revenue	22,982	79,754	97,665	17,911
Services & Supplies	27	68,585	91,112	22,527
Other Charges	1,312	3,157	2,141	(1,016)
Other Fin Uses	0	0	193	193
Intrafund Transfers	899	1,014	1,233	219
Contingency	0	6,998	2,986	(4,012)
Total Appropriations	2,238	79,754	97,665	17,911
ORG 3591836 CSA #9 CARLSON DRIVE Zn 15 TOTAL	(20,744)	0	0	0

### ORG : 3591837 CSA #9 EAST EL LARGO Zn 21

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,021	0	0	0
Service Charges	8,711	8,711	8,711	0
Fund Balance	0	28,680	35,812	7,132
Total Revenue	9,732	37,391	44,523	7,132
Services & Supplies	314	30,624	40,840	10,216
Other Charges	584	1,406	1,243	(163)
Other Fin Uses	0	0	69	69
Intrafund Transfers	363	410	499	89
Contingency	0	4,951	1,872	(3,079)
Total Appropriations	1,262	37,391	44,523	7,132
ORG 3591837 CSA #9 EAST EL LARGO Zn 21 TOTAL	(8,470)	0	0	0

### ORG : 3591838 CSA #9 GILMORE VISTA Zn 22

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	11,220	0	0	0
Fines & Penalties	63	0	0	0
Rev Use Money/Prop	524	0	0	0
Fund Balance	0	135	0	(135)
Total Revenue	11,807	135	0	(135)
Services & Supplies	16,122	0	0	0
Other Charges	2,732	0	0	0
Other Fin Uses	0	135	0	(135)
Intrafund Transfers	492	0	0	0
Total Appropriations	19,347	135	0	(135)
ORG 3591838 CSA #9 GILMORE VISTA Zn 22 TOTAL	7,540	0	0	0

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### ORG : 3591839 CSA #9 TEGRA Zn 23

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,083	0	0	0
Service Charges	5,807	5,807	5,807	0
Fund Balance	0	27,580	32,175	4,595
Total Revenue	6,890	33,387	37,982	4,595
Services & Supplies	27	29,394	35,400	6,006
Other Charges	464	1,003	713	(290)
Other Fin Uses	0	0	65	65
Intrafund Transfers	387	436	531	95
Contingency	0	2,554	1,273	(1,281)
Total Appropriations	878	33,387	37,982	4,595
ORG 3591839 CSA #9 TEGRA Zn 23 TOTAL	(6,013)	0	0	0

### ORG : 3591840 CSA #9 WALNUT DRIVE Zn 24

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	19	0	0	0
Rev Use Money/Prop	2,413	0	0	0
Service Charges	24,315	24,152	24,152	0
Fund Balance	0	8,179	9,866	1,687
Total Revenue	26,746	32,331	34,018	1,687
Services & Supplies	67,894	23,470	20,515	(2,955)
Other Charges	2,353	6,412	5,321	(1,091)
Other Fin Uses	0	0	240	240
Intrafund Transfers	1,516	1,711	2,080	369
Contingency	0	738	5,862	5,124
Total Appropriations	71,764	32,331	34,018	1,687
ORG 3591840 CSA #9 WALNUT DRIVE Zn 24 TOTAL	45,018	0	0	0

### ORG : 3591841 CSA #9 MEADOWVIEW ACRES Zn 25

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	32,484	32,659	32,659	0
Fines & Penalties	43	0	0	0
Rev Use Money/Prop	1,795	0	0	0
Fund Balance	0	52,166	8,543	(43,623)
Total Revenue	34,322	84,825	41,202	(43,623)
Services & Supplies	16,041	69,772	26,817	(42,955)
Other Charges	2,292	5,482	6,202	720
Other Fin Uses	0	0	305	305
Intrafund Transfers	1,825	2,059	2,503	444
Contingency	0	7,512	5,375	(2,137)
Total Appropriations	20,159	84,825	41,202	(43,623)
ORG 3591841 CSA #9 MEADOWVIEW ACRES Zn 25 TOTAL	(14,163)	0	0	0



# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### ORG : 3591842 CSA #9 DOLLY VARDEN LANE Zn 26

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	1,929	1,929	1,929	0
Rev Use Money/Prop	976	0	0	0
Fund Balance	0	21,641	22,683	1,042
Total Revenue	2,905	23,570	24,612	1,042
Services & Supplies	0	20,707	22,747	2,040
Other Charges	297	793	480	(313)
Other Fin Uses	0	0	42	42
Intrafund Transfers	262	295	360	65
Contingency	0	1,775	983	(792)
Total Appropriations	558	23,570	24,612	1,042
ORG 3591842 CSA #9 DOLLY VARDEN LANE Zn 26 TOTAL	(2,346)	0	0	0

### ORG : 3591843 CSA #9 CREEKSIDE DRIVE Zn 27

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	39	0	0	0
Rev Use Money/Prop	1,215	0	0	0
Service Charges	2,155	2,282	2,282	0
Fund Balance	0	27,351	29,386	2,035
Total Revenue	3,409	29,633	31,668	2,035
Services & Supplies	27	27,583	30,149	2,566
Other Charges	160	333	328	(5)
Other Fin Uses	0	0	21	21
Intrafund Transfers	121	137	167	30
Contingency	0	1,580	1,003	(577)
Total Appropriations	308	29,633	31,668	2,035
ORG 3591843 CSA #9 CREEKSIDE DRIVE Zn 27 TOTAL	(3,102)	0	0	0

### ORG : 3591844 CSA #9 PINEOAKIO Zn 29

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	11,973	20,073	20,073	0
Rev Use Money/Prop	2,216	0	0	0
Fund Balance	0	54,861	33,490	(21,371)
Total Revenue	14,190	74,934	53,563	(21,371)
Services & Supplies	0	66,735	47,741	(18,994)
Other Charges	1,869	1,821	2,106	285
Other Fin Uses	0	0	138	138
Intrafund Transfers	766	864	1,051	187
Contingency	0	5,514	2,527	(2,987)
Total Appropriations	2,635	74,934	53,563	(21,371)
ORG 3591844 CSA #9 PINEOAKIO Zn 29 TOTAL	(11,555)	0	0	0

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### ORG : 3591845 CSA #9 LYNX TRAIL Zn 30

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	22,277	21,977	21,977	0
Fines & Penalties	317	0	0	0
Rev Use Money/Prop	591	0	0	0
Fund Balance	0	30,627	46,598	15,971
Total Revenue	23,186	52,604	68,575	15,971
Services & Supplies	361	44,647	61,473	16,826
Other Charges	2,389	5,183	5,838	655
Other Fin Uses	0	0	192	192
Intrafund Transfers	782	882	1,072	190
Contingency	0	1,892	0	(1,892)
Total Appropriations	3,531	52,604	68,575	15,971
ORG 3591845 CSA #9 LYNX TRAIL Zn 30 TOTAL	(19,654)	0	0	0

### ORG : 3591846 CSA #9 MANY OAKS LANE Zn 32

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	24,006	24,006	24,006	0
Fines & Penalties	59	0	0	0
Rev Use Money/Prop	1,893	0	0	0
Fund Balance	0	25,293	44,341	19,048
Total Revenue	25,957	49,299	68,347	19,048
Services & Supplies	44,620	38,600	59,999	21,399
Other Charges	1,823	3,730	2,782	(948)
Other Fin Uses	0	0	261	261
Intrafund Transfers	1,520	1,715	2,085	370
Contingency	0	5,254	3,220	(2,034)
Total Appropriations	47,963	49,299	68,347	19,048
ORG 3591846 CSA #9 MANY OAKS LANE Zn 32 TOTAL	22,006	0	0	0

### ORG : 3591847 CSA #9 PILOT VIEW DRIVE Zn 35

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	14,479	14,179	14,650	471
Fines & Penalties	94	0	0	0
Rev Use Money/Prop	3,173	0	0	0
Fund Balance	0	76,725	80,465	3,740
Total Revenue	17,746	90,904	95,115	4,211
Services & Supplies	0	76,642	89,457	12,815
Other Charges	2,830	5,495	2,179	(3,316)
Other Fin Uses	0	0	155	155
Intrafund Transfers	586	661	804	143
Contingency	0	8,106	2,520	(5,586)
Total Appropriations	3,417	90,904	95,115	4,211
ORG 3591847 CSA #9 PILOT VIEW DRIVE Zn 35 TOTAL	(14,329)	0	0	0

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

**ORG : 3591848 CSA #9 GREENSPRINGS Zn 37**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	1,185	0	0	0
Rev Use Money/Prop	882	0	0	0
Service Charges	7,392	5,604	5,604	0
Fund Balance	0	26,791	29,567	2,776
Total Revenue	9,459	32,395	35,171	2,776
Services & Supplies	27	24,297	31,605	7,308
Other Charges	485	906	1,820	914
Other Fin Uses	0	0	61	61
Intrafund Transfers	371	419	510	91
Contingency	0	6,773	1,175	(5,598)
Total Appropriations	882	32,395	35,171	2,776
ORG 3591848 CSA #9 GREENSPRINGS Zn 37 TOTAL	(8,577)	0	0	0

**ORG : 3591849 CSA #9 KING OF THE MTN Zn 38**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	0	0	11,550	11,550
Fines & Penalties	65	0	0	0
Rev Use Money/Prop	121	0	0	0
Service Charges	5,579	5,079	0	(5,079)
Miscellaneous Rev	3,400	0	0	0
Fund Balance	0	10,150	13,149	2,999
Total Revenue	9,165	15,229	24,699	9,470
Services & Supplies	27	13,083	22,530	9,447
Other Charges	543	1,851	749	(1,102)
Other Fin Uses	0	0	53	53
Intrafund Transfers	262	295	360	65
Contingency	0	0	1,007	1,007
Total Appropriations	831	15,229	24,699	9,470
ORG 3591849 CSA #9 KING OF THE MTN Zn 38 TOTAL	(8,334)	0	0	0

**ORG : 3591850 CSA #9 RANDOLPH CANYON Zn 39**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	39	0	0	0
Rev Use Money/Prop	259	0	0	0
Service Charges	6,140	5,840	5,840	0
Fund Balance	0	10,502	2,988	(7,514)
Total Revenue	6,438	16,342	8,828	(7,514)
Services & Supplies	27	14,156	6,372	(7,784)
Other Charges	440	950	800	(150)
Other Fin Uses	0	0	54	54
Intrafund Transfers	434	489	595	106
Contingency	0	747	1,007	260
Total Appropriations	901	16,342	8,828	(7,514)
ORG 3591850 CSA #9 RANDOLPH CANYON Zn 39 TOTAL	(5,538)	0	0	0

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### ORG : 3591851 CSA #9 ROLLING RANCH Zn 40

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	18,178	18,528	18,528	0
Fines & Penalties	26	0	0	0
Rev Use Money/Prop	1,464	0	0	0
Fund Balance	0	43,235	36,609	(6,626)
<b>Total Revenue</b>	<b>19,668</b>	<b>61,763</b>	<b>55,137</b>	<b>(6,626)</b>
Services & Supplies	0	48,564	47,540	(1,024)
Other Charges	4,005	3,425	3,494	69
Other Fin Uses	0	0	106	106
Intrafund Transfers	352	397	483	86
Contingency	0	9,377	3,514	(5,863)
<b>Total Appropriations</b>	<b>4,356</b>	<b>61,763</b>	<b>55,137</b>	<b>(6,626)</b>
<b>ORG 3591851 CSA #9 ROLLING RANCH Zn 40 TOTAL</b>	<b>(15,311)</b>	<b>0</b>	<b>0</b>	<b>0</b>

### ORG : 3591852 CSA #9 BLANCHARD ESTATES Zn 45

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	6,438	6,438	6,438	0
Rev Use Money/Prop	58	0	0	0
Fund Balance	0	5,508	7,066	1,558
<b>Total Revenue</b>	<b>6,496</b>	<b>11,946</b>	<b>13,504</b>	<b>1,558</b>
Services & Supplies	1,169	7,281	9,871	2,590
Other Charges	769	1,822	1,714	(108)
Other Fin Uses	0	0	38	38
Intrafund Transfers	55	62	76	14
Contingency	0	2,781	1,805	(976)
<b>Total Appropriations</b>	<b>1,992</b>	<b>11,946</b>	<b>13,504</b>	<b>1,558</b>
<b>ORG 3591852 CSA #9 BLANCHARD ESTATES Zn 45 TOTAL</b>	<b>(4,504)</b>	<b>0</b>	<b>0</b>	<b>0</b>

### ORG : 3591853 CSA #9 RIVER PINES EST Zn 46

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,989	0	0	0
Service Charges	25,471	25,609	25,609	0
Fund Balance	0	50,720	51,714	994
<b>Total Revenue</b>	<b>27,460</b>	<b>76,329</b>	<b>77,323</b>	<b>994</b>
Services & Supplies	7,371	65,884	14,590	(51,294)
Other Charges	2,996	7,579	3,891	(3,688)
Other Fin Uses	0	0	318	318
Intrafund Transfers	2,540	2,866	3,484	618
Contingency	0	0	55,040	55,040
<b>Total Appropriations</b>	<b>12,907</b>	<b>76,329</b>	<b>77,323</b>	<b>994</b>
<b>ORG 3591853 CSA #9 RIVER PINES EST Zn 46 TOTAL</b>	<b>(14,553)</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### ORG : 3591854 CSA #9 RANCHO PONDEROSA Zn 54

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	2,273	0	0	0
Service Charges	6,346	6,346	6,346	0
Fund Balance	0	52,976	58,575	5,599
Total Revenue	8,620	59,322	64,921	5,599
Services & Supplies	27	51,579	62,493	10,914
Other Charges	600	1,025	806	(219)
Other Fin Uses	0	0	65	65
Intrafund Transfers	254	287	349	62
Contingency	0	6,431	1,208	(5,223)
Total Appropriations	880	59,322	64,921	5,599
ORG 3591854 CSA #9 RANCHO PONDEROSA Zn 54 TOTAL	(7,739)	0	0	0

### ORG : 3591855 CSA #9 NANCE DRIVE Zn 56

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	1,644	1,644	1,644	0
Rev Use Money/Prop	377	0	0	0
Fund Balance	0	9,265	10,375	1,110
Total Revenue	2,021	10,909	12,019	1,110
Services & Supplies	0	9,907	11,000	1,093
Other Charges	179	510	329	(181)
Other Fin Uses	0	0	18	18
Intrafund Transfers	98	110	134	24
Contingency	0	382	538	156
Total Appropriations	277	10,909	12,019	1,110
ORG 3591855 CSA #9 NANCE DRIVE Zn 56 TOTAL	(1,744)	0	0	0

### ORG : 3591856 CSA #9 DEVIL'S GATE Zn 60

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	0	0	0	0
Fund Balance	0	4	4	0
Total Revenue	0	4	4	0
Contingency	0	4	4	0
Total Appropriations	0	4	4	0
ORG 3591856 CSA #9 DEVIL'S GATE Zn 60 TOTAL	(0)	0	0	0

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### ORG : 3591857 CSA #9 GREEN VALLEY OAKS Zn 69

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	27	0	0	0
Rev Use Money/Prop	9,975	0	0	0
Service Charges	25,849	25,849	25,849	0
Fund Balance	0	104,359	125,497	21,138
<b>Total Revenue</b>	<b>35,851</b>	<b>130,208</b>	<b>151,346</b>	<b>21,138</b>
Services & Supplies	53,116	100,078	140,546	40,468
Other Charges	2,497	5,133	3,705	(1,428)
Other Fin Uses	0	0	245	245
Intrafund Transfers	1,129	1,274	1,549	275
Contingency	0	23,723	5,301	(18,422)
<b>Total Appropriations</b>	<b>56,742</b>	<b>130,208</b>	<b>151,346</b>	<b>21,138</b>
<b>ORG 3591857 CSA #9 GREEN VALLEY OAKS Zn 69 TOTAL</b>	<b>20,892</b>	<b>0</b>	<b>0</b>	<b>0</b>

### ORG : 3591858 CSA #9 MAVERICK Zn 88

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	10,626	10,626	11,013	387
Rev Use Money/Prop	2,809	0	0	0
Fund Balance	0	31,754	32,262	508
<b>Total Revenue</b>	<b>13,435</b>	<b>42,380</b>	<b>43,275</b>	<b>895</b>
Services & Supplies	250	34,638	39,897	5,259
Other Charges	644	1,476	1,478	2
Other Fin Uses	0	0	80	80
Intrafund Transfers	313	353	429	76
Contingency	0	5,913	1,391	(4,522)
<b>Total Appropriations</b>	<b>1,207</b>	<b>42,380</b>	<b>43,275</b>	<b>895</b>
<b>ORG 3591858 CSA #9 MAVERICK Zn 88 TOTAL</b>	<b>(12,228)</b>	<b>0</b>	<b>0</b>	<b>0</b>

### ORG : 3591859 CSA #9 SHADOW LANE Zn 98101

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	4,636	4,387	4,421	34
Fines & Penalties	42	0	0	0
Rev Use Money/Prop	707	0	0	0
IG Rev - State	12	0	0	0
Fund Balance	0	18,757	22,395	3,638
<b>Total Revenue</b>	<b>5,398</b>	<b>23,144</b>	<b>26,816</b>	<b>3,672</b>
Services & Supplies	0	19,778	24,670	4,892
Other Charges	320	760	741	(19)
Other Fin Uses	0	0	33	33
Intrafund Transfers	195	220	268	48
Contingency	0	2,386	1,104	(1,282)
<b>Total Appropriations</b>	<b>515</b>	<b>23,144</b>	<b>26,816</b>	<b>3,672</b>
<b>ORG 3591859 CSA #9 SHADOW LANE Zn 98101 TOTAL</b>	<b>(4,882)</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### ORG : 3592890 CSA #9 CREEKSIDE Zn 28

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	2	0	0	0
Rev Use Money/Prop	2,828	0	500	500
Service Charges	5,747	5,728	5,728	0
Fund Balance	0	41,932	42,863	931
Total Revenue	8,577	47,660	49,091	1,431
Services & Supplies	27	25,530	25,500	(30)
Other Charges	1,191	3,561	2,763	(798)
Other Fin Uses	0	0	186	186
Intrafund Transfers	181	181	181	0
Contingency	0	16,579	18,652	2,073
Reserves Budgetary	0	1,809	1,809	0
Total Appropriations	1,398	47,660	49,091	1,431
ORG 3592890 CSA #9 CREEKSIDE Zn 28 TOTAL	(7,179)	0	0	0

### ORG : 3592891 CSA #9 STONEGATE VILLAGE Zn 31

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	2	0	0	0
Rev Use Money/Prop	5,735	0	1,000	1,000
Service Charges	5,272	5,279	5,279	0
Fund Balance	0	96,798	97,679	881
Total Revenue	11,009	102,077	103,958	1,881
Services & Supplies	82	36,180	36,150	(30)
Other Charges	2,351	3,961	2,963	(998)
Other Fin Uses	0	0	186	186
Intrafund Transfers	175	175	175	0
Contingency	0	60,014	62,737	2,723
Reserves Budgetary	0	1,747	1,747	0
Total Appropriations	2,607	102,077	103,958	1,881
ORG 3592891 CSA #9 STONEGATE VILLAGE Zn 31 TOTAL	(8,402)	0	0	0

### ORG : 3592892 CSA #9 LA CRESTA Zn 42

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	30	0	0	0
Rev Use Money/Prop	3,968	0	300	300
Service Charges	3,459	3,424	3,424	0
Fund Balance	0	67,099	66,168	(931)
Total Revenue	7,457	70,523	69,892	(631)
Services & Supplies	90	31,580	30,150	(1,430)
Other Charges	1,710	4,061	2,763	(1,298)
Other Fin Uses	0	0	186	186
Intrafund Transfers	110	111	111	0
Contingency	0	33,668	35,579	1,911
Reserves Budgetary	0	1,103	1,103	0
Total Appropriations	1,911	70,523	69,892	(631)
ORG 3592892 CSA #9 LA CRESTA Zn 4 TOTAL	(5,547)	0	0	0

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### ORG : 3592893 CSA #9 BAR J RANCH Zn 43

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	23	0	0	0
Rev Use Money/Prop	5,735	0	400	400
Service Charges	13,064	13,076	13,076	0
Fund Balance	0	73,894	72,409	(1,485)
Total Revenue	18,822	86,970	85,885	(1,085)
Services & Supplies	426	26,575	28,000	1,425
Other Charges	7,540	11,061	8,963	(2,098)
Other Fin Uses	0	0	186	186
Intrafund Transfers	411	411	411	0
Contingency	0	44,813	44,215	(598)
Reserves Budgetary	0	4,110	4,110	0
Total Appropriations	8,377	86,970	85,885	(1,085)
ORG 3592893 CSA #9 BAR J RANCH Zn 43 TOTAL	(10,446)	0	0	0

### ORG : 3592894 CSA #9 WATERFORD Zn 44

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	8	0	0	0
Rev Use Money/Prop	11,195	0	1,000	1,000
Service Charges	7,756	7,756	7,756	0
Fund Balance	0	198,866	201,851	2,985
Total Revenue	18,959	206,622	210,607	3,985
Services & Supplies	78	65,180	65,150	(30)
Other Charges	1,631	4,765	2,463	(2,302)
Other Fin Uses	0	0	186	186
Intrafund Transfers	248	248	248	0
Contingency	0	133,953	140,084	6,131
Reserves Budgetary	0	2,476	2,476	0
Total Appropriations	1,956	206,622	210,607	3,985
ORG 3592894 CSA #9 WATERFORD Zn 44 TOTAL	(17,003)	0	0	0

### ORG : 3592895 CSA #9 PARKVIEW HEIGHTS Zn 48

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	2	0	0	0
Rev Use Money/Prop	4,304	0	0	0
Service Charges	2,795	2,783	2,783	0
Fund Balance	0	73,929	74,043	114
Total Revenue	7,101	76,712	76,826	114
Services & Supplies	27	30,130	35,100	4,970
Other Charges	1,191	2,761	1,813	(948)
Other Fin Uses	0	0	186	186
Intrafund Transfers	92	92	92	0
Contingency	0	42,814	38,720	(4,094)
Reserves Budgetary	0	915	915	0
Total Appropriations	1,309	76,712	76,826	114
ORG 3592895 CSA #9 PARKVIEW HEIGHTS Zn 48 TOTAL	(5,792)	0	0	0



# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### ORG : 3592896 CSA #9 STONERIDGE VLLGE Zn 50

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	3	0	0	0
Rev Use Money/Prop	4,329	0	800	800
Service Charges	3,429	3,452	3,452	0
Fund Balance	0	45,880	35,983	(9,897)
Total Revenue	7,761	49,332	40,235	(9,097)
Services & Supplies	27	23,180	20,100	(3,080)
Other Charges	2,859	4,305	3,463	(842)
Other Fin Uses	0	0	186	186
Intrafund Transfers	110	111	111	0
Contingency	0	11,736	6,375	(5,361)
Reserves Budgetary	0	10,000	10,000	0
Total Appropriations	2,996	49,332	40,235	(9,097)
ORG 3592896 CSA #9 STONERIDGE VLLGE Zn 50 TOTAL	(4,765)	0	0	0

### ORG : 3592897 CSA #9 RIDGEVIEW ESTATES Zn 51

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	8	0	0	0
Rev Use Money/Prop	4,969	0	500	500
Service Charges	4,998	5,118	5,118	0
Fund Balance	0	78,555	78,620	65
Total Revenue	9,975	83,673	84,238	565
Services & Supplies	102	41,030	41,000	(30)
Other Charges	2,774	4,461	3,663	(798)
Other Fin Uses	0	0	186	186
Intrafund Transfers	161	162	162	0
Contingency	0	36,407	37,614	1,207
Reserves Budgetary	0	1,613	1,613	0
Total Appropriations	3,037	83,673	84,238	565
ORG 3592897 CSA #9 RIDGEVIEW ESTATES Zn 51 TOTAL	(6,938)	0	0	0

### ORG : 3592898 CSA #9 CRESCENT RIDGE Zn 52

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	123	0	0	0
Rev Use Money/Prop	2,620	0	0	0
Service Charges	7,448	7,286	7,286	0
Fund Balance	0	24,895	19,084	(5,811)
Total Revenue	10,192	32,181	26,370	(5,811)
Services & Supplies	97	10,780	10,250	(530)
Other Charges	4,507	5,561	5,313	(248)
Other Fin Uses	0	0	186	186
Intrafund Transfers	229	229	229	0
Contingency	0	7,721	2,502	(5,219)
Reserves Budgetary	0	7,890	7,890	0
Total Appropriations	4,833	32,181	26,370	(5,811)
ORG 3592898 CSA #9 CRESCENT RIDGE Zn 52 TOTAL	(5,359)	0	0	0

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### ORG : 3592899 CSA #9 GREENVALLEY HILLS Zn 53

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	7	0	0	0
Rev Use Money/Prop	5,212	0	1,500	1,500
Service Charges	4,075	4,085	4,085	0
Fund Balance	0	68,185	60,820	(7,365)
Total Revenue	9,294	72,270	66,405	(5,865)
Services & Supplies	57	22,280	25,200	2,920
Other Charges	1,526	3,780	2,313	(1,467)
Other Fin Uses	0	0	186	186
Intrafund Transfers	133	134	134	0
Contingency	0	37,271	29,767	(7,504)
Reserves Budgetary	0	8,805	8,805	0
Total Appropriations	1,716	72,270	66,405	(5,865)
ORG 3592899 CSA #9 GREENVALLEY HILLS Zn 53 TOTAL	(7,577)	0	0	0

### ORG : 3592900 CSA #9 VILLAGE CENTER Zn 55

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	38	0	10	10
Service Charges	0	150	150	0
Fund Balance	0	53	28	(25)
Total Revenue	38	203	188	(15)
Services & Supplies	27	90	168	78
Intrafund Transfers	5	20	20	0
Reserves Budgetary	0	93	0	(93)
Total Appropriations	31	203	188	(15)
ORG 3592900 CSA #9 VILLAGE CENTER Zn 55 TOTAL	(7)	0	0	0

### ORG : 3592901 CSA #9 WINTERHAVEN Zn 58

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	5,213	0	0	0
Service Charges	3,901	3,901	3,901	0
Fund Balance	0	91,388	91,360	(28)
Total Revenue	9,114	95,289	95,261	(28)
Services & Supplies	53	20,130	20,100	(30)
Other Charges	1,473	3,872	2,113	(1,759)
Other Fin Uses	0	0	186	186
Intrafund Transfers	124	125	125	0
Contingency	0	69,921	71,496	1,575
Reserves Budgetary	0	1,241	1,241	0
Total Appropriations	1,650	95,289	95,261	(28)
ORG 3592901 CSA #9 WINTERHAVEN Zn 58 TOTAL	(7,464)	0	0	0

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### ORG : 3592902 CSA #9 FAIRCHILD VILLAGE Zn 59

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	3	0	0	0
Rev Use Money/Prop	4,555	0	0	0
Service Charges	4,221	4,214	4,214	0
Fund Balance	0	70,540	63,274	(7,266)
Total Revenue	8,779	74,754	67,488	(7,266)
Services & Supplies	80	12,230	15,150	2,920
Other Charges	1,631	4,361	2,463	(1,898)
Other Fin Uses	0	0	186	186
Intrafund Transfers	140	140	140	0
Contingency	0	49,944	41,470	(8,474)
Reserves Budgetary	0	8,079	8,079	0
Total Appropriations	1,851	74,754	67,488	(7,266)
ORG 3592902 CSA #9 FAIRCHILD VILLAGE Zn 59 TOTAL	(6,928)	0	0	0

### ORG : 3592903 CSA #9 BASS LAKE VILLAGE Zn 61

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1	0	0	0
Fund Balance	0	16	16	0
Total Revenue	1	16	16	0
Contingency	0	16	16	0
Total Appropriations	0	16	16	0
ORG 3592903 CSA #9 BASS LAKE VILLAGE Zn 61 TOTAL	(1)	0	0	0

### ORG : 3592904 CSA #9 SOUTHPOINTE Zn 62

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	6	0	0	0
Rev Use Money/Prop	1,578	0	400	400
Service Charges	3,184	3,206	3,206	0
Fund Balance	0	16,894	13,620	(3,274)
Total Revenue	4,768	20,100	17,226	(2,874)
Services & Supplies	80	9,958	9,950	(8)
Other Charges	1,842	4,661	3,163	(1,498)
Other Fin Uses	0	0	186	186
Intrafund Transfers	103	103	103	0
Contingency	0	3,348	1,794	(1,554)
Reserves Budgetary	0	2,030	2,030	0
Total Appropriations	2,025	20,100	17,226	(2,874)
ORG 3592904 CSA #9 SOUTHPOINTE Zn 62 TOTAL	(2,743)	0	0	0

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### ORG : 3592905 CSA #9 MARINA HILLS Zn 63

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,291	0	0	0
Service Charges	2,217	2,292	2,292	0
Fund Balance	0	17,096	14,981	(2,115)
<b>Total Revenue</b>	<b>3,509</b>	<b>19,388</b>	<b>17,273</b>	<b>(2,115)</b>
Services & Supplies	62	12,418	10,100	(2,318)
Other Charges	1,684	3,761	3,413	(348)
Other Fin Uses	0	0	186	186
Intrafund Transfers	74	75	75	0
Contingency	0	2,390	2,755	365
Reserves Budgetary	0	744	744	0
<b>Total Appropriations</b>	<b>1,820</b>	<b>19,388</b>	<b>17,273</b>	<b>(2,115)</b>
<b>ORG 3592905 CSA #9 MARINA HILLS Zn 63 TOTAL</b>	<b>(1,689)</b>	<b>0</b>	<b>0</b>	<b>0</b>

### ORG : 3592906 CSA #9 MARINA WOODS Zn 65

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	18	0	0	0
Rev Use Money/Prop	13,110	0	5,000	5,000
Service Charges	10,134	10,036	10,036	0
Fund Balance	0	219,623	219,606	(17)
<b>Total Revenue</b>	<b>23,262</b>	<b>229,659</b>	<b>234,642</b>	<b>4,983</b>
Services & Supplies	27	50,330	50,200	(130)
Other Charges	1,191	3,561	3,063	(498)
Other Fin Uses	0	0	186	186
Intrafund Transfers	310	311	311	0
Contingency	0	165,857	171,282	5,425
Reserves Budgetary	0	9,600	9,600	0
<b>Total Appropriations</b>	<b>1,527</b>	<b>229,659</b>	<b>234,642</b>	<b>4,983</b>
<b>ORG 3592906 CSA #9 MARINA WOODS Zn 65 TOTAL</b>	<b>(21,734)</b>	<b>0</b>	<b>0</b>	<b>0</b>

### ORG : 3592907 CSA #9 SUMMIT Zn 66

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	55	0	0	0
Rev Use Money/Prop	10,460	0	3,000	3,000
Service Charges	10,015	9,807	9,807	0
Fund Balance	0	182,141	184,960	2,819
<b>Total Revenue</b>	<b>20,530</b>	<b>191,948</b>	<b>197,767</b>	<b>5,819</b>
Services & Supplies	104	50,280	55,200	4,920
Other Charges	3,310	6,261	5,413	(848)
Other Fin Uses	0	0	186	186
Intrafund Transfers	304	305	305	0
Contingency	0	132,030	133,591	1,561
Reserves Budgetary	0	3,072	3,072	0
<b>Total Appropriations</b>	<b>3,718</b>	<b>191,948</b>	<b>197,767</b>	<b>5,819</b>
<b>ORG 3592907 CSA #9 SUMMIT Zn 66 TOTAL</b>	<b>(16,811)</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### ORG : 3592908 CSA #9 CROWN VALLEY Zn 98367

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	215	0	0	0
Rev Use Money/Prop	5,787	0	0	0
Service Charges	7,833	7,603	7,603	0
Fund Balance	0	36,186	28,426	(7,760)
Total Revenue	13,836	43,789	36,029	(7,760)
Services & Supplies	100	10,530	12,250	1,720
Other Charges	3,810	4,761	4,063	(698)
Other Fin Uses	0	0	186	186
Intrafund Transfers	235	235	235	0
Contingency	0	16,917	7,949	(8,968)
Reserves Budgetary	0	11,346	11,346	0
Total Appropriations	4,144	43,789	36,029	(7,760)
ORG 3592908 CSA #9 CROWN VALLEY Zn 98367 TOTAL	(9,691)	0	0	0

### ORG : 3592909 CSA #9 FRANCISCO OAKS Zn 98368

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	8,893	8,959	8,959	0
Rev Use Money/Prop	8,754	0	2,000	2,000
Fund Balance	0	82,543	77,773	(4,770)
Total Revenue	17,647	91,502	88,732	(2,770)
Services & Supplies	47	40,500	40,500	0
Other Charges	2,317	4,461	3,263	(1,198)
Other Fin Uses	0	0	186	186
Intrafund Transfers	275	276	276	0
Contingency	0	35,012	33,254	(1,758)
Reserves Budgetary	0	11,253	11,253	0
Total Appropriations	2,639	91,502	88,732	(2,770)
ORG 3592909 CSA #9 FRANCISCO OAKS Zn 98368 TOTAL	(15,008)	0	0	0

### ORG : 3592910 CSA #9 EASTWOOD PARK Zn 71

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	5,693	0	2,000	2,000
Service Charges	5,629	5,629	5,629	0
Fund Balance	0	66,424	61,160	(5,264)
Total Revenue	11,322	72,053	68,789	(3,264)
Services & Supplies	62	30,180	30,150	(30)
Other Charges	2,264	3,911	2,713	(1,198)
Other Fin Uses	0	0	186	186
Intrafund Transfers	178	178	178	0
Contingency	0	29,552	27,330	(2,222)
Reserves Budgetary	0	8,232	8,232	0
Total Appropriations	2,504	72,053	68,789	(3,264)
ORG 3592910 CSA #9 EASTWOOD PARK Zn 71 TOTAL	(8,818)	0	0	0

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### ORG : 3592911 CSA #9 OAK TREE MEADOWS Zn 73

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	67	0	20	20
Service Charges	0	120	120	0
Fund Balance	0	716	759	43
Total Revenue	67	836	899	63
Services & Supplies	27	776	839	63
Reserves Budgetary	0	60	60	0
Total Appropriations	27	836	899	63
ORG 3592911 CSA #9 OAK TREE MEADOWS Zn 73				
TOTAL	(40)	0	0	0

### ORG : 3592912 CSA #9 LONG VIEW ESTATES Zn 76

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	22	0	0	0
Rev Use Money/Prop	1,589	0	0	0
Service Charges	3,253	3,210	3,210	0
Fund Balance	0	8,728	7,828	(900)
Total Revenue	4,864	11,938	11,038	(900)
Services & Supplies	27	5,248	5,600	352
Other Charges	2,311	3,261	3,013	(248)
Other Fin Uses	0	0	186	186
Intrafund Transfers	102	102	102	0
Contingency	0	2,258	1,068	(1,190)
Reserves Budgetary	0	1,069	1,069	0
Total Appropriations	2,440	11,938	11,038	(900)
ORG 3592912 CSA #9 LONG VIEW ESTATES Zn 76 TOTAL	(2,424)	0	0	0

### ORG : 3592913 CSA #9 SIERRA SUNRISE Zn 77

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	113	0	35	35
Service Charges	48	48	48	0
Fund Balance	0	1,767	1,749	(18)
Total Revenue	161	1,815	1,832	17
Services & Supplies	27	1,665	1,000	(665)
Intrafund Transfers	6	6	6	0
Contingency	0	84	766	682
Reserves Budgetary	0	60	60	0
Total Appropriations	33	1,815	1,832	17
ORG 3592913 CSA #9 SIERRA SUNRISE Zn 77 TOTAL	(128)	0	0	0

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### ORG : 3592914 CSA #9 SUNDOWN ESTATES Zn 78

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	165	0	50	50
Service Charges	840	840	840	0
Fund Balance	0	2,593	1,348	(1,245)
Total Revenue	1,005	3,433	2,238	(1,195)
Services & Supplies	27	1,492	209	(1,283)
Other Charges	1,191	1,911	1,813	(98)
Other Fin Uses	0	0	186	186
Intrafund Transfers	30	30	30	0
Total Appropriations	1,247	3,433	2,238	(1,195)
ORG 3592914 CSA #9 SUNDOWN ESTATES Zn 78 TOTAL	242	0	0	0

### ORG : 3592915 CSA #9 CAVALRY MEADOWS Zn 79

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	10	0	0	0
Rev Use Money/Prop	456	0	100	100
Service Charges	1,049	1,049	1,049	0
Fund Balance	0	3,850	1,335	(2,515)
Total Revenue	1,515	4,899	2,484	(2,415)
Services & Supplies	27	1,451	559	(892)
Other Charges	1,191	3,411	1,702	(1,709)
Other Fin Uses	0	0	186	186
Intrafund Transfers	36	37	37	0
Total Appropriations	1,254	4,899	2,484	(2,415)
ORG 3592915 CSA #9 CAVALRY MEADOWS Zn 79 TOTAL	(262)	0	0	0

### ORG : 3592916 CSA #9 SERRANO Zn 87

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	0	0	0	0
Fund Balance	0	5	5	0
Total Revenue	0	5	5	0
Contingency	0	5	5	0
Total Appropriations	0	5	5	0
ORG 3592916 CSA #9 SERRANO Zn 87 TOTAL	(0)	0	0	0

### ORG : 3592917 CSA #9 CREEKSIDE GREENS Zn 89

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,057	0	0	0
Service Charges	2,535	2,535	2,535	0
Fund Balance	0	10,922	9,636	(1,286)
Total Revenue	3,592	13,457	12,171	(1,286)
Services & Supplies	27	5,180	4,950	(230)
Other Charges	1,508	2,861	2,313	(548)
Other Fin Uses	0	0	186	186
Intrafund Transfers	82	83	83	0
Contingency	0	4,253	3,559	(694)
Reserves Budgetary	0	1,080	1,080	0
Total Appropriations	1,616	13,457	12,171	(1,286)
ORG 3592917 CSA #9 CREEKSIDE GREENS Zn 89 TOTAL	(1,976)	0	0	0

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### ORG : 3592918 CSA #9 CAMERON RIDGE Zn 82

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	18,061	18,161	18,161	0
Rev Use Money/Prop	17,265	0	0	0
Fund Balance	0	162,225	156,416	(5,809)
Total Revenue	35,326	180,386	174,577	(5,809)
Services & Supplies	73	41,500	46,000	4,500
Other Charges	2,353	5,061	3,363	(1,698)
Other Fin Uses	0	0	186	186
Intrafund Transfers	552	552	552	0
Contingency	0	110,419	101,622	(8,797)
Reserves Budgetary	0	22,854	22,854	0
Total Appropriations	2,978	180,386	174,577	(5,809)
ORG 3592918 CSA #9 CAMERON RIDGE Zn 82 TOTAL	(32,347)	0	0	0

### ORG : 3592919 CSA #9 HIGHLAND HILLS Zn 83

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	2	0	0	0
Fund Balance	0	52	53	1
Total Revenue	2	52	53	1
Contingency	0	52	53	1
Total Appropriations	0	52	53	1
ORG 3592919 CSA #9 HIGHLAND HILLS Zn 83 TOTAL	(2)	0	0	0

### ORG : 3592920 CSA #9 CAMBRIDGE OAKS Zn 91

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	33,392	33,492	33,691	199
Fines & Penalties	13	0	0	0
Rev Use Money/Prop	35,919	0	5,000	5,000
Fund Balance	0	433,560	434,407	847
Total Revenue	69,324	467,052	473,098	6,046
Services & Supplies	85	87,000	80,500	(6,500)
Other Charges	2,933	5,761	3,513	(2,248)
Other Fin Uses	0	0	186	186
Intrafund Transfers	1,020	1,014	1,020	6
Contingency	0	337,868	352,470	14,602
Reserves Budgetary	0	35,409	35,409	0
Total Appropriations	4,038	467,052	473,098	6,046
ORG 3592920 CSA #9 CAMBRIDGE OAKS Zn 91 TOTAL	(65,286)	0	0	0



# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### ORG : 3592921 CSA #9 CAMERON VALLEY Zn 92

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	24,035	23,735	23,735	0
Fines & Penalties	50	0	0	0
Rev Use Money/Prop	21,481	0	3,000	3,000
Fund Balance	0	178,484	162,177	(16,307)
Total Revenue	45,565	202,219	188,912	(13,307)
Services & Supplies	87	53,000	52,500	(500)
Other Charges	3,714	4,561	4,113	(448)
Other Fin Uses	0	0	186	186
Intrafund Transfers	720	720	720	0
Contingency	0	103,534	90,989	(12,545)
Reserves Budgetary	0	40,404	40,404	0
Total Appropriations	4,521	202,219	188,912	(13,307)
ORG 3592921 CSA #9 CAMERON VALLEY Zn 92 TOTAL	(41,044)	0	0	0

### ORG : 3592922 CSA #9 WOODLEIGH HEIGHTS Zn 94

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	2,838	2,838	2,838	0
Rev Use Money/Prop	2,730	0	0	0
Fund Balance	0	48,109	48,204	95
Total Revenue	5,568	50,947	51,042	95
Services & Supplies	0	27,650	25,550	(2,100)
Other Charges	1,191	2,411	1,702	(709)
Other Fin Uses	0	0	186	186
Intrafund Transfers	90	90	90	0
Contingency	0	19,830	22,548	2,718
Reserves Budgetary	0	966	966	0
Total Appropriations	1,281	50,947	51,042	95
ORG 3592922 CSA #9 WOODLEIGH HEIGHTS Zn 94 TOTAL	(4,287)	0	0	0

### ORG : 3592923 CSA #9 THE PLATEAU Zn 95

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	4,554	4,554	4,554	0
Rev Use Money/Prop	3,791	0	1,000	1,000
Fund Balance	0	38,604	31,702	(6,902)
Total Revenue	8,345	43,158	37,256	(5,902)
Services & Supplies	42	23,150	23,150	0
Other Charges	1,684	3,511	2,213	(1,298)
Other Fin Uses	0	0	186	186
Intrafund Transfers	142	142	142	0
Contingency	0	7,571	2,781	(4,790)
Reserves Budgetary	0	8,784	8,784	0
Total Appropriations	1,867	43,158	37,256	(5,902)
ORG 3592923 CSA #9 THE PLATEAU Zn 95 TOTAL	(6,478)	0	0	0

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### ORG : 3592924 CSA #9 TWIN CANYON EST Zn 96

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	1,866	1,866	1,866	0
Rev Use Money/Prop	1,492	0	400	400
Fund Balance	0	15,069	13,169	(1,900)
Total Revenue	3,358	16,935	15,435	(1,500)
Services & Supplies	0	9,208	9,050	(158)
Other Charges	1,191	2,411	1,813	(598)
Other Fin Uses	0	0	186	186
Intrafund Transfers	61	61	61	0
Contingency	0	3,569	2,639	(930)
Reserves Budgetary	0	1,686	1,686	0
Total Appropriations	1,252	16,935	15,435	(1,500)
ORG 3592924 CSA #9 TWIN CANYON EST Zn 96 TOTAL	(2,107)	0	0	0

### ORG : 3592925 CSA #9 HIGHLAND VIEW Zn 97

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	22,014	22,014	22,014	0
Rev Use Money/Prop	22,349	0	4,000	4,000
Fund Balance	0	181,443	171,285	(10,158)
Total Revenue	44,362	203,457	197,299	(6,158)
Services & Supplies	0	55,500	55,500	0
Other Charges	5,840	7,375	4,263	(3,112)
Other Fin Uses	0	0	186	186
Intrafund Transfers	668	668	668	0
Contingency	0	109,824	106,592	(3,232)
Reserves Budgetary	0	30,090	30,090	0
Total Appropriations	6,508	203,457	197,299	(6,158)
ORG 3592925 CSA #9 HIGHLAND VIEW Zn 97 TOTAL	(37,854)	0	0	0

### ORG : 3592926 CSA #9 CAMINO VISTA Zn 99

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	1,746	1,746	1,746	0
Rev Use Money/Prop	1,181	0	400	400
Fund Balance	0	10,628	9,294	(1,334)
Total Revenue	2,927	12,374	11,440	(934)
Services & Supplies	0	6,700	6,100	(600)
Other Charges	1,191	1,870	1,763	(107)
Other Fin Uses	0	0	186	186
Intrafund Transfers	57	58	58	0
Contingency	0	2,285	1,872	(413)
Reserves Budgetary	0	1,461	1,461	0
Total Appropriations	1,248	12,374	11,440	(934)
ORG 3592926 CSA #9 CAMINO VISTA Zn 99 TOTAL	(1,679)	0	0	0

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

**ORG : 3592927 CSA #9 HILAND VW 3B&4 Zn 98302**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	11,099	11,252	11,252	0
Rev Use Money/Prop	8,400	0	2,400	2,400
Fund Balance	0	24,512	23,481	(1,031)
<b>Total Revenue</b>	<b>19,499</b>	<b>35,764</b>	<b>37,133</b>	<b>1,369</b>
Services & Supplies	13	12,534	13,150	616
Other Charges	4,949	3,061	3,263	202
Other Fin Uses	0	0	186	186
Intrafund Transfers	344	345	345	0
Contingency	0	8,690	9,055	365
Reserves Budgetary	0	11,134	11,134	0
<b>Total Appropriations</b>	<b>5,306</b>	<b>35,764</b>	<b>37,133</b>	<b>1,369</b>
<b>ORG 3592927 CSA #9 HILAND VW 3B&amp;4 Zn 98302 TOTAL</b>	<b>(14,193)</b>	<b>0</b>	<b>0</b>	<b>0</b>

**ORG : 3592928 CSA #9 HILAND VW 5&6 Zn 98303**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	14,284	14,284	14,284	0
Rev Use Money/Prop	12,867	0	3,000	3,000
Fund Balance	0	132,593	130,522	(2,071)
<b>Total Revenue</b>	<b>27,151</b>	<b>146,877</b>	<b>147,806</b>	<b>929</b>
Services & Supplies	0	45,150	48,150	3,000
Other Charges	3,818	4,261	3,263	(998)
Other Fin Uses	0	0	186	186
Intrafund Transfers	435	436	436	0
Contingency	0	81,928	80,669	(1,259)
Reserves Budgetary	0	15,102	15,102	0
<b>Total Appropriations</b>	<b>4,253</b>	<b>146,877</b>	<b>147,806</b>	<b>929</b>
<b>ORG 3592928 CSA #9 HILAND VW 5&amp;6 Zn 98303 TOTAL</b>	<b>(22,898)</b>	<b>0</b>	<b>0</b>	<b>0</b>

**ORG : 3592929 CSA #9 RDGVW WST 1&2 Zn 98304**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	23,532	25,150	25,150	0
Fines & Penalties	88	0	0	0
Rev Use Money/Prop	15,872	0	4,000	4,000
Fund Balance	0	109,231	101,573	(7,658)
<b>Total Revenue</b>	<b>39,491</b>	<b>134,381</b>	<b>130,723</b>	<b>(3,658)</b>
Services & Supplies	16,381	61,000	60,500	(500)
Other Charges	5,876	7,461	5,463	(1,998)
Other Fin Uses	0	0	186	186
Intrafund Transfers	762	762	762	0
Contingency	0	36,754	35,408	(1,346)
Reserves Budgetary	0	28,404	28,404	0
<b>Total Appropriations</b>	<b>23,019</b>	<b>134,381</b>	<b>130,723</b>	<b>(3,658)</b>
<b>ORG 3592929 CSA #9 RDGVW WST 1&amp;2 Zn 98304 TOTAL</b>	<b>(16,472)</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### ORG : 3592930 CSA #9 BASS LK V 8-13 Zn 98305

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	23,252	23,389	23,389	0
Rev Use Money/Prop	21,959	0	5,000	5,000
Fund Balance	0	156,645	147,512	(9,133)
Total Revenue	45,211	180,034	175,901	(4,133)
Services & Supplies	51	56,000	59,000	3,000
Other Charges	5,120	3,361	3,463	102
Other Fin Uses	0	0	186	186
Intrafund Transfers	711	712	712	0
Contingency	0	85,677	78,256	(7,421)
Reserves Budgetary	0	34,284	34,284	0
Total Appropriations	5,882	180,034	175,901	(4,133)
ORG 3592930 CSA #9 BASS LK V 8-13 Zn 98305 TOTAL	(39,330)	0	0	0

### ORG : 3592931 CSA #9 HILAND VLLGE 4 Zn 98306

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	1,884	1,884	1,884	0
Rev Use Money/Prop	1,159	0	300	300
Fund Balance	0	7,972	6,700	(1,272)
Total Revenue	3,043	9,856	8,884	(972)
Services & Supplies	0	4,793	4,600	(193)
Other Charges	1,191	2,761	1,763	(998)
Other Fin Uses	0	0	186	186
Intrafund Transfers	61	62	62	0
Contingency	0	1,652	1,685	33
Reserves Budgetary	0	588	588	0
Total Appropriations	1,252	9,856	8,884	(972)
ORG 3592931 CSA #9 HILAND VLLGE 4 Zn 98306 TOTAL	(1,791)	0	0	0

### ORG : 3592932 CSA #9 WATERMARK Zn 98307

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	5,822	6,330	6,533	203
Fines & Penalties	35	0	0	0
Rev Use Money/Prop	4,202	0	1,200	1,200
Fund Balance	0	33,089	29,805	(3,284)
Total Revenue	10,058	39,419	37,538	(1,881)
Services & Supplies	76	20,100	18,150	(1,950)
Other Charges	3,356	4,311	3,763	(548)
Other Fin Uses	0	0	186	186
Intrafund Transfers	195	196	202	6
Contingency	0	8,587	9,012	425
Reserves Budgetary	0	6,225	6,225	0
Total Appropriations	3,628	39,419	37,538	(1,881)
ORG 3592932 CSA #9 WATERMARK Zn 98307 TOTAL	(6,430)	0	0	0

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

**ORG : 3592933 CSA #9 EUER RANCH 1-5 Zn 98308**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	67,409	67,409	67,409	0
Rev Use Money/Prop	57,136	0	15,000	15,000
Fund Balance	0	384,662	356,402	(28,260)
<b>Total Revenue</b>	<b>124,545</b>	<b>452,071</b>	<b>438,811</b>	<b>(13,260)</b>
Services & Supplies	75	150,500	160,500	10,000
Other Charges	4,811	4,461	3,963	(498)
Other Fin Uses	0	0	186	186
Intrafund Transfers	2,016	2,016	2,016	0
Contingency	0	190,478	167,530	(22,948)
Reserves Budgetary	0	104,616	104,616	0
<b>Total Appropriations</b>	<b>6,903</b>	<b>452,071</b>	<b>438,811</b>	<b>(13,260)</b>
<b>ORG 3592933 CSA #9 EUER RANCH 1-5 Zn 98308 TOTAL</b>	<b>(117,642)</b>	<b>0</b>	<b>0</b>	<b>0</b>

**ORG : 3592934 CSA #9 EUER RANCH 6&7 Zn 98309**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	54,624	54,624	56,593	1,969
Rev Use Money/Prop	42,033	0	11,000	11,000
Fund Balance	0	360,125	341,394	(18,731)
<b>Total Revenue</b>	<b>96,657</b>	<b>414,749</b>	<b>408,987</b>	<b>(5,762)</b>
Services & Supplies	55	120,500	125,500	5,000
Other Charges	3,239	5,161	3,763	(1,398)
Other Fin Uses	0	0	186	186
Intrafund Transfers	1,672	1,672	1,672	0
Contingency	0	209,530	199,980	(9,550)
Reserves Budgetary	0	77,886	77,886	0
<b>Total Appropriations</b>	<b>4,967</b>	<b>414,749</b>	<b>408,987</b>	<b>(5,762)</b>
<b>ORG 3592934 CSA #9 EUER RANCH 6&amp;7 Zn 98309 TOTAL</b>	<b>(91,690)</b>	<b>0</b>	<b>0</b>	<b>0</b>

**ORG : 3592935 CSA #9 CRSN CRSSNG DR Zn 98310**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	4,153	0	1,000	1,000
Service Charges	17,162	17,221	17,221	0
Fund Balance	0	84,127	84,574	447
<b>Total Revenue</b>	<b>21,315</b>	<b>101,348</b>	<b>102,795</b>	<b>1,447</b>
Services & Supplies	95	36,030	35,500	(530)
Other Charges	2,407	3,361	3,113	(248)
Other Fin Uses	0	0	186	186
Intrafund Transfers	82	99	107	8
Contingency	0	47,415	49,446	2,031
Reserves Budgetary	0	14,443	14,443	0
<b>Total Appropriations</b>	<b>2,585</b>	<b>101,348</b>	<b>102,795</b>	<b>1,447</b>
<b>ORG 3592935 CSA #9 CRSN CRSSNG DR Zn 98310 TOTAL</b>	<b>(18,730)</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### ORG : 3593960 CSA #9 GEORGETOWN CEMETRY Zn 3

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	16,131	16,151	0	(16,151)
Fines & Penalties	237	0	0	0
Rev Use Money/Prop	5,101	0	0	0
Service Charges	4,810	8,000	0	(8,000)
Miscellaneous Rev	6,500	7,000	0	(7,000)
Fund Balance	0	109,485	74,521	(34,964)
Total Revenue	32,779	140,636	74,521	(66,115)
Salaries & Benefits	5,936	7,338	0	(7,338)
Services & Supplies	15,178	58,216	30,000	(28,216)
Other Charges	0	561	463	(98)
Contingency	0	74,521	44,058	(30,463)
Total Appropriations	21,114	140,636	74,521	(66,115)
ORG 3593960 CSA #9 GEORGETOWN CEMETRY Zn 3 TOTAL	(11,665)	0	0	0

### ORG : 3594965 CSA #9 HIGHLAND VILLAGE Zn 7

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	10,404	10,694	11,055	361
Fines & Penalties	112	0	0	0
Rev Use Money/Prop	203	0	0	0
Service Charges	387	0	0	0
Fund Balance	0	2,593	1,183	(1,410)
Total Revenue	11,106	13,287	12,238	(1,049)
Services & Supplies	9,057	10,848	10,098	(750)
Other Charges	1,108	2,111	1,615	(496)
Other Fin Uses	0	0	186	186
Intrafund Transfers	201	328	339	11
Total Appropriations	10,366	13,287	12,238	(1,049)
ORG 3594965 CSA #9 HIGHLAND VILLAGE Zn 7 TOTAL	(740)	0	0	0

### ORG : 3594966 CSA #9 BARNETT BSNSS PRK Zn 34

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	17	0	0	0
Rev Use Money/Prop	1,529	0	400	400
Service Charges	3,451	3,451	3,451	0
Fund Balance	0	33,699	35,518	1,819
Total Revenue	4,997	37,150	39,369	2,219
Services & Supplies	27	10,030	10,000	(30)
Other Charges	1,108	1,911	1,615	(296)
Other Fin Uses	0	0	186	186
Intrafund Transfers	110	110	110	0
Contingency	0	25,099	27,458	2,359
Total Appropriations	1,244	37,150	39,369	2,219
ORG 3594966 CSA #9 BARNETT BSNSS PRK Zn 34 TOTAL	(3,753)	0	0	0

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

**ORG : 3594967 CSA #9 DIAMOND SPRINGS Zn 49**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	55,074	52,913	54,513	1,600
Fines & Penalties	35	0	0	0
Rev Use Money/Prop	40,958	0	11,000	11,000
IG Rev - State	346	0	0	0
Fund Balance	0	896,851	940,702	43,851
<b>Total Revenue</b>	<b>96,412</b>	<b>949,764</b>	<b>1,006,215</b>	<b>56,451</b>
Services & Supplies	13,184	75,000	76,600	1,600
Other Charges	1,108	1,961	1,763	(198)
Other Fin Uses	0	0	186	186
Intrafund Transfers	1,164	1,233	1,233	0
Contingency	0	871,570	926,433	54,863
<b>Total Appropriations</b>	<b>15,456</b>	<b>949,764</b>	<b>1,006,215</b>	<b>56,451</b>
<b>ORG 3594967 CSA #9 DIAMOND SPRINGS Zn 49 TOTAL</b>	<b>(80,957)</b>	<b>0</b>	<b>0</b>	<b>0</b>

**ORG : 3595970 CSA #9 EASTWOOD PRK 5 Zn 98601**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	12,235	12,415	12,415	0
Rev Use Money/Prop	10,937	0	2,500	2,500
Fund Balance	0	69,442	76,051	6,609
<b>Total Revenue</b>	<b>23,173</b>	<b>81,857</b>	<b>90,966</b>	<b>9,109</b>
Services & Supplies	31	73,133	84,154	11,021
Other Charges	2,255	5,161	3,063	(2,098)
Other Fin Uses	0	0	186	186
Intrafund Transfers	250	250	250	0
Reserves Budgetary	0	3,313	3,313	0
<b>Total Appropriations</b>	<b>2,535</b>	<b>81,857</b>	<b>90,966</b>	<b>9,109</b>
<b>ORG 3595970 CSA #9 EASTWOOD PRK 5 Zn 98601 TOTAL</b>	<b>(20,637)</b>	<b>0</b>	<b>0</b>	<b>0</b>

**ORG : 3595971 CSA #9 PIONEER PLACE Zn 64**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	24,145	24,145	24,145	0
Rev Use Money/Prop	9,219	0	2,000	2,000
Fund Balance	0	150,914	166,277	15,363
<b>Total Revenue</b>	<b>33,364</b>	<b>175,059</b>	<b>192,422</b>	<b>17,363</b>
Services & Supplies	88	163,745	185,999	22,254
Other Charges	3,581	9,290	4,213	(5,077)
Other Fin Uses	0	0	186	186
Intrafund Transfers	311	311	311	0
Reserves Budgetary	0	1,713	1,713	0
<b>Total Appropriations</b>	<b>3,979</b>	<b>175,059</b>	<b>192,422</b>	<b>17,363</b>
<b>ORG 3595971 CSA #9 PIONEER PLACE Zn 64 TOTAL</b>	<b>(29,385)</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

**ORG : 3595972 CSA #9 BLACK OAK ESTATES Zn 70**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	14,501	14,501	14,501	0
Rev Use Money/Prop	13,651	0	2,500	2,500
Fund Balance	0	77,638	85,407	7,769
<b>Total Revenue</b>	<b>28,152</b>	<b>92,139</b>	<b>102,408</b>	<b>10,269</b>
Services & Supplies	42	81,804	93,395	11,591
Other Charges	1,833	3,971	2,463	(1,508)
Other Fin Uses	0	0	186	186
Intrafund Transfers	486	486	486	0
Reserves Budgetary	0	5,878	5,878	0
<b>Total Appropriations</b>	<b>2,361</b>	<b>92,139</b>	<b>102,408</b>	<b>10,269</b>
<b>ORG 3595972 CSA #9 BLACK OAK ESTATES Zn 70 TOTAL</b>	<b>(25,792)</b>	<b>0</b>	<b>0</b>	<b>0</b>

**ORG : 3595973 CSA #9 BLK OAK EST 6 Zn 98604**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	5,511	5,511	5,511	0
Rev Use Money/Prop	4,505	0	600	600
Fund Balance	0	40,848	40,483	(365)
<b>Total Revenue</b>	<b>10,016</b>	<b>46,359</b>	<b>46,594</b>	<b>235</b>
Services & Supplies	46	39,377	41,814	2,437
Other Charges	1,737	4,951	2,563	(2,388)
Other Fin Uses	0	0	186	186
Intrafund Transfers	170	171	171	0
Reserves Budgetary	0	1,860	1,860	0
<b>Total Appropriations</b>	<b>1,953</b>	<b>46,359</b>	<b>46,594</b>	<b>235</b>
<b>ORG 3595973 CSA #9 BLK OAK EST 6 Zn 98604 TOTAL</b>	<b>(8,062)</b>	<b>0</b>	<b>0</b>	<b>0</b>

**ORG : 3595974 CSA #9 DEERFIELD EST Zn 98605**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	5,063	5,063	5,063	0
Rev Use Money/Prop	3,881	0	0	0
Fund Balance	0	46,069	47,484	1,415
<b>Total Revenue</b>	<b>8,944</b>	<b>51,132</b>	<b>52,547</b>	<b>1,415</b>
Services & Supplies	0	46,487	49,690	3,203
Other Charges	1,191	3,937	1,963	(1,974)
Other Fin Uses	0	0	186	186
Intrafund Transfers	170	170	170	0
Reserves Budgetary	0	538	538	0
<b>Total Appropriations</b>	<b>1,361</b>	<b>51,132</b>	<b>52,547</b>	<b>1,415</b>
<b>ORG 3595974 CSA #9 DEERFIELD EST Zn 98605 TOTAL</b>	<b>(7,583)</b>	<b>0</b>	<b>0</b>	<b>0</b>



# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

**ORG : 3595975 CSA #9 HOLLOW OAK Zn 98606**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	43,017	43,017	43,017	0
Rev Use Money/Prop	30,626	0	4,000	4,000
Fund Balance	0	181,626	200,545	18,919
<b>Total Revenue</b>	<b>73,643</b>	<b>224,643</b>	<b>247,562</b>	<b>22,919</b>
Services & Supplies	49	192,222	216,353	24,131
Other Charges	3,584	4,761	3,363	(1,398)
Other Fin Uses	0	0	186	186
Intrafund Transfers	1,188	1,188	1,188	0
Reserves Budgetary	0	26,472	26,472	0
<b>Total Appropriations</b>	<b>4,821</b>	<b>224,643</b>	<b>247,562</b>	<b>22,919</b>
<b>ORG 3595975 CSA #9 HOLLOW OAK Zn 98606 TOTAL</b>	<b>(68,823)</b>	<b>0</b>	<b>0</b>	<b>0</b>

**ORG : 3595976 CSA #9 CREEKSIDE 2&3 Zn 98608**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	29,008	29,008	29,008	0
Rev Use Money/Prop	25,798	0	0	0
Fund Balance	0	174,272	189,547	15,275
<b>Total Revenue</b>	<b>54,806</b>	<b>203,280</b>	<b>218,555</b>	<b>15,275</b>
Services & Supplies	0	182,805	202,442	19,637
Other Charges	1,491	6,761	2,213	(4,548)
Other Fin Uses	0	0	186	186
Intrafund Transfers	791	791	791	0
Reserves Budgetary	0	12,923	12,923	0
<b>Total Appropriations</b>	<b>2,282</b>	<b>203,280</b>	<b>218,555</b>	<b>15,275</b>
<b>ORG 3595976 CSA #9 CREEKSIDE 2&amp;3 Zn 98608 TOTAL</b>	<b>(52,525)</b>	<b>0</b>	<b>0</b>	<b>0</b>

**ORG : 3595977 CSA #9 HIGHLAND VW 3A Zn 98609**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	7,930	7,930	7,930	0
Rev Use Money/Prop	5,031	0	0	0
Fund Balance	0	63,059	66,310	3,251
<b>Total Revenue</b>	<b>12,961</b>	<b>70,989</b>	<b>74,240</b>	<b>3,251</b>
Services & Supplies	0	65,011	70,724	5,713
Other Charges	1,191	4,761	2,113	(2,648)
Other Fin Uses	0	0	186	186
Intrafund Transfers	180	180	180	0
Reserves Budgetary	0	1,037	1,037	0
<b>Total Appropriations</b>	<b>1,371</b>	<b>70,989</b>	<b>74,240</b>	<b>3,251</b>
<b>ORG 3595977 CSA #9 HIGHLAND VW 3A Zn 98609 TOTAL</b>	<b>(11,590)</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### ORG : 3595978 CSA #9 TRAVOIS Zn 98610

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	8,482	8,482	8,482	0
Rev Use Money/Prop	5,853	0	0	0
Fund Balance	0	82,250	86,355	4,105
Total Revenue	14,335	90,732	94,837	4,105
Services & Supplies	44	84,842	90,809	5,967
Other Charges	2,035	4,761	2,713	(2,048)
Other Fin Uses	0	0	186	186
Intrafund Transfers	78	78	78	0
Reserves Budgetary	0	1,051	1,051	0
Total Appropriations	2,158	90,732	94,837	4,105
ORG 3595978 CSA #9 TRAVOIS Zn 98610 TOTAL	(12,178)	0	0	0

### ORG : 3595979 CSA #9 SILVER SPRINGS Zn 98611

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	16,745	16,595	17,198	603
Fines & Penalties	22	0	0	0
Rev Use Money/Prop	11,227	0	2,000	2,000
Fund Balance	0	51,873	56,041	4,168
Total Revenue	27,993	68,468	75,239	6,771
Services & Supplies	0	42,248	30,000	(12,248)
Other Charges	1,234	2,827	2,013	(814)
Other Fin Uses	0	0	186	186
Intrafund Transfers	319	319	319	0
Contingency	0	10,701	30,348	19,647
Reserves Budgetary	0	12,373	12,373	0
Total Appropriations	1,553	68,468	75,239	6,771
ORG 3595979 CSA #9 SILVER SPRINGS Zn 98611 TOTAL	(26,441)	0	0	0

### ORG : 3595980 CSA #9 W VALLEY VLLG Zn 98612

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	231,323	231,817	239,605	7,788
Fines & Penalties	198	0	0	0
Rev Use Money/Prop	133,485	0	35,000	35,000
Fund Balance	0	616,457	789,770	173,313
Total Revenue	365,007	848,274	1,064,375	216,101
Services & Supplies	0	632,798	793,500	160,702
Other Charges	5,740	15,561	6,663	(8,898)
Other Fin Uses	0	0	186	186
Intrafund Transfers	4,267	4,268	4,257	(11)
Contingency	0	119,813	39,239	(80,574)
Reserves Budgetary	0	75,834	220,530	144,696
Total Appropriations	10,008	848,274	1,064,375	216,101
ORG 3595980 CSA #9 W VALLEY VLLG Zn 98612 TOTAL	(354,999)	0	0	0

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

ORG : 3596990 CSA #9 EMERALD MEADOWS Zn 80

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	0	0	41,368	41,368
Fines & Penalties	31	0	0	0
Rev Use Money/Prop	1,124	0	0	0
Service Charges	23,487	23,275	0	(23,275)
Fund Balance	0	16,018	8,579	(7,439)
Total Revenue	24,642	39,293	49,947	10,654
Services & Supplies	25,811	28,659	42,290	13,631
Other Charges	2,274	6,127	3,544	(2,583)
Other Fin Uses	0	0	186	186
Intrafund Transfers	706	706	706	0
Contingency	0	3,801	3,221	(580)
Total Appropriations	28,791	39,293	49,947	10,654
ORG 3596990 CSA #9 EMERALD MEADOWS Zn 80				
TOTAL	4,148	0	0	0

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### PLANNING AND BUILDING

#### Countywide Special Revenue – Development Services Fund

##### *Abate Dangerous Buildings*

The Abate Dangerous Buildings fund consists of fines collected from parcel owners for violations of the County building ordinance. These are grant awarded for code enforcement to purchase fixed assets, supplies and equipment.

##### **ORG : 3770701 BP: ABATE DANGEROUS BUILDINGS**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Residual Equity Xfer	331,407	0	0	0
Total Appropriations	331,407	0	0	0
ORG 3770701 BP: ABATE DANGEROUS BUILDINGS TOTAL	331,407	0	0	0

##### **ORG : 3770706 BP: ABATEMENT**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(3,103)	0	6,000	6,000
Residual Equity	331,407	0	0	0
Fund Balance	0	370,911	326,962	(43,949)
Total Revenue	328,305	370,911	332,962	(37,949)
Other Fin Uses	0	50,000	50,000	0
Contingency	0	320,911	282,962	(37,949)
Total Appropriations	0	370,911	332,962	(37,949)
ORG 3770706 BP: ABATEMENT TOTAL	(328,305)	0	0	0

##### *Planning Project Fund*

The Planning Project subfund is used to hold developer deposits for draw down when staff time is earned on projects throughout the County.

##### **ORG : 3770732 BP: PLANNING PROJECTS**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	68,389	179,468	100,000	(79,468)
Fund Balance	0	(59,468)	0	59,468
Total Revenue	68,389	120,000	100,000	(20,000)
Other Fin Uses	68,389	120,000	100,000	(20,000)
Total Appropriations	68,389	120,000	100,000	(20,000)
ORG 3770732 BP: PLANNING PROJECTS TOTAL	0	0	0	0

##### *Commercial Grading*

The Commercial Grading subfund is used to hold developer deposits for draw down when staff time is earned for permits for grading over 1,500 cubic yards.

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### ORG : 3770735 BP: COMMERCIAL GRADING

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	1,960	3,000	1,000	(2,000)
Total Revenue	1,960	3,000	1,000	(2,000)
Other Fin Uses	1,960	3,000	1,000	(2,000)
Total Appropriations	1,960	3,000	1,000	(2,000)
ORG 3770735 BP: COMMERCIAL GRADING TOTAL	0	0	0	0

### *Tahoe Regional Planning Agency (TRPA) Allocations*

The Tahoe Regional Planning Agency Allocations subfund is for Building and Planning permits in South Lake Tahoe. Deposits of \$1000 are made by applicants to be placed on a list for the next available building allocation in SLT. The funds are then transferred as applicants are issued permits.

### ORG : 3770740 BP: TRPA BUILDING ALLOCATIONS

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	(65,000)	55,000	50,000	(5,000)
Fund Balance	0	(5,000)	0	5,000
Total Revenue	(65,000)	50,000	50,000	0
Other Fin Uses	41,000	50,000	50,000	0
Total Appropriations	41,000	50,000	50,000	0
ORG 3770740 BP: TRPA BUILDING ALLOCATIONS TOTAL	106,000	0	0	0

### *Surface Mining Reclamation*

The Surface Mining Reclamation Act (SMARA) requires that every surface mining operation have a permit, a reclamation plan, and financial assurances. A fundamental purpose of SMARA is that surface mine operators, rather than the taxpaying public, bear the expense of reclaiming lands disturbed by surface mining. The financial assurances must remain in effect for the duration of the mining operation and until reclamation is complete and are made payable to the lead agency and the Department.

### ORG : 3770751 BP: SURFACE MINING RECLAMATION

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	15,140	15,140	0
Total Revenue	0	15,140	15,140	0
Contingency	0	15,140	15,140	0
Total Appropriations	0	15,140	15,140	0
ORG 3770751 BP: SURFACE MINING RECLAMATION TOTAL	0	0	0	0

### *Ecological Preserve Fee*

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

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### ORG : 3770754 BP: ECOLOGICAL PRESERVE FEE

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	41,860	10,000	15,000	5,000
Service Charges	147,246	175,000	175,000	0
Fund Balance	0	850,548	599,548	(251,000)
Total Revenue	189,105	1,035,548	789,548	(246,000)
Other Fin Uses	127,003	436,000	326,000	(110,000)
Contingency	0	599,548	463,548	(136,000)
Total Appropriations	127,003	1,035,548	789,548	(246,000)
ORG 3770754 BP: ECOLOGICAL PRESERVE FEE TOTAL	(62,102)	0	0	0

### *Oak Woodlands Conservation*

The Oak Woodlands Conservation fund is funded by In Lieu of Fees charged when a development project removes oak canopy over the retention amount; these funds are used to purchase land.

### ORG : 3770755 BP: OAK WOODLANDS CONSERVATION

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	35,576	17,000	20,000	3,000
Service Charges	82,297	200,000	200,000	0
Fund Balance	0	778,303	925,303	147,000
Total Revenue	117,873	995,303	1,145,303	150,000
Other Fin Uses	32,798	70,000	70,000	0
Contingency	0	925,303	1,075,303	150,000
Total Appropriations	32,798	995,303	1,145,303	150,000
ORG 3770755 BP: OAK WOODLANDS CONSERVATION TOTAL	(85,075)	0	0	0

### ORG : 3770756 BP: OAK WOODLAND CONSV FEE

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	18,644	10,000	10,000	0
Other Fin Sources	16,516	50,000	50,000	0
Fund Balance	0	414,590	480,000	65,410
Total Revenue	35,160	474,590	540,000	65,410
Contingency	0	474,590	540,000	65,410
Total Appropriations	0	474,590	540,000	65,410
ORG 3770756 BP: OAK WOODLAND CONSV FEE TOTAL	(35,160)	0	0	0

### *Bass Lake Hills Specific Plan Supplemental Tentative Map Submittal*

The Supplemental Tentative Map Submittal (STMS) Fees Bass Lake Hills Specific Plan subfund is per County Code Ordinance 130.70.040, which states a Bass Lake Hills Specific Plan Supplemental Tentative Map Submittal (BLHSP STMS) Fee is established to reimburse the County and/or Initial Participation Developers for expenses associated with preparing and adopting the Bass Lake Hills Specific Plan.

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

**ORG : 3770757 BP: STMS FEES BASS LAKE HLS SP**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	74	0	0	0
Service Charges	(14)	0	0	0
Fund Balance	0	74	74	0
Total Revenue	60	74	74	0
Contingency	0	74	74	0
Total Appropriations	0	74	74	0
ORG 3770757 BP: STMS FEES BASS LAKE HLS SP TOTAL	(60)	0	0	0

### *Certified Access Specialist*

Per Legistar item 19-1210 approved on August 8, 2019, the Certified Access Specialist subfund was created for Certified Access Specialist (CAsp) remaining fees for certification and training for the Planning and Building Department to utilize. The funds were previously held in a subfund in the Chief Administrative Office and were moved to the Planning and Building Department in FY 2021-22.

**ORG : 3770758 BP: CERTIFIED ACCESS SPECIALST**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	5,548	2,000	2,000	0
Miscellaneous Rev	47,704	51,000	51,000	0
Fund Balance	0	108,963	144,963	36,000
Total Revenue	53,252	161,963	197,963	36,000
Other Charges	4,770	5,000	6,000	1,000
Other Fin Uses	35,859	12,000	35,000	23,000
Contingency	0	144,963	156,963	12,000
Total Appropriations	40,629	161,963	197,963	36,000
ORG 3770758 BP: CERTIFIED ACCESS SPECIALST TOTAL	(12,622)	0	0	0

### *Oak Woodlands Administration Fee*

The Oak Administration Fee fund is funded by In Lieu of Fees charged when a development project removes oak canopy over the retention amount; these funds are used to fund administration of the fees and management of lands.

**ORG : 3770759 OAK ADMIN FEE: OAK WOODLAND**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	3,229	0	500	500
Other Fin Sources	4,115	20,000	20,000	0
Fund Balance	0	58,021	66,021	8,000
Total Revenue	7,344	78,021	86,521	8,500
Other Fin Uses	12,000	12,000	11,500	(500)
Contingency	0	66,021	75,021	9,000
Total Appropriations	12,000	78,021	86,521	8,500
ORG 3770759 OAK ADMIN FEE: OAK WOODLAND TOTAL	4,656	0	0	0

### *Housing, Community, and Economic Development*

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

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

Housing, HCED Community Development Block Grant Revolving Loan Account, HCED Home Revolving Loan Account, and Home Construction Rehabilitation.

**ORG : 3735350 BP: HOUSING UNIT**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(6,415)	0	(1,500)	(1,500)
IG Rev - Federal	0	3,000,000	0	(3,000,000)
Other Fin Sources	69,433	115,000	115,000	0
Fund Balance	0	(10,430)	0	10,430
Total Revenue	63,018	3,104,570	113,500	(2,991,070)
Salaries & Benefits	29,979	21,710	21,834	124
Services & Supplies	51,420	3,140,398	227,957	(2,912,441)
Other Charges	3,206	2,662	1,409	(1,253)
Intrafund Abatement	(11,157)	(60,200)	(137,700)	(77,500)
Total Appropriations	73,448	3,104,570	113,500	(2,991,070)
ORG 3735350 BP: HOUSING UNIT TOTAL	10,430	0	0	0

**ORG : 3735351 BP: AFFORDABLE HOUSING**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	17,011	0	7,500	7,500
Service Charges	11,772	60,000	60,000	0
Miscellaneous Rev	(20)	0	0	0
Fund Balance	0	366,971	265,000	(101,971)
Total Revenue	28,762	426,971	332,500	(94,471)
Other Charges	0	150,000	50,000	(100,000)
Contingency	0	276,971	282,500	5,529
Total Appropriations	0	426,971	332,500	(94,471)
ORG 3735351 BP: AFFORDABLE HOUSING TOTAL	(28,762)	0	0	0

**ORG : 3735352 BP: CDBG REVOLVING LOAN**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	33,026	5,480	25,000	19,520
Miscellaneous Rev	52	150	150	0
Other Fin Sources	1,448	1,680	50,000	48,320
Fund Balance	0	683,162	661,388	(21,774)
Total Revenue	34,526	690,472	736,538	46,066
Services & Supplies	0	500,000	500,000	0
Intrafund Transfers	0	25,000	50,000	25,000
Contingency	0	165,472	186,538	21,066
Total Appropriations	0	690,472	736,538	46,066
ORG 3735352 BP: CDBG REVOLVING LOAN TOTAL	(34,526)	0	0	0



# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### ORG : 3735353 BP: HOME REVOLVING LOAN

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	37,688	7,000	25,000	18,000
Other Fin Sources	68,459	0	0	0
Fund Balance	0	1,051,708	976,338	(75,370)
Total Revenue	106,147	1,058,708	1,001,338	(57,370)
Services & Supplies	0	350,000	850,000	500,000
Other Fin Uses	0	300,000	0	(300,000)
Intrafund Transfers	11,157	32,500	85,000	52,500
Contingency	0	376,208	66,338	(309,870)
Total Appropriations	11,157	1,058,708	1,001,338	(57,370)
ORG 3735353 BP: HOME REVOLVING LOAN TOTAL	(94,990)	0	0	0

### ORG : 3735354 BP: HOME CONSTRUCT REHAB

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	3,515	3,515	0
Total Revenue	0	3,515	3,515	0
Other Charges	0	3,515	3,515	0
Total Appropriations	0	3,515	3,515	0
ORG 3735354 BP: HOME CONSTRUCT REHAB TOTAL	0	0	0	0

### ORG : 3735355 BP: PERM LOCAL HOUSING ALLOC

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	0	2,000	2,000	0
IG Rev - Federal	0	150,000	0	(150,000)
Fund Balance	0	0	125,000	125,000
Total Revenue	0	152,000	127,000	(25,000)
Intrafund Transfers	0	2,700	2,700	0
Contingency	0	149,300	124,300	(25,000)
Total Appropriations	0	152,000	127,000	(25,000)
ORG 3735355 BP: PERM LOCAL HOUSING ALLOC TOTAL	0	0	0	0

### *El Dorado Development Project Fund in the Planning and Building Department*

The El Dorado Development Fund in the Planning and Building Department includes two subfunds the Missouri Flat and Missouri Flat Project Management subfunds.

The Missouri Flat subfund was established in accordance with Ordinance Code 130.72 for the deposit of fees charged for any non-residential development requiring a building permit within the Missouri Flat Area. The fees were established to reimburse the initial contributing developers that participated in funding the Environmental Impact Report for the Missouri Flat Road Circulation Plan.

The Missouri Flat Project Management subfund's primary source of funding is a reimbursement agreement for funding of legal services for the preparation of environmental impact reports.

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

**ORG : 3780801 DEV DIST - MISSOURI FLAT**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	9,434	4,200	4,200	0
Fund Balance	0	197,720	208,000	10,280
Total Revenue	9,434	201,920	212,200	10,280
Contingency	0	201,920	212,200	10,280
Total Appropriations	0	201,920	212,200	10,280
ORG 3780801 DEV DIST - MISSOURI FLAT TOTAL	(9,434)	0	0	0

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### ENVIRONMENTAL MANAGEMENT FUNDS

#### Countywide Special Revenue Funds in Environmental Management

The Countywide Special Revenue fund in the Environmental Management Department (Fund 1238) includes two subfunds.

##### *Meyers Landfill Site*

The Meyers Landfill Site subfund is for funds set aside to handle litigation and future mitigation efforts/costs related to the closure of the Meyers Landfill. It is anticipated that more work related to these efforts will occur in the near future.

#### **ORG : 3870703 EM: MEYERS LANDFILL**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Other Fin Sources	0	25,000	25,000	0
Total Revenue	0	25,000	25,000	0
Services & Supplies	0	25,000	25,000	0
Total Appropriations	0	25,000	25,000	0
ORG 3870703 EM: MEYERS LANDFILL TOTAL	0	0	0	0

##### *Civil Penalties Phillips 66*

The Civil Penalties Phillips 66 subfund is for funds received from a previous Certified Unified Program Agency (CUPA) enforcement case/litigation. No additional funds will be received for this account; however, the account will continue to earn interest. These funds can only be used for CUPA Program activities/expenses for items such as training, emergency response equipment, etc.

#### **ORG : 3870704 EM: PHILLIPS 66 SETTLEMENT**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	4,595	600	800	200
Fund Balance	0	96,310	96,110	(200)
Total Revenue	4,595	96,910	96,910	0
Other Fin Uses	0	11,300	11,300	0
Contingency	0	85,610	85,610	0
Total Appropriations	0	96,910	96,910	0
ORG 3870704 EM: PHILLIPS 66 SETTLEMENT TOTAL	(4,595)	0	0	0

##### *Oil Payment Program*

The Oil Payment Program Grant subfund is for funds received from CalRecycle through its Used Oil Payment Program for used oil/oil filter collection/recycling activities. Each cycle is two years and funds are received upfront. Any unspent funds must be returned at the end of the cycle. Per the terms and conditions, these funds must be kept in a separate interest-bearing account.

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### ORG : 3870705 EM: OIL PAYMENT PROGRAM GRANT

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	2,382	500	1,000	500
IG Rev - State	39,001	37,809	30,774	(7,035)
Fund Balance	0	7,966	804	(7,162)
Total Revenue	41,383	46,275	32,578	(13,697)
Other Fin Uses	34,350	46,275	32,578	(13,697)
Total Appropriations	34,350	46,275	32,578	(13,697)
ORG 3870705 EM: OIL PAYMENT PROGRAM GRANT				
TOTAL	(7,033)	0	0	0

### *UPA Enforcement Penalties*

The UPA Enforcement Penalties subfund is for funds received from previous and ongoing Certified Unified Program Agency (CUPA) enforcement settlements. This account will periodically receive additional funds through enforcement activities, though it is unknown how often and how much. These funds can only be used for CUPA Program activities/expenses for items such as training, emergency response equipment, etc.

### ORG : 3870706 EM: UPA ENFORCEMENT PENALTIES

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	4,009	0	1,000	1,000
Miscellaneous Rev	25,000	0	0	0
Fund Balance	0	101,877	100,877	(1,000)
Total Revenue	29,009	101,877	101,877	0
Other Fin Uses	0	25,000	25,000	0
Contingency	0	76,877	76,877	0
Total Appropriations	0	101,877	101,877	0
ORG 3870706 EM: UPA ENFORCEMENT PENALTIES TOTAL	(29,009)	0	0	0

### *City/County Payment Program*

The City/County Payment Program subfund is for funds received from CalRecycle through its Beverage Container City/County Payment Program for beverage container recycling and litter cleanup activities. Each cycle is two years and funds are received upfront. Any unspent funds must be returned at the end of the cycle. Per the terms and conditions, these funds must be kept in a separate interest-bearing account.

### ORG : 3870708 CITY/COUNTY PAYMNT PROGRAM

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	3,884	450	750	300
IG Rev - State	37,599	45,000	45,000	0
Fund Balance	0	2,992	0	(2,992)
Total Revenue	41,484	48,442	45,750	(2,692)
Other Fin Uses	38,492	48,442	39,798	(8,644)
Contingency	0	0	5,952	5,952
Total Appropriations	38,492	48,442	45,750	(2,692)
ORG 3870708 CITY/COUNTY PAYMNT PROGRAM TOTAL	(2,991)	0	0	0

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### County Service Area 3 Fund in the Environmental Management Department

The County Service Area 3 Fund (Fund 1353) in the Environmental Management Department consists of two subfunds for localized services to specific areas.

#### *Vector Control*

The Vector Control account funds activities for the control of mosquitos, plague, Hantavirus, and yellow jackets in the South Lake Tahoe Basin on a seasonal basis. Revenue is largely derived from ad valorem taxes and from special tax assessments on improved property.

#### **ORG : 3830300 EM: VECTOR CONTROL**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	611,394	496,625	551,000	54,375
Fines & Penalties	998	650	900	250
Rev Use Money/Prop	208,562	40,000	140,000	100,000
IG Rev - State	4,087	4,100	4,100	0
Other Gov Agency	11,213	7,000	10,000	3,000
Service Charges	127,562	115,375	120,000	4,625
Fund Balance	0	3,955,495	4,192,930	237,435
<b>Total Revenue</b>	<b>963,816</b>	<b>4,619,245</b>	<b>5,018,930</b>	<b>399,685</b>
Salaries & Benefits	210,715	380,607	446,970	66,363
Services & Supplies	47,481	79,540	80,114	574
Other Charges	146,797	365,881	338,472	(27,409)
Fixed Assets	0	55,000	55,000	0
Other Fin Uses	28,438	0	0	0
Contingency	0	3,738,217	4,098,374	360,157
<b>Total Appropriations</b>	<b>433,431</b>	<b>4,619,245</b>	<b>5,018,930</b>	<b>399,685</b>
<b>ORG 3830300 EM: VECTOR CONTROL TOTAL</b>	<b>(530,386)</b>	<b>0</b>	<b>0</b>	<b>0</b>

#### *City of South Lake Tahoe Snow Removal*

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

#### **ORG : 3830350 EM: CITY OF SLT SNOW REMOVAL**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	1,529	2,000	2,000	0
Rev Use Money/Prop	8,214	6,704	1,500	(5,204)
Service Charges	228,608	235,000	236,500	1,500
Fund Balance	0	(3,704)	0	3,704
<b>Total Revenue</b>	<b>238,351</b>	<b>240,000</b>	<b>240,000</b>	<b>0</b>
Other Charges	234,409	240,000	240,000	0
<b>Total Appropriations</b>	<b>234,409</b>	<b>240,000</b>	<b>240,000</b>	<b>0</b>
<b>ORG 3830350 EM: CITY OF SLT SNOW REMOVAL TOTAL</b>	<b>(3,943)</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### County Service Area 10 Fund in the Environmental Management Department

#### *Solid Waste*

The Solid Waste account funds State mandated solid waste diversion initiatives, solid waste contracts and agreements, the maintenance, operation, and compliance of landfills, and enforces ordinances related to solid waste. This fund also supports various recycling programs.

#### **ORG : 3810100 EM: CSA #10 SOLID WASTE**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	12,885	20,000	15,000	(5,000)
Fines & Penalties	7,096	7,500	8,000	500
Rev Use Money/Prop	165,990	25,000	100,000	75,000
IG Rev - State	(197,171)	524,775	175,000	(349,775)
IG Rev - Federal	109,498	0	0	0
Service Charges	2,240,470	2,475,000	2,525,000	50,000
Other Fin Sources	38,492	116,442	39,798	(76,644)
Fund Balance	0	3,018,895	2,263,468	(755,427)
<b>Total Revenue</b>	<b>2,377,261</b>	<b>6,187,612</b>	<b>5,126,266</b>	<b>(1,061,346)</b>
Salaries & Benefits	1,073,187	1,096,566	1,184,301	87,735
Services & Supplies	619,664	1,783,774	978,020	(805,754)
Other Charges	608,958	801,518	992,895	191,377
Fixed Assets	28,972	347,500	670,000	322,500
Other Fin Uses	115,459	75,000	75,000	0
Intrafund Transfers	302,794	427,479	832,025	404,546
Contingency	0	1,655,775	394,025	(1,261,750)
<b>Total Appropriations</b>	<b>2,749,035</b>	<b>6,187,612</b>	<b>5,126,266</b>	<b>(1,061,346)</b>
<b>ORG 3810100 EM: CSA #10 SOLID WASTE TOTAL</b>	<b>371,774</b>	<b>0</b>	<b>0</b>	<b>0</b>

#### *Solid Waste South Lake Tahoe*

This fund provides for litter pickup and control in the unincorporated area of the South Lake Tahoe Basin.

#### **ORG : 3810110 EM: CSA #10 SOLID WASTE - SLT**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	630	800	800	0
Rev Use Money/Prop	18,696	4,000	10,000	6,000
Service Charges	72,514	89,498	89,498	0
Fund Balance	0	361,525	244,467	(117,058)
<b>Total Revenue</b>	<b>91,840</b>	<b>455,823</b>	<b>344,765</b>	<b>(111,058)</b>
Salaries & Benefits	4,354	6,685	42,893	36,208
Services & Supplies	55,795	66,600	66,600	0
Other Charges	23,802	32,066	60,174	28,108
Other Fin Uses	424	68,000	0	(68,000)
Contingency	0	282,472	175,098	(107,374)
<b>Total Appropriations</b>	<b>84,376</b>	<b>455,823</b>	<b>344,765</b>	<b>(111,058)</b>
<b>ORG 3810110 EM: CSA #10 SOLID WASTE - SLT TOTAL</b>	<b>(7,464)</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### Liquid Waste

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

#### ORG : 3810120 EM: CSA #10 LIQUID WASTE

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	2,873	2,349	3,000	651
Rev Use Money/Prop	186,069	50,000	75,000	25,000
Service Charges	959,662	875,000	925,000	50,000
Other Fin Sources	200,874	1,925,000	2,393,654	468,654
Fund Balance	0	4,123,764	3,213,392	(910,372)
Total Revenue	1,349,478	6,976,113	6,610,046	(366,067)
Salaries & Benefits	369,936	398,999	444,112	45,113
Services & Supplies	667,519	1,288,816	1,803,346	514,530
Other Charges	100,111	255,385	303,493	48,108
Fixed Assets	137,784	2,843,000	3,589,897	746,897
Other Fin Uses	26,440	0	476,100	476,100
Intrafund Abatement	(302,794)	(427,479)	(832,025)	(404,546)
Contingency	0	2,617,392	825,123	(1,792,269)
Total Appropriations	998,995	6,976,113	6,610,046	(366,067)
ORG 3810120 EM: CSA #10 LIQUID WASTE TOTAL	(350,483)	0	0	0

### Household and Hazardous Waste

The Household and Hazardous Waste account funds the administration of the countywide household hazardous waste collection and disposal program, including the operation of a household hazardous waste drop-off facility, grant activities supporting safe recycling of used and refined oil, electronic waste, universal waste, and latex-based paint. The account also funds the hazardous materials incident response team. Revenue is primarily sourced from special assessments on improved parcels within the County; one-time grant funding sources come from State grants.

#### ORG : 3810130 EM: CSA #10 HAZARDOUS WASTE

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	1,998	1,800	1,800	0
Rev Use Money/Prop	54,389	15,000	30,000	15,000
Service Charges	225,567	246,000	246,000	0
Miscellaneous Rev	138	0	0	0
Other Fin Sources	44,350	114,325	67,003	(47,322)
Fund Balance	0	1,046,054	1,069,226	23,172
Total Revenue	326,441	1,423,179	1,414,029	(9,150)
Salaries & Benefits	142,970	223,975	267,859	43,884
Services & Supplies	96,621	210,475	209,231	(1,244)
Other Charges	46,548	160,593	223,961	63,368
Fixed Assets	11,649	21,300	0	(21,300)
Other Fin Uses	19,239	0	0	0
Contingency	0	806,836	712,978	(93,858)
Total Appropriations	317,027	1,423,179	1,414,029	(9,150)
ORG 3810130 EM: CSA #10 HAZARDOUS WASTE TOTAL	(9,413)	0	0	0

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### *Litter Abatement*

The Litter Abatement fund supports the South Lake Tahoe Litter Abatement program, which provides for the removal of roadside litter, administration of and response to solid waste complaints, procurement of grants to fund litter abatement activities, and prosecution of litter or illegal dumping violations.

**ORG : 3810140 EM: CSA #10 LITTER - SLT**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	416	332	332	0
Rev Use Money/Prop	1,842	336	336	0
Service Charges	34,159	40,000	40,000	0
Miscellaneous Rev	(1,053)	0	0	0
Fund Balance	0	(286)	0	286
<b>Total Revenue</b>	<b>35,364</b>	<b>40,382</b>	<b>40,668</b>	<b>286</b>
Services & Supplies	28,382	40,382	40,668	286
<b>Total Appropriations</b>	<b>28,382</b>	<b>40,382</b>	<b>40,668</b>	<b>286</b>
<b>ORG 3810140 EM: CSA #10 LITTER - SLT TOTAL</b>	<b>(6,982)</b>	<b>0</b>	<b>0</b>	<b>0</b>

### *Union Mine Closure Account*

The Union Mine Closure Account provides required funding set aside for the 30-year "Pledge of Revenue" for post-closure maintenance for the Union Mine landfill and Class II closures. Every five years, an updated estimate of the total costs for the closure is prepared and each year that amount is adjusted using an annual inflation factor. Funds are placed in a designation to match to the estimated cost of the closure.

**ORG : 3898980 EM: UNION MINE CLOSURE/POST CL**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	145,038	30,000	40,000	10,000
Other Fin Sources	30,000	50,000	50,000	0
Fund Balance	0	175,037	0	(175,037)
<b>Total Revenue</b>	<b>175,038</b>	<b>255,037</b>	<b>90,000</b>	<b>(165,037)</b>
Reserves Budgetary	0	255,037	90,000	(165,037)
<b>Total Appropriations</b>	<b>0</b>	<b>255,037</b>	<b>90,000</b>	<b>(165,037)</b>
<b>ORG 3898980 EM: UNION MINE CLOSURE/POST CL TOTAL</b>	<b>(175,038)</b>	<b>0</b>	<b>0</b>	<b>0</b>



# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### LIBRARY

#### Countywide Special Revenue fund in the Library Department

The Countywide Special Revenue fund in the Library Department includes the following subaccounts:

The Placerville Library subfund and Pollock Pines Library subfund support the respective library branches.

The Gloria Harootunian Trust and South Lake Tahoe Myers Trust both fund the South Lake Tahoe library branch. The South Lake Tahoe Library was named as a trust beneficiary for both the Harootunian Trust and Myers Trust, these Countywide Special Revenue funds were established when the estate funds were distributed to the library.

The Bookmobile subfund supports Bookmobile maintenance and operation.

The Museum Donations subfund collects donations and supports the Museum.

#### **ORG : 4370705 LB: CWSR - BOOKMOBILE**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	834	300	500	200
Fund Balance	0	17,482	17,482	0
Total Revenue	834	17,782	17,982	200
Other Fin Uses	0	17,000	0	(17,000)
Contingency	0	782	17,982	17,200
Total Appropriations	0	17,782	17,982	200
ORG 4370705 LB: CWSR - BOOKMOBILE TOTAL	(834)	0	0	0

#### **ORG : 4370706 LB: CWSR - SLT HAROOTUNIAN TR**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	7,293	2,500	5,000	2,500
Fund Balance	0	143,033	143,033	0
Total Revenue	7,293	145,533	148,033	2,500
Other Fin Uses	6,797	10,000	10,000	0
Contingency	0	135,533	138,033	2,500
Total Appropriations	6,797	145,533	148,033	2,500
ORG 4370706 LB: CWSR - SLT HAROOTUNIAN TR TOTAL	(496)	0	0	0

#### **ORG : 4370707 LB: CWSR - PLACERVILLE LIBRARY**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	8,940	4,000	6,000	2,000
Fund Balance	0	173,425	173,425	0
Total Revenue	8,940	177,425	179,425	2,000
Other Fin Uses	10,000	52,634	10,000	(42,634)
Contingency	0	124,791	169,425	44,634
Total Appropriations	10,000	177,425	179,425	2,000
ORG 4370707 LB: CWSR - PLACERVILLE LIBRARY TOTAL	1,060	0	0	0

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### ORG : 4370708 LB: CWSR SLT MYERS TRUST

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	22,090	8,000	15,000	7,000
Miscellaneous Rev	137,200	160,000	145,000	(15,000)
Fund Balance	0	431,541	431,540	(1)
Total Revenue	159,290	599,541	591,540	(8,001)
Other Fin Uses	142,638	181,500	170,500	(11,000)
Contingency	0	418,041	421,040	2,999
Total Appropriations	142,638	599,541	591,540	(8,001)
ORG 4370708 LB: CWSR SLT MYERS TRUST TOTAL	(16,653)	0	0	0

### ORG : 4370709 LB: CWSR - PP LIBRARY FUND

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	2,221	700	1,400	700
Fund Balance	0	37,143	37,142	(1)
Total Revenue	2,221	37,843	38,542	699
Other Fin Uses	7,156	7,704	600	(7,104)
Contingency	0	30,139	37,942	7,803
Total Appropriations	7,156	37,843	38,542	699
ORG 4370709 LB: CWSR - PP LIBRARY FUND TOTAL	4,935	0	0	0

### ORG : 4370760 LB: CWSR - MUSEUM DONATIONS

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,728	600	1,200	600
Miscellaneous Rev	2,317	0	0	0
Fund Balance	0	38,673	38,672	(1)
Total Revenue	4,045	39,273	39,872	599
Contingency	0	39,273	39,872	599
Total Appropriations	0	39,273	39,872	599
ORG 4370760 LB: CWSR - MUSEUM DONATIONS TOTAL	(4,045)	0	0	0

### County Service Area 10 Fund in the Library Department

The County Service Area 10 Fund in the Library Department includes five subfunds, supporting each of five branches of the El Dorado County Library (Placerville Library, South Lake Tahoe Library, Cameron Park Library, Georgetown Library, and the El Dorado Hills Library) in the designated area. Revenue sources include library taxes and library assessments.

### ORG : 4360610 LB: CSA #10 - MAIN LIBRARY

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	6,944	2,500	5,000	2,500
Fund Balance	0	145,540	145,540	0
Total Revenue	6,944	148,040	150,540	2,500
Other Fin Uses	0	20,000	20,000	0
Contingency	0	128,040	130,540	2,500
Total Appropriations	0	148,040	150,540	2,500
ORG 4360610 LB: CSA#10 - MAIN LIBRARY TOTAL	(6,944)	0	0	0

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### ORG : 4360620 LB: CSA #10 - SLT LIBRARY

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	554,325	540,000	579,906	39,906
Fines & Penalties	4,402	4,000	4,000	0
Rev Use Money/Prop	39,416	12,000	25,000	13,000
Fund Balance	0	782,755	782,754	(1)
Total Revenue	598,143	1,338,755	1,391,660	52,905
Other Fin Uses	447,294	585,000	585,000	0
Contingency	0	753,755	806,660	52,905
Total Appropriations	447,294	1,338,755	1,391,660	52,905
ORG 4360620 LB: CSA#10 - SLT LIBRARY TOTAL	(150,848)	0	0	0

### ORG : 4360630 LB: CSA #10 - CP LIBRARY

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	544	600	750	150
Rev Use Money/Prop	21,504	7,000	15,000	8,000
Service Charges	276,887	274,000	282,295	8,295
Fund Balance	0	484,094	484,094	0
Total Revenue	298,934	765,694	782,139	16,445
Other Fin Uses	184,699	285,000	285,000	0
Contingency	0	480,694	497,139	16,445
Total Appropriations	184,699	765,694	782,139	16,445
ORG 4360630 LB: CSA#10 - CP LIBRARY TOTAL	(114,236)	0	0	0

### ORG : 4360640 LB: CSA #10 - GT LIBRARY

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	119,086	115,000	123,572	8,572
Fines & Penalties	2,599	1,500	1,500	0
Rev Use Money/Prop	10,752	3,500	9,000	5,500
Fund Balance	0	270,705	270,704	(1)
Total Revenue	132,437	390,705	404,776	14,071
Other Fin Uses	58,050	120,000	120,000	0
Contingency	0	270,705	284,776	14,071
Total Appropriations	58,050	390,705	404,776	14,071
ORG 4360640 LB: CSA#10 - GT LIBRARY TOTAL	(74,387)	0	0	0

### ORG : 4360650 LB: CSA #10 - EDH LIBRARY

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	503,369	500,000	519,314	19,314
Fines & Penalties	1,291	1,200	1,000	(200)
Rev Use Money/Prop	21,716	10,000	22,000	12,000
Fund Balance	0	628,493	628,493	0
Total Revenue	526,376	1,139,693	1,170,807	31,114
Other Fin Uses	251,624	545,000	545,000	0
Contingency	0	594,693	625,807	31,114
Total Appropriations	251,624	1,139,693	1,170,807	31,114
ORG 4360650 LB: CSA#10 - EDH LIBRARY TOTAL	(274,752)	0	0	0

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### HEALTH AND HUMAN SERVICES AGENCY FUNDS

#### Countywide Special Revenue fund in the Social Services Division

##### *Children's Trust Fund Subfund*

Children's Trust Fund subfund from which the Child Abuse Prevention Council is authorized to spend money for child abuse prevention efforts, in coordination with the El Dorado County Office of Education according to Welfare and Institutions Code 18969. It is funded with a portion of vital statistic fees and state revenue.

<b>ORG : 5170713 SS: CWSR CHILDRENS TRUST FUND</b>				
<b>Description</b>	<b>FY 2023-24 Actual</b>	<b>Current Year Adopted</b>	<b>CAO Recommended</b>	<b>Difference from Adopted</b>
Rev Use Money/Prop	2,162	275	0	(275)
IG Rev - State	2,678	3,360	3,360	0
IG Rev - Federal	0	36,266	36,266	0
Service Charges	13,585	23,074	23,074	0
Fund Balance	0	43,451	0	(43,451)
<b>Total Revenue</b>	<b>18,426</b>	<b>106,426</b>	<b>62,700</b>	<b>(43,726)</b>
Services & Supplies	17,800	106,426	62,700	(43,726)
<b>Total Appropriations</b>	<b>17,800</b>	<b>106,426</b>	<b>62,700</b>	<b>(43,726)</b>
ORG 5170713 SS: CWSR CHILDRENS TRUST FUND				
<b>TOTAL</b>	<b>(626)</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

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

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

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

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

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### ORG : 5180810 SS: CWSR 1991 REALIGNMENT

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	241,418	100,000	100,000	0
IG Rev - State	10,004,271	10,090,920	10,294,965	204,045
Fund Balance	0	4,236,983	4,236,983	0
Total Revenue	10,245,690	14,427,903	14,631,948	204,045
Other Fin Uses	9,437,657	12,636,891	12,550,339	(86,552)
Intrafund Abatement	(666,335)	(683,356)	0	683,356
Contingency	0	2,474,368	2,081,609	(392,759)
Total Appropriations	8,771,322	14,427,903	14,631,948	204,045
ORG 5180810 SS: CWSR 1991 REALIGNMENT TOTAL	(1,474,368)	0	0	0

### ORG : 5180820 SS: CWSR CAL WORKS MOE

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	32,646	1,300	0	(1,300)
IG Rev - State	2,164,980	2,700,000	2,700,000	0
Fund Balance	0	154,397	0	(154,397)
Total Revenue	2,197,627	2,855,697	2,700,000	(155,697)
Other Fin Uses	2,250,043	2,855,697	2,700,000	(155,697)
Total Appropriations	2,250,043	2,855,697	2,700,000	(155,697)
ORG 5180820 SS: CWSR CAL WORKS MOE TOTAL	52,417	0	0	0

### ORG : 5180830 SS: CWSR FAM SUPP CHILD POV

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	67,928	600	0	(600)
IG Rev - State	3,381,001	3,381,814	3,381,814	0
Fund Balance	0	273,329	0	(273,329)
Total Revenue	3,448,929	3,655,743	3,381,814	(273,929)
Other Fin Uses	3,677,413	3,655,743	3,381,814	(273,929)
Total Appropriations	3,677,413	3,655,743	3,381,814	(273,929)
ORG 5180830 SS: CWSR FAM SUPP CHILD POV TOTAL	228,484	0	0	0

### Countywide Special Revenue – Local Revenue in the Social Services Division

The Countywide Special Revenue – Local Revenue in the Social Services Division includes the Protective Services subfund. This consists of 2011 Protective Services Realignment funds that are restricted for use to fund the former state share of specific Protective Services Administrative Programs and Assistance that were realigned according to legislation.

### ORG : 5180840 SS: CWSR PROTECT SERV SUBACCT

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	11,809,661	11,100,592	11,687,932	587,340
Fund Balance	0	8,557,365	8,557,365	0
Total Revenue	11,809,661	19,657,957	20,245,297	587,340
Other Fin Uses	10,665,750	11,033,407	11,687,932	654,525
Intrafund Transfers	359,082	359,082	0	(359,082)
Contingency	0	8,265,468	8,557,365	291,897
Total Appropriations	11,024,832	19,657,957	20,245,297	587,340
ORG 5180840 SS: CWSR PROTECT SERV SUBACCT TOTAL	(784,829)	0	0	0

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### *SB 163 Wraparound Special Revenue Fund*

The SB 163 Wraparound Special Revenue Fund includes a residual balance from SB163 Wraparound Program participation that was discontinued in 2008. This fund is now being used for CalAIM Providing Access and Transforming Health (PATH) Justice-Involved (JI) funding for the Social Services Division.

**ORG : 5130310 SS: VICTIM SERVICES GRNT CASA**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - Federal	165,035	250,000	0	(250,000)
Total Revenue	165,035	250,000	0	(250,000)
Other Charges	165,035	250,000	0	(250,000)
Total Appropriations	165,035	250,000	0	(250,000)
ORG 5130310 SS: VICTIM SERVICES GRNT CASA TOTAL	(1)	0	0	0

**ORG : 5130320 SS: SB163 WRAPAROUND SERVICES**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(1,157)	306	0	(306)
IG Rev - Federal	414,080	0	0	0
Fund Balance	0	419,482	419,482	0
Total Revenue	412,923	419,788	419,482	(306)
Services & Supplies	0	169,788	219,482	49,694
Other Fin Uses	0	250,000	200,000	(50,000)
Total Appropriations	0	419,788	419,482	(306)
ORG 5130320 SS: SB163 WRAPAROUND SERVICES TOTAL	(412,923)	0	0	0

### Community Services Fund

The Grant Programs subfund includes Community Services Administration, Community Services Block Grant, Community Corrections Partnership, the Low-Income Home Energy Assistance Program, and the Low-Income Weatherization Program.

The Non Grant Programs subfund includes Adult Day Services (The Club), which provides respite for caregivers and social opportunities for attendees, funded with fees and county general fund.

Targeted Case Management includes the Medi-Cal Administrative Activities (MAA) program, which reimburses for activities such as Outreach, Assistance with Facilitating Medi-Cal applications, Referral and Monitoring, and Program Planning and Policy Development related to Medi-Cal Covered Services. Agencies that have programs participating in MAA/TCM are required to designate a Local Government Agency (LGA) Coordinator. The Public Guardian Program participates in and receives MAA reimbursements, and this subfund accounts for the cost and reimbursement of the LGA Coordinator for El Dorado County.

Homeless Emergency Assistance Program includes state and federal grants for the purpose of homeless prevention. Use of funds include, but may not be limited to, capital improvements for the permanent navigation center, navigation center operations, case management, prevention and diversion, and assistance for persons experiencing or at risk of homelessness.

The Area Agency on Aging (AAA) is responsible for the administration of senior programs for El Dorado County residents 60 years of age and older. The AAA develops and implements the Area Plan for Senior Services in El Dorado County, which is required to receive Federal and State Funding for the Aging

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

Programs. The AAA also administrates memorandum of understating for HICAP (Health Insurance Counseling and Advocacy program). AAA Admin also funds the Committee on Aging, an advisory Committee to the El Dorado County Board of Supervisors.

The Community Based Services Program subfund holds the residual fund balance from participation in the Targeted Case Management (TCM) Linkages program that was discontinued in FY 2010-11. The Center for Medicaid Services (CMS) has an outstanding open audit of this program with the Department of Health Care Services (DHCS) that dates back to FY 2003-04 through FY 2006-07. The Area Agency on Aging and the Public Guardian programs participated in TCM during the period that is being audited. The fund balance must be retained in the event that the funds are owed back once the audit has been settled. HHSA has no control over the timing or outcome of the audit, and as of FY 2024-25, the audit remains open.

The Multipurpose Senior Services Program (MSSP) moved to the Public Health division before being discontinued; the fund is now used to facilitate pass through funding per Board of Supervisor Resolution 323-82 from the California Department of Housing and Community Development to Mother Lode Rehab Enterprises Inc. for the annual Rental Housing Grant, that provides affordable rental housing to disabled adults.

### ORG : 5210100 CS: COMMUNITY SERVICE PROG

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(21,483)	0	0	0
IG Rev - Federal	2,920,395	4,408,239	2,829,428	(1,578,811)
Service Charges	24,187	13,217	12,562	(655)
Miscellaneous Rev	42,212	43,698	43,698	0
Other Fin Sources	230,687	398,958	211,473	(187,485)
Fund Balance	0	1,001	1,001	0
<b>Total Revenue</b>	<b>3,195,999</b>	<b>4,865,113</b>	<b>3,098,162</b>	<b>(1,766,951)</b>
Salaries & Benefits	1,231,323	1,538,413	1,269,195	(269,218)
Services & Supplies	431,024	616,205	520,207	(95,998)
Other Charges	1,657,278	2,832,835	1,451,320	(1,381,515)
Fixed Assets	14,611	21,400	6,500	(14,900)
Intrafund Transfers	46,808	41,498	36,833	(4,665)
Intrafund Abatement	(184,685)	(185,238)	(185,893)	(655)
<b>Total Appropriations</b>	<b>3,196,359</b>	<b>4,865,113</b>	<b>3,098,162</b>	<b>(1,766,951)</b>
<b>ORG 5210100 CS: COMMUNITY SERVICE PROG TOTAL</b>	<b>361</b>	<b>0</b>	<b>0</b>	<b>0</b>

### ORG : 5210101 CS: PROGRAMS NON GRANT

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(8,978)	0	0	0
Service Charges	272,737	448,111	478,175	30,064
Miscellaneous Rev	6,300	303,800	303,800	0
Other Fin Sources	621,399	830,806	558,119	(272,687)
Fund Balance	0	450	450	0
<b>Total Revenue</b>	<b>891,458</b>	<b>1,583,167</b>	<b>1,340,544</b>	<b>(242,623)</b>
Salaries & Benefits	634,743	905,093	678,378	(226,715)
Services & Supplies	101,969	154,902	135,143	(19,759)
Other Charges	125,825	490,506	494,536	4,030
Intrafund Transfers	28,824	32,666	32,487	(179)
<b>Total Appropriations</b>	<b>891,361</b>	<b>1,583,167</b>	<b>1,340,544</b>	<b>(242,623)</b>
<b>ORG 5210101 CS: PROGRAMS NON GRANT TOTAL</b>	<b>(97)</b>	<b>0</b>	<b>0</b>	<b>0</b>



# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### ORG : 5210110 CS: COMMUNITY SERVICES -HEAP

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	83,267	(20,000)	(20,000)	0
IG Rev - State	0	1,665,138	0	(1,665,138)
IG Rev - Federal	1,854,679	0	0	0
Other Fin Sources	8,786	20,000	20,000	0
Fund Balance	0	615,394	615,394	0
Total Revenue	1,946,733	2,280,532	615,394	(1,665,138)
Salaries & Benefits	212,065	0	0	0
Services & Supplies	217,395	250,000	250,000	0
Other Charges	1,412,414	2,030,532	365,394	(1,665,138)
Intrafund Transfers	9,629	0	0	0
Total Appropriations	1,851,504	2,280,532	615,394	(1,665,138)
ORG 5210110 CS: COMMUNITY SERVICES -HEAP TOTAL	(95,229)	0	0	0

### ORG : 5210111 CS:COMMUNITY SERVICES-CESH

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	36,038	141,744	0	(141,744)
IG Rev - Federal	24,575	0	0	0
Other Fin Sources	2,725	0	0	0
Fund Balance	0	(10,458)	0	10,458
Total Revenue	63,338	131,286	0	(131,286)
Services & Supplies	112,047	116,548	0	(116,548)
Other Charges	0	14,738	0	(14,738)
Total Appropriations	112,047	131,286	0	(131,286)
ORG 5210111 CS:COMMUNITY SERVICES-CESH TOTAL	48,708	0	0	0

### ORG : 5210112 CS:COMMUNITY SERVICES-NPLH

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	290,569	390,545	336,185	(54,360)
IG Rev - Federal	9,545	0	0	0
Fund Balance	0	298,283	298,283	0
Total Revenue	300,114	688,828	634,468	(54,360)
Services & Supplies	57,908	0	0	0
Other Charges	0	688,828	634,468	(54,360)
Total Appropriations	57,908	688,828	634,468	(54,360)
ORG 5210112 CS:COMMUNITY SERVICES-NPLH TOTAL	(242,205)	0	0	0



# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### ORG : 5210113 CS:COMMUNITY SERVICES-HHAP

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	122,594	0	0	0
IG Rev - State	658,280	6,145,122	4,385,941	(1,759,181)
Fund Balance	0	3,612,212	3,612,212	0
Total Revenue	780,874	9,757,334	7,998,153	(1,759,181)
Salaries & Benefits	0	119,194	0	(119,194)
Services & Supplies	275,547	3,266,883	3,265,925	(958)
Other Charges	134,391	3,558,372	1,923,391	(1,634,981)
Fixed Assets	0	8,837	8,837	0
Other Fin Uses	53,862	2,800,000	2,800,000	0
Intrafund Transfers	0	4,048	0	(4,048)
Total Appropriations	463,800	9,757,334	7,998,153	(1,759,181)
ORG 5210113 CS:COMMUNITY SERVICES-HHAP TOTAL	(317,074)	0	0	0

### ORG : 5210114 CS:COMMUNITY SERVICES-WPCP

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	6,801	0	0	0
IG Rev - State	0	1,654	0	(1,654)
Service Charges	0	0	221,713	221,713
Fund Balance	0	14,224	14,224	0
Total Revenue	6,801	15,878	235,937	220,059
Salaries & Benefits	0	0	190,684	190,684
Services & Supplies	0	13,278	15,361	2,083
Other Charges	0	2,600	25,228	22,628
Intrafund Transfers	0	0	4,664	4,664
Intrafund Abatement	0	0	0	0
Total Appropriations	0	15,878	235,937	220,059
ORG 5210114 CS:COMMUNITY SERVICES-WPCP TOTAL	(6,801)	0	0	0

### ORG : 5210115 CS: COMMUNITY SERVICES-ESG-CV

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	0	200,000	200,000	0
IG Rev - Federal	86,147	0	0	0
Other Fin Sources	12,793	0	0	0
Total Revenue	98,940	200,000	200,000	0
Services & Supplies	90,941	200,000	200,000	0
Other Charges	48,705	0	0	0
Total Appropriations	139,645	200,000	200,000	0
ORG 5210115 CS: COMMUNITY SERVICES-ESG-CV TOTAL	40,706	0	0	0

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### ORG : 5210116 CS: COMMUNITY SERVICES-PLHA

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	601,862	1,665,127	1,795,436	130,309
Fund Balance	0	317,982	317,982	0
Total Revenue	601,862	1,983,109	2,113,418	130,309
Salaries & Benefits	80,490	370,170	472,517	102,347
Services & Supplies	3,317	8,582	9,481	899
Other Charges	20,747	1,391,954	1,415,722	23,768
Other Fin Uses	69,958	200,000	200,000	0
Intrafund Transfers	3,801	12,403	15,698	3,295
Total Appropriations	178,313	1,983,109	2,113,418	130,309
ORG 5210116 CS: COMMUNITY SERVICES-PLHA TOTAL	(423,548)	0	0	0

### ORG : 5210120 CS: MAA /TCM LGA COORDINATION

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	9,839	1,000	1,000	0
IG Rev - Federal	2,211	20,000	20,000	0
Fund Balance	0	144,500	144,500	0
Total Revenue	12,050	165,500	165,500	0
Salaries & Benefits	1,906	60,798	61,257	459
Services & Supplies	654	88,082	87,682	(400)
Other Charges	690	15,568	15,549	(19)
Intrafund Transfers	84	1,052	1,012	(40)
Total Appropriations	3,334	165,500	165,500	0
ORG 5210120 CS: MAA/TCM LGA COORDINATION TOTAL	(8,716)	0	0	0

### ORG : 5210140 CS: AAA

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(31,356)	0	0	0
IG Rev - State	1,301,700	1,747,998	1,617,503	(130,495)
IG Rev - Federal	1,479,353	1,446,325	1,310,944	(135,381)
Service Charges	218,001	267,042	267,042	0
Miscellaneous Rev	57,354	164,700	94,700	(70,000)
Other Fin Sources	1,319,732	2,295,637	2,270,424	(25,213)
Fund Balance	0	587	587	0
Total Revenue	4,344,784	5,922,289	5,561,200	(361,089)
Salaries & Benefits	2,115,482	2,841,375	2,920,545	79,170
Services & Supplies	1,278,995	1,531,624	1,423,465	(108,159)
Other Charges	553,002	1,285,719	1,105,991	(179,728)
Fixed Assets	255,850	170,000	16,000	(154,000)
Other Fin Uses	47,117	0	0	0
Intrafund Transfers	95,538	93,571	95,199	1,628
Total Appropriations	4,345,985	5,922,289	5,561,200	(361,089)
ORG 5210140 CS: AAA TOTAL	1,200	0	0	0

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### ORG : 5210180 CS: MSSP

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	514	1,128	1,128	0
IG Rev - State	76,005	90,000	90,000	0
Fund Balance	0	556	556	0
Total Revenue	76,519	91,684	91,684	0
Other Charges	76,005	91,684	91,684	0
Total Appropriations	76,005	91,684	91,684	0
ORG 5210180 CS: MSSP TOTAL	(514)	0	0	0

### ORG : 5210190 CS: LINKAGES

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	7,050	2,179	2,179	0
Fund Balance	0	147,757	147,757	0
Total Revenue	7,050	149,936	149,936	0
Services & Supplies	0	149,936	149,936	0
Total Appropriations	0	149,936	149,936	0
ORG 5210190 CS: LINKAGES TOTAL	(7,050)	0	0	0
FUND 1107 COMMUNITY SERVICES TOTAL	(1,010,259)	0	0	0

### Public Housing Authority Fund in the Community Services Division

The Public Housing Authority Fund in the Community Services Division supports the Public Housing Authority (PHA) administering the Housing Choice Voucher, Emergency Housing Voucher, and Mainstream Voucher Programs. This program is funded with federal revenues and county general fund and enables eligible households to rent existing and safe housing by making housing assistance payments to private landlords. Federal funds are also used to reimburse clients for utility costs.

### ORG : 5210150 CS: PUBLIC HOUSING AUTHORITY

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	11,005	1,426	1,426	0
IG Rev - Federal	5,815,752	6,906,713	7,898,269	991,556
Other Gov Agency	16,511	13,000	13,000	0
Other Fin Sources	2,164	91,500	96,579	5,079
Fund Balance	0	285,036	285,036	0
Total Revenue	5,845,433	7,297,675	8,294,310	996,635
Salaries & Benefits	303,890	399,496	421,730	22,234
Services & Supplies	36,940	94,478	94,420	(58)
Other Charges	5,651,480	6,803,701	7,778,160	974,459
Total Appropriations	5,992,310	7,297,675	8,294,310	996,635
ORG 5210150 CS: PUBLIC HOUSING AUTHORITY TOTAL	146,877	0	0	0

### In-Home Supportive Services Board Governed Public Authority in the Community Services Division

The mission of the In-Home Support Services (IHSS) Public Authority (PA) is to improve the availability and quality of in-home supportive services by providing IHSS recipients with access to care providers who have received the training and met the standards set by the State of California. IHSS Public Authority funding is Federal, State, and County General Fund and is ongoing in nature. The County Board of Supervisors acts as the governing body of this "Authority" and HHSA administers the program.

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### ORG : 5210160 CS: IHSS PUBLIC AUTHORITY

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	10,183	2,000	2,000	0
IG Rev - State	431,202	445,903	463,790	17,887
IG Rev - Federal	564,065	525,004	546,954	21,950
Other Fin Sources	41,360	97,451	96,809	(642)
Fund Balance	0	148,850	148,850	0
Total Revenue	1,046,810	1,219,208	1,258,403	39,195
Salaries & Benefits	257,933	358,376	396,929	38,553
Services & Supplies	47,659	81,575	71,097	(10,478)
Other Charges	592,868	779,257	790,377	11,120
Total Appropriations	898,460	1,219,208	1,258,403	39,195
ORG 5210160 CS: IHSS PUBLIC AUTHORITY TOTAL	(148,349)	0	0	0

### Countywide Special Revenue fund in Community Services

The Countywide Special Revenue fund in the Community Services Division consists of the Ronald Newman Trust, split in five equal parts to support the El Dorado County Senior Nutrition Program, the El Dorado County “You Are Not Alone” (YANA) Program, the El Dorado County Senior Day Care, El Dorado County Senior Legal Services, and the El Dorado County Family Caregiver Support Program

### ORG : 5270700 CS: RONALD NEWMAN TRUST

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	7,499	2,735	2,735	0
Fund Balance	0	157,175	160,174	2,999
Total Revenue	7,499	159,910	162,909	2,999
Contingency	0	159,910	162,909	2,999
Total Appropriations	0	159,910	162,909	2,999
ORG 5270700 CS: RONALD NEWMAN TRUST TOTAL	(7,499)	0	0	0

### Countywide Special Revenue – Realignment Fund in the Behavioral Health Division

The Countywide Special Revenue – Realignment fund in the Behavioral Health Division includes 1991 Mental Health Realignment funds from a portion of Vehicle License Fees and State Sales Tax; these funds are deposited into this account and transferred to the Mental Health operating accounts on a regular basis to fund qualifying expenditures.

### ORG : 5380800 BH: 1991 MH REALIGNMENT

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	115,713	40,000	150,000	110,000
IG Rev - State	1,329,849	4,568,336	4,148,469	(419,867)
Other Fin Sources	16,510	16,510	16,510	0
Fund Balance	0	4,767,557	9,353,686	4,586,129
Total Revenue	1,462,072	9,392,403	13,668,665	4,276,262
Other Fin Uses	702,684	7,962,714	7,705,147	(257,567)
Intrafund Abatement	(666,335)	(683,356)	0	683,356
Contingency	0	2,113,045	5,963,518	3,850,473
Total Appropriations	36,349	9,392,403	13,668,665	4,276,262
ORG 5380800 BH: 1991 MH REALIGNMENT TOTAL	(1,425,723)	0	0	0

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### Countywide Special Revenue – Local Revenue in the Behavioral Health Division

The Countywide Special Revenue – Local Revenue in the Behavioral Health Division includes the Behavioral Health Services subfund. This consists of 2011 Behavioral Health Realignment funds that are restricted for use to fund the former state share of specific Behavioral Health Programs and Services that were realigned according to legislation.

**ORG : 5380810 BH: 2011 BH LRF**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	3,397,304	5,372,931	3,410,657	(1,962,274)
Fund Balance	0	5,519,100	7,399,075	1,879,975
Total Revenue	3,397,304	10,892,031	10,809,732	(82,299)
Other Fin Uses	869,075	2,609,901	2,681,126	71,225
Intrafund Abatement	(359,082)	(359,082)	0	359,082
Contingency	0	8,641,212	8,128,606	(512,606)
Total Appropriations	509,993	10,892,031	10,809,732	(82,299)
ORG 5380810 BH: 2011 BH LRF TOTAL	(2,887,311)	0	0	0

### *Mental Health*

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

The Mental Health Traditional subfund consists of mandated programs in effect prior to the passage of the Mental Health Services Act in November 2004; these programs are primarily funded by Medi-Cal and both 1991 and 2011 Realignment, with minor funding coming from insurance, self-pay clients, and other California counties who place clients in the County's Psychiatric Health Facility.

The Mental Health Services Act (MHSA) subfund receives the county's share of revenue from a 1% state tax on incomes in excess of \$1,000,000, in accordance with Proposition 63 that was passed by California voters in November 2004. MHSA revenue is used by the state and counties to provide programs and services that were created after the passage of the MHSA. As required by the MHSA, El Dorado County uses its funding to provide a myriad of programs as identified in its board-approved three-year MHSA plan. Additional funding for the MHSA programs comes from Medi-Cal, state grants, and the Mental Health Services Block Grant (MHBG) allocations. In 2024, California voters passed Proposition 1, which will transform MHSA into the Behavioral Health Services Act (BHSA), which combines mental health with substance use treatments, places a higher priority on homeless prevention with 30% of each county's funding allocation being dedicated to this objective, and prioritizes services for the chronically homeless population.

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

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

The Drug Fines HS 11372.7 subfund receives up to a one hundred fifty-dollar (\$150) drug program fee, per offense, that is levied by the courts to persons convicted of a drug offense. This Special Revenue fund

# Special Revenue Funds

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provides funding for the County's drug abuse programs in schools and the community, with at least 33% required to be spent on primary prevention programs.

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

The Opioid Settlement subfund receives revenue from national settlements with pharmaceutical companies that is intended for opioid treatment, education, and prevention efforts.

**ORG : 5310100 BH: MENTAL HEALTH TRADITIONAL**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	295,672	40,000	150,000	110,000
IG Rev - State	2,134,487	2,130,000	3,474,990	1,344,990
IG Rev - Federal	4,934,617	7,208,676	7,921,000	712,324
Service Charges	430,052	442,000	1,052,000	610,000
Miscellaneous Rev	10,440	0	0	0
Other Fin Sources	4,195,290	9,471,796	6,505,247	(2,966,549)
Fund Balance	0	1,195,182	250,000	(945,182)
<b>Total Revenue</b>	<b>12,000,559</b>	<b>20,487,654</b>	<b>19,353,237</b>	<b>(1,134,417)</b>
Salaries & Benefits	3,454,016	4,069,687	4,405,016	335,329
Services & Supplies	1,576,597	4,557,350	2,805,032	(1,752,318)
Other Charges	13,321,489	15,715,193	16,629,964	914,771
Fixed Assets	2,947,013	40,000	40,000	0
Other Fin Uses	24,559	0	0	0
Intrafund Transfers	1,198,080	1,367,309	1,644,942	277,633
Intrafund Abatement	(4,883,173)	(5,511,885)	(6,421,717)	(909,832)
Contingency	0	250,000	250,000	0
<b>Total Appropriations</b>	<b>17,638,581</b>	<b>20,487,654</b>	<b>19,353,237</b>	<b>(1,134,417)</b>
<b>ORG 5310100 BH: MENTAL HEALTH TRADITIONAL TOTAL</b>	<b>5,638,022</b>	<b>0</b>	<b>0</b>	<b>0</b>

**ORG : 5310150 BH: MENTAL HEALTH MHSA**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	558,908	125,500	400,000	274,500
IG Rev - State	18,035,296	17,041,702	14,913,913	(2,127,789)
IG Rev - Federal	9,930,677	13,113,868	12,902,941	(210,927)
Service Charges	41,438	31,200	25,000	(6,200)
Miscellaneous Rev	78,582	65,000	55,000	(10,000)
Other Fin Sources	928,605	272,137	2,349,900	2,077,763
Fund Balance	0	10,288,874	14,487,339	4,198,465
<b>Total Revenue</b>	<b>29,573,505</b>	<b>40,938,281</b>	<b>45,134,093</b>	<b>4,195,812</b>
Salaries & Benefits	5,915,043	10,055,997	10,628,513	572,516
Services & Supplies	3,035,184	5,721,718	4,474,354	(1,247,364)
Other Charges	11,519,875	17,802,166	20,417,300	2,615,134
Fixed Assets	744,480	500,000	0	(500,000)
Other Fin Uses	68,829	100,000	68,000	(32,000)
Intrafund Transfers	3,317,317	4,159,703	4,771,250	611,547
Intrafund Abatement	(383,208)	(1,207,949)	(789,134)	418,815
Contingency	0	3,806,646	5,563,810	1,757,164
<b>Total Appropriations</b>	<b>24,217,520</b>	<b>40,938,281</b>	<b>45,134,093</b>	<b>4,195,812</b>
<b>ORG 5310150 BH: MENTAL HEALTH MHSA TOTAL</b>	<b>(5,355,985)</b>	<b>0</b>	<b>0</b>	<b>0</b>

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### ORG : 5320200 BH: ALCOHOL DRUG PROGRAM

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(47,804)	(20,000)	(70,000)	(50,000)
IG Rev - State	578,758	289,000	709,221	420,221
IG Rev - Federal	3,568,706	5,304,092	4,497,088	(807,004)
Service Charges	8,404	0	25,000	25,000
Miscellaneous Rev	65,303	25,000	25,000	0
Other Fin Sources	1,119,956	1,910,957	1,681,126	(229,831)
Fund Balance	0	57,569	50,000	(7,569)
Total Revenue	5,293,323	7,566,618	6,917,435	(649,183)
Salaries & Benefits	2,009,527	2,537,008	2,894,963	357,955
Services & Supplies	147,186	605,088	132,008	(473,080)
Other Charges	2,405,235	3,690,962	3,124,870	(566,092)
Intrafund Transfers	743,375	735,227	1,194,901	459,674
Intrafund Abatement	(44,347)	(51,667)	(479,307)	(427,640)
Contingency	0	50,000	50,000	0
Total Appropriations	5,260,976	7,566,618	6,917,435	(649,183)
ORG 5320200 BH: ALCOHOL DRUG PROGRAM TOTAL	(32,347)	0	0	0

### ORG : 5320210 BH: ADP DRUNK DRIVER SRF

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	24,967	20,000	23,000	3,000
Rev Use Money/Prop	394	200	600	400
Fund Balance	0	5,261	5,261	0
Total Revenue	25,361	25,461	28,861	3,400
Intrafund Transfers	20,424	25,461	28,861	3,400
Total Appropriations	20,424	25,461	28,861	3,400
ORG 5320210 BH: ADP DRUNK DRIVER SRF TOTAL	(4,937)	0	0	0

### ORG : 5320215 BH: ADP DRUG FINE SRF

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	3,585	2,500	2,500	0
Rev Use Money/Prop	88	30	100	70
Fund Balance	0	1,163	1,163	0
Total Revenue	3,673	3,693	3,763	70
Intrafund Transfers	3,345	3,693	3,763	70
Total Appropriations	3,345	3,693	3,763	70
ORG 5320215 BH: ADP DRUG FINE SRF TOTAL	(328)	0	0	0

### ORG : 5320220 BH: ADP ALCOHOL EDUC PREV SRF

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	22,011	20,000	22,000	2,000
Rev Use Money/Prop	401	200	500	300
Fund Balance	0	2,313	2,313	0
Total Revenue	22,413	22,513	24,813	2,300
Intrafund Transfers	20,578	22,513	24,813	2,300
Total Appropriations	20,578	22,513	24,813	2,300
ORG 5320220 BH: ADP ALCOHOL EDUC PREV SRF TOTAL	(1,835)	0	0	0



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### ORG : 5320225 BH: ADP OPIOID SETTLEMENT

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	(372,721)	1,100,000	2,182,344	1,082,344
Rev Use Money/Prop	92,798	30,000	100,000	70,000
IG Rev - State	78,505	0	0	0
Fund Balance	0	2,794,052	7,430,465	4,636,413
Total Revenue	(201,418)	3,924,052	9,712,809	5,788,757
Salaries & Benefits	7,540	70,032	76,400	6,368
Services & Supplies	68	354,625	500,446	145,821
Other Charges	96,620	3,166,778	8,789,313	5,622,535
Other Fin Uses	0	325,022	325,022	0
Intrafund Transfers	3,075	7,595	21,628	14,033
Total Appropriations	107,303	3,924,052	9,712,809	5,788,757
ORG 5320225 BH: ADP OPIOID SETTLEMENT TOTAL	308,720	0	0	0

### Public Health Fund

The Public Health Division has multiple subfunds within the Public Health Fund.

The Public Health subfund consists of program accounts that do not require a separate subfund, including Communicable Disease, Vital Statistic, Maternal Child and Adolescent Health (MCAH), California Children's Services (CCS), Child Health and Disability Prevention -Program (CDPH), Immunization Program (IZ), AIDS Block Grant, COVID -19 ELC Enhancing Detection Program, COVID-19 Emergency Response Grant, Institutional Care Program, Women, Infants, and Children (WIC), Supplemental Nutrition Assistance Program (SNAP), Oral Health Program and Public Health Administration, which Public Health 1991 Realignment fund balance resides.

The Tobacco Settlement subfund consists of discretionary funds made available through the County's allocation from the State's Tobacco Settlement Agreement and are designated for capital improvements for Health Programs per prior Board direction.

The Domestic Violence Centers subfund is the result of CA W&I Code 18290-18309.8, which establishes the Domestic Violence Shelter-Based Programs Act. The fund from a portion of marriage license fees is deposited here and distributed to approved Domestic Violence Shelter Programs. Funds are currently distributed equally to two organizations, one each in the Western Slope and South Lake Tahoe.

The Medical Administrative Claiming subfund consists of a residual fund balance from the former Title XIX MAA activities, and then funded Public Health Accreditation Activities. The fund balance is discretionary for Public Health use and now accounted for in the Public Health subfund.

The Car Seat Restraint subfund receives a portion of the fines from car seat violations. Funds are used for education for securely installing car seats, and to provide car seats to qualified families.

The Bicycle Helmet subfund receives funds from bicycle helmet violations; this fund has not had activity for several years.

The Prop 99 Tobacco Use Prevention Program subfund receives funding per the Tobacco Tax and Health Protection Act of 1988; this state law authorizes a tax of 25 cents per pack of cigarettes, which is then allocated to the County for tobacco use education and cessation.



# Special Revenue Funds

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

The Public Health Emergency Preparedness and City Readiness Initiative programs have been transferred back to HHSA from EMS, with each in a unique subfund according to federal grant regulations.

### ORG : 5400000 PH: ADMINISTRATION

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	500,664	130,000	130,000	0
IG Rev - State	1,220,325	2,125,644	1,675,644	(450,000)
IG Rev - Federal	1,172,497	1,200,000	0	(1,200,000)
Service Charges	1,750	0	0	0
Other Fin Sources	5,160,391	6,523,482	7,057,566	534,084
Residual Equity	0	112,850	117,926	5,076
Fund Balance	0	17,855,876	21,888,913	4,033,037
<b>Total Revenue</b>	<b>8,055,627</b>	<b>27,947,852</b>	<b>30,870,049</b>	<b>2,922,197</b>
Salaries & Benefits	2,424,887	3,450,360	2,506,767	(943,593)
Services & Supplies	728,641	1,829,994	1,634,260	(195,734)
Other Charges	724,436	843,922	773,373	(70,549)
Fixed Assets	180,701	22,500	0	(22,500)
Other Fin Uses	176,514	1,105,562	1,161,150	55,588
Intrafund Transfers	58,604	679,511	73,209	(606,302)
Intrafund Abatement	(184,638)	(721,602)	(293,583)	428,019
Contingency	0	17,276,425	20,577,476	3,301,051
<b>Total Appropriations</b>	<b>4,109,145</b>	<b>24,486,672</b>	<b>26,432,652</b>	<b>1,945,980</b>
<b>ORG 5400000 PH: ADMINISTRATION TOTAL</b>	<b>(3,946,482)</b>	<b>(3,461,180)</b>	<b>(4,437,397)</b>	<b>(976,217)</b>

### ORG : 5400010 PH: MAA SRF

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	5,241	3,000	3,000	0
Fund Balance	0	109,850	114,926	5,076
<b>Total Revenue</b>	<b>5,241</b>	<b>112,850</b>	<b>117,926</b>	<b>5,076</b>
Residual Equity Xfer	0	112,850	117,926	5,076
<b>Total Appropriations</b>	<b>0</b>	<b>112,850</b>	<b>117,926</b>	<b>5,076</b>
<b>ORG 5400010 PH: MAA SRF TOTAL</b>	<b>(5,241)</b>	<b>0</b>	<b>0</b>	<b>0</b>

### ORG : 5410110 PH: PANDEMIC FLU

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	0	66,319	66,319	0
<b>Total Revenue</b>	<b>0</b>	<b>66,319</b>	<b>66,319</b>	<b>0</b>
Salaries & Benefits	0	54,075	49,046	(5,029)
Services & Supplies	0	6,362	6,316	(46)
Other Charges	0	13,248	13,445	197
Intrafund Transfers	0	3,901	1,538	(2,363)
<b>Total Appropriations</b>	<b>0</b>	<b>77,586</b>	<b>70,345</b>	<b>(7,241)</b>
<b>ORG 5410110 PH: PANDEMIC FLU TOTAL</b>	<b>0</b>	<b>11,267</b>	<b>4,026</b>	<b>(7,241)</b>

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### ORG : 5420200 PH: COMMUNICABLE DISEASE

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	1,384	3,876	3,876	0
IG Rev - Federal	41,175	4,326	4,326	0
Service Charges	37,797	27,000	27,000	0
Total Revenue	80,357	35,202	35,202	0
Salaries & Benefits	360,260	955,584	1,304,276	348,692
Services & Supplies	82,859	137,673	148,234	10,561
Other Charges	123,117	207,579	326,017	118,438
Intrafund Transfers	8,973	66,729	41,160	(25,569)
Total Appropriations	575,210	1,367,565	1,819,687	452,122
ORG 5420200 PH: COMMUNICABLE DISEASE TOTAL	494,853	1,332,363	1,784,485	452,122

### ORG : 5420210 PH: VITAL STATS

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	119,089	110,000	110,000	0
Miscellaneous Rev	22,459	20,000	20,000	0
Total Revenue	141,548	130,000	130,000	0
Salaries & Benefits	110,813	110,215	123,039	12,824
Services & Supplies	1,958	6,464	6,550	86
Other Charges	26,994	25,128	26,710	1,582
Intrafund Transfers	2,456	7,400	3,055	(4,345)
Total Appropriations	142,220	149,207	159,354	10,147
ORG 5420210 PH: VITAL STATS TOTAL	672	19,207	29,354	10,147

### ORG : 5420220 PH: LAB

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	32,640	16,300	16,300	0
Service Charges	73,692	90,000	90,000	0
Total Revenue	106,332	106,300	106,300	0
Services & Supplies	99,021	125,350	125,000	(350)
Other Charges	0	300	0	(300)
Total Appropriations	99,021	125,650	125,000	(650)
ORG 5420220 PH: LAB TOTAL	(7,311)	19,350	18,700	(650)

### ORG : 5430300 PH: COMMUNITY BASED NRSNG

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	1,131,368	1,010,657	1,010,657	0
IG Rev - Federal	1,582,801	2,419,151	819,151	(1,600,000)
Other Gov Agency	30,000	30,000	30,000	0
Service Charges	58,005	216,226	237,831	21,605
Miscellaneous Rev	137,000	87,484	72,484	(15,000)
Other Fin Sources	1,145,380	1,097,541	929,104	(168,437)
Total Revenue	4,084,554	4,861,059	3,099,227	(1,761,832)
Salaries & Benefits	3,253,834	3,601,106	3,947,592	346,486
Services & Supplies	448,098	1,699,526	188,853	(1,510,673)
Other Charges	919,161	956,263	1,054,800	98,537
Fixed Assets	0	54,300	39,300	(15,000)
Intrafund Transfers	81,887	280,807	120,414	(160,393)
Total Appropriations	4,702,979	6,592,002	5,350,959	(1,241,043)
ORG 5430300 PH: COMMUNITY BASED NRSNG TOTAL	618,425	1,730,943	2,251,732	520,789

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### ORG : 5430310 PH: AIDS

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	6,959	12,416	12,416	0
Total Revenue	6,959	12,416	12,416	0
Salaries & Benefits	5,568	12,416	12,416	0
Services & Supplies	41	0	0	0
Other Charges	1,377	0	0	0
Intrafund Transfers	129	0	0	0
Total Appropriations	7,115	12,416	12,416	0
ORG 5430310 PH: AIDS TOTAL	155	0	0	0

### ORG : 5430330 PH: JAIL

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Services & Supplies	(8,563)	0	0	0
Total Appropriations	(8,563)	0	0	0
ORG 5430330 PH: JAIL TOTAL	(8,563)	0	0	0

### ORG : 5430340 PH: WOMEN INFANT CHILDREN

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - Federal	915,801	894,508	894,508	0
Total Revenue	915,801	894,508	894,508	0
Salaries & Benefits	849,103	913,785	935,611	21,826
Services & Supplies	13,320	23,669	23,432	(237)
Other Charges	209,547	221,845	203,689	(18,156)
Intrafund Transfers	19,276	65,092	23,294	(41,798)
Total Appropriations	1,091,247	1,224,391	1,186,026	(38,365)
ORG 5430340 PH: WOMEN INFANT CHILDREN TOTAL	175,446	329,883	291,518	(38,365)

### ORG : 5430350 PH: MSSP

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	21	0	0	0
Other Fin Sources	0	24,500	24,500	0
Fund Balance	0	440	440	0
Total Revenue	21	24,940	24,940	0
Services & Supplies	0	24,940	24,940	0
Total Appropriations	0	24,940	24,940	0
ORG 5430350 PH: MSSP TOTAL	(21)	0	0	0

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### ORG : 5440400 PH: HEALTH EDUCATION

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	240,358	361,548	803,865	442,317
IG Rev - Federal	159,640	190,000	190,000	0
Total Revenue	399,999	551,548	993,865	442,317
Salaries & Benefits	290,164	326,646	370,907	44,261
Services & Supplies	41,772	138,450	446,849	308,399
Other Charges	82,340	80,820	89,403	8,583
Other Fin Uses	0	0	134,064	134,064
Intrafund Transfers	11,723	23,799	10,224	(13,575)
Total Appropriations	426,000	569,715	1,051,447	481,732
ORG 5440400 PH: HEALTH EDUCATION TOTAL	26,001	18,167	57,582	39,415

### ORG : 5440410 PH: DOMESTIC VIOLENCE

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	39,974	115,000	115,000	0
Fines & Penalties	13,954	20,000	20,000	0
Rev Use Money/Prop	960	0	0	0
Fund Balance	0	14,781	0	(14,781)
Total Revenue	54,888	149,781	135,000	(14,781)
Other Charges	39,650	149,781	135,000	(14,781)
Total Appropriations	39,650	149,781	135,000	(14,781)
ORG 5440410 PH: DOMESTIC VIOLENCE TOTAL	(15,238)	0	0	0

### ORG : 5440420 PH: CARSEAT PROGRAM

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	2,921	5,500	5,500	0
Rev Use Money/Prop	1,611	50	50	0
Fund Balance	0	36,613	37,923	1,310
Total Revenue	4,532	42,163	43,473	1,310
Services & Supplies	0	42,163	43,473	1,310
Total Appropriations	0	42,163	43,473	1,310
ORG 5440420 PH: CARSEAT PROGRAM TOTAL	(4,532)	0	0	0

### ORG : 5440430 PH: BIKE HELMET PROGRAM

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1	0	0	0
Fund Balance	0	17	17	0
Total Revenue	1	17	17	0
Services & Supplies	0	17	17	0
Total Appropriations	0	17	17	0
ORG 5440430 PH: BIKE HELMET PROGRAM TOTAL	(1)	0	0	0

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### ORG : 5440450 PH: TOBACCO USE PREVENTION

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(2,496)	0	0	0
IG Rev - State	309,818	300,000	350,000	50,000
Other Fin Sources	27,253	147,025	212,754	65,729
Fund Balance	0	364	0	(364)
Total Revenue	334,576	447,389	562,754	115,365
Salaries & Benefits	209,144	254,618	365,676	111,058
Services & Supplies	50,115	62,761	114,795	52,034
Other Charges	66,875	83,397	70,378	(13,019)
Other Fin Uses	2,429	20,000	0	(20,000)
Intrafund Transfers	6,148	26,613	11,905	(14,708)
Total Appropriations	334,712	447,389	562,754	115,365
ORG 5440450 PH: TOBACCO USE PREVENTION TOTAL	136	0	0	0

### ORG : 5440470 PH: PROP 56 TOBACCO USE PREVNT

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	3,092	2,000	0	(2,000)
Fund Balance	0	4,784	0	(4,784)
Total Revenue	3,092	6,784	0	(6,784)
Contingency	0	6,784	0	(6,784)
Total Appropriations	0	6,784	0	(6,784)
ORG 5440470 PH: PROP 56 TOBACCO USE PREVNT TOTAL	(3,092)	0	0	0

## Countywide Special Revenue Realignment Fund in Public Health

The Countywide Special Revenue – Realignment fund in Public Health Division includes the Health Realignment Fund. This consists of 1991 Public Health Realignment funds that are restricted for use to fund the former state share of specific Health Programs and Assistance that were realigned according to legislation.

### ORG : 5480800 PH: HEALTH REALIGNMENT

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	150,554	150,000	150,000	0
IG Rev - State	7,350,982	6,833,557	6,833,557	0
Other Fin Sources	704,192	704,192	704,192	0
Fund Balance	0	652,021	0	(652,021)
Total Revenue	8,205,728	8,339,770	7,687,749	(652,021)
Other Fin Uses	6,221,037	6,973,058	7,687,749	714,691
Intrafund Transfers	1,332,670	1,366,712	0	(1,366,712)
Total Appropriations	7,553,707	8,339,770	7,687,749	(652,021)
ORG 5480800 PH: HEALTH REALIGNMENT TOTAL	(652,020)	0	0	0

## Countywide Special Revenue Fund in the Animal Services Division

### *Animals for Retired Friends*

The Animals for Retired Friends funds are utilized to provide adoption assistance to the elderly and the disabled who are seeking to adopt a pet for companionship.

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

### ORG : 5570700 AS: CWSR ANIMALS 4 RETIRED FRD

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	841	400	400	0
Miscellaneous Rev	1,372	900	900	0
Fund Balance	0	18,730	19,423	693
Total Revenue	2,213	20,030	20,723	693
Services & Supplies	0	18,030	15,723	(2,307)
Other Charges	220	2,000	5,000	3,000
Total Appropriations	220	20,030	20,723	693
ORG 5570700 AS: CWSR ANIMALS 4 RETIRED FRD TOTAL	(1,993)	0	0	0

### Neuter Deposits

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

### ORG : 5570701 AS: CWSR NEUTER DEPOSIT

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	5,835	6,000	6,000	0
Miscellaneous Rev	12,094	12,000	12,000	0
Fund Balance	0	66,877	80,234	13,357
Total Revenue	17,929	84,877	98,234	13,357
Services & Supplies	10,660	84,877	98,234	13,357
Total Appropriations	10,660	84,877	98,234	13,357
ORG 5570701 AS: CWSR NEUTER DEPOSIT TOTAL	(7,269)	0	0	0

### Pet Aid Program

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

### ORG : 5570702 AS: CWSR PET AID PROGRAM

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	11,648	6,000	6,000	0
Other Gov Agency	5,000	0	0	0
Miscellaneous Rev	119,265	25,000	25,000	0
Fund Balance	0	350,736	381,546	30,810
Total Revenue	135,913	381,736	412,546	30,810
Services & Supplies	38,648	248,843	276,046	27,203
Other Fin Uses	0	130,000	136,500	6,500
Contingency	0	2,893	0	(2,893)
Total Appropriations	38,648	381,736	412,546	30,810
ORG 5570702 AS: CWSR PET AID PROGRAM TOTAL	(97,265)	0	0	0

### City of SLT

The City of South Lake Tahoe subfund consists of revenue from an annual flat fee that is charged to the City of SLT for the purpose of a maintenance and replacement reserve for SLT Animal Services facilities.

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

**ORG : 5570703 AS: City of SLT**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	0	68,930	68,930
Total Revenue	0	0	68,930	68,930
Contingency	0	0	68,930	68,930
Total Appropriations	0	0	68,930	68,930
ORG 5570703 AS: City of SLT TOTAL	0	0	0	0

### Countywide Special Revenue Fund in the Public Guardian Division

The Countywide Special Revenue fund in the Public Guardian Division includes the Board and Care Fund, a fund established to be drawn down by the Public Guardian to make payments for clients residing in board and care facilities and used only when all other manner of funds are exhausted; clients would then pay back any fund used when assets are liquidated. This fund has not been used in several years.

**ORG : 5670700 PG: BOARD AND CARE FUND**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	12,400	12,400	0
Total Revenue	0	12,400	12,400	0
Other Charges	0	12,400	12,400	0
Total Appropriations	0	12,400	12,400	0
ORG 5670700 PG: BOARD AND CARE FUND TOTAL	0	0	0	0

### Countywide Special Revenue Fund in the Veteran Services Division

The Countywide Special Revenue fund in the Veteran Services Division includes two subfunds.

#### *Veteran Affairs Commission*

The Veteran Affairs Commission subfund holds balances for special projects that are determined by the Veteran Affairs Commission, funding includes the annual Transient Occupancy Tax allocation to Veteran Affairs and any private donations.

**ORG : 4270700 VET: CWSR - VETERAN AFFAIRS**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	8,511	0	0	0
Other Fin Sources	175,000	175,000	175,000	0
Fund Balance	0	69,413	69,413	0
Total Revenue	183,511	244,413	244,413	0
Services & Supplies	317,000	209,067	209,067	0
Other Fin Uses	11,095	35,346	35,346	0
Total Appropriations	328,095	244,413	244,413	0
ORG 4270700 VET: CWSR - VETERAN AFFAIRS TOTAL	144,584	0	0	0

#### *License Plates*

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

# Special Revenue Funds

## RECOMMENDED BUDGET • FY 2025-26

**ORG : 4270701 VET: CWSR - LICENSE PLATES**

Description	FY 2023-24 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,871	50	50	0
Miscellaneous Rev	6,553	6,000	8,000	2,000
Fund Balance	0	48,544	34,544	(14,000)
Total Revenue	8,424	54,594	42,594	(12,000)
Other Fin Uses	0	35,346	42,594	7,248
Contingency	0	19,248	0	(19,248)
Total Appropriations	0	54,594	42,594	(12,000)
ORG 4270701 VET: CWSR - LICENSE PLATES TOTAL	(8,424)	0	0	0





# Authorized Personnel Allocation

Recommended Budget · FY 2025-26

		Full-Time Equivalent (FTE) Allocations					
		FY 2024-25	FY 2024-25	FY 2025-26	Diff from	Allocation	Diff from
		Adopted	Adjusted	Recm'd	Adjusted	on	Recm'd
Job Class No.		Budget	Total	Budget	Allocation	7/11/25	
<b>Agriculture</b>							
Agriculture Commissioner and Sealer of Weights and Measures	1201	1.00	1.00	1.00	0.00	1.00	0.00
Administrative Technician	1305	1.00	2.00	2.00	0.00	2.00	0.00
Agriculture Biologist/Standards Inspector	4401/4402/4403	6.00	5.00	5.00	0.00	5.00	0.00
Agriculture Biologist/Standards Inspector Supervisor	1203		1.00	1.00		1.00	0.00
Agriculture Biologist Technician - Limited	4404	1.00	1.00	1.00	0.00	1.00	0.00
Assistant Agricultural Commissioner and Sealer of Weights and Measures	1200	1.00	1.00	1.00	0.00	1.00	0.00
Deputy Agriculture Commissioner, Sealer of Weights and Measures	4405	1.00	0.00	0.00	0.00	0.00	0.00
Office Assistant I/II	2101/2102	1.00	0.00	0.00	0.00	0.00	0.00
Wildlife Specialist	5805	1.00	1.00	1.00	0.00	1.00	0.00
Total		13.00	12.00	12.00	0.00	12.00	0.00
<b>Air Quality Management District *</b>							
Air Pollution Control Officer	1238	1.00	1.00	1.00	0.00	1.00	0.00
Air Quality Engineer I/II	4127/4128	2.00	2.00	2.00	0.00	2.00	0.00
Air Quality Specialist I/II	4641/4642	2.00	2.00	2.00	0.00	2.00	0.00
Air Quality Technician I/II	4644/4645	1.00	1.00	1.00	0.00	1.00	0.00
Program Manager	7121	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Air Quality Engineer	4129	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Air Quality Specialist	4643	1.00	1.00	1.00	0.00	1.00	0.00
Total		9.00	9.00	9.00	0.00	9.00	0.00
<i>*AQMD Budget approved separately</i>							
<b>Alternate Public Defender</b>							
Alternate Public Defender	1257	1.00	1.00	1.00	0.00	1.00	0.00
Deputy Attorney	5211	0.00	2.00	3.00	1.00	3.00	0.00
Deputy Public Defender I-IV	4301/5302/5303/5304	3.00	0.00	0.00	0.00	0.00	0.00
Investigator (Public Defender)	5613	1.00	1.00	1.00	0.00	1.00	0.00
Legal Secretary I/II	2401/2402	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Attorney	5212	0.00	1.00	1.00	0.00	1.00	0.00
Total		6.00	6.00	7.00	1.00	7.00	0.00
<b>Assessor</b>							
Assessor	1101	1.00	1.00	1.00	0.00	1.00	0.00
Administrative Technician	1305	1.00	1.00	1.00	0.00	1.00	0.00
Appraiser I/II/Sr.	4301/4302/4303	13.00	13.00	12.00	-1.00	12.00	0.00
Appraiser Aide	4300	1.00	1.00	1.00	0.00	1.00	0.00
Assessment Manager	4400	2.00	2.00	2.00	0.00	2.00	0.00
Assessment Technician I/II/Sr.	2601/2602/2603	8.00	8.00	7.00	-1.00	7.00	0.00
Assistant Assessor	0121	1.00	1.00	1.00	0.00	1.00	0.00
Auditor/Appraiser - Sr. Auditor/Appraiser	4311/4312	2.00	2.00	2.00	0.00	2.00	0.00
Cadastral Drafter	4721	1.00	1.00	1.00	0.00	1.00	0.00
Department Systems Analyst	3170	1.00	1.00	1.00	0.00	1.00	0.00
Geographical Information Systems Analyst I/II	3181/3182	1.00	1.00	1.00	0.00	1.00	0.00
Information Technology Department							
Coordinator	3176	1.00	1.00	1.00	0.00	1.00	0.00
Property Transfer Specialist	2605	4.00	4.00	4.00	0.00	4.00	0.00
Property Transfer Supervisor	2606	1.00	1.00	1.00	0.00	1.00	0.00
Supervising Appraiser	4304	1.00	1.00	2.00	1.00	2.00	0.00
Supervising Assessment Technician	2604	1.00	1.00	1.00	0.00	1.00	0.00
Supervising Auditor/Appraiser	4314	1.00	1.00	1.00	0.00	1.00	0.00
Total		41.00	41.00	40.00	-1.00	40.00	0.00
<b>Auditor-Controller</b>							
Auditor-Controller	1106	1.00	1.00	1.00	0.00	1.00	0.00
Accountant/Auditor	3305	2.00	2.00	1.00	-1.00	1.00	0.00
Accountant I/II	3301/3302	2.00	2.00	2.00	0.00	2.00	0.00
Accounting Division Manager	0190	1.00	1.00	1.00	0.00	1.00	0.00
Accounting Systems Administrator	3307	2.00	2.00	2.00	0.00	2.00	0.00
Administrative Analyst I/II	1306/1307	4.00	5.00	5.00	0.00	5.00	0.00
Administrative Analyst Supervisor	1323	1.00	1.00	1.00	0.00	1.00	0.00
Administrative Technician	1305	4.00	4.00	4.00	0.00	4.00	0.00

# Authorized Personnel Allocation

Recommended Budget · FY 2025-26

		Full-Time Equivalent (FTE) Allocations					
		FY 2024-25	FY 2024-25	FY 2025-26	Diff from	Allocation	Diff from
		Adopted	Adjusted	Recm'd	Adjusted	on	Recm'd
Job Class No.		Budget	Total	Budget	Allocation	7/11/25	
Chief Assistant Auditor-Controller	0126	1.00	1.00	1.00	0.00	1.00	0.00
Cost Accountant	3308	1.00	1.00	1.00	0.00	1.00	0.00
Enterprise Resource Planning Analyst	1324	2.00	2.00	2.00	0.00	2.00	0.00
Fiscal Assistant I/II	2201/2202	1.50	1.50	1.50	0.00	1.50	0.00
Fiscal Technician	2203	3.00	3.00	3.00	0.00	3.00	0.00
Payroll Manager	3200	1.00	1.00	1.00	0.00	1.00	0.00
Payroll Technician	3310	2.00	1.00	1.00	0.00	1.00	0.00
Principal Financial Analyst	1300	2.00	2.00	2.00	0.00	2.00	0.00
Property Tax Manager	3300	1.00	1.00	2.00	1.00	2.00	0.00
Sr. Administrative Analyst	1308	1.00	1.00	1.00	0.00	1.00	0.00
Supervising Accountant/Auditor	3306	1.00	1.00	1.00	0.00	1.00	0.00
Total		33.50	33.50	33.50	0.00	33.50	0.00
<b>Board of Supervisors</b>							
Supervisor - Board of Supervisors	1141	5.00	5.00	5.00	0.00	5.00	0.00
Clerk of the Board Of Supervisors	1206	1.00	1.00	1.00	0.00	1.00	0.00
Deputy Clerk of the Board I/II	2905/2906	1.00	1.00	1.00	0.00	0.00	-1.00
Records Center Manager	1202	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Deputy Clerk of the Board of Supervisors	2908	2.00	2.00	2.00	0.00	2.00	0.00
Storekeeper I/II	3501/3502	1.00	1.00	1.00	0.00	1.00	0.00
Supervisor's Assistant	3906	5.00	5.00	5.00	0.00	5.00	0.00
Total		16.00	16.00	16.00	0.00	15.00	-1.00
<b>Chief Administrative Office</b>							
Chief Administrative Officer	1226	1.00	1.00	1.00	0.00	1.00	0.00
Accountant/Auditor	3305	1.00	1.00	1.00	0.00	1.00	0.00
Accountant I/II	3301/3302	1.00	0.00	0.00	0.00	0.00	0.00
Administrative Analyst I/II	1306/1307	19.00	23.00	24.00	1.00	24.00	0.00
Administrative Analyst Supervisor	1323	2.00	2.00	3.00	1.00	3.00	0.00
Administrative Technician	1305	15.00	12.00	8.00	-4.00	7.00	-1.00
Agency Chief Fiscal Officer	0329	2.00	2.00	2.00	0.00	2.00	0.00
Airport Operations Supervisor	6504	1.00	1.00	0.00	-1.00	0.00	0.00
Airport Technician I/II	6501/6502	1.00	1.00	1.00	0.00	1.00	0.00
Assistant Chief Administrative Officer	0141	2.00	2.00	2.00	0.00	2.00	0.00
Building Maintenance Worker I/II	6601/6602	7.00	7.00	6.00	-1.00	6.00	0.00
Building Maintenance Worker III	6608	5.00	5.00	5.00	0.00	5.00	0.00
Buyer I/II	3401/3402	1.00	1.00	1.00	0.00	1.00	0.00
Capital Programs Manager	0184	1.00	1.00	1.00	0.00	1.00	0.00
Custodial Coordinator	6627	1.00	1.00	1.00	0.00	1.00	0.00
Defensible Space Inspector I/II	4608/4609	2.00	2.00	2.00	0.00	2.00	0.00
Defensible Space Inspector I/II - Limited Term	4608/4609	0.00	0.00	2.00	2.00	2.00	0.00
Defensible Space Inspector Supervisor	4612	0.00	1.00	1.00	0.00	1.00	0.00
Deputy Chief Administrative Officer	0144	2.00	2.00	2.00	0.00	2.00	0.00
Emergency Medical Services and Emergency							
Preparedness Supervisor	2511	1.00	0.00	0.00	0.00	0.00	0.00
Emergency Medical Services Manager	0162	1.00	1.00	1.00	0.00	1.00	0.00
Emergency Medical Services Specialist	5900	1.00	1.00	1.00	0.00	1.00	0.00
EMS Agency Medical Director	0167	0.50	0.50	0.50	0.00	0.50	0.00
Enterprise Resource Planning Analyst *	1324	1.00	1.00	1.00	0.00	1.00	0.00
Facilities Division Manager	0188	1.00	1.00	1.00	0.00	1.00	0.00
Facilities Operations Supervisor	6610	3.00	3.00	3.00	0.00	3.00	0.00
Facilities Operations Technician	6605	2.00	2.00	2.00	0.00	2.00	0.00
Facilities Project Manager I/II	0186/0187	3.00	3.00	3.00	0.00	3.00	0.00
Fiscal Assistant I/II	2201/2202	1.00	1.00	1.00	0.00	1.00	0.00
Fiscal Manager	2207	3.00	3.00	3.00	0.00	3.00	0.00
Fiscal Services Supervisor	2205	1.00	1.00	0.00	-1.00	0.00	0.00
Fiscal Technician	2203	5.00	5.00	2.00	-3.00	2.00	0.00
Grounds Maintenance Supervisor	6620	1.00	1.00	1.00	0.00	1.00	0.00
Grounds Maintenance Worker I/II	6621/6622	7.00	8.00	8.00	0.00	8.00	0.00
Health Education Coordinator	8501	1.00	1.00	1.00	0.00	1.00	0.00
Management Analyst I/II	1316/1317	1.00	1.00	1.00	0.00	1.00	0.00
Medical Billing Technician	2524	2.00	2.00	2.00	0.00	2.00	0.00
Parks Manager	0181	1.00	1.00	1.00	0.00	1.00	0.00

# Authorized Personnel Allocation

Recommended Budget · FY 2025-26

Full-Time Equivalent (FTE) Allocations							
		FY 2024-25	FY 2024-25	FY 2025-26	Diff from	Allocation	Diff from
		Adopted	Adjusted	Recm'd	Adjusted	on	Recm'd
Job Class No.		Budget	Total	Budget	Allocation	7/11/25	
Parks Program Coordinator	4208	1.00	1.00	1.00	0.00	1.00	0.00
Parks Trail Maintenance Worker	6116	1.00	1.00	1.00	0.00	0.40	-0.60
Principal Management Analyst	1309	4.00	3.00	3.00	0.00	3.00	0.00
Procurement & Contracts Manager	0185	1.00	1.00	1.00	0.00	1.00	0.00
Program Manager	7121	3.00	3.00	3.00	0.00	3.00	0.00
Services Operations Coordinator	6290	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Accountant	3303	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Administrative Analyst	1308	7.00	8.00	8.00	0.00	7.00	-1.00
Sr. Buyer	3403	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Defensible Space Inspector	4610	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Fiscal Assistant	2204	1.00	1.00	1.00	0.00	0.00	-1.00
Sr. Office Assistant	2104	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Parks Trail Maintenance Worker	6117	1.00	1.00	1.00	0.00	1.00	0.00
Storekeeper I/II	3501/3502	1.00	1.00	1.00	0.00	0.00	-1.00
Storekeeper/Courier	3505	2.00	2.00	2.00	0.00	1.00	-1.00
* Position to be deleted 01/10/2026	Total	127.50	128.50	122.50	-6.00	116.90	-5.60
<b>Child Support Services</b>							
Director of Child Support Services	1262	1.00	1.00	1.00	0.00	1.00	0.00
Administrative Analyst I/II	1306/1307	1.00	1.00	1.00	0.00	1.00	0.00
Administrative Technician	1305	1.00	1.00	1.00	0.00	1.00	0.00
Assistant Director of Child Support Services	0264	1.00	1.00	1.00	0.00	1.00	0.00
Child Support Attorney I-IV	5001/5002/5003/5004	2.00	0.00	0.00	0.00	0.00	0.00
Child Support Specialist I/II	7701/7702	11.50	11.50	11.50	0.00	11.50	0.00
Child Support Specialist III	7703	2.00	2.00	2.00	0.00	2.00	0.00
Child Support Supervisor	7705	2.00	2.00	2.00	0.00	2.00	0.00
Deputy Attorney	5211		2.00	2.00	0.00	2.00	0.00
Executive Assistant	2113	1.00	1.00	0.00	-1.00	0.00	0.00
Fiscal Technician	2203	1.00	1.00	1.00	0.00	1.00	0.00
Information Technology Department Specialist	3175	1.00	1.00	1.00	0.00	1.00	0.00
Legal Clerk I/II	2421/2422	1.00	1.00	1.00	0.00	1.00	0.00
Office Assistant I/II	2301/2102	1.00	1.00	1.00	0.00	1.00	0.00
Program Manager	7121	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Office Assistant	2104	1.00	1.00	1.00	0.00	1.00	0.00
	Total	28.50	28.50	27.50	-1.00	27.50	0.00
<b>County Counsel</b>							
County Counsel	1231	1.00	1.00	1.00	0.00	1.00	0.00
Administrative Analyst I/II	1306/1307	1.00	1.00	1.00	0.00	1.00	0.00
Assistant County Counsel	0146	1.00	1.00	1.00	0.00	1.00	0.00
Deputy County Counsel	5104	6.00	6.00	6.00	0.00	6.00	0.00
Legal Secretary I/II	2401/2402	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Deputy County Counsel	5106	4.00	4.00	4.00	0.00	4.00	0.00
Sr. Legal Secretary	2403	3.00	3.00	3.00	0.00	3.00	0.00
	Total	17.00	17.00	17.00	0.00	17.00	0.00
<b>District Attorney</b>							
District Attorney	1121	1.00	1.00	1.00	0.00	1.00	0.00
Administrative Technician	1305	1.00	1.00	1.00	0.00	1.00	0.00
Associate Attorney	5210	0.00	1.00	1.00	0.00	1.00	0.00
Associate Attorney - Limited Term	5210	0.00	3.00	3.00	0.00	3.00	0.00
Assistant District Attorney	5205	2.00	2.00	0.00	-2.00	0.00	0.00
Chief Assistant District Attorney	0156	1.00	2.00	2.00	0.00	2.00	0.00
Chief Investigator (District Attorney)	5601	1.00	1.00	1.00	0.00	1.00	0.00
Chief of Innovation and Technology							
Transparency - Limited Term	0157	0.00	1.00	1.00	0.00	1.00	0.00
Crime Analyst	3171	1.00	1.00	1.00	0.00	1.00	0.00
Department Systems Analyst	3170	1.00	1.00	1.00	0.00	1.00	0.00
Deputy Attorney	5211	0.00	12.00	12.00	0.00	12.00	0.00
Deputy District Attorney I-IV	5201/5202/5203/5204	20.00	0.00	0.00	0.00	0.00	0.00
Deputy District Attorney I-IV - Limited Term	5201/5202/5203/5204	3.00	0.00	0.00	0.00	0.00	0.00
Information Technologies Department	3175	1.00	1.00	1.00	0.00	1.00	0.00
Investigative Assistant I/II	5615/5616	4.00	4.00	4.00	0.00	4.00	0.00

# Authorized Personnel Allocation

Recommended Budget · FY 2025-26

		Full-Time Equivalent (FTE) Allocations					
		FY 2024-25	FY 2024-25	FY 2025-26	Diff from	Allocation	Diff from
Job Class No.		Adopted Budget	Adjusted Total	Recm'd Budget	Adjusted Allocation	on 7/11/25	Recm'd
Investigator (District Attorney)	5603	13.00	13.00	13.00	0.00	13.00	0.00
Legal Secretary I/II	2401/2402	3.00	3.00	3.00	0.00	3.00	0.00
Lieutenant (District Attorney)	5599	1.00	2.00	2.00	0.00	2.00	0.00
Paralegal I/II	5115/5116	4.00	4.00	4.00	0.00	4.00	0.00
Program Manager	7121	1.00	1.00	1.00	0.00	1.00	0.00
Special Investigator I/II	5630/5631	0.00	1.00	1.00	0.00	1.00	0.00
Sr. Attorney	5212	0.00	8.00	8.00	0.00	8.00	0.00
Sr. Department Systems Analyst	3173	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Paralegal	5117	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Victim/Witness Program Specialist	5918	1.00	1.00	1.00	0.00	1.00	0.00
Supervising Investigator (District Attorney)	5600	2.00	2.00	0.00	-2.00	0.00	0.00
Victim/Witness Program Coordinator	5912	1.00	1.00	1.00	0.00	1.00	0.00
Victim/Witness Program Specialist I/II	5916/5917	2.00	2.00	2.00	0.00	2.00	0.00
Victim/Witness Program Specialist I/II - Limited Term	5916/5917	4.00	4.00	4.00	0.00	4.00	0.00
Total		70.00	75.00	71.00	-4.00	71.00	0.00
<b>Environmental Management</b>							
Director of Environmental Management	1236	1.00	1.00	1.00	0.00	1.00	0.00
Administrative Analyst I/II	1306/1307	1.00	1.00	1.00	0.00	1.00	0.00
Development Technician I/II	4709/4710	4.00	4.00	4.00	0.00	4.00	0.00
Disposal Site Supervisor	4655	1.00	1.00	1.00	0.00	1.00	0.00
Environmental Management Manager	4607	2.00	2.00	2.00	0.00	2.00	0.00
Environmental Health Specialist I/II	4601/4602	6.00	6.00	6.00	0.00	6.00	0.00
Environmental Health Specialist Supervisor	4604	3.00	3.00	3.00	0.00	3.00	0.00
Geologist	4111	1.00	1.00	1.00	0.00	1.00	0.00
Hazardous Material/Recycling Specialist	4616	3.00	3.00	3.00	0.00	3.00	0.00
Hazardous Material/Recycling Technician	4653	1.00	1.00	1.00	0.00	1.00	0.00
Solid Waste Technician	6624	2.00	2.00	2.00	0.00	2.00	0.00
Sr. Vector Control Technician - Limited Term	4634	1.00	1.00	1.00	0.00	1.00	0.00
Supervising Waste Specialist	4619	1.00	1.00	1.00	0.00	1.00	0.00
Sustainability Coordinator	4617	1.00	1.00	1.00	0.00	1.00	0.00
Vector Control Technician I/II (Limited Term)	4631/4632	3.00	3.00	3.00	0.00	3.00	0.00
Waste Management Technician I/II/III	4651/4652/4654	3.00	3.00	3.00	0.00	3.00	0.00
Total		34.00	34.00	34.00	0.00	34.00	0.00
<b>Health &amp; Human Services Agency</b>							
Director, Health and Human Services Agency	1282	1.00	1.00	1.00	0.00	1.00	0.00
Accountant I/II	3301/3302	10.00	10.00	10.00	0.00	10.00	0.00
Administrative Analyst I/II	1306/1307	30.00	31.00	31.00	0.00	31.00	0.00
Administrative Analyst Supervisor	1323	2.00	2.00	2.00	0.00	2.00	0.00
Administrative Assistant I/II	2116/2117	2.00	2.00	1.00	-1.00	1.00	0.00
Administrative Secretary	2111	1.00	1.00	1.00	0.00	1.00	0.00
Administrative Technician	1305	10.00	10.00	10.00	0.00	10.00	0.00
Agency Chief Fiscal Officer	0329	1.00	1.00	1.00	0.00	1.00	0.00
Alcohol and Drug Program Division Manager	0202	1.00	1.00	1.00	0.00	1.00	0.00
Animal Services Officer I/II	5801/5802	8.00	8.00	8.00	0.00	8.00	0.00
Animal Services Officer Supervisor	5810	2.00	2.00	2.00	0.00	2.00	0.00
Animal Shelter Attendant	5816	5.00	5.00	5.00	0.00	5.00	0.00
Animal Shelter Supervisor	5815	1.00	1.00	1.00	0.00	1.00	0.00
Assistant Director of Administration and	0194	1.00	1.00	1.00	0.00	1.00	0.00
Assistant Director of Human Services	0113	2.00	2.00	2.00	0.00	2.00	0.00
Associate Attorney	5210	0.00	1.00	1.00	0.00	1.00	0.00
Care Management Counselor I/II	7421/7422	1.00	1.00	1.00	0.00	1.00	0.00
Care Management Supervisor	7425	1.00	1.00	1.00	0.00	1.00	0.00
Chief Assistant Director, Health and Human Services Agency	1283	1.00	1.00	1.00	0.00	1.00	0.00
Community Health Advocate	8516	2.00	2.00	2.00	0.00	2.00	0.00
Cook I/II	5907/5908	2.81	2.81	2.81	0.00	2.81	0.00
Deputy Attorney	5211	0.00	1.00	1.00	0.00	1.00	0.00
Deputy Director, Health and Human Services Agency	7122	6.00	6.00	6.00	0.00	6.00	0.00
Deputy Public Guardian I/II	7411/7412	6.00	6.00	6.00	0.00	6.00	0.00
Deputy Public Guardian Supervisor	7414	1.00	1.00	1.00	0.00	1.00	0.00
Director of Behavioral Health	1251	1.00	1.00	1.00	0.00	1.00	0.00

# Authorized Personnel Allocation

Recommended Budget · FY 2025-26

		Full-Time Equivalent (FTE) Allocations					
		FY 2024-25	FY 2024-25	FY 2025-26	Diff from	Allocation	Diff from
		Adopted	Adjusted	Recm'd	Adjusted	on	Recm'd
Job Class No.		Budget	Total	Budget	Allocation	7/11/25	
Director of Public Health	1240	1.00	1.00	1.00	0.00	1.00	0.00
Disease Investigation & Control Specialist I/II	8119/8120	3.00	3.00	3.00	0.00	3.00	0.00
Eligibility Specialist Trainee I/II	7100/7101/7102	65.00	65.00	65.00	0.00	65.00	0.00
Eligibility Specialist III	7103	21.00	21.00	21.00	0.00	21.00	0.00
Eligibility Supervisor	7110	13.00	13.00	13.00	0.00	13.00	0.00
Employment and Training Worker I/II	7501/7502	13.00	13.00	13.00	0.00	13.00	0.00
Employment and Training Worker III	7503	5.00	5.00	5.00	0.00	5.00	0.00
Employment and Training Worker Supervisor	7505	3.00	3.00	3.00	0.00	3.00	0.00
Energy/Weatherization Supervisor	7838	1.00	1.00	1.00	0.00	1.00	0.00
Energy/Weatherization Technician I/II	7836/7835	3.00	3.00	3.00	0.00	3.00	0.00
Energy Weatherization Technician I/II - Limited Term	7836/7835	1.00	1.00	1.00	0.00	1.00	0.00
Epidemiologist I/II	8509/8510	1.00	1.00	1.00	0.00	1.00	0.00
Fiscal Assistant I/II	2201/2202	2.00	2.00	2.00	0.00	2.00	0.00
Fiscal Manager	2207	3.00	3.00	4.00	1.00	4.00	0.00
Fiscal Services Supervisor	2205	1.00	1.00	2.00	1.00	2.00	0.00
Fiscal Technician	2203	18.00	18.00	19.00	1.00	19.00	0.00
Food Services Aide	7825	1.75	1.75	1.75	0.00	1.75	0.00
Food Services Supervisor	7824	1.00	1.00	1.00	0.00	1.00	0.00
Health Education Coordinator	8501	15.00	16.00	16.00	0.00	16.00	0.00
Health Education Coordinator - Limited Term	8501	0.80	0.00	0.00	0.00	0.00	0.00
Health Program Specialist	8215	6.00	6.00	6.00	0.00	6.00	0.00
Housing Program Specialist I/II	7305/7306	2.00	2.00	2.00	0.00	2.00	0.00
Housing Program Specialist I/II - Limited	7305/7306	1.00	1.00	1.00	0.00	1.00	0.00
IHSS Public Authority Registry/Training Specialist	1902	2.00	2.00	2.00	0.00	2.00	0.00
Information Technology Department Coordinator	3176	1.00	1.00	0.00	-1.00	0.00	0.00
Information Technology Department Specialist	3175	1.00	1.00	2.00	1.00	2.00	0.00
Legal Clerk III	2423	1.00	1.00	0.00	-1.00	0.00	0.00
Legal Secretary I/II	2401/2402	1.00	1.00	1.00	0.00	1.00	0.00
Manager of Animal Services	0106	1.00	1.00	1.00	0.00	1.00	0.00
Manager of Mental Health Programs	0226	4.00	4.00	4.00	0.00	4.00	0.00
Mealsite Coordinator	7831	6.62	6.62	5.81	-0.81	5.81	0.00
Medical Office Assistant I/II	2501/2502	5.80	5.80	3.80	-2.00	3.80	0.00
Medical Records Technician	8635	1.00	1.00	1.00	0.00	1.00	0.00
Mental Health Aide	8630	6.25	6.25	6.25	0.00	6.25	0.00
Mental Health Clinical Nurse	7123	1.00	1.00	1.00	0.00	1.00	0.00
Mental Health Clinician IA/IB/II	8200/8203/8201	33.50	33.50	34.50	1.00	34.50	0.00
Mental Health Medical Director	0221	1.00	1.00	1.00	0.00	1.00	0.00
Mental Health Patient's Rights Advocate	8621	1.00	1.00	1.00	0.00	1.00	0.00
Mental Health Program Coordinator IA/IB/II	8205/8204/8206	8.00	8.00	8.00	0.00	8.00	0.00
Mental Health Worker I/II	8631/8632	24.00	27.00	27.00	0.00	27.00	0.00
Nutritionist	7816	1.60	1.60	1.60	0.00	1.60	0.00
Occupational/Physical Therapist	8411/8405	3.15	3.15	3.15	0.00	3.15	0.00
Office Assistant I/II	2101/2102	23.00	24.00	24.00	0.00	24.00	0.00
Office Assistant I/II - Limited Term	2101/2102	1.00	1.00	1.00	0.00	1.00	0.00
Office Services Supervisor	2125	3.00	3.00	3.00	0.00	3.00	0.00
Paralegal I/II	5115/5116	1.00	1.00	1.00	0.00	1.00	0.00
Program Aide	7300	6.61	6.61	4.67	-1.94	4.67	0.00
Program Assistant	7301	24.14	24.14	22.44	-1.70	22.44	0.00
Program Assistant - Limited Term	7301	1.50	1.00	1.00	0.00	1.00	0.00
Program Coordinator	7302	4.00	4.00	4.00	0.00	4.00	0.00
Program Coordinator - Limited Term	7302	0.00	1.00	1.00	0.00	1.00	0.00
Program Manager	7121	8.00	8.00	9.00	1.00	9.00	0.00
Program Manager - Protective Services	7120	6.00	6.00	5.00	-1.00	5.00	0.00
Psychiatric Technician I/II	8211/8212	3.00	3.00	3.00	0.00	3.00	0.00
Psychiatrist I/II	8225/8226	1.00	1.00	1.00	0.00	1.00	0.00

# Authorized Personnel Allocation

Recommended Budget · FY 2025-26

Full-Time Equivalent (FTE) Allocations							
		FY 2024-25	FY 2024-25	FY 2025-26	Diff from	Allocation	Diff from
	Job Class No.	Adopted Budget	Adjusted Total	Recm'd Budget	Adjusted Allocation	on 7/11/25	Recm'd
Public Health Nurse I/II	8115/8116	14.10	14.10	14.10	0.00	14.10	0.00
Public Health Nurse Practitioner	8110	1.80	1.80	1.80	0.00	1.80	0.00
Public Health Nurse Supervisor	8118	5.00	5.00	5.00	0.00	5.00	0.00
Public Health Nursing Manager	0201	2.00	2.00	2.00	0.00	2.00	0.00
Public Health Officer	1241	1.00	1.00	1.00	0.00	1.00	0.00
Registered Nurse	8113	1.00	1.00	1.00	0.00	1.00	0.00
Senior Citizens' Attorney I/II/III	5609/5610/5611	2.00	0.00	0.00	0.00	0.00	0.00
Senior Citizens' Attorney I/II/III - Limited	5609/5610/5611	1.00	0.00	0.00	0.00	0.00	0.00
Seniors' Daycare Program Supervisor	7311	2.00	2.00	2.00	0.00	1.00	-1.00
Social Service Aide	7208	15.00	15.00	15.00	0.00	15.00	0.00
Social Worker I/II	7201/7202	18.00	18.00	18.00	0.00	18.00	0.00
Social Worker I/II - Limited Term	7201/7202	1.00	1.00	1.00	0.00	1.00	0.00
Social Worker III	7203	31.80	32.80	32.80	0.00	32.80	0.00
Social Worker IV	7205	23.80	23.80	23.80	0.00	23.80	0.00
Social Worker Supervisor I	7211	7.00	7.00	9.00	2.00	9.00	0.00
Social Worker Supervisor II	7212	7.00	8.00	6.00	-2.00	6.00	0.00
Sr. Accountant	3303	2.00	3.00	1.00	-2.00	1.00	0.00
Sr. Administrative Analyst	1308	7.00	7.00	7.00	0.00	7.00	0.00
Sr. Animal Services Officer	5803	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Department Systems Analyst	3173	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Fiscal Assistant	2204	1.00	1.00	0.00	-1.00	0.00	0.00
Sr. Information Technology Department Coordinator	3177	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Office Assistant	2104	31.00	31.00	34.00	3.00	34.00	0.00
Sr. Veterans Service Representative	7402	1.00	1.00	1.00	0.00	1.00	0.00
Supervising Accountant/Auditor	3306	6.00	6.00	6.00	0.00	6.00	0.00
Supervising Health Education Coordinator	8505	5.00	5.00	5.00	0.00	5.00	0.00
Supervising Mental Health Worker	8633	1.00	1.00	1.00	0.00	1.00	0.00
Supervising Occupational/Physical Therapist	8412	0.80	0.80	0.80	0.00	0.80	0.00
System Support Analyst	7109	3.00	3.00	3.00	0.00	3.00	0.00
System Support Assistant	2133	3.00	3.00	3.00	0.00	3.00	0.00
Veterans Service Officer	1267	1.00	1.00	1.00	0.00	1.00	0.00
Veterans Services Representative I/II	7403/7404	3.00	3.00	3.00	0.00	3.00	0.00
<b>Total</b>		<b>667.83</b>	<b>675.53</b>	<b>671.08</b>	<b>-4.45</b>	<b>670.08</b>	<b>-1.00</b>
<b>Human Resources/Risk Management</b>							
<i>Human Resources</i>							
Director of Human Resources	0231	1.00	1.00	1.00	0.00	1.00	0.00
Administrative Assistant I/II	2116/2117	1.00	1.00	1.00	0.00	1.00	0.00
Administrative Technician	1305	1.00	1.00	1.00	0.00	1.00	0.00
Assistant Director of Human Resources	0143	1.00	1.00	1.00	0.00	1.00	0.00
Human Resources Analyst I/II	1401/1402	4.00	4.00	4.00	0.00	4.00	0.00
Human Resources Technician	1406	7.00	7.00	7.00	0.00	7.00	0.00
Principal Human Resources Analyst	1403	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Human Resources Analyst	1404	2.00	2.00	2.00	0.00	2.00	0.00
Training and Organizational Development Specialist	1405	1.00	1.00	1.00	0.00	1.00	0.00
<i>Division Total</i>		<b>19.00</b>	<b>19.00</b>	<b>19.00</b>	<b>0.00</b>	<b>19.00</b>	<b>0.00</b>
<i>Risk Management</i>							
Risk Manager	0253	1.00	1.00	1.00	0.00	1.00	0.00
Risk Manager - Limited Term	0253	1.00	1.00	0.00	-1.00	0.00	0.00
Risk Analyst I/II	1501/1502	3.00	3.00	3.00	0.00	3.00	0.00
Risk Technician	1506	1.00	1.00	1.00	0.00	1.00	0.00
<i>Division Total</i>		<b>6.00</b>	<b>6.00</b>	<b>5.00</b>	<b>-1.00</b>	<b>5.00</b>	<b>0.00</b>
<b>Total</b>		<b>25.00</b>	<b>25.00</b>	<b>24.00</b>	<b>-1.00</b>	<b>24.00</b>	<b>0.00</b>
<b>Information Technologies</b>							
Director of Information Technologies	0206	1.00	1.00	1.00	0.00	1.00	0.00
Administrative Technician	1305	1.00	1.00	1.00	0.00	1.00	0.00
Applications Analyst I/II	3129/3130	10.00	10.00	10.00	0.00	10.00	0.00
Assistant Director of Information Technologies	0207	1.00	1.00	1.00	0.00	1.00	0.00
Business Systems Analyst I/II	3147/3148	4.00	3.00	3.00	0.00	3.00	0.00
Chief Information Security Officer	3101	1.00	1.00	1.00	0.00	1.00	0.00

# Authorized Personnel Allocation

Recommended Budget · FY 2025-26

		Full-Time Equivalent (FTE) Allocations					
		FY 2024-25	FY 2024-25	FY 2025-26	Diff from	Allocation	Diff from
Job Class No.		Adopted Budget	Adjusted Total	Recm'd Budget	Adjusted Allocation	on 7/11/25	Recm'd
Deputy Director of Information Technologies	0235	1.00	1.00	1.00	0.00	1.00	0.00
Information Security Analyst	3140	2.00	2.00	1.00	-1.00	1.00	0.00
Information Technology Analyst - Cloud Systems	3190	1.00	1.00	1.00	0.00	1.00	0.00
Information Technology Analyst I/II-Network Design & Administration	3115/3116	1.00	1.00	1.00	0.00	1.00	0.00
Information Technology Analyst III-Network Design & Administration	3142	1.00	1.00	0.00	-1.00	0.00	0.00
Information Technology Analyst I/II-Server Design & Administration	3124/3125	6.00	6.00	6.00	0.00	6.00	0.00
Information Technology Analyst I/II - Telecommunications	3186/3187	1.00	1.00	1.00	0.00	1.00	0.00
Information Technology Customer Support Specialist I/II	3191/3192	4.00	4.00	3.00	-1.00	3.00	0.00
Information Technology Customer Support Specialist III	3193	3.00	3.00	3.00	0.00	3.00	0.00
Information Technology Specialist I/II-Server Administration	3157/3158	1.00	1.00	0.00	-1.00	0.00	0.00
Information Technology Project Manager	3137	3.00	3.00	3.00	0.00	3.00	0.00
Information Technology Supervisor	3153	3.00	4.00	4.00	0.00	4.00	0.00
Telecommunications Technician I/II	3168/3169	1.00	1.00	1.00	0.00	1.00	0.00
Total		46.00	46.00	42.00	-4.00	42.00	0.00
<b>Library</b>							
Director of Library Services	1246	1.00	1.00	1.00	0.00	1.00	0.00
Administrative Analyst I/II	1306/1307	1.00	1.00	1.00	0.00	1.00	0.00
Community Health Advocate	8516	3.00	3.00	0.00	-3.00	0.00	0.00
Early Childhood Literacy Specialist	7607	5.00	5.00	2.50	-2.50	2.50	0.00
Fiscal Assistant I/II	2201/2202	0.80	0.80	0.80	0.00	0.80	0.00
Information Technology Department Specialist	3175	1.00	1.00	1.00	0.00	1.00	0.00
Librarian I/II	7616/7617	5.00	5.00	5.00	0.00	5.00	0.00
Librarian Supervisor	7618	2.00	2.00	2.00	0.00	2.00	0.00
Library Assistant I/II	7601/7602	11.55	11.55	12.30	0.75	12.30	0.00
Library Circulation Supervisor	7621	1.00	1.00	1.00	0.00	1.00	0.00
Library Systems Technician	7608	2.00	2.00	2.00	0.00	2.00	0.00
Museum Administrator	7628	1.00	1.00	0.00	-1.00	0.00	0.00
Sr. Library Assistant	7605	4.50	4.50	3.50	-1.00	3.50	0.00
Supervising Library Assistant	7611	1.00	1.00	1.00	0.00	1.00	0.00
Total		39.85	39.85	33.10	-6.75	33.10	0.00
<b>Planning &amp; Building</b>							
Director of Planning & Building	1285	1.00	1.00	1.00	0.00	1.00	0.00
Administrative Analyst I/II	1306/1307	3.00	3.00	2.00	-1.00	2.00	0.00
Administrative Assistant I/II	2116/2117	1.00	1.00	1.00	0.00	1.00	0.00
Administrative Technician	1305	3.00	3.00	4.00	1.00	4.00	0.00
Assistant/Associate Planner	4201/4202	8.00	8.00	8.00	0.00	8.00	0.00
Associate Civil Engineer	4105	1.00	1.00	1.00	0.00	1.00	0.00
Building Inspector I/II/III	4501/4502/4503	17.00	17.00	17.00	0.00	17.00	0.00
Building Inspection Supervisor	4505	2.00	2.00	2.00	0.00	2.00	0.00
Chief Deputy Director of Planning and	0177	0.00	1.00	1.00	0.00	1.00	0.00
Clerk of the Planning Commission	2114	1.00	1.00	1.00	0.00	1.00	0.00
Code Enforcement Manager	4515	0.00	1.00	1.00	0.00	1.00	0.00
Code Enforcement Officer I/II	4511/4512	8.00	9.00	9.00	0.00	9.00	0.00
Code Enforcement Supervisor	4514	2.00	2.00	2.00	0.00	2.00	0.00
Deputy Building Official	0249	1.00	1.00	0.00	-1.00	0.00	0.00
Deputy Director of Building Services/Chief Building Official	0281	1.00	1.00	1.00	0.00	1.00	0.00
Deputy Director of Planning	0284	3.00	3.00	3.00	0.00	3.00	0.00
Development Aide I/II	4701/4702	3.00	3.00	3.00	0.00	3.00	0.00
Development Technician I/II	4709/4710	14.00	14.00	13.00	-1.00	13.00	0.00
Economic and Business Relations Manager	1314	1.00	1.00	1.00	0.00	0.00	-1.00
Executive Assistant	2113	1.00	1.00	1.00	0.00	1.00	0.00
Office Assistant I/II	2101/2102	6.00	6.00	6.00	0.00	6.00	0.00



# Authorized Personnel Allocation

Recommended Budget · FY 2025-26

		Full-Time Equivalent (FTE) Allocations					
		FY 2024-25	FY 2024-25	FY 2025-26	Diff from	Allocation	Diff from
Job Class No.		Adopted Budget	Adjusted Total	Recm'd Budget	Adjusted Allocation	on 7/11/25	Recm'd
Office Services Supervisor	2125	1.00	1.00	1.00	0.00	1.00	0.00
Planning Manager	4204	3.00	3.00	3.00	0.00	3.00	0.00
Sr. Administrative Analyst	1308	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Civil Engineer	4107	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Development Aide	4703	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Development Technician	4711	3.00	3.00	4.00	1.00	4.00	0.00
Sr. Engineering Technician	4718	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Office Assistant	2104	2.00	2.00	2.00	0.00	2.00	0.00
Sr. Planner	4203	8.00	8.00	8.00	0.00	8.00	0.00
Storm Water Program Coordinator	4116	2.00	2.00	2.00	0.00	2.00	0.00
Supervising Development Technician	4712	1.00	1.00	1.00	0.00	1.00	0.00
Total		101.00	104.00	103.00	-1.00	102.00	-1.00
<b>Probation</b>							
Chief Probation Officer	1256	1.00	1.00	1.00	0.00	1.00	0.00
Accountant I/II	3301/3302	1.00	1.00	1.00	0.00	1.00	0.00
Administrative Analyst I/II	1306/1307	7.00	7.00	6.00	-1.00	6.00	0.00
Administrative Analyst Supervisor	1323	1.00	1.00	1.00	0.00	1.00	0.00
Administrative Secretary	2111	1.00	0.00	0.00	0.00	0.00	0.00
Administrative Technician	1305	1.00	2.00	2.00	0.00	2.00	0.00
Assistant Deputy Chief Probation Officer	0237	2.00	2.00	2.00	0.00	2.00	0.00
Chief Fiscal Officer	0325	1.00	1.00	1.00	0.00	1.00	0.00
Correctional Cook	5905	2.00	2.00	2.00	0.00	2.00	0.00
Correctional Food Services Supervisor	5906	1.00	1.00	1.00	0.00	1.00	0.00
Department Systems Analyst	3170	0.00	0.00	1.00	1.00	1.00	0.00
Deputy Chief Probation Officer	0236	3.00	3.00	3.00	0.00	3.00	0.00
Deputy Probation Officer I/II/III (A)	5711/5712/5713	51.50	51.50	54.00	2.50	54.00	0.00
Deputy Probation Officer I/II (B)	5701/5702	3.00	3.00	3.00	0.00	3.00	0.00
Deputy Probation Officer Supervisor (A)	5714	8.00	8.00	11.00	3.00	11.00	0.00
Deputy Probation Officer Supervisor (B)	5710	5.00	5.00	2.00	-3.00	2.00	0.00
Fiscal Assistant I/II	2201/2202	1.00	1.00	1.00	0.00	1.00	0.00
Fiscal Technician	2203	2.00	2.00	2.00	0.00	2.00	0.00
Health Education Coordinator	8501	2.00	2.00	2.00	0.00	2.00	0.00
Legal Secretarial Services Supervisor	2405	2.00	2.00	1.00	-1.00	1.00	0.00
Legal Secretary I/II	2401/2402	4.00	4.00	4.00	0.00	4.00	0.00
Mental Health Clinician IA/IB/II	8200/8203/8201	1.00	1.00	1.00	0.00	1.00	0.00
Mental Health Program Coordinator II	8206	1.00	1.00	1.00	0.00	1.00	0.00
Probation Assistant	5703	11.00	11.00	11.00	0.00	11.00	0.00
Probation Transport Driver	7117	0.50	0.50	0.50	0.00	0.50	0.00
Sr. Administrative Analyst	1308	0.00	0.00	1.00	1.00	1.00	0.00
Sr. Deputy Probation Officer (B)	5705	8.00	8.00	5.00	-3.00	5.00	0.00
Sr. Information Technology Department Coordinator	3177	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Legal Secretary	2403	2.00	2.00	2.00	0.00	2.00	0.00
Total		124.00	124.00	123.50	-0.50	123.50	0.00
<b>Public Defender</b>							
Public Defender	1261	1.00	1.00	1.00	0.00	1.00	0.00
Assistant Public Defender	5305	1.00	1.00	1.00	0.00	1.00	0.00
Deputy Attorney	5211	0.00	7.00	9.00	2.00	9.00	0.00
Deputy Public Defender I-IV	5301/5302/5303/5304	12.00	0.00	0.00	0.00	0.00	0.00
Executive Assistant	2113	1.00	1.00	1.00	0.00	1.00	0.00
Investigative Assistant I/II	5615/5616	1.00	1.00	1.00	0.00	1.00	0.00
Investigator I/II (Public Defender)	5613	3.00	3.00	3.00	0.00	3.00	0.00
Legal Secretary I/II	2401/2402	3.00	3.00	3.00	0.00	3.00	0.00
Paralegal I/II	5115/5116	2.00	2.00	2.00	0.00	2.00	0.00
Paralegal I/II - Limited Term	5115/5116	1.00	1.00	1.00	0.00	1.00	0.00
Social Worker IV	7205	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Attorney	5212	0.00	5.00	5.00	0.00	5.00	0.00
Sr. Office Assistant	2104	1.50	1.50	1.50	0.00	1.50	0.00
Supervising Investigator (Public Defender)	5614	1.00	1.00	1.00	0.00	1.00	0.00
Supervising Deputy Public Defender	5308	1.00	1.00	1.00	0.00	1.00	0.00
Total		29.50	29.50	31.50	2.00	31.50	0.00

# Authorized Personnel Allocation

Recommended Budget · FY 2025-26

		Full-Time Equivalent (FTE) Allocations					
		FY 2024-25	FY 2024-25	FY 2025-26	Diff from	Allocation	
	Job Class No.	Adopted Budget	Adjusted Total	Recm'd Budget	Adjusted Allocation	on 7/11/25	Diff from Recm'd
Recorder-Clerk							
Recorder-Clerk	1116	1.00	1.00	1.00	0.00	1.00	0.00
Assistant County Recorder-Clerk	0151	1.00	1.00	1.00	0.00	1.00	0.00
Recorder Document Examiner/Indexer I/II	2611/2612	8.00	8.00	7.00	-1.00	7.00	0.00
Recorder-Clerk Services Supervisor	2645	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Recorder Document Examiner/Indexer	2613	1.00	1.00	0.00	-1.00	0.00	0.00
	Total	12.00	12.00	10.00	-2.00	10.00	0.00
Registrar of Voters (Elections)							
Registrar of Voters	1264	2.00	2.00	2.00	0.00	2.00	0.00
Administrative Technician	1305	1.00	1.00	1.00	0.00	1.00	0.00
Assistant Registrar of Voters	0152	1.00	1.00	1.00	0.00	1.00	0.00
Department Systems Analyst	3170	1.00	1.00	1.00	0.00	1.00	0.00
Elections Technician I/II	2607/2608	1.00	1.00	1.00	0.00	0.60	-0.40
Precinct Planning Specialist	9992	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Administrative Analyst	1308	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Elections Technician	2609	1.00	1.00	1.00	0.00	1.00	0.00
	Total	9.00	9.00	9.00	0.00	8.60	-0.40
Sheriff							
Sheriff/Coroner/Public Administrator	1126	1.00	1.00	1.00	0.00	1.00	0.00
Administrative Analyst I/II	1306/1307	4.00	4.00	4.00	0.00	4.00	0.00
Administrative Technician	1305	3.00	3.00	3.00	0.00	3.00	0.00
Agency Chief Fiscal Officer	0329	1.00	1.00	1.00	0.00	1.00	0.00
Assistant Public Administrator	2714	1.00	1.00	1.00	0.00	1.00	0.00
Correctional Cook	5905	6.00	6.00	6.00	0.00	6.00	0.00
Correctional Food Services Coordinator	5909	1.00	1.00	1.00	0.00	1.00	0.00
Sheriff's Correctional Lieutenant	5511	2.00	2.00	2.00	0.00	2.00	0.00
Crime Analyst	3171	1.00	1.00	1.00	0.00	1.00	0.00
Department Systems Analyst	3170	6.00	6.00	6.00	0.00	6.00	0.00
Deputy Sheriff I/II	5401/5402	138.00	138.00	138.00	0.00	138.00	0.00
Deputy Sheriff I/II (Limited Term)	5401/5402	4.00	4.00	4.00	0.00	4.00	0.00
Detention Aide	5915	4.00	4.00	4.00	0.00	4.00	0.00
Executive Assistant	2113	1.00	1.00	1.00	0.00	1.00	0.00
Radio Maintenance Technician	3814	2.00	2.00	2.00	0.00	2.00	0.00
Sheriff's Captain	5420	3.00	3.00	3.00	0.00	3.00	0.00
Sheriff's Communication Manager	3809	1.00	1.00	1.00	0.00	1.00	0.00
Sheriff's Correctional Officer I/II	5501/5502	85.00	85.00	85.00	0.00	85.00	0.00
Sheriff's Correctional Sergeant	5510	11.00	11.00	11.00	0.00	11.00	0.00
Sheriff's Fiscal Technician	2711	4.00	4.00	4.00	0.00	4.00	0.00
Sheriff's Lieutenant	5415	7.00	7.00	7.00	0.00	7.00	0.00
Sheriff's Morgue Technician	2020	1.00	1.00	1.00	0.00	1.00	0.00
Sheriff's Property/Evidence Technician	5925	3.00	3.00	3.00	0.00	3.00	0.00
Sheriff's Property/Evidence Technician Supervisor	5928	1.00	1.00	1.00	0.00	1.00	0.00
Sheriff's Public Safety Dispatch Manager	3804	1.00	1.00	1.00	0.00	1.00	0.00
Sheriff's Public Safety Dispatcher I/II	3801/3802	18.00	18.00	18.00	0.00	18.00	0.00
Sheriff's Public Safety Dispatcher Supervisor	3806	4.00	4.00	4.00	0.00	4.00	0.00
Sheriff's Records/Property Manager	2707	1.00	1.00	1.00	0.00	1.00	0.00
Sheriff's Records Supervisor	2706	1.00	1.00	1.00	0.00	1.00	0.00
Sheriff's Security Officer I/II	5513/5514	15.00	15.00	15.00	0.00	15.00	0.00
Sheriff's Sergeant	5410	28.00	28.00	28.00	0.00	28.00	0.00
Sheriff's Technician I/II	2716/2717	35.00	35.00	35.00	0.00	35.00	0.00
Sheriff's Technology Manager	3178	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Administrative Analyst	1308	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Sheriff's Technician	2718	5.00	5.00	5.00	0.00	5.00	0.00
Undersheriff	0271	1.00	1.00	1.00	0.00	1.00	0.00
	Total	402.00	402.00	402.00	0.00	402.00	0.00
Surveyor							
Surveyor	1131	1.00	1.00	1.00	0.00	1.00	0.00
Administrative Technician	1305	1.00	1.00	1.00	0.00	1.00	0.00
Assistant in Land Surveying	4115	2.00	2.00	2.00	0.00	2.00	0.00
Deputy Surveyor	0124	1.00	1.00	1.00	0.00	1.00	0.00

# Authorized Personnel Allocation

Recommended Budget · FY 2025-26

		Full-Time Equivalent (FTE) Allocations					
		FY 2024-25	FY 2024-25	FY 2025-26	Diff from	Allocation	Diff from
		Adopted	Adjusted	Recm'd	Adjusted	on	Recm'd
		Budget	Total	Budget	Allocation	7/11/25	Recm'd
Job Class No.							
Geographic Information Systems Analyst I/II	3181/3182	4.00	4.00	4.00	0.00	4.00	0.00
Geographic Information Systems Manager	3136	1.00	1.00	1.00	0.00	0.00	-1.00
Sr. Geographic Information Systems Analyst	3183	1.00	1.00	1.00	0.00	1.00	0.00
Survey Technician I/II	4731/4732	2.00	2.00	2.00	0.00	2.00	0.00
Total		13.00	13.00	13.00	0.00	12.00	-1.00
<b>Transportation</b>							
Director of Transportation	1286	1.00	1.00	1.00	0.00	1.00	0.00
Administrative Analyst I/II	1306/1307	4.00	4.00	4.00	0.00	4.00	0.00
Administrative Technician	1305	5.00	5.00	5.00	0.00	5.00	0.00
Assistant/Associate Civil Engineer	4104/4105	0.00	14.00	14.00	0.00	14.00	0.00
Assistant Director of Transportation	0265	0.00	1.00	1.00	0.00	1.00	0.00
Assistant in Civil Engineering	4104	9.00	0.00	0.00	0.00	0.00	0.00
Assistant in Land Surveying	4115	2.00	2.00	2.00	0.00	2.00	0.00
Associate Civil Engineer	4105	6.00	0.00	0.00	0.00	0.00	0.00
Associate Land Surveyor	4110	1.00	1.00	1.00	0.00	1.00	0.00
Bridge Maintenance Supervisor	6114	1.00	1.00	1.00	0.00	1.00	0.00
Bridge Maintenance Worker I/II/III	6111/6112/6113	2.00	2.00	2.00	0.00	2.00	0.00
Deputy Director Engineering	0291	2.00	2.00	2.00	0.00	2.00	0.00
Deputy Director of Maintenance and Engineering Aide	0301	1.00	1.00	1.00	0.00	1.00	0.00
Equipment Maintenance Supervisor	4715			1.00	1.00	1.00	0.00
Equipment Mechanic I/II	6203	2.00	2.00	2.00	0.00	2.00	0.00
Fleet Services Technician I/II	6201/6202	8.00	8.00	8.00	0.00	8.00	0.00
Fleet Services Supervisor	6300/6301	2.00	2.00	2.00	0.00	2.00	0.00
Fleet Superintendent	6305	1.00	1.00	1.00	0.00	1.00	0.00
Highway Maintenance Supervisor	6135	1.00	1.00	1.00	0.00	1.00	0.00
Highway Maintenance Worker I/II/III	6124	8.00	8.00	7.00	-1.00	7.00	0.00
Maintenance Superintendent	6121/6122/6123	45.00	45.00	45.00	0.00	45.00	0.00
Office Assistant I/II	6132	2.00	2.00	2.00	0.00	2.00	0.00
Office Engineer	2101/2102	1.50	1.50	1.50	0.00	1.50	0.00
Principal Engineering Technician	4130	1.00	1.00	1.00	0.00	1.00	0.00
Right of Way Supervisor	4102	5.00	5.00	5.00	0.00	5.00	0.00
Sr. Administrative Analyst	4122	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Bridge Maintenance Worker	1308	2.00	2.00	2.00	0.00	2.00	0.00
Sr. Civil Engineer	6115	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Engineering Technician	4107	11.00	11.00	11.00	0.00	11.00	0.00
Sr. Equipment Mechanic	4718	8.00	8.00	7.00	-1.00	7.00	0.00
Sr. Fleet Services Technician	6204	5.00	5.00	5.00	0.00	5.00	0.00
Sr. Highway Maintenance Worker	6303	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Traffic Control Maintenance Worker	6125	5.00	5.00	6.00	1.00	6.00	0.00
Sr. Traffic Signal and Lighting Technician	6105	1.00	1.00	1.00	0.00	1.00	0.00
Supervising Civil Engineer	4123	1.00	1.00	1.00	0.00	1.00	0.00
Traffic Control Maintenance Supervisor	4106	2.00	1.00	1.00	0.00	1.00	0.00
Traffic Control Maintenance Worker I/II/III	6104	1.00	1.00	1.00	0.00	1.00	0.00
Traffic Signal and Lighting Technician Trainee I/II	6101/6102/6103	5.00	5.00	5.00	0.00	5.00	0.00
Traffic Superintendent	4124/4125/4126	1.00	1.00	1.00	0.00	1.00	0.00
Total		156.50	155.50	155.50	0.00	155.50	0.00
<b>Treasurer-Tax Collector</b>							
Treasurer/Tax Collector	1136	1.00	1.00	1.00	0.00	1.00	0.00
Accountant/Auditor	3305	2.00	2.00	2.00	0.00	2.00	0.00
Accounting Division Manager-T/TC	0191	4.00	4.00	4.00	0.00	4.00	0.00
Administrative Analyst I/II	1306/1307	1.00	1.00	0.00	-1.00	0.00	0.00
Administrative Technician	1305	1.00	1.00	2.00	1.00	2.00	0.00
Assistant Treasurer/Tax Collector	0311	2.00	2.00	2.00	0.00	2.00	0.00
Fiscal Assistant I/II	2201	0.00	0.00	1.00	1.00	1.00	0.00
Fiscal Services Supervisor	2205	1.00	1.00	1.00	0.00	1.00	0.00
Fiscal Technician	2203	5.50	5.50	5.00	-0.50	5.00	0.00
Revenue Recovery Officer I/II	3701/3702	1.00	1.00	0.00	-1.00	0.00	0.00
Sr. Administrative Analyst	1308	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Fiscal Assistant	2204	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Revenue Recovery Officer	3703	2.00	2.00	2.00	0.00	2.00	0.00
Total		22.50	22.50	22.00	-0.50	22.00	0.00
<b>GRAND TOTAL</b>		<b>2043.68</b>	<b>2058.38</b>	<b>2029.18</b>	<b>-29.20</b>	<b>2019.18</b>	<b>-10.00</b>

# Glossary of Terms

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## **ADOPTED BUDGET**

Approved legal spending plan for a fiscal year, which, pursuant to Government Code Section 29088, must be approved by the Board of Supervisors by October 2 of each year.

## **APPROPRIATION**

An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes (an appropriation usually is time limited and must be expended or obligated before that deadline).

## **ASSESSED VALUATION**

A valuation set upon real estate or other property by a government as a basis for levying property taxes.

## **AUDIT**

An examination of financial statements and related documents, records, and accounts for the purpose of determining the propriety of transactions, whether transactions are recorded properly and statements drawn from accounts reflect an accurate picture of financial operations and financial status. Audits may also include reviews of compliance with applicable laws and regulations, economy and efficiency of operations and effectiveness in achieving program results.

## **AUTHORIZED POSITIONS**

The number of permanent full-time and permanent part-time positions authorized by the Board of Supervisors (excludes extra-help), which represents the maximum number of permanent positions that may be filled at any one time.

## **AVAILABLE FUND BALANCE**

The amounts of fund balance available to finance the budget after deducting carryover encumbrances and reserves.

## **BUDGET**

The planning and controlling document for financial operation with estimates of proposed expenditures and revenues for a given period of time, usually one year.

## **CAPITAL PROJECTS**

The County's acquisitions, additions, and improvements to fixed assets; e.g., buildings, building improvements, and land purchases.

## **CONTINGENCY**

A budgetary provision representing that portion of the financing requirement set aside to meet unforeseen expenditure requirements.

## **CORE FUNCTION**

A group of related programs and activities aimed at accomplishing a major service, or line of business, for which a government entity is responsible.

## **COUNTY FUNDS**

Operating or governmental funds of the County that account for expenditures and revenues in accordance with the funds' purpose. Operating funds of the County and Board-governed special districts are accounted for in the County Budget.

# Glossary of Terms

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## **COUNTYWIDE GOALS**

Community and organizational goals derived from the County's mission statement and approved by the Board of Supervisors to identify the most important priorities for the County.

## **DEPARTMENT**

An organizational device used by County management to group programs of a like nature under the direction of an elected or appointed County official.

## **ENCUMBRANCE**

An obligation in the form of a purchase order, contract, or other commitment that is chargeable to an appropriation and for which part of the appropriation is reserved. In some cases encumbrances are carried over into succeeding fiscal years.

## **EXPENDITURE**

Decreases in net financial resources, which include current operating expenses that require the current or future use of net current assets, debt service and capital outlays.

## **EXTRA HELP**

Temporary employees of the County who are not included in the Salary Ordinance and do not receive benefits (i.e., medical, dental, life insurance and paid vacation time).

## **FINAL BUDGET**

Adopted budget adjusted by all revisions throughout the fiscal year as of June 30.

## **FISCAL YEAR**

Twelve-month period for which a budget is prepared, which for El Dorado County is July 1 through June 30.

## **FIXED ASSET**

An asset of long-term character such as land, buildings and equipment exceeding a \$5,000 value, also referred to as "capital asset".

## **FULL TIME EQUIVALENT**

This represents the budgeted number of full time equivalent staffing. A full time equivalent position is equal to 2,080 or 1,950 hours a year (40/37.5 hours/week x 52 weeks). For example: two half-time positions at 20 hours per week equal 1.0 FTE and a position allocated for 32 hours per week in a 40-hour job class equals 0.8 FTE.

## **FUNCTIONAL GROUP**

A categorizing of departments and services by general purpose, including Health and Human Services; Law and Justice; Land Use and Development Services; and General Government.

## **FUND**

An independent fiscal and accounting entity with a self-balancing set of asset, liability, and (usually) budgetary accounts.

# Glossary of Terms

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## **FUND BALANCE**

The excess of assets and estimated revenues of a fund over its liability and appropriations at the end of a fiscal year. A portion of this balance may be available to finance the next fiscal year's budget.

## **GENERAL FUND**

The major countywide fund that directly funds unreimbursed costs of most programs and departments in County government.

## **GRANT**

A contribution from one governmental unit to another, usually made for a specific purpose and time period.

## **INTERFUND REIMBURSEMENTS**

Payment received for services rendered to departments in other funds.

## **INTERNAL SERVICE CHARGE**

Annual budgetary charges from servicing departments (such as Auditor-Controller, County Counsel, Facilities), reimbursing costs incurred in the provision of internal County services to the departments receiving the services. For servicing organizations, the reimbursement is reflected as Intrafund Transfers offsetting their Gross Appropriation (from General Fund departments) or as Revenue (from non-General Fund departments). Services provided by these departments include computer support, telephone services and insurance.

## **INTRAFUND CHARGES**

A transfer of costs to the operating units within the same fund.

## **MISSION**

A clear, concise statement of purpose for the entire organization that focuses on the broad, yet distinct outcomes/results the organization achieves for its customers.

## **MODIFIED ACCRUAL**

The modified accrual basis of accounting is used by all Governmental Funds. Revenues are recognized in the accounting period in which they become available and measurable. The primary revenue sources susceptible to (modified) accrual are property taxes, sales tax, intergovernmental revenues, rent, investment income and charges for services. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. One exception to this general rule is that principal and interest on general long-term debt is recognized when due. El Dorado County uses the modified accrual basis for budgeting in governmental funds and full accrual in proprietary funds; i.e. budgets are not constructed on a cash basis of accounting.

## **NET COUNTY COST**

Total requirements less total sources. This figure represents the part of a budget unit's appropriation that is financed by general purpose revenues, such as property taxes, sales taxes and interest earnings.

## **NON-DEPARTMENTAL**

Expenses, revenues, services, programs or resources that cannot be specifically tied to a single department.

# Glossary of Terms

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## **ONE-TIME EXPENDITURES**

Used to describe and differentiate non-recurring expenditures from routine ongoing costs within a given budget. Typically, fixed assets are one-time expenditures. This category may also include single-year appropriations for special purposes.

## **OTHER CHARGES**

A payment to an agency, institution or person outside the County government. Example: "Aid to Indigents".

## **PROGRAM**

A defined set of activities that have a common purpose, intended result or target population.

## **REAL PROPERTY**

Land and the structures attached to it.

## **RECOMMENDED BUDGET**

The final working document containing departmental requests and County Administrative Office recommendations for revenues and expenditures for the upcoming fiscal year, presented to the Board of Supervisors for consideration and approval prior to June 30 of each year.

## **RESERVE**

An amount in a fund used to meet certain cash requirements, emergency expenditures, or future defined requirements. A reserve is not an appropriation and there is no limitation on the amount of reserve that can be established.

## **REVENUE**

Funds received to finance ongoing county governmental services.

## **SECURED ROLL**

Assessed value of real property, such as land, buildings, secured personal property or anything permanently attached to land as determined by each County Assessor.

## **SECURED TAXES**

Taxes levied on real properties in the county which are "secured" by liens on the properties.

## **SPECIAL DISTRICT**

A unit of local government generally organized to perform a single function such as street lighting, waterworks, landscape maintenance, and fire departments. Special districts are governed either by the Board of Supervisors or locally elected or appointed boards, and their operations are accounted for in separate funds.

## **SPECIAL FUNDS**

Funds used to account for proceeds from specific revenue sources that are legally restricted as to how the revenues may be spent.

## **STRATEGIC PLAN**

Sets forth the purpose, goals, plans, and performance expectations for an organization for a certain period of time.

# Glossary of Terms

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**SUPPLEMENTAL TAX ROLL**

The Supplemental Property Tax Roll is a result of legislation enacted in 1983 and requires an assessment of property when a change to the status of the property occurs, rather than once a year as was previously the case.

**TAX LEVY**

The amount of tax dollars billed to taxpayers based on the imposition of the tax rate on the assessed valuation.

**UNALLOCATED REVENUES**

Revenues which are for general purposes. Also known as discretionary, unrestricted, or local-purpose revenues.

**UNFUNDED POSITION**

A vacant, allocated position for which funding is not included in the budget.

**UNINCORPORATED**

The areas of the county outside city limits. Some county services are provided only in unincorporated areas or within area cities only on a cost-reimbursement basis. Example: Sheriff's patrol and building inspection.

**UNSECURED TAX**

A tax on properties such as office furniture, equipment and boats that are not affixed to property.

**VISION STATEMENT**

Serves to inspire action by describing what the future would look like if the organization were successful in achieving its stated mission and goals.





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