



EL DORADO COUNTY

FISCAL YEAR
2024-25
RECOMMENDED
ADOPTED BUDGET

Prepared by the
Chief Administrative Office

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County of El Dorado

Chief Administrative Office

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Placerville, CA 95667-4197

Tiffany Schmid
Chief Administrative Officer

Phone (530) 626-5530

September 11, 2024

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

Honorable Members of the Board of Supervisors:

As you are aware, the FY 2024-25 Recommended Budget was approved by the Board on June 11, 2024. State law requires formal budget adoption no later than October 2nd. Though the Board held a public hearing and adopted the Recommended Budget in June, our practice is to revise the Recommended Budget after the close of the financial records each year in order to file an Adopted Budget with the State that includes adjusted final fund balances, addresses department needs identified after approval of the Recommended Budget or deferred during the Recommended Budget process, and makes necessary adjustments due to State budget impacts.

While the Adopted Budget is balanced, meets all statutory requirements, and funds the General Reserve and General Fund Contingency at the levels required by policy, it relies on the use of \$12.6 M in one-time funding from a retiree health rate holiday, the implementation of the ARPA spending plan, and other sources to balance the budget. This is not sustainable.

As discussed during the Recommended Budget hearing, growth in our major discretionary revenues has slowed, while costs continue to rise. Growth in revenue from Property Tax, our largest source of discretionary revenue, is declining by 26% from FY 2023-24. Due to revised statewide projections, the projection for Sales and Use Tax growth is reduced to 1.7% from 2%. Discretionary Transient Occupancy Tax receipts came in 10% lower than budgeted in FY 2023-24, and the recommended changes include an additional 5% reduction from FY 2023-24 receipts.

While the year-end fund balance was slightly higher than estimated in the Recommended Budget, the Adopted Budget still does not fully fund the Board's Budget Policy goals for the Capital Projects, Information Technology Infrastructure, and Disaster Expense designations. Further, despite the positive impact of high interest rates on the County's interest revenue, the impact of inflation continues to strain County resources and the cost of County capital projects. We also continue to see increases in rates for Workers' Compensation, General Liability, and Health insurance. State policy continues to negatively impact County operations by passing unfunded and underfunded state mandates that the County must implement. The County's annual CalPERS payments are expected to increase by \$10.9 M over the next five years. Our Capital Projects Designation is expected to end the 2024-25 fiscal year at \$2.74 M, a

reduction of over \$25.1 M from Fiscal Year 2023-24; the reduction is a direct result of inflationary factors on the cost of construction. It is likely that unknown inflation impacts will result in current projects exceeding budget, and the Capital Projects Designation will not have sufficient funding to cover the increases. Finally, it is unknown what impacts any potential judgement in the Austin case may have on County funds.

The County has enjoyed a decade of financial growth, which facilitated the support of many of our external County partners; however, the growth has come to an end and the Board should expect an increased theme of focusing County resources on internal County operations and services. Fiscal responsibility and restraint are needed to address the structural gaps in the budget. My office will continue to work closely with Department Heads to explore ideas for alternative funding sources and service delivery models, as well as other opportunities to bring spending in line with ongoing revenues. I will bring a presentation of the ideas generated through these discussions to the Board in early November for initial guidance. Based on the Board's direction, we will formalize and present a plan before March 2025 with the goal of implementing it in the FY 2025-26 Recommended Budget.

My sincere hope is that we will develop a plan for a sustainable and structurally balanced budget that includes continued investment in our County workforce and infrastructure so that we can continue to deliver the essential services our residents and visitors deserve. This will require creativity and compromise, but I believe your executive leadership team is up to the task and will provide the Board with options to achieve long-term sustainability. Difficult decisions and strong fiscal discipline will be essential, and the employees and residents of our County are relying on us to lead and deliver results.

Sincerely,

A handwritten signature in blue ink, appearing to read "Tiffany Schmid".

Tiffany Schmid
Chief Administrative Officer

c. All Department Heads

Summary of the Recommended Adopted Budget

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

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

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

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

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

TOTAL APPROPRIATIONS

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

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

** Departmental operating net cost, not including Discretionary Transient Occupancy Tax Contributions, excluding Non-Departmental/Accumulative Capital Outlay (ACO) Fund/ Countywide Special Revenue Funds/ Special Districts/Proprietary Funds

Summary of the Recommended Adopted Budget

TOTAL APPROPRIATIONS BY EXPENDITURE CLASS

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

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



TOTAL APPROPRIATIONS BY FUNCTIONAL GROUP*

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

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



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

Summary of the Recommended Adopted Budget

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

NET COUNTY COST BY FUNCTIONAL GROUP*

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

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



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

The overall cost to the General Fund, made up of General Fund/Net County Cost and General Fund Contributions to other funds, is increasing by \$11.3 million (5.7%) from the Recommended Budget. The chart above reflects the distribution of increases and decreases in General Fund Cost/General Fund Contribution by functional group. The majority of increases to Net County Cost are the result of the transfers to Transportation for the Missouri Flat MC&FP and the APRA funds to Parks detailed above. The remaining changes can be attributed to carryover projects and

Summary of the Recommended Adopted Budget

expenses that were approved in the FY 2023-24 Budget but need to be carried over into FY 2024-25. These carryover appropriations are connected to increased Fund Balance in the General Fund. Further detail on increases in Net County Cost can be found in each department's narrative.

BUDGET PRESSURES & POLICY CONSIDERATIONS

Slowing Discretionary Revenues

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

Board Budget Policies

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

Pension Funding: Board Policy B-16 provides that the County should maintain a designation of at least two years of anticipated CalPERS cost increases based upon the most recent CalPERS Actuarial Reports. The Recommended Budget met this policy based upon the July 2023 actuarial reports from CalPERS, and the recommended Adopted Budget increases the designation by \$5.1 million based on the July 2024 actuarial reports to hold a projected three and half years of increased costs. Based on the July 2024 Actuarial Reports, the estimated CalPERS General Fund cost will increase by \$10.9 million over the next five years. As a result, an additional year and a half of anticipated increases have been added to the policy's goal of two years.

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

Summary of the Recommended Adopted Budget

Designation for Information Technologies (IT) Infrastructure: In April 2023, the Board established Board Policy 16, Designation for Information Technologies (IT) Infrastructure, with a goal of maintaining a designation equal to at least three years of the projected costs of planned countywide IT improvements and maintenance. In prior years, countywide IT improvements and maintenance have varied but usually were around \$500,000 a year. Using the approximate cost, three years of planned countywide IT improvements and maintenance would be approximately \$1.5 million. The Designation for IT Infrastructure was established in the FY 2023-24 Adopted Budget with \$500,000 of discretionary resources, and approximately one year of projected costs of planned countywide IT improvements and maintenance. There were not sufficient discretionary resources after funding departmental Net County Costs to add additional funds to the designation and to meet this goal, so the designation remains at \$500,000.

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

Risk Program Volatility

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

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

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

The fund balance amounts resulting from the close of the FY 2023-24 financial records included an audit adjustment that had not been included in prior budgets. The audit adjustment was the result of a Government Accounting Standards Board (GASB) Statement that requires that fund balance reflected the fair market value of invested County funds as of June 30, 2024, rather than the book value. The GASB standard is a conservative way to account for potential losses should the County have to liquidate investments prior to maturity. Because the County has investments

Summary of the Recommended Adopted Budget

with maturity dates that extend beyond the end of a single fiscal year, the fair market value at the end of any given fiscal year could reflect values that are lower than the returns the County will actually realize when the investments mature.

The County was able to increase Fund Balance at the close of FY 2023-24 by \$2,604,008 which decreased the effect of this Market Value Adjustment cycle from FY 2022-23. This Market Value Adjustment impacts fund balance amounts across all funds. It is recommended that this increase in Fund Balance be placed in a FMV Designation to help smooth future years impacts.

ALLOCATED POSITIONS & STAFFING CHANGES

The recommended changes include 9.0 full-time equivalent allocations increase from the current FY 2024-25 Position Allocation. The chart below summarizes the recommended allocated staffing changes and does not include extra help appropriation changes that do not impact the Personnel Allocation. Details of all allocated positions and recommended position changes are included in departmental budget narratives.

Summary of Recommended Position Changes

| Department | Class Title | Change |
|--------------------------------------|---|--------|
| Chief Administrative Office - EMS | EMS & Emergency Preparedness Supervisor | -1.00 |
| HHSA - Admin & Finance | Sr. Accountant | 1.00 |
| HHSA - Animal Services | Administrative Analyst I/II | 1.00 |
| HHSA - Behavioral Health | Mental Health Worker I/II | 3.00 |
| HHSA - Social Services | Social Worker III | 1.00 |
| HHSA - Social Services | Social Worker Supervisor II | 1.00 |
| HHSA - Veterans Services | Office Assistant I/II | 1.00 |
| Planning & Building | Code Enforcement Manager | 1.00 |
| Planning & Building | Code Enforcement Officer I/II | 1.00 |
| Total | | 9.00 |

SUMMARY OF CHANGES

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

DEPARTMENT ADOPTED BUDGET SUMMARY

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



Auditor-Controller
ADOPTED BUDGET REVISIONS • FY 2024-25

SUMMARY OF CHANGES

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

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

DEPARTMENT ADOPTED BUDGET SUMMARY

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



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

SUMMARY OF CHANGES

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

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

DIVISION ADOPTED BUDGET SUMMARY

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



SUMMARY OF CHANGES

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

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

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

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

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

Airports

A Division of the Chief Administrative Office

ADOPTED BUDGET REVISIONS • FY 2024-25

DIVISION ADOPTED BUDGET SUMMARY

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

Cemeteries

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

SUMMARY OF CHANGES

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

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

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

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

DIVISION ADOPTED BUDGET SUMMARY

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



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

SUMMARY OF CHANGES

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

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

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

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

DIVISION ADOPTED BUDGET SUMMARY

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



Accumulative Capital Outlay Fund

ADOPTED BUDGET REVISIONS • FY 2024-25

SUMMARY OF CHANGES

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

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

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

FUND ADOPTED BUDGET SUMMARY

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

Accumulative Capital Outlay Fund

ADOPTED BUDGET REVISIONS • FY 2024-25

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

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

Accumulative Capital Outlay Fund

ADOPTED BUDGET REVISIONS • FY 2024-25

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

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



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

SUMMARY OF CHANGES

The recommended changes for the Emergency Medical Services (EMS) Division result in no change in Net County Cost when compared to the approved Recommended Budget.

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

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

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

DIVISION ADOPTED BUDGET SUMMARY

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

Emergency Medical Services

A Division of the Chief Administrative Office

ADOPTED BUDGET REVISIONS • FY 2024-25

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

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

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

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



Office of Wildfire Preparedness and Resilience

A Division of the Chief Administrative Office

ADOPTED BUDGET REVISIONS • FY 2024-25

SUMMARY OF CHANGES

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

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

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

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

DIVISION ADOPTED BUDGET SUMMARY

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



Federal Forest Reserves

ADOPTED BUDGET REVISIONS • FY 2024-25

SUMMARY OF CHANGES

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

DEPARTMENT ADOPTED BUDGET SUMMARY

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



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

SUMMARY OF CHANGES

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

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

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

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

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

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

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

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

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

DIVISION ADOPTED BUDGET SUMMARY

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

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

County Counsel
ADOPTED BUDGET REVISIONS • FY 2024-25

SUMMARY OF CHANGES

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

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

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

DEPARTMENT ADOPTED BUDGET SUMMARY

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



Discretionary Transient Occupancy Tax

ADOPTED BUDGET REVISIONS • FY 2024-25

SUMMARY OF CHANGES

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

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

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

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

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

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

Discretionary Transient Occupancy Tax

ADOPTED BUDGET REVISIONS • FY 2024-25

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

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

ADOPTED BUDGET SUMMARY

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

ADOPTED BUDGET DETAIL

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

Discretionary Transient Occupancy Tax

ADOPTED BUDGET REVISIONS • FY 2024-25

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



General Fund – General Revenues & Other Operations

ADOPTED BUDGET REVISIONS • FY 2024-25

SUMMARY OF CHANGES

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

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

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

General Fund Summary of Discretionary Revenue Changes

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

Taxes

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

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

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

Fund Balance

The Recommended Budget included an estimate of the fund balance available for use in FY 2024-25, based on departments' mid-year projections. The recommended changes update the fund balance number to reflect the actual amount of funding available in the General Fund after the FY 2023-24 financial records were finalized. General Fund fund balance, excluding Discretionary Transient Occupancy Tax (DTOT) and Disaster Expenses Designation fund balance, is projected to increase by \$26.879 million, for a fund balance of \$58.4 million. The updated fund balance is composed of an additional \$5.1 million from the reporting of the \$10 million in ARPA lost

General Fund – General Revenues & Other Operations

ADOPTED BUDGET REVISIONS • FY 2024-25

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

Lastly, as in FY 2023-24, the recommended changes include an adjustment to fund balance due to an audit adjustment that is the result of a State Government Accounting Standards Board (GASB) Statement that requires that fund balance reflect the current fair market value of invested County funds as of June 30, 2024, rather than the book value. The FY 2022-23 audit adjustment was \$4.9 million and was reversed at the end of FY 2023-24. The FY 2023-24 fair market value audit adjustment is \$2.3 million. This means that \$2.6 million of General Fund fund balance is from the smaller fair market value audit adjustment.

Use of Designations

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

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

Other

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

General Fund – General Revenues & Other Operations

ADOPTED BUDGET REVISIONS • FY 2024-25

General Fund Summary of Non-Departmental Expenses Changes

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

Designations

Board of Supervisors Policy B-16.11 includes a goal to set aside \$6 million annually, once the General Reserve and Contingency needs have been met, to address capital needs. The recommended changes do not meet the \$6 million goal but do include the addition of \$2 million to the Capital Projects Designation. This brings the Capital Project Designation to \$2.7 million available for future uses.

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

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

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

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

General Fund – General Revenues & Other Operations

ADOPTED BUDGET REVISIONS • FY 2024-25

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

American Rescue Plan General Fund Lost Revenue Savings Projects

On April 30, 2024, with [Legistar item 24-0786](#), the Board approved an updated American Rescue Plan Act (ARPA) spending plan. ARPA funding must be obligated by December 31, 2024, and expended by December 31, 2026. In FY 2023-24, the County completed the reporting of \$10 million in lost revenue to the U.S. Treasury. This allowed the County to continue projects that had previously been approved for ARPA funding but may not meet the ARPA deadlines. This includes the improvements to Forebay Park and the build of the permanent navigation center. The recommended changes implement the Board-approved ARPA spending plan. This includes a \$2,935,074 Intrafund Transfer Out to Parks of General Fund resulting from the ARPA lost revenue funding and a \$1,000,000 Operating Transfer Out to the Accumulative Capital Outlay Fund for the build of the permanent navigation center. The recommended changes also include a \$1,315,619 appropriation for Special Projects; this is additional General Fund savings resulting from the ARPA lost revenue reporting that will be allocated to Board-approved APRA projects in future years.

Other

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

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

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

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

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

General Fund – General Revenues & Other Operations

ADOPTED BUDGET REVISIONS • FY 2024-25

Court Maintenance of Effort (MoE) Changes

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

American Rescue Plan Act Summary of Changes

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

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

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

General Fund – General Revenues & Other Operations

ADOPTED BUDGET REVISIONS • FY 2024-25

GENERAL FUND ADOPTED BUDGET SUMMARY

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

AMERICAN RESCUE PLAN ACT ADOPTED BUDGET SUMMARY

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

General Fund – General Revenues & Other Operations

ADOPTED BUDGET REVISIONS • FY 2024-25

COURT MAINTENANCE OF EFFORT ADOPTED BUDGET SUMMARY

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

GENERAL FUND RESERVES AND DESIGNATIONS DETAIL

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

General Fund – General Revenues & Other Operations

ADOPTED BUDGET REVISIONS • FY 2024-25

NON-DEPARTMENTAL EXPENSES DETAIL

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

General Fund – General Revenues & Other Operations

ADOPTED BUDGET REVISIONS • FY 2024-25

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

COURT MAINTENANCE OF EFFORT DETAIL

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

AMERICAN RESCUE PLAN ACT DETAIL

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



Human Resources & Risk Management

ADOPTED BUDGET REVISIONS • FY 2024-25

SUMMARY OF CHANGES

The recommended changes to the Human Resources and Risk Management budget resulted in no change to Net County Cost, however, there were changes made to the Risk Management budget. The Risk Management Division experienced increased costs of litigation for several high-profile cases involving the County and an assessed premium from Prism for litigation stemming from an insurance carrier.

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

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

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

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

DEPARTMENT ADOPTED BUDGET SUMMARY

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



Information Technologies

ADOPTED BUDGET REVISIONS • FY 2024-25

SUMMARY OF CHANGES

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

DEPARTMENT ADOPTED BUDGET SUMMARY

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



Registrar of Voters
ADOPTED BUDGET REVISIONS • FY 2024-25

SUMMARY OF CHANGES

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

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

DEPARTMENT ADOPTED BUDGET SUMMARY

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



District Attorney
ADOPTED BUDGET REVISIONS • FY 2024-25

SUMMARY OF CHANGES

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

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

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

DEPARTMENT ADOPTED BUDGET SUMMARY

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



SUMMARY OF CHANGES

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

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

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

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

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

DEPARTMENT ADOPTED BUDGET SUMMARY

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

Probation

ADOPTED BUDGET REVISIONS • FY 2024-25

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

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

SUMMARY OF CHANGES

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

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

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

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

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

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

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

Sheriff

ADOPTED BUDGET REVISIONS • FY 2024-25

DEPARTMENT ADOPTED BUDGET SUMMARY

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

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

ADOPTED BUDGET REVISIONS • FY 2024-25

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



Agricultural Commissioner

ADOPTED BUDGET REVISIONS • FY 2024-25

SUMMARY OF CHANGES

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

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

DEPARTMENT ADOPTED BUDGET SUMMARY

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



Environmental Management

ADOPTED BUDGET REVISIONS • FY 2024-25

SUMMARY OF CHANGES

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

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

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

DEPARTMENT ADOPTED BUDGET SUMMARY

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

Environmental Management

ADOPTED BUDGET REVISIONS • FY 2024-25

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

SUMMARY OF CHANGES

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

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

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

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

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

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

Planning and Building

ADOPTED BUDGET REVISIONS • FY 2024-25

DEPARTMENT ADOPTED BUDGET SUMMARY

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

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

SUMMARY OF CHANGES

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

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

DEPARTMENT ADOPTED BUDGET SUMMARY

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



SUMMARY OF CHANGES

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

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

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

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

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

Transportation

ADOPTED BUDGET REVISIONS • FY 2024-25

DEPARTMENT ADOPTED BUDGET SUMMARY

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

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

Transportation
ADOPTED BUDGET REVISIONS • FY 2024-25

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



Child Support Services

ADOPTED BUDGET REVISIONS • FY 2024-25

SUMMARY OF CHANGES

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

DEPARTMENT ADOPTED BUDGET SUMMARY

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



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

SUMMARY OF CHANGES

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

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

DIVISION ADOPTED BUDGET SUMMARY

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



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

SUMMARY OF CHANGES

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

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

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

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

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

Animal Services

A Division of the Health and Human Services Agency

ADOPTED BUDGET REVISIONS • FY 2024-25

DIVISION ADOPTED BUDGET SUMMARY

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

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

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

SUMMARY OF CHANGES

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

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

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

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

Behavioral Health

A Division of the Health and Human Services Agency

ADOPTED BUDGET REVISIONS • FY 2024-25

DIVISION ADOPTED BUDGET SUMMARY

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

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

SUMMARY OF CHANGES

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

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

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

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

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

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

Community Services

A Division of the Health and Human Services Agency

ADOPTED BUDGET REVISIONS • FY 2024-25

DIVISION ADOPTED BUDGET SUMMARY

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

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

Community Services

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

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



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

SUMMARY OF CHANGES

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

DIVISION ADOPTED BUDGET SUMMARY

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

Public Health

A Division of the Health and Human Services Agency

ADOPTED BUDGET REVISIONS • FY 2024-25

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

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

SUMMARY OF CHANGES

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

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

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

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

Social Services

A Division of the Health and Human Services Agency

ADOPTED BUDGET REVISIONS • FY 2024-25

DIVISION ADOPTED BUDGET SUMMARY

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

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

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

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



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

SUMMARY OF CHANGES

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

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

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

DIVISION ADOPTED BUDGET SUMMARY

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

Veteran Services

A Division of the Health and Human Services Agency

ADOPTED BUDGET REVISIONS • FY 2024-25

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

Library & Museum

ADOPTED BUDGET REVISIONS • FY 2024-25

The recommended changes for the Library Services budget result in a net decrease to Net County Cost of \$81,136 primarily related to a decrease in State Library Building Grant-funded projects that need to be carried over from FY 2023-24.

The recommended changes include a \$389,390 decrease in carryover facilities projects that are funded through State Library Building Grants with grant matches from the General Fund and Library special revenue funds. The recommended changes also include a \$43,765 increase in computer and software maintenance expenses due to a required overlap of the old and new library catalog software which was not included in the approved Recommended Budget. The recommended changes reflect a \$1,900 increase in First 5 funding to reflect the actual contracted amount with the corresponding Hubs Services and Supplies appropriations. Lastly, the recommended adopted budget includes the \$35,000 increase to bookmobile fixed asset appropriations that was approved by the Board with [Legistar item 24-1295](#), on August 13, 2024.

DEPARTMENT ADOPTED BUDGET SUMMARY

| Description | FY 2023-24 Actual | CAO Recm'd FY 2024-25 Budget | CAO Recm'd Adopted Budget | Difference from Recommended |
|-------------------------------------|----------------------|------------------------------------|---------------------------------|-----------------------------------|
| IG Rev - State | 538,912 | 1,046,033 | 788,340 | (257,693) |
| Service Charges | 104,381 | 100,250 | 100,250 | 0 |
| Miscellaneous Rev | 126,494 | 104,775 | 104,775 | 0 |
| Other Fin Sources | 1,108,256 | 2,210,613 | 2,240,717 | 30,104 |
| Total Revenue | 1,878,043 | 3,461,671 | 3,234,082 | (227,589) |
| Salaries & Benefits | 3,372,108 | 3,921,011 | 3,921,011 | 0 |
| Services & Supplies | 921,516 | 1,176,928 | 1,222,593 | 45,665 |
| Other Charges | 103,549 | 0 | 0 | 0 |
| Fixed Assets | 0 | 240,000 | 275,000 | 35,000 |
| Other Fin Uses | 389,390 | 1,157,000 | 767,610 | (389,390) |
| Intrafund Transfers | 20,986 | 2,700 | 2,700 | 0 |
| Total Appropriations | 4,807,548 | 6,497,639 | 6,188,914 | (308,725) |
| FUND 1000 GENERAL FUND TOTAL | 2,929,505 | 3,035,968 | 2,954,832 | (81,136) |

| Description | FY 2023-24 Actual | CAO Recm'd FY 2024-25 Budget | CAO Recm'd Adopted Budget | Difference from Recommended |
|--|----------------------|------------------------------------|---------------------------------|-----------------------------------|
| Rev Use Money/Prop | 43,106 | 16,100 | 16,100 | 0 |
| Miscellaneous Rev | 139,517 | 160,000 | 160,000 | 0 |
| Fund Balance | 0 | 825,616 | 825,616 | 0 |
| Total Revenue | 182,623 | 1,001,716 | 1,001,716 | 0 |
| Other Fin Uses | 166,590 | 238,734 | 268,838 | 30,104 |
| Contingency | 0 | 762,982 | 732,878 | (30,104) |
| Total Appropriations | 166,590 | 1,001,716 | 1,001,716 | 0 |
| FUND 1243 COUNTYWIDE SR - LIBRARY TOTAL | (16,033) | 0 | 0 | 0 |



Fixed Assets

ADOPTED BUDGET REVISIONS • FY 2024-25

A Fixed Asset, also known as a “capital asset,” is a long-term asset like land, buildings, or equipment valued at more than \$5,000. The County’s Budget Policy B-16, item 14, states that “Fixed Assets requested and approved through the annual Budget Process will be included in the Departments’ recommended/approved budget and itemized on the Fixed Asset list submitted for approval with the Recommended Budget.”

The following list includes all Fixed Assets, except for projects detailed in the Accumulative Capital Outlay Fund narrative and work plan. Additional information on individual Fixed Assets can be found in the respective department’s narrative.

FIXED ASSET EQUIPMENT

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

Fixed Assets

ADOPTED BUDGET REVISIONS • FY 2024-25

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

Fixed Assets

ADOPTED BUDGET REVISIONS • FY 2024-25

FUND TYPE 11: SPECIAL REVENUE FUNDS

Health and Human Services Agency

Behavioral Health

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

Community Services

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

Public Health

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

Health and Human Services Total \$817,037

Transportation - Road Fund

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

Fixed Assets

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

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

FUND TYPE 13: SPECIAL REVENUE FUNDS: DISTRICTS

Transportation County Service Area 3

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

Environmental Management

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

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

FUND TYPE 51: ENTERPRISE FUNDS

Chief Administrative Office - Airports Division

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

Enterprise Funds Total \$60,895

Fixed Assets

ADOPTED BUDGET REVISIONS • FY 2024-25

FUND TYPE 52: INTERNAL SERVICE FUNDS

Transportation - Fleet

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

Internal Service Funds Total \$3,100,400

Fixed Asset Equipment Total \$14,005,055

Fixed Assets

ADOPTED BUDGET REVISIONS • FY 2024-25

FIXED ASSET BUILDING IMPROVEMENTS OUTSIDE THE ACO FUND

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

Fixed Assets

ADOPTED BUDGET REVISIONS • FY 2024-25

Environmental Management Total \$2,230,000

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

FUND TYPE 51: ENTERPRISE FUNDS

Chief Administrative Office - Airports

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

Enterprise Fund Total \$154,755

FUND TYPE 52: INTERNAL SERVICE FUNDS

Risk Management

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

Internal Service Funds Total \$25,000

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



Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

SPECIAL REVENUE FUND SCHEDULES

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

The majority of the special revenue funds collect specific revenue sources and transfer those funds to County operating department budgets (e.g., Sheriff) for expenditure. The purpose of any associated expenses is therefore discussed in each department’s budget narrative. The tables below only reflect Special Revenue Funds with changes. The Recommended Budget shows all Special Revenue Funds.

CHIEF ADMINISTRATIVE OFFICE

Countywide Special Revenue Fund in the Chief Administrative Office

The Countywide Special Revenue – Local Revenue in the Chief Administrative Office (Fund 1277) includes the following subfunds:

State Off-Highway Vehicle Fees

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

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

El Dorado –SMUD Cooperative Agreement

The El Dorado –SMUD Cooperative Agreement subfund accounts for funding from the Sacramento Municipal Utility District for the Upper American River Project (UARP) and its impacts on facilities owned or services provided by, or any resource or other interest within the jurisdiction of the County. Funds are transferred to the Sheriff’s Office, Parks Division, and Department of Transportation to mitigate impacts. Funds may be carried over from one year to another by a department with approval from the Chief Administrative Office to allow for larger projects. The allocation is as follows:

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

- Georgetown Divide Public Utility District (GDPUD): 9/59ths as outlined in the GDPUD Transition Agreement
- Parks, Trails, and River Management Division of the Chief Administrative Office: \$150,000
- El Dorado County Sheriff's Office: \$100,000
- Department of Transportation - Road Maintenance: \$500,000
- Mosquito Pedestrian Bridge \$13,000

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

Veterans House Committee

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

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

Henningsen Lotus Park

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

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

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

Pioneer Park

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

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

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

Ponderosa Quimby Fees

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

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

region of the County. Funds can be expended only for new or expanded park facilities within the same region. In FY 2023-24, all Parks subfunds were moved due to a change in budgeting methodology where Parks funds are isolated in a separate accounting structure from other Chief Administrative Office Divisions.

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

Emergency Medical Services Fund

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

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

County Service Area 3 Fund in Emergency Medical Services

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

Special Revenue Funds

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

County Service Area 7 Special Revenue Fund in Emergency Medical Services

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

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

Federal Forest Reserve Fund

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

Special Revenue Funds

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

Special Revenue Funds
ADOPTED BUDGET REVISIONS • FY 2024-25

GENERAL FUND - GENERAL REVENUES AND NON-DEPARTMENTAL EXPENSES

Countywide Special Revenue Fund in General Revenues and Non-Departmental Expenses

The Countywide Special Revenue Fund in the General Revenues and Non-Departmental Expenses includes the American Rescue Plan Act subfund (1215). This fund accounts for American Rescue Plan Act funding and associated appropriations.

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

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

SHERIFF

Countywide Special Revenue in the Sheriff's Office

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

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

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

ORG : 2470712 SH: CWSR - RURAL COUNTY

| Description | FY 2023-24 Actual | CAO Recommended FY 2024-25 Budget | CAO Proposed Adopted | Difference from Recommended |
|---|----------------------|--|-------------------------|-----------------------------------|
| Rev Use Money/Prop | 157,447 | 10,000 | 10,000 | 0 |
| IG Rev - State | 500,000 | 500,000 | 500,000 | 0 |
| Fund Balance | 0 | 1,900,000 | 1,900,000 | 0 |
| Total Revenue | 657,447 | 2,410,000 | 2,410,000 | 0 |
| Other Fin Uses | 1,256,858 | 800,000 | 810,000 | 10,000 |
| Contingency | 0 | 1,610,000 | 1,600,000 | (10,000) |
| Total Appropriations | 1,256,858 | 2,410,000 | 2,410,000 | 0 |
| ORG 2470712 SH: CWSR - RURAL COUNTY TOTAL | 599,411 | 0 | 0 | 0 |

Fingerprint ID

The Fingerprint ID VC9250.19 funds are used exclusively for the purchase and operation of equipment that is compatible with the Department of Justice's Cal-ID master plan, as described in Section 11112.2 of the Penal Code. The Sheriff's Office has utilized these funds to provide livescan machines throughout the County, this coincides with the master plan in that there is a direct means of sending direct image fingerprints between the livescan machine and DOJ. Annually, the RAN Board determines the use of the remaining funds and presents that to the Board of Supervisors.

| Description | FY 2023-24 Actual | CAO Recommended FY 2024-25 Budget | CAO Proposed Adopted | Difference from Recommended |
|---|----------------------|--|-------------------------|-----------------------------------|
| Rev Use Money/Prop | 34,813 | 2,000 | 2,000 | 0 |
| IG Rev - State | 213,929 | 150,000 | 150,000 | 0 |
| Fund Balance | 0 | 475,000 | 475,000 | 0 |
| Total Revenue | 248,742 | 627,000 | 627,000 | 0 |
| Other Fin Uses | 79,634 | 180,000 | 186,500 | 6,500 |
| Contingency | 0 | 447,000 | 440,500 | (6,500) |
| Total Appropriations | 79,634 | 627,000 | 627,000 | 0 |
| ORG 2470753 SH: CWSR - FINGERPRINT ID TOTAL | (169,108) | 0 | 0 | 0 |

Special Revenue Funds

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Supplemental Law Enforcement Services Fund in the Sheriff's Office

The Countywide Special Revenue – Supplemental Law Enforcement Services Fund in the Sheriff's Office provides frontline law enforcement services in the unincorporated areas of the County. These funds are used for training and law enforcement equipment.

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

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

PROBATION

Countywide Special Revenue Funds in the Probation Department

SB678-Community Corrections Performance Incentives

SB678-Community Corrections Performance Incentives Fund (CCPIF) was established following the passage of the California Community Corrections Performance Incentives Act of 2009, which established a system of performance-based funding for county probation departments to implement and maintain evidence-based practices in adult felony probation supervision.

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

Countywide Special Revenue – Local Revenue in the Probation Department

Juvenile Re-Entry

The Juvenile Re-Entry fund is part of the SB 823 Juvenile Justice Realignment and funds the placement of youth in probation institutions, as well as institutional programming, treatment and other services for youth.

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

Special Revenue Funds
ADOPTED BUDGET REVISIONS • FY 2024-25

TRANSPORTATION

Erosion Control Fund

The primary objective of the Erosion Control Program is to utilize grant funding and local Tahoe Regional Planning Agency (TRPA) mitigation funds to construct the El Dorado County Stormwater quality improvement projects and environmental restoration projects contained within the Lake Tahoe Basin Environmental Improvement Program, which is incorporated into the Capital Improvement Program.

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

Road Fund

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

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

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

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

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

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

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

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

Special Revenue Funds in the Transportation Department

Department of Transportation (DOT) RSTP STBGP

Regional Surface Transportation Program (RSTP) Surface Transportation Block Grant Program (STBGP) funding is received annually and is nominated and awarded for specific capital improvement road projects. RSTP funding was previously held in the Road Fund, but in FY 2022-23 new special revenue funds were created for the three types of RSTP funding to facilitate proper accounting and reporting requirements for RSTP revenues and to establish auditable records of RSTP funding usage within the County's financial system. The advance funding received can only be used to reimburse road fund for costs incurred for the nominated projects and requires annual reporting to the El Dorado County Transit Commission (EDCTC) detailing project specific funding utilized and remaining balances.

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

Department of Transportation (DOT) RSTP Match

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

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

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

Department of Transportation (DOT) RSTP Exchange

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

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

Zone 8 El Dorado Hills Traffic Impact Fees

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

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

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

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

Silva Valley Traffic Impact Fees

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

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

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

Zone 1-7 Traffic Impact Fees

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

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

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

On December 8, 2020, the Board adopted Resolution 196-2020, implementing a major revision to the TIF program. The County's program was renamed to the Traffic Impact Fee (TIF) Program, and the program's eight traffic impact fee zones were consolidated into three for purposes of allocating the costs of the public transportation facilities. The updated zones and rates went into effect on February 8, 2021. The funds in this account will be used for projects in this area and the account will be close when the funds are fully expended.

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

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

Highway 50 Traffic Impact Fees

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

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

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

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

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

Shingle Springs Band of Miwok Indians Memorandum of Understanding (Tribe Funds)

In 2006, the County and the Tribe entered into an MOU in settlement of then-pending litigation related to the Tribe's proposed construction of the Red Hawk Casino on Tribe land. In exchange for the County's agreement to drop all pending lawsuits and cease its opposition to the construction of the casino, the Tribe would provide compensation to the County to mitigate anticipated impacts of the casino, including traffic. As amended in 2017, the MOU requires the Tribe to pay the County \$2.6 million dollars annually, which must be used for "qualifying public improvement projects," which are defined in the MOU as road improvements and maintenance. The annual payment will increase by 2% every year. This subfund receives the Tribe funds, and funding is transferred out to Transportation for use on County road projects.

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

Senate Bill No 1

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

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

Intelligent Transportation System

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

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

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

Bass Lake and Bridlewood Intersection

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

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

County Service Area 5 Fund in the Transportation Department

The County Service Area 5 Fund in the Department of Transportation consists of the Zone of Benefit Administration account established to provide drainage maintenance for the Tahoma Drainage Zone of Benefit.

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

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

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

PLANNING AND BUILDING

Countywide Special Revenue – Development Services Fund

Tahoe Regional Planning Agency (TRPA) Allocations

The Tahoe Regional Planning Agency Allocations subfund is for Building and Planning permits in South Lake Tahoe. Deposits of \$1000 are made by applicants to be placed on a list for the next available building allocation in SLT. The funds are then transferred as applicants are issued permits.

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

Housing, Community, and Economic Development

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

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

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

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

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

ENVIRONMENTAL MANAGEMENT FUNDS

County Service Area 3 Fund in the Environmental Management Department

The County Service Area 3 Fund (Fund 1353) in the Environmental Management Department consists of two subfunds for localized services to specific areas.

City of South Lake Tahoe Snow Removal

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

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

County Service Area 10 Fund in the Environmental Management Department

Solid Waste

The Solid Waste account funds State mandated solid waste diversion initiatives, solid waste contracts and agreements, the maintenance, operation, and compliance of landfills, and enforces ordinances related to solid waste. This fund also supports various recycling programs.

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

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

Solid Waste South Lake Tahoe

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

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

Liquid Waste

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

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

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

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

LIBRARY

Countywide Special Revenue fund in the Library Department

The Countywide Special Revenue fund in the Library Department includes the following subaccounts:

The Placerville Library subfund and Pollock Pines Library subfund support the respective library branches.

The Gloria Harootunian Trust and South Lake Tahoe Myers Trust both fund the South Lake Tahoe library branch. The South Lake Tahoe Library was named as a trust beneficiary for both the Harootunian Trust and Myers Trust, these Countywide Special Revenue funds were established when the estate funds were distributed to the library.

The Bookmobile subfund supports Bookmobile maintenance and operation.

The Museum Donations subfund collects donations and supports the Museum.

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

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

Special Revenue Funds

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HEALTH AND HUMAN SERVICES AGENCY FUNDS

Countywide Special Revenue fund in the Social Services Division

Children’s Trust Fund Subfund

Children’s Trust Fund subfund from which the Child Abuse Prevention Council is authorized to spend money for child abuse prevention efforts, in coordination with the El Dorado County Office of Education according to Welfare and Institutions Code 18969. It is funded with a portion of vital statistic fees and state revenue.

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

Countywide Special Revenue – Realignment Fund

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

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

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

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

Special Revenue Funds

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

| Description | FY 2023-24 Actual | CAO Recommended FY 2024-25 Budget | CAO Proposed Adopted | Difference from Recommended |
|---|----------------------|--|-------------------------|-----------------------------------|
| Rev Use Money/Prop | 67,928 | 600 | 600 | 0 |
| IG Rev - State | 3,381,001 | 3,175,000 | 3,381,814 | 206,814 |
| Fund Balance | 0 | 501,813 | 110,112 | (391,701) |
| Total Revenue | 3,448,929 | 3,677,413 | 3,492,526 | (184,887) |
| Other Fin Uses | 3,677,413 | 3,677,413 | 3,492,526 | (184,887) |
| Total Appropriations | 3,677,413 | 3,677,413 | 3,492,526 | (184,887) |
| ORG 5180830 SS: CWSR FAM SUPP CHILD POV TOTAL | 228,484 | 0 | 0 | 0 |
| FUND 1276 COUNTYWIDE SR - REALIGNMNT TOTAL | (1,193,468) | 0 | 0 | 0 |

SB 163 Wraparound Special Revenue Fund

The SB 163 Wraparound Special Revenue Fund includes a residual balance from SB163 Wraparound Program participation that was discontinued in 2008 and the Victim Services Grant subfund. This fund is now being used for CalAIM Providing Access and Transforming Health (PATH) Justice-Involved (JI) funding and Victim Services Grant funding.

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

Special Revenue Funds

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Community Services Fund

The Grant Programs subfund includes Community Services Administration, Community Services Block Grant, Community Corrections Partnership, the Low-Income Home Energy Assistance Program, and the Low-Income Weatherization Program.

The Grant Programs subfund includes Community Services Administration, Community Services Block Grant, Community Corrections Partnership, the Low-Income Home Energy Assistance Program, and the Low-Income Weatherization Program.

Targeted Case Management includes the Medi-Cal Administrative Activities (MAA) program, which reimburses for activities such as Outreach, Assistance with Facilitating Medi-Cal applications, Referral and Monitoring, and Program Planning and Policy Development related to Medi-Cal Covered Services. Agencies that have programs participating in MAA/TCM are required to designate a Local Government Agency (LGA) Coordinator. The Public Guardian Program participates in and receives MAA reimbursements, and this subfund accounts for the cost and reimbursement of the LGA Coordinator for El Dorado County.

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

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

The Community Based Services Program subfund holds the residual fund balance from participation in the Area Agency on Aging (AAA) Targeted Case Management (TCM) Linkages program that was discontinued in FY 2010-11. The Center for Medicaid Services (CMS) has an outstanding open audit of this program with the Department of Health Care Services (DHCS) that dates back to FY 2003-04 through FY 2006-07. The fund balance must be retained in the event that the funds are owed back once the audit has been settled. HHSA has no control over the timing or outcome of the audit.

The Multipurpose Senior Services Program (MSSP) moved to the Public Health division; the fund is now used to facilitate pass through funding per Board of Supervisor Resolution 323-82 from the California Department of Housing and Community Development to Mother Lode Rehab Enterprises Inc. for the annual Rental Housing Grant, to provide affordable rental housing to disabled adults.

Special Revenue Funds

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

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

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

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

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

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

Public Housing Authority Fund in the Community Services Division

The Public Housing Authority Fund in the Community Services Division supports the Public Housing Authority (PHA) administering the Housing Choice Voucher Program. This program is funded with

Special Revenue Funds

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federal revenues and county general fund and enables eligible households to rent existing and safe housing by making housing assistance payments to private landlords. Federal funds are also used to reimburse clients for utility costs.

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

In-Home Supportive Services Board Governed Public Authority in the Community Services Division

The mission of the In-Home Support Services (IHSS) Public Authority (PA) is to improve the availability and quality of in-home supportive services by providing IHSS recipients with access to care providers who have received the training and met the standards set by the State of California. IHSS Public Authority

funding is Federal, State, and County General Fund and is ongoing in nature. The County Board of Supervisors acts as the governing body of this “Authority” and HHS administers the program.

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

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

Mental Health

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

The Mental Health subfund consists of mandated programs in effect prior to the passage of the Mental Health Services Act in November 2004; these programs are primarily funded by Medi-Cal and both 1991 and 2011 Realignment, with minor funding coming from insurance, self-pay clients, and other California counties who place clients in the County's Psychiatric Health Facility.

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

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

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

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

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

Special Revenue Funds

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

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

Public Health Fund

The Public Health Division has multiple subfunds within the Public Health Fund.

The Public Health subfund consists of program accounts that do not require a separate subfund, including Communicable Disease, Vital Statistic, Maternal Child and Adolescent Health (MCAH), California

Special Revenue Funds

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Children's Services (CCS), Child Health and Disability Prevention -Program (CDPH), Immunization Program (IZ), AIDS Block Grant, COVID -19 ELC Enhancing Detection Program, COVID-19 Emergency Response Grant, Institutional Care Program, Women, Infants, and Children (WIC), Supplemental Nutrition Assistance Program (SNAP), Oral Health Program and Public Health Administration, which Public Health 1991 Realignment fund balance resides.

The Tobacco Settlement subfund consists of discretionary funds made available through the County's allocation from the State's Tobacco Settlement Agreement and are designated for capital improvements for Health Programs per prior Board direction.

The Domestic Violence Centers subfund is the result of CA W&I Code 18290-18309.8, which establishes the Domestic Violence Shelter-Based Programs Act. The fund from a portion of marriage license fees is deposited here and distributed to approved Domestic Violence Shelter Programs. Funds are currently distributed equally to two organizations, one each in the Western Slope and South Lake Tahoe.

The Medical Administrative Claiming subfund consists of a residual fund balance from the former Title XIX MAA activities, and then funded Public Health Accreditation Activities. The fund balance is discretionary for Public Health use and now accounted for in the Public Health subfund.

The Car Seat Restraint subfund receives a portion of the fines from car seat violations. Funds are used for education for securely installing car seats, and to provide car seats to qualified families.

The Bicycle Helmet subfund receives funds from bicycle helmet violations; this fund has not had activity for several years.

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

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

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

Special Revenue Funds

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| Description | FY 2023-24 Actual | CAO Recommended FY 2024-25 Budget | CAO Proposed Adopted | Difference from Recommended |
|---------------------------------------|----------------------|--|-------------------------|-----------------------------------|
| Rev Use Money/Prop | 500,664 | 130,000 | 130,000 | 0 |
| IG Rev - State | 1,220,325 | 2,125,644 | 2,125,644 | 0 |
| IG Rev - Federal | 1,488,772 | 1,200,000 | 1,200,000 | 0 |
| Service Charges | 1,750 | 0 | 0 | 0 |
| Other Fin Sources | 5,160,391 | 6,226,721 | 6,083,633 | (143,088) |
| Residual Equity | 0 | 107,608 | 107,608 | 0 |
| Fund Balance | 0 | 15,104,648 | 15,104,648 | 0 |
| Total Revenue | 8,371,903 | 24,894,621 | 24,751,533 | (143,088) |
| Salaries & Benefits | 2,424,887 | 3,450,360 | 3,450,360 | 0 |
| Services & Supplies | 728,641 | 2,065,254 | 1,829,994 | (235,260) |
| Other Charges | 724,385 | 843,922 | 843,922 | 0 |
| Fixed Assets | 180,701 | 22,500 | 22,500 | 0 |
| Other Fin Uses | 176,514 | 1,105,562 | 1,105,562 | 0 |
| Intrafund Transfers | 58,604 | 679,511 | 679,511 | 0 |
| Intrafund Abatement | (184,638) | (721,602) | (721,602) | 0 |
| Contingency | 0 | 13,987,934 | 14,080,106 | 92,172 |
| Total Appropriations | 4,109,094 | 21,433,441 | 21,290,353 | (143,088) |
| ORG 5400000 PH: ADMINISTRATION | TOTAL | (4,262,809) | (3,461,180) | 0 |

Countywide Special Revenue Realignment Fund in Public Health

The Countywide Special Revenue – Realignment fund in Public Health Division includes the Health Realignment Fund. This consists of 1991 Public Health Realignment funds that are restricted for use to fund the former state share of specific Health Programs and Assistance that were realigned according to legislation.

| Description | FY 2023-24 Actual | CAO Recommended FY 2024-25 Budget | CAO Proposed Adopted | Difference from Recommended |
|---|----------------------|--|-------------------------|-----------------------------------|
| Rev Use Money/Prop | 150,554 | 50,000 | 150,000 | 100,000 |
| IG Rev - State | 7,350,982 | 6,833,557 | 6,833,557 | 0 |
| Other Fin Sources | 704,192 | 704,192 | 704,192 | 0 |
| Fund Balance | 0 | 0 | 212,172 | 212,172 |
| Total Revenue | 8,205,728 | 7,587,749 | 7,899,921 | 312,172 |
| Other Fin Uses | 6,221,037 | 6,221,037 | 6,533,209 | 312,172 |
| Intrafund Transfers | 666,335 | 1,366,712 | 1,366,712 | 0 |
| Total Appropriations | 6,887,372 | 7,587,749 | 7,899,921 | 312,172 |
| ORG 5480800 PH: HEALTH REALIGNMENT | TOTAL | (1,318,355) | 0 | 0 |
| FUND 1276 COUNTYWIDE SR - REALIGNMNT | TOTAL | (1,318,355) | 0 | 0 |

Countywide Special Revenue Fund in the Animal Services Division

Animals for Retired Friends

The Animals for Retired Friends funds are utilized to provide adoption assistance to the elderly and the disabled who are seeking to adopt a pet for companionship.

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

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

Neuter Deposits

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

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

Pet Aid Program

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

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

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2024-25

Countywide Special Revenue Fund in the Veteran Services Division

The Countywide Special Revenue fund in the Veteran Services Division includes two subfunds.

Veteran Affairs Commission

The Veteran Affairs Commission subfund holds balances for special projects that are determined by the Veteran Affairs Commission, funding includes the annual Transient Occupancy Tax allocation to Veteran Affairs and any private donations.

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

License Plates

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

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

