

*El Dorado County*

# FY 2026-27

*Budget Hearing*



Presented to the Board of Supervisors on June 9, 2026

# BUDGET

## Timeline

Direction from  
the Board

April 28

Publication of  
Budget Book

May 27

Budget  
Hearing

June 9

Start of  
Fiscal Year

July 1

Adopted Budget  
Presentation to Board

Sept 22

Adoption of Budget  
by Resolution

Sept 29



# BUDGET

## Requirements

County Budget Act – Government Code  
§29000 – 29144, §30200

Applies to County, dependent special districts, other agencies “whose affairs are under the supervision and control of the Board”

In the recommended, adopted, and final budgets the funding sources (revenues) shall equal the financing uses (expenditures)

A Public Hearing is Required

3/5 vote to approve prior to the close of the hearing, unless changes are filed with the Clerk in writing before the close of the hearing

Following the close of the hearing, increases or additions require 4/5 vote

# TOTAL Appropriations

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

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

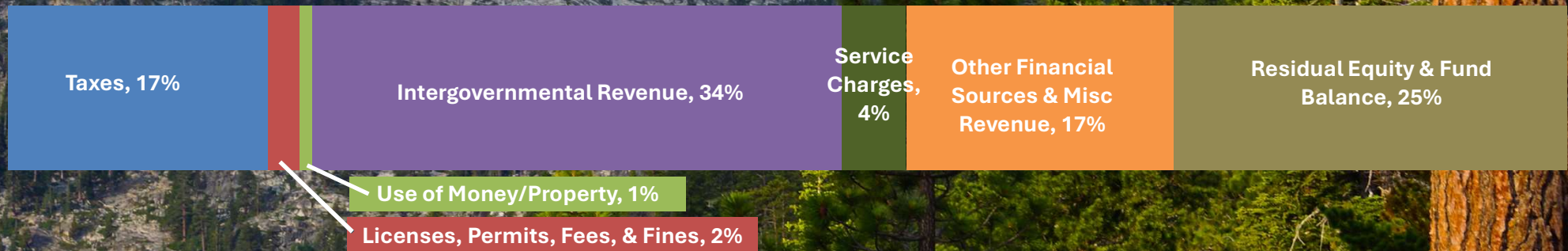
	FY 2025-26	FY 2026-27		
	Adopted Budget	Recm'd Budget	\$ Increase / (Decrease)	Percent Change
<b>Total Appropriations</b>	\$1.29 B	\$1.25 B	(\$42.5 M)	-3%
<b>Governmental Funds*</b>	\$1.12 B	\$1.09 B	(\$39.0 M)	-3%
<b>General Fund</b>	\$471.2 M	\$486.6 M	\$15.3 M	3%
<b>Net County Cost**</b>	\$208.8 M	\$216.5 M	\$7.64 M	4%



# TOTAL Revenues by Type

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

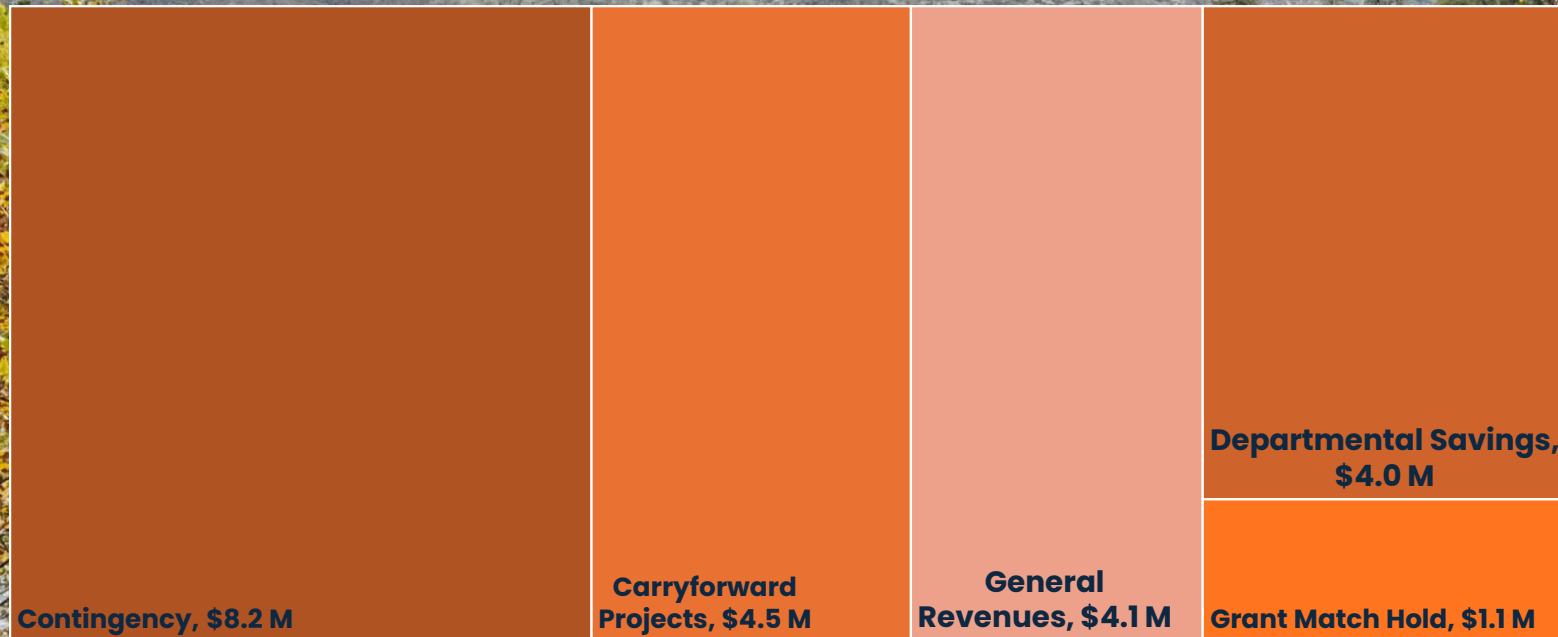
Expenditure Class	FY 2025-26 Adopted Budget	FY 2026-27 Recm'd Budget	\$ Increase / (Decrease)	Percent Change
Taxes	\$174.4 M	\$181.5 M	\$7.1 M	4%
Licenses, Permits, Fees, & Fines	\$21.3 M	\$21.4 M	\$0.1 M	0%
Use of Money/Property	\$8.9 M	\$9.3 M	\$0.4 M	4%
Intergovernmental Revenue	\$362.0 M	\$368.9 M	\$6.9 M	2%
Service Charges	\$43.2 M	\$44.5 M	\$1.3 M	3%
Other Financial Sources & Misc Revenue	\$182.4 M	\$186.5 M	\$4.2 M	2%
Residual Equity & Fund Balance	\$332.9 M	\$274.0 M	(\$58.9 M)	-18%
<b>Total Appropriations*</b>	<b>\$1.12 B</b>	<b>\$1.09 B</b>	<b>(\$39.0 M)</b>	<b>-4%</b>



# GENERAL FUND

Fund Balance

**\$21.8 M**



# GENERAL FUND

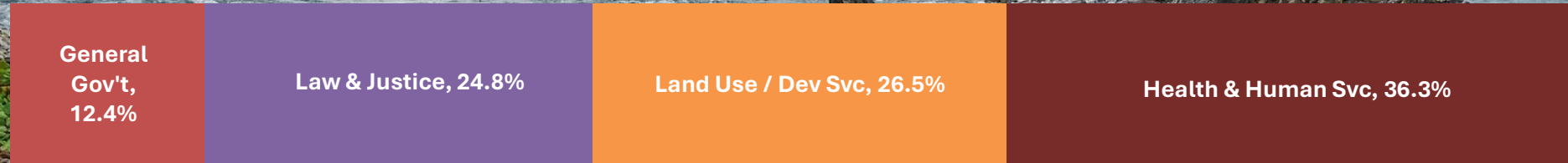
## Major Discretionary Revenues

	FY 2026-27 Recm'd
Property Taxes	\$134.4 M
Sales and Use Tax	\$20.1 M
Countywide Cost Allocation Plan	\$17.4 M
Discretionary TOT	\$7.4 M
Franchise Fees, Fines, and Other Fees	\$5.5 M
Tribe	\$5.1 M
Other Taxes	\$4.4 M
Interest	\$4.0 M
Other Intergovernmental	\$3.3 M

# TOTAL APPROPRIATIONS By Functional Group

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

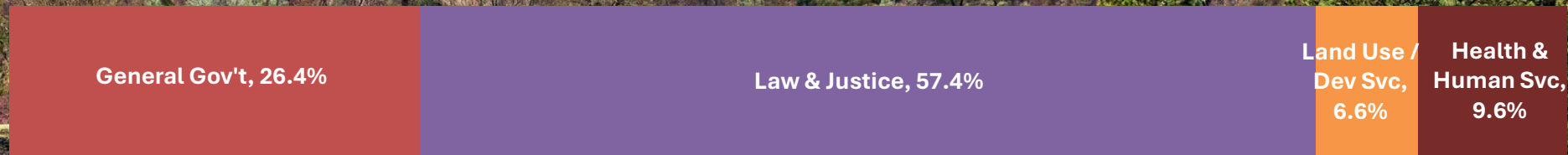
Functional Group	FY 2025-26 Adopted Budget	FY 2026-27 Recm'd Budget	\$ Increase / (Decrease)	Percent Change
General Gov't	\$67.1 M	\$90.1 M	\$23.1 M	34%
Law & Justice	\$170.9 M	\$179.9 M	\$9.0 M	5%
Land Use / Dev Svc	\$229.0 M	\$192.3 M	(\$36.7 M)	-16%
Health & Human Svc	\$253.3 M	\$263.2 M	\$9.9 M	4%
<b>Appropriations*</b>	<b>\$720.3 M</b>	<b>\$725.5 M</b>	<b>\$5.3 M</b>	<b>1%</b>



# NET COUNTY COST **By Functional Group**

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

Functional Group	FY 2025-26 Adopted Budget	FY 2026-27 Recm'd Budget	\$ Increase / (Decrease)	Percent Change
General Gov't	\$55.6 M	\$57.2 M	\$1.5 M	3%
Law & Justice	\$119.2 M	\$124.3 M	\$5.1 M	4%
Land Use / Dev Svc	\$15.3 M	\$14.2 M	(\$1.1 M)	-7%
Health & Human Svc	\$18.7 M	\$20.7 M	\$2.1 M	11%
<b>Net County Cost*</b>	<b>\$208.8 M</b>	<b>\$216.5 M</b>	<b>\$7.6 M</b>	<b>4%</b>



# COMPARISON OF Functional Group Summaries

## Total Appropriations



## Net County Cost



# GENERAL GOVERNMENT Highlights



**\$65.2m ACO Workplan, including completion of the Jail Expansion Project and \$24m Behavioral Health SOAR Project.**



**Across General Government Departments a net deletion of 5.0 FTE, including 2.0 FTE filled positions in the Chief Administrative Office.**



**\$1.1m Forebay Park Improvement Project.**



**Does not include funding for the City of Placerville's request for \$35,000 for the Placerville Pool.**



**\$24.5m in State and Federal Funding for the Office of Wildfire Preparedness and Resilience projects and activities.**



**Designates \$7.87m for projects that benefit the Mosquito Fire Footprint Area.**

# LAW AND JUSTICE Highlights



Reentry, Intervention, Support, and Engagement (RISE) system pilot using Proposition 47 grant funds in Probation to reduce recidivism, improve access to care, and support reentry for adults with mental health and substance use disorders



Addition of 2.0 FTE Probation Assistants in Probation to increase compliance monitoring for pre-trial services



Addition of 1.0 FTE Social Worker II and 0.6 FTE Paralegal I using Opioid Settlement Funds in the Public Defender's Office to support Proposition 36 diversion and related treatment pathways



Addition of 1.0 FTE Associate Attorney using Opioid Settlement Funds in the District Attorney's Office to screen controlled substance cases to identify individuals eligible for treatment-based alternatives

# LAND USE AND DEVELOPMENT

## Highlights



**\$9.6m for the completion of the Mosquito Bridge (\$102.4m project total).**



**Completion of Union Mine Wastewater Headworks project.**



**Due to a reorganization resulting from changes in operational needs, a reduction in force of 1.0 FTE position in the Surveyor's Office**



**\$1.5m of State emergency funding for eradication of the Glassy-winged Sharpshooter.**

# HEALTH AND HUMAN SERVICES

## Highlights



**\$125.6m in Intergovernmental Revenue for HHSA Programs.**



**Change from Mental Health Services Act (MHSA) to Behavioral Health Services Act (BHSA).**



**\$853,000 in discretionary funding for HR 1 Impacts in Social Services.**



**Addition of an Agency Compliance Officer in HHSA, net decrease of 0.4 FTE in HHSA.**



**\$16,000 in appropriations for the Library to absorb from Central Services all weekly book and media deliveries between El Dorado County Library locations.**

# ONGOING Budget Pressures



## Cost Increases:

- > Health Insurance increased 13.7% in 2026.
- > General Inflation – 3.8% increase from prior year in April Consumer Price Index for San Francisco Area.



## State and Federal Budget and Policy Changes



## Slowing Growth in Discretionary Revenues

# CONSTRAINTS

## In Other Jurisdictions

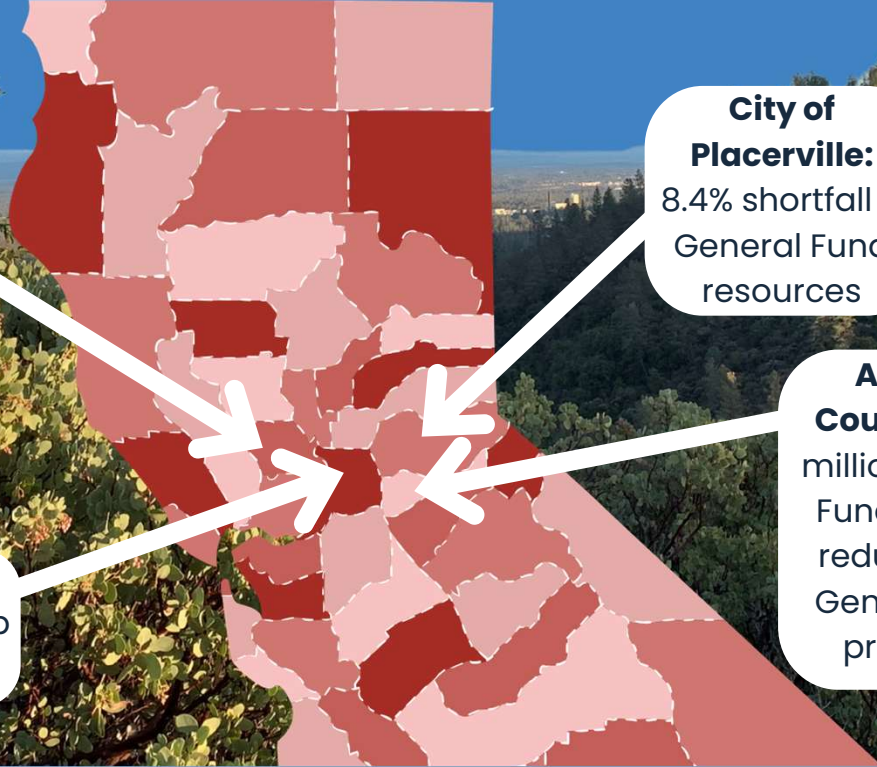
El Dorado County's conservative budgeting and prior-year reductions allowed the County to balance the FY 2026-27 Recommended Budget **without reducing service levels.**

**Yolo County:**  
\$35.7 million  
General Fund gap  
*-118.5 FTE (35.5 filled)*

**City of Sacramento:**  
\$66.2 million budget gap  
*-147.98 FTE (46.06 filled)*

**City of Placerville:**  
8.4% shortfall in  
General Fund  
resources

**Amador County:** \$3.16  
million General  
Fund gap, 5%  
reductions in  
General Fund  
programs



# RECOMMENDED BUDGET

## Information



# RECOMMENDED

## Board Action

### Chief Administrative Office's recommendation:

- 1) **Approve the FY 2026-27 Recommended Budget**, including any revisions deemed necessary, for the purpose of having the authority to spend until the budget is adopted in September
- 3) Authorize the Facilities Division of the Chief Administrative Office and the Department of Transportation to proceed with the **Capital Projects and Road Work plans** as identified and approved in the Recommended Budget, with any amendments as directed by the Board, effective July 1, 2026
- 4) Approve the **Fixed Asset listing** as identified in the Recommended Budget, with any amendments as directed by the Board, and authorize the respective departments to proceed with purchases, effective July 1, 2026
- 5) Approve the FY 2026-27 **Risk General Liability, Retiree Health, and Workers' Compensation charges** included in the FY 2026-27 Recommended Budget;
- 6) Approve **Vehicles for Permanent Assignment and Overnight Retention** (Take Home-Vehicles) in accordance with Board Policy D-4, Vehicle Use, Standards, Procurement and Disposal as identified in the attachment
- 7) Adopt and authorize the Chair to sign the **Personnel Allocation Resolution**
- 8) Direct staff to **return to the Board on September 22, 2026**, with proposed amendments to the FY 2026-27 Budget for inclusion in the Adopted Budget and later adoption by Resolution