



AUDITOR / CONTROLLER'S USE		EL DORADO COUNTY APPROPRIATION TRANSFER (29125 GOV. CODE)		BUDGET TRANSFER REQUEST		DOCUMENT TOTAL	\$522,348.00
TRANSFER #		BUDGET TRANSFER #1 - INCREASING TOTAL APPROPRIATIONS, REVENUES, OR FIXED ASSETS REQUIRES BOS APPROVAL		BUDGET TRANSFER #2 - MOVING APPROPRIATIONS or REVENUE BETWEEN CLASSIFICATIONS REQUIRES CAO APPROVAL		NUMBER OF LINES	2
JOURNAL #						NET TOTAL	\$0.00
DATE							
INPUT BY							
TO BE COMPLETED BY DEPARTMENT		Budget Transfer Type:		Transfer 1: BoS Approval			
DEPT NAME	CAO Admin & Budget	Legistar Number & Date:		26-0799 5/12/26			
DEPT CONTACT & EXT.	Emma Owens 5122	 DEPARTMENT AUTHORIZATION SIGNATURE AND DATE		4/30/2026	PAGE 1 OF 1		

DIRECTIONS:

1. MEMO REQUIRED, IF BOS, INCLUDE A COPY OF THE LEGISTAR MASTER REPORT
2. REMOVE THE GREEN COPY AND SUBMIT COMPLETED REQUEST TO THE CHIEF ADMINISTRATIVE OFFICE
3. IF BUDGET TRANSFER EXCEEDS 12 LINES, USE IMPORT FILE AND EMAIL EXCEL WORKBOOK TO APINTERFACES AND CAO ANALYST

S F X	Budget Rollup Code	ORG	OBJECT	PROJECT STRING	GL Project	INCREASE OR DECREASE (INC / DEC)	AMOUNT	DESCRIPTION (30 CHARACTERS MAX.)
1		1560600	0003			INC	\$ 261,174	INC From Design 339
2	15500	1580500	5240			INC	\$ 261,174	INC CalOES Payment
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								

<p>_____ JOE HARN, C.P.A. AUDITOR / CONTROLLER DATE  4/30/26 CHIEF ADMINISTRATIVE OFFICE - ANALYST DATE</p> <p>_____ CHIEF ADMINISTRATIVE OFFICER DATE</p>	<p style="text-align: center;">APPROVED AND SO ORDERED THAT THE ABOVE TRANSFERS BE MADE (AS REQUESTED OR AMMENDED) AND INCORPORATED IN THE MINUTES OF THIS MEETING OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO</p> <p>_____ SIGNATURE: CHAIR, BOARD OF SUPERVISORS DATE</p> <p>_____ ATTEST: CLERK, BOARD OF SUPERVISORS DATE</p>
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MEMO SHEET: BUDGET TRANSFER INFORMATION

Department Name*	CAO Admin & Budget	Budget Transfer Type:	Transfer 1: BoS Approval
Clerk*	Emma Owens	Document total*	\$ 522,348
Contact phone*	530-621-5122		

BUDGET TRANSFER HEADER

Prepared date*	04/30/26	Check Applicable*	<input checked="" type="checkbox"/> One Time (after Adopted Budget)
Fiscal year	FY 2025-26		<input type="checkbox"/> Continuing (include in the Adopted Budget)
Short Description* <small>(10 characters)</small>	MOSQ LEMA		
		Legistrar Item Number*	26-0799 5/12/26

*** REQUIRED FIELDS**

Project Strings Required	No
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By signing this memo I hereby certify that:
1. information herein is true and accurate to the best of my knowledge, 2. I have been delegated signature authority in accordance with County's policies and procedures and 3. all transfers approved on this journal are in compliance with County policies and procedures and any other relevant governmental regulations.

 Authorized signature*

BUDGET TRANSFER JUSTIFICATION AND DESCRIPTION* (will be scanned into FENIX TCM)

In February, the County received a check resulting from a settlement with Pacific Gas and Electric Company for the County service and infrastructure impacts from the 2022 Mosquito Fire. As required by the Federal Emergency Management Agency (FEMA), El Dorado County must pay back to the California Governor's Office of Emergency Services (CalOES) and FEMA, the CalOES / FEMA share of FEMA eligible costs that El Dorado County received reimbursement for as a result of the Mosquito Fire. On April 7, 2026, with Legistar file 26-0426, the Board approved a budget transfer to recognize the \$8,834,150 in funding, the \$304,501 for a required payment to the CalOES, and designated the remaining \$8,529,649 to the Disaster Designation.

After approval of the initial payment, El Dorado County was notified by CalOES that the County would need to repay an additional amount to the LEMA fund for the disbursement of state funding to cover law enforcement mutual aid response during the Mosquito Fire. CalOES was also able to finalize all the amounts needed to be repaid as a result of El Dorado County's settlement and the process for repayment. El Dorado County will need to remit to CalOES \$218,095.10 to be forwarded to FEMA, \$66,154.46 to the California Disaster Assistance Act fund, and \$281,425.02 to the LEMA fund. The Board has already approved \$304,501 in funding to CalOES, but \$261,174 more is needed.

Staff are requesting the Board approve a budget transfer pulling \$261,174 of the settlement funding from the Disaster Designation and increasing Contribution to Other Governmental Agency appropriations by \$261,174 for the required repayment. This budget transfer will leave \$8,269,475 of the settlement funding in the Disaster Designation. On April 28, 2026, with Legistar file 26-0723, the Board directed that the FY 2026-27 Recommended Budget include using \$400,000 of this funding for a shared fire services agreement on the Divide and designate the remaining \$7.8 million for projects that benefit the Mosquito Fire Footprint Area. The recommended budget transfer will leave \$8,268,475 of the settlement funding in the Designation to appropriation in FY 2026-27 with \$400,000 for an agreement for shared fire services on the Divide and \$7,868,475 to be designated for projects that benefit the Mosquito Fire Footprint Area.

FOR AUDITOR'S OFFICE USE ONLY

Audit date:	_____	Budget Transfer number:	_____
Audited by:	_____	Interfaced by:	_____
		Processed on:	_____