



EL DORADO COUNTY

FISCAL YEAR 2026 - 27

RECOMMENDED BUDGET



Prepared by the Chief Administrative Office

Published May 27, 2026



COVER IMAGE CREDIT: Sarah Hart

COVER IMAGE LOCATION: South Lake Tahoe

PRESENTED TO THE

El Dorado County Board of Supervisors

JUNE 2026

SUE PHILLIPS
CHIEF ADMINISTRATIVE OFFICER



(Left to Right) District I Supervisor, Greg Ferrero; District IV Supervisor, Lori Parlin; District V Supervisor, Brooke Laine; District III Supervisor, Brian Veerkamp; District II Supervisor, George Turnboo

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

BOARD OF SUPERVISORS

District I: Greg Ferrero
District II: George Turnboo

District V: Brooke Laine

District III: Brian Veerkamp
District IV: Lori Parlin

ELECTED COUNTY OFFICIALS

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

APPOINTED COUNTY OFFICIALS

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

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County of El Dorado

Chief Administrative Office

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Placerville, CA 95667-4197*

*Sue Phillips
Chief Administrative Officer*

Phone (530) 621-5530

May 20, 2026

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

Honorable Members of the Board of Supervisors:

With this letter, I submit for your consideration the Fiscal Year (FY) 2026-27 Recommended Budget for El Dorado County. A public budget hearing is scheduled for June 9, 2026, to consider the recommended spending plan, at which time the Board may make any additions, deletions, or modifications to the Recommended Budget.

The total Recommended Budget for all Governmental Funds for FY 2026-27 is \$1.09 billion, which is \$39 million (3%) less than the FY 2025-26 Adopted Budget of \$1.12 billion. It should be noted that these totals reflect all Governmental Funds, including Special Revenue Funds, and exclude Special Districts and Proprietary Funds. The Recommended Budget includes 2028.73 full-time equivalent (FTE) allocations, a net addition of 4.45 FTE. This budget includes the reduction of 3.0 FTE filled positions due to reduced grant funding or programmatic changes/restructuring. The reduction in all Governmental Funds is largely due to conservative projections of fund balance during the Recommended Budget as compared to actual fund balance available for the Adopted Budget, as well as adjustments to road and facility capital improvements based on project schedules. The Recommended Budget includes the completion of the four and a half year Mosquito Bridge Project totaling \$102 million that started with project planning in 2012.

Total General Fund appropriations are recommended at \$486.6 million, which is \$15.3 million (3%) more than the FY 2025-26 Adopted Budget of \$471.2 million approved by the Board in September 2025. Overall, departments' use of discretionary resources is increasing by 4% when compared to the FY 2025-26 Adopted Budget, primarily due to Board-approved compensation increases, inflation-driven cost increases, and federal and state funding changes. Department Heads were asked to restrict their growth in the use of discretionary resources, and they should be commended for their willingness to trim their budgets through the careful review of actual programmatic spending needs, eligible uses of restricted funds, and possible programmatic restructuring.

Due to our conservative approach to budgeting and reductions in the prior year, we did not have to reduce service levels to balance the FY 2026-27 Recommended Budget. This is in contrast to other jurisdictions in the State that are facing significant shortfalls: a \$35.7 million General Fund gap in Yolo County, a \$3.16 million General Fund gap in Amador County, requiring departments to include 5% reductions in General Fund programs, an 8.4% shortfall of General Fund resources in the City of Placerville, and a \$66.2 million gap in the City of Sacramento's Budget.

As a result of the efforts of your Department Heads and staff, the budget is balanced, meets State requirements, and fully funds the General Fund Contingency (\$8.2 million) and General Reserve (\$13.7 million). The Recommended Budget also meets the Budget Policy Goals for the IT Infrastructure, CalPERS Cost Increases, and Disaster Expenses designations. In addition, the Recommended Budget halfway meets the Board's policy goal of contributing \$5 million of discretionary revenues to road maintenance. The budget falls short of meeting the goal of adding \$6 million annually to a designation for Capital Projects. The remaining Board Budget Policy Goals will be prioritized in the Adopted Budget.

While the budget is balanced, maintains service levels, and the County's overall position is relatively strong in terms of maintaining reserves and designations for future needs, the economic outlook calls for continued efforts to restrict growth in the use of discretionary resources. Your Department Head team and their staff should be commended for their willingness to aid in this effort, exemplifying the Strategic Plan priority of working as one organization. Despite a slowing in growth of discretionary General Fund revenues and an increased demand from the state and federal governments in the form of unfunded/underfunded State mandates and cost shifts, the Recommended Budget reflects a countywide effort to conserve General Fund costs where possible without impacting services to the public.

Following approval of the Recommended Budget, we will immediately begin working with your Budget Ad Hoc Committee and your Department Head team on the budget for the next fiscal year and the Adopted Budget. We will keep the Board apprised of the progress on these efforts and return as needed for direction. Following the close of the FY 2025-26 financial records, we will return to your Board in September for the formal adoption of the Budget.

Sincerely,



Sue Phillips
Chief Administrative Officer

Welcome to the Recommended Budget for the Fiscal Year 2026-27, which begins July 1, 2026. This section of the budget book is designed to help readers understand the purpose and content of the budget, and to locate data and information they may be looking for.

THE PURPOSE OF THE BUDGET

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

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

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

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

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

BALANCED BUDGET REQUIREMENT

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

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

This is known as the balanced budget requirement.

BUDGET DEVELOPMENT PROCESS

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

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

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

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

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

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

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

READING THE BUDGET BOOK

Department Budget Narrative

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

General Fund Contribution

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

Special Revenue Funds

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

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

Fixed Assets

The Budget Book contains a comprehensive listing of all fixed assets that are recommended to be approved along with the Recommended Budget. This listing is found in a separate tab following the department budget narratives. Fixed assets are assets of long-term character such as land, buildings and equipment exceeding a \$5,000 value,

also referred to as “capital asset”. Fixed Assets are listed in the budget in compliance with Board Budget Policy B-16 Policy 13 which states, “Fixed Assets requested and approved through the annual budget process will be included in the Departments’ recommended/approved budgets and itemized on the Fixed Asset list submitted for approval by the Board with the Recommended Budget and the Adopted Budget.”

Countywide Personnel Allocation

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



Summary of the Recommended Budget

The Recommended Budget for all Governmental Funds for FY 2026-27 is \$1.09 billion, which is \$39 million (3%) less than the FY 2025-26 Adopted Budget of \$1.12 billion.

Total General Fund appropriations are recommended at \$486.6 million, which is \$15.3 million (3%) more than the FY 2025-26 Adopted Budget of \$471.2 million.

The decrease in Governmental Fund appropriations, including Special Revenue funds, can primarily be attributed to the following:

- \$31 million decrease in Department of Transportation Capital Improvement Plan expenditures due to the completion or the near completion of several large projects, including Ice House Road Pavement Phase 2 and Mosquito Road Bridge.
- \$12 million reduction in contributions to reserves and designations as compared to Adopted Budget, when such contributions are typically made.
- \$8.1 million increase in the Accumulated Capital Outlay (ACO) Fund due to fluctuations on projects included and timelines, a large portion of which is from the Health and Human Services Agency (HHSA) Service Outreach Access and Response (SOAR) project.
- \$5.4 million decrease in General Fund contributions to the ACO Fund from the Capital Projects Designation based on projected funding needed for FY 2026-27 ACO projects.

The Recommended Budget represents an effort to fund Board policies and priorities as the budget allows, but due to slowing discretionary revenue growth and inflation-driven expense increases, not all Board policies and priorities are met in the Recommended Budget. The Budget funds programs at current levels while restricting growth in the use of discretionary resources, where possible.

TOTAL APPROPRIATIONS

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

* 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

TOTAL APPROPRIATIONS BY EXPENDITURE CLASS ACROSS ALL GOVERNMENTAL FUNDS

Expenditure Class	FY 2025-26 Adopted Budget	FY 2026-27 Recm'd Budget	\$ Increase / (Decrease)	Percent Change
Salaries and Benefits	\$316.2 M	\$324.2 M	\$8.0 M	3%
Services, Supplies, & Other Charges	\$358.2 M	\$342.3 M	(\$15.9 M)	-4%
Fixed Assets	\$69.9 M	\$75.8 M	\$5.9 M	9%
Transfers	\$178.7 M	\$181.5 M	\$2.8 M	2%
Contingencies	\$181.4 M	\$153.5 M	(\$27.9 M)	-15%
Additions to Reserves / Designations	\$20.6 M	\$8.6 M	(\$12.0 M)	-58%
Total Appropriations*	\$1.12 B	\$1.09 B	(\$39.0 M)	-4%

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

Summary of the Recommended Budget



TOTAL APPROPRIATIONS BY FUNCTIONAL GROUP*

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%
Appropriations*	\$720.3 M	\$725.5 M	\$5.3 M	1%

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



GENERAL FUND SUMMARY

General Fund Revenues

The Recommended Budget reflects an overall increase of \$15.3 million (3.3%) in all General Fund revenue sources. Major discretionary revenue sources from taxes are increasing by \$6.3 million (3.9%). Revenue from Property Tax (including Current Secured and Property Tax In-Lieu of Vehicle License Fee) is projected to increase by 4% in FY 2026-27 (\$5.1 million), based on the projected increase in assessed value in the County. Discretionary Transient Occupancy Tax (DTOT) is projected to increase by 2.1% in FY 2026-27 (\$150,000) from the FY 2025-26 Adopted Budget. Sales and Use Tax projected receipts in FY 2025-26 are projected to come in 5.2% higher than the FY 2025-26 Adopted Budget, an increase of \$1 million. The FY 2026-27 Sales and Use Tax is budgeted with no growth from FY 2025-26 projected receipts.

Summary of the Recommended Budget

Carryover Fund Balance

The Recommended Budget anticipates \$21.8 million in Fund Balance carryover in the General Fund, which is \$28.8 million (56.8%) less than what was included in the FY 2025-26 Adopted Budget. These are the funds that are anticipated to be available at the end of FY 2025-26 as a result of operational savings, unanticipated revenues, and unspent Contingency. It is important to note that, although these funds are considered to be one-time in nature, the County still relies on a portion of these carryover funds to help balance its operating budget. \$21.8 million in Fund Balance represents 4.6% of total General Fund Appropriations in the FY 2025-26 Adopted Budget. Further details on the source of Fund Balance can be found in the General Fund – General Revenues and Other Operations section of the Recommended Budget documents.

It should be noted that across all County funds, budgeted Fund Balance amounts are estimates and are subject to change with the close of the FY 2025-26 financial records in the fall.

General Fund Cost & General Fund Contributions

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

The overall cost to the General Fund, comprised of General Fund/Net County Cost and General Fund Contributions to other funds, is increasing by \$7.6 million (4%). The chart below reflects the distribution of increases and decreases in General Fund Cost/General Fund Contribution by functional group.

The General Government Functional Group's Net County Cost is increased by \$1.5 million primarily due to Board-approved compensation increases and health insurance premium increases across all General Government departments.

The Law and Justice Functional Group's Net County Cost is increased by \$5.1 million primarily due to Board-approved compensation increases, Charter 504 compensation increases, and health insurance premium increases across all Law and Justice departments. Probation is also adding 2.0 FTE Probation Assistants to increase compliance monitoring for pre-trial services.

The Land Use and Development Functional Group's Net County Cost is reduced by \$1.1 million primarily due to the reduction in General Fund support in Transportation.

The Health and Human Services Functional Group's Net County Cost is increased by \$2.1 million primarily due to additional General Fund support required from the effects of the One Big Beautiful Bill Act (HR1) and compensation and cost applied charge increases in the Animal Services and Aging and Adult Continuum of Care.

NET COUNTY COST BY FUNCTIONAL GROUP*

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%

Summary of the Recommended Budget

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%
Net County Cost*	\$208.8 M	\$216.5 M	\$7.6 M	4%

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



BOARD POLICIES & PRIORITIES

The Board of Supervisors adopted 10 budget policies in 2015. Those policies were updated and expanded over the years, with the last update approved by the Board on April 28, 2026. As with prior years, the Chief Administrative Office approached the development of the FY 2026-27 Recommended Budget with the direction and intent to recommend funding in line with these policies.

Of particular note are Budget Policies 8, 10, 11, 12, 14, 15, and 16, which establish targets for funding the General Fund Appropriation for Contingency, General Fund reserves and designations, and other annual goals. It is with these policies in mind that the following Board priorities are recommended for funding in the FY 2026-27 Recommended Budget.

General Fund Contingency funded at 3% of the adjusted General Fund appropriations: Board Budget Policy #8 directs that the Contingency be set at a minimum of 3% of the adjusted General Fund appropriations. This funding is a set-aside to provide resources in the event of unforeseen needs throughout the year. The Recommended Budget sets General Fund Contingency at \$8.2 million.

General Reserve funded at 5% of adjusted General Fund appropriations: Board Budget Policy #10 directs that the General Reserve be set at an amount equivalent to approximately 5% of the adjusted General Fund appropriations. The General Reserve is established to provide for additional resources in the event of significant emergency situations where additional funds are required, and functions as a cash flow reserve during the year. The FY 2026-27 Recommended Budget sets the General Reserve at \$13.7 million, 5% of the adjusted General Fund appropriations.

Contribution to Capital Reserves: Board Budget Policy #11 directs that once General Reserves and General Fund Contingency equal 8% of adjusted General Fund appropriations, the Board may transfer remaining discretionary resources to the Designation for Capital Projects. The Recommended Budget does not include an increase to the General Fund Designation for Capital Projects in the amount of \$6 million. There were not sufficient discretionary resources to meet this goal. This goal will be prioritized in the Adopted Budget.

Pension Funding: Board Budget Policy #12 directs that, once General Reserves and General Fund Contingency equal 8% of adjusted General Fund appropriations, the Board may transfer remaining discretionary resources to the Designation for CalPERS Cost Increases. The goal is to maintain

Summary of the Recommended Budget

funding in this designation equal to at least two years of the projected General Fund increases in pension costs.

CalPERS investment returns have resulted in fluctuating contribution amounts. The Recommended Budget leaves \$7.3 million in the Designation and pulls \$1.5 million of funding from this designation to leave sufficient funding in the designation to cover three years of projected General Fund increases, meeting Board Policy B-16 Pension Funding. The amount held in this designation will be reevaluated after the release of the July 2026 CalPERS Actuarial Reports in the Adopted Budget.

Contribution to Road Maintenance funded at \$2.5 million: Board Budget Policy #14 directs that, once General Reserves and General Fund Contingency equal 8% of adjusted General Fund appropriations, the Board has a goal of setting aside \$5 million in discretionary resources annually for road maintenance. The Recommended Budget includes \$2.5 million in new contributions of discretionary resources for Road Maintenance, not counting the SB1 Maintenance of Effort. The remaining \$2.5 million will be prioritized in the Adopted Budget.

Designation for Information Technologies (IT) Infrastructure funded at \$1.5 million: Board Budget Policy #15 was approved by the Board on April 18, 2023, and directs that funding be held in Designations for IT Infrastructure with the goal being to maintain at least three years of projected costs of planned countywide IT improvements and maintenance. The Recommended Budget reduces the Designation by \$410,000, bringing it to \$1.6 million, meeting the Board Policy goal. Staff are assessing the IT infrastructure needs in the next five years and may request to designate additional funding in the Adopted Budget, if available, due to upcoming IT infrastructure projects.

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

The following priorities are currently recommended for funding in the FY 2026-27 Recommended Budget, based on prior Board direction or to continue implementation of ongoing projects:

Mosquito Bridge

The Recommended Budget includes the continuation of the Mosquito Bridge Project. The Mosquito Road Bridge crosses the South Fork of the American River approximately 5.9 miles north of U.S. Highway 50 in Placerville, just south of the community of Swansboro. The existing bridge is a 9-foot-wide, one-lane, limited capacity timber suspension bridge with a 140-foot-long span over the South Fork of the American River. The existing bridge was built in 1939 and is 87 years old. The \$102 million Mosquito Bridge Project continues into FY 2026-27, and is scheduled for completion in December 2026. The entire project is funded with Highway Bridge Program Funds (99.9%) and Sacramento Municipal Utility District Funds (0.1%). The Recommended Budget for FY 2026-27 is \$9.6 million, and this portion of the project is funded with Highway Bridge Program Funds (99.2%) and Sacramento Municipal Utility District Funds (0.8%).

Facilities Investments

The Recommended Budget includes an Accumulative Capital Outlay (ACO) Workplan totaling \$65.2 million. The major projects in the workplan include: \$24 million for the HHSA SOAR project, \$21.6 million for the Placerville Jail Expansion Project, \$6.1 million for the renovation of the Emerald Bay properties in South Lake Tahoe, \$5 million for the construction of behavioral health housing at 300 Forni Road, \$480,000 in park investments and improvements, \$476,100 for the Union Mine Modular Replacement for Environmental Management, and \$300,000 for the

Summary of the Recommended Budget

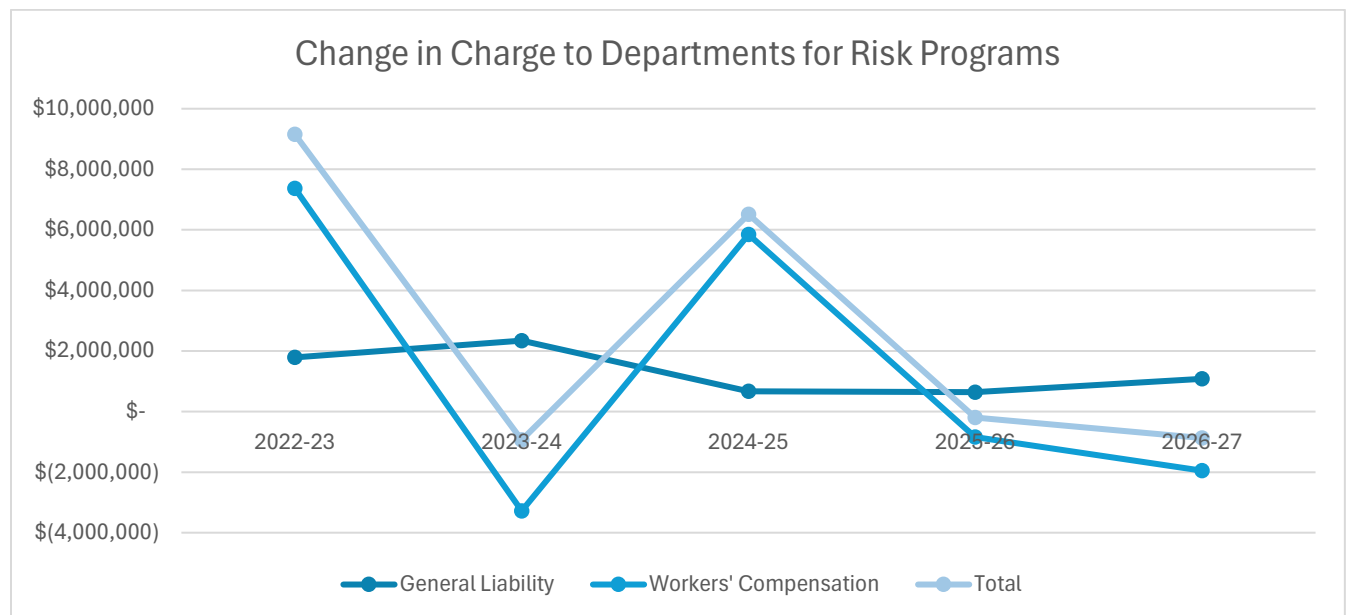
Tahoma Department of Transportation building design. In addition, the Workplan includes \$6.6 million in maintenance for County-owned facilities.

BUDGET PRESSURES & POLICY CONSIDERATIONS

Risk Programs

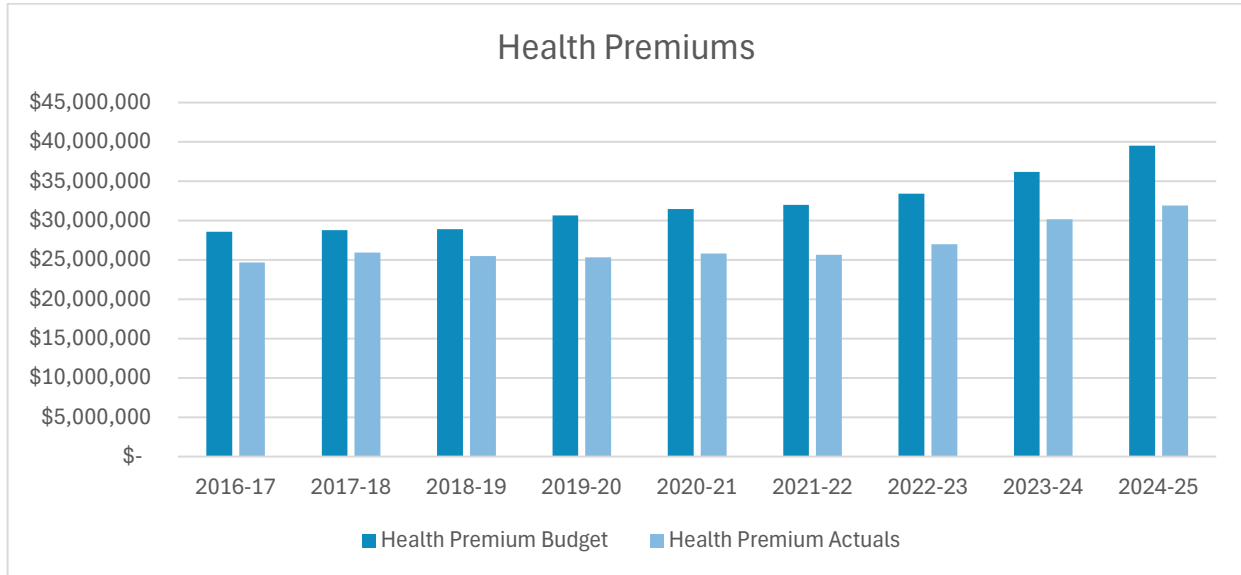
El Dorado County self-insures its General Liability Program up to \$1 million and was self-insured up to \$125,000 for all Workers' Compensation claims before September 2018, before changing to first-dollar coverage. The programs are administered by Risk Management. The funding levels for the programs are based on actuarial analysis and recommendations of Bickmore Risk Services and Consulting. The required program funding is determined and applied to an allocation schedule for charges to departments. General Liability and Workers' Compensation charges are based on each department's program claims losses (experience) relative to the County as a whole and the budgeted payroll for each department relative to the total budgeted payroll (exposure). Charges to departments are weighted 80% on the department's experience over the most recent seven years and 20% on the department's exposure.

As shown in the graph below, charges to departments for General Liability and Workers' Compensation can fluctuate greatly from year to year. In FY 2023-24, the Workers' Compensation and General Liability premiums decreased overall by \$938,227. In FY 2024-25, the Workers' Compensation and General Liability premiums increased by over \$6.5 million. For FY 2025-26, the Workers' Compensation and General Liability premiums decreased overall by \$202,676. For FY 2026-27, the Workers' Compensation and General Liability premiums decreased overall by \$870,579. For FY 2026-27, County payroll increased by 4%. Because payroll is the basis for premium generation, this will impact the overall premium in future years. Further, the Workers' Compensation premium range is expected to remain flat or increase by up to 10%. General Liability premiums are expected to increase by 20% - 27%. The volatility of the charges to departments makes budgeting and projecting future costs challenging. In the FY 2024-25 Adopted Budget, the Board approved the creation of a Risk Program Increases Designation and funded the Designation at \$4 million to help smooth the volatility of these insurance programs. At the end of FY 2026-27, the Risk Program Increases Designation is projected to have \$2 million in funding available for use in future budget years to address this volatility.



Summary of the Recommended Budget

Health insurance premiums also continue to increase year over year, which adds pressure to departmental budgets and is completely out of departments' control. For the 2024 plan year, 2025 plan year, and 2026 plan year, health plan rates increased by 12.2%, 6.2%, and 13.9%, respectively. Health plan rates are expected to continue to increase in the future and will put further strain on already lean budgets. To address the impacts of health increases on the General Fund, the Recommended Budget pulls \$2 million from the Risk Program Designation. The graph below shows the previous nine years of health insurance premiums budgeted and actuals at the department level for El Dorado County.



Facilities Investments & Ongoing Needs

As stated above, the Recommended Budget invests \$65.2 million into County facilities through the ACO Workplan. Due to use in prior years, the County has \$15,238,564 remaining in the Capital Projects Designation. The Board has made significant investments in County facilities over the past ten years with the construction of the Public Safety Facility, the purchase of the new facility in South Lake Tahoe, the purchase of the Shingle Springs facility on Ponderosa Road, the renovation of the Placerville Jail, setting aside \$2.1 million in the Spring Street Replacement Designation, and addressing deferred maintenance.

Despite these investments, the County will need to make further facility investments in the coming years that exceed available funding. It is estimated that the replacement of County buildings with a low condition rating could cost \$250 million. The County still has one end-of-life building that needs to be replaced within the next five years. The Spring Street facility is estimated at a replacement cost of \$23 million for the programs that will remain after the move of the Psychiatric Health Facility. It is estimated that the County will need \$24 million to build facilities on County property for General Fund departments that are in leased facilities on the West Slope.

Impacts due to State and Federal Budget Proposals

On April 7, 2026, with Legistar file [26-0571](#), the Board received a presentation from California State Association of Counties (CSAC) on House Resolution (HR) 1 and approved sending letters to the Governor, the President pro Tempore of the Senate, and the Speaker of the Assembly requesting State action to mitigate severe fiscal and operational impacts of HR 1 on county safety net programs. HR 1 will increase County health and human services program costs due to expanded demand for indigent medical care, direct cost shifts to the County, increased County eligibility workload, and changes to Medi-Cal financing. Staff have projected in recent years that mandated safety net program expenditures will soon exceed the realignment, state, and federal revenue for these programs. The County has been trying to

Summary of the Recommended Budget

address this upcoming funding challenge, but now in one year, due to HR 1, find that these mandated programs cannot be sustained without local discretionary revenues. The Recommended Budget includes \$853,000 in increased appropriations related to HR 1 in the Social Services Division of the Health and Human Services Agency (HHS). HHS explored all options to cover these increased costs with non-General Fund resources, but the \$853,000 is covered with discretionary resources in the Recommended Budget. The impacts of HR 1 and other 1991 Realignment cost increases are ongoing costs that will increase in future years.

The Governor released his May Revised Budget proposal for FY 2026-27 on May 14, 2026, roughly a week before this document was finalized. The Governor's 2026-27 May Revision proposes approximately \$349.4 billion in spending (\$246.6 billion in General Fund). The Governor's proposal reflects an improved fiscal outlook driven by three-year General Fund revenues that are \$16.5 billion higher than what was projected in January. It allocates additional funding for primarily one-time purposes, and provides for deposits into the state's budget reserve accounts. Also included is a proposal to expand the sales and use tax base to include digital prewritten software sales, which if approved could positively impact the County's Sales and Use Tax revenue. The Governor's proposal includes \$25 million in one-time General Fund to supplement decreasing federal funding to support an array of services and programs for victims of crime; which could offset the decreases outlined in the District Attorney section of this document. In response to CSAC and El Dorado County's request for \$1.9 billion in funding to offset the impacts of HR 1, the May Revised Budget only provides funding for one component of the request, county eligibility, and even this funding of \$104 million is significantly lower than the amount requested.

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

El Dorado County is a member of the National Association of Counties (NACo). On April 27, 2026, NACo sent a letter to leaders of the U.S. House and U.S. Senate Appropriations Committees urging lawmakers to adequately fund key federal programs of importance to counties in FY 2027. The letter focused on key priorities where counties play a key role as intergovernmental partners, such as in economic development, emergency management, health and human services, infrastructure and rural communities. Given the potential challenges facing counties in FY 2027, including the President's proposed 10% cut to non-defense discretionary programs and cost shifts to county governments from HR 1 implementation, the letter urges Congress to prioritize the vital programs that directly support local communities and preserve the federal-state-local partnership essential to counties core services. Staff continue to closely monitor the Federal Budget proposals and determine the impacts on the El Dorado County Budget.

ALLOCATED POSITIONS & STAFFING CHANGES

The FY 2026-27 Recommended Budget includes 2,028.73 Full-Time Equivalent allocations (FTEs). This represents a 4.45 FTE (0.2%) net increase from the current FY 2025-26 Position Allocation (as of May 11, 2026, and accounting for limited term allocations that will expire prior to the end of FY 2025-26). The reductions include a Reduction in Force (RIF) of 4.0 FTE that will be effective on July 11, 2026. A 1.0 FTE limited term allocation in Agriculture is technically a RIF; however, a regular allocation is being added with the budget to replace the limited term allocation. Excluding the Agriculture allocation, 3.0 FTE filled allocations are being deleted with the Recommended Budget due to funding and programmatic changes.

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.

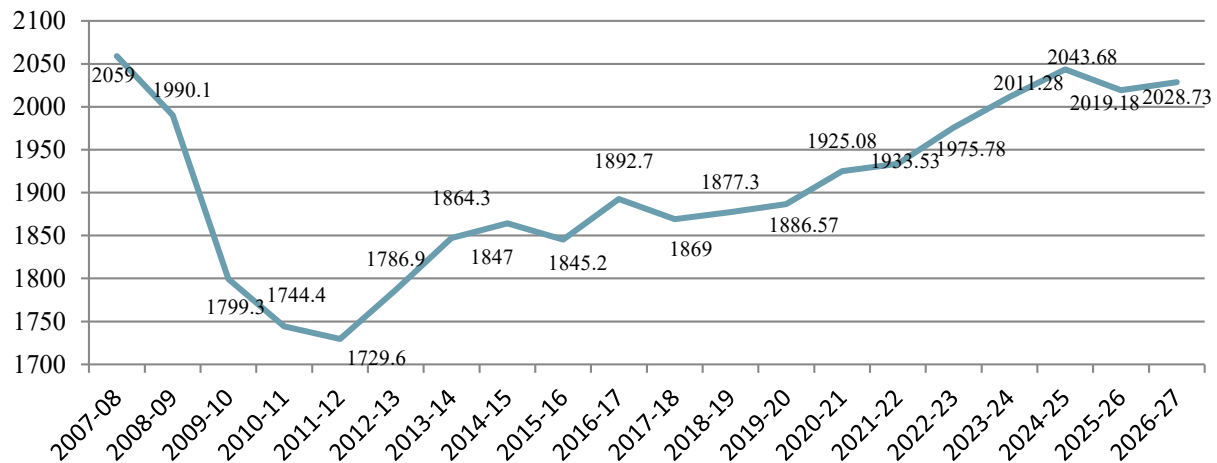
Summary of the Recommended Budget

Summary of Recommended Position Changes

Department	FY 2026-27 Recm'd Net Change	RIF Net Change	Total Net Change
Agriculture	1.00	(1.00)	0.00
Board of Supervisors	(1.00)	0.00	(1.00)
Chief Administrative Office	(2.00)	(2.00)	(4.00)
District Attorney	0.75	0.00	0.75
Health and Human Services Agency	(0.40)	0.00	(0.40)
Probation	7.50	0.00	7.50
Public Defender	0.60	0.00	0.60
Sheriff's Office	1.00	0.00	1.00
Surveyor	0.00	(1.00)	(1.00)
Transportation	1.00	0.00	1.00
Total	8.45	(4.00)	4.45

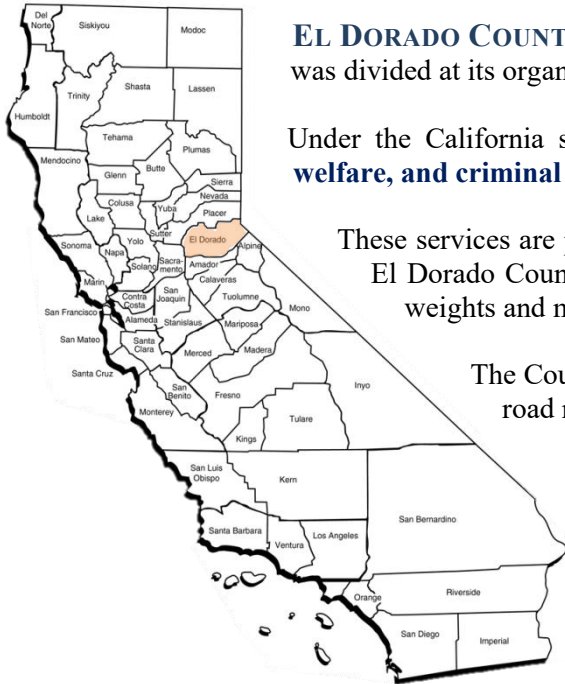
The chart below presents the total authorized positions, countywide, by fiscal year since FY 2007-08. Total authorized positions decreased significantly during the recession, beginning in FY 2008-09, and gradually increased during the recovery.

Total County Allocations by Fiscal Year





EL DORADO COUNTY PROFILE & DEMOGRAPHICS



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

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

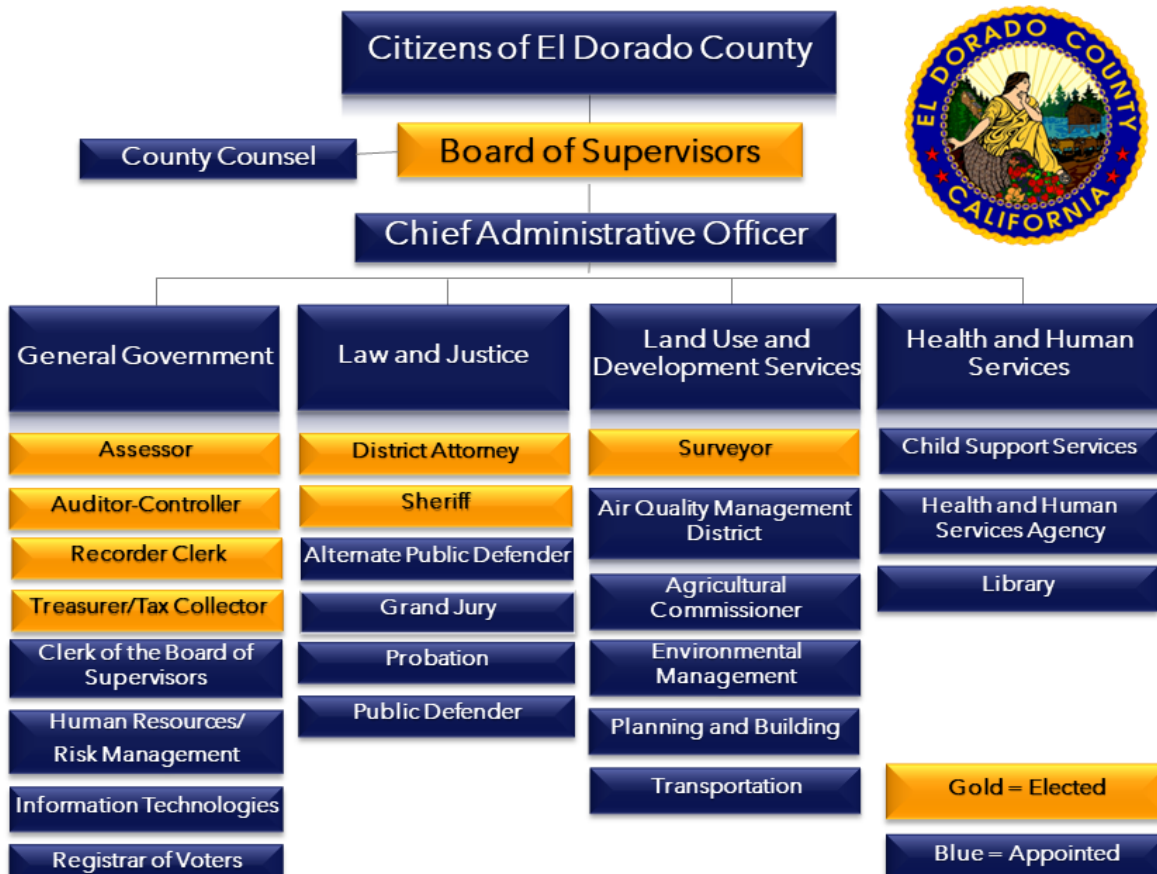
These services are provided to all residents within the county's jurisdiction. In addition, El Dorado County provides regional services such as libraries, parks and recreation, weights and measures inspection, and pesticide regulation.

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

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

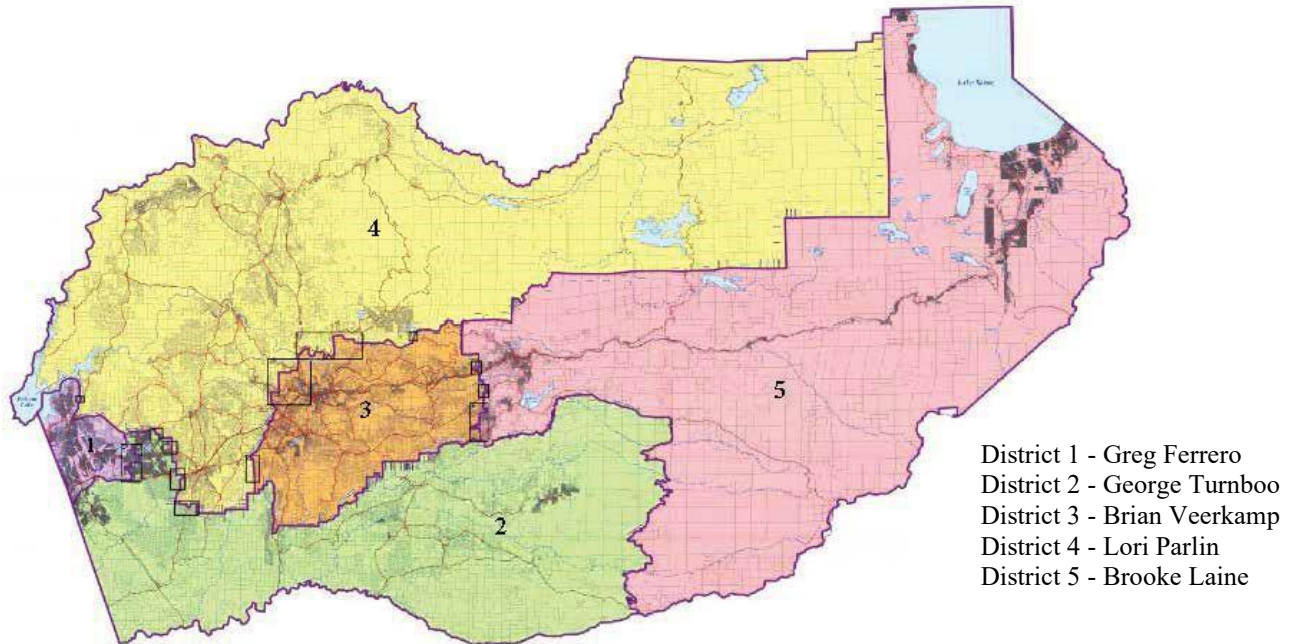
COUNTY ORGANIZATION

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



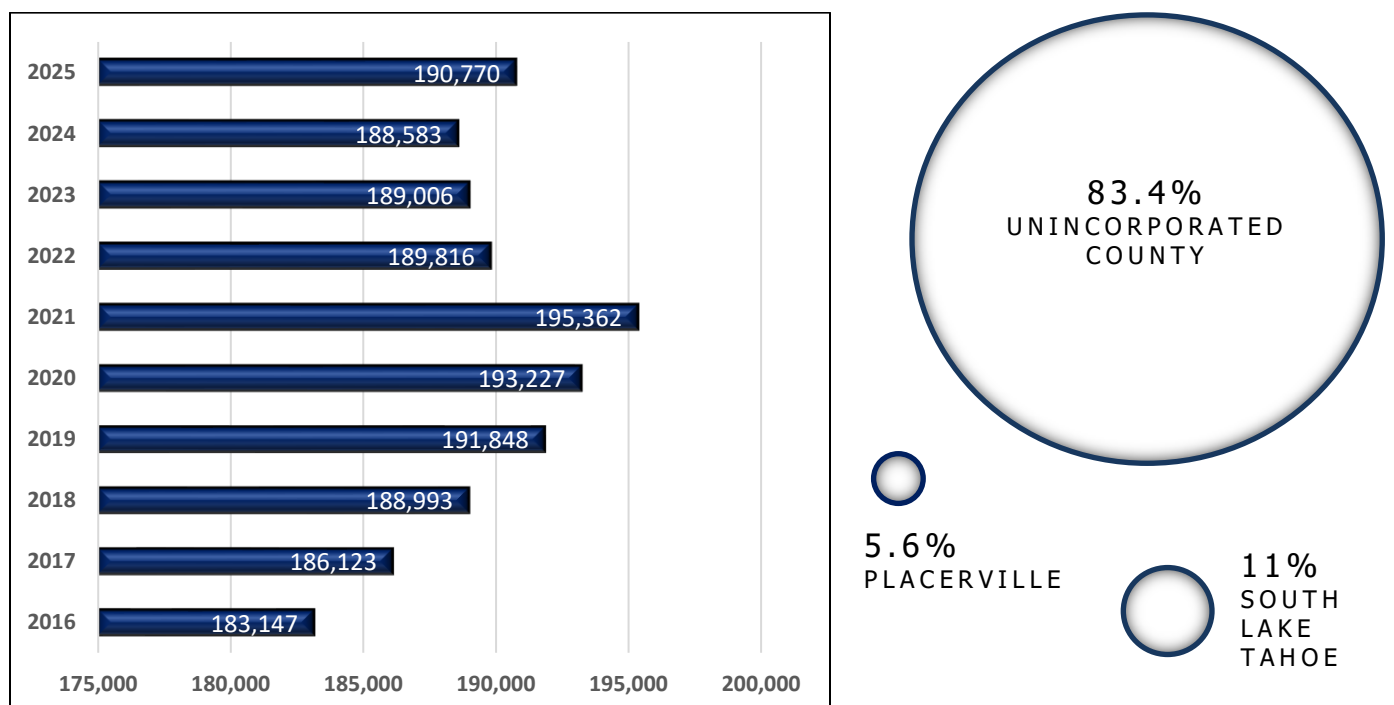
BOARD OF SUPERVISORS

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

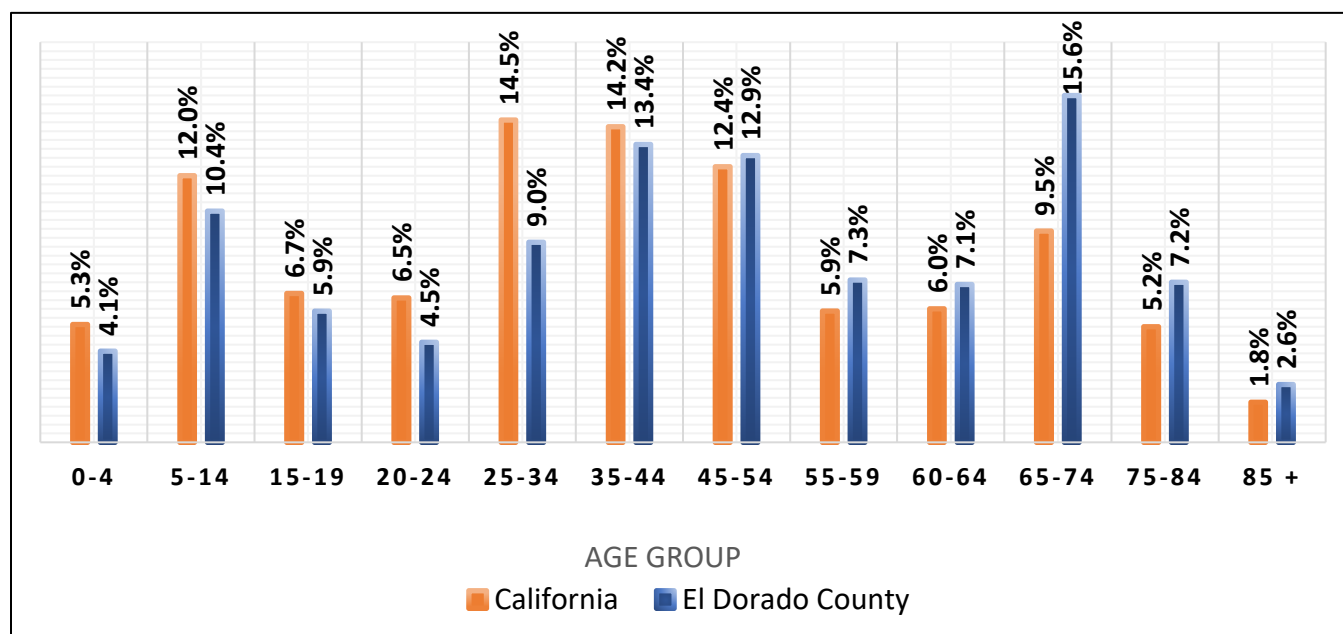
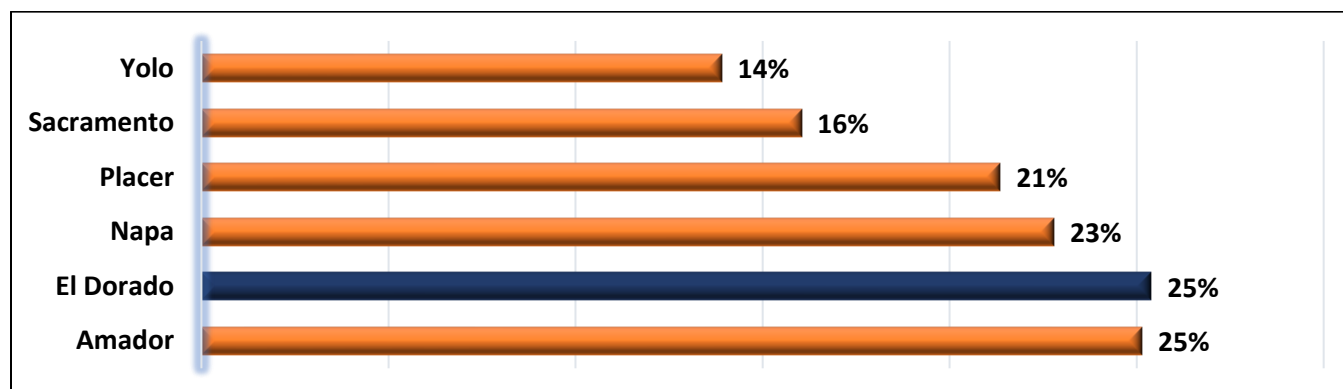


TOTAL POPULATION

El Dorado County has grown by 4.07% over the past decade. However, since reaching its population peak in 2021, the County has experienced a 2.38% decline. Today, the majority of residents—approximately 159,106 people—live outside the incorporated cities of Placerville and South Lake Tahoe.



Source: State of California, Department of Finance, 2024-25 E-1 Population Estimates.

POPULATION PERCENTAGES BY AGE GROUP ⁽¹⁾PERCENT POPULATION 65 YEARS AND OVER ⁽¹⁾

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

EDUCATION



El Dorado County has a higher level of educational attainment compared to the California average. Only 1.3% of residents have less than a 9th-grade education, and 3.6% did not complete high school, both significantly lower than state averages. Nearly one-fifth (19.9%) are high school graduates, while 23.8% have some college but no degree, and 9.1% hold an associate's degree. Approximately 28.2% hold a bachelor's degree, and 14.2% hold a graduate or professional degree, both of which exceed statewide averages. Overall, 95.1% of adults in El Dorado County have at least a high school diploma, and 42.4% hold a bachelor's degree or higher, indicating a well-educated population.

HOUSING

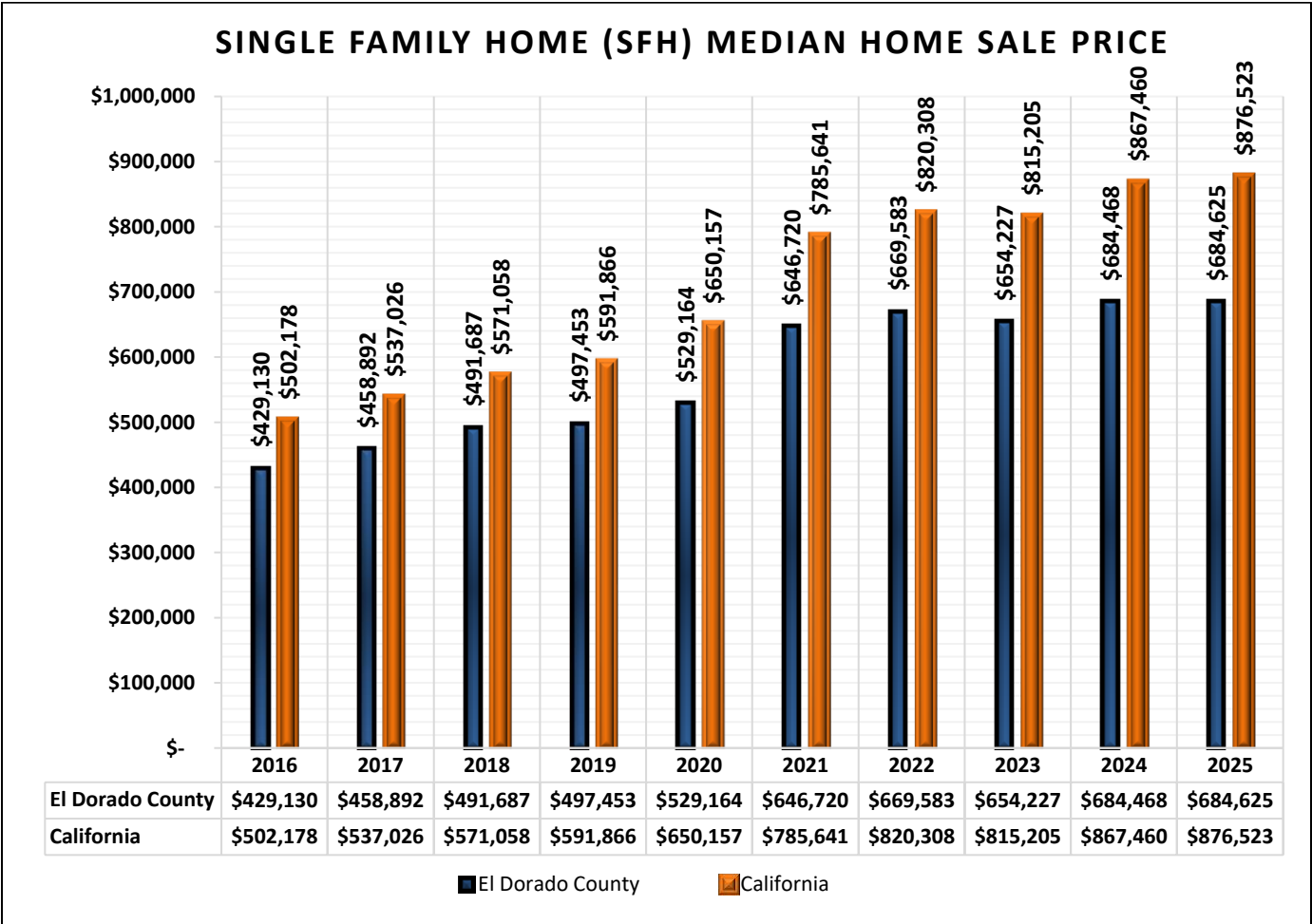
El Dorado County has approximately 95,250 housing units. In the County overall, 76.4% of homes are owner-occupied. However, in South Lake Tahoe, only 46.1% of housing units are owner-occupied, which impacts this statistic. Many residences in South Lake Tahoe are secondary homes rather than primary residences.

Source: U.S. Census Bureau Quickfacts: El Dorado County, July 1, 2024 (V2024)



SINGLE-FAMILY MEDIAN HOME SALE PRICES

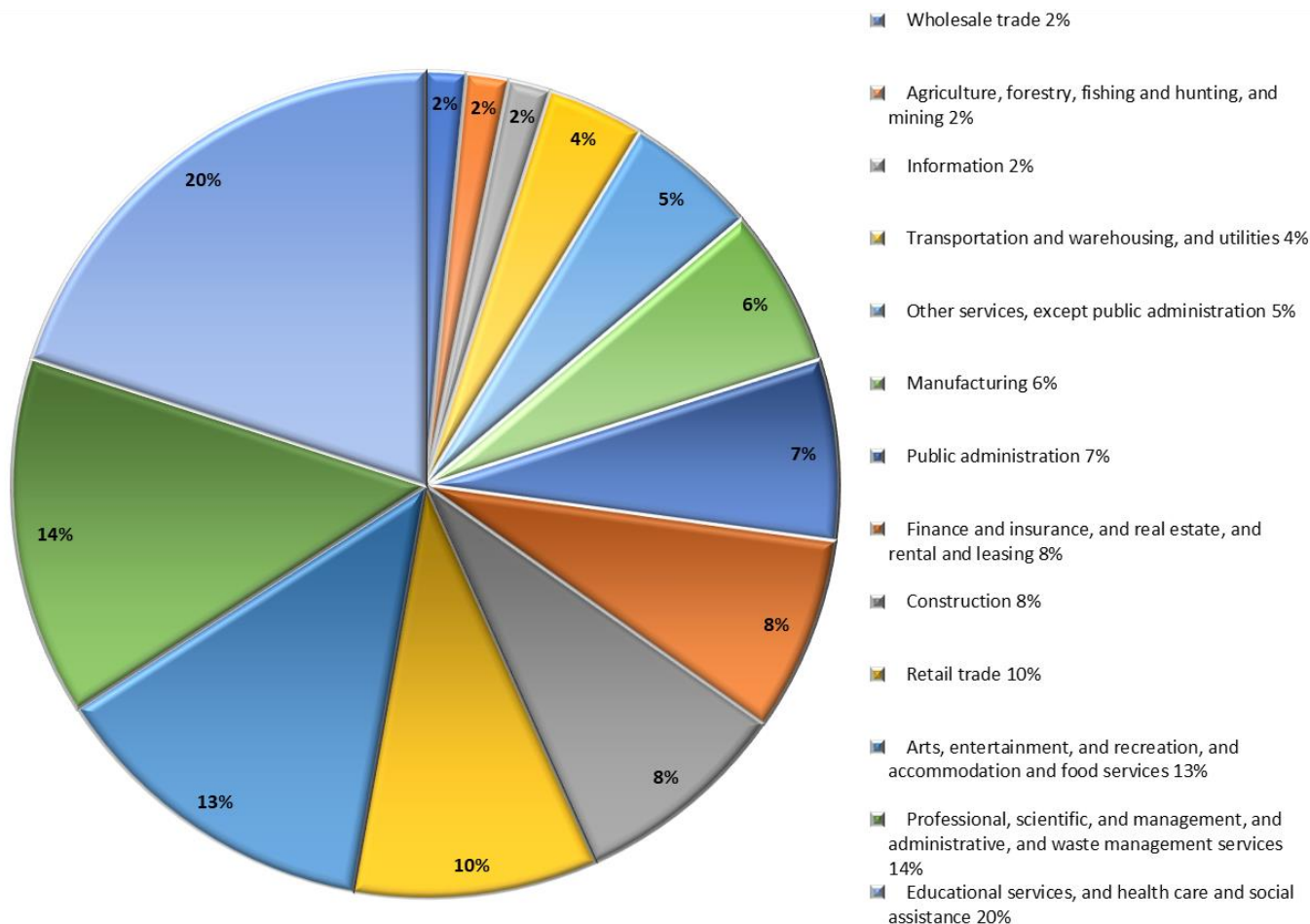
Home values in El Dorado County have risen by **0.2%** over the past year, with the median value of owner-occupied homes at \$684,625. The median list price per square foot in El Dorado County is \$325, which is lower than the California state average of \$408.



Source: California Association of Realtors, Jan 2026

ECONOMY

El Dorado County's economy reflects its rich heritage and stunning natural surroundings. Agriculture and wine production flourish in the Sierra foothills, while tourism remains a key driver, fueled by destinations like Apple Hill, historic Gold Rush towns, and abundant outdoor recreation. The county also fosters a vibrant small-business community and light manufacturing sector, supported by government services and healthcare as major employers. This dynamic mix of traditional industries and modern enterprises creates a resilient, diverse economic landscape. ⁽¹⁾



MEDIAN HOUSEHOLD INCOME ⁽²⁾

California	El Dorado
\$100,149	\$109,552

PER CAPITA INCOME ⁽²⁾

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

POVERTY RATE ⁽²⁾

California	El Dorado
11.8%	7.9%

UNEMPLOYMENT RATE ⁽³⁾

California	El Dorado
5.5%	4.8%

COUNTY EMPLOYEES ⁽⁵⁾

(Per 1,000 residents; excluding city populations ⁽⁴⁾)

12.7	El Dorado
20.2	Amador
72.0	Napa
26.0	Placer
21.9	Sacramento
51.1	Yolo

Sources:

(1) U.S. Census Bureau, 2023 American Community Survey 5-Year Estimates

(2) U.S. Census Bureau Quickfacts: El Dorado County V2024

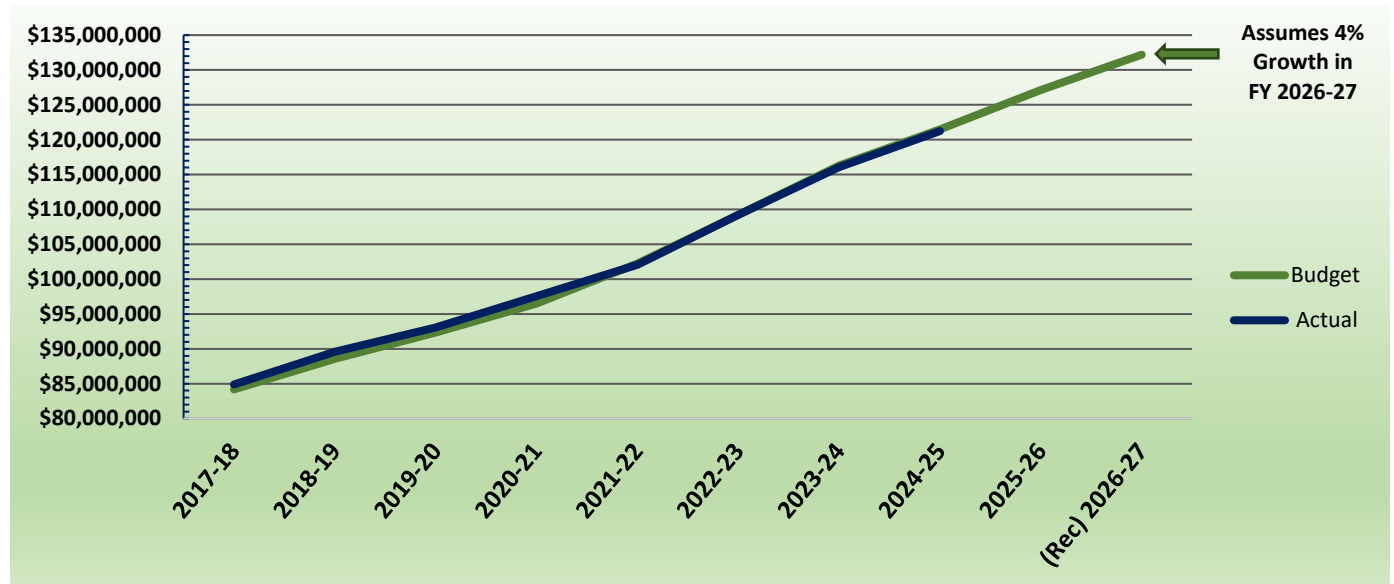
(3) California Employment Development Department (EDD) December 2025

(4) California Department of Finance, E-1 Cities, Counties, and the State Population Estimates (2024)

(5) FY 2025-26 Adopted Budgets

PROPERTY TAX

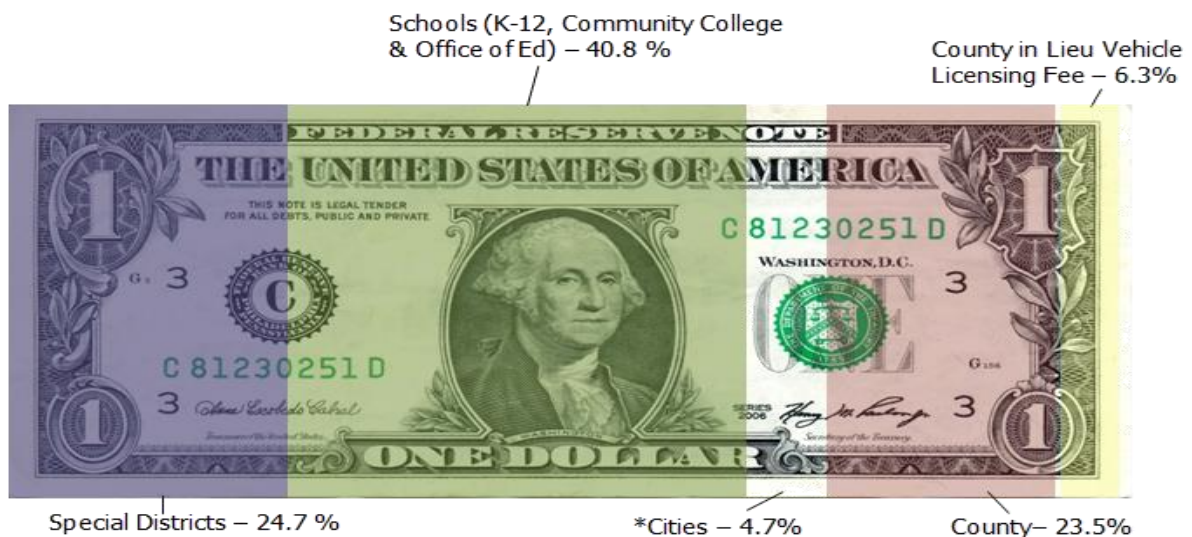
All real and some personal property (unless exempted) is assessed and taxed under the State Constitution and Revenue & Taxation Code. The chart below illustrates the Current Secured Property Tax and State Property Tax In Lieu of Vehicle Licensing Fees revenue, which increases in proportion to the growth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



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

How is property tax revenue distributed?

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

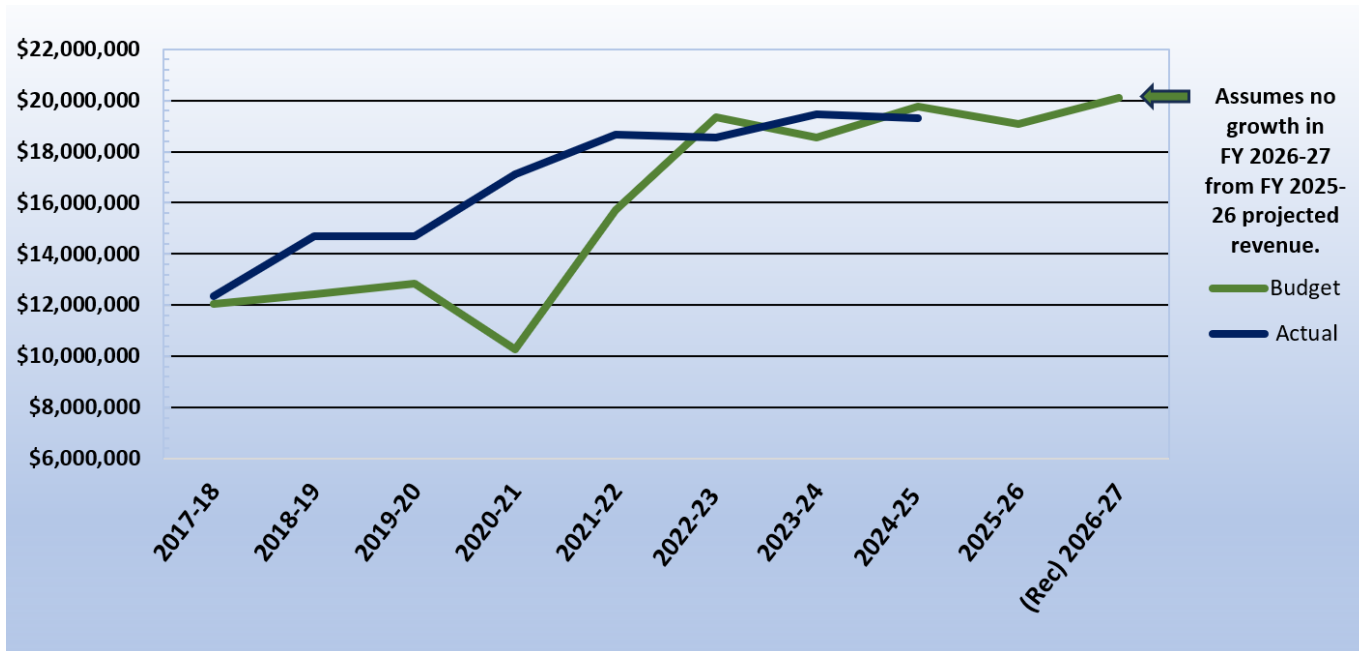


Graphic developed by the Treasurer-Tax Collector Department. (Source El Dorado County Auditor-Controller's Office)

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

SALES TAX

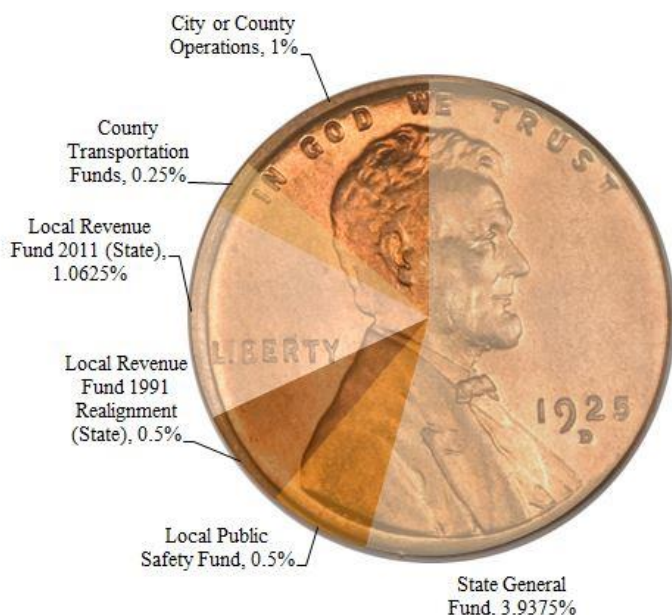
The Bradley-Burns Uniform Sales and Use Tax Law provides for a city/county rate of 1.25%. One-quarter cent of the levy is sent to the county-wide regional transportation fund. The balance goes to support local government general funds.



Represents only the General Fund Discretionary Sales Tax Source: El Dorado County Final Budget, 2017-18 through 2024-25

How is Sales Tax Allocated? ⁽¹⁾

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



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

TAXES COLLECTED ⁽²⁾

(FY 2024-25, in millions, unincorporated area)

Sacramento	\$875.71
Placer	\$329.72
Napa	\$213.62
El Dorado	\$173.24
Yolo	\$71.88
Amador	\$34.56

(FY 2024-25, Per Resident, unincorporated area)

Napa	\$9,351.01
Placer	\$2,910.41
Yolo	\$2,055.95
Amador	\$1,582.01
Sacramento	\$1,452.83
El Dorado	\$1,088.82

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



County Strategic Plan and Budget Policies

RECOMMENDED BUDGET • FY 2026-27



The Board of Supervisors approved the updated County Strategic Plan on March 24, 2026

OUR Mission

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

OUR Vision

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

OUR Core Values

Integrity

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

Collaboration

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

Service Excellence

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

Stewardship

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

Thriving Workforce

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

Fiscal Responsibility

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

The Fiscal Year 2026-27 Recommended Budget was created with the County's Core Values as a guide for how to prepare and present the budget. The Budget provides accountability and transparency to the Board of Supervisors and the public on how County resources are accounted for and expended. The book is prepared in collaboration with all County departments that submit requests and work with staff to inform the Chief Administrative Officer's recommendations. The integrity of the budget preparation process lies in ensuring compliance with all applicable laws and regulations. The budget is prepared in service to the taxpayers and people of El Dorado County. Lastly, a goal in the preparation of the budget is to "apply best financial practices that protect and enhance the assets and resources of El Dorado County."

THRIVING *Economy*

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

The Fiscal Year 2026-27 Recommended Budget includes adding a 0.75 FTE Program Manager and a 1.0 FTE Administrative Analyst to oversee the **Economic Development Program**.



STRATEGIC *Innovation*

To align the Budget with available funding, the Chief Administrative Office worked with all County Departments to strategically build a Fiscal Year 2026-27 Recommended Budget with minimal service impacts while reducing total appropriations by 3%.

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



SAFE AND HEALTHY *Communities*

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

The Health and Human Services functional group leverages \$125.6 million in state, federal, and other government funding to build healthy communities, 47.7% of the total funding for the Health and Human Services functional group.

The Fiscal Year 2026-27 Recommended Budget includes:

- **\$22.3 million** in appropriations for the Weber Creek Project, carried out by the Office of Wildfire Preparedness and Resilience, focused on defensible space, home hardening, and hazardous vegetation removal in a high-risk area on the south side of Placerville.
- **\$5 million** for Behavioral Health Housing at 300 Forni Road in Placerville.
- The Placerville Jail Expansion Project is anticipated to be completed in winter of 2026 and will provide improved female, medical, and mental health housing and programming.



County Strategic Plan and Budget Policies

RECOMMENDED BUDGET • FY 2026-27

PUBLIC Infrastructure

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

The completion of the Mosquito Bridge Project accounts for **\$9.6 million** in revenue and expenditures in FY 2026-27.



The Fiscal Year 2026-27 Recommended Budget includes:

- A Capital Projects Work Plan totaling **\$65.2 million** in appropriations for the ongoing maintenance, operations, and replacement of County facilities, which includes **\$24 million** for the Health and Human Services Agency (HHSA) Service Outreach Access and Response (SOAR) Project, **\$21.6 million** for the Placerville Jail Expansion, and **\$6.1 million** for the Emerald Bay Properties Remodel.
- The completion of the Diamond Springs Parkway Phase 1B.

WORKFORCE Excellence



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

Despite budget constraints, the County will continue to prioritize employee development by investing in **leadership trainings** in Fiscal Year 2026-27.



COUNTY OF EL DORADO, CALIFORNIA

BOARD OF SUPERVISORS POLICY

Subject: BUDGET POLICIES	Policy Number: B-16	Page Number: 1 of 5
	Date Adopted: 05/19/2015	Effective Date: 04/28/2026

I. PURPOSE

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

II. POLICY

1. Pursue Operational Efficiencies: Eliminate, combine or reorganize programs or processes to reduce expenditures and/or respond to changing needs or priorities. Identify lower priority programs that can be reduced or eliminated to free up resources to fund higher priority programs. Carefully review and justify all expenditure line items to identify possible cost reductions. Identify and implement training programs, utilize Information Technologies and promote interdepartmental cooperation to maximize operational efficiencies.
2. Maximize the Board's Discretion: Except where the Board has previously made a decision to earmark revenues for a particular purpose, wherever legally possible, revenues are to be treated as discretionary resources, rather than as dedicated to a particular program or service, in order to provide the Board as much flexibility as possible in allocating resources to local priorities, based on the Strategic Plan.
3. Pursuit of New Revenues: Pursue new revenues to the fullest extent possible for all services, as well as total cost identification (including departmental overhead and indirect costs) for fee setting purposes. Any new revenues for programs receiving General Fund support should be used to offset the cost of existing staff and programs, rather than funding new staff or programs.
4. Grant Funding: Prior to applying for and accepting Federal or State grants, departments must identify current and future fiscal implications of either accepting or rejecting the grant, including matching fund obligations, non-supplanting requirements, required continuation of a program after grant funds are exhausted, and if the program is consistent with the County's Strategic Plan goals and objectives.
5. New or Enhanced Discretionary Programs: Departments should not propose new or enhanced programs unless those programs are fully funded (including overhead costs) by a grant or other dedicated revenue source. Departments submitting requests for new or enhanced discretionary-funded programs should identify lower priority programs in the Department that can be reduced or eliminated to generate discretionary resources to fund the new programs.



COUNTY OF EL DORADO, CALIFORNIA BOARD OF SUPERVISORS POLICY

Subject: BUDGET POLICIES	Policy Number: B-16	Page Number: 2 of 5
	Date Adopted: 05/19/2015	Effective Date: 04/28/2026

New or enhanced discretionary funded programs will only be recommended/approved to the extent the annual General Fund Five Year Forecast identifies sufficient funding capacity.

6. County Share:

Through the Countywide Cost Allocation Plan, the County will recover the General Fund cost of support and services from all non-General Fund programs and from General Fund programs that can recover these costs from other funding sources (e.g. Social Services, Child Support Services). The Chief Administrative Office will determine what General Fund programs will allocate funding for cost recovery through the Countywide Cost Allocation Plan.

If funding is reduced, there should be no increased County share for programs funded primarily from non-General Fund sources unless an increased County share is mandated or the Board of Supervisors has previously determined that this program is a high priority for use of limited General Fund dollars.

7. Vacant and New Positions: All unfunded positions should be clearly identified and discussed with the Chief Administrative Office. New positions will not be considered unless the positions are funded by secure, ongoing, non-General Fund sources or there is a significant and compelling reason that the position is needed.
8. General Fund Contingency: The General Fund Appropriation for Contingency shall be set, at the time of budget adoption, at an amount not less than 3% of total adjusted General Fund appropriations, as adjusted for non-General Fund programs (e.g., State mandated Social Services, Child Support Services) and one-time expenditures. The Appropriation for Contingency is to be used during the fiscal year to address unanticipated expenditure increases or revenue decreases.
9. Budget Controlled at Expenditure Class/Object Level: California statute requires that county budgets are controlled at the object of expenditure level, except for capital assets, which are appropriated at the sub-object level (29006, 29008, 29089). The Board may authorize additional controls for the administration of the budget (29092).
10. General Reserves: The General Fund General Reserve shall be set, at the time of budget adoption, at an amount not less than 5% of total adjusted General Fund appropriations. The General Reserve shall be established, canceled, increased, or decreased as provided for in Government Code Section 29086.



COUNTY OF EL DORADO, CALIFORNIA

BOARD OF SUPERVISORS POLICY

Subject: BUDGET POLICIES	Policy Number: B-16	Page Number: 3 of 5
	Date Adopted: 05/19/2015	Effective Date: 04/28/2026

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

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

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

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

13. Fixed (Capital) Assets: This policy establishes additional controls for the administration of Fixed Asset (Capital Asset) equipment.
 - a. Fixed Assets requested and approved through the annual budget process will be included in the Departments’ recommended/approved budgets and itemized on the Fixed Asset list submitted for approval by the Board with the Recommended Budget and the Adopted Budget.
 - b. After the approval of the Adopted Budget, the Chief Administrative Officer may approve revisions in Fixed Asset appropriations, including additional fixed assets, if the overall



COUNTY OF EL DORADO, CALIFORNIA BOARD OF SUPERVISORS POLICY

Subject: BUDGET POLICIES	Policy Number: B-16	Page Number: 4 of 5
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appropriations of the budget unit are not increased and each additional fixed asset does not exceed \$100,000.

- c. The Chief Administrative Office will provide the Auditor-Controller and Purchasing offices with copies of all approved Fixed Asset listings and subsequent additions to that listing. All purchases of Fixed Assets will be made and invoices paid pursuant to the approved Fixed Asset list.

14. Designation for Road Maintenance: Once the General Reserve and General Fund Appropriation for Contingency equal 8% of adjusted General Fund appropriations, the Board may choose to transfer any remaining unappropriated discretionary resources to the Designation for Road Maintenance to be retained to assist in addressing unmet road maintenance needs. The goal is to set aside \$5,000,000 each year, in addition to the maintenance of effort amount required by the Road Repair and Accountability Act of 2017. The Designation for Road Maintenance may be cancelled, in any amount, when alternate funding sources are not available, and upon a recommendation from the Chief Administrative Officer, to address unmet road maintenance needs.

15. Designation for Information Technologies (IT) Infrastructure: Once the General Reserve and General Fund Appropriation for Contingency equal 8% of adjusted General Fund appropriations, the Board may choose to transfer any remaining unappropriated discretionary resources to the Designation for IT Infrastructure. The designation will be used to ensure the County has the funding needed for the improvements and maintenance necessary for the countywide information technology infrastructure that will support the business objectives of County departments.

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

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

16. Designation for Disaster Expenses: Once the General Reserve and General Fund Appropriation for Contingency equal 8% of adjusted General Fund appropriations, the Board may choose to transfer any remaining unappropriated discretionary resources to the Designation for Unreimbursed Disaster Expenses to be retained to fund disaster response and recovery costs that are not eligible for reimbursement and cannot be covered by the department's funding



COUNTY OF EL DORADO, CALIFORNIA BOARD OF SUPERVISORS POLICY

Subject: BUDGET POLICIES	Policy Number:	Page Number:
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	Date Adopted: 05/19/2015	Effective Date: 04/28/2026

or existing appropriations. This funding may also be used to temporarily cover disaster response and recovery costs that are awaiting reimbursement when there are not sufficient appropriations in a budget unit. The goal is to set aside a total of \$1,250,000.

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

IV. REFERENCES

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

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

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

Board Adopted Budget Policies, April 22, 2025 (Item 24)

V. RESPONSIBLE DEPARTMENT

Chief Administrative Office

VI. DATES ISSUED AND REVISED DATES:

Issue Date:	05/19/2015		
Revision Date:	04/28/2026	Next Review Date:	04/29/2030



RECOMMENDED BUDGET

The Assessor's Office Budget is recommended at \$5,816,706, which is an increase of \$369,069 (6.8%) when compared to the FY 2025-26 Adopted Budget. The increase in appropriations is primarily related to retirement leave payouts, Board-approved compensation increases, and workers' compensation premium charges.

The General Fund provides 87.7% of the funding for the Assessor's Office, and the Office's Net County Cost is increasing by \$275,842 (5.7%) from the FY 2025-26 Adopted Budget. The Assessor's budget includes \$715,240 in revenue, which is a \$93,227 (15%) increase from the prior year. The increased revenue is primarily due to a projected increase in Assessment and Tax Collection Fees and Timeshare Assessment fees.

The Assessor's Office requested that the Recommended Budget include appropriations for a reorganization of positions. The Chief Administrative Office deferred the \$50,000 General Fund request until a plan for this reorganization is developed, negotiated, and approved by the Board of Supervisors.

DEPARTMENT BUDGET SUMMARY

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	463,812	380,000	450,000	70,000
Miscellaneous Rev	520	15,000	0	(15,000)
Other Fin Sources	241,967	227,013	265,240	38,227
Total Revenue	706,298	622,013	715,240	93,227
Salaries & Benefits	4,611,092	5,011,477	5,422,363	410,886
Services & Supplies	185,743	434,960	389,843	(45,117)
Other Charges	54,658	500	500	0
Fixed Assets	6,970	0	0	0
Intrafund Transfers	3,991	700	4,000	3,300
Total Appropriations	4,862,454	5,447,637	5,816,706	369,069
FUND 1000 GENERAL FUND				
TOTAL	4,156,156	4,825,624	5,101,466	275,842

MAJOR BUDGET CHANGES

Revenues

Service Charges

\$75,000 Increase in Assessment and Tax Collection Fees.

(\$5,000) Decrease in Charges for Services to align budget with actual revenue.

Miscellaneous Revenue

(\$15,000) Decrease in Miscellaneous Revenue to align budget with actual revenue.

Assessor

RECOMMENDED BUDGET • FY 2026-27

Other Financial Sources

\$38,227 Increase in Operating Transfers In from the Auditor's Office from the Timeshare Assessment Special Revenue Fund, which is increasing due to the use of fund balance from the Special Revenue Fund.

Appropriations

Salaries and Benefits

\$313,742 Increase in Salaries and Benefits expenses primarily due to Health Insurance cost increases and employee elections, Board-approved compensation increases, and employee step increases.

\$59,700 Increase in Other Compensation due to retirement payouts of accrued leave balances.

\$77,584 Increase in CalPERS employer's contribution to the County's unfunded accrued liability payment.

\$5,504 Increase in Retiree Health Program charges.

(\$45,644) Decrease in Workers' Compensation premium charge.

Services and Supplies

(\$50,000) Decrease in Professional & Specialized Services due to the Parcel Fabric Project from FY 2025-26 not being carried forward into FY 2026-27.

\$4,883 Increase due to adjustments across multiple objects to align the budget to actual costs.

Intrafund Transfers

\$3,300 Increase in Intrafund Transfers to Facilities for facilities services to align the budget to actual costs.

MISSION

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

PROGRAM SUMMARIES

Administration & Management

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

Appraisal

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

Assessment

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

Discovery & Inventory

Discovery is responsible for locating and identifying potential changes in the ownership, character, and configuration of all assessable property. Reviews recorded documents, recorded maps, and unrecorded information from property owners, lessors, and federal, state, county, and city governments. Catalogs and determines appropriate processing to be applied to identified changes in ownership, new construction, partial interest transfers and business assets, possessory interests, mining claims, boats, aircraft, and others. Initiates inquiries to clarify the assessable nature of various transactions of indeterminate nature.

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

Assessor

RECOMMENDED BUDGET • FY 2026-27

IT & GIS Technology

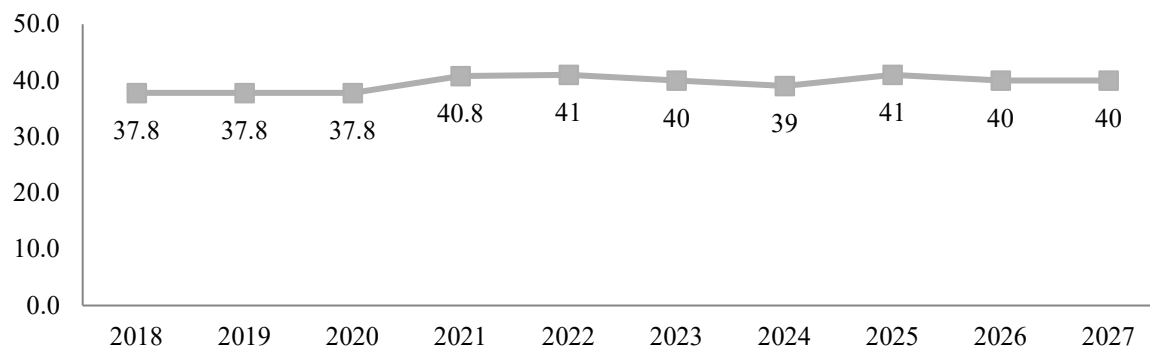
The Assessor's Office utilizes Megabyte Systems Incorporated's property tax system and other systems and programs for carrying out their portion of the property tax function. The Assessor's Office has specific personnel in the IT (Information Technology) Unit and GIS (Geographic Information System) Unit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

BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Admin & Management	1,166,827		1,166,827	5
Appraisal	2,646,861	715,240	1,931,621	19
Assessment	631,502		631,502	7
Discovery & Inventory	786,021		786,021	6
IT & GIS Technology	585,495		585,495	3
Total	5,816,706	715,240	5,101,466	40

STAFFING TREND

The Recommended Budget for the Assessor is 40 FTEs, no change from the FY 2025-26 Adopted Budget.



SOURCES & USES OF FUNDS

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

RECOMMENDED BUDGET

The budget for the Auditor-Controller's Office is recommended at \$6,205,533, which is an increase of \$495,564 (8.68%) when compared to the FY 2025-26 Adopted Budget. The General Fund provides 89% of the funding for this Department and Net County Cost is increasing by \$481,798 (9.5%) when compared to the FY 2025-26 Adopted Budget. The increase in General Fund support is primarily due to increases in the Department's General Liability charge and in Salaries and Benefits, which include Board-approved salary increases, health premium increases, and increased CalPERS unfunded accrued liability payment.

DEPARTMENT BUDGET SUMMARY

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	517,808	584,450	586,450	2,000
Other Fin Sources	34,180	53,824	65,590	11,766
Total Revenue	551,988	638,274	652,040	13,766
Salaries & Benefits	5,332,956	5,594,643	5,915,135	320,492
Services & Supplies	169,984	293,601	469,073	175,472
Other Charges	2,736	0	0	0
Fixed Assets	8,463	0	0	0
Intrafund Transfers	127	1,000	600	(400)
Intrafund Abatement	(141,695)	(179,275)	(179,275)	0
Total Appropriations	5,372,571	5,709,969	6,205,533	495,564
FUND 1000 GENERAL FUND TOTAL	4,820,583	5,071,695	5,553,493	481,798

MAJOR BUDGET CHANGES

Revenues

Service Charges

\$2,000 Increase in Audit and Accounting Fees due to increased administrative tasks for Mello Roos Community Financing District formations and bond sales.

Other Financial Sources

\$11,766 Increase in Operating Transfers In from the Timeshare Assessment and Overpayments special revenue funds.

Appropriations

Salaries and Benefits

\$151,788 Increase in Salaries and Benefits expenses primarily due to Board-approved compensation increases and employee step increases.

\$137,125 Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.

Auditor-Controller

RECOMMENDED BUDGET • FY 2026-27

\$76,813	Increase in Health Insurance premiums.
\$5,767	Increase in Retiree Health Program charges.
(\$11,001)	Decrease in Workers' Compensation premium charges as the Department's share of overall County claims incurred and payroll has decreased from prior years, decreasing their Workers' Compensation insurance premium expense.
(\$15,000)	Decrease in Temporary Employees due to a reduction of 25% to assist in covering the increase in compensation and insurance costs.
(\$25,000)	Decrease in Overtime due to a reduction of 25% to assist in covering the increase in compensation and insurance costs.

Services and Supplies

\$159,882	Increase in General Liability insurance premium expense as the Department's share of overall County claims incurred has increased from prior years, increasing their Liability insurance premium expense.
\$18,770	Increase in Professional and Specialized Services primarily due to contracted services for claims for State-mandated costs (SB90).
(\$5,691)	Decrease in Travel related objects to assist in covering the increase in insurance costs.
\$2,511	Increase due to adjustments across multiple objects to align the budget to actual costs.

Intrafund Transfers

(\$400)	Decrease in Intrafund Transfers due to decreased facilities maintenance charges.

MISSION

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

PROGRAM SUMMARIES

Administration

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

maintenance of the County's Enterprise Resource Planning system (FENIX) to maintain the integrity of all security and system processes.

Property Tax

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

Financial Reporting

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

Payroll

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

Accounting

This Division reviews and processes accounts payable disbursement items, including employee travel reimbursements, contract payments and payments for product purchases; maintains ledger accounts, processes transactions, and prepares the State's required annual financial reports for 45 special districts having independent governing boards; provides computerized financial reporting for budget item detail and account summary information to all departments and agencies, using the County Treasury as their cash depository. This Division reviews and processes the daily deposits for all county departments, schools and other agencies. The County's purchase card program (PCard) is managed by the staff within this Division. This includes the issuance of purchase cards (360 cards), continuous modification of commodity types and dollar thresholds for cardholders, review of over 21,190 purchase card transactions that amount to over \$13.5 million in charges annually, reconciliation and distribution of biweekly purchase card statements and the posting of the purchase card charges to the department budgets. This Division is responsible for the records management of the Department. This Division administers 11 bond issues for Mello-Roos districts providing all accounting services, annual reports, calculation of the annual special tax levy, debt service management, and administration of all delinquencies. This Division has assumed the added responsibility from Information Technologies for the daily printing of accounts payable vendor checks which total approximately 30,000 on an annual basis. In

Auditor-Controller

RECOMMENDED BUDGET • FY 2026-27

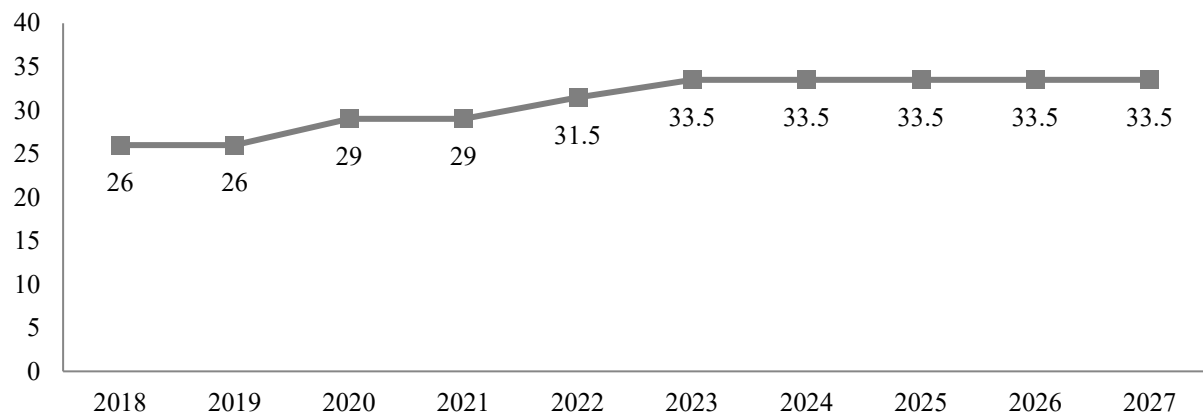
addition, the accounting staff printed approximately 15,600 Social Service C-IV checks and Social Service general assistant checks this past year. The Division's Enterprise Resource Planning Analyst supports and trains departmental staff, audits security, and performs all testing and troubleshooting in FENIX. Beginning in FY 2021-22, this Division also assumed all the accounting functions for the Recorder-Clerk's office.

BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Administration	533,705	2,300	531,405	2.0
Property Tax	783,426	343,358	440,068	4.0
Financial Reporting	1,551,727	22,000	1,529,727	5.0
Payroll	748,696	250	748,446	5.0
Accounting	2,587,979	284,132	2,303,847	17.5
Total	6,205,533	652,040	5,553,493	33.5

STAFFING TREND

The total staffing for the Department is recommended to remain at 33.5 FTEs.



SOURCES & USES OF FUNDS

The Auditor-Controller is primarily funded with General Fund discretionary revenues, with partial cost recovery in subsequent years through the Countywide Cost Allocation Plan (reflected in the General Fund – General Revenues and Other Operations budget). Expenditures are related to staffing and costs associated with operating the office.

Board of Supervisors

RECOMMENDED BUDGET • FY 2026-27

RECOMMENDED BUDGET

The Board of Supervisors budget is recommended at \$2,489,591, which is an increase of \$102,155 (4.3%) when compared to the FY 2025-26 Adopted Budget. The General Fund provides 99.8% of the funding for the Department, with the remaining funding from revenue from charges for services and operating transfers from the Assessment Appeals Board program.

DEPARTMENT BUDGET SUMMARY

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	1,840	3,794	3,800	6
Other Fin Sources	398	418	288	(130)
Total Revenue	2,238	4,212	4,088	(124)
Salaries & Benefits	2,117,527	2,010,836	2,033,591	22,755
Services & Supplies	319,600	375,075	453,975	78,900
Other Charges	4,000	0	0	0
Intrafund Transfers	2,809	1,525	2,025	500
Total Appropriations	2,443,936	2,387,436	2,489,591	102,155
FUND 1000 GENERAL FUND TOTAL	2,441,697	2,383,224	2,485,503	102,279

MAJOR BUDGET CHANGES

Revenues

(\$124) Net decrease in Revenue primarily due to aligning Operating Transfers In for the Assessment Appeals Board program with the Auditor's Office projections for FY 2026-27.

Appropriations

Salaries and Benefits

(\$5,488) Decrease in Workers' Compensation premium charges as the Department's share of overall County claims and payroll incurred has decreased from prior years, decreasing their Workers' Compensation insurance premium expense.

\$25,337 Increase in Salaries and Benefits primarily due to Health Insurance cost increases, Board-approved compensation increases, and employee step increases, partially offset by the deletion of 1.0 FTE Records Center Manager.

\$2,906 Increase in Retiree Health Program charges.

Services and Supplies

\$98,730 Increase in General Liability insurance premium expense as the Department's share of overall County claims incurred has increased from prior years, increasing their Liability insurance premium expense.

Board of Supervisors

RECOMMENDED BUDGET • FY 2026-27

- (\$20,725) Decrease in Professional and Specialized Services primarily due to the Board’s Good Governance Workshop that was conducted in FY 2025-26.
- \$895 Increase due to adjustments across multiple objects to align the budget with prior year actuals.

Intrafund Transfers

- \$500 Increase in Intrafund Transfers for anticipated facilities service requests.

MISSION

The Board of Supervisors is a five-member governing body that oversees El Dorado County. Operating under the County Charter and State Law, each Supervisor is elected to a four-year term and represents a specific geographic jurisdiction referred to as a District. Each year, the Board selects one of its members to serve as the Chair, who presides over meetings and official proceedings. The Board of Supervisors Department also includes the Office of the Clerk of the Board, which provides support services to the Board, all County departments, and the public.

PROGRAM SUMMARIES

Board of Supervisors

The Board of Supervisors is composed of five elected Members, each representing one of the County’s five supervisorial districts, along with five appointed Supervisors’ Assistants who provide administrative and analytical support to their respective Board member. Acting under its constitutional and statutory authority, the Board sets policies for County departments, approves the annual County budget, and adopts ordinances governing local matters and land use in unincorporated areas. The Board also sits as the El Dorado County Bond Authority and is the Governing Board of the County Air Quality Management District, In Home Supportive Services Public Authority, Public Housing Authority, and County Service Areas. In matters of planning oversight, the Board also functions as the Appeals Board for decisions made by the County Planning Commission.

Clerk of the Board

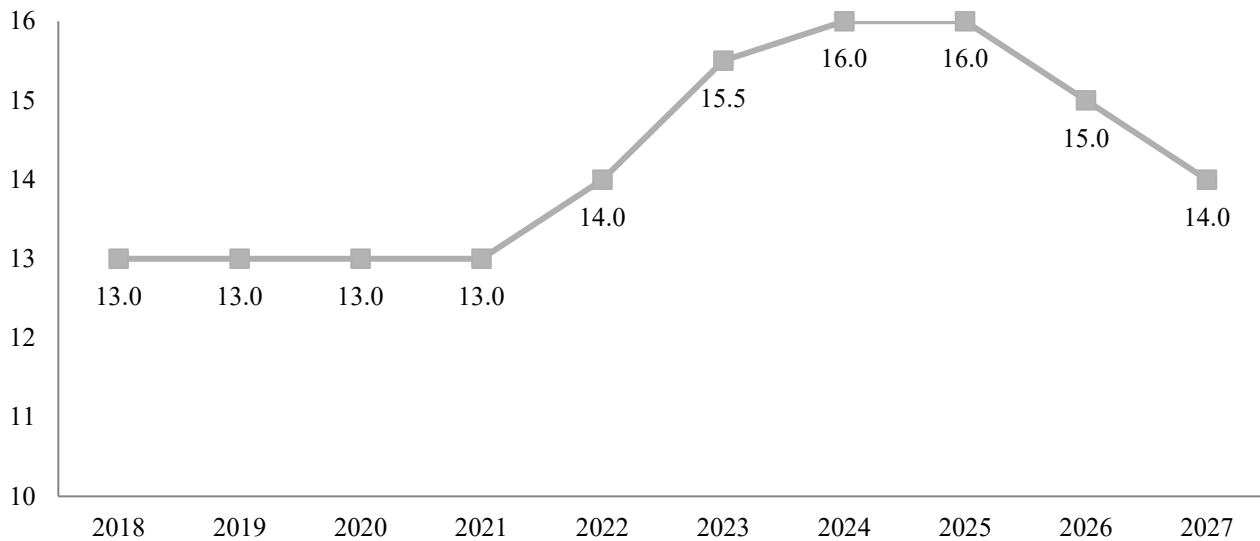
The Office of the Clerk of the Board (COB) provides essential services to the Board, all County departments, and the public. The office ensures accurate records of all Board actions, manages the Board’s business functions, and prepares, publishes, and distributes Board meeting agendas in compliance with the Ralph M. Brown Act. The COB records and maintains meeting minutes and serves as custodian of official Board records dating back to 1850. In addition, the COB tracks filled and vacant positions for approximately 70 Board-appointed committees and commissions. The office accepts and processes claims against the County and administers the Assessment Appeals Board Program. The office also oversees the countywide Records Management Program, ensuring compliance with Board Policy A-9: Records Management. The Records Management Program keeps track of records retention schedules and oversees the County’s records digitization efforts.

BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Board of Supervisors	1,729,601		1,729,601	10.0
Clerk of the Board	759,465	4,088	763,553	4.0
Total	2,489,066	4,088	2,493,154	14.0

STAFFING TREND

Staffing for the Board of Supervisors is recommended at 14.0 FTEs for FY 2026-27, which reflects a reduction of 1.0 FTE when compared to the FY 2025-26 Adopted Budget. During the FY 2025-26 Recommended Budget, the department reduced its workforce by 1.0 FTE Deputy Clerk of the Board I/II to align staffing levels with available funding. On July 17, 2025, the Board approved the addition of 1.0 FTE Records Technician and the deletion of 1.0 FTE Storekeeper I/II after the successful completion of a departmental promotional recruitment ([Legistar file 25-1277](#)). This Budget recommends the deletion of a vacant 1.0 FTE Records Center Manager to align staffing levels with available funding.



SOURCES & USES OF FUNDS

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



MISSION

The mission of the Chief Administrative Office (CAO) is to ensure the sound and effective management of County government in alignment with the policies and direction of the Board of Supervisors. The CAO is responsible for the proper and efficient administration of the affairs of the County as prescribed in the County Charter, ordinance code, and state law, and by formal action of the Board. The office coordinates the work of all offices and departments and identifies opportunities to improve efficiency, effectiveness, and overall economy across County government.

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

The Office also coordinates the distribution of general county public information to ensure effective communications with the public and County departments and administers and coordinates the County's Public Records Act (PRA) program.



Administration & Budget

A DIVISION OF THE CHIEF ADMINISTRATIVE OFFICE

RECOMMENDED BUDGET • FY 2026-27

RECOMMENDED BUDGET

The budget for the Administration and Budget Division, which includes the Office of Wildfire Preparedness and Resilience, is recommended at \$26,968,442, which is an increase of \$20,880,877 (343%) when compared to the FY 2025-26 Adopted Budget. This increase is primarily due to an increase of grant-funded Wildfire Preparedness and Resilience projects planned for FY 2026-27, most notably the Weber Creek Defensible Space and Home-Hardening Project. The Division utilizes \$1,277,924 in State funding and \$23,188,392 in Federal funding, for a combined total of \$24,466,316, which accounts for 90.7% of the funding for the Department. The Net County Cost for the Division is \$2,502,126 (9.3%), which is decreasing by \$337,167 (14.3%) when compared to the FY 2025-26 Adopted Budget.

DEPARTMENT BUDGET SUMMARY

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	91,467	72,837	1,277,924	1,205,087
IG Rev - Federal	347,844	3,174,435	23,188,392	20,013,957
Other Fin Sources	0	1,000	0	(1,000)
Total Revenue	439,310	3,248,272	24,466,316	21,218,044
Salaries & Benefits	2,862,053	3,224,057	3,060,668	(163,389)
Services & Supplies	385,315	2,818,672	24,564,839	21,746,167
Other Charges	4,046	0	0	0
Other Fin Uses	34,483	69,986	0	(69,986)
Intrafund Transfers	3,618	6,850	35,950	29,100
Intrafund Abatement	(26,448)	(32,000)	(693,015)	(661,015)
Total Appropriations	3,263,067	6,087,565	26,968,442	20,880,877
FUND 1000 GENERAL FUND TOTAL	2,823,756	2,839,293	2,502,126	(337,167)

MAJOR BUDGET CHANGES

Revenue

State Revenue

\$1,121,326 Increase in California Wildfire Mitigation Program (CWMP) grant funding for Phase 2 of the Weber Creek Project.

\$83,761 Increase for the California Fire Safe Council County Coordinator Grant Program.

Federal Revenue

\$20,236,723 Increase in Hazard Mitigation Grant Program (HMGP) grant funding for Phase 2 of the Weber Creek Defensible Space and Home Hardening Project.

(\$222,766) Decrease primarily due to the completion of Bureau of Land Management (BLM) grant-related activities in FY 2025-26 that will not continue into FY 2026-27.

Administration & Budget

A DIVISION OF THE CHIEF ADMINISTRATIVE OFFICE RECOMMENDED BUDGET • FY 2026-27

Other Financial Sources

(\$1,000) Decrease for Community Corrections Partnership for staff training due to the Division not planning any related trainings in FY 2026-27.

Appropriations

Salaries and Benefits

\$52,010 Increase in CalPERS employer's contribution to the County's unfunded accrued liability payment.

\$2,926 Increase in Retiree Health Program charges.

(\$115,556) Decrease in one-time retirement and management leave payouts, that occurred in FY 2025-26, that are not projected to occur in FY 2026-27.

(\$96,661) Decrease in Salaries and Benefits primarily due to a structural reorganization to better align staff with operational needs, as outlined in the Staffing Trend section.

(\$6,108) Decrease in Workers' Compensation premium charge.

Services and Supplies

\$21,910,447 Increase for the implementation of Phase 2 of the Weber Creek Defensible Space and Home Hardening Project.

(\$138,110) Decrease due to due to the completion of Bureau of Land Management (BLM) grant-related activities in FY 2025-26 that will not continue into FY 2026-27.

(\$15,000) Decrease in Professional Services for contracted consultant work related to annexations to align budget with projected utilization for these services in FY 2026-27.

(\$11,170) Decrease across multiple objects to align the budget with prior year actuals and projections for FY 2026-27.

Other Finance Uses

(\$52,500) Decrease in Operating Transfers Out to the Facilities Division due to the completion of an office reconfiguration project in FY 2025-26.

(\$17,486) Decrease in Operating Transfers Out for Title III Fund Balance utilized for the Community Wildfire Protection Plan (CWPP) in FY 2025-26.

Intrafund Transfers

\$29,100 Increase in Intrafund Transfers primarily due to increased grant-billable work performed by the Surveyor's Geographic Information System (GIS).

Administration & Budget

A DIVISION OF THE CHIEF ADMINISTRATIVE OFFICE

RECOMMENDED BUDGET • FY 2026-27

Intrafund Abatements

(\$661,015) Increase in Intrafund Abatements, shown as a negative expense, for the General Fund grant match for the Weber Creek Defensible Space and Home Hardening Project.

MISSION

The mission of the Administration and Budget Division of the Chief Administrative Office is to support the effective and responsible management of County government in alignment with Board policy and direction. The Division provides leadership, coordination, and informed recommendations for County departments and the Board of Supervisors, and works collaboratively with outside agencies at all levels. In addition, the Division develops and reviews policies and procedures, provides budgetary and legislative analysis, and ensures the public receives timely, accurate, and comprehensive information.

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

PROGRAM SUMMARIES

Administration and Budget

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

Office of Wildfire Preparedness and Resilience

Recognizing the significant threat of wildfire to the County, the Board of Supervisors established the Office of Wildfire Preparedness and Resilience to coordinate countywide wildfire mitigation efforts through a coordination group which includes leadership from wildfire mitigation agencies and organizations, as well as other stakeholders in the county. The Office develops strategies aligned with state and federal priorities, prepares wildfire preparedness and vegetation management updates to the Hazard Mitigation Plan and General Plan, manages key grants including the Hazard Mitigation Grant Program and the Bureau of Land Management (BLM) Fire Adapted Communities Grant, supports the implementation of the County's Hazardous Vegetation and Defensible Space Ordinance, and conducts defensible space inspections. The Office also houses the Wildfire County Coordinator and Regional Firewise Communities Coordinator. Through its coordination groups and working groups including project coordination, defensible space, and public outreach, the Office advances the County's Wildfire Strategy and wildfire-related Safety Element goals.

Administration & Budget

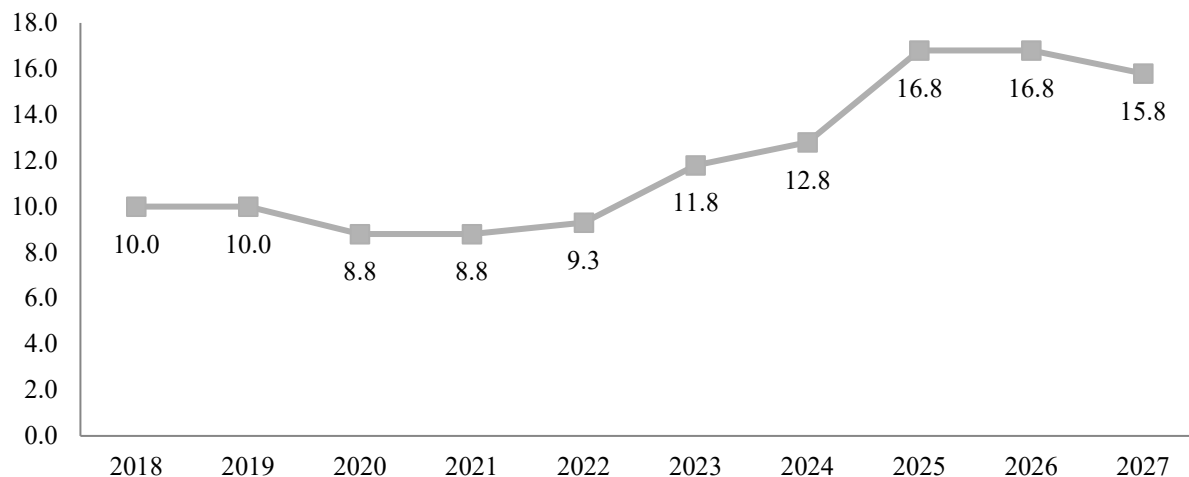
A DIVISION OF THE CHIEF ADMINISTRATIVE OFFICE RECOMMENDED BUDGET • FY 2026-27

BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Administration and Budget	2,260,160	-	2,260,160	8.8
Wildfire Preparedness and Resilience	24,708,282	24,466,316	241,966	7.0
Total	26,968,442	24,466,316	2,502,126	15.8

STAFFING TREND

The total recommended staffing for the Division is 15.8 FTEs, with 8.8 FTEs in the Administration and Budget Unit and 7.0 FTEs in the Office of Wildfire Preparedness and Resilience. Changes in staffing for the Division have fluctuated over the years, reflecting the changing roles and responsibilities of the Chief Administrative Office. Increases in recent years are primarily due to the creation and growth of the Office of Wildfire Preparedness and Resilience. On March 10, 2026, the Board approved the addition of 1.0 FTE Chief Communications Officer and the deletion of 1.0 FTE Deputy Chief Administrative Officer ([Legistar file 26-0420](#)). On March 10, 2026, the Board approved the bargaining unit adjustment of 1.0 FTE Administrative Analyst I/II which was reassigned from the Emergency Medical Services Division to the Administration and Budget Division to administer and coordinate the County's PRA program ([Legistar file 26-0421](#)). On March 24, 2026, the Board approved the addition of 1.0 FTE Chief Budget Officer and 1.0 FTE Wildfire Resilience Officer, and the deletion of 1.0 FTE Assistant Chief Administrative Officer and 1.0 FTE Administrative Analyst Supervisor ([Legistar file 26-0484](#)). In addition, the Recommended Budget includes the deletion of a vacant 1.0 FTE Defensible Space Inspector Supervisor and vacant 1.0 FTE Defensible Space Inspector I/II to align staffing levels with available funding.



SOURCES & USES OF FUNDS

The budget for the Administration and Budget Division is primarily funded with discretionary General Fund revenue, with partial cost recovery in subsequent years through the Countywide Cost Allocation Plan (reflected in the General Fund – General Revenues and Other Operations budget). The Office of Wildfire Preparedness and Resilience is funded in part with General Fund discretionary revenue but receives a larger share of its funds (99%) from State and Federal grants, that can fluctuate from year to year based on current grant-related programs and projects.

A DIVISION OF THE CHIEF ADMINISTRATIVE OFFICE
RECOMMENDED BUDGET • FY 2026-27

RECOMMENDED BUDGET

The Airports Enterprise Fund budget is recommended at \$2,909,327, which is an increase of \$328,908 (12.7%) when compared to the FY 2025-26 Adopted Budget. The Airports program is funded through the Airport Enterprise Fund (Fund 5114), as well as the Special Aviation Fund (1105). Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent is that the program is self-supported and financed or recovered primarily through user charges. Historically, a transfer from the General Fund to each airport has occurred as a Property Tax Offset. In recent years, a General Fund contribution on top of the Property Tax Offset amount was needed to continue the operation of both airports.

For the FY 2026-27 Recommended Budget, the total General Fund contribution for the Placerville Airport is \$1,129,142, reflecting an increase of \$489,801 (76.6%) when compared to the FY 2025-26 Adopted Budget. In addition, the Georgetown Airport has a General Fund contribution of \$208,782, reflecting an increase of \$87,746 (72.5%) when compared to the FY 2025-26 Adopted Budget. Combined, the total General Fund contribution for both airports is \$1,337,924 (45% of total Appropriations), with \$46,312 (3.5%) being for the Property Tax Offset. Both funds are balanced and show as no Net County Cost; however, the General Fund contributions noted above are included as Operating Transfers In. These increases are primarily due to increases in Countywide Cost Allocation Plan charges and increases in General Liability insurance premium expense. The Special Aviation Fund is located in the Special Revenue Funds section.

DEPARTMENT BUDGET SUMMARY BY FUND – AIRPORTS ENTERPRISE FUND

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	284,153	298,282	281,503	(16,779)
IG Rev - State	68,036	559	3,456	2,897
IG Rev - Federal	181,674	770,756	589,816	(180,940)
Service Charges	18,149	15,000	4,344	(10,656)
Miscellaneous Rev	391,085	415,180	399,087	(16,093)
Other Fin Sources	529,334	780,621	1,358,174	577,553
Fund Balance	0	300,021	272,947	(27,074)
Total Revenue	1,472,430	2,580,419	2,909,327	328,908
Salaries & Benefits	390,506	261,535	269,967	8,432
Services & Supplies	712,356	788,817	954,336	165,519
Other Charges	483,991	720,932	1,111,930	390,998
Fixed Assets	196,360	809,135	573,094	(236,041)
Cap Fixed Assets	(229,983)	(809,135)	(621,281)	187,854
Other Fin Uses	75,000	0	0	0
Intrafund Transfers	557,075	579,196	1,222,811	643,615
Intrafund Abatement	(557,075)	(579,196)	(1,222,811)	(643,615)
Reserves Budgetary	0	809,135	621,281	(187,854)
Total Appropriations	1,628,230	2,580,419	2,909,327	328,908
FUND 5114 AIRPORTS TOTAL	155,800	0	0	0

Airports

A DIVISION OF THE CHIEF ADMINISTRATIVE OFFICE RECOMMENDED BUDGET • FY 2026-27

MAJOR BUDGET CHANGES

Revenue

Use of Money and Property

(\$16,779) Decrease primarily due to aligning hangar and tie-down rental revenue with prior year actuals.

State Revenue

\$2,897 Increase in Caltrans Funding for the Georgetown Airport Beacon and Tower Replacement Project and the Placerville Airport Beacon and Tower Installation Project.

Federal Revenue

(\$180,940) Decrease in Federal Aviation Administration grant funding due to changes in the Airport Improvement Plan project activity and schedules.

Service Charges

(\$10,656) Decrease due to projected airport hangar application processing fees.

Miscellaneous Revenue

(\$16,093) Decrease primarily due to aligning fuel sales with prior year actuals.

Other Financing Sources

\$577,553 Increase in Operating Transfers In due to increased General Fund support needed for both airports, primarily due to increases in Countywide Cost Allocation Plan charges and increases in General Liability insurance premium expense.

Fund Balance

(\$27,074) Decrease in projected Fund Balance available for use.

Appropriations

Salaries and Benefits

\$8,432 Increase in Salaries and Benefits primarily due to the addition of 1.0 FTE Airport Operations Officer in FY 2025-26 and fully funding 1.0 FTE Airport Technician I/II that was partially funded in FY 2025-26, offset by 1.0 FTE Sr. Administrative Analyst being reassigned to Community Development Finance and Administration.

Airports

**A DIVISION OF THE CHIEF ADMINISTRATIVE OFFICE
RECOMMENDED BUDGET • FY 2026-27**

Services and Supplies

\$191,885	Increase in General Liability insurance premium expense as the Department's share of overall County claims incurred and payroll has increased from prior years, increasing their Liability insurance premium expense.
(\$18,210)	Decrease in Professional and Specialized Services primarily due to removing Spill Prevention, Control, and Countermeasure (SPCC) consultant costs that are no longer needed (\$10,000), changes related to Airport Improvement Plan project activity (\$3,000), and aligning the budget based on prior year actuals (\$5,210).
(\$14,036)	Decrease in Aviation Fuel Purchases based on prior year actuals.
\$5,880	Increase due to adjustments across multiple objects to align the budget to actual costs.

Other Charges

\$374,222	Increase due to increases in Countywide Cost Allocation Plan charges.
\$43,850	Increase in Interfund Transfers primarily due to an increased projected utilization of the Facilities Division for Airport Improvement Plan projects, maintenance, and improvements.
(\$27,074)	Decrease in Depreciation at the Placerville Airport (\$1,271) and Georgetown Airport (\$25,803).

Fixed Assets

(\$236,041)	Decrease in Fixed Assets primarily due to changes in the Airport Improvement Plan project activity and schedules.

Fixed Assets Capitalization

\$187,854	Increase in Fixed Assets Capitalization due to changes in the Airport Improvement Plan project activity and schedules.

Intrafund Transfers

\$643,615	Increase in Intrafund Transfers to the Airports to recover the cost of administration.

Intrafund Abatement

(\$643,615)	Increase in Intrafund Abatements, shown as a negative expense, due to transfers to Airport Administration from the airports to recover the cost of administration.

Budgetary Reserves

(\$187,854)	Decrease in Designation of Fund Balance due to Airport Improvement Plan project activity and schedules.

Airports

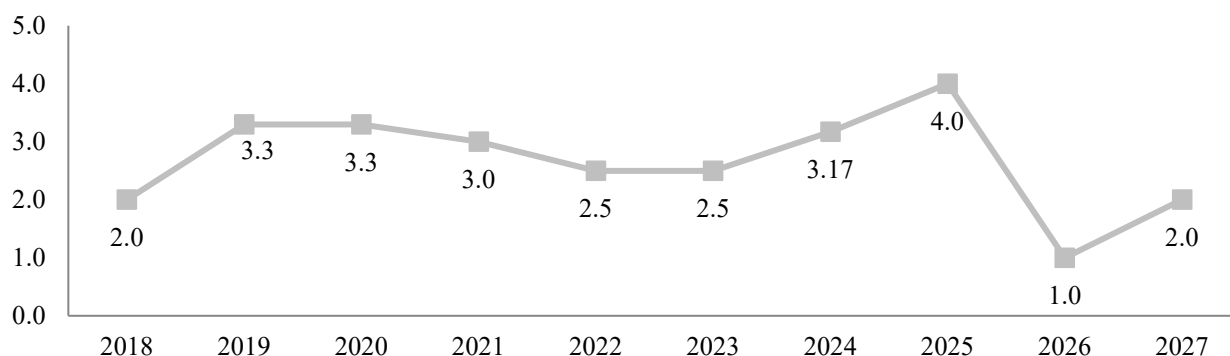
A DIVISION OF THE CHIEF ADMINISTRATIVE OFFICE RECOMMENDED BUDGET • FY 2026-27

PROGRAM SUMMARY

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

STAFFING TREND

Changes in staffing for Airports reflect several organizational changes throughout the past 10 years. Prior to 2017, three employees were located on-site at the airports. In FY 2017-18, 1.0 FTE was deleted, leaving one Airport Operations Supervisor and one Airport Technician I/II. In the past, the positions were supervised by Community Development Finance and Administration Division staff. In FY 2020-21, the Cemeteries and Airports programs were combined and the division of staff time coded between the two programs fluctuated from year to year, which represented each year as a portion of each staff member's FTE. In FY 2021-22, an Administrative Technician was added to support both programs. In the FY 2024-25 Adopted Budget, the total FTE increased to 4.0 due to a departmental reorganization after moving Airports from the Planning and Building Department to the Chief Administrative Office in the FY 2024-25 Recommended Budget. This reorganization resulted in the reassignment of staff that were previously assigned to both the Cemeteries and Airports programs to be assigned to Airports exclusively. In the FY 2025-26 Recommended Budget, 1.0 FTE Administrative Technician, 1.0 FTE Airport Operations Supervisor, and 1.0 FTE Sr. Administrative Analyst were deleted to align staffing levels with available funding. On October 10, 2025, the Board approved the addition of 1.0 FTE Airport Operations Officer to supervise airport staff, prepare and monitor operating budgets, administer leases, assist with Airport Improvement Program grants, and ensure compliance with applicable federal and state requirements ([Legistar file 25-1755](#)). The Recommended Budget maintains 2.0 FTE allocated to the Airports Division.



SOURCES & USES OF FUNDS

The Airports Division relies on a combination of special revenue funds, state and federal grant funding, user fee revenue, and General Fund contributions to fund capital improvements and operations. The majority of funding is provided through the sale of aviation fuel, tie-down rentals, airport hangar leases, State Aviation funds, and other miscellaneous revenue. The Division also receives a General Fund contribution to support operations at airports. A portion of this General Fund is property tax representative of the amount collected at the airports. Additionally, state and federal grants, as well as a General Fund contribution, are received to fund the capital improvement projects. The Airports Division is also partially funded through a Special Aviation

Airports

A DIVISION OF THE CHIEF ADMINISTRATIVE OFFICE RECOMMENDED BUDGET • FY 2026-27

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



Central Services
A DIVISION OF THE CHIEF ADMINISTRATIVE OFFICE
RECOMMENDED BUDGET • FY 2026-27

RECOMMENDED BUDGET

The Central Services Division budget, comprised of Central Fiscal, Community Development Finance and Administration, Facilities, and Procurement and Contracts, is recommended at \$17,357,528. This is an increase of \$1,291,260 (8.0%) when compared to the FY 2025-26 Adopted Budget. The General Fund provides \$15,485,050 for the Division, an increase of \$678,893 (4.6%) when compared to the FY 2025-26 Adopted Budget.

Central Fiscal

The recommended budget for the Central Fiscal Division, the fiscal division serving the Chief Administrative Office, Human Resources/Risk Management, Information Technologies, Surveyor, District Attorney, Public Defender, Alternate Public Defender, Board of Supervisors, and Court Maintenance of Effort, is \$3,220,070. The Net County Cost for the Division is \$3,099,638, which is decreasing by \$17,755 (0.6%) when compared to the FY 2025-26 Adopted Budget. This decrease is primarily due to a structural reorganization to better align staff with operational needs.

Community Development Finance and Administration

The total budget for Community Development Finance and Administration (CDFA), the fiscal division serving the Department of Transportation (DOT), Environmental Management, Airports, and Planning & Building, is recommended at \$2,535,356. The Net County Cost for the Division is \$2,530,356, which is increasing by \$187,176 (8.0%) when compared to the FY 2025-26 Adopted Budget. This increase is primarily due to the reassignment of 1.0 FTE Sr. Administrative Analyst that was partially budgeted in the Airports Division in FY 2025-26 to better align staff with operational needs, the addition of 1.0 FTE Fiscal Technician to help with the increased fiscal needs for DOT, and Board-approved compensation increases.

Facilities (including Cemeteries)

The Facilities Division budget is recommended at \$9,873,389. The Net County Cost for the Division is \$8,126,593, which is increasing by \$477,610 (6.2%) when compared to the FY 2025-26 Adopted Budget. This increase is primarily due to increases in Janitorial Services, Utilities, Refuse Disposal, and Salaries and Benefits due to Board-approved compensation increases.

Procurement and Contracts (including Mail/Courier)

The budget for Procurement and Contracts is recommended at \$1,728,713. The Net County Cost for the Division is \$1,728,463, which is increasing by \$31,862 (1.9%) when compared to the FY 2025-26 Adopted Budget. This increase is primarily due to Board-approved compensation increases and employee step increases.

DIVISION BUDGET SUMMARY – GENERAL FUND PROGRAMS

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	5,857	0	0	0
IG Rev - State	103,273	81,094	88,294	7,200
Service Charges	224,547	250,950	340,252	89,302
Miscellaneous Rev	51,923	22,750	27,000	4,250

Central Services

A DIVISION OF THE CHIEF ADMINISTRATIVE OFFICE RECOMMENDED BUDGET • FY 2026-27

Other Fin Sources	1,340,905	905,317	1,416,932	511,615
Total Revenue	1,726,505	1,260,111	1,872,478	612,367
Salaries & Benefits	11,633,491	11,085,187	12,197,925	1,112,738
Services & Supplies	5,542,293	5,761,843	5,833,188	71,345
Serv/Supply Abate	(404,733)	(464,750)	(281,750)	183,000
Other Charges	47,741	17,000	17,000	0
Fixed Assets	32,302	0	0	0
Other Fin Uses	56,918	0	0	0
Intrafund Transfers	682	16,200	1,200	(15,000)
Intrafund Abatement	(351,855)	(349,212)	(410,035)	(60,823)
Total Appropriations	16,556,839	16,066,268	17,357,528	1,291,260
FUND 1000 GENERAL FUND TOTAL	14,830,334	14,806,157	15,485,050	678,893

MAJOR BUDGET CHANGES

Revenue

State Revenue

\$7,200 Increase in State Revenue for the projected direct billings to the Superior Court under the Joint Occupancy Agreement due to increases in utilities and custodial services.

Service Charges

\$84,302 Increase in Service Charges primarily due to aligning Facilities Service Request Charges to projected requests for departments in FY 2026-27.

\$5,000 Increase in Cemeteries Burial Fees based on prior year actuals.

Miscellaneous Revenue

\$4,250 Increase in Miscellaneous Revenue to align Cemetery plot, mausoleum, and crypt sales and plot marker deposits with prior year actuals.

Other Financial Sources

\$404,683 Increase in Operating Transfers In primarily due to an accounting change where labor expenses for the Accumulative Capital Outlay (ACO) Fund are now an Operating Transfer In instead of posting directly to and being budgeted within the ACO Fund.

\$106,932 Increase in Operating Transfers In to the Central Fiscal Division from the ACO Fund for 1.0 FTE Administrative Analyst I/II assigned to the Behavioral Health Continuum Infrastructure Program (BHCIP) Project.

Central Services

A DIVISION OF THE CHIEF ADMINISTRATIVE OFFICE RECOMMENDED BUDGET • FY 2026-27

Appropriations

Salaries & Benefits

\$118,813	Increase for 1.0 FTE Administrative Analyst I/II in Central Fiscal assigned to the BHCIP Project.
\$98,854	Increase for 1.0 FTE Fiscal Technician in Community Development Finance and Administration to address increased fiscal needs for the Department of Transportation.
\$40,000	Increase in Temporary Employees due to a projected increased need for extra help project management staff in FY 2026-27.
(\$48,102)	Decrease due to a structural reorganization to better align staff with operational needs, as outlined in the Staffing Trend section.
\$733,985	Increase in Salaries and Benefits primarily due to Health Insurance cost increases, Board-approved compensation increases, employee step increases, and the reassignment of 1.0 FTE Sr. Administrative Analyst that was partially budgeted in the Airports Division in FY 2025-26 to better align staff with operational needs.
\$169,188	Increase in CalPERS employer's contribution to the County's unfunded accrued liability payment.
\$40,000	Increase in Temporary Employees due to a projected increased need for extra help project management staff in FY 2026-27.
(\$48,102)	Decrease due to a structural reorganization to better align staff with operational needs, as outlined in the Staffing Trend section.

Services & Supplies

\$197,300	Increase in Janitorial Services due to contracted price increases and updated service levels to meet programmatic requirements.
\$57,400	Increase in Utilities Costs primarily driven by energy prices.
\$26,914	Increase in General Liability insurance premium expense as the Department's share of overall County claims incurred and payroll has increased from prior years, increasing their Liability insurance premium expense.
\$16,064	Increase in Refuse Disposal Services based on prior year actuals.
(\$185,721)	Decrease due to the discontinuation of the Central Stores Program.
(\$17,500)	Decrease in the CDFA Division due to postage, equipment rentals, and online subscription costs being allocated and budgeted in individual departments instead of within CDFA.
(\$10,000)	Decrease in Exterminator/Pest Control Services based on prior year actuals.

Central Services

A DIVISION OF THE CHIEF ADMINISTRATIVE OFFICE RECOMMENDED BUDGET • FY 2026-27

(\$13,112) Decrease due to adjustments across multiple objects to align the budget with prior year actuals and to align the budget with available funding for FY 2026-27.

Service and Supply Abatements

\$183,000 Decrease in Service and Supply Abatements, shown as a positive appropriation, primarily due to the discontinuation of the Central Stores Program.

Intrafund Transfers

(\$15,000) Decrease in Intrafund Transfers to the Surveyor's Office for as-needed services based on projected need in FY 2026-27.

Intrafund Abatement

(\$60,823) Increase in Intrafund Abatements, shown as a negative expense, to align Facilities Service Request Charges based on prior year actuals and departmental requests for FY 2026-27.

MISSION

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

PROGRAM SUMMARIES

Central Fiscal

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

Community Development Finance and Administration

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

Facilities (including Cemeteries)

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

Central Services

A DIVISION OF THE CHIEF ADMINISTRATIVE OFFICE RECOMMENDED BUDGET • FY 2026-27

Procurement and Contracts (including Mail/Courier)

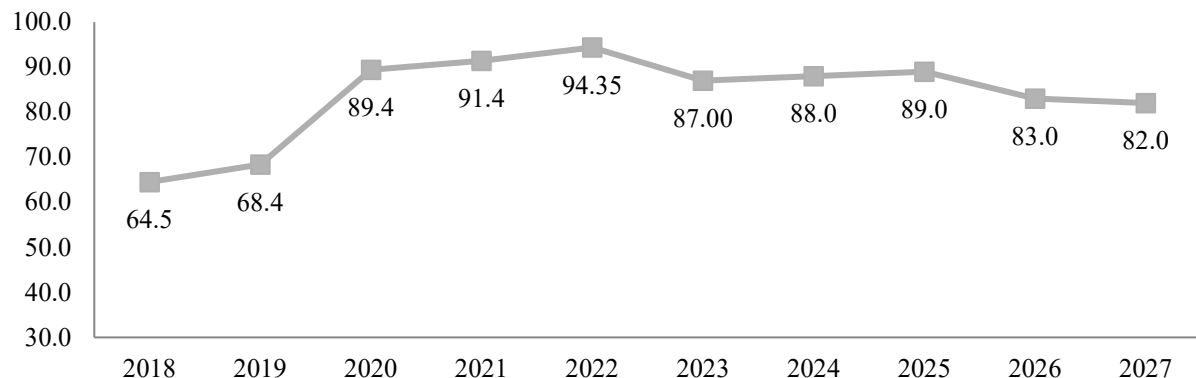
The Procurement and Contracts Division provides purchasing and contract processing services countywide. The Division is also responsible for administering the County's surplus property program and mail/courier services to all County departments.

BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Central Fiscal	3,220,070	120,432	3,099,638	21.0
Community Development Finance and Administration	2,535,356	5,000	2,530,356	16.0
Facilities	9,873,389	1,746,796	8,126,593	34.0
Procurement and Contracts	1,728,713	250	1,728,463	11.0
Total	17,357,528	1,872,478	15,485,050	82.0

STAFFING TREND

The total recommended allocation for FY 2026-27 is 82.0 FTEs. In the FY 2025-26 Recommended Budget, the Department eliminated 6.0 FTE vacant and 4.0 FTE filled positions to align with available funding. 1.0 FTE Enterprise Resource Planning Analyst was deleted effective January 10, 2026 ([Legistar file 25-0948](#)). On February 3, 2026, the Board approved the addition of 1.0 FTE Limited Term Administrative Analyst I/II to support the administration of the Bond Behavioral Health Continuum Infrastructure Program ([Legistar file 26-0135](#)). Within Central Fiscal, the deletion of a filled 1.0 FTE Deputy Chief Administrative Officer and the addition of 1.0 FTE Principal Management Analyst is recommended to more closely align the necessary job duties with the appropriate job classification. In Community Development Finance and Administration, 1.0 FTE Fiscal Technician is being added to address increased fiscal needs for the Department of Transportation; the General Fund impact of this position will be partially offset in two years, as this will increase the Department of Transportation's Countywide Cost Allocation charges. 1.0 FTE Sr. Accountant is taking advantage of the retirement incentive program, and the Division is requesting to delete that position and add 1.0 FTE Administrative Analyst I/II to better reflect the Division's organizational structure and operational needs. The Division is also eliminating a vacant 1.0 FTE Facilities Project Manager I/II and a vacant 1.0 FTE Grounds Maintenance Worker I/II to align with available funding.



Central Services

A DIVISION OF THE CHIEF ADMINISTRATIVE OFFICE
RECOMMENDED BUDGET • FY 2026-27

SOURCES & USES OF FUNDS

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

Accumulative Capital Outlay Fund

A CHIEF ADMINISTRATIVE OFFICE FACILITIES DIVISION FUND

RECOMMENDED BUDGET • FY 2026-27

RECOMMENDED BUDGET

The Accumulative Capital Outlay (ACO) Budget is recommended at \$65,248,468, which is an increase of \$8,066,979 (14.1%) when compared to the FY 2025-26 Adopted Budget. The budget fluctuates annually based on the funding and resources available and projects completed.

DEPARTMENT BUDGET SUMMARY

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	2,086,596	2,078,856	2,141,223	62,367
Fines & Penalties	935	1,066	1,098	32
Rev Use Money/Prop	86,427	12,793	14,072	1,279
IG Rev - State	12,684	20,112,650	34,642,292	14,529,642
Other Gov Agency	8,786	6,929	7,137	208
Miscellaneous Rev	998	0	0	0
Other Fin Sources	9,311,455	28,243,534	22,907,646	(5,335,888)
Fund Balance	0	6,725,661	5,535,000	(1,190,661)
Total Revenue	11,507,882	57,181,489	65,248,468	8,066,979
Salaries & Benefits	0	629,314	0	(629,314)
Other Charges	25	0	0	0
Fixed Assets	12,386,637	55,751,858	63,846,536	8,094,678
Other Fin Uses	1,273,510	800,317	1,401,932	601,615
Total Appropriations	13,660,172	57,181,489	65,248,468	8,066,979
FUND 1800 ACO FUND TOTAL	2,152,290	0	0	0

CAPITAL WORK PLAN SUMMARY

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

Countywide Special Projects/Facilities Planning

Funding from the annual ACO Fund is set aside annually for capital projects that have not been specifically identified. For FY 2026-27, a total of \$200,000 is set aside for emergency projects, security upgrades, Heating, Ventilation, and Air Conditioning (HVAC) repairs, painting, and Americans with Disabilities Act (ADA) compliance needs that may come up throughout the year. Additionally, \$125,000 is budgeted for facilities planning costs, such as environmental assessments, ADA assessments, real estate negotiations, or other miscellaneous costs associated with future facility planning.

Accumulative Capital Outlay Fund

A CHIEF ADMINISTRATIVE OFFICE FACILITIES DIVISION FUND RECOMMENDED BUDGET • FY 2026-27

Parks and Trails Projects

\$480,000 in funding has been budgeted for various projects at Pioneer Park, Henningsen Lotus Park, and the El Dorado Trail at Jacquier Road.

Placerville Jail Expansion

The County received a \$25 million grant from the Board of State and Community Corrections for the expansion/improvement of the Placerville Jail facility. The total project cost is estimated at \$40,670,257, which includes \$15,670,257 from the General Fund Capital Designation. The FY 2026-27 Work Plan includes \$21,612,022 of funding, which is the projected amount remaining to complete the project. The project is anticipated to be completed in March of 2027.

Health and Human Services (HHS) Service Outreach Access and Response (SOAR)

The FY 2026-27 workplan includes \$24,000,000 for the HHS SOAR project. This project is funded with a grant from the California Department of Health Care Services Bond Behavioral Health Continuum Infrastructure Program (BHCIP). This project will be located at 299 Fair Lane. The project will include the relocation and expansion of the psychiatric health facility as well as areas to house staff from Outpatient Mental Health, Veteran Services, Self-Sufficiency, Substance Abuse, Public Guardian and Protective Services. This project must be completed, and the building must be occupied by June 30, 2030. The project is currently in the design phase with construction anticipated to begin by January 2028.

Emerald Bay Properties Renovation

At the end of 2022, the Board purchased four buildings in South Lake Tahoe that were formally occupied by Barton Healthcare and are now referred to as the Emerald Bay Properties. The buildings are being refurbished to meet the needs of numerous County departments in South Lake Tahoe. All services currently being conducted out of the El Dorado Center, which is end of life, will be moved into the buildings located on Emerald Bay or moved to the Johnson Center. The FY 2026-27 Work Plan includes \$6 million for renovations of three of the four buildings. Design and programming for these spaces have begun, with construction estimated to begin towards the end of 2026. The second phase of this project will include converting the fourth building into space for the Department of Transportation, Planning and Building, and Environmental Management, that are currently in leased space.

Behavioral Health Housing at 300 Forni Road

The FY 2026-27 Work Plan includes \$5,000,000 in funding for the construction of behavioral health housing at 300 Forni Road in Placerville. The County is beginning the design of the facility, which will be located adjacent to the County Jail. Construction is anticipated to begin in late summer of 2027, following the completion of the jail expansion project.

Maintenance

The FY 2026-27 Work Plan includes approximately \$6.6 million to fund maintenance projects in the coming year. Most of these projects are related to the jails (\$2,548,000), various parking lots and sidewalks (\$1,050,000), HVAC repairs (\$900,000), paint, lighting, and exterior repairs (\$1,147,000), and various asset preservation and fire and life safety items (\$955,000).

Accumulative Capital Outlay Fund

A CHIEF ADMINISTRATIVE OFFICE FACILITIES DIVISION FUND

RECOMMENDED BUDGET • FY 2026-27

MISSION

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

SOURCES OF FUNDS

The General Fund contribution is currently recommended at \$15,386,570 and is fully funded by the Capital Designation. The following funding sources are also included: \$24,000,000 from the State BHCIP grant; \$10,625,822 from the California Board of State and Community Corrections for the Jail Expansion; \$5,535,000 of ACO Fund balance, \$2,180,000 in ad valorem property tax, \$50,000 in library grant funds, \$4,498,620 from HHSA, \$191,217 from the Sheriff for various projects, \$476,100 from Environmental Management, \$100,000 from Health and Human Services Tobacco Settlement funds, \$1,000,000 of General Fund from American Rescue Plan Act (ARPA) Lost Revenue, \$375,000 from the Road Fund, \$500,000 from the Moni Gilmore fund, \$160,000 from the Criminal Justice Construction Special Revenue Fund, \$33,900 from General Fund for Chili Bar, \$115,000 from Henningsen Lotus Park fees, and \$55,139 from Probation funds.

Pending Issues and Policy Considerations

The County continues to make steady progress in replacing end-of-life buildings and keeping up with maintenance. A standard measurement metric used within the facilities industry for determining the required budget to properly maintain public facilities is two to four percent of the replacement value. Our current replacement value for County facilities is estimated at \$530 million. With this metric applied at two percent of the replacement value, the County would appropriate approximately \$10.6 million, invested annually into our assets. The FY 2026-27 Recommended Budget includes approximately \$6.6 million towards projects in the ACO Fund identified as maintenance, and approximately \$2.8 million in the Maintenance Division budget (labor and projects less than \$25,000), for a total of \$9.4 million included in the Recommended Budget toward what are identified as maintenance projects on the County's public facilities.

The purpose of the General Fund Capital Projects Designation is to set one-time monies aside to fund future capital projects and deferred maintenance. The budget policy recommends adding an additional \$6 million annually to the Capital Projects Designation. The recommended budget includes uses of the Capital Projects Designation of \$15,352,580, which is the amount of carryover funding that is planned to be returned to the Designation at the end of FY 2025-26. This leaves a balance of \$15,238,564 at the end of FY 2026-27. These funds have been set aside annually for large capital projects and for future building replacement needs. In addition, the FY 2026-27 budget maintains \$2,072,556 in the Spring Street Replacement Designation. However, in addition to Spring Street, there are several other County buildings that will need either a full replacement or major refurbishment over the next 10-15 years. Estimates for the replacement of County buildings, which are at 50% of their useful life, exceed \$250 million.

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

Accumulative Capital Outlay Fund

A CHIEF ADMINISTRATIVE OFFICE FACILITIES DIVISION FUND
RECOMMENDED BUDGET • FY 2026-27

CAPITAL PROJECTS WORKPLAN

FUNDING SOURCES	
Funding Source	Amount
ACO	7,715,000
Criminal Justice Special Revenue Fund	160,000
General Fund - Capital Designation	15,352,580
General Fund – Board allocated to Chili Bar	33,990
State Behavioral Health Continuum Infrastructure Program (BHCIP)	24,000,000
HHSA Tobacco Settlement Funds	100,000
Moni Gilmore Special Revenue Fund (SRF)	500,000
Sheriff	191,217
SB 844 Funds	10,625,822
Public Health ARPA Funds	300,000
Public Health Fund Balance	198,620
ARPA (Department 15)	1,000,000
Behavioral Health Services Act - Capital Facilities and Technological Needs (BHSA/CFTN)	1,000,000
Opioid Settlement Funds	2,000,000
Public Health Realignment	371,715
Health and Human Services Agency FEMA Project Roomkey	628,285
Library Grant Funds	50,000
Henningsen Lotus Park (HLP) Special Revenue Fund	115,000
Environmental Management	476,100
Probation AB 178	55,139
Road Fund	375,000
Total:	65,248,468

ACO WORKPLAN		
Project Title	Amount	Funding Source
Countywide Special Projects	200,000	ACO Fund
Facilities Planning	125,000	ACO Fund
Placerville Jail Expansion	10,625,822 10,986,200	SB844 Grant General Fund Capital Designation
HHSA SOAR project (BHCIP)	24,000,000	State BHCIP Grant Funds
Deferred Maintenance (Total by Building Shown Below)	6,600,000	\$5,840,000 ACO Fund, \$160,000 CJ Funding, \$100,000 Tobacco Settlement, \$500,000 Moni Gilmore SRF
Parks and Trails (Parks and Trails-Specific Workplan Shown Below)	480,000	\$115K HLP, \$365K ACO Fund
Sheriff Various Projects	191,217	Sheriff - SLT Intake & Targets

Accumulative Capital Outlay Fund

A CHIEF ADMINISTRATIVE OFFICE FACILITIES DIVISION FUND

RECOMMENDED BUDGET • FY 2026-27

Chili Bar	33,990	General Fund
Emerald Bay Properties Remodel	6,050,000	GFCD \$4,366,380, PH Fund Balance \$198,620, ACO Fund \$1,185,000, PH ARPA \$300,000
Behavioral Health Housing at 300 Forni Road	5,000,000	\$2M Opioid Settlement Funds, \$1M BHSA/CFTN, \$1M ARPA, \$628,285 FEMA Project Roomkey, \$371,715 Public Health Realignment
Library Grants	50,000	Library
SLT Juvenile Treatment Center Control Panel Upgrade	55,139	AB 178 - Probation Funding
Union Mine Modular Replacement	476,100	Environmental Management
Tahoma Design	300,000	Road Fund
SLT DOT Heating, Ventilation, and Air Conditioning (HVAC)	75,000	Road Fund
Total ACO Workplan:		65,248,468

PARKS AND TRAILS WORKPLAN		
Project	Amount	Funding Source
Pioneer Park Mechanical	100,000	ACO Fund
ADA improvements at Henningsen Lotus Park (HLP)	115,000	HLP fees
New Gate at HLP	100,000	ACO Fund
El Dorado Trail (Jacquier Crack & Fill Sealcoat)	65,000	ACO Fund
Pioneer Park (Paint, Fascia, Roof)	100,000	ACO Fund
Parks and Trails Workplan Total:		480,000

MAINTENANCE BY BUILDING	
Building	Maintenance Amount
Government Center - Building A	90,000
Government Center - Building B	195,000
Government Center - Building C	212,000
Agriculture	325,000
Placerville Jail (\$160K Criminal Justice)	1,688,000
Main Library	50,000
Cameron Park Library	-
El Dorado Hills Library	40,000
El Dorado Hills Senior Center	500,000
Spring Street (\$100K Tobacco Settlement)	180,000
Veteran's Building	300,000

Accumulative Capital Outlay Fund

A CHIEF ADMINISTRATIVE OFFICE FACILITIES DIVISION FUND
RECOMMENDED BUDGET • FY 2026-27

Museum	-
DOT - Headington	60,000
Facilities	-
Ponderosa Building	-
Placerville Animal Services	-
Public Safety Facility	450,000
SLT Johnson Center	600,000
SLT El Dorado Center	100,000
SLT Juvenile Treatment Center	550,000
SLT Jail	860,000
SLT Library	50,000
SLT DOT Shakori	-
SLT Animal Services	-
SLT HHSA Sandy Way	350,000
SLT Emerald Bay Properties	-
Maintenance Total:	6,600,000

Emergency Medical Services

A DIVISION OF THE CHIEF ADMINISTRATIVE OFFICE

RECOMMENDED BUDGET • FY 2026-27

RECOMMENDED BUDGET

The FY 2026-27 Recommended Budget for the Emergency Medical Services (EMS) Division is \$51,083,729, an increase of \$2,293,117 (4.7%) compared to the FY 2025-26 Adopted Budget. General Fund support is recommended at \$793,017, a decrease of \$108,901 (12%) compared to the FY 2025-26 Adopted Budget.

Emergency Medical Services (EMS) General Fund Operations

The EMS General Fund Operations Budget is recommended at \$2,134,143, reflecting a decrease of \$192,978 (8.3%) when compared to the FY 2025-26 Adopted Budget. The Recommended Budget includes an Intrafund Transfer of \$43,017 in General Fund for disaster response and Continuity of Operations Planning (CoOP). The General Fund support for the EMS programs is limited to countywide CoOP, mass care and shelter during disasters, and training expenses that are not claimable through grants or other sources. The General Fund support is funded by the General Fund Disaster Designation.

Emergency Preparedness Programs

The Recommended Budget for the EMS Preparedness Fund is \$780,360, a decrease of \$160,832 (17%) when compared to the FY 2025-26 Adopted Budget. The Recommended Budget does not include federal Hospital Preparedness Funding because of ongoing uncertainties about the continuation of this federal funding in FY 2026-27. The removal of the \$163,179 in federal funding results in the need to delete a 1.0 FTE filled Program Manager allocation that is primarily funded by the Hospital Preparedness Program.

County Service Areas (CSAs)

The total budget for the CSAs is recommended at \$48,169,226, which is an increase of \$2,646,927 (5.8%) when compared to the FY 2025-26 Adopted Budget. This is mainly due to contractual compensation increases for ambulance operations and increased payments to the State for the PP-GEMT-IGT program. The budget for CSA 3 includes General Fund Contribution of \$750,000 due to the impacts of tourism on the ambulance system in the Tahoe Basin. Due to this contribution of General Fund, CSA 3 has an Appropriation for Contingency of \$260,346, a 33% decrease from the prior year. Staff are working with a consultant to assist in determining amended ambulance fees to address this ongoing shortfall and to address ongoing legislative changes and requirements. Staff continue to closely monitor revenue in CSA 3 and determine all options to address the ongoing structural funding deficit. The County will continue to gather information regarding projections of revenue and services provided to better estimate the Adopted Budget amounts. The Recommended Budget reflects the ongoing efforts of the EMS Division to improve the EMS system of care, which includes improvements to ambulance billing that can increase revenue collection rates. The budget for CSA 7 includes an Appropriation for Contingency of \$19.1 million, approximately 88% of the operating cost of the ambulance services in that area.

DEPARTMENT BUDGET SUMMARY GENERAL FUND

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	33,532	22,000	30,000	8,000
Miscellaneous Rev	4,603	200	600	400
Other Fin Sources	2,376,568	2,282,921	2,103,543	(179,378)

Emergency Medical Services

A DIVISION OF THE CHIEF ADMINISTRATIVE OFFICE RECOMMENDED BUDGET • FY 2026-27

Total Revenue	2,414,703	2,305,121	2,134,143	(170,978)
Salaries & Benefits	1,224,680	1,517,469	1,349,714	(167,755)
Services & Supplies	345,225	395,082	357,626	(37,456)
Other Charges	1,544	0	0	0
Intrafund Transfers	1,847,235	1,094,214	948,772	(145,442)
Intrafund Abatement	(918,442)	(679,644)	(521,969)	157,675
Total Appropriations	2,500,243	2,327,121	2,134,143	(192,978)
FUND 1000 GENERAL FUND TOTAL	85,540	22,000	0	(22,000)

MAJOR BUDGET CHANGES

Revenue

License and Permits

\$8,000 Increase in EMS revenue to align EMS Agency Fees for provider accreditation and other EMS Agency services with prior year actuals.

Miscellaneous Revenue

\$400 Increase in Miscellaneous revenue from EMS records requests.

Other Financing Sources

(\$178,423) Decrease due to the elimination of the Hospital Preparedness Program (HPP) grant funding.

(\$10,000) Decrease in Interest revenue from the ambulance suspense account. This revenue will be earned in the CSAs directly.

\$9,045 Increase in funding from the CSAs for ambulance billing and EMS administration.

Appropriations

Salaries and Benefits

\$20,183 Increase in CalPERS employer's contribution to the County's unfunded accrued liability payment.

(\$187,938) Decrease in Salaries and Benefits primarily due to deleting 1.0 FTE Program Manager due to the elimination of the Hospital Preparedness Program (HPP) grant funding.

Services and Supplies

(\$12,500) Decrease in Prior Year Revenue Refunds for Ground Emergency Medical Transportation (GEMT) Settlement Payments based on prior year actuals.

Emergency Medical Services

A DIVISION OF THE CHIEF ADMINISTRATIVE OFFICE

RECOMMENDED BUDGET • FY 2026-27

(\$24,956) Decrease in Services and Supplies due to adjustments across multiple objects to align the budget to actual and projected costs.

Intrafund Transfers

(\$145,442) Decrease in Intrafund Transfers primarily due to a decrease in EMS's Countywide Cost Allocation Plan Charges.

Intrafund Abatements

\$86,901 Decrease in Intrafund Abatements, shown as a positive appropriation, from the Disaster Expenses Designation for disaster response and CoOP updates and coordination.

\$70,774 Decrease in Intrafund Abatements, shown as a positive appropriation, due to decreased Countywide Cost Allocation charges and staff time on EMS Administration, where the costs are recouped from the programs through Intrafund Transfers to EMS Administration.

DEPARTMENT BUDGET SUMMARY EMS PREPAREDNESS FUND

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	348,642	400,000	434,000	34,000
Rev Use Money/Prop	60,233	19,993	27,360	7,367
IG Rev - Federal	275,262	163,179	0	(163,179)
Fund Balance	0	358,020	319,000	(39,020)
Total Revenue	684,137	941,192	780,360	(160,832)
Services & Supplies	337,590	358,900	412,250	53,350
Other Charges	2,241	3,200	3,500	300
Other Fin Uses	304,236	215,471	10,000	(205,471)
Contingency	0	363,621	354,610	(9,011)
Total Appropriations	644,067	941,192	780,360	(160,832)
FUND 1120 EMS PREPAREDNESS TOTAL	(40,070)	0	0	0

MAJOR BUDGET CHANGES

Revenue

Fines & Penalties

\$34,000 Increase in projected Maddy Fund Court Fine revenue based on projections for FY 2026-27.

Emergency Medical Services

A DIVISION OF THE CHIEF ADMINISTRATIVE OFFICE RECOMMENDED BUDGET • FY 2026-27

Use of Money / Property

\$7,367 Increase in Interest Revenue to align the budget with projections for FY 2026-27.

Federal Revenue

(\$163,179) Decrease due to the elimination of the Hospital Preparedness Program (HPP) grant funding.

Fund Balance

(\$39,020) Decrease in Fund Balance across EMS Preparedness Programs.

Appropriations

Services and Supplies

\$53,350 Increase in Services and Supplies for the Maddy/Richie Program due to projected increases in reimbursements to hospitals and physicians for the cost of uncompensated emergency care using Maddy Funds.

Other Charges

\$300 Increase in Interfund Charges from the Maddy/Ritchie Fund due to the Maddy/Ritchie Fund having a larger proportionate share of EMS funds.

Other Financial Uses

(\$170,808) Decrease in Operating Transfers Out of Hospital Preparedness Grant Funding to the General Fund.

(\$27,048) Decrease in Operating Transfers Out of Ambulance Billing due to fund balance in FY 2025-26 that was transferred to the CSAs.

(\$7,615) Decrease in Operating Transfers Out of residual Public Health Preparedness Program funding due to the transfer of the programs to the Health and Human Services Agency.

Contingency

(\$9,011) Decrease in Contingency in the Maddy/Ritchie Fund based upon current projected use of funds.

DEPARTMENT BUDGET SUMMARY CSA 3 AMBULANCE FUND

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	108,777	109,000	108,500	(500)
Fines & Penalties	3,656	4,200	3,700	(500)
Rev Use Money/Prop	59,204	2,000	10,000	8,000

Emergency Medical Services

A DIVISION OF THE CHIEF ADMINISTRATIVE OFFICE

RECOMMENDED BUDGET • FY 2026-27

Service Charges	4,881,377	4,452,000	5,320,000	868,000
Other Fin Sources	755,639	752,622	752,000	(622)
Fund Balance	0	1,533,536	1,042,256	(491,280)
Total Revenue	5,808,654	6,853,358	7,236,456	383,098
Services & Supplies	207,452	234,113	251,360	17,247
Other Charges	5,329,653	5,744,170	6,197,000	452,830
Other Fin Uses	504,377	484,507	527,750	43,243
Contingency	0	390,568	260,346	(130,222)
Total Appropriations	6,041,482	6,853,358	7,236,456	383,098
FUND 1353 County Service Area				
#3 TOTAL	232,828	0	0	0

MAJOR BUDGET CHANGES

Revenue

Fine and Penalties

(\$500) Decrease in penalties on delinquent taxes to align budget with prior year actuals.

Use of Money / Property

(\$500) Decrease in Fines and Penalties for Delinquent Taxes based on prior year actuals.

Use of Money/Property

\$8,000 Increase in Interest Revenue based on prior year actuals.

Service Charges

\$868,000 Increase in Ambulance Fee Revenue based on projections for FY 2026-27.

Other Financial Sources

(\$622) Decrease in Operating Transfers In from the ambulance suspense account into CSA 3.

Fund Balance

(\$491,280) Decrease in Fund Balance due to ambulance expenses exceeding revenues in CSA 3.

Appropriations

Services and Supplies

\$17,827 Increase in Agency Administration Fee costs to align projections with prior three years' actuals.

(\$580) Decrease in Services & Supplies due to adjustments across multiple objects to align the budget to actual costs.

Emergency Medical Services

A DIVISION OF THE CHIEF ADMINISTRATIVE OFFICE RECOMMENDED BUDGET • FY 2026-27

Other Charges

\$451,830 Increase in Contributions to non-County Government Agencies due to increases in payments to ambulance providers primarily due to annual contract increases with CalTahoe and increased costs from the annual Ambulance Inflation Factor.

\$1,000 Increase in Interfund Transfers Out due to projected increases in County Counsel charges.

Other Financial Uses

\$43,243 Increase in Operating Transfers Out for EMS Program administration cost recovery.

Contingency

(\$130,222) Decrease in Contingency due to ambulance expenses exceeding revenues in CSA 3.

DEPARTMENT BUDGET SUMMARY CSA 7 AMBULANCE FUND

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	6,415,474	6,611,600	6,819,000	207,400
Fines & Penalties	9,661	11,000	10,000	(1,000)
Rev Use Money/Prop	906,534	656,400	787,000	130,600
IG Rev - State	27,930	29,000	27,590	(1,410)
Service Charges	13,073,052	12,210,900	13,441,000	1,230,100
Miscellaneous Rev	355,000	350,000	350,000	0
Other Fin Sources	17,098	24,426	8,000	(16,426)
Fund Balance	0	18,775,615	19,490,180	714,565
Total Revenue	20,804,748	38,668,941	40,932,770	2,263,829
Services & Supplies	582,218	590,430	587,660	(2,770)
Other Charges	16,785,303	18,674,191	19,708,000	1,033,809
Other Fin Uses	1,529,228	1,525,991	1,491,793	(34,198)
Contingency	0	17,878,329	19,145,317	1,266,988
Total Appropriations	18,896,749	38,668,941	40,932,770	2,263,829
FUND 1357 County Service Area				
#7 TOTAL	(1,908,000)	0	0	0

Emergency Medical Services
A DIVISION OF THE CHIEF ADMINISTRATIVE OFFICE
RECOMMENDED BUDGET • FY 2026-27

MAJOR BUDGET CHANGES

Revenue

Taxes

\$195,400 Increase in Taxes due to projected growth in Property Taxes.

\$12,000 Increase in Taxes due to projected increases in Special Taxes revenues to align budget with actual revenue from the prior year.

Fines and Penalties

(\$1,000) Decrease in Penalties and Cost Delinquent Tax revenue to align budget with actual revenue from the prior year.

Use of Money / Property

\$130,600 Increase in Interest Revenue due to an increase in fund balance from the prior year that can generate interest and to align with current Interest returns.

State Revenue

(\$1,410) Decrease in State Homeowner Property Tax revenue to align budget with actual revenue from the prior year.

Service Charges

\$1,230,100 Increase in Service Charges due to increased projected Ambulance Services charges and collection rates.

Other Financial Sources

(\$16,426) Decrease in Operating Transfers In from the ambulance suspense account into CSA 7.

Fund Balance

\$714,565 Increase in Fund Balance due to the projected increased ambulance service revenue in FY 2024-25 that was not needed to fund services.

Appropriations

Services and Supplies

(\$3,000) Increase in Agency Administration Fee costs to align projections with prior three years' actuals.

\$230 Increase in Services & Supplies due to adjustments across multiple objects to align the budget to actual costs.

Emergency Medical Services

A DIVISION OF THE CHIEF ADMINISTRATIVE OFFICE RECOMMENDED BUDGET • FY 2026-27

Other Charges

\$1,033,809 Increase in Contributions to Non-County Government Agencies primarily due to increases in payments to the West Slope Ambulance JPA due to contractual increases.

Other Financial Uses

(\$34,198) Decrease in Operating Transfers Out for EMS Program administration cost recovery.

Contingency

\$1,266,988 Increase in Contingency based upon current projected use of funds.

MISSION

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

PROGRAM SUMMARIES

Emergency Medical Services Division (EMS)

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

County Service Areas

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

Continuity of Operations/Government (CoOP) Plan and Disaster Response

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

The Division coordinates mass care operations and extreme weather centers during disasters and operates the Medical Health Operational Area Coordinator (MHOAC) Program, which helps coordinate medical and health resources during an emergency or disaster.

Emergency Medical Services

A DIVISION OF THE CHIEF ADMINISTRATIVE OFFICE

RECOMMENDED BUDGET • FY 2026-27

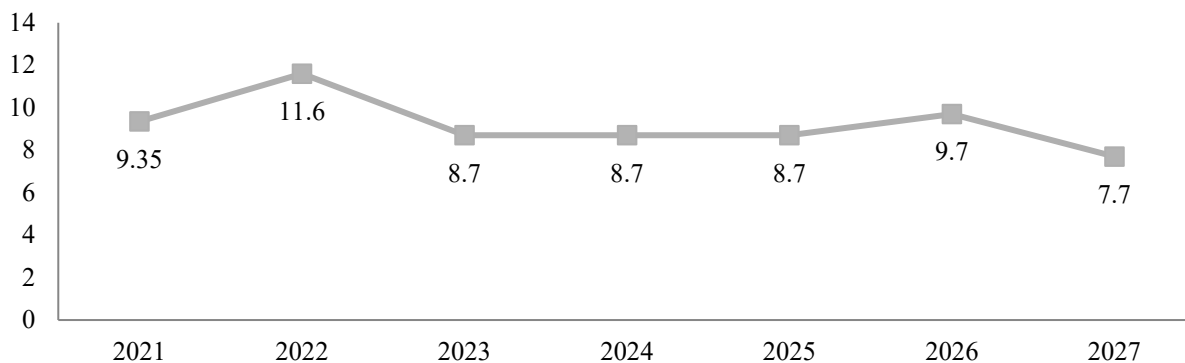
BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Emergency Medical Services	2,830,503	2,830,503	-	7.6
County Service Areas	48,169,226	47,419,226	750,000	
CoOP & Disaster Response*	84,000	40,983	43,017	0.1
Total	51,083,729	50,290,712	793,017	7.7

*\$43,017 from Disaster Expenses Designation as an Intrafund Transfer (negative expense)

STAFFING TREND

The FY 2026-27 Recommended Budget includes 7.7 FTEs, a 2.0 FTE decrease from the FY 2025-26 Adopted Budget. On March 10, 2026, the Board approved the bargaining unit adjustment of 1.0 FTE Administrative Analyst I/II, which was reassigned from the Emergency Medical Services Division to the Administration and Budget Division to administer and coordinate the County's Public Records Act program ([Legistar file 26-0421](#)). Although the allocation for Administrative Analyst was reassigned to another division, the appropriations for that allocation are being retained in the FY 2026-27 Budget as the Division assesses its programmatic needs during the ongoing efforts to improve the EMS system. Should it be determined that the position is needed within the fiscal year, the Division will return to the Board and request to add an allocation. In FY 2025-26, a 1.0 FTE Program Manager allocation was added to assist in the Continuity of Operations Plan update and to administer the grant-funded Hospital Preparedness Program (HPP). The Recommended Budget includes the deletion of this 1.0 FTE Program Manager allocation due to the elimination of the Hospital Preparedness Program (HPP) grant funding.



SOURCES & USES OF FUNDS

The Emergency Medical Services and Ambulance Billing programs are funded through interfund transfers from the County Service Areas. The County Service Areas are funded by property taxes (\$5.08 million), special taxes (\$1.8 million), payments from the Shingle Springs Band of Miwok Indians (\$350,000), interest (\$797,000), ambulance service fees (\$18.8 million), General Fund (\$750,000) and other revenues (\$59,790). The budgeted use of fund balance is \$20,532,436, with \$19,405,663 budgeted in Contingency.



Parks, Trails, and River Management

A DIVISION OF THE CHIEF ADMINISTRATIVE OFFICE

RECOMMENDED BUDGET • FY 2026-27

RECOMMENDED BUDGET

The budget for the Parks, Trails, and River Management Division is recommended at \$2,158,290, which is a decrease of \$671,525 (23.7%) when compared to the FY 2025-26 Adopted Budget. The Net County Cost for the Division is recommended at \$464,282, which is a decrease of \$552,338 (54.3%) when compared to the FY 2025-26 Adopted Budget. This decrease is primarily due to the varying project timelines that impact Fixed Assets and Services and Supplies, including the maximum contribution to the Diamond Springs Community Park being made in FY 2025-26, the Natural Trails Project being completed in FY 2025-26, and the Rubicon Trail Grant projects projected to be completed in FY 2026-27.

DIVISION BUDGET SUMMARY BY FUND – GENERAL FUND

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	677,698	982,970	375,398	(607,572)
IG Rev - Federal	2,050	0	0	0
Service Charges	153,245	175,000	175,000	0
Miscellaneous Rev	4,264	0	0	0
Other Fin Sources	593,842	655,225	1,143,610	488,385
Total Revenue	1,431,099	1,813,195	1,694,008	(119,187)
Salaries & Benefits	755,219	801,843	869,255	67,412
Services & Supplies	300,450	871,567	684,020	(187,547)
Other Charges	104,076	84,243	75,143	(9,100)
Fixed Assets	454,237	1,567,944	1,070,844	(497,100)
Other Fin Uses	0	95,000	10,000	(85,000)
Intrafund Transfers	57,103	72,093	96,135	24,042
Intrafund Abatement	(198,707)	(662,875)	(647,107)	15,768
Total Appropriations	1,472,377	2,829,815	2,158,290	(671,525)
FUND 1000 GENERAL FUND TOTAL	41,278	1,016,620	464,282	(552,338)

MAJOR BUDGET CHANGES

Revenue

State Revenue

(\$607,572) Decrease in State Revenue primarily due to either the funding or the performance period ending for various grants.

Other Financial Sources

\$423,737 Increase in Operating Transfers In from the Air Quality Management District (AQMD) for the Forebay Park Parking Lot Project.

\$64,648 Increase primarily due to strategic increased utilization of Rubicon Trail Off-Highway Vehicle Fees, Henningsen Lotus Park Special Revenue Funds, and River Special Revenue Funds in

Parks, Trails, and River Management

A DIVISION OF THE CHIEF ADMINISTRATIVE OFFICE

RECOMMENDED BUDGET • FY 2026-27

consideration of budget constraints, partially offset by decreases for the full or partial completion of one-time projects and grant matches.

Appropriations

Salaries and Benefits

- \$58,070 Increase in Salaries and Benefits expenses primarily due to Board-approved compensation increases, employee step increases, Health Insurance cost increases, and changes to employees' Health Insurance elections.
- \$9,342 Increase in CalPERS employer's contribution to the County's unfunded accrued liability payment.

Services and Supplies

- \$17,357 Increase in General Liability insurance premium expense as the Department's share of overall County claims incurred and payroll has increased from prior years, increasing their share of Liability insurance premium expense.
- (\$163,032) Decrease in Rubicon Trail Grant projects and Rubicon Trail operations costs, when compared to FY 2025-26 primarily due to project timelines.
- (\$35,543) Decrease due to the Natural Trails Project projected to be completed in FY 2025-26.
- (\$6,329) Decrease due to adjustments across multiple objects to align the budget to actual costs.

Other Charges

- (\$11,700) Decrease in Interfund Transfers to the Department of Transportation primarily due to Rubicon Trail projects being completed in FY 2025-26.
- \$2,600 Increase in Interfund Transfers to Fleet to align with prior year actuals.

Fixed Assets

- \$423,737 Increase in Fixed Assets for the Forebay Park Parking Lot Project.
- (\$570,000) Decrease due to the County's maximum allowable contribution to the Diamond Springs Community Park being completed in FY 2025-26.
- (\$344,337) Decrease primarily due to the completion or partial completion of various projects in FY 2025-26.
- (\$6,500) Decrease due to a replacement river raft purchase in FY 2025-26.

Other Financial Uses

- (\$85,000) Decrease in Operating Transfers Out to Fleet primarily due to a replacement towing vehicle purchase for the Rubicon Trail in FY 2025-26.

Parks, Trails, and River Management

A DIVISION OF THE CHIEF ADMINISTRATIVE OFFICE

RECOMMENDED BUDGET • FY 2026-27

Intrafund Transfers

\$86,960	Increase in Intrafund Transfers to the Facilities Division for Grounds and Custodial Services due to an accounting change to allow for better tracking of the full operating cost of Henningsen Lotus Park.
\$7,800	Increase in Intrafund Transfers to the Surveyor's Office for grant-funded work for the Rubicon Trail.
(\$70,718)	Decrease in Intrafund Transfers to the Sheriff's Office for trail patrol of OHV activity to ensure protection of the restoration areas, as the State Parks OHV Restoration Grant Project was completed in FY 2025-26. The Sheriff's Office plans to apply for this grant funding directly in the future to maintain patrol of the trails.

Intrafund Abatements

\$15,768	Decrease in Intrafund Abatements, shown as a positive appropriation, to align American Rescue Plan Act (ARPA) funds for the Forebay Park Project with projected costs for completed work in FY 2025-26.

MISSION

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

PROGRAM SUMMARY

Parks Administration and Operations

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

Park Development

The Park Development Program is responsible for planning and overseeing the creation of new parks as well as the larger improvement projects of existing park facilities. This program ensures that community recreation needs are met through strategic investments in safe, accessible, and inclusive recreation areas. All phases of park projects are budgeted here.

Parks, Trails, and River Management

A DIVISION OF THE CHIEF ADMINISTRATIVE OFFICE RECOMMENDED BUDGET • FY 2026-27

River Management

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

Rubicon Trail Program

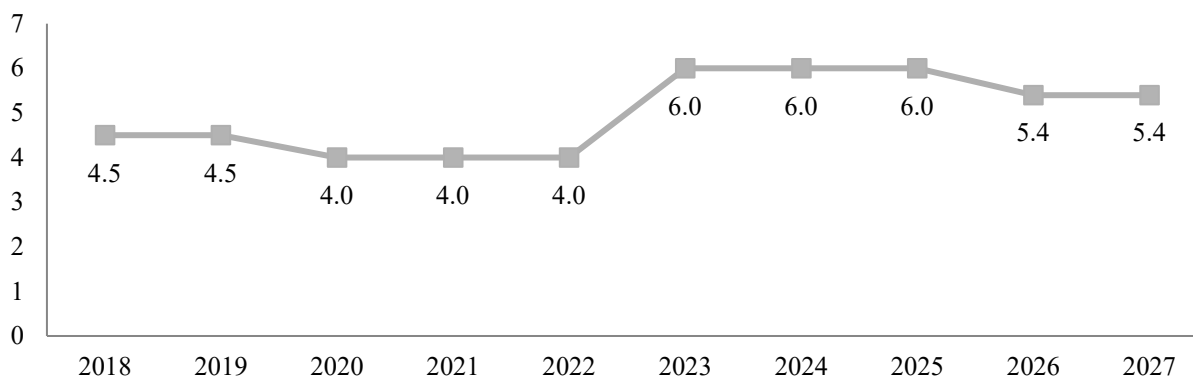
The Rubicon Trail program monitors, maintains, restores, and preserves the historic Rubicon Trail and provides public education. The program provides community outreach and develops educational resources for the public to assist in the education of users on safe and responsible practices that promote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

BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Administration and Operations	\$ 653,194	\$ 188,912	\$ 464,282	2.72
Park Development	\$ 423,737	\$ 423,737	\$ -	0.00
River Management	\$ 376,263	\$ 376,263	\$ -	1.08
Rubicon Trail Program	\$ 705,096	\$ 705,096	\$ -	1.60
Total	\$ 2,158,290	\$ 1,694,008	\$ 464,282	5.40

STAFFING TREND

The recommended staffing for the Parks, Trails, and River Management Division remains unchanged at 5.4 FTEs. The FY 2025-26 Recommended Budget included a reduction in force by 0.60 FTE Parks Trail Maintenance Worker to align staffing levels with available funding. No changes in staffing levels or allocations are included in the FY 2026-27 Recommended Budget.



Parks, Trails, and River Management

A DIVISION OF THE CHIEF ADMINISTRATIVE OFFICE

RECOMMENDED BUDGET • FY 2026-27

SOURCES & USES OF FUNDS

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

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



RECOMMENDED BUDGET

The County Counsel budget is recommended at \$4,390,994, which is a decrease of \$9,087 (0.2%) when compared to the FY 2026-27 Adopted Budget. The General Fund provides 82.4% of the funding for the Department, which decreased by \$89,537 (2.4%) when compared to the FY 2025-26 Adopted Budget. This decrease is primarily due to committing to holding a 1.0 FTE Deputy County Counsel or Sr. Deputy County Counsel allocation vacant, depending upon the success of the current recruitment.

DEPARTMENT BUDGET SUMMARY

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	658,529	693,600	774,050	80,450
Miscellaneous Rev	17	0	0	0
Other Fin Sources	7,425	0	0	0
Total Revenue	665,971	693,600	774,050	80,450
Salaries & Benefits	4,151,842	4,293,892	4,266,710	(27,182)
Services & Supplies	115,535	137,414	161,159	23,745
Other Charges	4,350	0	0	0
Fixed Assets	7,425	0	0	0
Intrafund Transfers	0	775	775	0
Intrafund Abatement	(49,017)	(32,000)	(37,650)	(5,650)
Total Appropriations	4,230,134	4,400,081	4,390,994	(9,087)
FUND 1000 GENERAL FUND TOTAL	3,564,163	3,706,481	3,616,944	(89,537)

MAJOR BUDGET CHANGES

Revenues

\$80,450 Increase in Service Charges to align with other County departments' budgets for legal services.

Appropriations

Salaries and Benefits

(\$246,123) Decrease due to committing to holding a 1.0 FTE Deputy County Counsel or Sr. Deputy County Counsel allocation vacant, dependent upon the success of a current recruitment.

(\$5,180) Decrease in Workers' Compensation premium charge.

\$85,648 Increase in Other Compensation due to retirement payouts.

\$73,158 Increase in Salaries and Benefits due to filling 1.0 FTE Legal Secretary that was previously held vacant for budget considerations.

County Counsel

RECOMMENDED BUDGET • FY 2026-27

\$62,389 Increase primarily due to Health Insurance cost increases and Board-approved compensation increases.

\$2,926 Increase in Retiree Health Program charges.

Services and Supplies

\$10,000 Increase in Online Subscriptions for legal research tools.

\$10,000 Increase in Special Outside Counsel costs to align with FY 2026-27 projections.

\$3,745 Increase in General Liability insurance premium expense as the Department's share of overall County claims incurred has increased from prior years, increasing their Liability insurance premium expense.

Intrafund Abatements

(\$5,650) Increase in Intrafund Abatements, shown as a negative expense, based on prior-year actuals and FY 2026-27 projections for legal services.

MISSION

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

PROGRAM SUMMARIES

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

Attorneys

Statutory and State Programs Attorneys

The attorneys for the Health and Human Services Agency provide review and legal advice on a wide variety of state- and federally-regulated issues that are encountered by the divisions that provide

community and social services programs to members of the community. They also review and provide support to the departments when responding to Public Records Act requests, as well as subpoenas served on the county surrounding various civil, criminal, or administrative proceedings.

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

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

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

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

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

County Counsel

RECOMMENDED BUDGET • FY 2026-27

General Government and Law and Justice Attorneys

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

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

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

Administration and Operations Support

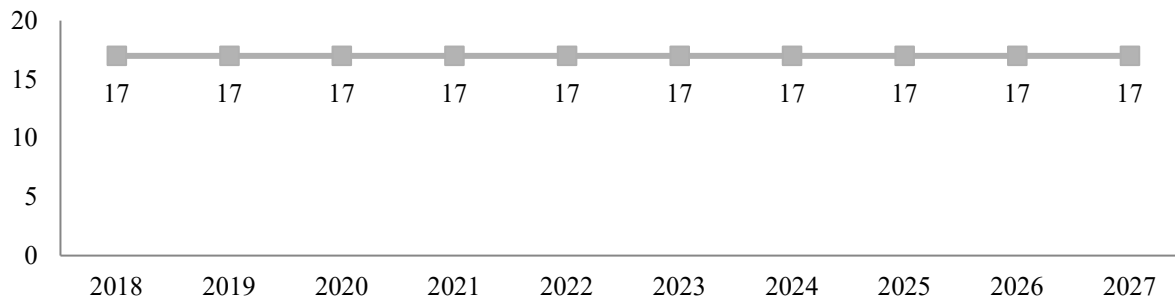
The Administration and Operations Support Division provide administrative and operational support to ensure the department functions effectively. An Administrative Analyst oversees office operations, budgeting, accounting, payroll, purchasing, personnel, and contract coordination, while also supervising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

BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Attorneys	3,099,525	546,388	2,553,137	12.0
Administration and Operations Support	1,291,469	227,662	1,063,807	5.0
Total	4,390,994	774,050	3,616,944	17.0

STAFFING TREND

County Counsel staffing has remained consistent over the past 10 years with a total of 17.0 FTEs. All staff are based on the West Slope, with travel to South Lake Tahoe as needed. The FY 2026-27 Recommended Budget updates the personnel allocation due to the underfill of 1.0 FTE Sr. Deputy County Counsel to 1.0 FTE Deputy County Counsel.



SOURCES & USES OF FUNDS

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



General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2026-27

RECOMMENDED BUDGET

The Recommended Budget for General Fund Other Operations is \$44,634,879, including \$1,351,700 in Court Maintenance of Effort (MOE) appropriations. The total revenue in the unit is recommended at \$245,664,117. This reflects a decrease in revenue of \$11,518,486 (4%) and a decrease in appropriations of \$19,201,522 (30%) when compared to the FY 2025-26 Adopted Budget. This decrease is primarily due to the actual fund balance amounts accounted for in the Adopted Budget when compared to conservative projections in the Recommended Budget. The Recommended Budget does not include a budget for the American Rescue Plan Act (ARPA) funding, as all restricted ARPA funding was expended in FY 2025-26.

BUDGET SUMMARY GENERAL REVENUES AND NON-DEPARTMENTAL EXPENSES

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	158,747,357	160,264,800	166,549,000	6,284,200
License, Pmt, Fran	2,329,364	1,800,000	2,000,000	200,000
Fines & Penalties	534,338	500,000	500,000	0
Rev Use Money/Prop	7,938,572	4,000,000	4,000,000	0
IG Rev - State	2,825,066	1,975,000	1,975,000	0
IG Rev - Federal	1,123,419	693,450	944,676	251,226
Other Gov Agency	5,770,767	5,345,281	5,510,187	164,906
Service Charges	8,554,660	9,172,775	10,819,944	1,647,169
Miscellaneous Rev	47,659	0	0	0
Other Fin Sources	1,689,123	16,989	15,982	(1,007)
Residual Equity	0	0	168,087	168,087
Fund Balance	0	72,059,308	51,758,341	(20,300,967)
Total Revenue	189,560,325	255,827,603	244,241,217	(11,586,386)
Salaries & Benefits	24,145	30,000	30,000	0
Services & Supplies	735,806	1,885,683	1,155,527	(730,156)
Other Charges	5,504,360	3,150,506	3,312,578	162,072
Other Fin Uses	23,500,846	34,795,384	28,481,969	(6,313,415)
Intrafund Transfers	4,130,180	2,481,986	3,338,672	856,686
Intrafund Abatement	(7,220,349)	(8,118,088)	(9,376,886)	(1,258,798)
Contingency	0	8,150,000	8,200,000	50,000
Reserves Budgetary	0	20,103,930	8,141,319	(11,962,611)
Total Appropriations	26,674,987	62,479,401	43,283,179	(19,196,222)
FUND 1000 GENERAL FUND TOTAL	(162,885,338)	(193,348,202)	(200,958,038)	(7,609,836)

General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2026-27

MAJOR BUDGET CHANGES GENERAL REVENUES AND NON-DEPARTMENTAL EXPENSES

Revenue

Taxes

\$5,134,200	Increase in Property Taxes and the Property Tax In-Lieu of Vehicle License Fee revenue based on the projected increase in total assessed value of taxable property, currently estimated at a 4.0% increase over FY 2025-26 projected receipts.
\$1,000,000	Increase in Sales and Use Tax revenue based on no projected growth from projected receipts for FY 2025-26.
\$150,000	Increase in Discretionary Transient Occupancy Tax (DTOT) revenue based on no projected growth from projected receipts for FY 2025-26.

License, Permit, and Franchise Fees

\$200,000	Increase in Garbage Franchise Fees to align budget with prior year actual revenue.

Federal Intergovernmental

\$251,226	Increase in federal Payments In-Lieu of Taxes (PILT) to align budget with prior year actual revenue. Actual El Dorado County amounts for FY 2025-26 have not been announced.

Other Intergovernmental

\$164,906	Increase in revenue from the Shingle Springs Band of Miwok Indians primarily due to contractual growth in revenue annually.

Services Charges

\$400,000	Increase in Assessment and Tax Collections Fees to align budget with prior year actual revenue.
\$1,247,169	Increase in Interfund Transfers In due to the Countywide Cost Allocation Plan, as provided by the Auditor-Controller's Office.

Other Financing Sources

(\$1,007)	Decrease in Operating Transfers In primarily due to a change in budgeting methodology, whereby Department of Transportation County Services Areas are charged an estimate of Community Development and Finance cost allocation plan charges which were credited toward the departments' charges when the transition from direct billing to cost allocation plan recovery is complete.

Residual Equity

\$168,087	Increase in Residual Equity Transfers due to the planned closure of the Missouri Flat Fee Special Revenue Fund in Planning and Building.

General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2026-27

Fund Balance

(\$28,759,281)	Decrease in estimated carryover Fund Balance available for general operations, as compared to the FY 2025-26 Adopted Budget, based on current projections.
(\$4,240,173)	Decrease in the use of Capital Projects Designation due to the schedule of the Jail Expansion Project, Court Renovations, and other projects, as described in the Accumulative Capital Outlay Fund section.
(\$179,918)	Decrease in the use of the Disaster Designation to fund disaster response activities due to unspent funding from FY 2025-26 that is funding activities in FY 2026-27.
\$8,268,475	Increase in the pull of the Mosquito Fire Settlement Funding from the Disaster Designation to fund \$400,000 for shared fire services on the Divide and to designate the remaining \$7,868,475 in a new designation for projects that benefit the Mosquito Fire footprint area, as directed by the Board on April 28, 2026, with Legistar file 26-0723 .
\$1,250,000	Increase in the use of the Jail Expansion Designation to partially offset the new operational costs of the jail expansion being operational for half of FY 2026-27.
\$2,000,000	Increase in the use of the Risk Programs Designation to partially offset the \$3.3 million increase in the employer share of health insurance premiums in the General Fund.
\$1,104,008	Increase in the use of the Fair Market Value Adjustments Designation, leaving \$1.1 million in the Designation based upon an analysis on ongoing risk after no adjustment was made at the end of FY 2024-25.
\$1,535,922	Increase in the use of the CalPERS Cost Increases Designation, which leaves three years of projected General Fund increase in the designation.
\$40,000	Increase in the use of the IT Infrastructure Designation due to pulling \$410,000 for planned projects in FY 2026-27.
(\$500,000)	Decrease in the use of the Tahoma Transportation Facility Designation, which was reallocated for General Fund operations in FY 2025-26.
(\$820,000)	Decrease in the use of the Health and Human Services Agency (HHSA) Indirect Cost Rate (ICR) Designation due to the \$820,000 being pulled in FY 2024-25 that remains unspent and is being carried over as fund balance in FY 2026-27.

Appropriations

Services and Supplies

(\$95,859)	Decrease in Special Projects due to the set aside of funding for the Board-approved ARPA spending plan being held in non-departmental expenses for use in future years.
(\$676,142)	Decrease in Special Department Expense due to holding of grant match in non-departmental expenses for the Board-approved Office of Wildfire Preparedness and Resilience projects that are scheduled for FY 2026-27, as outlined in the Chief Administrative Office Administration and Budget section.

General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2026-27

\$41,845 Increase across multiple objects to align budget with actual and projected costs.

Other Charges

(\$1,000) Decrease in payment for the Public Safety Facility Loan based upon the payment schedule.

\$17,599 Increase in Contributions to Non-County Governmental Agencies to ensure there is sufficient budget in the event there is growth in the required El Dorado Local Agency Formation Commission contribution.

\$6,080 Increase in Contributions to Non-County Governmental Agencies due to the payment to El Dorado Hills County Water District (Fire) for the payment of Educational Revenue Augmentation Fund (ERAF) encumbrance equivalent.

(\$192,873) Decrease in Contributions to Non-County Governmental Agencies to align with Board direction provided on April 8, 2025, with Legistar [25-0654](#) regarding the General Fund support for the Resource Conversation Districts.

(\$68,759) Decrease in payment to the Tahoe Paradise Recreation and Park District for their Board-approved park project as the majority of the project was completed in prior years.

\$400,000 Increase in Contributions to Non-County Governmental Agencies to align with Board direction provided on April 28, 2026, with Legistar file [26-0723](#) for a shared fire services agreement on the Divide.

\$1,025 Increase in Contributions to Non-County Governmental Agencies due to the remaining funding for the Board-approved ARPA funding to outside agencies, which is a General Fund contribution now that the Special Revenue Fund restricted funding has been expended and only lost revenue funds remain.

Other Financing Uses

(\$5,411,550) Decrease in Operating Transfers Out to the ACO fund for Capital Improvements as outlined in the ACO Workplan.

(\$1,035,588) Decrease in Operating Transfers Out to Environmental Management for the Headworks Project completed in FY 2025-26, partially offset by the new \$26,000 contribution to Clean Tahoe from Garbage Franchise Fee growth.

\$577,547 Increase in Operating Transfers Out to Airports primarily due to General Liability and Countywide Cost Allocation Plan charges increases.

(\$41,419) Decrease in Operating Transfers Out to the Veteran Affairs Commission due to unallocated funding from FY 2025-26 being used to get to a total of \$175,000 for allocation in FY 2026-27.

\$502,594 Increase in Operating Transfers Out to the HHSA Community Services Programs primarily for Senior Programs.

(\$92,000) Decrease in Operating Transfers Out to Transportation of Disaster Expenses Designation funding that was included in FY 2025-26.

General Fund – General Revenues & Other Operations

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(\$812,999) Decrease in Operating Transfers Out to the Department of Transportation primarily due to the projects completed in FY 2025-26 that are not continuing in FY 2026-27.

Intrafund Transfers

\$856,686 Increase in Intrafund Transfers primarily due to the County grant match for the Office of Wildfire Preparedness and Resilience Weber Creek Project and ARPA lost revenue funding to the General Assistance Program in the Health and Human Services Agency.

Intrafund Abatements

(\$1,258,798) Increase in Intrafund Abatements (shown as a negative expense) for the collection of the Countywide Cost Allocation Plan.

Reserves Budgetary

(\$500,000) Decrease in additions to reserves, as only \$100,000 in additional funding is needed to meet 5% of adjusted General Fund appropriations for the General Reserve.

(\$11,462,611) Decrease in additions to designations and reserves as compared to the FY 2025-26 Adopted Budget, directly related to carryover Fund Balance designated for future uses during the September budget adoption. Similar increases to Designations/Reserves will be considered in September 2026, based on the actual carryover Fund Balance available.

BUDGET SUMMARY SUPERIOR COURT MAINTENANCE OF EFFORT (MOE)

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	403,491	419,000	440,100	21,100
Service Charges	926,998	936,000	982,800	46,800
Miscellaneous Rev	12,269	0	0	0
Total Revenue	1,342,758	1,355,000	1,422,900	67,900
Other Charges	1,225,514	1,357,000	1,351,700	(5,300)
Total Appropriations	1,225,514	1,357,000	1,351,700	(5,300)
FUND 1000 GENERAL FUND TOTAL	(117,244)	2,000	(71,200)	(73,200)

MAJOR BUDGET CHANGES – COURT MOE

Revenue

Fines and Penalties

\$21,100 Increase in projected Court Fine revenue.

General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2026-27

Service Charges

\$46,800 Increase in projected Court service charges, particularly for traffic school services, and an overall increase in the County share of Court Fines.

Appropriations

Other Charges

(\$5,300) Decrease in Contribution to Non-County Governmental Agency for annual County Facilities Payment as required by the State Trial Court Facilities Act.

MISSION

The General Revenues and Other Operations budget unit collects and accounts for the General Fund discretionary revenues that fund the Net County Cost allocations in the departments. In addition, this budget appropriates monies for Contingency, General Fund contributions to departments, and other outside programs. This budget unit includes appropriations for countywide expenses that are not otherwise assigned to individual departments, also referred to as Non-Departmental Expenses.

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

GENERAL FUND REVENUES AND OTHER OPERATIONS

Property Tax

Property Tax is the County's largest source of discretionary revenue in the General Fund. Property tax is levied annually on the assessed value of real property, including land and permanently attached improvements, and tangible personal property (movable property). El Dorado County distributes property tax proceeds to a number of local governments, school districts, and special districts within the County in accordance with state law. The County receives an estimated \$23 for every \$100 collected from County taxpayers. Total Property Tax revenue is projected at \$103.4 million, a \$3.9 million increase (4%) over FY 2025-26 Adopted Budget and projected actual receipts.

Education Revenue Augmentation Fund (ERAF)

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

Upon adoption of ERAF II, the voters were asked to approve Proposition 172 (Public Safety Sales Tax) as a backfill of property tax dollars shifted. It is important to note that the County only received 50 cents on the dollar and exchanged discretionary revenue for one that is restricted to law enforcement (Sheriff, District

General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2026-27

Attorney, Probation, and Public Defender) with statutory anti-supplanting language. The total estimated Public Safety Sales Tax revenue for FY 2025-26 is \$16.4 million, a \$929,586 increase from FY 2024-25; however, \$31.3 million in County General Fund property tax revenue was shifted to the State as a result of ERAF II in FY 2025-26. Public Safety Sales Tax is reflected in the law enforcement department budgets and not reflected in the General Revenues Budget Unit.

Proposition 13

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

Current Secured Property Tax revenue is recommended at \$100,882,900 for FY 2026-27. The Recommended Budget for Property Tax revenue assumes an increase of 4% in the Current Secured Roll over the FY 2025-26 Adopted Budget and projected actual receipts.

Sales and Use Tax

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

Sales and Use Tax revenue is recommended at \$20.1 million for FY 2026-27. The Recommended Budget for Sales and Use Tax assumes no projected growth from the current FY 2025-26 projection. FY 2025-26 is projected to increase 4% from FY 2024-25 receipts, based upon actual receipts from the first two quarters and projecting no growth for the last half of the fiscal year. The County's Sales and Use Tax consultant, HDL Companies, projects a statewide increase in Sales and Use Tax of 2.2% in FY 2026-27. However, due to variations between Statewide receipts and El Dorado County receipts, the Recommended Budget assumes no growth.

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

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

General Fund – General Revenues & Other Operations

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Property Tax In-Lieu of VLF revenue is recommended at \$31,307,100 for FY 2026-27, increasing by 4% when compared to the FY 2025-26 Budget and projected receipts.

Discretionary Transient Occupancy Tax

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

Discretionary TOT revenue is recommended at \$7.4 million for FY 2026-27, a \$150,000 increase from the FY 2025-26 Budget and projected receipts.

Other Taxes

Other miscellaneous taxes include property transfer taxes, tax loss reserve, Cannabis Activities Tax, and timber yield. Cannabis Activities Tax was added in FY 2019-20 and is recommended at \$500,000 for FY 2026-27, the same as the previous year. Timber Yield Tax is budgeted at \$59,000, the same as the previous year. The combined revenues of the remaining miscellaneous taxes are anticipated to remain relatively flat in FY 2026-27.

License/Permit/Franchise

The County receives franchise fees from a number of garbage and cable companies. Garbage franchise fees total \$2,000,000, and Cable franchise fees total \$500,000, unchanged from the prior year.

Fines/Forfeitures/Penalties

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

Interest Revenue

Discretionary revenue recorded in this category represents Interest generated from the General Fund. This revenue budgeted conservatively and is recommended at \$4,000,000.

State Revenue

Pursuant to a statewide Master Settlement Agreement, California counties receive an annual Tobacco Settlement payment, which is dependent upon tobacco sales. This revenue is anticipated to remain relatively flat in FY 2026-27 and is recommended at \$1,250,000. El Dorado County also receives one source of state subvention revenues, homeowner property tax relief (\$575,000). A minor amount for Motor Vehicle In-Lieu Tax (\$150,000) is also included in this category.

General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2026-27

Federal Revenue

The County receives federal revenue for Payments in Lieu of Taxes (PILT). This revenue is budgeted at \$944,676 for FY 2025-26, which is the amount received in FY 2024-25. Payments are made in late June, so the FY 2025-26 amount has not been announced.

Other Governmental

This category includes Tribe funding of \$5.1 million, as well as funding from other governmental agencies (\$400,000). This annual payment from the Shingle Springs Band of Miwok Indians is budgeted pursuant to the current Agreements.

Charges for Service

Charges for service include a fee for the collection of property taxes for the cities of Placerville and South Lake Tahoe, as well as a number of special districts under the account name “Assessment/Tax Collection Fees” (\$2,500,000); the General Fund Countywide Cost Allocation Plan charges to various non-General Fund operations, which used to be referred to as A-87 (\$8.2 million); Services Charges for the fee collection (\$40,000) and recording fees (\$100,000). The combined revenue in this category is anticipated to increase by \$1.6 million in FY 2026-27, primarily due to increased Countywide Cost Allocation Plan charges.

Fund Balance

The Recommended Budget anticipates \$21,837,356 in Fund Balance carryover in the General Fund, which is \$28.8 million (57%) less than what was included in the FY 2025-26 Adopted Budget. These are funds that are anticipated to be available at the end of FY 2025-26 as a result of operational savings, unanticipated revenues, and unspent Contingency. Fund balance does not include carryover fund balance that was committed for capital projects in the Accumulative Capital Outlay Fund. Beginning in FY 2023-24, funds are returned to the Capital Projects Designation when they are unspent at the end of the year and show as Use of Designation revenue, not Fund Balance. \$8.15 million of Fund Balance is from unspent Contingency that will need to be carried over in FY 2026-27.

Fund Balance in the General Fund consists of \$8.5 million in departmental savings, with \$4.5 million in Fund Balance from projects programmed in FY 2025-26 that are being carried over into FY 2026-27. \$1.1 million of fund balance is for the Weber Creek Project grant match that is being held in the Non-Departmental Expenses Budget Unit until needed by the Office of Wildfire Preparedness and Resilience. The Fund Balance consists of \$4.1 million in unanticipated discretionary revenues, primarily from Interest, Sales and Use Tax, Discretionary Transient Occupancy Tax, Federal PILT revenue, and Assessment and Tax Collection Fees.

After accounting for the carryover items, including Contingency, described above, \$9.2 million of projected FY 2025-26 fund balance is available to meet operational funding requirements for FY 2026-27. It should be noted that these budgeted amounts are estimates and are subject to change with the close of the FY 2025-26 financial records in the fall.

General Reserve and Appropriation for Contingency

The General Reserve and Contingency calculations are determined based on adjusted General Fund appropriations. The General Fund Appropriation for Contingency is recommended at \$8.2 million, a \$50,000 increase from FY 2025-26 to meet Board Budget Policies B-16, Section II (8), which directs that the Contingency be set at a minimum of 3% of the adjusted General Fund appropriations.

General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2026-27

The General Fund General Reserve is recommended at \$13.7 million, a \$100,000 increase from FY 2025-26. Board Budget Policies B-16, Section II (10) directs that the General Reserve be set at an amount equivalent to approximately 5% of the adjusted General Fund appropriations. The General Reserve is established to provide for additional resources in the event of significant emergency situations where additional funds are required, and functions as a cash flow reserve during the year.

Use of Designations (Reserved Fund Balance)

The Recommended Budget includes the use of \$29.9 million of funds previously set aside in General Fund Designations. This includes \$15.4 million from the Capital Projects Designation, which will be returned to the Capital Projects Designation at the end of FY 2025-26 for use in FY 2026-27. The Recommended Budget includes the addition of \$172,844 in rent from Child Support to the Capital Projects Designation. The Recommended Budget does not meet Board Budget Policies B-16, Section II (11), which sets a goal of adding \$6 million to the Capital Projects Designation annually if funding allows. The Chief Administrative Office will prioritize meeting this goal with the Adopted Budget, if funding allows.

The Board on April 28, 2026, with Legistar file [26-0723](#), directed that the remaining \$8.3 million in Mosquito Fire Settlement funding, that was put into the Disaster Designation in FY 2025-26, be used for a shared fire services on the Divide, in the amount of \$400,000, and that remaining \$7.87 million be put into a designation for future projects that benefit the Mosquito Fire Footprint Area. To put the \$7.87 million in a new designation, the funding is pulled into the budget as revenue and then designated as an expense.

The Recommended Budget assumes that the jail expansion project will be operational for half of the year. This will increase costs for the Sheriff and facilities. To partially offset this increased cost, the Recommended Budget includes the use of \$1.25 million from the Jail Expansion Operations Designation. This leaves \$1.25 million in the Designation to offset costs in future years.

Board Budget Policies B-16, Section II (15) sets a goal of holding at least three years of the projected costs of planned countywide IT improvements and maintenance in a Designation for IT Infrastructure. The Recommended Budget uses \$410,000 from the Designation for IT infrastructure, leaving \$1.56 million in the Designation, meeting the Budget Policy goal.

The Recommended Budget pulls \$2 million from the Risk Programs Designation to partially offset the \$3.3 million increase in the employer share of health insurance premiums in the General Fund. Employee insurance premiums and benefit costs increased 13.7% in 2026.

In FY 2024-25, the Board created the Fair Market Value Adjustment Designation to use if a fair market value adjustment impacted the General Fund. Due to the Treasurer-Tax Collector's efforts to reduce the risk of further fair market value adjustments, with no adjustment in FY 2024-25, the Recommended Budget halves the amount held in this designation, leaving \$1.1 million in the Designation for use in future years.

The Recommended Budget pulls \$1.5 million from the CalPERS Cost Increases Designation, leaving \$7.3 million in the Designation for future uses. Board Budget Policies B-16, Section II (12) sets a goal of holding at least two years of projected CalPERS cost increases in a General Fund designation. The funding currently in the Designation exceeds the Budget Policy Goal based on the July 2025 Actuarial Reports, holding three years of projected increases. The amount held in this Designation will be reevaluated with the Adopted Budget when the July 2026 Actuarial Reports are released and the estimated investment returns are announced, both of which impact how much funding must be held in the Designation to meet the Budget Policy goal.

General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2026-27

SUPERIOR COURT MAINTENANCE OF EFFORT (MOE)

Court Facilities

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

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

Superior Court Maintenance of Effort

The Court Maintenance of Effort budget reflects the County's share of fines and forfeitures levied during Court proceedings, some of which are collected and distributed by the State Superior Court, El Dorado County branch. The Court MOE budget unit also includes appropriations for the County's payment of the mandated revenue "maintenance of effort" for the ongoing support of the State Superior Court. Appropriations for local Court operations are not reflected in the County Budget since the Court is now a part of the State system. The State's appropriations to the local courts Statewide are determined by the State Judicial Council based upon recommendations from the State Administrative Office of Courts.

RESERVES AND DESIGNATIONS DETAIL

GENERAL FUND RESERVES & DESIGNATIONS	FY 2025-26 ENDING BALANCE	FY 2026-27 ADDITIONS	FY 2026-27 USES	FY 2026-27 ENDING BALANCE
GENERAL RESERVE	13,600,000	100,000		13,700,000
CAPITAL PROJECTS	30,418,300	172,844	(15,352,580)	15,238,564
PUBLIC SAFETY FACILITY LAST LOAN PAYMENT	2,300,000			2,300,000
PUBLIC SAFETY FACILITY LOAN PAYMENTS	2,145,100			2,145,100
MOSQUITO FIRE FOOTPRINT BENEFIT PROJECTS	0	7,868,475		7,868,475
JAIL EXPANSION OPERATING COSTS	2,500,000		(1,250,000)	1,250,000
FAIR MARKET VALUE ADJUSTMENT	2,204,008		(1,104,008)	1,100,000
AUDIT RESERVE	1,723,606			1,723,606
TOT SPECIAL PROJECTS	823,043			823,043
CALPERS COST INCREASES	8,812,750		(1,535,922)	7,276,828
RISK PROGRAM INCREASES	4,000,000		(2,000,000)	2,000,000
IT INFRASTRUCTURE	1,970,000		(410,000)	1,560,000
DISASTER EXPENSES	9,518,475		(8,268,475)	1,250,000
HHSIA INDIRECT COST RATE	0			0
SPRING STREET REPLACEMENT	2,072,556			2,072,556

General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2026-27

TOTAL	82,087,838	8,141,319	(29,920,985)	60,308,172
CONTINGENCY	8,150,000			8,200,000
TOTAL RESERVES, DESIGNATIONS, & CONTINGENCY	90,237,838			68,508,172

NON-DEPARTMENTAL EXPENSES DETAIL

Description	Recommended	Budget
General Fund Contingency		8,200,000
General Fund Contributions to		
Accumulative Capital Outlay Facilities Investment		16,386,570
Fish and Wildlife		13,420
Airports		1,337,924
Planning and Building HCED		115,000
Environmental Management for Clean Tahoe		26,000
EMS CSA 3 Tahoe Basin		750,000
Veteran Affairs Commission		133,581
Veterans House Council		15,000
LAFCO		220,000
Tahoe Regional Planning Agency (TRPA) Compact		50,000
Resource Conservation District Contracts (El Dorado & Georgetown)		327,342
El Dorado Hills Fire ERAF Equivalent		123,000
Cameron Park Fire ARPA Lost Revenue		1,025
Tahoe Paradise Recreation and Park District DTOT Project		47,211
Wagon Train		15,000
Community Funding for Board Allocation		35,000
Transportation		4,763,222
South Upper Truckee Erosion Control ARPA Project	72,011	
Tahoe Basin Rentals	500,000	
Tahoe Mountain Area Pavement Rehabilitation	2,500,000	
Capital Improvement Program Projects	493,573	
Missouri Flat MC&FP	1,197,638	
Public Health California Children's Services (CCS)		464,552
Community Services		3,755,998
Area Agency on Aging Programs	2,653,825	
Housing & Homelessness Programs	20,000	
Senior Day Care & Senior Shuttle	701,875	
In-Home Supportive Services (IHSS) Public Authority	96,809	
Community Services Administration	186,910	
Public Housing Authority	96,579	
Intrafund Transfers to County Departments		3,245,655
OWPR Grant Match	661,015	
IT Designation to IT	410,000	
HHSA ICRP Designation to HHSA Admin	820,000	

General Fund – General Revenues & Other Operations

RECOMMENDED BUDGET • FY 2026-27

Description	Recommended	Budget
ARPA Lost Revenue for Central Fiscal ARPA Admin	10,000	
ARPA Lost Revenue for General Assistance HHSA	251,033	
ARPA Lost Revenue for Forebay Park	647,107	
Treasurer Tax-Collector DTOT Collection Costs	446,500	
General Fund Contribution Health - State Local Program Realignment Match		704,192
General Fund Contribution Mental Health - State Local Program Realignment Match		16,510
Annual Audit Contract		140,000
Sales Tax Audit Services		40,000
CalPERS annual bill		30,000
CalPERS reports required for GASB 68		5,000
Civic Plus Archive Services		9,000
Child Support Rent (expenditure abatement)		(172,844)
Countywide Cost Allocation (expenditure abatement)		(9,204,042)
Countywide Legislative Memberships (CSAC, NACO, CACE)		40,500
Hazard Mitigation Grant Program County Match		465,515
Public Safety Facility Loan Payment		2,144,000
Hold of ARPA Lost Revenue for ARPA Projects		155,512
Security at Government Facilities Services		250,000
Addition to the General Reserve		100,000
Child Support Rent to the Capital Projects Designation		172,844

DISASTER RECOVERY DETAIL

Description	Recommended	Budget
Revenues		8,433,948
Fund Balance	165,473	
From Disaster Expenses Designation	8,268,475	
Appropriations		8,361,492
Shared Fire Services on the Divide	400,000	
HHSA Disaster Response Expenses	50,000	
EMS COOP Planning & Disaster Response	43,017	
Designate Mosquito Fire Footprint Area Benefit Projects	7,868,475	



Human Resources & Risk Management

RECOMMENDED BUDGET • FY 2026-27

RECOMMENDED BUDGET

Human Resources

The budget for the Human Resources Department is recommended at \$3,402,863, which is an increase of \$323,979 (10.52%) when compared to the FY 2025-26 Adopted Budget. Revenue is recommended at \$338,316, an increase of \$9,153 (2.78%) when compared to FY 2025-26. The General Fund provides 90.1% of the funding for the Department, and total General Fund support is increased by \$314,826 (11.45%) when compared to the FY 2025-26 Adopted Budget.

Risk Management

The budget for the Risk Management Division is recommended at \$67,027,407, which is a decrease of \$475,659 (0.70%) when compared to the FY 2025-26 Adopted Budget. The Risk Management budget is funded entirely through charges to other departments and there is no direct General Fund contribution.

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

DEPARTMENT BUDGET SUMMARY

Human Resources

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Miscellaneous Rev	60	329,163	338,316	9,153
Total Revenue	60	329,163	338,316	9,153
Salaries & Benefits	2,371,629	2,424,715	2,528,123	103,408
Services & Supplies	378,310	652,569	873,640	221,071
Other Charges	2,714	0	0	0
Intrafund Transfers	376	1,600	1,100	(500)
Total Appropriations	2,753,029	3,078,884	3,402,863	323,979
FUND 1000 GENERAL FUND TOTAL	2,752,969	2,749,721	3,064,547	314,826

MAJOR BUDGET CHANGES

Revenue

Miscellaneous Revenue

\$9,153 Increase in Miscellaneous Revenues due to increased projections in chargebacks to departments. In FY 2025-26, the budgeting methodology was changed to account for Services and Supplies chargebacks to departments. This change in methodology allows for adequate appropriations to be budgeted to cover the expenses, which will then be offset by a chargeback to the appropriate department. No actual revenues will be recognized.

Human Resources & Risk Management

RECOMMENDED BUDGET • FY 2026-27

Appropriations

Salaries and Benefits

(\$123,536)	Decrease in Salaries and Benefits due to a vacant HR Analyst position being held open and unfunded.
\$110,300	Increase in Salaries and Benefits costs due to Board-approved compensation increases.
\$59,248	Increase in the Employer share of Health Insurance due to an increase in employees electing County health benefits than in FY 2025-26.
\$54,126	Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.
\$3,270	Increase in Retiree Health Program charges.

Services and Supplies

\$150,000	Increase in Legal Attorney Contracts due to an increase in labor negotiations and investigations. Investigation costs are charged back to the department that incurs them.
\$27,204	Increase in General Liability insurance premium expense as the Department's share of overall County claims incurred and payroll has increased from prior years, increasing their Liability insurance premium expense.
\$23,664	Increase in Staff Development due to increases in the countywide Training Program which was reduced in FY 2025-26 to help meet Net County Cost targets.
\$13,772	Increase in On-line Subscriptions and Software Licenses due to annual price increases.
\$6,431	Increase due to adjustments across multiple objects to align the budget to actual costs.

Intrafund Transfers

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

DEPARTMENT BUDGET SUMMARY

Risk Management

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommendation	Difference From Adopted
Rev Use Money/Prop	932,469	329,763	306,329	(23,434)
Service Charges	53,270,881	56,817,644	59,408,466	2,590,822
Miscellaneous Rev	2,823,754	586,009	531,090	(54,919)
Fund Balance	0	9,769,650	6,781,522	(2,988,128)
Total Revenue	57,027,104	67,503,066	67,027,407	(475,659)
Salaries & Benefits	1,034,149	1,177,719	1,230,132	52,413

Human Resources & Risk Management

RECOMMENDED BUDGET • FY 2026-27

Services & Supplies	55,064,803	56,849,595	58,590,444	1,740,849
Other Charges	3,032,088	950,666	1,076,205	125,539
Intrafund Transfers	4,638,158	4,013,862	4,464,524	450,662
Intrafund Abatement	(4,638,158)	(4,013,862)	(4,464,524)	(450,662)
Contingency	0	8,525,086	6,130,626	(2,394,460)
Total Appropriations	59,131,041	67,503,066	67,027,407	(475,659)
FUND 5250 RISK TOTAL	2,103,937	0	0	0

MAJOR BUDGET CHANGES

Revenue

Use of Money/Property

(\$23,434) Decrease in Interest based on decreased fund balance in the Retiree Health Fund.

Service Charges

\$2,864,038 Increase in Service Charges in Employee Benefits due to increased Health Insurance premiums that are reimbursed by employees and departments to the Risk Fund.

\$1,378,447 Increase in General Liability Program rates and reimbursements.

\$301,000 Increase in Retiree Health Program rates and reimbursements.

(\$1,952,663) Decrease in Service Charges due to decreased Workers' Compensation reimbursements decreasing based on reduced premiums and actuarial recommendations.

Miscellaneous Revenue

(\$54,919) Decrease in reimbursements from Workers' Compensation Insurance.

Fund Balance

\$1,046,872 Increase in Workers' Compensation fund balance, based on actuarial recommendations and budgetary needs.

(\$4,035,000) Decrease in Retiree Health fund balance primarily due to use of fund balance in FY 2025-26 for the Retirement Incentive Plan.

Appropriations

Salaries and Benefits

\$30,940 Increase in Salaries and Benefits expenses primarily due to Board-approved compensation increases and employee step increases.

\$17,137 Increase in Health Insurance due to Health Insurance cost increases and employees electing health benefits that did not have County coverage in FY 2025-26.

Human Resources & Risk Management

RECOMMENDED BUDGET • FY 2026-27

\$6,934	Increase in CalPERS employer's contribution to the County's unfunded accrued liability payment.
(\$591)	Decrease in Retiree Health Program charges.
(\$2,007)	Decrease in Workers' Compensation premium charges as the Department's share of overall County claims incurred and payroll has decreased from prior years, decreasing their Workers' Compensation insurance premium expense.

Services and Supplies

\$3,212,927	Increase in Health Insurance premiums.
\$895,744	Increase in General Liability insurance premiums.
\$731,954	Increase in Legal Attorney Contracts due to increased litigation costs.
\$3,360	Increase due to adjustments across multiple objects to align the budget to actual costs.
(\$146,522)	Decrease in Workers' Compensation current year claims.
(\$282,860)	Decrease in General Liability current year claims.
(\$1,036,214)	Decrease in Workers' Compensation insurance premiums.
(\$1,637,540)	Decrease in Special Department Expense in Retiree Health due to reduced costs associated with the Retirement Incentive Program in FY 2025-26.

Other Charges

\$75,000	Increase in Interfund Transfers due to increased charges for County Counsel services.
\$70,539	Increase in Interfund Transfers due to increases in Countywide Cost Allocation Plan charges.
(\$20,000)	Decrease in Interfund Transfers due to decreased facilities maintenance charges for General Liability.

Intrafund Transfers

\$450,662	Increase in Intrafund transfers primarily due to the increased Countywide Cost Allocation Plan charges that are transferred to the Risk Administration program from other Risk programs.

Intrafund Abatements

(\$450,662)	Increase in Abatements, shown as negative expenses, primarily due to the increased Countywide Cost Allocation Plan charges that are transferred to Risk programs from other departments.

Human Resources & Risk Management

RECOMMENDED BUDGET • FY 2026-27

Contingency

(\$2,394,460) Decrease in Contingency in General Liability and Retiree Health based on actuarial recommendations and budgetary needs.

MISSION

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

PROGRAM SUMMARIES

Human Resources

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

Recruitment and Selection

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

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

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

The Department promotes and achieves collaboration through the development of harmonious relationships with labor organizations and oversees all bargaining unit modifications. Under the Meyers-Millias-Brown Act, the Department of Human Resources is also responsible for preparing and conducting labor negotiations; interpreting Memoranda of Understanding and policy provisions; investigating,

Human Resources & Risk Management

RECOMMENDED BUDGET • FY 2026-27

advising on, and hearing grievance and disciplinary appeals; and administering employee relations statutes, ordinances, and policies. The Department utilizes the services of a third-party administrator on an “as needed” basis to provide legal advice, serve as a chief negotiator, and provide County representation in employment and labor relation matters.

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

Employee Benefits

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

Retiree Benefits

The County maintains a trust account for the administration of Retiree Health Benefits.

Risk and Safety Management Services

Liability Program

Liability management focuses on identifying and correcting the County’s exposure to accidental losses, analyzing the risk factors associated with those losses, identifying trends in losses, and managing their reduction. This program also coordinates the procurement of County insurance such as excess insurance, airport liability, medical malpractice, property, and other types of risk transfer. Program elements include insurance, risk transfer, fitness-for-duty exams, ergonomics, employee safety, and violence prevention. The Liability Program, that includes Loss Control and Operations Support, is funded by revenues from cost-applied charges to County departments.

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

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

Workers’ Compensation and Medical Leave Management

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

Human Resources & Risk Management

RECOMMENDED BUDGET • FY 2026-27

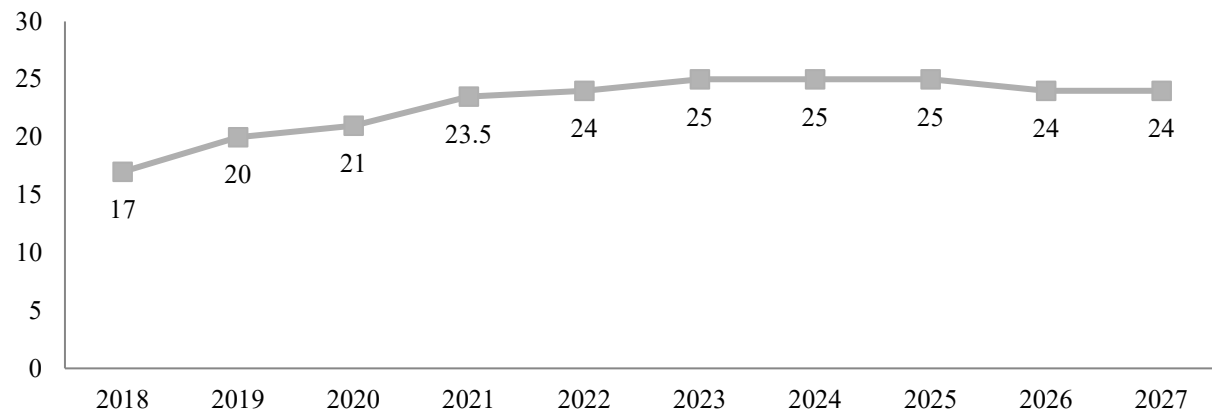
by revenues from cost applied charges to County departments. Leave Management includes the administration of all employee-protected leaves such as Family Medical Leave Act (FMLA), California Family Rights Act (CFRA), Pregnant Disability Leave (PDL), Military Leave Act, etc.

BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Human Resources	3,402,863	338,316	3,064,547	16.0
Risk Management				
Liability	11,247,743	11,247,743	-	2.0
Workers' Compensation	9,199,105	9,199,105	-	3.8
Employee Benefits	38,101,973	38,101,973	-	2.2
Retiree Health	8,478,586	8,478,586	-	
Total	70,430,270	67,365,723	3,064,547	24.0

STAFFING TREND

The recommended allocation for FY 2026-27 is unchanged at 24 FTEs.



SOURCES & USES OF FUNDS

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

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



Information Technologies

RECOMMENDED BUDGET • FY 2026-27

RECOMMENDED BUDGET

The Information Technologies (IT) budget is recommended at \$13,234,829, which reflects no change from the FY 2025-26 Adopted Budget. The General Fund provides 100% of the funding for the Department, with partial cost recovery in subsequent years through the Countywide Cost Allocation Plan.

Although the Department made reductions in several program areas, significant increases in Enterprise/Countywide Systems and Security fully offset those savings, resulting in no change in Net County Cost. In an effort to strengthen efficiency despite budget constraints, the Department completed a structural reorganization to better align staff with operational needs, implemented a project management strategic plan to ensure resources are allocated effectively, and is strategically utilizing the IT Infrastructure Designation to support long-term system stability and modernization.

DEPARTMENT BUDGET SUMMARY

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Other Fin Sources	1,410,485	0	0	0
Total Revenue	1,410,485	0	0	0
Salaries & Benefits	7,025,255	7,332,802	7,783,767	450,965
Services & Supplies	4,887,266	5,803,631	5,647,912	(155,719)
Other Charges	425,524	2,000	2,000	0
Fixed Assets	1,634,670	434,046	200,000	(234,046)
Other Fin Uses	0	22,500	0	(22,500)
Intrafund Transfers	14,154	9,850	11,150	1,300
Intrafund Abatement	0	(370,000)	(410,000)	(40,000)
Total Appropriations	13,986,869	13,234,829	13,234,829	0
FUND 1000 GENERAL FUND TOTAL	12,576,384	13,234,829	13,234,829	0

MAJOR BUDGET CHANGES

Appropriations

Salaries and Benefits

(\$13,853)	Decrease in Workers' Compensation premium charge.
\$417,188	Increase in Salaries and Benefits expenses primarily due to Health Insurance cost increases, Board-approved compensation increases, and employee step increases.
\$44,368	Increase in CalPERS employer's contribution to the County's unfunded accrued liability payment.
\$3,262	Increase in Retiree Health Program charges.

Information Technologies

RECOMMENDED BUDGET • FY 2026-27

Services and Supplies

(\$241,314)	Decrease in Professional Services and Equipment Replacements for projects and cyclical hardware replacements completed either partially or entirely in FY 2025-26.
(\$40,000)	Decrease in support and maintenance for network infrastructure based on prior year actuals.
(\$1,015)	Decrease in Telecommunications costs primarily due to aligning Internet Services with prior year actuals.
\$88,779	Increase in Computer System/Software License Costs, Cloud Storage Solutions, and the Telecommunications Ticketing System primarily due to increased rates.
\$29,841	Increase in General Liability insurance premium expense as the Department's share of overall County claims incurred and budgeted payroll has increased from prior years, increasing their Liability insurance premium expense.
\$7,990	Increase due to adjustments across multiple objects to align the budget to actual costs.

Fixed Assets

\$90,000	Increase for the Government Center Fiber Replacement Project.
(\$228,046)	Decrease due to the completion of the Telephone System Upgrade Project in FY 2025-26.
(\$50,000)	Decrease due to the completion of the Planning Commission and Board Chambers Audio/Visual Equipment Upgrade Project in FY 2025-26.
(\$46,000)	Decrease due to hardware purchases being completed in FY 2025-26 and not carrying over to FY 2026-27.

Other Financial Uses

(\$22,500)	Decrease in Operating Transfers Out to the Facilities Division due to the FY 2025-26 completion of an office reconfiguration project.

Intrafund Transfers

\$1,300	Increase in Intrafund Transfers to Facilities to align with prior year actuals for miscellaneous facilities requests.

Intrafund Abatements

(\$40,000)	Increase in Intrafund Abatements, shown as a negative expense, due to the increased utilization of the IT Infrastructure Designation for the Government Center Fiber Replacement Project, offset by the Planning Commission and Board Chambers Audio/Visual Equipment Upgrade Project, which was completed in FY 2025-26.

MISSION

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

PROGRAM SUMMARIES

Administration

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

Applications

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

Helpdesk/Desktop Support

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

Network

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

Information Technologies

RECOMMENDED BUDGET • FY 2026-27

Project Management

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

Security

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

Server/Cloud

The Server/Cloud team provides technical support for over 300 servers throughout the County, including server security, hardware/software specifications and configurations, application installation and customization, troubleshooting and maintenance, daily backup of County data to offsite storage, County computer and user account administration, and coordination with vendors for problem resolution.

Telecommunications

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

Enterprise/Countywide Systems

Enterprise and Countywide Systems represent the technology platforms, applications, and services that support operations across all County departments. These systems provide shared functionality essential to ERP Systems, payroll and timekeeping, document management, and public-facing and internal communications. Costs associated with these systems include licensing, maintenance, cloud hosting, upgrades, and vendor support for applications used countywide. This category includes major enterprise systems such as Munis, Kronos, Megabyte, Bluebeam, Legistar, AppEnhancer, Microsoft 365, and the County's public website (EDCGOV).

BUDGET SUMMARY BY PROGRAM

	FY 2025-26 Adopted	FY 2026-27 Recommended	Difference from Adopted	Staffing
Administration	1,685,719	1,653,556	(32,163)	2.0
Applications	1,834,830	1,759,093	(75,737)	11.0

Information Technologies

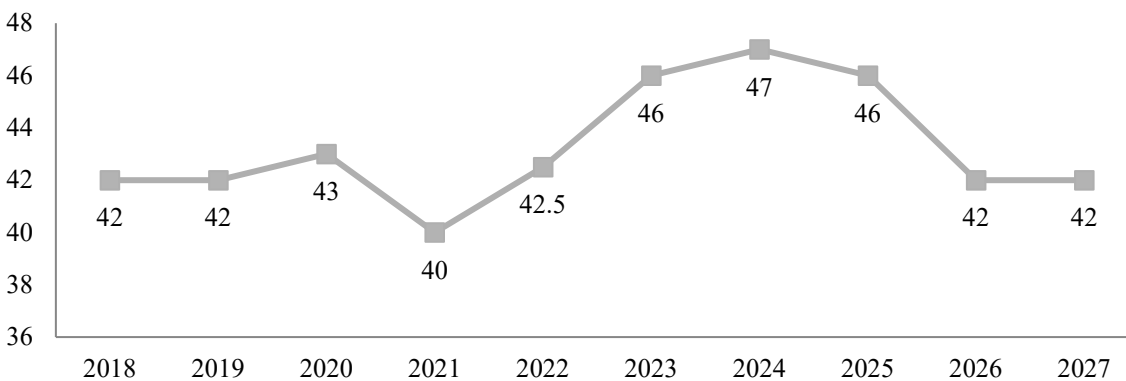
RECOMMENDED BUDGET • FY 2026-27

Helpdesk/Desktop Support	844,717	845,578	861	6.0
Network	980,427	931,057	(49,370)	2.5
Project Management	1,014,938	1,076,333	61,395	6.0
Security	399,005	547,954	148,949	3.0
Server/Cloud	2,319,724	2,274,880	(44,844)	9.5
Telecommunications	800,261	627,365	(172,896)	2.0
Enterprise/Countywide Systems	3,355,208	3,519,013	163,805	0.0
Total	13,234,829	13,234,829		42.0

Although this Budget includes reductions across several program areas, increases in Enterprise/Countywide Systems and Security offset those decreases, resulting in no change in Net County Cost when compared to the FY 2025-26 Adopted Budget.

STAFFING TREND

Staffing for Information Technologies for FY 2026-27 is recommended at 42.0 FTEs, which reflects no change in total allocations from the FY 2025-26 Adopted Budget. On August 12, 2025, the Board approved the addition of 1.0 FTE Chief Information Officer and the deletion of 1.0 FTE Director of Information Technologies ([Legistar file 25-1327](#)). Due to changing programmatic needs, four vacant allocations were alternately filled as part of a structural reorganization to better align staff with operational needs. The Recommended Budget includes the true-up of the lateral-fill of 1.0 FTE IT Analyst I/II–Server Design and Administration to 1.0 FTE Applications Analyst I/II, the true-up of the underfill of 1.0 FTE Deputy Director of IT to 1.0 FTE Information Security Analyst, the true-up of the overfill of 1.0 FTE Customer Support Specialist I/II to 1.0 FTE IT Analyst I/II–Server Design and Administration, and the true-up of the overfill of 1.0 FTE Applications Analyst I/II to 1.0 FTE IT Analyst III–Server Design and Administration.



SOURCES & USES OF FUNDS

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



RECOMMENDED BUDGET

The Recorder-Clerk budget is recommended at \$1,585,846, which is an increase of \$43,034 (2.8%) when compared to the FY 2025-26 Adopted Budget. The General Fund cost for this Office is recommended at negative \$54, a net return to the General Fund. The Recommended Budget does not include any significant changes from the FY 2025-26 Adopted Budget, but it does include a slight decrease in recording fees that is offset by an increase in revenue from restricted funds. The Office relies on revenue generated from fees for services.

DEPARTMENT BUDGET SUMMARY

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	14,797	15,500	12,000	(3,500)
Service Charges	1,024,691	590,000	530,000	(60,000)
Miscellaneous Rev	0	175,000	157,500	(17,500)
Other Fin Sources	271,304	762,600	886,400	123,800
Total Revenue	1,310,792	1,543,100	1,585,900	42,800
Salaries & Benefits	1,075,434	1,248,674	1,288,025	39,351
Services & Supplies	202,581	251,488	255,171	3,683
Other Charges	3,088	0	0	0
Intrafund Transfers	29,616	42,650	42,650	0
Total Appropriations	1,310,720	1,542,812	1,585,846	43,034
FUND 1000 GENERAL FUND TOTAL	(73)	(288)	(54)	234

MAJOR BUDGET CHANGES

Revenue

Licenses, Permits

(\$3,500) Decrease in Marriage License revenue due to a multiyear reduction in the number of marriage licenses issued.

Service Charges

(\$60,000) Decrease in Recording revenue based on current trends.

Miscellaneous Revenue

(\$17,500) Decrease in Miscellaneous Revenue for Clerk functions based on current trends.

Recorder-Clerk

RECOMMENDED BUDGET • FY 2026-27

Other Financing Sources

\$136,400	Increase in Operating Transfers In from the Computer System Special Revenue Fund for eligible expenses including funding to redact records as required by Assembly Bill 1466.
\$4,609	Increase in Operating Transfers In from the Social Security Truncation Special Revenue Fund for eligible expenses.
(\$17,209)	Decrease in Operating Transfers In from the Electronic Recording System Special Revenue Fund for eligible expenses.

Appropriations

Salaries and Benefits

\$40,719	Increase in Salaries and Benefits expenses primarily due to Health Insurance cost increases, Board-approved compensation increases, and employee step increases.
\$13,823	Increase in CalPERS employer's contribution to the County's unfunded accrued liability payment.
(\$1,038)	Decrease in Retiree Health Program charges.
(\$14,153)	Decrease in Workers' Compensation premium charge.

Services and Supplies

\$15,000	Increase in Postage due to the implementation of a new mandate requiring mailed notifications.
\$467	Increase in General Liability insurance premium charge.
(\$11,784)	Decrease in Services and Supplies due to adjustments in multiple objects to align with actual costs.

MISSION

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

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

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

PROGRAM SUMMARIES

Recorder

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

Clerk

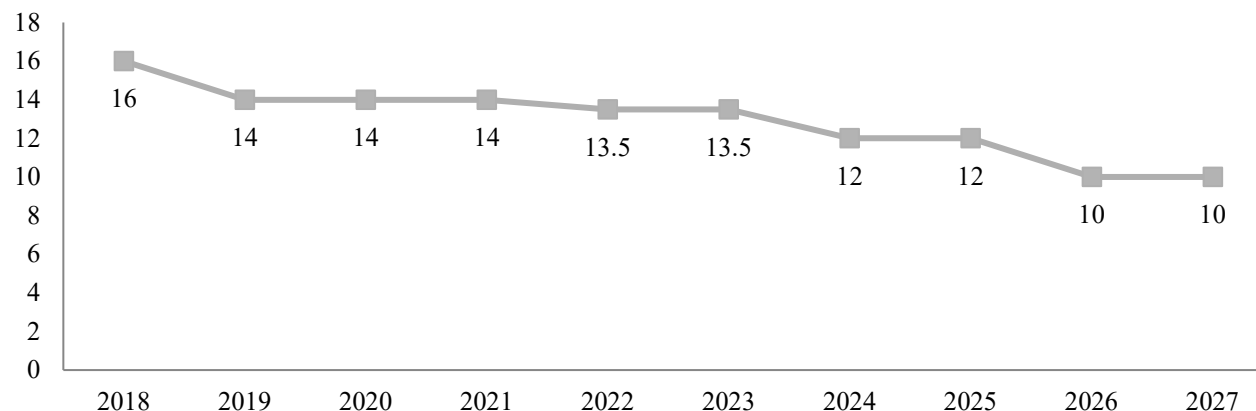
The County Clerk is responsible for the issuance of marriage licenses, performing marriage ceremonies, or authorizing one-time Deputy Commissioners. The Clerk is also responsible for filing and maintaining Fictitious Business Name Statements and CEQA filings. The registration of Process Servers, Professional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

BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Recorder	1,189,385	1,189,425	-40	7.5
Clerk	396,461	396,475	-14	2.5
Total	1,585,846	1,585,900	-54	10

STAFFING TREND

The Recommended Budget does not change the allocated personnel from the FY 2025-26 Adopted Budget and current allocation of 10.0 FTE.



SOURCES & USES OF FUNDS

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

Recorder-Clerk

RECOMMENDED BUDGET • FY 2026-27

The Recorder-Clerk is responsible for the collection of various fees as outlined below. In FY 2024-25, the following revenue was collected:

- \$2,545,765 Documentary Transfer Tax – collected on the full value of the property being conveyed at a rate of \$1.10 per thousand.
- \$15,102 Children’s Trust Fund – collected on every certified copy of birth records.
- \$36,823 Domestic Violence Trust Fund – collected on every marriage license issued.

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

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

\$210,000	Micrographics fund to cover a portion of salaries, equipment costs and services associated with the conversion of microfilm documents to digital image and the Office’s Book Restoration Projects.
\$436,400	Computer Modernization fund to cover a portion of salaries, services and supplies, software, and maintenance fees.
\$201,740	Electronic Recording Delivery System fund to cover a portion of salaries, software maintenance, the cost of regulation and oversight of electronic decoding by the Attorney General.
\$40,000	Vital Health Statistics fund was used to offset the cost of modernization of vital records management.
\$15,469	Social Security Truncation fund used for the document imaging project. As of January 1, 2018, this fee is no longer collected.

RECOMMENDED BUDGET

This Budget is recommended at \$2,628,216, reflecting an increase of \$119,216 (4.5%) compared to the FY 2025-26 Adopted Budget. General Fund support accounts for 83% of the Department's funding, a decrease of \$16,381 (0.7%) compared to the FY 2025-26 Adopted Budget. The recommended budget reflects a gubernatorial general election with slight changes from the FY 2025-26 Budget related to mandated changes. The Recommended Budget also includes the carryover of the tabulation system update from FY 2025-26, including \$179,655 in appropriations and \$107,724 in state revenue.

Many pending election-related bills may impact the Department during FY 2026-27. The impacts are currently unknown and not accounted for in this budget.

DEPARTMENT BUDGET SUMMARY

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	37,734	147,162	146,724	(438)
IG Rev - Federal	24,576	15,789	8,324	(7,465)
Service Charges	498,428	160,000	303,500	143,500
Other Fin Sources	162,414	0	0	0
Total Revenue	723,152	322,951	458,548	135,597
Salaries & Benefits	1,139,894	1,166,548	1,256,952	90,404
Services & Supplies	728,071	1,302,452	1,189,609	(112,843)
Other Charges	100,069	0	0	0
Fixed Assets	162,414	38,000	179,655	141,655
Intrafund Transfers	4,219	2,000	2,000	0
Total Appropriations	2,134,667	2,509,000	2,628,216	119,216
FUND 1000 GENERAL FUND TOTAL	1,411,515	2,186,049	2,169,668	(16,381)

MAJOR BUDGET CHANGES

Revenue

State and Federal Intergovernmental

(\$7,903) Decrease in state and federal funding primarily due to State grants related to the gubernatorial general election.

Services Charges

\$143,500 Increase in election service revenue due to an upcoming gubernatorial general election that will include districts conducting elections for board seats, and these districts share the cost of administering the election.

Registrar of Voters

RECOMMENDED BUDGET • FY 2026-27

Appropriations

Salaries and Benefits

\$82,756	Increase in Other Compensation to account for a change in accounting practice where vote center workers are compensated in Salaries and Benefits and not in Services and Supplies.
(\$3,003)	Decrease in Workers' Compensation premium charge.
\$10,651	Increase in Salaries and Benefits expenses primarily due to Board-approved compensation increases, Health Insurance cost increases, and employee step increases.

Services and Supplies

\$33,200	Increase in Postage due to state mandates requiring mailed election materials for one gubernatorial general election.
(\$146,043)	Decrease across multiple objects to align budget with actuals, primarily related to a change in accounting practice where vote center workers are compensated in Salaries and Benefits and not in Services and Supplies and computer system updates that were completed in FY 2025-26.

Fixed Assets

\$141,655	Increase due to a voting system upgrade.

MISSION

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

PROGRAM SUMMARY

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

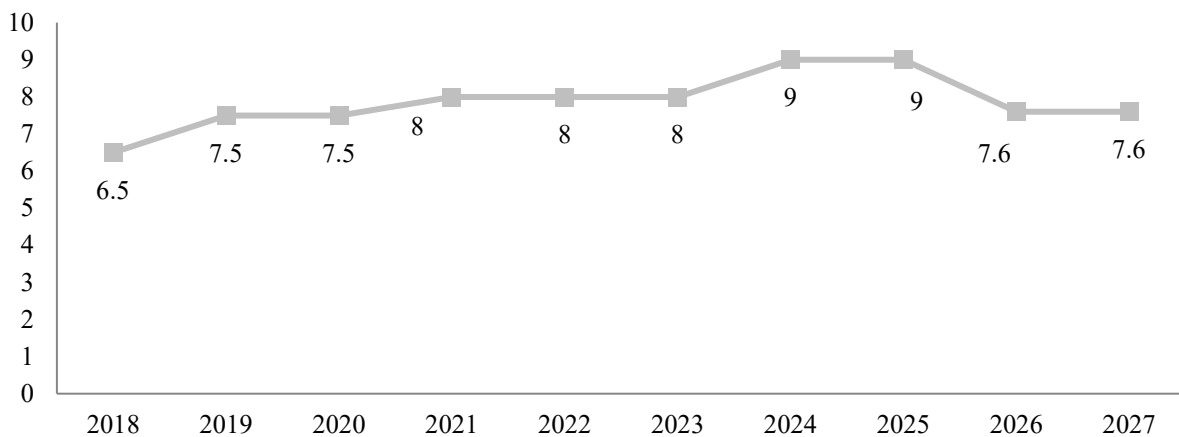
Fair Political Practices Commission (FPPC) filing and activity as mandated by the California Secretary of State is provided by the Elections Department. All required candidate filings and forms are also administered.

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

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

STAFFING TREND

The proposed staffing allocation for FY 2026-27 remains unchanged at 7.6 FTEs.



SOURCES & USES OF FUNDS

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



Treasurer-Tax Collector

RECOMMENDED BUDGET • FY 2026-27

RECOMMENDED BUDGET

The FY 2026-27 Budget for the Treasurer-Tax Collector's Office is recommended at \$3,898,783 which is an increase of \$137,555 (3.66%) compared to the FY 2025-26 Adopted Budget. Revenue is recommended at \$2,585,633, an increase of \$160,570 (6.62%) compared to FY 2025-26. The General Fund support is 33.7% and is decreased by \$23,015 (1.72%) when compared to the FY 2025-26 Adopted Budget.

DEPARTMENT BUDGET SUMMARY

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	624,188	610,000	640,500	30,500
Fines & Penalties	296,008	291,000	291,000	0
Service Charges	986,358	923,686	1,037,900	114,214
Miscellaneous Rev	193,249	284,000	284,000	0
Other Fin Sources	237,009	316,377	332,233	15,856
Total Revenue	2,336,812	2,425,063	2,585,633	160,570
Salaries & Benefits	3,115,175	3,444,788	3,565,252	120,464
Services & Supplies	496,836	794,390	794,281	(109)
Other Charges	3,724	0	0	0
Fixed Assets	129,985	0	0	0
Other Fin Uses	3,008	5,000	5,000	0
Intrafund Transfers	726	1,600	1,600	0
Intrafund Abatement	(470,368)	(484,550)	(467,350)	17,200
Total Appropriations	3,279,085	3,761,228	3,898,783	137,555
FUND 1000 GENERAL FUND TOTAL	942,273	1,336,165	1,313,150	(23,015)

MAJOR BUDGET CHANGES

Revenue

Licenses, Permits, and Franchise Fees

\$30,500 Increase in Business License Fees due to an anticipated increase in collections.

Service Charges

\$120,614 Increase in Investment and Cash Management Fees due to a one-time service charge holiday in FY 2025-26 for the Treasury investment pool to allow for General Fund cost reductions.

(\$6,400) Decrease in Interfund Service Charges due to adjustments in Revenue Recovery Collections.

Other Financing Sources

\$15,856 Increase in Operating Transfers In from the Timeshare Assessment special revenue fund.

Treasurer-Tax Collector

RECOMMENDED BUDGET • FY 2026-27

Appropriations

Salaries and Benefits

\$113,274	Increase in Health Insurance premiums.
\$58,179	Increase in Salaries and Benefits due to Board-approved compensation increases.
\$15,464	Increase in CalPERS retirement costs, primarily due to increases to the County's unfunded accrued liability payment.
\$3,098	Increase in Retiree Health program charges.
(\$9,551)	Decrease in Workers' Compensation premium charges as the Department's share of overall County claims incurred and payroll has decreased from prior years, decreasing their Workers' Compensation insurance premium expense.
(\$60,000)	Decrease in Other Compensation due to retirement payouts that took place in FY 2025-26.

Services and Supplies

(\$109)	Decrease due to adjustments across multiple objects to align the budget to actual costs.

Intrafund Abatements

\$17,200	Decrease in Abatements, shown as a negative expense, due to adjustments in Revenue Recovery Collections.

MISSION

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

PROGRAM SUMMARIES

Administration Division

This Division is responsible for the oversight set forth in State Law and the County Policies to manage the County's Treasury, Tax Collection, and Revenue Recovery. The primary administrative function is to develop and implement policies, procedures, and forms. Other administrative duties include, but are not limited to, the preparation of the Office's budget, HR, Payroll, Procurement and Contracts, Facilities and IT Coordination, Public Relations and website enhancements that improve the customer's experience. The number of staff allocated to Administration is 5.1 FTE.

Treasury Division

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

Treasurer-Tax Collector

RECOMMENDED BUDGET • FY 2026-27

accordance with the County Investment Policy in interest-earning instruments until needed. The number of staff allocated to Treasury is 4.1 FTE.

Tax Collection Division

This Division's priorities are to manage the processing, collecting, depositing and accounting of tax receipts while providing exceptional customer service to the public. Other priorities include accounting for defaulted taxes and transfers of delinquent amounts to the defaulted tax rolls. The Tax Collector Division administers both the Transient Occupancy Tax and the Business License Ordinances. Finally, the Tax Collector Division conducts the Annual Public Auction Tax Sale. The number of staff allocated to Tax Collection is 12.0 FTE.

Revenue Recovery Division

The Revenue Recovery Division is responsible for the enforcement of Board Policy B-4 Collections – Recovery of Public Funds. This Division works to collect debts owed by some County Departments. The number of staff allocated to Revenue Recovery is 0.8 FTE.

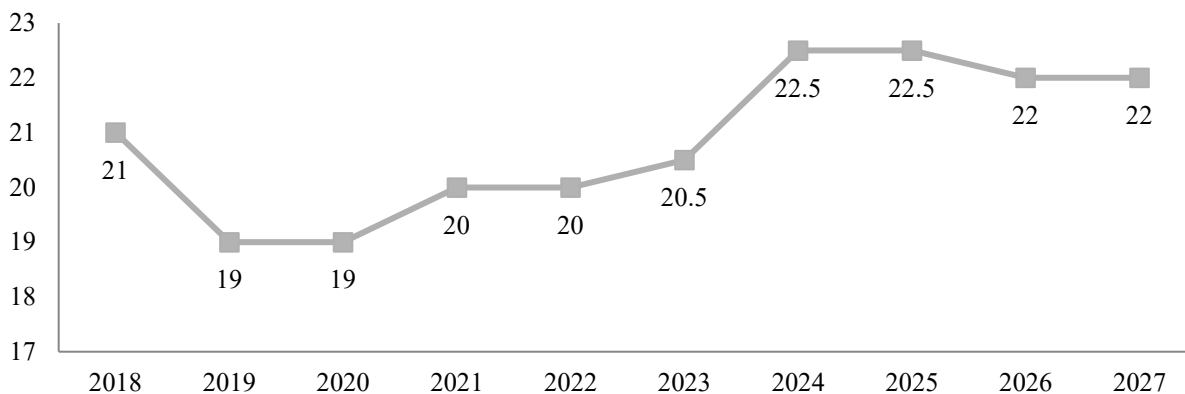
BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Administration	1,079,266	32,000	1,047,266	5.1
Tax Collection	1,845,531	1,640,133	205,398	12.0
Treasury Division	895,315	897,950	(2,635)	4.1
Revenue Recovery	78,671	15,550	63,121	0.8
Total	3,898,783	2,585,633	1,313,150	22.0

STAFFING TREND

Staffing for the Treasurer-Tax Collector's Office has remained relatively steady over the last 10 years. For FY 2026-27, the total staff allocation remains at 22.0 FTE.

During FY 2025-26, one vacant Accountant-Auditor allocation was alternately filled with an Accountant II and one vacant Fiscal Technician was alternately filled with a Senior Fiscal Assistant due to changing programmatic needs. The Recommended Budget revises the allocation to match the current classification of the allocations.



Treasurer-Tax Collector

RECOMMENDED BUDGET • FY 2026-27

SOURCES & USES OF FUNDS

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

Alternate Public Defender

RECOMMENDED BUDGET • FY 2026-27

RECOMMENDED BUDGET

The Alternate Public Defender's budget is recommended at \$2,370,860, which is an increase of \$229,589 (10.7%) when compared to the FY 2025-26 Adopted Budget. Revenue is recommended at \$526,041, a decrease of \$7,000 (1.31%) compared to FY 2025-26. The General Fund support is 77.8% and increased by \$236,589 (14.7%) when compared to the FY 2025-26 Adopted Budget. The increase in General Fund support is primarily due to increases in Salaries and Benefits, which include Board-approved salary increases, health premium increases, and increased CalPERS unfunded accrued liability payments.

DEPARTMENT BUDGET SUMMARY

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Other Fin Sources	17,170	533,041	526,041	(7,000)
Total Revenue	17,170	533,041	526,041	(7,000)
Salaries & Benefits	1,201,272	1,591,735	1,727,741	136,006
Services & Supplies	577,806	548,911	642,494	93,583
Other Charges	1,544	0	0	0
Intrafund Transfers	25	625	625	0
Total Appropriations	1,780,647	2,141,271	2,370,860	229,589
FUND 1000 GENERAL FUND TOTAL	1,763,478	1,608,230	1,844,819	236,589

MAJOR BUDGET CHANGES

Revenues

Other Financing Sources

(\$7,000) Decrease in Operating Transfers In due to operational expenses not being realized for the DA/PD Subaccount special revenue fund.

Appropriations

Salaries and Benefits

\$53,020 Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.

\$42,560 Increase in Health Insurance premiums.

\$37,874 Increase in Salaries and Benefits expenses primarily due to Board-approved compensation increases and employee step increases.

\$2,552 Increase in Retiree Health Program charges.

Alternate Public Defender

RECOMMENDED BUDGET • FY 2026-27

Services and Supplies

\$87,060	Increase in Indigent Defense for legal services, criminal investigation services, and psychiatric medical services based on a three-year average of historical actuals.
\$3,485	Increase in General Liability insurance premium expense as the Department's share of overall County claims incurred has increased from prior years, increasing their Liability insurance premium expense.
\$3,038	Increase due to adjustments across multiple objects to align the budget to actual costs.

MISSION

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

PROGRAM SUMMARY

Alternate Public Defender

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

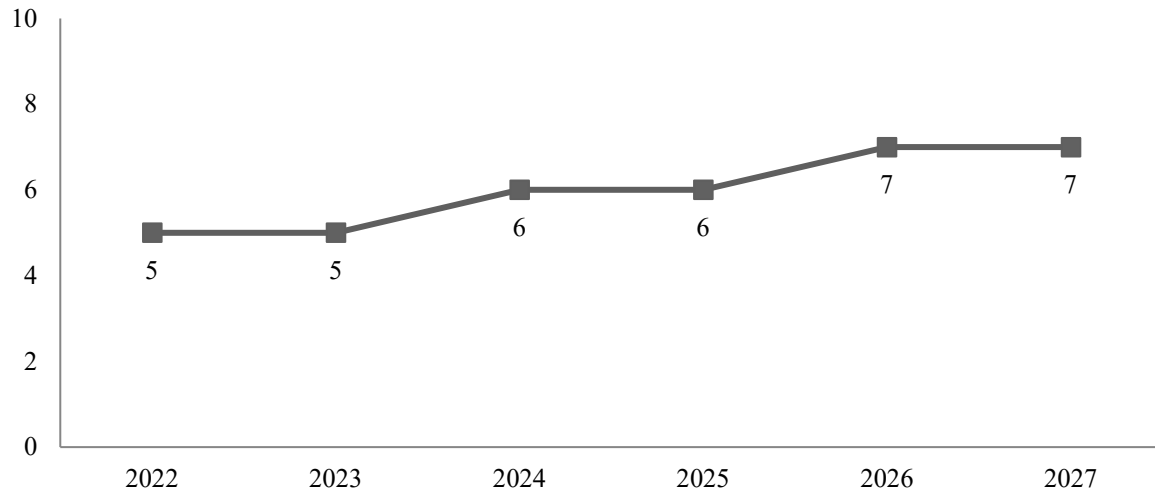
The Office was created in March 2021; before that, all services were provided through contracts. The Office currently serves the West and East Slopes with County employees.

STAFFING TREND

The Office of the Alternate Public Defender was established in FY 2021-22 with 5.0 FTEs. The recommended allocation for FY 2026-27 is 7.0 FTEs.

During FY 2025-26, one vacant Deputy Attorney allocation was alternately filled with an Associate Attorney. The Recommended Budget includes carrying over this underfill to allow for flexibility in the recruitment for this position that is typically difficult to recruit for.

Alternate Public Defender RECOMMENDED BUDGET • FY 2026-27



SOURCES & USES OF FUNDS

Indigent Defense is a mandated service, funded almost entirely from discretionary General Fund revenue; however, beginning in FY 2025-26, the Alternate Public Defender was provided a share of Public Safety Realignment through the CCP to be used for a Deputy Attorney, training, and other eligible expenses. In FY 2026-27, the CCP has allocated funding to the Alternate Public Defender again. This budget also includes \$13,000 in funding from the District Attorney/Public Defender Special Revenue Fund to help offset General Fund costs.



District Attorney

RECOMMENDED BUDGET • FY 2026-27

RECOMMENDED BUDGET

The District Attorney's Office budget is recommended at \$19,484,342, which is an increase of \$821,061 (4.4%) when compared to the FY 2025-26 Adopted Budget. Revenue is recommended at \$5,753,680, an increase of \$164,061 (2.94%) when compared to FY 2025-26. The General Fund provides 70.5% of the funding for the department, and total General Fund support is increased by \$657,000 (5.03%) when compared to the FY 2025-26 Adopted Budget.

DEPARTMENT BUDGET SUMMARY

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	9,500	8,000	6,000	(2,000)
IG Rev - State	2,842,571	2,954,594	2,856,266	(98,328)
IG Rev - Federal	1,036,461	804,693	696,413	(108,280)
Service Charges	23,748	20,030	20,010	(20)
Miscellaneous Rev	156	180	500	320
Other Fin Sources	1,134,314	1,802,122	2,174,491	372,369
Total Revenue	5,046,751	5,589,619	5,753,680	164,061
Salaries & Benefits	13,940,621	16,062,366	16,827,345	764,979
Services & Supplies	2,432,951	2,797,140	2,941,501	144,361
Other Charges	440,318	9,850	6,000	(3,850)
Fixed Assets	101,658	87,125	4,396	(82,729)
Other Fin Uses	50,937	0	0	0
Intrafund Transfers	3,175	6,800	5,100	(1,700)
Intrafund Abatement	(300,545)	(300,000)	(300,000)	0
Total Appropriations	16,669,115	18,663,281	19,484,342	821,061
FUND 1000 GENERAL FUND TOTAL	11,622,364	13,073,662	13,730,662	657,000

MAJOR BUDGET CHANGES

Revenues

Fines and Penalties

(\$2,000) Decrease in Suspended Drivers License Penalties based on current year trends.

State Revenue

\$67,426 Increase in state funding due to new Opioid Remediation Program funding offset by a reduction in Office of Traffic Safety grant and Firearm Relinquishment Program funding.

\$21,320 Increase in Public Safety Sales Tax due to growing sales tax receipts in the statewide sales tax pool.

\$3,000 Increase due to increased allocation for vehicle theft enforcement code funding.

District Attorney

RECOMMENDED BUDGET • FY 2026-27

(\$190,074) Decrease in CalOES funding due to the termination of the Child Abuse Treatment and the Unemployment Fraud Programs.

Federal Revenue

\$15,988 Increase due to an increase in FBI Task Force funding.

(\$124,268) Decrease in federal funding due to the termination of the Child Abuse Treatment Program.

Other Financing Sources

\$174,788 Increase in Operating Transfers In from the Federal Equitable Sharing special revenue fund.

\$101,382 Increase in Operating Transfers In from Supplemental Law Enforcement Services Fund for one-time expenses.

\$70,900 Increase in Operating Transfers In from the State Equitable Sharing special revenue fund.

\$32,316 Increase in Operating Transfers In from the District Attorney/Public Defender Subaccount.

\$19,637 Increase in Operating Transfers In from the Workers' Compensation Fraud special revenue fund.

(\$1,500) Decrease in Operating Transfers In from the Proposition 64 special revenue fund.

(\$6,776) Decrease in Operating Transfers In from the Automobile Fraud special revenue fund.

(\$18,378) Decrease in Operating Transfers In from the Real Estate Fraud special revenue fund.

Appropriations

Salaries and Benefits

\$608,082 Increase in Salaries and Benefits expenses primarily due to Board-approved compensation increases and employee step increases.

\$208,117 Increase in Health Insurance premiums.

\$183,649 Increase in Salaries and Benefits due to the addition of 1.0 FTE Associate Attorney for the Opioid Remediation Program mostly offset with revenue.

\$78,456 Increase in Salaries and Benefits due to the addition of 0.75 FTE Administrative Analyst I/II offset with a reduction in Temporary Employees and Cole Pro Media contract termination.

(\$149,672) Decrease in Temporary Employees to offset the addition of 0.75 FTE Administrative Analyst I/II and other minor cost increases.

District Attorney
RECOMMENDED BUDGET • FY 2026-27

\$16,263	Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.
\$13,598	Increase in Retiree Health Program charges.
(\$79,567)	Decrease in Salaries and Benefits due to the deletion of 1.0 FTE Limited Term Victim Witness Program Specialist due to the termination of the federally- and state-funded Child Abuse Program.
(\$113,947)	Decrease in Workers' Compensation premium charges as the Department's share of overall County claims incurred and payroll has decreased from prior years, decreasing their Workers' Compensation insurance premium expense.

Services and Supplies

\$314,893	Increase in Computer System and Software Maintenance primarily due to the Peregrine and Closure contracts (offset with special revenue) and standard annual contract increases for existing systems.
\$89,708	Increase in General Liability insurance premium expense as the Department's share of overall County claims incurred and payroll has increased from prior years, increasing their Liability insurance premium expense.
\$23,000	Increase in Vehicle Equipment due to vehicle outfitting for two anticipated vehicle replacements.
\$12,810	Increase in Rent and Lease: Buildings and Improvements due to annual contracted lease increases.
(\$13,760)	Decrease in Law Enforcement Equipment due primarily to an adjustment to the annual body worn camera costs.
(\$16,804)	Decrease in anticipated fuel costs based on prior year actuals.
(\$30,231)	Decrease in training and travel-related costs based on prior year actuals.
(\$35,810)	Decrease in Fleet mileage costs based on prior year actuals and Fleet estimates.
(\$40,042)	Decrease in Professional and Specialized Services primarily due to the termination of the Cole Pro Media contract.
(\$160,440)	Decrease in Psychiatric Medical Services due to closing the Hope Counseling contract following the termination of funding for the Child Abuse Treatment Program.
\$1,037	Increase due to adjustments across multiple objects to align the budget to actual costs.

Other Charge

(\$3,850)	Decrease in Interfund Transfers to Fleet due to decreasing anticipated Fleet repair orders.

District Attorney

RECOMMENDED BUDGET • FY 2026-27

Fixed Assets

(\$82,729) Decrease in Fixed Assets due to one-time fixed asset purchases completed in FY 2025-26.

Intrafund Transfers

(\$1,700) Decrease in Intrafund Transfers due to decreased facilities maintenance charges.

MISSION

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

PROGRAM SUMMARIES

Administration

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

Core & Special Victims Unit Prosecutions

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

The majority of costs related to operating this unit are supported by the General Fund. Partial offset is provided by other funding sources such as the AB109 Realignment Fund, which is comprised of California's state sales tax and vehicle license fees allocated to counties to support public safety initiatives, the Violence Against Women Vertical Prosecution (VV) Program (to improve the criminal justice system's processing of violent crimes against women), and the Office of Traffic Safety (OTS) Vertical Prosecution Grant Program, which focuses on prosecuting felony/fatal DUI crimes. Additionally, Fiscal Year 2026-27 will be the first year of participation in the Opioid Remediation Program as administered by El Dorado County Health and Human Services Agency (HHSa).

Core Investigations

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

District Attorney Investigators and Investigative Assistants assist the Prosecutors in preparing cases for trial by conducting interviews, interrogations, processing evidence, and preparing reports. District Attorney Investigators also initiate investigations of public corruption, parental child abductions, welfare fraud, insurance fraud, consumer fraud, real estate fraud, cold case homicides, officer-involved shootings, and critical incidents.

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

Support Staff

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

Innovation and Efficiency Unit

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

Fraud Crime: Investigations & Prosecution

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

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

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

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

District Attorney

RECOMMENDED BUDGET • FY 2026-27

Lastly, this unit works to bring justice to crimes related to Real Estate Fraud. The funding for Real Estate Fraud is ongoing. Historically, as the real estate instruments specified under GC 27388 are recorded, a \$2.00 fee is assessed, with 90% of the fee being deposited into a Special Revenue Account for use by the District Attorney's office for the investigation and prosecution of Real Estate Fraud.

Victim Witness Unit

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

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

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

During Fiscal Year 2025-26, the office lost funding for the Child Abuse Treatment (AT) Program due to a highly competitive application process and funding geared more towards assisting non-profits and community-based organizations rather than local government agencies.

BUDGET SUMMARY BY PROGRAM

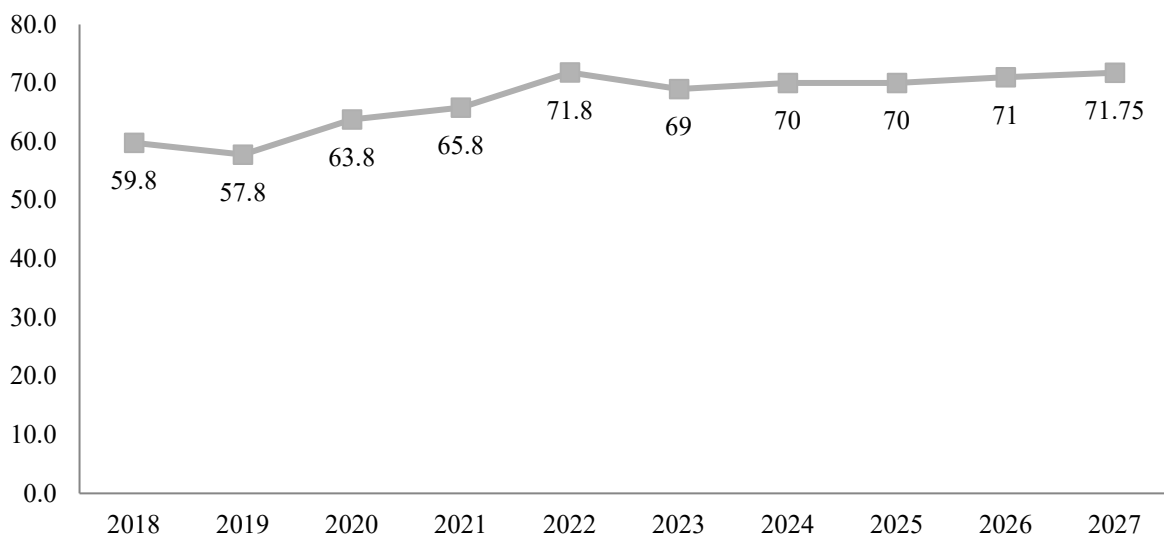
	Appropriations	Revenues	Net County Cost	Staffing
Administration	2,002,251	2,198,400	(196,149)	2.75
Prosecution	8,227,904	1,430,568	6,797,336	24.65
Investigations	5,151,371	227,796	4,923,575	18.17
Victim Witness Unit	1,410,742	1,020,721	390,021	9.75
IT	976,174	-	976,174	4.00
Support Services	708,987	-	708,987	8.00
Fraud Crime: Investigations & Prosecution	1,006,913	876,195	130,718	4.43
Total	19,484,342	5,753,680	13,730,662	71.75

STAFFING TREND

Staffing for the District Attorney's Office over the last decade has increased by 11.95 FTE, primarily due to changes in state law and mandated requirements for investigations. The recommended staff allocation for FY 2026-27 is 71.75 FTEs. In the FY 2026-27 Recommended Budget, 1.0 FTE Associate Attorney and 0.75 FTE Administrative Analyst I/II are being added, and 1.0 FTE Limited Term Victim Witness Program Specialist is being deleted.

During FY 2025-26, three vacant Deputy Attorney allocations were alternately filled with an Associate Attorney, three vacant Sr. Attorneys were alternately filled with Deputy Attorneys, and one vacant Lieutenant (District Attorney) was alternately filled with a Supervising Investigator (District Attorney). The Recommended Budget includes carrying over these underfills to allow for flexibility in the recruitment for these positions that are typically difficult to recruit for.

During FY 2025-26, one vacant Limited Term Associate Attorney was alternately filled with a Limited Term Deputy Attorney. The Recommended Budget revises the allocation to match the current classification of the allocation.



SOURCES & USES OF FUNDS

The District Attorney's Office is primarily funded through discretionary General Fund revenue; however, several State and Federal grants provide funding for various programs within the office. The Office also receives a portion of the Public Safety Sales Tax (\$1,565,382), and revenue transfers in from special revenue funds for Workers' Compensation Fraud, Automobile Fraud, Real Estate Fraud, Prop 64, and Environmental Crimes programs (\$882,695). The Department is drawing down \$685,288 in Public Safety Realignment funds.



RECOMMENDED BUDGET

The Grand Jury budget is recommended at \$60,000, with no change in appropriations or Net County Cost from FY 2025-26.

DEPARTMENT BUDGET SUMMARY

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Services & Supplies	59,001	60,000	60,000	0
Other Charges	1,408	0	0	0
Total Appropriations	60,409	60,000	60,000	0
FUND 1000 GENERAL FUND TOTAL	60,409	60,000	60,000	0

MISSION

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

PROGRAM SUMMARY

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

SOURCES & USES OF FUNDS

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



RECOMMENDED BUDGET

The Probation Department budget is recommended at \$30,063,915, which is an increase of \$2,659,367 (9.7%) when compared to the FY 2025-26 Adopted Budget. Revenue is recommended at \$15,241,803, an increase of \$1,961,951 (14.77%) when compared to the FY 2025-26 Adopted Budget. The General Fund provides 49.3% of the funding for the department, and total General Fund Support of \$14,822,111 is increased by \$697,416 (4.94%) when compared to the FY 2025-26 Adopted Budget.

DEPARTMENT BUDGET SUMMARY

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	2,858,070	2,688,359	5,263,875	2,575,516
IG Rev - Federal	188,891	246,770	150,000	(96,770)
Service Charges	323,050	190,000	250,000	60,000
Miscellaneous Rev	500	0	0	0
Other Fin Sources	8,023,679	10,154,723	9,577,928	(576,795)
Total Revenue	11,394,190	13,279,852	15,241,803	1,961,951
Salaries & Benefits	20,920,696	21,521,496	22,501,538	980,042
Services & Supplies	3,584,020	4,750,896	3,486,856	(1,264,040)
Other Charges	532,261	112,620	3,493,367	3,380,747
Fixed Assets	389,837	613,836	427,614	(186,222)
Other Fin Uses	197,213	390,000	125,139	(264,861)
Intrafund Transfers	37,830	15,700	29,400	13,700
Total Appropriations	25,661,856	27,404,548	30,063,914	2,659,366
FUND 1000 GENERAL FUND TOTAL	14,267,667	14,124,696	14,822,111	697,415

MAJOR BUDGET CHANGES

Revenue

State Revenue

\$2,547,137	Increase in state revenues primarily due to the award of grant funding through the California Board of State and Community Corrections (BSCC) Proposition 47 Grant Program.
\$25,583	Increase in Public Safety Sales Tax due to growing sales tax receipts in the statewide sales tax pool in FY 2025-26.
\$2,796	Increase in state revenues due to increased reimbursements for training from the Standards and Training for Corrections Division at BSCC.

Probation

RECOMMENDED BUDGET • FY 2026-27

Federal Revenue

\$10,000	Increase in Federal Public Assistance revenue due to increased eligible candidacy for Title IV-E funds.
(\$106,770)	Decrease in federal revenue due to the funding sunset of the Juvenile Justice Emergency Planning Demonstration Program Grant.

Service Charges

\$60,000	Increase in Institutional Care & Services revenue due to an increase in contract rates and usage for other Counties housing their youth in the South Lake Tahoe Juvenile Treatment Center.

Other Financing Sources

\$1,312,960	Increase in Operating Transfers In due to the use of California Advancing and Innovating Medi-Cal Providing Access and Transforming Health Initiative (CalAIM PATH) Grant funds.
\$200,000	Increase in Operating Transfers In due to increased use of the Criminal Fee Backfill Special Revenue Fund.
\$198,443	Increase in Operating Transfers In due to increased use of the Community Corrections Performance Incentives Special Revenue Fund.
\$42,417	Increase in Operating Transfers In due to increased use of the Enhancing Law Enforcement Activities Subaccount (ELEAS) Special Revenue Fund.
\$2,445	Increase in Operating Transfers In due to increased use of the Juvenile Reentry Grant Special Revenue Fund.
(\$1,718)	Decrease in Operating Transfers In due to decreased use of the Juvenile Data Special Revenue Fund.
(\$140,000)	Decrease in Operating Transfers In due to decreased use of the Probation Automation Special Revenue Fund.
(\$148,431)	Decrease in Operating Transfers In due to decreased use of the Juvenile Justice Crime Prevention Act (JJCPA) Special Revenue Fund.
(\$193,001)	Decrease in Operating Transfers In from the Opioid Settlement Special Revenue Fund due to funding sunset date of June 30, 2026.
(\$205,243)	Decrease in Operating Transfers In due to decreased use of the Youthful Offender Block Grant (YOBG) Special Revenue Fund.
(\$268,764)	Decrease in Operating Transfers In due to decreased funding from the Community Corrections Partnership (CCP).

Probation

RECOMMENDED BUDGET • FY 2026-27

(\$1,375,903) Decrease in Operating Transfers In due to decreased use of SB 823 Block Grant and Part B funding from SB823.

Appropriations

Salaries and Benefits

\$462,856 Increase in Salaries and Benefits due to the addition of 1.0 FTE Limited Term Deputy Probation Officer I/II/III, 1.0 FTE Limited Term Mental Health Clinician, 1.0 FTE Limited Term Sr. Administrative Analyst, and 0.5 FTE Limited Term Transport Driver, offset with grant revenue for CalAIM implementation.

\$361,236 Increase in Health Insurance premiums.

\$268,698 Increase in Salaries and Benefits due to the addition of 1.0 FTE Limited Term Deputy Probation Officer I/II/III and 1.0 FTE Limited Term Sr. Administrative Analyst, offset with grant revenue for Prop 47.

\$234,114 Increase in Salaries and Benefits due to the addition of 2.0 FTE Probation Assistants to increase compliance monitoring for pre-trial services.

\$207,713 Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.

\$105,219 Increase in Salaries and Benefits expenses primarily due to Board-approved compensation increases and employee-step increases.

\$20,562 Increase in Retiree Health Program charges.

(\$210,048) Decrease on Salaries and Benefits due to savings estimated from employees taking advantage of the Retirement Incentive Plan in FY 2025-26 and vacancies budgeted at lower salary steps.

(\$470,308) Decrease in Workers' Compensation premium charges as the Department's share of overall County claims incurred and payroll has decreased from prior years, decreasing their Workers' Compensation insurance premium expense.

Services and Supplies

\$425,381 Increase in Telephone and Radio Equipment due to the necessary replacement of all radios in the Department based on new federal and state requirements for specific encryption of radios transmitting Criminal Justice Information and Personal Identifying Information.

\$54,584 Increase in Fleet Rental and Bulk Fuel charges due to anticipated transportation increases with the additional service provision for compliance with CalAIM and the grant funded activities of Prop 47.

\$24,533 Increase in General Liability insurance premium expense as the Department's share of overall County claims incurred and payroll has increased from prior years, increasing their Liability insurance premium expense.

Probation

RECOMMENDED BUDGET • FY 2026-27

\$17,243	Increase in multiple software related objects due to purchases for the CalAIM PATH and Prop 47 grant programs.
\$15,500	Increase in Building Maintenance due to increased maintenance needs at the Juvenile Treatment Center.
\$9,659	Increase in Computer Equipment due to purchases for the CalAIM PATH and Prop 47 grant programs.
\$8,094	Increase in Rent and Lease: Buildings and Improvements due to annual contractual rent increases.
(\$1,837,477)	Decrease in Services and Supplies due to client-based services expenditures being moved to the Other Charges expenditure class.
\$18,443	Increase due to adjustments across multiple objects to align the budget to actual costs.

Other Charges

\$1,837,477	Increase in Other Charges due to client-based services expenditures being moved from the Services and Supplies expenditure class.
\$1,543,270	Increase in Other Charges due to additional service provision through the BSCC Prop 47 Grant Award.

Fixed Assets

\$6,539	Increase in Vehicle Fixed Assets primarily due to vehicle upfits for replacement Fleet vehicles.
\$6,614	Increase in Building and Improvements Fixed Assets based on FY 2026-27 anticipated Facilities projects.
(\$10,282)	Decrease in Computer System Equipment Fixed Assets based on FY 2026-27 anticipated IT projects.
(\$189,093)	Decrease in Fixed Assets primarily due to equipment purchased in the FY 2025-26.

Other Financing Uses

\$70,000	Increase in Operating Transfers Out due to replacement vehicle upgrades.
(\$334,861)	Decrease in Operating Transfers Out to Facilities due to a Control Panel Project in the Juvenile Detention Facility nearing completion in FY 2026-27.

Intrafund Transfers

\$13,700	Increase in Intrafund Transfers due to increased facilities maintenance charges.

MISSION

The mission of the Probation Department is to provide public safety through collaborative partnerships and innovative practices in corrections, with accountability and compassion.

The vision of the Probation Department is Safe Communities through Changed Lives.

The Probation Department believes its well-trained, dedicated, and compassionate employees are the department's most valuable asset. The department is committed to respecting human rights and diversity, fostering transparency through accountability and communication, and providing exemplary service by leading with integrity, humility, honesty, and equality.

PROGRAM SUMMARIES

Administration and Fiscal

The Administration, Fiscal, & Human Resources Division organizes, directs, and supports the daily operations of the Probation Department by overseeing the development, implementation, and monitoring of the annual budget, grant management, contracts administration, Legistar, payroll, accounts payable/receivable, training, and travel. Members of this Division provide experienced and collaborative service to team members and the community we serve while representing the Department with professionalism, accountability, and compassion.

Operations Support

The Operations Support Division provides comprehensive program support and development to the entire Department. The Division leads the advancement and preservation of policy, procedure, and evidence-based and best practices for all Department training and program development. The Division also provides central Department services such as information technologies, developing internal software, information support services, data research, analytics, and reporting functions. In addition, the Division supports, administers and organizes the Community Corrections Partnership.

Adult Probation Services

Adult Probation Services are focused on several areas, including Pretrial Services, Adult Court Services, Field Supervision, Electronic Monitoring, Community Corrections Center services, Vocational Job Services, a Transitional Living Program, and Victim Services. The goal of the Adult Services Division is to be effective in our efforts to reduce recidivism for Justice-Involved Individuals through evidence-based decision-making by understanding each individual's risk and needs, and by how an officer responds. Assessments are used to guide supervision decision-making along several dimensions with the goal of strategic use of our community resources, which requires appropriate matching of treatment to the level of the criminogenic need. The risk level for each individual determines the intensity and frequency of supervision by an officer. Specialized caseloads are also in place for sex offenses, DUI, Military Veterans, Domestic Violence, and individuals with behavioral health challenges.

Youth and Family Probation Services

Under the Youth and Family Probation Services Division, officers are responsible for countywide community supervision of the youth who are under a term of probation supervision, utilizing risk and needs assessments to determine criminogenic needs, resulting in an individually based service plan unique to each youth. Officers in this Division coordinate intake services (prevention and diversion) for youth as

Probation

RECOMMENDED BUDGET • FY 2026-27

well as the delivery of family-based services. Juvenile Court Officers represent the department in all juvenile hearings and complete investigations and recommendation reports to the Superior Court, based on the needs of the youth and community safety, with victim input. Supervision of youth is guided by risk level and includes enforcement of court orders, referrals to counseling, and may include electronic monitoring, community service, and victim restoration. Specialized juvenile caseloads consist of Dual Status Youth (DSY) and Placement/Foster Care, where collaboration with partner agencies (Child Welfare, Behavioral Health, and Education) and Child & Family Team meetings promote the youth's strengths and goals in service plan development and rehabilitation efforts.

Juvenile Treatment Center

The South Lake Tahoe Juvenile Treatment Center is a 40-bed, medium-security juvenile detention facility where youth await adjudication of cases for delinquent acts and engage in court-ordered programs and interventions to promote rehabilitation and public safety. The Juvenile Treatment Center provides mandated services and treatment programs to incarcerated youth, supporting provisions of five court-ordered disposition programs: Chances, a short-term transition commitment to establish stabilizing and treatment services for the youth out of custody before release (for up to 30 days), Choices (for up to 90 days), Changes (for up to 180 days), Challenge, a camp commitment for moderate to high-risk youth (for up to 240 days), and Cedar Secure Track for youth who qualify under Welfare and Institutions Code 208.5. Youth are assessed for risk and need and provided treatment interventions in each program to address their top criminogenic needs and acute needs. All facilities within the State must comply with State Title 15 and Title 24 regulations covering staffing ratios (staff-to-juvenile), care and custody programming, housing conditions, facility maintenance, medical services, education services, treatment services, and safe transportation to services outside of the facility.

BUDGET SUMMARY BY PROGRAM

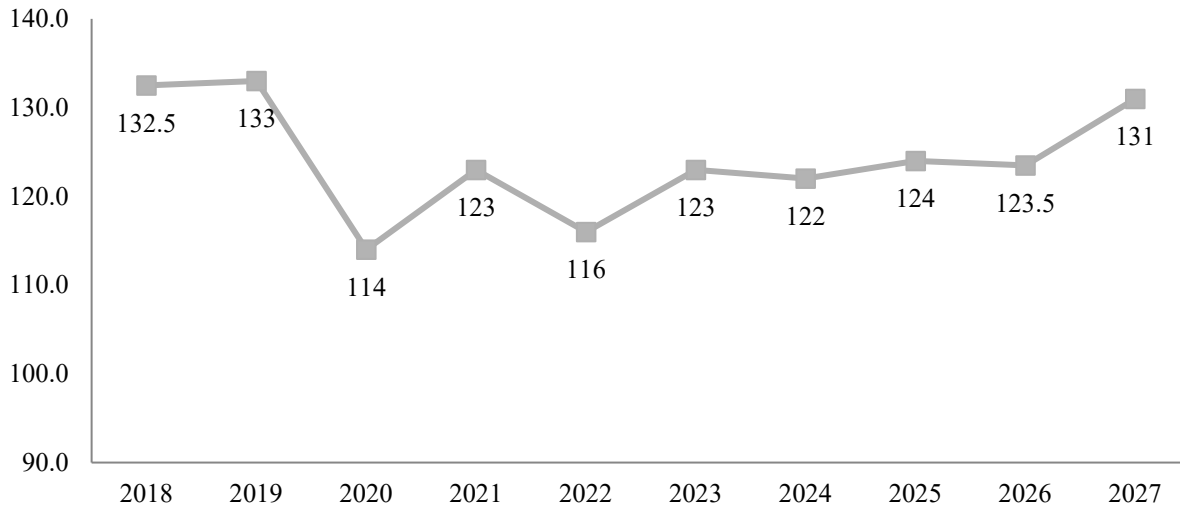
	Appropriations	Revenues	Net County Cost	Staffing
Administration	6,482,033	30,211	6,451,822	34.0
Adult Probation Services	12,331,579	8,228,979	4,102,600	45.5
Juvenile Detention Facilities	7,325,504	4,103,823	3,221,681	36.5
Juvenile Probation Services	3,924,798	2,878,790	1,046,008	15.0
Total	30,063,914	15,241,803	14,822,111	131.0

STAFFING TREND

For FY 2026-27, the recommended staff allocation is 131 FTEs, which includes the addition of 2.0 FTE Probation Assistant, 2.0 FTE Limited Term Sr. Administrative Analyst, 2.0 FTE Limited Term Deputy Probation Officer I/II/III (A), 1.0 FTE Limited Term Mental Health Clinician IA/IB/II, and 0.5 FTE Limited Term Probation Transport Driver. The addition of 1.0 FTE Limited Term Deputy Probation Officer I/II/III, 1.0 FTE Limited Term Mental Health Clinician, 1.0 FTE Limited Term Sr. Administrative Analyst, and 0.5 FTE Limited Term Transport Driver will be funded with CalAIM grant funds. The addition of 1.0 FTE Limited Term Deputy Probation Officer I/II/III and 1.0 FTE Limited Term Sr. Administrative Analyst will be funded with Prop 47 grant funds.

During FY 2025-26, 2.0 FTE vacant Sr. Deputy Probation Officer (B) allocations and 1.0 FTE vacant Deputy Probation Officer I/II (B) will be transitioned to 3.0 FTE Deputy Probation Officer I/II/III (A) allocations due to the addition of the new classifications in FY 2022-23. The Recommended Budget revises the allocation to match the current classification of the allocation. The Deputy Probation Officer I/II/III (A) was created to transition the current Deputy Probation Officer I/II (B), Deputy Probation Officer I/II

– Institutions, Sr. Deputy Probation Officer, and Sr. Deputy Probation Officer – Institutions allocations into one flexibly staffed classification that allows the movement of staff between fieldwork and institutions as needed by the department. The Deputy Probation Officer Supervisor (A) was created to transition the Deputy Probation Officer Supervisor (B) to the new classification series in order to provide the same flexibility discussed above for the department.



SOURCES & USES OF FUNDS

The Department is mainly supported by discretionary General Fund revenue; however, the Department also receives a share of the Public Safety Sales Tax (\$1,878,458), funding from the state for juvenile probation services (\$543,331), funding from the state for adult probation services (\$206,924), and funding from the state for Corrections training (\$57,780). The Department was also awarded a Prop 47 grant in the amount of \$7,990,057, with the FY 2026-27 amount totaling \$2,577,382, to administer the Reentry, Intervention, Support, and Engagement (RISE) pilot program to reduce recidivism, improve access to care, and support reentry for adults with mental health and substance use disorders.

The Department also receives federal funding for juvenile probation services (\$150,000).

The Department receives revenue from other county Probation Departments for housing those counties' youth in the South Lake Tahoe Juvenile Treatment Center and anticipates receiving \$250,000 in FY 2026-27.

The Probation Department's budgeted use of Public Safety Realignment funds is \$3,751,771 in FY 2026-27. This includes recovery of 13% of the Office's overhead costs at \$302,275.

Transfers from special revenue funds include \$1,525,000 from CalAIM PATH funds; \$1,299,509 from JJCPA funds; \$1,187,145 from YOBG funds; \$537,430 from the Community Corrections Performance Incentives Fund; \$479,534 from ELEAS funds; \$285,420 from the SB 823 Block Grant Fund; \$230,000 from Criminal Fee Backfill funds; \$182,178 from 2011 Realignment; \$74,639 in Part B funding from SB 823; \$22,857 from the Juvenile Data funds; and \$2,445 from the Juvenile Reentry Grant funds.



Public Defender

RECOMMENDED BUDGET • FY 2026-27

RECOMMENDED BUDGET

The Public Defender's Office budget is recommended at \$7,079,201, which is an increase of \$115,293 (1.66%) when compared to the FY 2025-26 Adopted Budget. Revenue is recommended at \$2,019,215, a decrease of \$192,765 (8.71%) compared to FY 2025-26. The General Fund support is 71.5% and is increased by \$308,058 (6.48%) when compared to the FY 2025-26 Adopted Budget. The increase in General Fund support is primarily due to increases in Salaries and Benefits, which include Board-approved salary increases, health premium increases, and increased CalPERS unfunded accrued liability payment.

DEPARTMENT BUDGET SUMMARY

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	286,244	611,556	823,878	212,322
IG Rev - Federal	215,303	250,835	3,450	(247,385)
Other Fin Sources	285,820	1,349,589	1,191,887	(157,702)
Total Revenue	787,367	2,211,980	2,019,215	(192,765)
Salaries & Benefits	4,869,300	6,287,390	6,505,944	218,554
Services & Supplies	515,346	628,968	570,907	(58,061)
Other Charges	166,623	0	0	0
Other Fin Uses	0	45,000	0	(45,000)
Intrafund Transfers	1,795	2,550	2,350	(200)
Total Appropriations	5,553,064	6,963,908	7,079,201	115,293
FUND 1000 GENERAL FUND TOTAL	4,765,697	4,751,928	5,059,986	308,058

MAJOR BUDGET CHANGES

Revenues

State Revenue

- \$178,373 Increase in state funding due to new Opioid Remediation Program funding.
- \$33,949 Increase in Public Safety Sales Tax due to growing sales tax receipts in the statewide sales tax pool.

Federal Revenue

- (\$247,385) Decrease in federal funding due to the expiration of the Justice Assistance Grant (JAG) funding.

Other Financial Sources

- \$87,433 Increase in use of District Attorney/Public Defender Subfund special revenue funding.

Public Defender

RECOMMENDED BUDGET • FY 2026-27

(\$245,135) Decrease in Operating Transfers In due to Criminal Fee Backfill funding ending in FY 2026-27.

Appropriations

Salaries and Benefits

\$185,360 Increase in Salaries and Benefits due to the addition of 1.0 FTE Social Worker II and 0.60 FTE Paralegal for the Opioid Remediation Program mostly offset with revenue.

(\$86,134) Decrease in Salaries and Benefits due to the deletion of 1.0 FTE Paralegal assigned to the JAG funding that will expire in FY 2025-26.

(\$182,000) Decrease in Salaries and Benefits based on a vacancy rate estimated using the average cost of an Associate Attorney to reduce Net County Cost, based upon historical vacancy rates.

\$212,625 Increase in Salaries and Benefits expenses primarily due to Board-approved compensation increases and employee step increases.

\$58,901 Increase in CalPERS employer's contribution due to increases to the County's unfunded accrued liability payment.

\$25,411 Increase in Health Insurance premiums.

\$8,180 Increase in Retiree Health Program charges.

(\$3,789) Decrease in Workers' Compensation premium charges as the Department's share of overall County claims incurred has decreased from prior years, decreasing their Workers' Compensation insurance premium expense.

Services and Supplies

\$10,700 Increase in Computer Software/Licenses and Online Subscriptions due to annual license increases.

\$5,450 Increase due to adjustments across multiple objects to align the budget to actual costs.

\$3,190 Increase in Rent and Lease: Buildings and Improvements due to annual contracted lease increases.

(\$7,403) Decrease in travel-related expenses due to grant projects concluding in FY 2025-26.

(\$13,500) Decrease in Professional and Specialized Services due to grant projects concluding in FY 2025-26.

(\$56,498) Decrease in General Liability insurance premium expense as the Department's share of overall County claims incurred and payroll has decreased from prior years, decreasing their Liability insurance premium expense.

Other Financial Uses

(\$45,000) Decrease in Operating Transfers Out to Fleet due to a vehicle being purchased in FY 2025-26.

Intrafund Transfers

(\$200) Decrease in Intrafund Transfers due to decreased facilities maintenance charges.

MISSION

The mission of the Public Defender's Office is to provide quality legal services in a compassionate and professional manner, providing constitutional balance to the El Dorado County legal system.

PROGRAM SUMMARY

The functions of the Public Defender's Office are defined by United States law, California state law, and the County Charter. The Public Defender provides wide-ranging legal representation, including investigative services, to people appointed to the department by the courts. These people cannot afford a private attorney and may be facing incarceration or other consequences. Clients of the department include:

- Adults accused of felonies or misdemeanors, including both new cases and violations of probation (VOP), and those requiring mandatory community supervision (MCS) or post-release community supervision (PRCS);
- Juveniles accused of felonies or misdemeanors, including both new cases and VOPs;
- Mentally ill people who are gravely disabled (Lanterman-Petris-Short Act) conservatees on petitions for conservatorship;
- Probate conservatees and Limited Probate conservatees (seniors and developmentally delayed persons who are unable to care for themselves) on petitions for conservatorship, including legal work protecting them from financial fraud, undue influence, and/or abuse including jury trials and court trials;
- People who are facing involuntary psychiatric hospitalizations and/or people facing involuntary medication, including writ proceedings and contested hearings;
- Clients in specialty courts, such as Veterans' Court, Mental Health Diversion Court, Behavioral Health Court, Prop 36 Court, and Family Wellness Court with the Shingle Springs Band of Miwok Indians, when accepted into those programs as part of the overall justice mandate to reduce crime and help people safely re-enter the community;
- People who are facing contempt of court charges brought by Family Support attorneys or private attorneys and/or private people in Family Law Court or other civil matters, as the potential outcome is jail. This includes contested hearings and trials; and
- People who are referred to CARE Court, a newer type of civil court case mandated by the State of California, intended to help manage the crisis of mental illness in our communities.

Public Defender

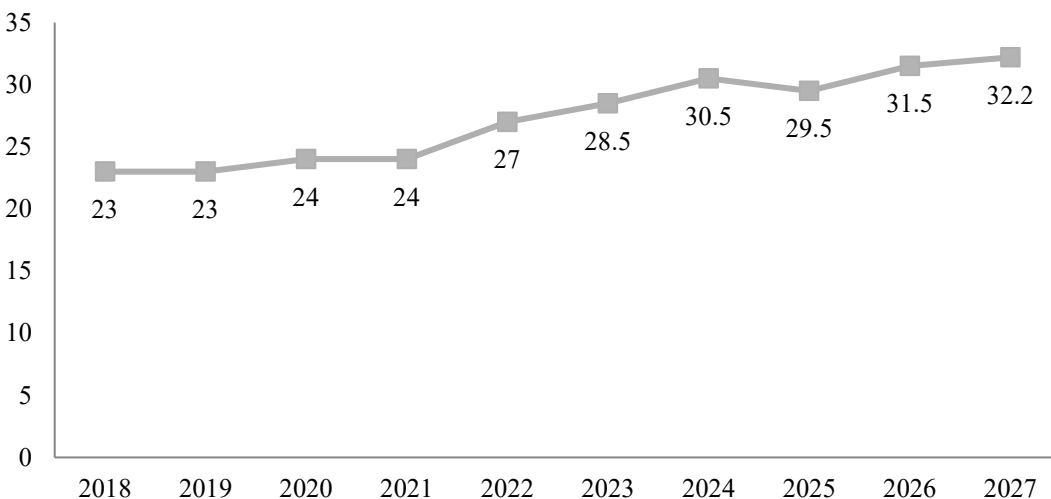
RECOMMENDED BUDGET • FY 2026-27

STAFFING TREND

The recommended staff allocation for FY 2026-27 is 32.2 FTEs, which includes the addition of 1.0 FTE Social Worker I/II and 0.6 FTE Paralegal I/II funded with the Opioid Remediation Program and the deletion of 1.0 FTE Limited Term Paralegal I/II due to the expiration of JAG grant funding. After the adoption of the FY 2025-26 Budget, the Board approved the addition of 1.0 FTE Investigator I/II (Public Defender) and 0.1 FTE Sr. Office Assistant and the deletion of 1.0 FTE Investigative Assistant I/II on January 27, 2026, with Legistar file [26-0132](#).

During FY 2025-26, one vacant Deputy Attorney allocation was alternately filled with an Associate Attorney, four vacant Sr. Attorneys were alternately filled with Associate Attorneys, and one vacant Sr. Attorney was alternately filled with a Deputy Attorney. The Recommended Budget includes carrying over these underfills to allow for flexibility in the recruitment for these positions that are typically difficult to recruit for.

During FY 2025-26, one vacant Supervising Deputy Public Defender was alternately filled with an Assistant Public Defender. The Recommended Budget revises the allocation to match the current classification of the allocation.



SOURCES & USES OF FUNDS

The department is primarily funded with discretionary General Fund revenue; however, the department does receive a share of the Public Safety sales tax (\$497,168), as well as funding from Public Safety Realignment (\$771,319). This budget also includes grant funding from the BSCC for the Public Defense Pilot Program (\$153,645), grant revenue from the Edward Byrne JAG Program (\$3,450), funding from the Opioid Remediation Program (\$173,065), AB 143 Criminal Backfill funding (\$245,135), and Public Defender Sub Account funding (\$175,433).

RECOMMENDED BUDGET

The Sheriff's Office General Fund budget is recommended at \$118,382,080, which is an increase of \$4,931,259 (4.3%) when compared to the FY 2025-26 Adopted Budget. Revenues are recommended at \$29,595,211, which is an increase of \$1,698,241 (6.1%) when compared to the FY 2025-26 Adopted Budget. The General Fund provides 75.2% of funding for the Department, and total General Fund support of \$88,786,869 is increased by \$3,233,018 (3.8%) when compared to the FY 2025-26 Adopted Budget.

The Sheriff's Office Inmate Welfare Fund (Commissary) budget is recommended at \$2,025,000, which is a decrease of \$148,473 (6.9%) when compared to the FY 2025-26 Adopted Budget. The Commissary budget is funded entirely from commissions received on Commissary and phone card purchases by inmates.

DEPARTMENT BUDGET SUMMARY – GENERAL FUND

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference From Adopted
Taxes	225,075	190,740	190,740	0
License, Pmt, Fran	238,056	318,000	355,000	37,000
Fines & Penalties	158,178	120,000	150,000	30,000
IG Rev - State	12,834,395	13,225,512	14,636,746	1,411,234
IG Rev - Federal	522,335	1,195,061	1,188,000	(7,061)
Other Gov Agency	500,000	500,000	500,000	0
Service Charges	657,942	811,000	909,000	98,000
Miscellaneous Rev	103,736	105,000	120,000	15,000
Other Fin Sources	8,337,247	11,431,657	11,545,725	114,068
Total Revenue	23,576,963	27,896,970	29,595,211	1,698,241
Salaries & Benefits	76,805,298	85,933,615	89,424,294	3,490,679
Services & Supplies	23,369,617	25,629,991	25,239,190	(390,801)
Other Charges	319,460	465,000	255,000	(210,000)
Fixed Assets	1,309,203	1,338,500	3,239,100	1,900,600
Other Fin Uses	19,556	97,500	150,000	52,500
Intrafund Transfers	193,501	212,473	221,396	8,923
Intrafund Abatement	(667,541)	(226,258)	(146,900)	79,358
Total Appropriations	101,349,095	113,450,821	118,382,080	4,931,259
FUND 1000 GENERAL FUND TOTAL	77,772,132	85,553,851	88,786,869	3,233,018

MAJOR BUDGET CHANGES – GENERAL FUND

Revenue*License, Permits, Franchise Fees*

\$25,000 Increase in Alarm Permit fees based on historical actuals.

Sheriff

RECOMMENDED BUDGET • FY 2026-27

\$10,000 Increase in Carry Concealed Weapons Permit fees based on estimates following Board-approved fee increases.

\$2,000 Increase in Other License and Permit fees based on historical actuals.

Fines & Penalties

\$30,000 Increase in Vehicle Code Fines based on historical actuals.

State

\$848,734 Increase in Public Safety Sales Tax due to growing sales tax receipts in the statewide sales tax pool in FY 2025-26.

\$562,500 Increase in state revenues due to increased grant awards for Off-Highway Vehicle, Alcoholic Beverage Control, and Office of Traffic Safety DUI grants.

Federal

(\$7,061) Decrease in federal revenues due to a decrease in grant revenue for Homeland Security Grants.

Service Charges

\$40,000 Increase in Estate Fees based on historical actuals.

\$30,000 Increase in Charges for Service based on historical actuals.

\$25,000 Increase in Law Enforcement Services charges due to Board-approved wage increases, which are charged for law enforcement services agreements.

\$5,000 Increase in Civil Process Services charges based on historical actuals.

(\$2,000) Decrease in Communication Services charges based on historical actuals.

Miscellaneous Revenue

\$10,000 Increase in Advertising revenue based on historical actuals.

\$5,000 Increase in Other Sales due to an increase in firearm purchases by retiring and current sworn staff.

Other Financing Sources

\$950,000 Increase in Operating Transfers In due to increased use of the State Asset Seizure Special Revenue Fund.

\$300,000 Increase in Operating Transfers In due to increased use of the California Identification System Remote Access Network (Cal-ID RAN) Board Special Revenue Fund.

\$208,315	Increase in Operating Transfers In due to the reauthorization of Secure Rural Schools funding for Search and Rescue operations on federal forest lands with payments from FY 2024, 2025, and 2026.
\$153,779	Increase in Operating Transfers In due to increased use of the Courts Security Special Revenue Fund.
\$67,979	Increase in Operating Transfers In due to increased allocation of the Opioid Settlement Special Revenue Fund.
\$29,000	Increase in Operating Transfers In due to an increased use of the Supplemental Law Enforcement Services Fund (SLESF).
\$25,000	Increase in Operating Transfers In due to increased use of the Civil Equipment Special Revenue Fund.
\$7,100	Increase in Operating Transfers In due to increased use of the Treasury Department Equitable Sharing Fund.
\$2,000	Increase in Operating Transfers In due to a slight increase in use of the Civil Fees Special Revenue Fund.
(\$15,000)	Decrease in Operating Transfers In due to decreased use of the Criminal Fee Backfill Special Revenue Fund.
(\$57,000)	Decrease in Operating Transfers In due to decreased use of the Department of Justice Equitable Sharing Fund.
(\$82,605)	Decrease in Operating Transfers In due to decreased use of the Sacramento Municipal Utilities District (SMUD) Cooperative Agreement Special Revenue Fund.
(\$187,000)	Decrease in Operating Transfers In due to decreased use of the Custody Services Special Revenue Fund.
(\$375,000)	Decrease in Operating Transfers In due to decreased use of the California Multi-Jurisdictional Methamphetamine Enforcement Team (Cal-MMET) Fund.
(\$412,500)	Decrease in Operating Transfers In due to decreased use of the Rural Counties Special Revenue Fund.
(\$500,000)	Decrease in Operating Transfers In due to decreased use of Providing Access and Transforming Health (PATH) funds.

Appropriations

Salaries and Benefits

\$1,578,154	Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.

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\$1,349,660	Increase in Salaries and Benefits expenses primarily due to Charter-mandated and Board-approved compensation increases and employee-step increases.
\$1,267,616	Increase in Health Insurance premiums.
\$69,185	Increase in Retiree Health Program charges.
(\$10,000)	Decrease in Standby Pay due to increased shift coverage from schedule changes which decreases the need for on-call coverage.
(\$763,936)	Decrease in Workers' Compensation premium charges as the Department's share of overall County claims incurred has decreased from prior years, decreasing their Workers' Compensation insurance premium expense.

Services and Supplies

\$525,000	Increase in Professional and Specialized Services due to the transition to jail meals being partially provided by an outside vendor.
\$255,717	Increase in General Liability insurance premium expense as the Department's share of overall County claims incurred and payroll has increased from prior years, increasing their Liability insurance premium expense.
\$249,600	Increase in Medical, Dental, Lab, and Ambulance Services due to contracted rate increases.
\$49,000	Increase in Utilities due to utility rate increases.
\$40,000	Increase in Verbatim Transcription due to contracted rate increases.
\$26,800	Increase in Telephone and Radio Equipment due to increasing prices for radio equipment.
\$23,500	Increase in Rent and Lease: Buildings and Improvements due to increased rent for the Georgetown Substation and the hangar at the Placerville Airport.
\$21,000	Increase in Vehicle Equipment due to contracted rate increases.
(\$27,100)	Decrease in Clothing and Personal Supplies due to one-time purchases completed in FY 2025-26.
(\$34,600)	Decrease in Law Enforcement Equipment due to one-time purchases completed in FY 2025-26.
(\$57,000)	Decrease in Computer Equipment due to a consolidation of computer equipment using systems that can perform multiple functions at a lower cost.
(\$117,500)	Decrease in Maintenance: Buildings and Improvements due to the completion of a Facilities project that was budgeted in the Sheriff's Office in FY 2025-26 but was paid for out of the Facilities budget.

(\$122,600)	Decrease in Fuel Purchases based on decreased estimated mileage, reducing fuel costs. This may need to increase during Adopted Budget based on current fuel prices.
(\$123,400)	Decrease in various Travel and Training objects due to an increased use of local training opportunities in lieu of higher-cost travel-based training.
(\$285,900)	Decrease in Fleet rentals due to decreased rates charged by Fleet and decreased estimated mileage.
(\$796,000)	Decrease in Food and Food Products due to the transition to jail meals being partially provided by an outside vendor.
(\$17,318)	Decrease due to adjustments across multiple objects to align the budget to actual costs.

Other Charges

(\$210,000)	Decrease in Other Charges due to a decrease in transfers to other governmental agencies for Homeland Security Grant expenditures.

Fixed Assets

\$1,605,000	Increase in Computer System Fixed Assets due to changing needs from the prior fiscal year, with some major purchases including the replacement of the end of life 911 call handling software, replacement servers and switches, replacement Livescan machines, Phase 3 of the Simulcast Project, and Body Worn Camera replacements.
\$213,000	Increase in Vehicle Fixed Assets primarily due to replacement vehicles for the Civil Division and Search and Rescue.
\$82,600	Increase in Equipment Fixed Assets due to changing needs from the prior fiscal year, with some major purchases including a replacement robot and equipment for the Explosive Ordinance Disposal Unit and washer and dryer replacements for the Jails.

Other Financing Uses

\$52,500	Increase in Operating Transfers Out to Fleet due to additional replacement vehicles scheduled for FY 2026-27.

Intrafund Transfers

\$8,923	Increase in Intrafund Transfers primarily due to increased facilities maintenance charges.

Intrafund Abatement

\$70,718	Decrease in Abatements, shown as a negative expense, due to the elimination of funding for the Sacramento-Placerville Transportation Corridor (SPTC) grant.
\$8,640	Decrease in Abatements for Radio maintenance based on historical actuals.

Sheriff

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DEPARTMENT BUDGET SUMMARY – COMMISSARY

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	116,825	25,000	25,000	0
Miscellaneous Rev	313,402	0	0	0
Fund Balance	0	2,148,473	2,000,000	(148,473)
Total Revenue	430,227	2,173,473	2,025,000	(148,473)
Services & Supplies	475,421	1,114,000	1,096,700	(17,300)
Other Charges	1,893	0	0	0
Contingency	0	1,059,473	928,300	(131,173)
Total Appropriations	477,314	2,173,473	2,025,000	(148,473)
FUND 1118 COMMISSARY TOTAL	47,087	0	0	0

MAJOR BUDGET CHANGES

Revenue

Fund Balance

(\$148,473) Decrease in projected Fund Balance available for use in FY 2026-27.

Appropriations

Services and Supplies

(\$17,300) Decrease due to adjustments across multiple objects to align the budget to actual costs.

Contingency

(\$131,173) Decrease in Contingency in the Commissary Fund based upon current projected use of funds.

MISSION

The mission of the El Dorado County Sheriff's Office is to uphold the law through the investigation and enforcement of criminal and civil law, to provide leadership and law enforcement support to allied law enforcement agencies, to deliver consistent and humane treatment to those placed in our care and custody, and to perform these responsibilities in a manner that is responsive to the needs of our community and faithful to the Constitution of the United States and the Constitution of the State of California.

The vision of the Sheriff's Office is a modern approach to traditional law enforcement values, total enforcement on crime and criminals, and total care for victims, witnesses, and the community with professionalism through training and by example.

PROGRAM SUMMARIES

Administration

Sheriff's Administration is responsible for the overall management of the Sheriff's Office and includes key leadership positions such as the Sheriff, Undersheriff, Captains, Chief Fiscal Officer, and the Sheriff's Executive Assistant.

A critical component within Administration is the Sheriff's Fiscal Division, which is responsible for grant administration, accounting, budgeting, payroll, purchasing, legislative analysis, and contract administration, and is the County CalOES/FEMA Reimbursement liaison, ensuring proper financial recovery and compliance in emergency situations.

By providing strategic leadership and financial oversight, Administration ensures efficient and effective operation of the Sheriff's Office while maintaining fiscal accountability and compliance with local, state, and federal regulations.

Custody and Bailiff

The Custody Division of the Sheriff's Office is responsible for the operation and security of the County's two adult custody facilities, located in Placerville and South Lake Tahoe. The Division manages inmate supervision, transportation, and housing while ensuring the safety and security of the facilities.

Key responsibilities include:

- Inmate Services – Supervision of inmates during court proceedings, transportation to other correctional facilities, and warrant services.
- Rehabilitation Programs – Offering work programs to support inmate rehabilitation and reintegration.
- Facility Operations – Overseeing Commissary services and ensuring inmates receive contracted medical care.
- Court Security – Providing security for courthouses across the County to maintain order and safety during judicial proceedings.

Through its commitment to safety, security, and inmate welfare, the Custody Division plays a crucial role in the County's law enforcement and correctional system.

Operations

The Operations Division of the Sheriff's Office is responsible for countywide law enforcement patrol activities, ensuring public safety, and responding to emergencies. Patrol Services plays a key role in handling calls for service, investigating crimes, making arrests, and enforcing local, state, and federal laws. Deputies also assist other agencies during emergencies and provide critical public safety services throughout El Dorado County.

Key units and specialized teams within the Operations Division include:

- Crime Scene Investigators & Detective Units – Conducting investigations into criminal cases, narcotics offenses, and follow-up inquiries referred by Patrol Deputies, the District Attorney, and Probation Departments.

Sheriff

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- Specialized Enforcement Teams – Including SWAT, Bomb Squad, K-9, Search & Rescue, Dive Team, Crisis Negotiation Team, and the Interdiction Unit.
- Community & Outreach Programs – Such as the Homeless Outreach Team, School Resource Officers, Safeguarding Children through Healthy Initiatives, Education, Law Enforcement, and Deterrence (SCHIELD) Program, Reserves, Explorers, and Public Information Officer.
- Emergency & Tactical Services – Overseeing the Office of Emergency Services (OES), Unmanned Aerial Systems (UAS), and coordination with multi-jurisdictional task forces.
- Logistical & Operational Support – Managing the Sheriff’s substations, Fleet operations, and specialized response units.

With a focus on law enforcement, emergency response, and community engagement, the Operations Division plays a vital role in maintaining public safety and ensuring a strong law enforcement presence throughout El Dorado County.

Support Services

The Support Services Division of the Sheriff’s Office provides essential administrative, technical, and operational support to ensure efficient law enforcement services. This Division oversees critical functions such as civil processes, records management, and property control, while also managing key infrastructure and technology for the department.

Key responsibilities and units within the Support Services Division include:

- Civil Unit – Responsible for processing and serving court documents, evictions, restraining orders, and wage garnishments.
- Records Unit – Managing public records requests, crime reports, and background checks to ensure compliance with legal and regulatory requirements.
- Property Unit – Handling evidence storage, lost and found property, and the return or disposal of items per legal guidelines.
- Coroner’s Office & Public Administration – Investigating unattended deaths and assisting with estate administration when necessary.
- Law Enforcement Training & Standards – Overseeing the Sheriff’s Training Section, Personnel, and the Background Investigative Unit.
- Technology & Communications – Maintaining the Radio Shop, Information Technology (IT) support, Radio Communications staff, Transparency Unit, and Dispatch.
- Operational & Specialized Units – Including Aviation, the Range/Armory, Concealed Carry Weapons (CCW) Unit, and the Honor Guard.
- Volunteer Programs – Coordinating with the Sheriff’s Team of Active Retirees (STAR) Program to enhance public safety efforts.

By ensuring the logistical, technological, and administrative functions of the Sheriff’s Office run smoothly, the Support Services Division plays a vital role in enhancing law enforcement operations and community service.

BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Administration	5,500,323	370,000	5,130,323	13.0
Bailiff	4,153,779	4,153,779	-	22.0
Custody	34,012,790	4,279,531	29,733,259	132.0

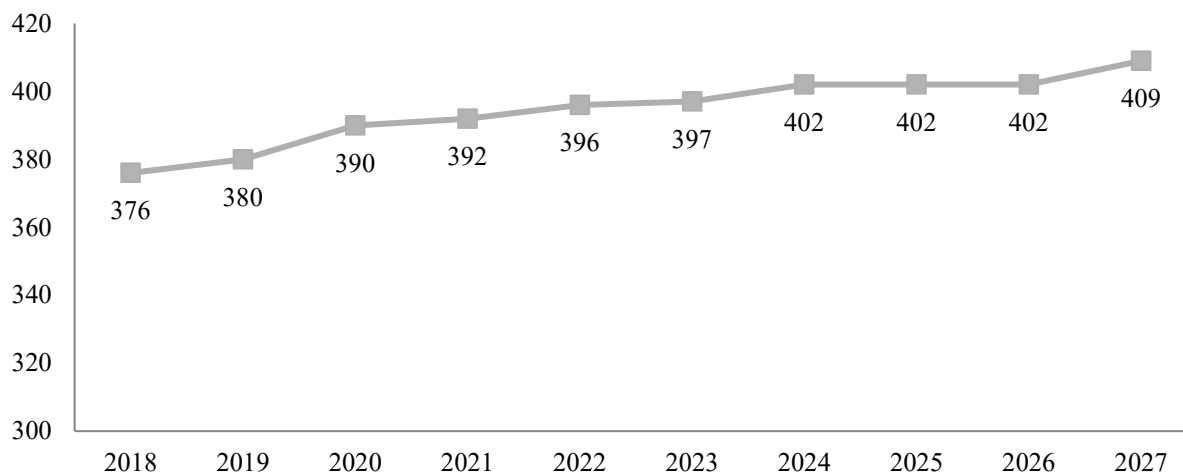
RECOMMENDED BUDGET • FY 2026-27

Operations	53,362,724	17,697,801	35,664,923	158.0
Support Services	21,352,464	3,094,100	18,258,364	84.0
Commissary	2,025,000	2,025,000	-	0.0
Total	120,407,080	31,620,211	88,786,869	409.0

STAFFING TREND

The recommended allocation for FY 2026-27 is 409.0 FTE, a 7.0 FTE increase from the FY 2024-25 Adopted Budget. The Recommended Budget includes the addition of an unfunded 1.0 FTE Administrative Analyst Supervisor allocation to allow for a restructuring of the Fiscal Division within the Sheriff's Office. It is anticipated that an allocation will be deleted in the Adopted Budget, offsetting this additional allocation.

The Jail Expansion is anticipated to be completed in December 2026. The staffing anticipated for the Jail expansion includes 1.0 FTE Sheriff's Lieutenant, 1.0 FTE Sheriff's Correctional Sergeant, and 7.0 FTE Sheriff's Correctional Officers. After the adoption of the FY 2025-26 Budget, the Board approved the addition of 1.0 FTE Sheriff's Correctional Sergeant and 5.0 FTE Sheriff's Correctional Officers on January 10, 2026 (Legistar #26-0053) to begin the hiring process for an initial group of allocations for the expansion. The remaining allocations will be added in FY 2026-27 with the Adopted Budget or a Board item.



SOURCES & USES OF FUNDS

The Sheriff's Office is primarily funded by General Fund discretionary revenues and a share of the Public Safety Sales Tax (\$12,429,200). The Office also receives grant funding from the Federal Department of Homeland Security, the State Department of Boating and Waterways, and other governmental agencies. The Sheriff's Office receives \$500,000 annually as a result of the County's agreement with the Shingle Springs Band of Miwok Indians.

The Sheriff's Office also receives revenue from special revenue funds. The FY 2026-27 Recommended Budget includes the use of \$4,153,779 in revenues from the State of California Trial Court Security Account for security services provided to the Superior Court. This amount is not sustainable to continue based on the annual amount of revenue received from the state, which has led to the use of fund balance

Sheriff

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in the Trial Court Security Account to cover the costs of the unit. Future fiscal years will require a General Fund contribution unless legislation is passed at the state level to augment Court Security revenue.

Other uses of special revenue funds include \$973,000 from State Asset Forfeiture, \$864,000 from SLESF, \$704,192 from Public Health Realignment, \$450,000 from Cal-ID RAN Board, \$325,000 from Cal-MMET, \$200,000 from Opioid Settlement, \$172,000 from Rural Counties, \$110,000 from Civil Fees and Equipment, \$100,000 from SMUD Cooperative Agreement, \$100,000 from DNA Identification, \$42,000 from Custody Services, \$13,000 from Department of Justice Equitable Sharing, and \$7,100 from Treasury Department Equitable Sharing.

The Sheriff's Office budgeted use of Public Safety Realignment funds is approximately \$3.12 million in FY 2026-27. This includes recovery of 13% of the Office's overhead costs at \$221,258. Since FY 2023-24, the CFMG contract for Jail Medical Services has been administered by the Sheriff's Office instead of HHSA. Approximately \$850,000 of the CFMG contract is funded by the Public Safety Realignment program.

The Inmate Welfare fund is budgeted at \$2,025,000, which includes \$1,096,700 in Services and Supplies for the benefit and educational needs of inmates and the operation of a commissary, and \$928,300 in Appropriation for Contingency.

Agricultural Commissioner

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RECOMMENDED BUDGET

This budget is recommended at \$4,074,743, reflecting an increase of \$279,367 (7.36%) compared to the FY 2025-26 Adopted Budget. General Fund support accounts for 26.70% of the Department's funding compared to the FY 2025-26 Adopted Budget. The increase in the Department's budget results from emergency grant funding received from the State for delimitation efforts related to the Glassy Winged Sharpshooter.

Fish and Wildlife Commission

The Recommended Budget for the Commission is \$27,420, a decrease of \$4,903 (15.17%) from the FY 2025-26 Adopted Budget. The General Fund contribution to the Commission is \$13,420, representing no change from the FY 2025-26 Budget. Historically, the General Fund has contributed between \$12,000 and \$20,000 in past years.

DEPARTMENT BUDGET SUMMARY – AGRICULTURAL COMMISSIONER

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	147,020	152,000	210,850	58,850
Rev Use Money/Prop	0	50	50	0
IG Rev - State	1,774,594	2,364,064	2,522,591	158,527
IG Rev - Federal	0	20,000	20,000	0
Other Gov Agency	90,682	148,727	203,917	55,190
Service Charges	25,918	22,458	29,153	6,695
Miscellaneous Rev	142	250	355	105
Other Fin Sources	6,955	0	0	0
Total Revenue	2,045,309	2,707,549	2,986,916	279,367
Salaries & Benefits	1,463,172	1,870,413	1,859,092	(11,321)
Services & Supplies	978,824	1,592,421	1,874,796	282,375
Other Charges	333,829	332,542	345,855	13,313
Fixed Assets	20,399	0	0	0
Intrafund Transfers	24	0	0	0
Intrafund Abatement	0	0	(5,000)	(5,000)
Total Appropriations	2,796,248	3,795,376	4,074,743	279,367
FUND 1000 GENERAL FUND TOTAL	750,938	1,087,827	1,087,827	0

MAJOR BUDGET CHANGES

Revenue

License, Permits, and Franchise Fees

\$58,850 Increase in revenues due to an increase in device fees and revenue from the new Scanner Ordinance.

Agricultural Commissioner

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State Inter-Governmental

\$158,527 Increase in revenues primarily due to the Glassy Winged Sharpshooter emergency program grant funding.

Other Governmental Agencies

\$55,190 Increase in revenue due to an increase in Noxious Weed contracts.

Service Charges

\$6,695 Increase in revenue due to an increase in small farm water inspections.

Appropriations

Salaries and Benefits

(\$108,410) Decrease in Salaries and Benefits due to an employee participating in the Retirement Incentive Plan.

\$45,444 Increase in CalPERS employer's contribution to the County's unfunded accrued liability payment and required employer contribution.

\$27,555 Increase in Workers' Compensation premium charges as the Department's share of overall County claims incurred has increased from prior years, increasing their Workers' Compensation insurance premium.

\$19,814 Increase in Other Compensation primarily due to an increase in Longevity pay.

\$2,065 Increase in Retiree Health Program charges.

\$2,211 Increase due to adjustments across multiple objects to align the budget to actuals.

Services and Supplies

\$282,375 Increase in appropriations primarily due to the pest control contract for Glassy Winged sharpshooter.

Other Finance Uses

\$13,313 Increase in appropriations primarily due to the increase in the University of California Cooperative Extension contract.

Intrafund Abatement

(\$5,000) Increase (shown as a negative expense) in Intrafund Abatement due to reimbursable work being done on Oak Mitigation monitoring.

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DEPARTMENT BUDGET SUMMARY – FISH & WILDLIFE COMMISSION

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	10,819	8,500	4,000	(4,500)
Rev Use Money/Prop	(483)	0	0	0
Other Fin Sources	29,467	13,420	13,420	0
Fund Balance	0	10,403	10,000	(403)
Total Revenue	39,803	32,323	27,420	(4,903)
Services & Supplies	14,933	32,323	27,420	(4,903)
Total Appropriations	14,933	32,323	27,420	(4,903)
FUND 1106 FISH & GAME TOTAL	(24,870)	0	0	0

MAJOR BUDGET CHANGES

Revenues

Fund Balance

(\$403) Decreased use of Fund Balance due to projects completed in FY 2025-26.

Fines and Penalties

(\$4,500) Decrease in Fines & Penalties due to fewer fines being issued from diversion.

Appropriations

Services and Supplies

(\$4,903) Decrease in appropriations to align the Commission's workplan for FY 2026-27 with available funding.

MISSION

The Department of Agriculture, Weights & Measures' mission is to protect, enhance and promote the preservation of agriculture and the environment while sustaining the public health, safety, and welfare of all citizens, and to provide consumer and marketplace protections through the fair and equitable enforcement of laws and regulations in El Dorado and Alpine Counties.

PROGRAM SUMMARIES

Agricultural Commissioner

Agricultural Commission

Created in 1967 by the Board of Supervisors, the seven-member Agricultural Commission acts in an advisory capacity to the Board and the Planning Commission on all matters related to agriculture. The Agricultural

Agricultural Commissioner

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Commission's scope of interests includes a wide variety of agricultural, timber and land use issues including agricultural land preservation, agricultural production, forestland preservation, and forest production. The Commission also advises the Board on procedures and techniques requiring legislative or policy actions that would encourage and promote agricultural activities that are conducive to the continued well-being of El Dorado County.

Fish and Wildlife Commission

The Fish and Wildlife Commission is appointed by the Board of Supervisors to advise on matters related to fish and wildlife conservation and to oversee the expenditure of Fish and Wildlife funds collected from fines by the Courts.

Agriculture Programs

The Department is responsible for numerous mandated programs that promote, protect, and enhance various aspects of agricultural activities.

- Pest Exclusion – plant protection and quarantine. This program provides the first line of defense for California agriculture and the environment against the invasion of exotic pests. Inspections provide protection from the introduction of insect and disease pests that may be introduced into the state through the movement of plants and plant products as well as other items through normal channels of trade. This program also involves inspections of plant material being delivered to other states and countries and the issuance of certificates documenting compliance with their entry requirements.
- Pest Detection – early detection of exotic pests using insect detection traps. This program provides the second line of defense against exotic pests through the early detection of new introductions before they become widely established. Traps are placed in primarily urban areas to detect such insect pests as Mediterranean and Mexican fruit flies, Spongy Moth, Japanese Beetle, and a host of other targeted pest species. Through early detection, the likelihood of these pests becoming established in the state is lessened, and the cost and environmental impact of eradication is minimized.
- Pest Management-Vegetation Management – There are nine different noxious weed species under eradication throughout the County. Most weed species targeted for eradication in El Dorado County are listed as 'A' rated weeds by the State, and are of limited distribution throughout California.
- Glassy-winged Sharpshooter (GWSS) – initiated in 1999 to prevent the introduction of this insect to El Dorado County. GWSS is known to spread Pierce's Disease, which can devastate vineyard plantings. A detection of GWSS in 2024 has initiated an eradication program funded by state emergency funding. The pest monitoring and eradication programs include inspections of all nursery stock shipped into the County from known infested areas and treatments of known infested areas. Historically, the Department utilizes Extra Help and Limited Term Agricultural Biology Technician employees for Pest Management programs.
- Vertebrate Pest Management – advice on rodent control.
- Integrated Pest Management – emphasizes preventive methods that provide economical, long-term solutions to pest problems.
- Nursery and Seed inspections – protecting customers and growers.
- Apiary Registration & Inspections – Inspections are made to sustain the continued health of the bee industry in California, which directly translates to the successful production of numerous crops. A

program that emphasizes the registration and site location of honeybee colonies in the county. At the request of beekeepers or growers, the Department inspects colonies for potential pest or colony health issues.

- Fresh Fruit, Nut, and Vegetable Quality Control, Honey Quality Control and Egg Quality Control – enforcement of quality standards protecting the consumer. This program ensures compliance with California's minimum standards regarding quality and marketing of all produce commercially grown and/or marketed in the county and state. Direct Marketing regulation and Organic law enforcement are part of a program that provides for local protection to growers, marketers and consumers.
- Certified Producers and Farmers' Market (Direct Marketing) – Markets give the producers of farm products the option of selling directly to the consumer without the requirements of meeting size, pack, container, and labeling requirements (Standardization). These markets give the public a “direct” link to the production of the crop by buying the produce from the grower.
- Organic Producers – The Department is the local enforcement agency concerning the registration, investigation of complaints and auditing of organic producers and handlers.
- Crop Report – California Food and Agricultural Code requirement to publish an accurate and meaningful report concerning the agricultural conditions in El Dorado/Alpine Counties. As required by the California Food and Agricultural Code, the department compiles and records information in the annual crop report regarding the gross production and value of the county's commodities. Various research institutions, schools, banks, agencies and businesses use this valuable information to the benefit of the local economy. Also, disasters to agriculture are surveyed and the information collected is used by other agencies offering disaster relief. Statistics promote and protect the continued production and prosperity of agriculture in El Dorado County and California.

Administration

Administration positions are proportionally allocated to provide oversight, direction and support for Agriculture programs, which include budgeting, accounting, personnel, payroll, purchasing, office support, and administration of contracts through the California Department of Food and Agriculture and private grants. The principal funding source for these programs is the County's share of unclaimed gas tax as authorized by the Food and Agricultural Code § 224(g).

Pesticide Use Enforcement

The pesticide laws and regulations of California require safe, responsible handling of pesticides from the time of purchase through transportation, storage, usage and disposal. The safety of employees, the environment, and the public is of paramount importance in this program. The enforcement of the regulations by this department applies to all agricultural, non-agricultural and structural usage. The more toxic pesticides are regulated under the restricted materials permit program.

The two main revenue sources are the California Department of Food and Agriculture unclaimed gas tax for Pesticide Regulatory Activities pursuant to §224(a) of the Food and Agricultural Code, and the California Department of Pesticide Regulation distribution of the Pesticide Mill Assessment collections in accordance with §12844 of the Food and Agricultural Code.

Weights & Measures

The mission of Weights & Measures is to allow a good-value comparison to the consumer while maintaining fair competition between businesses. Weights & Measures affects everyone's daily life through the inspections

Agricultural Commissioner

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of all commercially used devices such as gas pumps, scales and scanners, as well as through testing of packages to ensure the product inside the package weighs or measures as much as is stated on the label. The Department also enforces requirements for petroleum products, including antifreeze, brake fluid and motor oil; grades of diesel; and octane levels of gasoline. Weighmaster inspections are intended to deter fraudulent transactions at junk dealers and recyclers and to decrease the sale of stolen property.

The Department's revenue sources include inspection reimbursement for Service Agents, Petroleum Products Compliance, and Weighmaster Enforcement through the California Department of Food and Agriculture's Division of Measurement Standards, and the annual registration of commercially used devices, such as gasoline dispensers, scales, and propane dispensers.

Wildlife Services

Wildlife Services works to maintain a biologically sound integrated wildlife damage management program, assisting public agencies, businesses, private citizens, schools, property owners, farmers, and ranchers in a cooperative venture between El Dorado/Alpine Counties, the U.S. Department of Agriculture, and the California Department of Fish and Wildlife. Wildlife Services is intended to provide Federal leadership and skill to resolve wildlife interactions that threaten public health and safety, as well as agricultural, property, and natural resources.

The program primarily focuses on providing technical assistance to prevent wildlife conflicts and remove only the animals causing the problem. The Agricultural Commissioner and the USDA Regional Wildlife Services Supervisor provide administration and oversight. The Department's appropriations include a contract with the U.S. Department of Agriculture (USDA). Revenues consist of a portion of unclaimed gas tax from the California Department of Food and Agriculture. The USDA provides 1.0 FTE through contract to match the County's 1.0 FTE dedicated to this program.

University of California Cooperative Extension Program

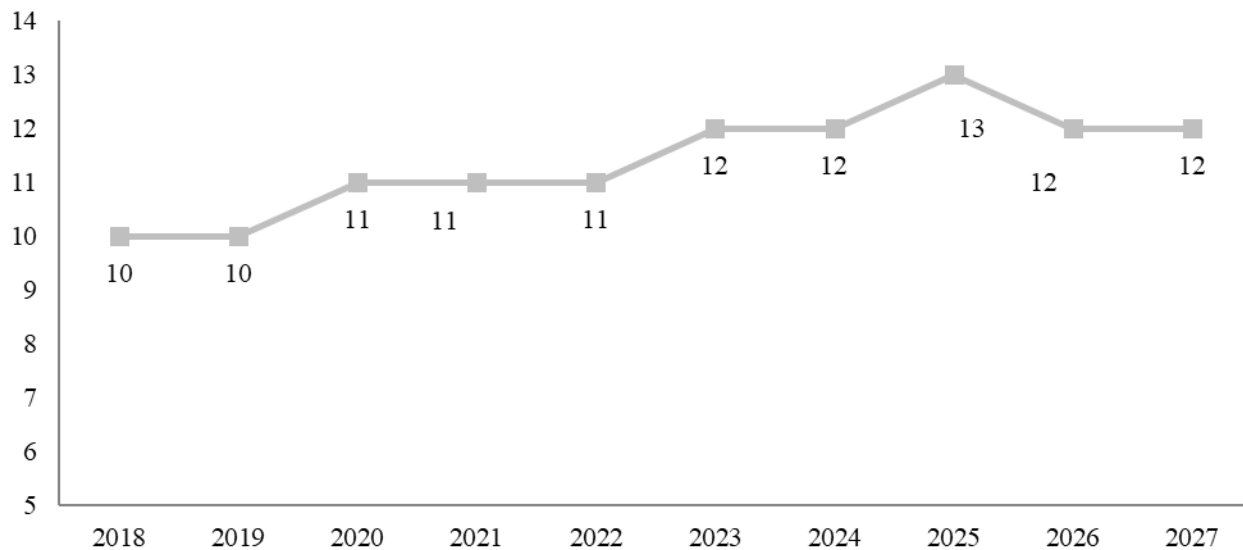
University of California Cooperative Extension Office Programs include 4-H Youth Development Staff, Master Gardener Staff, Natural Resources Advisors, Specialty Crop Advisors, and the Forestry Advisor program.

BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Agricultural Commission	52,546	21,832	30,714	0.2
Agriculture Programs	2,473,267	2,304,985	168,282	5.8
Pesticide Use Enforcement	590,752	320,254	270,498	3.0
Weights & Measures	245,093	198,303	46,790	2.0
Wildlife Services	370,361	141,542	228,819	1.0
UCCE	342,724		342,724	0
Total	4,074,743	2,986,916	1,087,827	12

STAFFING TREND

The proposed staffing allocation for FY 2026-27 is 12.0 FTEs. The Recommended Budget converts the 1.0 FTE Limited Term Biology Technician to a permanent 1.0 FTE Biology Technician. The position will support other County departments with biological studies that are currently contracted out to consultants.



SOURCES & USES OF FUNDS

The Agriculture Department is funded by a combination of the general fund, state and federal funds, licenses and permit fees, and fees for services. The largest funding source outside the County's General Fund is the unclaimed gas tax. Each year, county agriculture departments receive unclaimed gas tax revenue from the California Department of Food and Agriculture (CDFA) and the Department of Pesticide Regulations (DPR) as partial reimbursement for agricultural program costs. The allocation formula is based on the size of the available funds in the pool and each county's costs for agricultural programs from the previous year. Counties with a higher net county cost receive a larger share of the available funds. The CDFA and DPR distribute these funds late in the fiscal year's third quarter or early in the fourth quarter. The state also reimburses the County with a Mill Assessment for pesticide usage. Due to the timing of these disbursements, accurately forecasting how much the County will receive can be difficult.

Fish and Wildlife's budget consists of \$13,420 from the General Fund, \$10,000 in Fund balance, and \$4,000 in Fines & Penalties. During FY 2026-27, up to \$27,420 is expected to be allocated for special projects and expenses related to the conservation of fish and wildlife, as well as support for fishing derbies.



Environmental Management

RECOMMENDED BUDGET • FY 2026-27

RECOMMENDED BUDGET

The Recommended Budget for the Environmental Management Department is \$20,729,339, representing a decrease of \$4,998,836 (19.43%) compared to the FY 2025-26 Adopted Budget. The Department operates with no Net County Cost, meaning all programs are fully funded through non-discretionary revenues such as fees, permits, and Federal and State funding. Changes in appropriations reflect equal changes to revenues.

General Fund Programs

The General Fund portion of the Environmental Management Department's FY 2026-27 Budget is \$4,421,861, an increase of \$195,646 (4.63%) compared to the FY 2025-26 Adopted Budget. A new policy has been established to provide a General Fund contribution of \$29,000 to support the Department's Clean Tahoe contract. This funding will be combined with a portion of the solid waste parcel fees collected within the basin to fully fund the contract.

Since FY 2024-25, the Department has been charged for the Countywide Cost Plan, resulting in a significant cost increase (FY 2024-25 was \$176,262; FY 2026-27 is \$1,059,007). Discretionary fund balances from CSA #10 (Solid Waste, Liquid Waste, and Hazardous Waste) and CSA #3 (Vector Control) are used to offset the revenue shortfall in the General Fund Programs, including this increase in Cost Plan expenses. The Department is reviewing its Fee Schedule to ensure cost recovery and maintain operations with no Net County Cost.

County Service Areas

CSA #3 (Vector Control and Snow Removal) is budgeted at \$5,537,019, a decrease of \$91,122 (1.62%). CSA #10 (Solid Waste, Liquid Waste, Hazardous Waste, Litter Abatement, Union Mine Closure) is budgeted at \$10,384,648, a decrease of \$5,085,072 (32.87%). The decrease is due to the completion of the Headworks Project and a decrease in the beginning fund balances in Solid and Liquid Waste.

Special Revenue Funds

The Department's Countywide Special Revenue Funds include:

- Hazardous Waste Management Plan
- Meyers Landfill
- Phillips 66 Settlement
- CUPA Enforcement Penalties
- Oil Payment Program
- City/County Payment Program

Details for these funds are provided in the Special Revenue Funds section of the Budget Book.

DEPARTMENT BUDGET SUMMARY – GENERAL FUND PROGRAMS

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	1,561,287	1,494,000	1,972,080	478,080
Service Charges	1,285,802	2,148,813	2,085,998	(62,815)

Environmental Management

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Miscellaneous Rev	4,482	3,000	0	(3,000)
Other Fin Sources	509,013	580,402	363,783	(216,619)
Total Revenue	3,360,584	4,226,215	4,421,861	195,646
Salaries & Benefits	2,630,620	3,031,960	3,031,046	(914)
Services & Supplies	310,295	328,191	330,208	2,017
Other Charges	38,142	300	1,000	700
Fixed Assets	43,054	0	0	0
Intrafund Transfers	338,830	865,764	1,059,607	193,843
Total Appropriations	3,360,941	4,226,215	4,421,861	195,646
FUND 1000 GENERAL FUND TOTAL	357	0	0	0

MAJOR BUDGET CHANGES

Revenue

License, Permit, and Franchise Fees

\$478,080 Increase in Permit Revenue due to the revision of the fee schedule.

Service Charges

(\$62,815) Decrease in Administration Interfund Charges across other Environmental Management programs.

Miscellaneous Revenue

(\$3,000) Decrease due to a decrease in revenue recovery.

Other Financing Sources

(\$134,064) Decrease in Operating Transfer In of Department of Justice grant funds for Tobacco Retail License activities due to the ordinance being repealed.

(\$77,000) Decrease in Operating Transfer In for State Health Vehicle License Fees in Lieu of Sales Tax fund.

(\$5,555) Decrease in Operating Transfer In for State Health Sales Tax realignment funding.

Appropriations

Services and Supplies

\$2,017 Increase due to adjustment across multiple objects to align the budget to actuals.

Intrafund Transfers

\$193,843 Increase in Operating Transfers due to increased cost of the Countywide Cost Allocation expenses.

Environmental Management

RECOMMENDED BUDGET • FY 2026-27

DEPARTMENT BUDGET SUMMARY COUNTY SERVICE AREA #3 VECTOR CONTROL SPECIAL REVENUE FUND

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	637,216	551,000	551,000	0
Fines & Penalties	1,827	2,900	2,900	0
Rev Use Money/Prop	266,980	141,500	145,000	3,500
IG Rev - State	4,076	4,100	4,100	0
Other Gov Agency	9,866	10,000	10,000	0
Service Charges	356,888	356,500	356,434	(66)
Miscellaneous Rev	1,420	0	0	0
Fund Balance	0	4,562,141	4,467,585	(94,556)
Total Revenue	1,278,273	5,628,141	5,537,019	(91,122)
Salaries & Benefits	204,628	446,970	451,120	4,150
Services & Supplies	44,654	80,114	61,964	(18,150)
Other Charges	418,640	578,472	588,853	10,381
Fixed Assets	0	55,000	55,000	0
Contingency	0	4,467,585	4,380,082	(87,503)
Total Appropriations	667,922	5,628,141	5,537,019	(91,122)
FUND 1353 County Service Area #3 TOTAL	(610,351)	0	0	0

MAJOR BUDGET CHANGES

Revenue

Revenue Use of Money and Property

\$3,500 Increase in Interest revenue to align budget to prior year actuals.

Fund Balance

(\$94,556) Decrease in Fund Balance for CSA #3 Vector Control.

Appropriations

Salaries and Benefits

\$4,150 Increase in Salaries and Benefits due to Board-approved compensation increases.

Services and Supplies

(\$9,000) Decrease in Utility expenses.

(\$4,124) Decrease in Fleet costs.

Environmental Management

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(\$2,380) Decrease in Equipment leases to align with prior year actuals.

(\$2,646) Decrease due to adjustment across multiple objects to align the budget to actuals.

Other Charges

\$10,381 Increase in Operating Transfers out due to Administration allocation, including countywide cost allocation plan charges.

Contingency

(\$87,503) Decrease due to decreased fund balance to be spent in FY 2026-27.

DEPARTMENT BUDGET SUMMARY ENVIRONMENTAL MANAGEMENT COUNTY SERVICE AREA #10 (SOLID WASTE, LIQUID WASTE, HAZARDOUS WASTE, AND LITTER ABATEMENT)

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	9,827	15,000	15,000	0
Fines & Penalties	13,464	13,932	13,800	(132)
Rev Use Money/Prop	674,783	255,336	415,000	159,664
IG Rev - State	391,400	264,950	323,969	59,019
Service Charges	3,889,950	3,813,498	3,860,480	46,982
Miscellaneous Rev	4,140	0	0	0
Other Fin Sources	1,203,627	1,589,454	148,314	(1,441,140)
Fund Balance	0	9,517,550	5,608,085	(3,909,465)
Total Revenue	6,187,191	15,469,720	10,384,648	(5,085,072)
Salaries & Benefits	1,686,350	1,939,165	1,851,126	(88,039)
Services & Supplies	1,370,142	3,189,547	1,974,618	(1,214,929)
Other Charges	907,795	1,580,523	1,476,491	(104,032)
Fixed Assets	1,081,285	3,486,732	2,627,545	(859,187)
Other Fin Uses	94,022	551,100	526,100	(25,000)
Intrafund Transfers	282,100	892,109	882,542	(9,567)
Intrafund Abatement	(282,100)	(892,109)	(882,542)	9,567
Contingency	0	4,546,211	1,778,768	(2,767,443)
Reserves Budgetary	0	176,442	150,000	(26,442)
Total Appropriations	5,139,594	15,469,720	10,384,648	(5,085,072)
FUND 1360 County Service Area #10 TOTAL	(1,047,597)	0	0	0

Environmental Management

RECOMMENDED BUDGET • FY 2026-27

Revenue

Use of Money/Property

\$159,664 Increase in Interest revenue in CSA #10 to align budget to prior year actuals.

State Revenue

\$59,019 Increase in State Grant Funding for Solid Waste for projects in FY 2026-27.

Service Charges

\$21,319 Increase in Solid Waste service charges.

\$18,734 Increase in Hazard Waste service charges.

\$6,470 Increase in Liquid Waste service charges.

\$459 Increase in South Lake Tahoe Litter Abatement service charges.

Other Finance Sources

(\$1,441,140) Decrease in Operating Transfers in Liquid Waste due to Headworks project completed in FY 2025-26.

Fund Balance

(\$3,909,465) Decrease in Fund Balance in CSA #10 due to decreases in Liquid Waste (1,869,235), Solid Waste (\$1,531,435), Hazard Waste (\$339,342), South Lake Tahoe Solid Waste (104,175), Union Mine Closure Fund (\$86,442), and an increase in South Lake Tahoe Litter Abatement (\$21,164).

Appropriations

Salaries and Benefits

(\$88,039) Decrease in Salaries and Benefits due to a reduction in Temporary Employees.

Services and Supplies

(\$1,014,996) Decrease in Professional Services in Liquid Waste, primarily due to Union Mine Closure and Clean Digester #1 projects completed in the previous fiscal year.

(\$240,307) Decrease in Professional Services in Solid Waste, primarily due to decreased grant funding for projects completed in FY 2025-26.

(\$6,781) Decrease in Minor Equipment, primarily for Hazmat training equipment.

\$29,000 Increase in Other Government Agencies due to the increase in the Clean Tahoe contract.

\$18,155 Increase in Services and Supplies across multiple objects to align with prior-year actuals.

Environmental Management

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Other Charges

(\$93,714)	Decrease in Operating Transfers Out for the Director Administration allocation.
(\$25,000)	Decrease in Operating Transfers Out from Solid Waste due to a vehicle upfit with Fleet that was completed in FY 2025-26.
\$7,200	Increase in Operating Transfers Out for Facility charges to align with prior year actuals.
\$4,450	Increase in Operating Transfers Out for County Counsel charges to align with prior year actuals.
\$3,000	Increase in Operating Transfers Out due to new roll-off containers in Liquid Waste.
\$32	Increase in Operating Transfers Out for annual certification of Scale.

Fixed Assets

(\$307,500)	Decrease in Solid Waste due to one Flare Blower that was purchased in the prior fiscal year.
(\$551,687)	Decrease in Liquid Waste for Equipment (\$280,955) and Building and Improvements (\$270,732) for the Headworks project completed in FY 2025-26.

Other Financing Uses

(\$25,000)	Decrease in Operating Transfers Out in Solid Waste due to lower transfers to Union Mine for close-out costs.

Intrafund Transfers

(\$9,567)	Decrease in Intrafund Transfers from Solid Waste to Liquid Waste due to an overall decrease in Liquid Waste budget, decreasing Solid Waste's 25% funding amount.

Intrafund Abatement

\$9,567	Increase in Intrafund Abatements from Solid Waste, shown as a positive appropriation, due to overall decrease in the Liquid Waste budget, decreasing Solid Waste's 25% funding amount.

Contingency

(\$2,767,443)	Decrease in Appropriations for Contingency in CSA #10 Liquid Waste (\$1,701,146), Solid Waste (\$855,207), South Lake Tahoe Solid Waste (\$64,695), and Hazardous Materials (\$146,395).

Budgetary Reserves

(\$26,442)	Decrease in the designation of Fund Balance for Union Mine Closure/Post Closure account.

MISSION

The mission of the Environmental Management Department is to protect, preserve, and enhance public health, safety, and the environment through a balanced program of environmental monitoring and enforcement, innovative leadership, community education, customer service, and emergency response for the citizens of and visitors to the County of El Dorado.

PROGRAM SUMMARIES

Administration/General Support

The Environmental Management Department Administration/General Support Unit provides executive leadership and oversight for the Environmental Management Department (EMD). Effective July 1, 2019, the majority of costs associated with providing Administrative/General Support to the other EMD programs are primarily offset through direct charges to those programs, with the remaining costs spread to the other programs based on predetermined percentages.

South Lake Tahoe Vector Control (CSA #3)

The South Lake Tahoe Vector Control program carries out seasonal activities to control mosquitoes, plague surveillance, Hantavirus, and Yellow Jackets in the South Lake Tahoe Basin. Program revenue is largely derived from ad valorem taxes and special tax assessments on improved property.

South Lake Tahoe City Snow Removal (CSA #3)

This is a pass-through to the City of South Lake Tahoe. Special tax assessment fees have been levied against properties within the incorporated area of South Lake Tahoe to fund city snow removal services. The county collects these assessments and passes them on to the City.

Solid Waste (CSA #10)

The Solid Waste program implements the Integrated Waste Management Plan (AB939) and other State mandated solid waste diversion initiatives (AB341, AB1826, SB1383); administers solid waste contracts and franchise agreements; implements and enforces the Construction and Demolition Debris Ordinance (C&D), Bear Proof Garbage Can Requirements Ordinance, and Solid Waste Management Ordinance; operates and maintains the Union Mine Landfill to maintain compliance with permits issued by multiple State agencies, including closed landfill cover and open landfill cells, landfill gas (LFG) extraction system, and perimeter probe network, groundwater well network, and surface water sampling; and provides regulatory services at other landfill sites in the County. This program promotes various recycling programs through State grants, including food recovery and diversion from landfiling, beverage container recycling, waste tire enforcement, and waste tire collection and disposal. This program also includes the West Slope Litter Abatement program, which provides for the removal of roadside litter, administration of and response to solid waste complaints, procurement of grants to fund litter abatement activities, and prosecution of litter or illegal dumping violations.

This program further includes the collection of a designated special assessment for the Clean Tahoe Program (pass-through), which provides for litter pickup and control in the unincorporated area of the South Lake Tahoe Basin. Revenue generated in this program comes from special assessments on improved parcels (ongoing), funding from the Department of Transportation for roadside litter abatement (West Slope), Material Recovery Facility (West Slope) landfill tipping fees, and charges to other EMD programs for staff time. There are several one-time funding sources identified within the solid waste program that are funded by State grants. Appropriations associated with these grants are also one-time in nature.

Environmental Management

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Household Hazardous Waste/Incident Response (CSA #10)

The Household Hazardous Waste program administers the countywide household hazardous waste collection and disposal program, including the operation of a household hazardous waste drop-off facility, grant activities that promote education and safe recycling related to used and refined oil, as well as recycling of electronic waste, universal waste, waste oil, and latex-based paints. The program operates the hazardous materials incident response team, which includes the response to incidents involving hazardous materials and functions as the County's first responder to all emergencies involving the release or threatened release of hazardous materials. The primary source of revenue generated to support this program comes from special assessments on improved parcels (ongoing) within the County. There are one-time funding sources identified within the Household Hazardous Waste program that are funded by State grants. Appropriations associated with these grants are also one-time in nature.

Liquid Waste (CSA #10)

The Liquid Waste program operates the Union Mine Wastewater Treatment Facility. Effective February 2021, this facility is permitted to annually accept and process up to 7.3 million gallons of septic tank waste (septage), portable toilet waste, and leachate generated from the Union Mine Landfill. The facility comprises a two-million-gallon Class II surface impoundment for the collection of leachate, a receiving station for septage and portable toilet waste haulers, two 500,000-gallon aerobic digesters, two two-million-gallon storage tanks for holding processed wastewater, two high-speed centrifuges for the processing of solids, and a multitude of pumps, blowers and other specialized equipment necessary to receive, process, store, and discharge the liquid wastes received by the facility. Revenue generated to support the Union Mine Wastewater Treatment Plant comes from special assessments on improved parcels (ongoing) and charges for services for the disposal of septage at the Union Mine Wastewater Treatment Facility (variable depending on usage). Additionally, 25% of the annual expenses incurred to operate this facility are offset by a transfer from the CSA#10 Solid Waste program.

Environmental Health

The Environmental Health program is responsible for ensuring countywide compliance with applicable state laws, regulations, and County Ordinances concerning many fundamental environmental public health components, such as food facilities, food safety education, public swimming pools/spas, wells, small water systems, and septic systems. This program participates in epidemiological investigations and emerging pathogen responses, such as foodborne illnesses, norovirus outbreaks, and West Nile Virus.

Other components of the program activities relate to the reduction in mosquito breeding sources on the West Slope (seasonal) that may impose a threat of West Nile Virus and other diseases carried by mosquitoes, and addressing program-related public complaints. The primary source of revenue generated to support this program comes from fees for services, including, but not limited to, various health permits, land use permits, realignment distribution, and charges to other EMD programs for staff time.

Hazardous Materials -CUPA

The Hazardous Materials/Certified Unified Program Agency (CUPA) program administers and implements the State-mandated (CUPA) program for commercial facilities that store hazardous materials or generate hazardous waste countywide. Activities include inspections of underground and above-ground fuel storage tanks and businesses that store hazardous materials or generate hazardous waste, the California Accidental Release Program (CalARP), and response to hazardous materials release incidents at fixed facilities. The primary source of revenue generated to support this program comes from fees for services, including, but not limited to, facility

Environmental Management

RECOMMENDED BUDGET • FY 2026-27

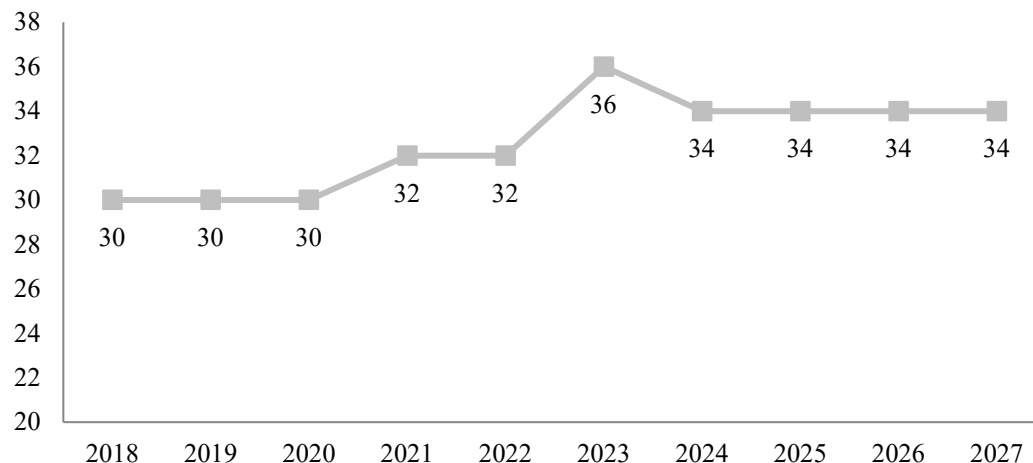
permits and business plans related to the program components, as well as a transfer of civil penalty funds on an as-needed and infrequent basis.

BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
1000 - GENERAL FUND	4,421,861	4,421,861	-	
3800000 - EM: ADMINISTRATION	1,721,332	1,708,220	13,112	2.0
3800010 - EM: ENVIRONMENTAL MANAGEMENT	2,700,529	2,713,641	(13,112)	15.5
1238 - COUNTYWIDE SR - ENV MGMNT	385,811	385,811	-	
3870702 - EM: COUNTY HAZ WASTE MGMT PLAN	-	-	-	
3870703 - EM: MEYERS LANDFILL	25,000	25,000	-	
3870704 - EM: PHILLIPS 66 SETTLEMENT	113,500	113,500	-	
3870705 - EM: OIL PAYMENT PROGRAM GRANT	32,314	32,314	-	
3870706 - EM: UPA ENFORCEMENT PENALTIES	149,997	149,997	-	
3870708 - CITY/COUNTY PAYMNT PROGRAM	65,000	65,000	-	
1353 - County Service Area #3	5,537,019	5,537,019	-	
3830300 - EM: VECTOR CONTROL	5,295,439	5,295,439	-	4.0
3830350 - EM: CITY OF SLT SNOW REMOVAL	241,580	241,580	-	
1360 - County Service Area #10	10,384,648	10,384,648	-	
3810100 - EM: CSA #10 SOLID WASTE	5,356,883	5,356,883	-	9.5
3810110 - EM: CSA #10 SOLID WASTE - SLT	263,665	263,665	-	
3810120 - EM: CSA #10 LIQUID WASTE	3,487,981	3,487,981	-	3.0
3810130 - EM: CSA #10 HAZARDOUS WASTE	1,071,460	1,071,460	-	
3810140 - EM: CSA #10 LITTER - SLT	54,659	54,659	-	
3810145 - EM: CSA #10 LITTER ABATEMENT	-	-	-	
3898980 - EM: UNION MINE CLOSURE/POST CL	150,000	150,000	-	
Total	20,729,339	20,729,339	-	34.0

STAFFING TREND

The recommended departmental staffing allocation is 34 FTEs. This includes the continuation of one Limited-Term Senior Vector Control Technician and three Limited-Term Vector Control Technicians.



Environmental Management

RECOMMENDED BUDGET • FY 2026-27

SOURCES & USES OF FUNDS

Taxes, assessments, state funding, grants, realignment distribution, and fees for services fund the Department. The Environmental Management Department Special Revenue Fund programs do not have a Net County Cost, which means that revenues other than discretionary tax dollars are used to operate the programs. CSA #3 revenue is derived from ad valorem taxes and special tax assessments on improved property. The Solid Waste, Hazardous Waste, Liquid Waste (Union Mine Wastewater Treatment Facility), and Litter Abatement programs (CSA #10) are funded by State grants, charges for services provided by the Department, fines for violations, designated special assessments (pass-through funds), Material Recovery Facility (West Slope) landfill tipping fees, and charges to other EMD programs for staff time. A small amount of funding is received from other County departments, including the Department of Transportation for roadside litter abatement (West Slope) and the Health and Human Services Agency for public health-related services.

RECOMMENDED BUDGET

The FY 2026-27 Recommended Budget for the Planning and Building Department is \$54,738,197, reflecting an increase of \$494,555 (0.91%) compared to the FY 2025-26 Adopted Budget. The Department's Net County Cost is \$5,039,273, an increase of \$205,880 (4.26%), primarily due to a combination of Board-approved compensation increases across the department and decreased permit revenues in the Building Division.

General Fund Programs

Most of the Department's budget is in the General Fund and covers Planning and Building Administration, Building, Planning, Tahoe Planning and Building, Economic Development, Code Enforcement, and Commercial Cannabis. The FY 2026-27 General Fund appropriation is \$51,429,838, which is \$39,291 (0.08%) less than FY 2025-26 due to declining permit revenues.

Special Revenue Funds

The Department also oversees several non-General Fund programs including:

- Development Services Countywide Fund (Fund 1237)
- El Dorado Development Project Fund (Fund 1374)
- Rare Plan Preserve Fund (Fund 3095)

The Special Revenue Funds section provides detailed figures.

Affordable Housing Program

The FY 2026-27 budget for the Affordable Housing Program totals \$3.31 million, an increase of \$533,846 (19.24%). The increase is due to federal and state grant funding expected to be received this fiscal year to support affordable housing development, First-Time Homebuyers, and Owner-Occupied Rehabilitation Programs. The program continues to manage CDBG and HOME revolving loan programs, the Affordable Housing Special Revenue Fund, and local initiatives like the Traffic Impact Fee Offset and Building Fee Deferral programs.

DEPARTMENT BUDGET SUMMARY BY FUND – GENERAL FUND PROGRAMS

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	7,522,758	8,725,337	8,492,860	(232,477)
IG Rev - State	880,496	33,020,000	33,000,000	(20,000)
IG Rev - Federal	59,860	250,000	100,000	(150,000)
Service Charges	4,210,439	3,790,481	3,841,787	51,306
Miscellaneous Rev	54,691	58,050	64,550	6,500
Other Fin Sources	359,961	791,913	891,413	99,500
Total Revenue	13,088,205	46,635,781	46,390,610	(245,171)
Salaries & Benefits	12,531,366	13,937,710	14,111,282	173,572
Services & Supplies	5,005,181	37,451,364	37,235,501	(215,863)

Planning and Building

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Other Charges	250,614	140,000	140,000	0
Fixed Assets	101,084	0	0	0
Intrafund Transfers	66,681	20,100	23,100	3,000
Intrafund Abatement	(2,820,745)	(80,000)	(80,000)	0
Total Appropriations	15,134,180	51,469,174	51,429,883	(39,291)
FUND 1000 GENERAL FUND TOTAL	2,045,974	4,833,393	5,039,273	205,880

MAJOR BUDGET CHANGES

Revenue

License, Permit, and Franchise Fees

- (\$214,567) Decrease in Building Services Division Construction permit fees (\$214,267) and road privilege permit fees (\$300), based on expected lower permit fees for the prior fiscal year and projected fees for FY 2026-27.
- (\$8,110) Decrease in Tahoe Planning & Building Division Zoning Administration permit fees (\$13,110) and an increase in Other permit fees (\$5,000), based on expected lower permit fees for the prior fiscal year and projected fees for FY 2026-27.
- (\$5,000) Decrease in Commercial Cannabis Division Zoning Administration permit fees, based on expected lower permit fees for the prior fiscal year and projected fees for FY 2026-27.
- (4,800) Decrease in Long Range Planning Division Construction permit fees (\$4,800), based on expected lower permit fees for the prior fiscal year and projected fees for FY 2026-27.

State Revenue

- (\$20,000) Decrease in Building Services Division due to the completion of the solar permit processing platform project funded through a grant from California Automated Permit Processing (CalAPP).

Federal Revenue

- (\$150,000) Decrease in Economic Development Division for a portion of the Engage, Empower, Implement (EEI) Regional Funding program activities completed in the prior fiscal year.

Service Charges

- \$135,401 Increase in the Code Enforcement Division for Building Investigation fees (\$73,000) and Code Enforcement fees (\$62,401) to align the budget with the prior year's actuals.
- \$26,628 Increase in Building Services Division for Tahoe Regional Planning Agency Permit fees (\$30,000), Master Plan Check fee (\$10,000), and decreases to Grading Application and inspection fees (\$11,372) and Time and Materials Projects (\$2,000) to align the budget with the prior year's actuals.

Planning and Building

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\$7,098	Increase in Administration Interfund charges to other Planning & Building programs due to overall cost increases in department administration.
(\$482)	Decrease in Current Planning Division primarily due to decreased permit fees.
(\$50,000)	Decrease in Long Range Planning for Affordable Housing activities to align the budget with the prior year's actuals.
(\$67,339)	Decrease in Tahoe Planning & Building Division for Tahoe El Dorado Area Plan (\$66,000), Grading Permit and Inspection fees (\$1,129), and Planning and Engineering fees (\$210) to align the budget with the prior year's actuals.

Miscellaneous Revenue

\$15,000	Increase in Tahoe Planning & Building Divisions for required County issued VHR signage.
(\$6,500)	Decrease in Code Enforcement Division to align budget with prior year actuals.
(\$2,000)	Decrease in Current Planning Division to align budget with prior year actuals.

Other Financing Sources

\$100,000	Increase in Operating Transfers into Long Range Planning Division for General Plan Implementation costs from the General Plan Special Revenue fund.
\$5,000	Increase in Operating Transfers due to Central Square - TRAKiT module cost increase.
(\$500)	Decrease in Operating Transfers into Building Services Division due to reduced Commercial Grading Permit Deposit draw-down.
(\$5,000)	Decrease in Operating Transfers into Current Planning due to reduced developer T&M project deposits.

Appropriations

Salaries and Benefits

\$173,572	Increase in Salaries and Benefits expenses primarily due to adding a 0.75 FTE Program Manager and a 1.0 FTE Administrative Analyst to oversee the Economic Development program, during FY 2025-26 with Legistar file 26-0497 on April 21, 2026.

Services and Supplies

(\$200,000)	Decrease in Economic Development for Professional Services, primarily due to a portion of the Engage, Empower, Implement (EEI) Regional Funding program activities completed in the prior fiscal year.
(\$90,276)	Decrease in General Liability insurance premium expense as the Department's share of overall County claims and payroll incurred has decreased from prior years, decreasing their Liability insurance premium expense.

Planning and Building

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(\$25,304)	Decrease in Building Services Division for Fleet (\$16,304) and Fuel (\$9,000) per Annual Assigned Vehicle (AAV) cost estimate provided by the Fleet Division.
(\$17,800)	Decrease in Software costs primarily due to the completion of the State-mandated Accessory Dwelling Unit website in the previous fiscal year.
(\$11,705)	Decrease in Code Enforcement Division for Office Supplies purchased in prior fiscal year (\$14,505) and increases in Janitorial costs (\$1,200) and Utilities (\$1,600) to align with prior year actuals.
(\$5,500)	Decrease cost of Books & Manuals department-wide to align with reduced funding.
\$4,675	Increase in Tahoe Planning & Building Division for Professional Services (\$5,000), Printing Services (\$4,750), Telephone (\$2,000), and a decrease in Memberships (\$7,075).
\$8,000	Increase in cost of Postage in Current Planning (\$5,000) and Code Enforcement (\$3,000).
\$18,500	Increase in Current Planning Division for Legal Services (\$15,000) and Office Expenses (\$3,500) to align with prior year actuals.
\$99,900	Increase in Long Range Planning Division for General Plan Update (\$100,000) and a decrease in Office Expenses (\$100).
\$3,647	Increase in Services and Supplies across multiple objects department-wide to align with reduced funding.

Intrafund Transfers

\$10,000	Increase in Intrafund Transfers for County Counsel (\$5,000) and Department of Agriculture (\$5,000) for developer-funded projects.
(\$7,000)	Decrease in Intrafund Transfers for Revenue Recovery.

DEPARTMENT BUDGET SUMMARY BY FUND – AFFORDABLE HOUSING

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	151,536	58,000	39,750	(18,250)
IG Rev - State	3,150,000	0	0	0
IG Rev - Federal	0	0	500,000	500,000
Service Charges	138,054	60,000	60,000	0
Miscellaneous Rev	20	150	150	0
Other Fin Sources	78,245	165,000	115,000	(50,000)
Fund Balance	0	2,491,318	2,593,414	102,096
Total Revenue	3,517,856	2,774,468	3,308,314	533,846
Salaries & Benefits	14,869	21,834	225,071	203,237

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Services & Supplies	3,085,520	1,577,957	2,069,372	491,415
Other Charges	21,075	54,924	12,022	(42,902)
Intrafund Transfers	52,856	137,700	137,700	0
Intrafund Abatement	(52,856)	(137,700)	(137,700)	0
Contingency	0	1,119,753	1,001,849	(117,904)
Total Appropriations	3,121,464	2,774,468	3,308,314	533,846
FUND 1108 HOUSING, COMMUNITY & ECONC DEV TOTAL	(396,392)	0	0	0

MAJOR BUDGET CHANGES

Revenue

Use of Money and Property

(\$18,250) Decrease due to interest and interest loan payments in the Affordable Housing Fund, CDBG Revolving Loan, and HOME Revolving Loans, based on anticipated need.

Use of Money and Property

\$500,000 Increase in Federal Revenue due to Affordable Housing funding for First-Time Homebuyer Program from HOME award.

Other Financing Sources

(\$50,000) Decrease in Operating Transfer In from CDBG Revolving Loan due to decrease in principal loan/notes repayment.

Fund Balance

\$102,096 Increase in Fund Balance due to the Affordable Housing Fund, CDBG Revolving Loan, and HOME Revolving Loan Funds.

Appropriations

Salaries and Benefits

\$203,237 Increase in Salaries and Benefits primarily due to adding a 0.25 FTE Program Manager and a 1.0 FTE Administrative Analyst to oversee the Housing program, during FY 2025-26 with Legistar file [26-0497](#) on April 21, 2026, which was contracted out to consultants.

Services and Supplies

\$500,000 Increase in HOME Revolving Loan due to the First-time Home Buyers loan program.

\$200,000 Increase in CDBG Revolving Loan due to the Owner-Occupied loan program.

(\$208,585) Decrease in Professional Services for Housing Inc., contract used in the prior fiscal year.

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Other Charges

(\$42,902) Decrease primarily due to the consultant used for the Design Standards in the previous fiscal year.

Contingency

(\$117,904) Decrease in appropriations for Contingency in Affordable Housing Fund, CDBG Revolving Loans, and HOME Revolving Loans.

MISSION

The mission of the Planning and Building Department is, “We are dedicated to serving our citizens with integrity, efficiency, and transparency. Our professional staff work to simplify the planning and building experience for our citizens to encourage a thriving economy for all.”

PROGRAM SUMMARIES

Department Structure

The Planning and Building Department consists of an Administration Unit along with five Divisions, which include a variety of sub-units. There have been significant changes to the structure of the Department in recent years. The Department operates on a model of continuous evaluation and improvement to meet the needs of the public, enhance its level of service and customer interactions, create efficiencies, and fulfill the mission of the Department.

Administration

The Administration Unit provides executive leadership and oversight for the Planning and Building Department. It is responsible for contracts, procurement, and budget management. The Director’s salary, along with those of other executive staff, is allocated to the Department’s other divisions. As a result, the remaining expenditures primarily cover general support costs for Planning and Building operations.

Building Division

The Building Division is a regulatory agency mandated by the State of California to enforce laws and regulations to ensure healthy, safe, sustainable, and accessible buildings and grounds in our community. The Building Division employees are spread across four groups, including Field Inspection, Plan Check, Permit Center, and File Room operations. These functions are overseen by the Deputy Director of Building on the West Slope and the Chief Deputy Director of Tahoe Planning and Building in the Tahoe Basin.

The Building Division provides building and grading permit review, issuance, and inspection services for all unincorporated areas of El Dorado County. The Building Division also regulates building construction from the initial application through final inspection to ensure fire and life safety for code compliance. Permit types include residential and non-residential buildings, grading, repair, alteration, and miscellaneous activities.

Additionally, the Building Division provides services for other agencies through a Memorandum of Understanding (MOU), including California Title 14 enforcement for each County Fire District, and plan review and enforcement of all Tahoe Regional Planning Agency (TRPA) regulations and standards for TRPA.

The Building Division is also responsible for maintaining records of all permitting activities. The Division provides support and assistance to various agencies, departments, and other divisions within the Planning and Building Department, such as the Economic Development Division, Code Enforcement Division, Utility Districts, Community Services Districts, Planning Division, Department of Transportation, and Environmental Management Department.

The Building Division established fees to offset the cost of permitting activities. These revenues are obtained through permit and administration fees. Additional revenue is obtained from the administration of TRPA's Code of Ordinances. The Building Division also collects the fees for distribution to associated permitting agencies.

Planning Division

The Planning Division is responsible for developing, implementing and maintaining the General Plan, the Zoning Ordinance, and Subdivision Ordinance, implementing state land use and housing laws, processing land use-related discretionary development applications and development permits, performing planning review of certain building and grading permits, and responding to general land-use inquiries from the public. The Planning Division employees are spread across Current Planning comprised of the Discretionary Planning Unit and the Permit Center Unit, Commercial Cannabis, Long Range Planning, and Administrative Support.

Current Planning - Discretionary Planning Unit

The Discretionary Planning Unit focuses on processing non-County-initiated discretionary development applications, including but not limited to General Plan Amendments and Rezone Applications, Tentative Subdivision Maps, Planned Development Permits, Conditional Use Permits, Design Reviews, Parcel Maps, and Variances that are subject to the provisions of California Environmental Quality Act (CEQA). Discretionary development projects are processed by staff in coordination with affected County departments and divisions, local agencies, and state and federal agencies. Staff also provide information to the public regarding the development review process and the status of projects currently being processed.

The primary revenue source for the Discretionary Planning Unit is developer-funded application fees, which consist of both flat fees and time and materials (T&M) billing.

These development projects may be approved by the Planning and Building Director, the Zoning Administrator, the Planning Commission, or the Board of Supervisors (Board) as required by the County's Zoning Code. Generally, the Planning Commission reviews development applications for projects such as specific plans and rezoning tentative subdivision maps, planned development permits, and conditional use permits that are more complex than those reviewed by the Zoning Administrator, and the Zoning Administrator reviews Parcel Maps, Variances, and less complex Conditional Use Permits. Depending upon provisions in the Zoning Code, the Commission or Zoning Administrator either approves or denies development projects, or the Planning Commission makes recommendations to the Board. The Board also reviews projects approved or denied by the Planning Commission and Zoning Administrator that have been appealed.

Current Planning -Permit Center Unit

The Permit Center Unit is responsible for processing ministerial planning applications such as Administrative Permits, Temporary Use Permits, and discretionary Williamson Act Contracts. The Permit Center reviews and issues zoning verification letters, business licenses and reviews ABC licensing requests. Further, the Permit Center Unit conducts planning review of commercial, residential, agricultural building, and grading permits, and applicable flood zone reviews. The Unit is also responsible for responding to phone and email inquiries

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from the public, and for providing information to the public on planning- and zoning-related questions at the Planning Permit Center counter.

The Planning Division also functions as the County liaison for coordination with the Federal Emergency Management Agency (FEMA) for floodplain management and the California Department of Water Resources on floodplain management issues. Floodplain management tasks include providing local and federal floodplain information to the community and ensuring compliance with the Local Floodplain Management Plan.

The primary source of revenue for the Permit Center is permit fees collected. Because a significant amount of Permit Center staff time is spent answering planning questions from the public in advance of a formal application, a portion of this unit is offset by General Fund revenue.

Commercial Cannabis Unit

The Commercial Cannabis Unit is responsible for the oversight of commercial cannabis activities in the County, including the management of the permitting process, monitoring compliance, and coordinating with other County departments and agencies as needed.

Permitting activities for Commercial Cannabis includes an optional pre-application process that allows applicants to discover the possible variables/issues in their project before starting the application process, which can take a significant amount of time for staff to complete. The application process requires a commercial cannabis use permit, which is processed similarly to the Conditional Use Permit described above. In addition, and in conjunction with the conditional use permit, applicants are required to obtain a commercial cannabis annual operating permit. This process includes a review of the cannabis activities by several County departments, including Agriculture, Weights and Measures, Chief Administrative Office, County Counsel, Environmental Management, Planning and Building, and Sheriff's Office. After approval of the Commercial Cannabis Use Permit and Commercial Cannabis Annual Operating Permit, the business will enter the Commercial Cannabis Monitoring Program, which the County operates to ensure that cannabis businesses adhere to the rules in the voter-approved ballot measures. After a full year in the program, a commercial cannabis business must renew its commercial cannabis annual operating permit. At that time, the County will assess the business's performance and review potential changes to the business's operations.

The Commercial Cannabis Division is primarily funded by General Fund revenue at this time, with a portion of costs offset by Commercial Cannabis permit fees. Cannabis Tax revenues are reflected in the General Fund – Other Operations (Department 15) budget.

Long Range Planning Unit

The Long Range Planning Unit is responsible for assisting the Board of Supervisors in developing policies, plans, ordinances, and programs that support the goals and objectives of the County's General Plan. Long range planning involves highly complex and diverse land use decisions that require a careful balancing of competing economic, social, and environmental interests.

The Long Range Planning Unit is primarily funded by General Fund revenue, with a portion of costs offset covered by the General Plan Implementation special revenue fund.

Planning Administrative Support

This Unit provides administrative and clerical support for the Planning Commission and Zoning Administrator. The Unit assists in the management of meeting schedules and calendars, prepares public notices and meeting

agendas, distributes staff reports and associated materials and maintains written record of actions taken at each meeting and live streams, records and archives public meetings.

Tahoe Planning and Building Division

The Tahoe Planning and Building Division is responsible for assisting the Board of Supervisors in developing policies, plans, ordinances and programs that support the goals and objectives of the County's General Plan and the TRPA Regional Plan in the Lake Tahoe Basin portion of the County. This Division oversees Tahoe Current and Long Range Planning activities and building permit activities such as processing ministerial and discretionary project applications, permit applications and inspections, and stormwater review for building and grading permits. Additionally, the Division manages the Memorandum of Understanding (MOU) with TRPA, Environmental Improvement Program Policy and Implementation, the Vacation/Hosted Home Rental (VHR/HHR) Program, Code Enforcement activities related to VHRs and Ranch Marketing, and all County stormwater activities.

Stormwater staff manage the County-wide implementation of the National Pollutant Discharge Elimination System (NPDES) program. The NPDES program consists of two permits: one for the West Slope and the other for the Lake Tahoe Basin. The West Slope State of California Phase II NPDES Permit requires the County to address high-priority water quality issues identified within the urbanized areas of El Dorado County to enhance surface water quality. The Lake Tahoe Phase I NPDES Permit requires the County to reduce fine sediment particle discharges to Lake Tahoe within the framework of the Lake Tahoe Total Maximum Daily Load.

Primary revenue sources for the Tahoe Planning and Building Division include General Fund, developer reimbursement for stormwater activities, VHR/HHR permit fees, code enforcement fees, building permit fees and Public Utility Franchise Fees (PUFF).

Economic Development and Administration Division

The Economic Development and Administration Division is comprised of three (3) units, Economic Development, Administration, and the Affordable Housing Program, each providing exemplary customer service and knowledge in their respective specialties. From exploring affordable housing opportunities and avenues, implementing broadband initiatives, stimulating the local economy through business retention and growth, developing and implementing a Countywide Economic Development Strategic Plan, improving workplace culture, to improving processes and transparency in the development process, the Economic Development Division is dedicated to execution of the County's Strategic Plan Goals of Safe & Healthy Communities, Public Infrastructure, Workforce Excellence, and Thriving Economy.

Economic Development

The Economic Development Unit is responsible for developing strategies and programs to stimulate business growth and economic expansion in El Dorado County. It also plays a key role in processing priority Economic Development projects in collaboration with Planning and Building Department staff. Economic Development activities include retaining and supporting existing businesses, attracting new businesses, and assisting those interested in expansion. The Division develops and implements technical assistance programs to enhance local employment, coordinates services with County departments and community organizations, and maintains a dedicated Countywide Economic Development Project Team. This team provides timely, professional, and accurate business liaison services to businesses looking to expand or relocate in the County while fostering a business-friendly environment.

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Additionally, the Division provides staff support to the Strategic Economic Enhancement Development (SEED) Committee, Broadband expansion and deployment, and the Affordable Housing Task Force, which focuses on developing recommendations to encourage affordable housing in the County.

Administration

The Administration Unit is responsible for identifying and implementing process improvements across the entire Planning and Building Department to enhance efficiency and service delivery. Other staff process contracts, board items, invoices, and purchasing, and provide overall administrative support for the entire department.

Affordable Housing Program

The Affordable Housing Program's (AHP) mission is to administer and expand grant-funded programs that provide an overall economic benefit to the County through support for a variety of housing options, especially low- to moderate-income housing. The AHP program is directed by the policy and objectives of the Board of Supervisors and the Housing Element of the County General Plan. AHP is responsible for implementing and managing related housing programs and special projects to meet those objectives in addition to reporting progress to the Board, the State and other local agencies.

The Community Development Block Grants (CDBG) and HOME Investment Partnerships Program (HOME) grants provide low-interest loans to qualifying low- to moderate-income households in the unincorporated areas of the County for housing repair and gap-financing to purchase their first home. Loan repayments provide for a revolving loan fund for ongoing CDBG and HOME activities.

AHP also manages three County-funded programs. The Traffic Impact Fee Offset program which allows developers to apply for an offset (not a cash subsidy) of traffic impact fees in exchange for limiting long-term rent rates and for-sale pricing to income-eligible households during an affordability period; the Building Fee Deferral Program, allowing non-profit, public agencies, and very low-income applicants to defer building fees on a new construction unit or permit to make health and safety repairs, until refinancing, resale or change in ownership; and the Affordable Housing Special Revenue Fund that provides short-term loans to affordable housing developers for eligible pre-development activities.

The Economic Development and Administration Division has secured multiple grants and allocated funding to support various broadband projects aimed at expanding service to unserved and underserved areas throughout the County, while the Affordable Housing Program's primary revenue sources for the program are grant funds from the California Department of Housing and Community Development (HCD), loan repayments, Developer Fees, and a small General Fund Contribution.

Code Enforcement Division

The purpose of the Code Enforcement Division is to protect the health and safety of County residents by enforcing minimum standards for property maintenance as well as procedures for abatement of public nuisances. Code Enforcement staff perform investigations and enforce violations of the County Code and other related codes and ordinances for all applicable County departments. The Code Enforcement Division is also responsible for handling administrative hearings for violations.

Investigations are initiated by responding to citizen inquiries and complaints as well as upon the request of other health and safety agencies. Enforcement actions specifically address safety-related or non-permitted items such as illegal businesses, fire hazards, and substandard or dangerous housing.

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In the last four years, the Code Enforcement Division has taken on additional enforcement efforts as a result of County Ordinances pertaining to signs, oak trees, cannabis cultivation, Ranch Marketing (RM), and Vacation Home Rentals (VHRs).

Code Enforcement staff also work with the Sheriff's Office during the cannabis cultivation season to execute cannabis search warrants, which allows for the enforcement of violations of the Building Code that are committed to supporting the cannabis grows, such as unpermitted structures or illegal wiring. Code Enforcement is also used for the initial investigation and subsequent tracking of complaints that may affect multiple departments.

This Division is primarily funded by the General Fund, with some offsetting revenues from enforcement fines, administrative hearings, and other fees.

In FY 2025-26, Code Enforcement Officers supporting the VHR/HHR and RM enforcement efforts moved to the Tahoe Planning and Building Division to work more closely and cohesively with the VHR/HHR permitting staff as a single unit.

BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
1000 - GENERAL FUND	51,429,883	46,390,610	5,039,273	101.65
3700000 - BP: ADMINISTRATION	808,287	227,507	580,780	2.0
3710100 - BP: BUILDING SERVICES	6,184,018	7,687,358	(1,503,340)	44.25
3720200 - BP: CURRENT PLANNING SERVICES	4,124,635	2,763,323	1,361,312	22.0
3725250 - BP: TAHOE PLANNING & STORMWATER	2,405,219	1,128,309	1,276,910	8.25
3730300 - BP: LONG RANGE PLANNING	2,007,977	801,113	1,206,864	7.35
3740000 - BP: ECONOMIC DEVELOPMENT	33,913,747	33,251,000	662,747	4.45
3750500 - BP: CODE ENFORCEMENT	1,981,650	512,000	1,469,650	14.35
3760100 - BP: COMMERCIAL CANNABIS	4,350	20,000	(15,650)	
1108 - HOUSING, COMMUNITY & ECONC DEV	3,308,314	3,308,314		1.35
3735350 - BP: HOUSING, COMM, & ECON DEV	115,250	115,250		1.35
3735351 - BP: AFFORDABLE HOUSING	594,298	594,298		
3735352 - BP: CDBG REVOLVING LOAN	777,004	777,004		
3735353 - BP: HOME REVOLVING LOAN	1,706,018	1,706,018		
3735354 - BP: HOME CONSTRUCTION	3,515	3,515		
3735355 - BP: HOME CONSTRUCTION REHAB	112,229	112,229		
Grand Total	54,738,197	49,698,924	5,039,273	104.0

STAFFING TREND

The proposed staffing allocation for FY 2026-27 is 104 FTEs. On April 21, 2026, Legistar [26-0497](#), the Board approved adding a 1.0 FTE Chief Deputy Director of Planning and Building, a 1.0 FTE Program Manager, and two 2.0 FTE Administrative Analysts, while removing a 1.0 FTE vacant Deputy Director of Planning. Additionally, to align with reduced revenues, the Department recommends keeping seven positions vacant. Four of these positions were also vacant in FY 2025-26 to reflect the previous year's budget reductions. Unless revenues increase to support them, the following four positions are scheduled for deletion in the FY 2027-28 budget.

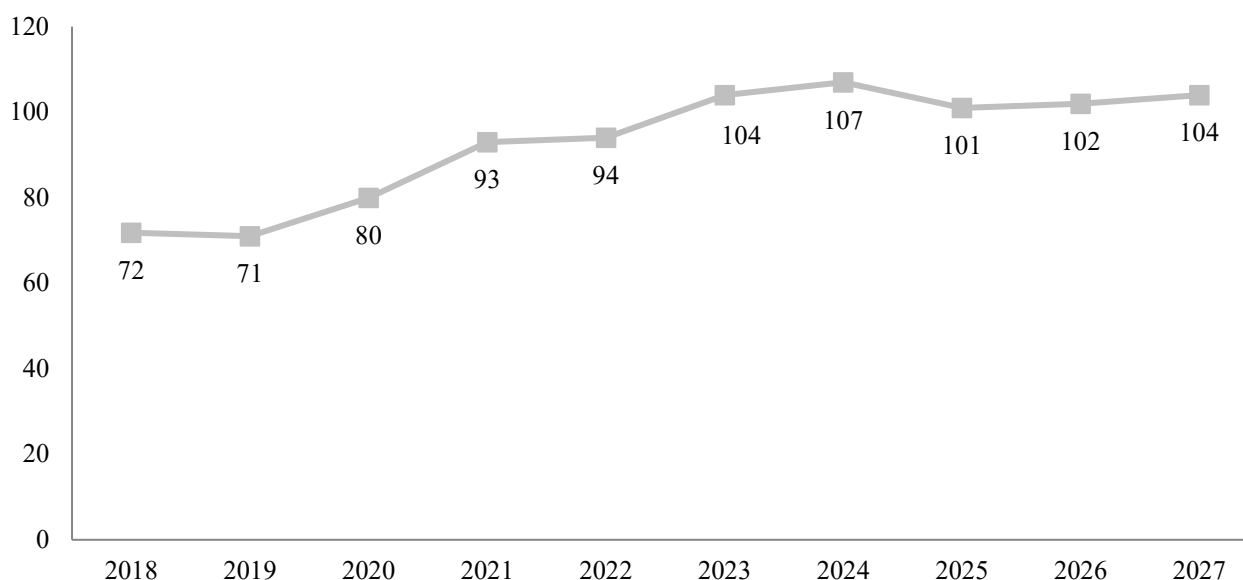
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1.0 FTE Building Inspector I
1.0 FTE Building Inspector Supervisor
1.0 FTE Code Enforcement Officer II
1.0 FTE Sr. Planner - Tahoe Planning & Building

In FY 2025-26, the department eliminated a vacant 1.0 FTE Deputy Building Official, 1.0 FTE Deputy Director of Planning and a filled 1.0 FTE Economic Development Manager position. Additionally, two positions that were filled on an alternate basis were revised to match the current allocation classifications: a vacant Development Technician I/II was replaced with a Senior Development Technician, and a vacant Administrative Analyst I/II was replaced with an Administrative Technician.

During FY 2024-25, one Code Enforcement Manager, one Code Enforcement Officer I/II, one Chief Deputy Director of Planning and Building, and one Sr. Engineering Technician for the West Slope Stormwater Program allocations were added. The allocations also reflect the deletion of the Assistant Director allocation and the reassignment of the Airports and Cemeteries programs from the Department to the Chief Administrative Office, which removes one Sr. Administrative Analyst, one Administrative Analyst I/II, one Airport Supervisor, one Airport Operations Technician, and two Administrative Technicians from the Department.



SOURCES & USES OF FUNDS

The Planning and Building Department receives most of its revenue through permit fees. It is also partially funded by mitigation measure-related funding, including rare plant mitigation payments collected in Special Revenue Fund 3095, Rare Plant Preserve. The Current Planning unit collects deposits for time and material projects in Special Revenue Fund 1237, Development Services.

Other funding sources include fees for services, federal and state grant revenues, Public Utility Franchise Fee Revenue, and discretionary General Fund revenue.

RECOMMENDED BUDGET

The Recommended Budget for the Surveyor is \$2,002,157, reflecting an increase of \$75,943 (3.94%) compared to the FY 2025-26 Adopted Budget. The General Fund provides 87.97% of the Department's funding and increased by \$55,362 compared to the FY 2024-25 Adopted Budget.

DEPARTMENT BUDGET SUMMARY

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	186,367	163,500	197,450	33,950
Miscellaneous Rev	0	41,732	28,363	(13,369)
Other Fin Sources	23,051	15,000	15,000	0
Total Revenue	209,418	220,232	240,813	20,581
Salaries & Benefits	1,812,200	1,780,299	1,907,633	127,334
Services & Supplies	213,413	140,715	130,724	(9,991)
Other Charges	1,914	1,500	1,500	0
Fixed Assets	0	18,400	0	(18,400)
Intrafund Transfers	0	300	100	(200)
Intrafund Abatement	(882)	(15,000)	(37,800)	(22,800)
Total Appropriations	2,026,645	1,926,214	2,002,157	75,943
FUND 1000 GENERAL FUND TOTAL	1,817,228	1,705,982	1,761,344	55,362

MAJOR BUDGET CHANGES

Revenues

\$33,950	Increase in Service Charges due to an increase in mapping fees (\$14,357) and addressing fees (\$19,593) based on prior year actuals.
(\$13,369)	Decrease in Miscellaneous Revenue due to a reduced reimbursement from departments for ESRI licenses.

Appropriations

Salaries and Benefits

\$111,100	Increase in Salary and Benefits cost due to Board-approved compensation increases.
\$25,221	Increase in CalPERS employers' contribution to the County's unfunded accrued liability payment.
\$78,033	Increase in Health Insurance premium costs due to employee elections.
(\$87,020)	Decrease in Salary and Benefit costs due to the reorganization of personnel and the reduction in force of 1.0 FTE Survey Technician I.

Surveyor

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Services and Supplies

(\$9,991) Decrease in Services and Supplies, primarily due to lower ESRI license expenses.

Fixed Assets

(\$18,400) Decrease in Fixed Assets due to a one-time purchase in the prior Fiscal Year.

Intrafund Transfers

(\$200) Decrease in Intrafund Transfers due to lower projected facilities expenses.

Intrafund Abatement

(\$22,800) Increase, shown as a negative expense, in Intrafund Abatement due to an increase in grant reimbursed projects for Parks (\$7,800), Office of Wildfire Preparedness and Resilience (\$30,000), with a decrease in surveying services for Facilities (\$15,000).

MISSION

The County Surveyor is responsible for providing information to the public on the complex issues of property ownership and for the timely review of all parcel maps, subdivision maps, records of survey, lot line adjustments, certificates of compliance, street names and addresses, Abandonment of Public Easements and Irrevocable Offers of Dedication to facilitate development and serve the public, County departments and outside agencies.

The County Surveyor is also responsible for the Geographic Information System (GIS) and Mapping Division, which oversees and manages the overall operation, maintenance, and enhancements made to the Enterprise GIS system. This system serves and supports the County, the public, and external agencies with information related to permitting, addressing, parcels, streets and roads, infrastructure, and public safety. It provides this information through GIS maps, data, viewers, mobile applications, and dashboards.

PROGRAM SUMMARY

Addressing/Road Name Services

The State-mandated functions are applicable to the California Business and Professions, Resources, and Government Codes including structure and suite addressing for building permits, and collaboration with emergency services.

Administration

Administration provides oversight, direction and support for the Department, including Services and Supplies and Fixed Asset line items, and is responsible for administrative and business support functions, including budgeting, accounting, payroll, personnel, purchasing and contract coordination, computer services and support, and clerical operations.

Geographic Information Services

The GIS Program manages hundreds of thousands of GIS data records through desktop, online, and mobile-based ESRI software applications that support County-wide addressing, permitting, property tax, Economic Development, Planning, Public Health and Safety, Census and Elections, and Transportation operations. The GIS team provides data, mapping, application support and development, and GIS consulting services to County departments, external agencies, and the public. The GIS integrates data from and to other County systems like TRAKiT and Megabyte to provide more effective and efficient data information sharing.

Surveyor Services

Licensed Surveyors in the Office perform state-mandated functions applicable to the California Business and Professions, Resources, and Government Codes, including Map Checking and Certificate of Compliance issues.

PROGRAM SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Addressing/Road Name Services	386,826	77,093	61,048	0.95
Administration	386,826		386,826	1.7
Geographic Information Services	722,174	28,363	693,811	4.45
Surveyor Services	755,016	135,357	619,659	3.9
Total	2,002,157	240,813	1,761,344	11

STAFFING TREND

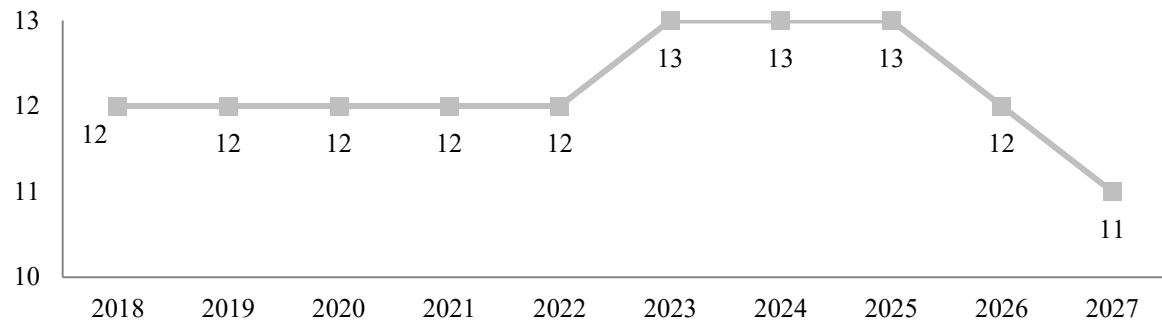
The proposed staffing allocation for FY 2026-27 is 11 FTEs. As part of the FY 2025-26 Recommended Budget, 1.0 FTE GIS Manager position was eliminated to align staffing levels with available funding. During FY 2025-26, one vacant Survey Technician II allocation was alternately filled with an Assistant in Land Surveying due to changing programmatic needs. During FY 2025-26, with Legistar file 25-1756, a Deputy Surveyor was reclassified as an Assistant County Surveyor. The Recommended Budget revises the allocation to match its current classification.

The FY 2026-27 Recommended Budget includes position changes in the Surveyor's Office to align staffing allocations with operational needs, available funding, and the office's current service delivery model. The recommended changes reflect a revised classification mix that better supports the functions and responsibilities assigned within the office.

As recommended, the staffing plan results in a net reduction of 2.0 FTE Survey Technician positions, including 1.0 FTE through RIF, and the addition of 1.0 FTE Assistant in Land Surveying. These changes are intended to support efficient operations and align the office's budgeted positions with its ongoing organizational needs.

Surveyor

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SOURCES & USES OF FUNDS

The Surveyor's budget is primarily funded by discretionary General Fund revenue, which is partially offset by service fee revenue.

RECOMMENDED BUDGET

The FY 2026-27 Recommended Budget for the Department of Transportation is \$119,836,299, a decrease of \$38,547,752 (24.34%) compared to the FY 2025-26 Adopted Budget. The General Fund support is recommended at \$4,851,132, a decrease of \$812,999 (17.92%).

General Fund contributions include:

- South Upper Truckee Erosion Control ARPA Project - \$72,011
- County Engineer - \$87,910
- Capital Improvement Program Projects - \$493,573
- Snow Equipment Purchase & Rentals - \$500,000
- MC&FP Special Revenue Fund - \$1,197,638
- Tahoe Mountain Area (Zone 8) Pavement Rehabilitation - \$2,500,000

The Road Fund, which includes Administration, Capital Improvement, Engineering, and Road Maintenance programs, makes up the majority of the Department's budget. The FY 2026-27 Road Fund is proposed at \$113,898,475, a decrease of \$34,963,746 (23.5%). This reduction is mainly due to the completion of several large projects, including the Mosquito Road Bridge and the Ice House Road Pavement Phase 2.

Non-General Fund revenue sources provide substantial support for Road Fund operations and capital projects. These funds help sustain ongoing road maintenance and advance the County's Capital Improvement Program. Key discretionary and dedicated revenue sources include:

- SMUD Revenue: \$78,000
- Traffic Impact Fees (TIF): \$13.4 million (*Capital Improvement Projects only*)
- State Revenue: \$12.9 million
- Federal Revenue: \$29.7 million

The Erosion Control Special Revenue Fund is recommended at \$1,008,540, a decrease of \$3,596,663 (78.10%), due to the cyclical nature of erosion control grant funding.

The Fleet Program Internal Service Fund is recommended at \$3,335,583, a decrease of \$140,540 (4%). This decrease results from lower vehicle acquisition and service costs charged to departments.

DEPARTMENT BUDGET SUMMARY BY FUND – COUNTY ENGINEER

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	867,136	705,694	840,886	135,192
Miscellaneous Rev	4,744	6,000	0	(6,000)
Other Fin Sources	139,062	640,900	664,905	24,005
Total Revenue	1,010,942	1,352,594	1,505,791	153,197
Salaries & Benefits	459,704	639,178	629,143	(10,035)
Services & Supplies	53,815	340,650	536,580	195,930
Other Charges	417,357	359,676	332,978	(26,698)
Intrafund Transfers	78,035	101,000	95,000	(6,000)
Total Appropriations	1,008,911	1,440,504	1,593,701	153,197
FUND 1000 GENERAL FUND TOTAL	(2,031)	87,910	87,910	0

Transportation

RECOMMENDED BUDGET • FY 2026-27

MAJOR BUDGET CHANGES

Revenues

Service Charges

\$135,192 Increase in revenue for development project billings based on current-year activity and anticipated FY 2026-27 revenue for developer deposits and County Engineer time and materials.

Miscellaneous Revenue

(\$6,000) Decrease in projected revenue recovery.

Other Financing Sources

\$24,005 Increase in Operating Transfers into the County Engineer program due to an increase in developer deposits from deposit accounts.

Appropriations

Salaries and Benefits

(\$10,035) Decrease in Salaries and Benefits due to a shift in the projected percentage of time worked for the County Engineer.

Services and Supplies

\$200,000 Increase in Professional Services due to increased usage of contract work for plan checking and inspections for developer projects.

(\$4,070) Decrease in services across multiple objects to align with prior-year actuals.

Other Charges

(\$26,698) Decrease in Interfund expenses due to decreased indirect cost rate for County Engineer work performed by staff and reimbursed to Road Fund.

Intrafund Transfers

(\$6,000) Decrease in Intrafund expenses due to decreased revenue recovery costs.

DEPARTMENT BUDGET SUMMARY BY FUND – EROSION CONTROL

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	40,000	0	0	0
Rev Use Money/Prop	(24,318)	0	0	0
IG Rev - State	1,594,268	3,170,000	138,923	(3,031,077)

Transportation

RECOMMENDED BUDGET • FY 2026-27

IG Rev - Federal	1,910,909	581,000	430,000	(151,000)
Service Charges	193,516	359,000	30,000	(329,000)
Miscellaneous Rev	1,635,474	0	337,606	337,606
Other Fin Sources	187,095	319,022	72,011	(247,011)
Fund Balance	0	176,181	0	(176,181)
Total Revenue	5,536,944	4,605,203	1,008,540	(3,596,663)
Salaries & Benefits	394,750	455,125	539,279	84,154
Services & Supplies	4,672,609	3,449,237	171,655	(3,277,582)
Other Charges	3,068	10,000	10,000	0
Intrafund Transfers	357,697	690,841	287,606	(403,235)
Total Appropriations	5,428,125	4,605,203	1,008,540	(3,596,663)
FUND 1101 EROSION CONTROL TOTAL	(108,820)	0	0	0

MAJOR BUDGET CHANGES

Revenues

State Revenue

- (\$500,000) Decrease in California Tahoe Conservancy (CTC) funding for the Cold Creek Fisheries project due to a project schedule change.
- (\$2,531,077) Decrease in Caltrans State funding primarily due to the Apache Avenue Pedestrian Safety and Connectivity project completed in the prior fiscal year.

Federal Revenue

- \$20,000 Increase in Surface Transportation Program funding due to projects scheduled in FY 2026-27.
- (\$151,000) Decrease in U.S. Forest Service funding due to projects completed in FY 2025-26.
- (\$20,000) Decrease in Federal funding due to projects completed in the FY 2025-26.

Services Charges

- (\$329,000) Decrease in charges to the Tahoe Regional Planning Agency (TRPA) primarily due to projects completed in FY 2025-26.

Miscellaneous Revenue

- \$337,606 Increase in Miscellaneous Reimbursement due to indirect DOT staff costs reimbursed by erosion control grants.

Other Financing Sources

- (\$247,011) Decrease in Operating Transfers In ARPA funding due to work completed on the South Upper Truckee project in FY 2025-26.

Transportation

RECOMMENDED BUDGET • FY 2026-27

Fund Balance

(\$176,181) Decrease in projected Fund Balance.

Appropriations

Salaries and Benefits

\$47,588 Increase in Permanent Employees due to Board-approved compensation increases.

\$18,726 Increase in Health Insurance Premium costs due to employee elections.

\$16,444 Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.

\$1,441 Increase in Retiree Health Program charges.

(\$45) Net decrease across multiple objects to align with the prior year actuals.

Services and Supplies

(\$3,277,582) Decrease in Construction and Engineering contracts (\$2,610,000) and Professional Services (667,582) due to the Capital Improvement Program scheduled projects.

Intrafund Transfers

(\$403,235) Decrease in Intrafund Transfers from Erosion Control to the Road Fund due to a decrease in associated overhead attributed to decreased Erosion Control work, driven by the work planned for the year in the Capital Improvement Plan.

DEPARTMENT BUDGET SUMMARY BY FUND – ROAD FUND

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	472,427	7,500	7,000	(500)
License, Pmt, Fran	2,517,601	2,835,000	2,725,000	(110,000)
Rev Use Money/Prop	141,211	113,944	102,089	(11,855)
IG Rev - State	13,523,938	21,143,467	12,936,481	(8,206,986)
IG Rev - Federal	36,175,801	54,107,957	29,729,925	(24,378,032)
Service Charges	2,127,648	2,520,675	2,289,153	(231,522)
Miscellaneous Rev	320,818	67,000	51,500	(15,500)
Other Fin Sources	36,512,055	59,916,918	58,830,090	(1,086,828)
Fund Balance	0	8,149,760	7,227,237	(922,523)
Total Revenue	91,791,500	148,862,221	113,898,475	(34,963,746)
Salaries & Benefits	19,822,648	23,643,906	23,216,737	(427,169)
Services & Supplies	62,745,885	108,423,938	75,075,376	(33,348,562)

Transportation

RECOMMENDED BUDGET • FY 2026-27

Other Charges	2,659,017	7,282,572	8,937,136	1,654,564
Fixed Assets	3,377,473	9,202,646	6,081,832	(3,120,814)
Other Fin Uses	1,510,773	500,000	375,000	(125,000)
Intrafund Abatement	(357,697)	(690,841)	(287,606)	403,235
Reserves Budgetary	0	500,000	500,000	0
Total Appropriations	89,758,098	148,862,221	113,898,475	(34,963,746)
FUND 1103 ROAD FUND TOTAL	(2,033,401)	0	0	0

MAJOR BUDGET CHANGES

Revenues

License, Permit, and Franchise Fees

(\$110,000) Decrease in Public Utility Franchise Fee revenue to align the budget with prior year revenue.

Use of Money and Property

\$4,116 Increase in Rental revenues based on prior year actuals.

(\$15,971) Decrease in interest income offset by Public Utility Franchise Fees.

State Revenue

(\$171,508) Decrease in State Disaster Relief Funding from CalOES for FEMA projects paid in FY 2025-26.

(\$4,054,070) Decrease in Caltrans State Funding primarily due to changes in the project timelines and funding sources for Capital Improvement Plan projects.

(\$4,305,750) Decrease in State Transportation Bond Proposition 1B (2006) revenue in Capital Improvement primarily due to work completed on the Pioneer Trail / US Highway 50 Intersection Safety Improvement project.

\$324,342 Increase in Other State Funding, primarily due to the Capital Improvement Plan projects.

Federal Revenue

\$150,000 Increase in US Forest Service revenue for Board-approved Capital Improvement Projects.

(\$339,427) Decrease in the Highway Bridge program reflecting the Board-approved Capital Improvement project schedule for County bridge replacements.

(\$1,272,000) Decrease in Surface Transportation Program funding due to projects completed in FY 2025-26.

(\$1,139,442) Decrease in Other Federal Funding for Engineering due to the termination of the EDA Broadband grant in FY 2025-26.

Transportation

RECOMMENDED BUDGET • FY 2026-27

- (\$1,648,700) Decrease in Federal Emergency Management Agency (FEMA) funding due to projects completed in FY 2025-26.
- (\$2,242,760) Decrease in Hazard Elimination funding for Capital Improvement due to changed timelines for Board-approved Capital Improvement Program projects.
- (\$4,037,822) Decrease in Congestion Mitigation and Air Quality Improvement (CMAQ) funding for Capital Improvement due to changed timelines for Board-approved Capital Improvement Program projects.
- (\$13,847,881) Decrease in Other Federal Revenues in Capital Improvement due to Capital Improvement Program projects completed in FY 2025-26.

Service Charges

- (\$10,200) Decrease in Interfund revenue in the Engineering Division due to the Parks Rubicon Trail project completed in FY 2025-26.
- (\$23,873) Decrease in Interfund revenue in the Maintenance Division due to decreased reimbursement to Road Fund from Special Districts.
- (\$26,698) Decrease in Interfund revenue for County Engineer due to reduced staff overhead reimbursed to the Road Fund as a result of decreased work in the County Engineer's office.
- (\$42,000) Decrease in Interfund Revenue in the Equipment shop, primarily due to decreased transfers for Fleet Maintenance.
- (\$53,251) Decrease in Public Utility Inspection Charges in Engineering based on the prior year's actuals.
- (\$78,500) Decrease in Interfund Revenue from Tahoe Regional Planning Agency due to projects completed in FY 2025-26.
- \$3,000 Increase due to adjustments across multiple objects to align with prior year actuals.

Miscellaneous Revenue

- (\$500) Decrease in Other Sales based on prior year actuals.
- (\$15,000) Decreased Revenue related to PG&E funded restoration project completed in FY 2025-26.

Other Financing Sources

- \$717,030 Increase in Operating Transfers In for Road District Tax based on prior year actuals.
- \$447,773 Increase in Operating Transfers In due to MC&FP.
- (\$335,648) Decrease in Operating Transfers In for Engineering, primarily due to the termination of the EDA Broadband grant in FY 2025-26.
- (\$365,983) Decrease in Operating Transfers In for Road Maintenance due to projects completed in FY 2025-26.

Transportation

RECOMMENDED BUDGET • FY 2026-27

(\$1,550,000) Decrease in Operating Transfers In for Equipment Shop for purchases made in FY 2025-26.

Fund Balance

(\$922,523) Decrease in use of Fund Balance based on the availability of other revenues.

Appropriations

Salaries and Benefits

(\$194,804) Decrease in Workers' Compensation premium charge as the Department's share of overall County claims incurred has decreased from prior years, decreasing their Workers' Compensation insurance premium expense.

(\$168,627) Decrease in Salaries and Benefits primarily due to multiple employees participating in the Retirement Incentive Plan.

(\$100,000) Decrease in Overtime to align with prior year actuals.

\$22,554 Increase in Retiree Health expenses.

\$10,000 Increase in Temporary Employee appropriations in the Equipment Shop.

\$3,708 Increase across multiple objects to align to prior year's actuals.

Services and Supplies

(\$25,424,612) Decrease in Construction and Engineering Contracts in Capital Improvements due to the US 50/Latrobe/El Dorado Hills Blvd. Interchange Improvements, US 50/Silva Valley Parkway Interchange – Landscape, Pioneer Trail/US 50 Intersection Safety Improvement, Diamond Springs Parkway Phase 1B, Green Valley Road at Indian Creek and Mound Springs Creek Bridge Replacements, Mosquito Bridge Replacement, Mount Murphy Road at South Fork American River Bridge Replacement, Green Valley Road at Loch Way Intersection Improvement, Guardrail replacements and Fire Hazard Mitigation.

(\$6,959,417) Decrease in Professional and Specialized Services due to a decrease in Board-approved Capital Improvement Program project timelines.

(\$1,512,776) Decrease in Road Maintenance Supplies based on prior year actuals.

(\$100,000) Decrease in Road Maintenance Service Contracts primarily due to decreased costs in emergency service contract work due to adding a Signal and Lighting Technician position.

(\$75,850) Decrease in Fuel costs for the Equipment Shop to align with prior year actuals.

(\$62,159) Decrease in Travel and Training costs.

(\$260) Decrease across multiple objects to align with prior year actuals.

Transportation

RECOMMENDED BUDGET • FY 2026-27

\$19,700	Increase in Telephone Vendor costs in the Maintenance Division due to increased monthly charges for tablets.
\$92,246	Increase in General Liability insurance premium expense as the Department's share of overall County claims incurred has increased from prior years, increasing their Liability insurance premium expense.
\$227,000	Increase in Professional Services Contracts in the Road Maintenance Division.
\$1,123,662	Increase in Road Maintenance and Construction Contracts in the Engineering Division, primarily due to the Broadband project.
(\$676,096)	Decrease in Road Maintenance and Construction Contracts in the Maintenance Division for surface treatments, roadside vegetation management, and the termination of the EDA Broadband Grant in FY 2025-26.

Other Charges

\$464,964	Increase in Interfund Transfers primarily due to increases to the Countywide Cost Allocation Plan charges.
\$1,189,600	Increase in Right of Way expenses in Capital Improvements due to the Right of Way acquisition phase for Board-approved Capital Improvement Program projects.

Fixed Assets

(\$3,120,814)	Decrease in Fixed Assets primarily due to equipment purchased in FY 2025-26.

Other Financing Uses

(\$125,000)	Decrease in Operating Transfers Out due to projects completed in FY 2025-26.

Intrafund Abatement

\$328,235	Decrease, shown as a positive expense, in Interfund Abatement to Engineering as the Road Fund will receive a smaller reimbursement due to less staff time charged to Erosion Control projects.
\$75,000	Decrease in Interfund Abatements in the Maintenance Division, primarily for the Tahoma Design work completed in FY 2025-26.

DEPARTMENT BUDGET SUMMARY BY FUND – FLEET ENTERPRISE FUND

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	238,421	45,000	45,000	0
Service Charges	2,624,709	3,089,403	2,928,083	(161,320)
Miscellaneous Rev	183,197	104,220	117,500	13,280

Transportation

RECOMMENDED BUDGET • FY 2026-27

Other Fin Sources	137,675	237,500	245,000	7,500
Total Revenue	3,184,003	3,476,123	3,335,583	(140,540)
Salaries & Benefits	500,957	571,562	545,638	(25,924)
Services & Supplies	843,775	1,043,222	1,070,710	27,488
Other Charges	1,526,065	1,623,839	1,474,235	(149,604)
Fixed Assets	2,651,408	1,300,500	2,244,000	943,500
Cap Fixed Assets	(2,695,288)	(1,300,500)	(2,244,000)	(943,500)
Other Fin Uses	150,000	0	0	0
Contingency	0	237,500	245,000	7,500
Total Appropriations	2,976,917	3,476,123	3,335,583	(140,540)
FUND 5260 FLEET TOTAL	(207,086)	0	0	0

MAJOR BUDGET CHANGES

Revenues

Service Charges

(\$161,320) Decrease in revenue from other County Departments for Countywide fleet services.

Miscellaneous Revenue

\$13,280 Increase in Auto Physical Damage revenue from other County Departments to offset accident expenses based on each department's fleet vehicle usage.

Other Financing Sources

\$7,500 Increase in Operating Transfers In from various County Departments due to increased vehicle upgrades and new vehicles.

Appropriations

Salaries and Benefits

(\$25,924) Decrease in Salaries and Benefits, primarily due to Health Insurance Premium costs from employee elections.

Services and Supplies

\$27,488 Increase in Services and Supplies due to rising vehicle maintenance, parts, and supplies costs.

Other Charges

\$100,000 Increase in Depreciation of purchased fleet vehicles.

(\$249,604) Decrease in Other Charges, primarily due to decreased costs from the Countywide Cost Allocation Plan.

Transportation

RECOMMENDED BUDGET • FY 2026-27

Fixed Assets

\$943,500 Increase to Fleet Vehicle Fixed Assets based on new and replacement vehicles as outlined in the Fixed Assets section of the Budget Book.

Capitalized Fixed Assets

(\$943,500) Decrease in Capitalized Fixed Assets due to an increase in Fixed Assets appropriation (shown as a negative appropriation).

Contingency

\$7,500 Increase in Appropriations for Contingency for the Fleet fund, bringing the total Contingency for Fleet to \$245,000.

MISSION

The mission of the Department of Transportation is to serve our residents by providing a safe, reliable, sustainable and fiscally responsible transportation system that enhances the quality of life for El Dorado County citizens.

PROGRAM SUMMARIES

Transportation – General Fund Programs

County Engineer

The County Engineer program provides civil engineering functions associated with subdivision and parcel map development, including tentative map and improvement plan check; construction inspection and contract administration; grading and site improvement plan check and inspection; and miscellaneous responsibilities. Staff supporting the County Engineer function are initially funded in the Road Fund in Engineering. These labor costs are secondarily billed to the County Engineer function, which accounts for the fact that the FTE positions are shown as zero.

The County Engineer unit's revenue sources are from development, flat-rate fees, and time and material charges for work performed by the unit. The General Fund provides the balance of funding for this program.

Transportation – Road Fund

Maintenance

This Division is responsible for the maintenance of approximately 1,086 centerline miles of roadway in El Dorado County. The maintenance program includes asphalt patching and paving, roadside brushing and tree trimming, crack sealing, ditch cleaning, roadway sweeping, storm drain and culvert cleaning, bridge maintenance, and the roadside vegetation control (herbicide) program. In addition, Maintenance conducts the snow removal program and the surface treatment (overlay and chip seal) program as funding becomes available. This Division is also responsible for Traffic Operations, which conducts speed surveys, installs and maintains roadway signs, traffic signals, and roadway striping. Additionally, Maintenance operates the equipment maintenance facilities that maintain heavy equipment and County vehicles.

Engineering

The Engineering Division is responsible for planning, designing, engineering, surveying, and constructing County roads, highways, bridges, interchanges, and stormwater quality and environmental restoration projects. The unit is also responsible for the discretionary review of projects where development is conditioned to construct improvements to mitigate impacts resulting from the proposed project. The construction of these projects includes performing inspections and material testing for roadway construction, including developer-advanced road projects, performing the subdivision inspection function of the County Engineer, and overseeing public utility facilities construction activities within the County road right-of-way in South Lake Tahoe. The Division also includes the Office Engineer, who is responsible for the creation of operating standards to facilitate project delivery and the creation of policy and guidelines for the Department's Continuous Quality Improvement Program (CQIP), and the Materials Lab, which manages materials testing for road projects and performs annual Pavement Condition Index (PCI) evaluations.

Administration

The Director's Office manages and has overall responsibility for all divisions within Transportation. Department-wide administrative costs, such as the allocation of Central Services Administration costs, Countywide Cost Allocation Plan charges, and Department-specific software costs, are included in this Division's appropriations. These costs are allocated and recovered throughout the Department in the administrative component of the Department's labor rates.

General Department Costs

General costs include items such as liability insurance, County Counsel charges, utilities, telephone charges, etc. Where these services are provided to restricted road fund programs, costs are recovered through the billing rates charged to that program. The Road Fund discretionary revenue sources are received in this Division. Major revenue sources are State Highway Taxes (Gas Tax), Senate Bill (SB) 1 Taxes, Road District Taxes, and Public Utility Franchise Fees.

Capital Roadway Improvements

This program (with the staff provided by Engineering) provides for the project development and construction of County roadway capital improvements. The CIP focuses on the transportation system within the County, consisting of the roadway network and bicycle and pedestrian facilities. The CIP provides for the rehabilitation of existing infrastructure as well as the expansion of existing facilities and systems. The appropriations included in the Recommended Budget are consistent with the proposed 2026 CIP.

Transportation – Other Special Revenue Funds

Erosion Control Improvements

The primary objective of the Erosion Control program is to utilize grant funding and local Tahoe Regional Planning Agency (TRPA) mitigation funds to construct the El Dorado County Stormwater quality improvement projects and environmental restoration projects contained within the Lake Tahoe Basin Environmental Improvement Program, which is incorporated into the CIP. Resources provided by the Tahoe Engineering Unit are utilized to accomplish this objective. The Lake Tahoe Basin EIP and federal water quality mandates have objectives designed to accelerate the achievement of water quality improvement goals established for the Lake Tahoe region. The Erosion Control Program also includes efforts related to the implementation of bicycle facilities identified in the Lake Tahoe EIP to assist in the attainment of air quality thresholds.

Transportation

RECOMMENDED BUDGET • FY 2026-27

Road District Tax

This budget unit is established for the purpose of initially capturing property taxes designated for road purposes as Road District Tax revenues, which are subsequently transferred out of this fund and recorded as funding sources to the Road Fund. Since the enactment of ERAF I (Education Revenue Augmentation Fund I) by the State of California, an annual subsidy from the Road District Tax fund to the Cameron Park Airport District has been provided for road maintenance.

The Road District Tax unit receives all revenue from property taxes and homeowners' tax relief funds.

Fleet – Internal Service Fund

The Fleet Services unit is overseen by the Department's Maintenance Division. Fleet Services manage the planning, acquisition and replacement of County vehicles, as well as the sale or disposal of surplus vehicles, and manages the fleet pool. This unit also provides auto maintenance and repair services for County vehicles, both in and out of the fleet pool. This internal service fund charges costs for services to other County departments.

BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost*	Staffing
1000 - GENERAL FUND: COUNTY ENGINEER	1,593,701	1,505,791	87,910	
1101 - EROSION CONTROL	1,008,540	1,008,540	0	
1103 - ROAD FUND	113,898,475	110,332,891	3,565,584	151.5
3600000 - DOT: ADMINISTRATION	4,459,141	0	0	3.5
3600010 - DOT: GENERAL DEPARTMENT	2,166,388	31,234,967	0	
3610100 - DOT: CAPITAL IMPROVEMENTS	59,886,022	61,505,363	565,584	
3620200 - DOT: ENGINEERING	5,839,256	2,328,059	0	49
3630300 - DOT: MAINTENANCE	33,762,867	13,687,502	2,500,000	84
3630350 - DOT: MAINTENANCE - EQUIP SHOP	7,784,801	1,577,000	500,000	15
5260 - FLEET	3,335,583	3,335,583	0	5
Grand Total	119,836,299	116,182,805	3,653,494	156.5

*An additional \$1,197,638 of General Fund Support is being transferred to the MC&FP Phase 1 Special Revenue Fund.

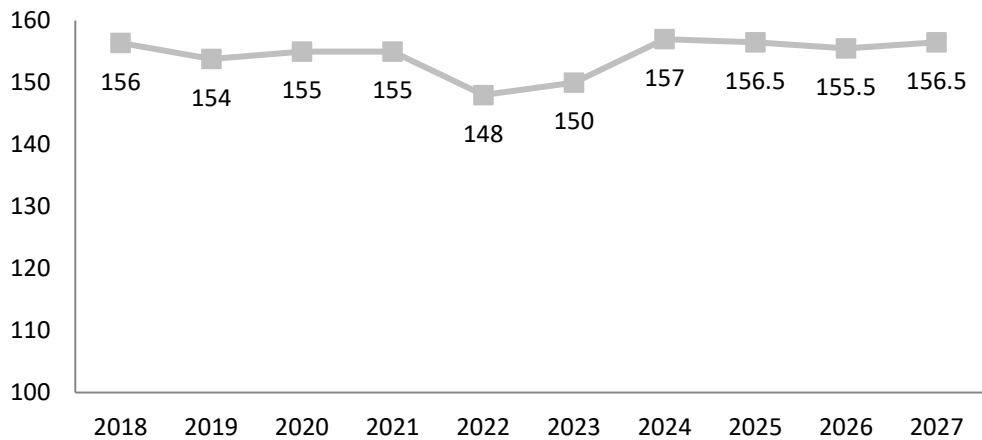
STAFFING TREND

The proposed staffing allocation for FY 2026-27 is 156.5 FTEs. The recommended budget suggests adding 1.0 FTE Traffic Signal and Lighting Technician I/II.

On July 29, 2025, Legistar file 25-1255, the Board approved the addition of 1.0 FTE Program Manager allocation to manage the Encroachment Permit Program and the deletion of 1.0 FTE vacant Sr. Civil Engineer.

Transportation

RECOMMENDED BUDGET • FY 2026-27



SOURCES & USES OF FUNDS

State and federal revenues primarily fund the Department of Transportation. Additional revenue sources include traffic impact fees, discretionary tribe funds, and service fees. The Fleet Management function operates as an internal service fund and primarily receives its funding through charges to other County Departments that utilize fleet services.

The department receives General Fund support, which is funded by general revenues received in the Department 15—Other County Operations budget unit.



Child Support Services

RECOMMENDED BUDGET • FY 2026-27

RECOMMENDED BUDGET

The Recommended Budget for Child Support Services is \$4,718,211, an increase of \$75,000 (2%) when compared to the FY 2025-26 Adopted Budget. The General Fund provides 0.02% of the funding for the Department, with a \$6,250 decrease in General Fund support from the FY 2025-26 Adopted Budget. The reduction is due to the Department not anticipating any need for tuition reimbursement in FY 2026-27 and reducing their budget for outreach materials, which cannot be funded with state and federal funding. State and federal funding have remained mostly static while costs have increased, particularly in Salaries and Benefits costs. Over the past years, the Department has been able to delete vacant positions and enter into cooperative, revenue-generating agreements to avoid an increase in General Fund support while maintaining service levels.

DEPARTMENT BUDGET SUMMARY

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	97,098	0	0	0
IG Rev - State	1,545,134	1,454,967	1,454,967	0
IG Rev - Federal	2,630,635	3,037,244	3,037,244	0
Other Gov Agency	75,000	143,750	225,000	81,250
Other Fin Sources	14,264	0	0	0
Total Revenue	4,362,131	4,635,961	4,717,211	81,250
Salaries & Benefits	3,525,253	3,831,078	3,950,166	119,088
Services & Supplies	228,487	324,436	316,558	(7,878)
Other Charges	3,598	0	0	0
Fixed Assets	14,264	0	0	0
Intrafund Transfers	583,839	487,697	451,487	(36,210)
Total Appropriations	4,355,442	4,643,211	4,718,211	75,000
FUND 1000 GENERAL FUND TOTAL	(6,689)	7,250	1,000	(6,250)

MAJOR BUDGET CHANGES

Revenue

Other Governmental Agency Revenue

- \$75,000 Increase in revenue from Nevada County for providing legal attorney services; this new agreement is being negotiated and will be brought to the Board for approval prior to the start of the fiscal year.
- \$6,250 Increase in revenue from Inyo County for providing legal attorney services, due to this being the first full year of providing this service to Inyo County.

Child Support Services

RECOMMENDED BUDGET • FY 2026-27

Appropriations

Salaries and Benefits

\$89,042	Increase in Salaries and Benefits expenses primarily due to Health Insurance cost increases, Board-approved compensation increases, and employee step increases.
\$27,705	Increase in CalPERS employer's contribution to the County's unfunded accrued liability payment.
\$5,219	Increase in Retiree Health Program charges.
(\$2,878)	Decrease in Workers' Compensation premium charge.

Services and Supplies

(\$600)	Decrease in General Liability insurance premium expense as the Department's share of overall County claims incurred and budgeted payroll has decreased from prior years, decreasing their share of the Liability insurance premium expense.
(\$7,278)	Decrease in Services and Supplies, primarily in staff development and fuel costs, to align budget with actual costs.

Intrafund Transfers

(\$36,210)	Decrease in Intrafund Transfers primarily due to a decrease in Countywide Cost Allocation Plan charges.

MISSION

The State of California's Child Support Program's mission is to promote parental responsibility to enhance the well-being of children by providing child support services to establish parentage and collect child support.

El Dorado County Child Support Services' mission is "Making a difference in the lives of children by providing exceptional child support services to families." El Dorado County Child Support Services meets the State's mission by providing County residents the opportunity to receive services in the Shingle Springs and South Lake Tahoe offices.

PROGRAM SUMMARIES

Administration and Services

The Child Support Program is a federal/state/local mandated partnership aimed at establishing paternity and enforcement of child support and medical support. The Federal Child Support Enforcement Program was established nationwide in 1975. A restructuring of the child support

Child Support Services

RECOMMENDED BUDGET • FY 2026-27

program in 2000 through State reform legislation allows counties to independently operate under the State Department of Child Support Services. The goals of the program are to promote the well-being of children and the self-sufficiency of families by assisting both parents in meeting the financial, medical, and emotional needs of their children through the delivery of quality child support establishment, collection and distribution services. Revenues for services are ongoing and are provided by the State at 30%, the Federal government at 64%, other counties at 5%, and the County General Fund at less than 1%.

EDP Maintenance and Operations

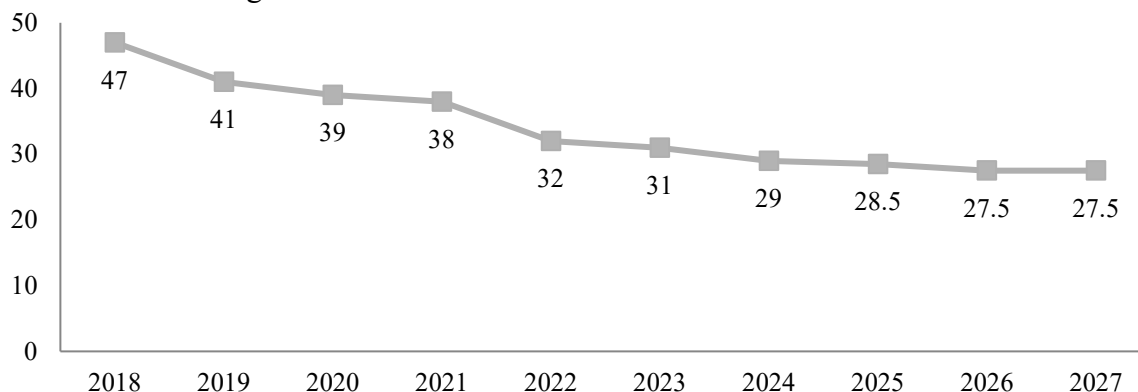
This refers to the Electronic Data Processing (EDP)/Maintenance and Operations arm of the Division. Funding is provided by the State and Federal governments for specific, identifiable child support automation duties and responsibilities. Funding covers information technology support, network costs, and other automation-related expenses. Revenues for this program are provided by the State at 34% and the Federal government at 66%. There is no cost to the County General Fund.

BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Administration & Services	4,452,928	4,451,928	1,000	26.5
EDP Maintenance & Operations	265,283	265,283	0	1
Total	4,718,211	4,717,211	1,000	27.5

STAFFING TREND

The Recommended Budget includes a total allocation of 27.5 FTE, with no change from the FY 2025-26 Adopted Budget. During FY 2025-26, one vacant Legal Clerk I/II allocation was alternately filled as a Sr. Office Assistant due to changing programmatic needs. The Recommended Budget revises the allocation to match the current classification of the allocation.



SOURCES & USES OF FUNDS

As stated above, the Child Support Program is a federal/state/local mandated partnership; this means that State and County contributions to the program are matched by federal funding with a ratio of 34% state/county funding and 66% federal funding.



Health and Human Services Agency

RECOMMENDED BUDGET • FY 2026-27

RECOMMENDED BUDGET

The budget for the Health and Human Services Agency (HHSa) is recommended at \$260,501,605, which is an increase of \$10,226,929 (4%) when compared to the FY 2025-26 Adopted Budget. Revenue totals \$245,351,484. The Recommended Budget includes a 2.4 FTE reduction in allocated personnel, for total staffing of 667.68 FTE positions. The majority of the change in appropriations can be attributed to increased funding for Behavioral Health programs including increased Medi-Cal claiming and the Behavioral Health Services Act.

The Recommended Budget for HHSa reflects General Fund support of \$15.1 million. The change to the HHSa General Fund support request is a net increase of \$1.9 over the FY 2025-26 Adopted Budget. The increased use of General Fund is primarily due to factors outside of the control of the Agency including state and federal funding changes and board-approved compensation increases. The Agency has carefully reviewed all General Fund support to restrict increases in General Fund support where possible while providing the minimum level of services for mandated programs and not impacting the level of service for Board-directed discretionary programs.

AGENCY PROGRAM SUMMARY

	Appropriations	Revenues	Total General Fund Support	Staffing
Administration*	5,289,696	5,187,133	102,563	73.81
Behavioral Health	96,338,688	94,174,836	2,180,362	153.75
Community Services**	35,575,512	27,210,243	8,365,269	83.42
Public Health	38,651,429	38,186,877	464,552	71.8
Social Services***	84,646,280	80,608,905	4,037,375	284.9
Total	260,501,605	245,367,994	15,150,121	667.68

*Additional \$820,00 from General Fund HHSa ICRP & \$50,000 from Disaster Expenses Designations

**Additional \$133,581 of General Fund to Veterans Affairs Commission SRF

*** Additional \$251,033 in American Rescue Plan Act Lost Revenue General Fund Contribution

MISSION

The Health and Human Services Agency (HHSa) partners with the community on health and welfare issues. The Agency's mission is: unified in building a stronger, safer, and healthier community. The vision is: transforming lives and improving futures.

AGENCYWIDE PENDING ISSUES

State and Federal Budget Impacts on HHSa

The One Big Beautiful Bill Act (HR1) and state policy issues are significantly impacting the HHSa Budget. With the passage of HR1 significant reductions in individual eligibility for Medicaid and public assistance programs go into effect, which will impose work requirements for beneficiaries to maintain eligibility, impose greater limitations on the duration of some benefits (such as CalFresh), increase the frequency of redeterminations for benefit eligibility, and increase the State sharing ratios for funding of these entitlement programs. This translates into a direct increase in costs for local jurisdictions and an increase in County work requirements with no additional funding to support the following expanded obligations. HR1 results in the need for \$853,000 in additional General Fund support for Social Services programs.

Health and Human Services Agency

RECOMMENDED BUDGET • FY 2026-27

Despite the Governor's stated commitment to maintaining essential services, the FY 2026-27 Governor's Proposed Budget provided no additional funding in response to HR1 and the May Revised Budget proposes only \$104 million to offset eligibility workload impacts, less than a third of the amount requested by counties. Despite HHSA's best efforts to run as lean an Agency as possible, this presents significant challenges, as the costs associated with implementing Health and Human Services programs continue to rise while demand for our programs is also increasing. The Realignment revenues that constitute most of the discretionary funding for Social Services, Behavioral Health, and Public Health are expected to hold steady, but revenue growth is not keeping up with growth in programmatic costs. Given the constraints of unfunded mandates, the need to respond to local emergencies, and evolving legislative changes, the County must be particularly vigilant and unified in maintaining fiscal responsibility.

As such, it is important to continue to conservatively safeguard Realignment fund balances to mitigate the potential negative impacts to program service delivery and County General Fund if the economy declines. Staff continue to closely monitor the state and federal budgets and plan for any impacts it may have on HHSA programs. The Agency will likely have revisions to the Recommended Budget in the fall, once the State Budget has been finalized.

Staffing Shortages

HHSA continues to experience a continued elevated vacancy rate this year, including workforce challenges and limited opportunities to recruit qualified and experienced candidates. All divisions continue to experience a high vacancy rate which is consistent with recent years. This fiscal year, several tenured employees accepted the Retirement Incentive Plan. HHSA Leadership evaluated each position for necessity and service impact before deciding to hold or fill it and intentionally held vacancies as part of a fiscally focused strategy to reduce appropriations and support Net County Cost savings. HHSA continues to explore other innovative approaches to increase and retain qualified staff, ensuring they can maintain the Agency's high standard of care and support.

Agency-wide Efforts to Conserve General Fund Resources

HHSA's Recommended Budget reflects an attempt to reduce the burden on General Fund as much as possible while meeting the increased demands for mandated health and welfare services and complying with new statutory regulations. This practice includes strict scrutiny of the level of services mandated for each program and balancing the potential cost of fines and penalties against the ongoing General Fund burden, when applicable. The Recommended Budget does not reduce services levels or increase the risk of fines and penalties for mandated programs. Staff continue to evaluate services levels and mandates to prepare for future years where the shortfall of state and federal funding for mandated programs will likely increase.

HHSA Facilities

HHSA's Recommended Budget conserves fund balance wherever possible to allow for future investments in HHSA facilities, reducing the need for General Fund support. HHSA has continued to pursue new and innovative approaches to meet the growing facility needs of the County. This includes entering into negotiations for a lease-to-own agreement for the Briw Road property, a strategic step toward long-term sustainability and growing the investment of County-owned properties. Additionally, the agency has expanded its lease footprint into the Victory Mine building, which allowed for the transition of staff and services out of the aging Spring Street location and is supporting board direction to explore the purchase of that property. Most notably, HHSA was recently awarded \$24 million through the BHCIP grant, which is reflected in the Accumulative Capital Outlay Budget. This transformative funding will support the relocation of the Psychiatric Health Facility and help create an integrated campus designed to provide comprehensive supportive services for individuals transitioning out of the Psychiatric Health Facility.

Administration and Financial Services

A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY

RECOMMENDED BUDGET • FY 2026-27

RECOMMENDED BUDGET

The budget for the Health and Human Services Agency (HHSA) Administration and Financial Services Division (Admin and Finance) is recommended at \$5,289,696, which is an increase of \$54,355 (1%) when compared to the FY 2025-26 Adopted Budget. The General Fund cost for this Division is recommended at \$972,563, a \$3,783 (3%) increase from FY 2025-26. The General Fund cost of the Division consists of the \$102,563 in Net County Cost for appropriations that cannot be included in the Indirect Cost Rate Plan (ICRP), \$50,000 from the Disaster Designation that is being carried over from FY 2025-26, and \$820,000 from the HHSA Indirect Cost Rate Plan (ICRP) Designation that is being carried over from FY 2025-26.

Due to the variance between budget and actuals, ICRP collections may exceed or not meet Admin and Finance costs, resulting in an under- or over-collection. When utilizing an indirect cost rate methodology, it is anticipated that over a two-year period, the costs of HHSA Administration will be fully recovered by the programmatic departments, which can cause fluctuation in ICRP amounts and the General Fund cost of the Admin and Finance Division. With the FY 2023-24 Adopted Budget, the Board designated \$820,000 of General Fund savings, which was the result of an over-collection in FY 2023-24. The FY 2025-26 Budget included the use of the \$820,000 designation, that shows as a revenue in General Fund, General Revenues and Non-Departmental Expenses (Department 15) budget that is transferred to the Admin and Finance Division. The \$820,000 will not be needed in FY 2025-26 due to intentional savings strategies to prevent another significant under- or over-collection. The funding is carried over into FY 2026-27 for the ICRP true-up process. Once the financial records for FY 2025-26 have been finalized, HHSA will be able to calculate the amount of funding needed in FY 2027-28 for the true-up process and may request to designate funding in the HHSA ICRP Designation. Continued use of this Designation helps smooth the General Fund impact of the ICRP true-up process.

The Recommended Budget includes the addition of an Agency Compliance Officer allocation that is funded through the ICRP. With increasing State and Federal mandates, audits, and data reporting requirements, HHSA has determined through consultation with County Counsel, Human Resources and the Chief Administrative Office that this position is needed to ensure compliance and reduce the risk of fines, sanctions, and penalties related to these mandates.

DEPARTMENT BUDGET SUMMARY

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	4,317,517	5,164,561	5,187,133	22,572
Other Fin Sources	516,257	0	0	0
Total Revenue	4,833,773	5,164,561	5,187,133	22,572
Salaries & Benefits	8,587,544	10,515,953	11,079,410	563,457
Services & Supplies	774,208	2,268,306	1,790,638	(477,668)
Serv/Supply Abate	(479,545)	(1,588,656)	(1,192,768)	395,888
Other Charges	211,299	0	0	0
Fixed Assets	516,257	0	0	0
Intrafund Transfers	1,041,491	1,452,729	2,403,220	950,491
Intrafund Abatement	(5,798,074)	(7,412,991)	(8,790,804)	(1,377,813)
Total Appropriations	4,853,179	5,235,341	5,289,696	54,355
FUND 1000 GENERAL FUND TOTAL	19,406	70,780	102,563	31,783

Administration and Financial Services

A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY RECOMMENDED BUDGET • FY 2026-27

MAJOR BUDGET CHANGES

Revenue

Services Charges

\$22,572 Increase in Indirect Cost Rate reimbursements, which recovers the cost of the Admin and Finance Division from the HHSA programs that it serves.

Appropriations

Salaries and Benefits

\$202,122 Increase in Salaries and Benefits due to the addition of a 1.0 FTE Agency Compliance Officer.

\$130,620 Increase in Salaries and Benefits due to the move of a 1.0 FTE Sr. Administrative Analyst allocation from Public Health to the Admin and Finance Division due to the workload for the position focusing predominately on agency wide responsibilities.

\$76,817 Increase in Salaries and Benefits expenses primarily due to Health Insurance cost increases, Board-approved compensation increases, and employee step increases.

\$152,977 Increase in CalPERS employer's contribution to the County's unfunded accrued liability payment.

\$11,855 Increase in Retiree Health Program charges.

(\$10,934) Decrease in Workers' Compensation premium charge.

Services and Supplies

(\$607,949) Decrease in Rent due to a change in accounting practice required by the Government Accounting Standards Board (GASB) where rent is no longer allocated through the ICRP.

\$305,141 Increase in Utilities to align budget with actuals.

(\$174,860) Decrease across multiple objects to limit growth in the ICRP, reducing costs in HHSA programs.

Services and Supplies Abatement

\$395,888 Decrease in Services and Supplies Abatements due to decreased costs for Services and Supplies that are allocated to other divisions according to the Space Cost Allocation Policy.

Administration and Financial Services

A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY

RECOMMENDED BUDGET • FY 2026-27

Intrafund Transfers

\$950,491 Increase in Intrafund Transfers Out primarily due to the Countywide Cost Allocation Plan, related to increased Information Technologies projects in prior years that are now being allocated through the Countywide Cost Allocation Plan.

Intrafund Abatements

(\$1,377,813) Increase in Intrafund Abatements, shown as a negative expense, due to an increase in the Indirect Cost Rate charges, space allocation, and executive staff cost reimbursements from programmatic divisions.

MISSION

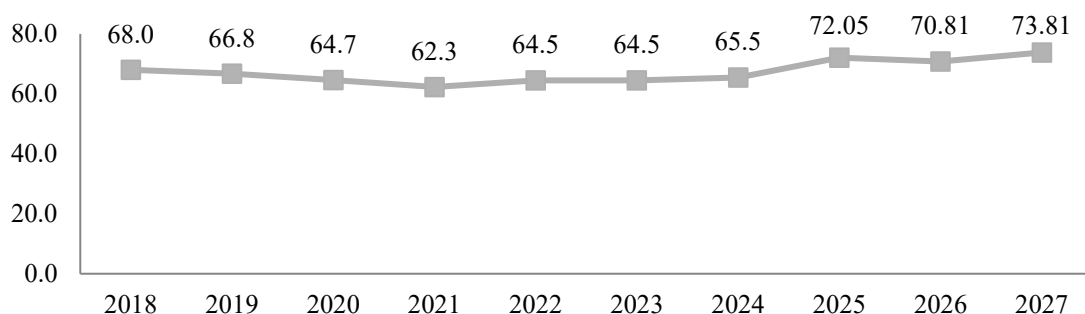
The HHSA Admin and Finance Division supports agency employees and programs in the delivery of services to achieve our vision of transforming lives and improving futures.

PROGRAM SUMMARY

Admin and Finance was created in July 2013 to provide efficiencies in administrative and fiscal support to the various programs in each of the programmatic divisions of the Agency. The Division provides a wide range of services to the seven divisions, including maintaining and monitoring contracts; providing fiscal and budget support; coordinating facility maintenance, purchasing, billing, payroll, grant reporting; preparing items for submission to the Board of Supervisors; and internal personnel processing. The Division charges programs for the use of its services and recovers costs from each of the seven HHSA divisions through an annually approved Indirect Cost Rate Plan (ICRP).

STAFFING TREND

Staffing for Admin and Finance is recommended at 73.81 FTE allocations; a 3.0 FTE increase from the FY 2025-26 Adopted Budget. The Recommended Budget includes the transfer of a 1.0 FTE Sr. Administrative Analyst Allocation from the Public Health Division to the Admin and Finance Division due to the position predominantly working on agencywide responsibilities and tasks. The Budget also includes the addition of a 1.0 FTE Agency Compliance Officer Allocation. This new allocation is needed due to an increase in State and Federal mandates, audits, and data reporting requirements. HHSA has determined that this position is needed to ensure compliance and reduce the risk of fines, sanctions, and penalties related to these mandates. Finally, during FY 2025-26 with Legistar file [25-1775](#), one vacant Supervising Accountant allocation was deleted and 2.0 FTE Fiscal Services Supervisor allocations were added to Administration and Finance.



Administration and Financial Services

A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY
RECOMMENDED BUDGET • FY 2026-27

SOURCE & USES OF FUNDS

The Health and Human Services Agency Admin and Finance Division was created to provide efficiencies in administrative and fiscal support to all the programs across the agency. The Division allocates these fiscal and administrative costs to programs within the agency based on direct program salaries. Admin and Finance costs are funded by state, federal, realignment, donations/fees, and General Fund.

RECOMMENDED BUDGET

The Health and Human Services Agency (HHS) Behavioral Health Division budget is recommended at \$96,338,688, which is an increase of \$11,310,899 (13.3%) when compared to the FY 2025-26 Adopted Budget. The General Fund provides \$2,180,362. The General Fund cost for this Division is recommended at \$2,180,362, a \$202,057 (8.5%) decrease from FY 2025-26. The General Fund cost consists of \$16,510 for the Department's Maintenance of Effort (MOE), as directed by the State Department of Health Care Services, and the Public Guardian Program has a Net County Cost of \$2,163,852. Public Guardian's Net County Cost is decreasing by \$202,057 primarily due to the fee increase and structure update approved by the Board with Legistar file [25-1846](#).

The Recommended Budget reflects the first year of the implementation of the Behavioral Health Services Act (BHSA). The change to BHSA requires programmatic and administrative changes that are reflected in the Division's budget. The Recommended Budget also reflects the move of Housing and Homelessness Programs into the Behavioral Health Division. The staff and programs are overseen by Behavioral Health, but the appropriations for the Housing and Homeless Grants and Public Housing Authority remain in the Community Services Division.

The Division also has 1991 Realignment, 2011 Realignment, and Board and Care Fund Special Revenue Funds. Details on these funds can be found in the Special Revenue Section.

Substance Use Disorder Services (SUDS) Programs

The Recommended Budget for Substance Use Disorder Programs, including Opioid Settlement funding is \$20,195,480, which is an increase of \$3,463,274 (20.7%) when compared to the FY 2025-26 Adopted Budget. The increase is primarily due to Opioid Settlement Funding and increased Medi-Cal revenue for Substance Use Disorder Programming. SUDS Programs are funded primarily by federal and state revenue, Opioid Settlement funding, and Realignment funds.

Behavioral Health Programs

The Recommended Budget for Behavioral Health Programs, including BHSA, Traditional, and Housing services, is \$73,709,356, which is an increase of \$7,944,682 (12%) when compared to the FY 2025-26 Adopted Budget. The increase can be attributed to the move of Housing and Homeless staff into Behavioral Health and the change in revenue and processes from the change to BHSA. These programs are primarily funded by federal revenues; Realignment, BHSA, and other state revenues; and charges for services to other counties and private payers.

Public Guardian Program

The Recommended Budget for Public Guardian is \$2,433,582, which is a decrease of \$97,057 (4%) when compared to the FY 2025-26 Adopted Budget. The General Fund provides 88.9% of the funding for the Public Guardian Division. The General Fund cost is \$2,163,852, which is a decrease of \$202,057 (8.5%) in comparison to FY 2025-26. The decrease in Net County Cost is primarily due to the fee increase and structure update approved by the Board with Legistar file [25-1846](#). The decrease in overall appropriations is due to targeted reductions to reduce the Net County Cost of the program.

Behavioral Health

A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY RECOMMENDED BUDGET • FY 2026-27

DEPARTMENT BUDGET SUMMARY- MENTAL HEALTH FUND

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	633,486	2,232,409	1,783,881	(448,528)
Rev Use Money/Prop	1,073,672	581,200	581,200	0
IG Rev - State	23,249,273	19,098,124	25,833,675	6,735,551
IG Rev - Federal	22,548,204	25,321,029	27,342,029	2,021,000
Service Charges	1,298,829	1,102,000	1,075,000	(27,000)
Miscellaneous Rev	51,360	80,000	80,000	0
Other Fin Sources	4,278,466	10,536,273	16,038,964	5,502,691
Fund Balance	0	23,545,845	21,170,087	(2,375,758)
Total Revenue	53,133,291	82,496,880	93,904,836	11,407,956
Salaries & Benefits	11,358,292	18,004,892	18,384,168	379,276
Services & Supplies	3,093,431	7,911,840	7,362,201	(549,639)
Other Charges	33,303,011	48,242,588	49,111,492	868,904
Fixed Assets	976,223	40,000	40,000	0
Other Fin Uses	414,366	393,022	8,816,090	8,423,068
Intrafund Transfers	6,367,434	7,690,158	7,501,609	(188,549)
Intrafund Abatement	(6,343,949)	(7,690,158)	(7,501,609)	188,549
Contingency	0	7,904,538	10,190,885	2,286,347
Total Appropriations	49,168,809	82,496,880	93,904,836	11,407,956
FUND 1110 MENTAL HEALTH TOTAL	(3,964,482)	0	0	0

MAJOR BUDGET CHANGES – MENTAL HEALTH FUND

Revenues

Fines & Penalties

(\$448,528) Decrease in Fines and Penalties primarily due to Opioid Settlement funding.

State Intergovernmental

\$5,327,866 Increase in State Intergovernmental revenue primarily due to increased Medi-Cal revenue collections.

\$1,310,750 Increase in State funding primarily due to increased BHSA collections and BHSA allocations.

\$96,935 Increase in State funding due to adjustments across multiple objects to align the budget to projected revenue.

Behavioral Health

A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY
RECOMMENDED BUDGET • FY 2026-27

Federal Intergovernmental

\$2,021,000 Increase in Federal Medicaid revenues from Medi-Cal eligible programs.

Services Charges

(\$2,000) Decrease in revenue from private insurance providers and private payors for Behavioral Health services.

(\$25,000) Decrease in Interfund Transfers from Child Welfare Services for services.

Other Financing Sources

\$116,601 Increase in Operating Transfers In from the 1991 and 2011 Realignment Special Revenue Funds.

\$5,386,090 Increase in Operating Transfers In related to the programmatic and administrative changes associated with the implementation of BHSA.

Fund Balance

(\$2,207,746) Decrease in estimated Fund Balance in Traditional and SUDS programs available at the beginning of the year in the BHSA subfund.

(\$1,257,317) Decrease in estimated fund balance available at the beginning of the year in the BHSA subfund.

\$1,089,305 Increase in estimated fund balance available at the beginning of the year from Opioid Settlement funding.

Appropriations

Salaries and Benefits

(\$70,545) Decrease in Salaries and Benefits due to 3.0 FTE vacant Mental Health Clinician's being alternately filled with 3.0 FTE Mental Health Worker allocations in FY 2025-26.

\$841,495 Increase in Salaries and Benefits due to the move of a 7.0 FTE Housing and Homelessness Program staff to Behavioral Health from Community Services, Public Health, and Social Services to ensure compliance and maximum BHSA revenue for housing services.

(\$461,980) Decrease in Overtime, Standby Pay, and Other Compensation to align the budget to actuals as well as including the Board-approved on-call compensation change.

\$53,883 Increase in Salaries and Benefits expenses primarily due to Health Insurance cost increases, Board-approved compensation increases, and employee-step increases.

\$14,115 Increase in CalPERS employer's contribution to the County's unfunded accrued liability payment.

Behavioral Health

A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY RECOMMENDED BUDGET • FY 2026-27

\$27,415 Increase in Retiree Health Program charges.

(\$25,107) Decrease in Workers' Compensation premium charge.

Services and Supplies

\$383,900 Increase in funding to Other Governmental Agencies for School-Aged Services.

(\$836,807) Decrease in Special Projects and Professional and Specialized Services due to MHSA appropriations that are no longer included in the BHSA Plan.

(\$96,732) Decrease across multiple objects to align budget with projected costs.

Other Charges

\$247,800 Increase in projected Institute for Mental Disease expenses to align budget with projected costs.

(\$51,932) Decrease in Support and Care of Persons, Health Services, and Ancillary Services to align contract spending with projected service demand.

\$265,681 Increase in Housing due to the increase in Behavioral Health Housing services in the County.

\$407,355 Increase in Interfund Transfers primarily due to the Countywide Cost Allocation Plan and HHSA Administration and Finance Indirect Cost Rate and Executive Staff Cost Allocation charges that recover the appropriate share of those costs from the programs, which are decreasing for the Traditional Programs.

Other Financial Uses

\$5,536,090 Increase in Operating Transfers Out of Traditional Program subfund to the BHSA subfund related to the programmatic and administrative changes associated with the implementation of BHSA.

\$1,012,000 Increase in Operating Transfers Out of BHSA funds primary related to BHSA funds for the construction of Behavioral Health Housing at 300 Forni Road.

\$1,874,978 Increase in Operating Transfers Out of Opioid Settlement Funds primarily related to the construction of Behavioral Health Housing at 300 Forni Road and the Opioid Settlement Funds Utilization Strategic Framework.

Intrafund Transfers

(\$188,549) Decrease in Intrafund Transfers across the Behavioral Health programs to recover Behavioral Health administration and facility costs across the various programs.

Behavioral Health

A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY RECOMMENDED BUDGET • FY 2026-27

Intrafund Abatements

\$188,549 Decrease in Intrafund Abatements, shown as a positive expense, across the Behavioral Health programs primarily to recover Behavioral Health administration and facility costs across the various programs.

Contingency

\$595,855 Increase in BHSA Contingency due to projected BHSA funding that will be unspent in FY 2026-27 and available for use in future years.

\$1,690,492 Increase in SUDS Program Realignment Contingency due to projected funding that will be unspent in FY 2026-27 and available for use in future years.

DEPARTMENT BUDGET SUMMARY – GENERAL FUND PUBLIC GUARDIAN

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - Federal	156,579	40,000	120,000	80,000
Service Charges	112,112	75,000	100,000	25,000
Miscellaneous Rev	3,315	50,000	50,000	0
Total Revenue	272,005	165,000	270,000	105,000
Salaries & Benefits	1,441,918	1,641,088	1,617,243	(23,845)
Services & Supplies	178,298	282,009	212,635	(69,374)
Other Charges	85,673	50,000	50,000	0
Intrafund Transfers	504,180	557,812	553,974	(3,838)
Total Appropriations	2,210,068	2,530,909	2,433,852	(97,057)
FUND 1000 GENERAL FUND TOTAL	1,938,063	2,365,909	2,163,852	(202,057)

MAJOR BUDGET CHANGES – GENERAL FUND PUBLIC GUARDIAN

Revenues

Federal Intergovernmental

\$80,000 Increase in Federal Revenue primarily due to the alignment of the budget to actual claiming.

Service Charges

\$25,000 Increase in Public Guardian Fees to align budget with actual revenues.

Behavioral Health

A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY RECOMMENDED BUDGET • FY 2026-27

Appropriations

Salaries and Benefits

(\$39,857)	Decrease in Salaries and Benefits expenses partially due to the Retirement Incentive Plan.
\$15,533	Increase in CalPERS employer's contribution to the County's unfunded accrued liability payment.
\$2,841	Increase in Retiree Health Program charges.
(\$2,362)	Decrease in Workers' Compensation premium charge.

Services and Supplies

(\$94,120)	Decrease in General Liability insurance premium expense as the Department's share of overall County claims incurred and payroll has decreased from prior years, decreasing their Liability insurance premium expense.
\$24,746	Increase due to adjustments across multiple objects to align the budget to actual costs.

Intrafund Transfers

(\$3,838)	Decrease in in Intrafund Transfers primarily due to decreased Countywide Cost Allocation Plan charges.

MISSION

The HHSA Behavioral Health Division strives to alleviate the impact of mental illness or significant emotional disturbance by providing recovery-oriented, client-centered, culturally competent treatment services in collaboration with clients, families and community partners. The Division seeks to eliminate disparities in service access and to reduce the stigma associated with mental illness while offering the highest quality behavioral health care to improve the community's health and safety, strengthen individuals' resilience, and promote the restoration of healthy families. The Division also provides substance use disorder services to address alcohol and other drug-related issues affecting the community.

PROGRAM SUMMARIES

Behavioral Health Programs

Behavioral Health Programs include Traditional Programs that include mandated and/or core adult and children outpatient, inpatient, and residential programs that existed prior to the passage of the Mental Health Services Act (MHSA) in November 2004.

Behavioral Health Programs also include BHSA Programs. In March 2024, California voters passed Senate Bill (SB) 326, the BHSA, through Proposition 1, also known as the Behavioral Health Transformation (BHT), which is replacing the Mental Health Services Act (MHSA) of 2004 and will take effect on July 1, 2026. BHSA provides the opportunity for the State of California (State) to transform the mental health and SUDS system of care to support individuals with the most significant needs, including those that are

Behavioral Health

A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY

RECOMMENDED BUDGET • FY 2026-27

seriously ill and unhoused. The BHSA requires counties to submit Integrated Plans to California Department of Health Care Services that outline how it will utilize all available behavioral health funding sources, including BHSA funds, to meet local needs and reduce disparities in behavioral health services. The BHSA IP will also facilitate local and statewide data collection by providing baseline data on services and planned expenditures and supporting analysis of county goals and outcomes. With the FY 2026-27 Recommended Budget, Behavioral Health Programs include Housing and Homelessness Programs, which were previously in the Community Services Division.

The County General Fund contribution represents the minimum required General Fund cash match to support mandated services. The majority of services provided are Medi-Cal-eligible services provided to predominantly Medi-Cal-eligible clients. Local Realignment is used as the primary match to Medi-Cal revenue.

Substance Use Disorder Services (SUDS) Programs

SUDS Programs implement strategies designed to address alcohol, opioid, and other drug-related issues affecting communities, criminal justice, child welfare systems, and schools. Activities include education, raising public awareness of issues, promoting drug-free alternatives for youth and adults, drug-free workplace programs, drug court activities, activities to reunite families, where appropriate, and related services. When applicable, Drug Medi-Cal is billed for services with Local Realignment used as the match. Opioid Settlement funds and the federal Substance Use Block Grant fund the non-Drug Medi-Cal SUDS activities.

Public Guardian

The mandated Public Guardian Program establishes and administers conservatorships of persons and/or estates of individuals who are functionally disabled, to ensure the proper care and treatment of those who are unable to adequately care for themselves or those who are victims of fraud and/or abuse. Public Guardian deputies work in collaboration with County Counsel, the District Attorney's Office, the courts, and Behavioral Health to provide the least restrictive setting for conserved persons to receive treatment with the goal of regaining the ability for self-care and independence.

Public Guardian participates in the Medi-Cal Administrative Activities (MAA) program, which is administered by the California Department of Health Care Services (DHCS). Medi-Cal Administrative Activities leverages allowable State and local revenue to receive Federal reimbursement for approved Medi-Cal activities. Other funding includes Fees for Services and County General Fund.

FUTURE/PENDING ISSUES AND POLICY CONSIDERATIONS

Adult Behavioral Health Inpatient and Residential Placement Costs

Traditional Behavioral Health program funding continues to present a challenge to the County since the majority of traditional Realignment funds are spent on a relatively small number of out-of-county placements and placements in the Psychiatric Health Facility (PHF). Just a few clients placed at high-cost facilities can have a significant effect on the use of Realignment funds. In addition, with a shortage of residential beds available statewide, conserved clients, who no longer meet the medical-necessity requirements of acute PHF placement, continue to remain at the PHF until a residential bed in a lower level of care is available. Offsetting Medi-Cal revenue cannot be claimed for the days waiting for an appropriate placement, which further exacerbates this funding issue.

Behavioral Health

A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY RECOMMENDED BUDGET • FY 2026-27

In the Recommended Budget, Institutes for Mental Disease (IMD) placement costs of conserved Public Guardian clients and placement costs of clients in private psychiatric hospitals are projected to increase by 13% (\$1.05 million). Most of these costs are funded with Realignment dollars. To mitigate this issue, Behavioral Health has worked to encourage the expansion of in-county board and care and crisis residential treatment facilities. These beds provide local lower level of care options that will reduce the need for more expensive out-of-county placements.

Administrative Complexity and Cost Report Settlements

Prior to CalAIM, Behavioral Health underwent Medi-Cal cost report settlements for Behavioral Health programs, creating budgeting challenges and significant fluctuations in fund balances. DHCS remains years behind in finalizing pre-CalAIM Medi-Cal cost report settlements. Under CalAIM, the cost report process is being eliminated; however, through BHSA, counties are being directed to track and report every dollar spent per client, from services to ancillary costs, adding complexity to fiscal oversight moving forward. It is anticipated that the administrative efficiencies gained by CalAIM will be negated by the complexity of BHSA reporting.

Staffing Challenges

The Behavioral Health Division continues to experience a high vacancy rate in its Mental Health Clinician I/IA/II classification, with 20.7 FTE vacancies out of a 34.5 FTE allocation, representing a 37% vacancy rate. To meet operational mandates, the Division is strategically underfilling select positions with Mental Health Workers, who can perform many of the core functions of the Mental Health Clinician job classification, while leaving other positions vacant where operationally feasible. The Agency continues to contract with Amergis Healthcare Staffing for temporary Behavioral Health staffing to offset these vacancies to meet mandated service requirements.

BHSA Implementation

Behavioral Health services under BHSA begin on July 1, 2026. Planning for BHSA has been taking place within Behavioral Health for the past two years. BHSA significantly restructures the former MHSA system. It expands scope to include substance use disorders, increases oversight, emphasizes homelessness prevention, and requires 30% of funds to be spent on housing. These changes restrict funding flexibility, eliminate the “Prevention” category, increase administrative burdens, and disqualify providers lacking Medi-Cal billing or reporting capacity. As a result, many historically funded programs will lose eligibility, requiring reductions, eliminations, and resource shifts, impacts already reflected in the Recommended Budget.

BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost GF Contribution	Staffing
BHSA, Housing, & Traditional Programs	73,709,356	73,709,356	16,510	121
Substance Use Disorders Programs	20,195,480	20,195,480	-	20.25
Public Guardian	2,433,852	270,000	2,163,852	12.5
TOTAL	96,338,688	94,174,836	2,180,362	153.75

Behavioral Health

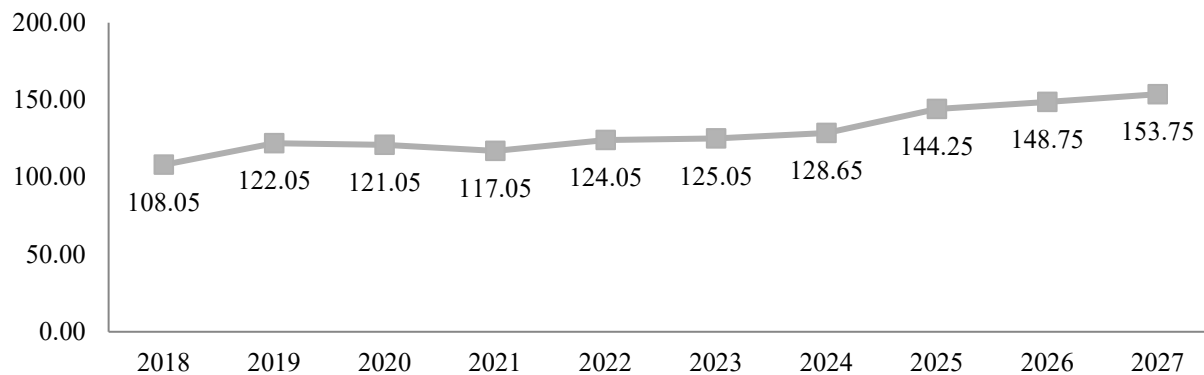
A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY

RECOMMENDED BUDGET • FY 2026-27

STAFFING TREND

The staffing allocation for FY 2026-27 is recommended at 153.75 FTEs, which is a net increase of 6 FTE when compared to the FY 2025-26 Adopted Budget. The Recommended Budget includes the transfer of 7.0 FTE allocations as part of the move of the Housing and Homeless Programs into Behavioral Health. From Community Services, Social Services, and Public Health, a 1.0 FTE Administrative Analyst, 0.3 FTE Administrative Assistant, 0.65 FTE Deputy Director, 1.0 Program Manager, 2.5 FTE Social Worker I/II, 0.2 FTE Limited Term Social Worker I/II, and a 0.75 FTE Social Worker Supervisor is moving to the Behavioral Health Division. The Recommended Budget includes the deletion of a vacant 1.0 Office Assistant I/II allocation. The Recommended Budget includes the extension of the Limited Term Social Worker allocation to June 30, 2027.

During FY 2025-26, a 1.0 FTE vacant Administrative Secretary allocation was alternately filled with 1.0 FTE Information Technology Department Specialist allocation, a 1.0 FTE vacant Sr. Office Assistant allocation was alternately filled with a 1.0 FTE Office Services Supervisor, and a 1.0 FTE vacant Program Assistant was alternately filled with a 1.0 Administrative Technician due to changing programmatic needs. As noted above during FY 2025-26, 3.0 FTE vacant Mental Health Clinician allocations were alternately filled with 3.0 FTE Mental Health Worker allocations. The Recommended Budget revises the allocation to match the current classification of the allocations.



SOURCES AND USES OF FUNDS

The Behavioral Health Division is funded primarily by BHSA revenue, which is derived from a one-percent tax on personal income in excess of \$1 million for California residents, state Realignment revenue, Opioid Settlement Fund, and federal Medi-Cal funding to support the Mental Health and Drug Medi-Cal-ODS Waiver program.

Behavioral Health is also supported by 1991 and 2011 Realignment funding. Preserving sufficient Fund Balance is essential to sustaining the Behavioral Health system of care, which includes critical services such as psychiatry delivery, mobile response, and safety efforts in partnership with law enforcement. Both the 1991 and 2011 Realignments remain vulnerable to economic downturns, as their funding is tied to state sales tax and vehicle license fees. Preserving sufficient fund balance is essential to reducing the risk of another financial deficit and avoiding potential reliance on the local General Fund, particularly as Behavioral Health implements BHSA and adapts to HR1. The Behavioral Health Fund Balance is budgeted as follows:

Behavioral Health

A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY
RECOMMENDED BUDGET • FY 2026-27

Program	FY 2026-27 Est Beginning Fund Balance	Budgeted Fund Balance Use	FY 226-27 Est Ending Fund Balance
Realignment Funded Programs	13,321,970	3,517,427	9,804,543
BHSA Programs	12,554,292	4,867,283	7,687,009
Opioid Settlement	7,800,911	7,800,911	0
TOTAL	33,677,173	16,185,621	17,491,552

Community Services

A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY

RECOMMENDED BUDGET • FY 2026-27

RECOMMENDED BUDGET

The budget for the Health and Human Services Agency (HHS) Community Services Division is recommended at \$35,575,512, which is a decrease of \$2,284,841 (6%) when compared to the FY 2025-26 Adopted Budget. The General Fund Cost is \$8,365,269, an increase of \$1,202,566 (16.8%). The increase in General Fund can be attributed to the compensation increases and cost applied charge increases in Animal Services and Aging and Adult Continuum of Care.

Community Services also receives a General Fund contribution of \$133,581 for the Veteran Affairs Commission Special Revenue Fund. The contribution is reduced from the prior year's amount of \$175,000 due to unallocated funding from FY 2025-26, which brings the total funding allocation to \$175,000 in FY 2026-27. Details on the Veteran Affairs Commission Special Revenue Fund and other Community Services Special Revenue Funds can be found in the Special Revenue Fund section.

Animal Services

The budget for Animal Services is recommended at \$5,608,484, which is an increase of \$459,829 (9%) when compared to the FY 2025-26 Adopted Budget. The General Fund provides 64.9% of the funding and is increased by \$661,880 (22%) when compared to the FY 2025-26 Adopted Budget. The increase in General Fund is primarily related to Board-approved compensation increases, workers' compensation programs charges increase, and increased ICRP and countywide cost allocation charges.

Community Services

The Community Services Fund 1107 is decreasing by \$2,520,179 (12%) primarily due to the end of one-time pandemic-related funding for Senior and Housing and Homelessness Programs. The General Fund Contribution to Fund 1107 programs is recommended at \$3,562,610, a \$502,594 increase from FY 2025-26. The increased General Fund cost is due to the end of pandemic-related funding, ongoing struggles retaining Senior Day participants resulting in lost service fees, and Board-approved compensation increases.

Veteran Services

The Veteran Services budget is recommended at \$1,212,721, which is an increase of \$62,688 (5%) when compared to the FY 2025-26 Adopted Budget. The General Fund provides 80% of the funding for Veteran Services. The General Fund cost is recommended at \$972,189, which is an increase of \$38,092 (4%) when compared to the FY 2025-26 Adopted Budget. The increase in General Fund costs is primarily related to Board-approved compensation increases.

In-Home Supportive Services (IHSS) Public Authority (PA)

The IHSS PA budget is recommended at \$1,436,626, which is an increase of \$102,674 (8%) when compared to the FY 2025-26 Adopted Budget due to a true-up of State allocations. The program has a General Fund cost of \$96,809, no change from FY 2025-26.

Community Services

A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY RECOMMENDED BUDGET • FY 2026-27

Public Housing Authority (PHA)

The PHA budget is recommended at \$8,577,215, which is a decrease of \$389,853 (4%) when compared to the FY 2025-26 Adopted Budget, primarily due to the end of pandemic-related housing vouchers. The program has a General Fund cost of \$96,579, no change from FY 2025-26.

DEPARTMENT BUDGET SUMMARY COMMUNITY SERVICES FUND 1107

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	144,686	(15,693)	(15,693)	0
IG Rev - State	1,316,628	9,382,248	6,161,138	(3,221,110)
IG Rev - Federal	4,843,929	4,160,372	4,478,841	318,469
Service Charges	417,913	979,492	742,310	(237,182)
Miscellaneous Rev	118,644	442,198	469,300	27,102
Other Fin Sources	2,500,125	3,060,016	3,562,610	502,594
Fund Balance	0	3,252,008	3,341,956	89,948
Total Revenue	9,341,926	21,260,641	18,740,462	(2,520,179)
Salaries & Benefits	4,549,716	5,592,576	5,221,387	(371,189)
Services & Supplies	2,349,640	4,207,884	2,933,189	(1,274,695)
Other Charges	4,553,993	8,253,344	9,909,620	1,656,276
Fixed Assets	26,158	206,837	47,981	(158,856)
Other Fin Uses	62,966	3,000,000	628,285	(2,371,715)
Intrafund Transfers	220,799	185,893	192,153	6,260
Intrafund Abatement	(296,352)	(185,893)	(192,153)	(6,260)
Total Appropriations	11,466,920	21,260,641	18,740,462	(2,520,179)
FUND 1107 COMMUNITY SERVICES TOTAL	2,124,994	0	0	0

MAJOR BUDGET CHANGES COMMUNITY SERVICES FUND 1107

Revenue

State Intergovernmental

(\$3,221,110) Decrease in state revenue primarily in the Housing and Homelessness Programs due to the State Budget slowing funding for Housing and Homelessness Programs and the end of pandemic-related funding.

Federal Intergovernmental

\$318,469 Increase in federal funding primarily due to Housing and Homelessness Funding.

Community Services

A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY
RECOMMENDED BUDGET • FY 2026-27

Charges for Services

- (\$83,155) Decrease in Interfund Transfers from Behavioral Health for the Behavioral Health Bridge Housing Program due to the implementation of BHSA and the move of Housing and Homelessness Programs in Behavioral Health.
- (\$154,027) Decrease in projected Charges for Services primarily due to ongoing participant openings in the Senior Day Care program which results in reduced fee for services revenue.

Miscellaneous Revenue

- \$27,102 Increase in Miscellaneous Revenue to align budget to actuals.

Other Financial Sources

- \$502,594 Increase in Operating Transfers In to the Community Services programs primarily related to an increase in General Fund support needed for the programs.

Fund Balance

- \$89,948 Increase in Fund Balance primarily from Housing and Homelessness Grants.

Appropriations

Salaries and Benefits

- (\$489,990) Decrease in Salaries and Benefits due to the move of a 4.15 FTE Housing and Homelessness Program staff to Behavioral Health to ensure compliance with BHSA revenue for housing services.
- (\$7,798) Decrease in Salaries and Benefits due to the move of a 0.05 FTE Social Worker Supervisor from Community Services to Social Services.
- \$141,516 Increase in Salaries and Benefits due to the move of a 0.5 FTE Associate Attorney and a 0.4 FTE Office Assistant to Community Services from Social Services.
- \$5,908 Increase in Salaries and Benefits due to transfer of 0.05 FTE Nutritionist allocation from Public Health to Community Services to accurately reflect current workload.
- (\$23,182) Decrease in Salaries and Benefits due to the transfer of 0.15 FTE Public Health Nurse I/II allocation from Community Services to Public Health to accurately reflect the current workload.
- (\$33,813) Decrease in Salaries and Benefits due to the deletion of a vacant 0.4 FTE Sr. Office Assistant allocation.
- \$56,540 Increase in CalPERS employer's contribution to the County's unfunded accrued liability payment.

Community Services

A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY RECOMMENDED BUDGET • FY 2026-27

\$11,147	Increase in Retiree Health Program charges.
(\$22,771)	Decrease in Workers' Compensation premium charge.
(\$8,746)	Decrease in Salaries and Benefits expenses across multiple objects to align budget with actual employee elections and costs.

Services and Supplies

(\$1,205,435)	Decrease in Professional and Specialized Services primarily related to Homeless Housing, Assistance and Prevention (HHAP) funding utilized in FY 2025-26, which is not available in FY 2026-27.
\$10,950	Increase in Refuse Disposal to align budget with actual costs.
(\$80,210)	Decrease across multiple objects to align budget with available funding.

Other Charges

\$1,517,083	Increase in housing support appropriations related to housing and homelessness grants and the anticipated emphasis on rapid rehousing as the temporary Navigation Center closes in late FY 2026-27.
\$139,193	Increase across multiple objects to align budget with available funding.

Fixed Assets

(\$158,856)	Decrease in Fixed Assets due to commercial kitchen equipment purchased in FY 2025-26.

Other Financial Uses

(\$2,371,715)	Decrease in Operating Transfers Out primarily due to discontinuation of the construction of a permanent navigation center, with the project changed to behavioral health housing.

Intrafund Transfers

\$6,260	Increase in Intrafund Transfer Out across multiple programs to align budget with actual costs.

Intrafund Abatements

(\$6,260)	Increase in Intrafund Abatements, shown as a negative expense, across multiple programs to align budget with actual costs.

Community Services
A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY
RECOMMENDED BUDGET • FY 2026-27

DEPARTMENT BUDGET SUMMARY GENERAL FUND

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	164,592	178,710	178,710	0
Fines & Penalties	11,093	12,000	12,000	0
IG Rev - State	136,562	135,000	145,000	10,000
IG Rev - Federal	1,737	3,000	2,500	(500)
Other Gov Agency	689,794	1,004,095	1,108,174	104,079
Service Charges	157,474	173,600	174,600	1,000
Miscellaneous Rev	7,846	11,000	24,500	13,500
Other Fin Sources	549,904	871,988	566,454	(305,534)
Total Revenue	1,719,000	2,389,393	2,211,938	(177,455)
Salaries & Benefits	3,030,615	3,711,924	4,109,489	397,565
Services & Supplies	650,073	886,508	836,866	(49,642)
Other Charges	16,560	6,000	21,000	15,000
Fixed Assets	29,330	366,500	207,500	(159,000)
Other Fin Uses	24,971	0	0	0
Intrafund Transfers	1,101,099	1,364,821	1,683,950	319,129
Intrafund Abatement	(126,639)	(37,061)	(37,596)	(535)
Total Appropriations	4,726,008	6,298,692	6,821,209	522,517
FUND 1000 GENERAL FUND TOTAL	3,007,008	3,909,299	4,609,271	699,972

MAJOR BUDGET CHANGES GENERAL FUND

Revenues

Intergovernmental Revenue – State and Federal

- \$10,000 Increase in State Veterans Affairs revenue to align budget with actual revenue.
- (\$500) Decrease in Federal Medicaid Program revenue, operating in California counties as the Medi-Cal Program.

Other Governmental Agency

- \$104,079 Increase in revenue from the Cities of Placerville and South Lake Tahoe based upon increased overall costs of the services provided and charged to each City.

Service Charges

- \$1,000 Increase in Interfund Charges from the Animals for Retired Friends Special Revenue Fund for adoption assistance to the elderly and the disabled who are seeking to adopt a pet for companionship, based on current trends in eligible uses.

Community Services

A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY RECOMMENDED BUDGET • FY 2026-27

Miscellaneous Revenue

\$13,500 Increase in Donations for the construction of a private office at the Veterans Office Building.

Other Financing Sources

\$1,596 Increase in Operating Transfers In primarily due to an increase in support for Veterans Services from the License Plate Special Revenue Fund.

(\$307,130) Decrease in Operating Transfers In to Animal Services primarily from Public Health Realignment Funding and Pet Aid Special Revenue Fund.

Appropriations

Salaries and Benefits

\$236,465 Increase in Salaries and Benefits expenses primarily due to Health Insurance cost increases, Board-approved compensation increases, and employee step increases.

\$19,368 Increase in CalPERS employer's contribution to the County's unfunded accrued liability payment.

\$5,410 Increase in Retiree Health Program charges.

\$136,322 Increase in Workers' Compensation premium charges as the Department's share of overall County claims incurred has increased from prior years, increasing their Workers' Compensation insurance premium expense.

Services and Supplies

(\$20,106) Decrease in General Liability premium expense.

(\$29,536) Decrease in Services and Supplies to align program costs with available funding.

Other Charges

\$15,000 Increase in Intrafund Transfers to Fleet from Animal Services.

Fixed Assets

(\$159,000) Decrease in Fixed Assets primarily due to the purchase of the Animal Services Communications Trailer in FY 2025-26.

Intrafund Transfers

(\$8,640) Decrease in Intrafund Transfers to the Sheriff's Office for radio equipment and support.

\$20,700 Increase in Intrafund Transfers to Facilities to align budget with actual facility service costs.

Community Services

A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY RECOMMENDED BUDGET • FY 2026-27

\$107,569 Increase in Intrafund Transfers due to increased Countywide Cost Allocation Plan charges.

\$199,500 Increase in Intrafund Transfers primarily due to an increase to the HHSA Administration and Finance Indirect Cost Rate and Executive Staff Cost Allocation charges that recover the appropriate share of those costs from the programs.

Intrafund Abatements

(\$535) Increase in Intrafund Abatements, shown as a negative expense, due to Homeland Security grant funding for the Sheriff's office being less than the granted amount in FY 2025-26.

DEPARTMENT BUDGET SUMMARY IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY (IHSS PA)

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	6,953	2,000	2,000	0
IG Rev - State	346,422	547,390	614,269	66,879
IG Rev - Federal	490,617	653,354	682,818	29,464
Other Fin Sources	0	96,809	96,809	0
Fund Balance	0	34,399	40,730	6,331
Total Revenue	843,993	1,333,952	1,436,626	102,674
Salaries & Benefits	223,874	396,929	396,061	(868)
Services & Supplies	47,181	71,097	83,674	12,577
Other Charges	687,389	865,926	956,891	90,965
Total Appropriations	958,444	1,333,952	1,436,626	102,674
FUND 1375 IHSS PUBLIC AUTHORITY TOTAL	114,451	0	0	0

MAJOR BUDGET CHANGES IHSS PA

Revenue

State Intergovernmental

\$66,879 Increase in State revenue due to a true-up of budgeted State allocation of funding for the program.

Federal Intergovernmental

\$29,464 Increase in the Federal Medicaid program, operating in California as the Medi-Cal program for IHSS PA funding.

Fund Balance

\$6,331 Increase in Fund Balance available from FY 2025-26 to support the IHSS PA in FY 2026-27.

Community Services

A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY RECOMMENDED BUDGET • FY 2026-27

Appropriations

Salaries and Benefits

(\$11,849)	Decrease in Salaries and Benefits expenses to align budget to available funding and maintain the General Fund share of the Program.
\$10,656	Increase in CalPERS employer's contribution to the County's unfunded accrued liability payment.
\$1,339	Increase in Retiree Health Program charges.
(\$1,014)	Decrease in Workers' Compensation premium charge.

Services and Supplies

\$12,577	Increase in Services and Supplies primarily related to increased facility rent costs due to an accounting change where the costs are directly paid by the programs and not collected through the ICRP.

Other Charges

\$100,000	Increase in IHSS Health Benefit Costs to align budget with actual costs.
\$216	Increase in Support and Care of Persons to align budget with actual costs.
(\$9,251)	Decrease in Other Charges primarily related to the Countywide Cost Allocation Plan.

DEPARTMENT BUDGET SUMMARY PUBLIC HOUSING AUTHORITY

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(2,560)	1,426	1,426	0
IG Rev - Federal	7,536,905	8,258,169	7,868,316	(389,853)
Other Gov Agency	217,205	13,000	13,000	0
Other Fin Sources	53	96,579	96,579	0
Fund Balance	0	597,894	597,894	0
Total Revenue	7,751,602	8,967,068	8,577,215	(389,853)
Salaries & Benefits	335,121	421,730	355,948	(65,782)
Services & Supplies	42,900	94,420	131,732	37,312
Other Charges	7,060,724	8,450,918	8,089,535	(361,383)
Total Appropriations	7,438,744	8,967,068	8,577,215	(389,853)
FUND 1376 PUBLIC HOUSING AUTHORITY TOTAL	(312,858)	0	0	0

Community Services
A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY
RECOMMENDED BUDGET • FY 2026-27

MAJOR BUDGET CHANGES PUBLIC HOUSING AUTHORITY (PHA)

Revenue

Federal Intergovernmental

(\$389,853) Decrease in Federal Revenue for the Housing Choice Voucher Program primarily related to pandemic-related funding that is expiring.

Appropriations

Salaries and Benefits

(\$66,959) Decrease in Salaries and Benefits expenses to align budget to available funding and maintain the General Fund share of the Program.

\$2,625 Increase in CalPERS employer's contribution to the County's unfunded accrued liability payment.

\$197 Increase in Retiree Health Program charges.

(\$1,645) Decrease in Workers' Compensation premium charge.

Services and Supplies

\$12,000 Increase in Services and Supplies primarily related to increased facility rent costs due to an accounting change where the costs are directly paid by the programs and not collected through the ICRP.

\$6,357 Increase in Utilities to align budget to actual costs.

\$18,955 Increase across multiple objects to align budget to actual costs.

Other Charges

(\$19,373) Decrease in Other Charges primarily related to the Countywide Cost Allocation Plan.

(\$342,010) Decrease in housing assistance primarily due to the decreased allocation from the Federal Government.

MISSION

The HHSA Community Services Division provides a range of programs to assist persons in attaining or maintaining their self-sufficiency, independence, safety and/or well-being. The mission is to respectfully serve all persons in a manner that improves the overall quality of life in El Dorado County.

The mission of Veteran Services is to represent and assist veterans and their dependents and survivors through the filing and adjudication of claims to the U.S. Government, and to advocate that the benefits received are the maximum possible under the full extent of the law. Veteran Services is a collaborative point of contact between the County, veterans and various veteran service organizations in the Community.

Community Services

A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY RECOMMENDED BUDGET • FY 2026-27

The mission of Animal Services is to promote the health and safety of people, their animals, and the communities of El Dorado County. The Division provides Field Services, a Rabies Control Program, and Shelter Operations. The Division provides these services in a caring, professional, and fiscally responsible manner, maximizing the resources available.

PROGRAM SUMMARIES

Animal Services West Slope and Tahoe Basin

For both the Western Slope and South Lake Tahoe areas of the County, Animal Services provides mandated services such as rabies control, impoundment of animals at large, investigations of aggressive dogs threatening humans and livestock, sheltering stray animals, veterinary treatment for sick or injured animals, animal licensing, and enforcement of State and local animal laws. Revenues in this program come from licensing, fees for services, penalties/fines, 1991 Health Realignment, and contract payments from the City of Placerville and the City of South Lake Tahoe.

Animal Services Disaster Response

Food and Agriculture code 31105 mandates that the County must provide stray animals shelter which may result from any disasters occurring in the County. In the past years, Animal Services has increased capacity for providing shelter services to animals that were evacuated during disasters and services to animals that remained in evacuated communities. The budget for this program is limited to equipment and trailers needed for Animal Services disaster response.

Community Programs

Community Programs provide a range of services designed to meet the specific special needs of low-income, disabled and/or other targeted County resident population groups. These services help qualified program participants meet basic needs in support of their health and well-being, maintain their independence, acquire permanent housing and/or continue living in their own homes.

Community Programs include the federally funded Low-Income Home Energy Assistance Program (LIHEAP), which assists with the purchase of home heating fuel or firewood; the Weatherization Assistance Program, which provides families with more energy-efficient residences; the Community Services Block Grant (CSBG), which is used to offset administrative costs for Community Programs that provide services to low-income populations; and the Community Corrections Partnership, which helps to link justice-involved individuals to available services.

Homeless Prevention Program Grants

Health and Human Services Agency and the El Dorado County Opportunity Knocks Continuum of Care (CoC) have been awarded several multi-year state grants aimed at homelessness prevention. The expected outcomes include, but are not limited to, capital improvements for temporary and permanent housing, rental subsidies, landlord incentives, a youth homeless prevention set-aside, and other public services, including coordinated entry for the homeless and those at risk of becoming homeless. HHSA has been delegated by the Board of Supervisors as the Administrative Entity for the CoC and, therefore, will administer State grant funding for allocations awarded to the CoC.

Community Services

A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY

RECOMMENDED BUDGET • FY 2026-27

Aging and Adult Continuum of Care

Aging and Adult Continuum of Care consists of a wide array of programs that assist seniors aged 60 and over and functionally disabled or mentally impaired adults to remain safe, stable, active and independent to the greatest extent possible. El Dorado County operates as the Area Agency on Aging for the County, enabling the County to receive federal and state funding to provide an array of Senior Services.

Programs include Information and Assistance; Senior Legal Services; Ombudsman Services for residents of local care facilities; Senior Center (social and recreational programs); Senior Nutrition Services, with meals served daily at seven congregate meal sites and countywide home-delivered meals; and Family Caregiver Support Services to assist families who are caring for a dependent adult in their home. Senior Day Services in Placerville and El Dorado Hills provide respite for caregivers and social opportunities for attendees, funded with county general fund and attendee fees.

Aging and Adult Continuum of Care funding includes Federal, State, Fees/Donations/Other and County funds. Revenues are ongoing in nature, with the exception of one-time-only MAA/Linkages Fund Balance reserved for pending outstanding audits.

The Medi-Cal Administrative Activities (MAA) program, which is administered by the California Department of Health Care Services (DHCS), leverages allowable State and local revenue to receive federal reimbursement for approved Medi-Cal activities.

Veteran Services

Veteran Services provides information, benefit and application assistance, intercession, and appellate advocacy for veterans applying for State and Federal programs governing assistance to persons who served in the military as well as for their dependents and survivors. State and Federal assistance programs may include war-time pensions, compensation, education programs, burial assistance, survivors' benefits, and military retirement benefits. Staff are trained and knowledgeable of Title 38 United States Code (U.S.C.), much of Title 10 U.S.C., the California Military and Veterans Code and changing legislation.

This program collaborates with community-based providers in the delivery of a variety of programs for homeless veterans by providing referrals to services that help the re-assimilation of returning veterans by meeting their social and behavioral health needs.

Staff also provide guidance on Veteran Services to the Board of Supervisors upon request and administrative support for the Veterans Affairs Commission and the Veterans Memorial Building House Council.

IHSS Public Authority

The mission of the In-Home Supportive Services (IHSS) Public Authority (PA) is to improve the availability and quality of in-home supportive services by providing IHSS recipients with access to care providers who have received the training and met the standards set by the State of California. IHSS Public Authority funding includes Federal, State, Fees/Donations/Other and County funds and is ongoing in nature. The County Board of Supervisors acts as the governing body of this "Authority" and HHSA administers the program.

Community Services

A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY RECOMMENDED BUDGET • FY 2026-27

Public Housing Authority (PHA)

The Public Housing Authority (PHA), through the Housing Choice Voucher Program, enables eligible households to rent existing and safe housing by making housing assistance payments to private landlords. Federal funds are also used to reimburse clients for utility costs.

As a subprogram within the PHA, Family Self Sufficiency provides a monetary incentive to clients in order to promote self-sufficiency and decrease the use of public assistance. The County Board of Supervisors acts as the governing body of this “Authority” and HHSA administers the program.

BUDGET SUMMARY BY PROGRAM

Community Services Total	Appropriations	Revenues	General Fund Contribution	Staffing
Community Programs	3,193,751	3,006,841	186,910	10.28
Homeless Assistance	7,792,463	7,772,463	20,000	0
Public Housing Authority	8,577,215	8,480,636	96,579	4.2
Aging and Adult Continuum of Care	7,754,248	4,398,548	3,355,700	34.14
IHSS Public Authority	1,436,626	1,339,817	96,809	3.55
Veterans Services	1,212,725	240,536	972,189	8.25
Animal Services - West Slope	4,204,491	1,038,541	3,165,950	17.21
Animal Services - Tahoe Basin	1,400,993	932,861	468,132	5.79
Animal Services - Disaster Response	3,000	0	3,000	0
Community Services Total	35,575,512	27,210,243	8,365,269	83.42

STAFFING TREND

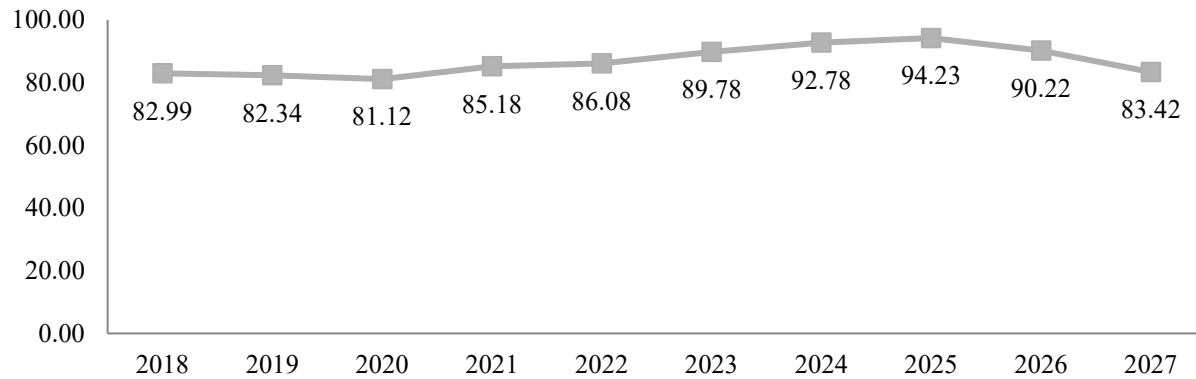
The recommended staff allocation for FY 2026-27 is 83.42 FTE allocations, a decrease of 6.8 FTE allocations when compared to the FY 2025-26 Adopted Budget. After the adoption of the FY 2025-26 Budget, the Board approved the addition of 1.0 FTE Veterinarian allocation, on January 6, 2026, with Legistar file [26-0015](#). A 1.0 FTE Program Assistant, 1.0 FTE Office Assistant, 1.0 FTE Energy Weatherization Technician, and a 1.0 FTE Housing Program Specialist limited term allocations expired and were deleted during FY 2025-26.

The Recommended Budget includes the movement of 4.15 FTE Housing and Homelessness Program allocation to Behavioral Health, consisting of a 0.6 FTE Office Assistant, 0.8 FTE Program Manager, 0.75 FTE Social Worker Supervisor, and 2.0 FTE Social Worker I/II. The move of a 0.05 FTE Social Worker Supervisor from Community Services to Social Services is included in the Recommended Budget to reflect the current workload. Additionally, the Recommended Budget includes the move of a 0.5 FTE Associate Attorney and a 0.4 FTE Office Assistant to Community Services from Social Services. A 0.05 FTE Nutritionist allocation is moving from Public Health to Community Services, and a 0.15 FTE Public Health Nurse I/II allocation is moving from Community Services to Public Health to accurately reflect the current workload. Lastly, the Recommended Budget includes the deletion of a vacant 0.4 FTE Sr. Office Assistant allocation that is no longer required by the programs.

Community Services

A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY

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SOURCES AND USES OF FUNDS

The Community Services Division is funded by state and federal revenue and by the General Fund. The budget includes \$20 million in state and federal funding and \$4 million in fund balance.



Public Health

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RECOMMENDED BUDGET

The budget for the Health and Human Services Agency (HHS) Public Health Division is recommended at \$38,651,429. This is a decrease of \$761,030 (1.9%) when compared to the FY 2025-26 Adopted Budget. The General Fund provides 1.2% of the funding for Public Health.

The total General Fund contribution to Public Health is \$464,552 for the required match for the California Children's Services Program. Additionally, the County Medical Services Program (CMSP) participation fee of \$233,492 is not included in the Recommended Budget. The implementation of the Affordable Care Act created savings in indigent health care, and since that time, this fee has been annually waived by the CMSP Governing Board in early June, after the Recommended Budget is finalized. With the passage of HR1, it is likely that the participation fee will not be waived in FY 2026-27 with the anticipated increase in indigent health care utilization. Should CMSP opt not to waive this fee, this General Fund Contribution of \$233,492 will be added to the Adopted Budget. The Recommended Budget does not assume any increased indigent healthcare budgetary impacts resulting from HR1. Due to the timeline of HR1 implementation, staff will continue to monitor indigent healthcare utilization and the associated budgetary impacts and actively explore alternatives, which would mitigate or reduce local impact.

Public Health is heavily supported by 1991 Realignment funding, providing \$7,295,092 of funding for Public Health Programs, a decrease of \$461,535 when compared to the FY 2025-26 Adopted Budget. The County is required to make a \$704,192 General Fund contribution to the Realignment Special Revenue Fund. This funding is then transferred from the Realignment Special Revenue Fund to the Sheriff's Office to partially offset the cost of correctional medical services. The Recommended Budget includes the 10% transfer of 1991 Realignment from Public Health to Social Services in the amount of \$729,509. Due to additional pandemic-related funding and intentional efforts to preserve reserves, Public Health is projected to end FY 2026-27 with a Realignment Fund Balance of \$22,428,473. Fund Balance is vital to supporting essential services such as home visiting programs, offsetting federal funding reductions, sustaining Social Services and Behavioral Health operations, and addressing major facility needs—including the planned transition from the aging Spring Street Facility and future use of the Emerald Bay facility in South Lake Tahoe. Since Realignment funding is tied to state sales tax and vehicle license fees, it remains vulnerable to economic downturns. Preserving this balance is essential to ensure that Public Health does not need to rely on the General Fund, particularly as Public Health continues to prepare for emerging infectious disease response.

In past years, the Division received several grants and pandemic-related funding. While the pandemic response has largely concluded, new state and federal directives have shifted many of these functions permanently to core programs, requiring ongoing compliance and resource allocation. As remaining pandemic-related funding sunsets, these obligations will increasingly depend on existing funding streams, predominantly Realignment, and may necessitate the reallocation of staff to core programs.

DEPARTMENT BUDGET SUMMARY

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	36,915	115,000	115,000	0
Fines & Penalties	10,081	25,500	25,500	0
Rev Use Money/Prop	850,529	163,050	163,950	900

Public Health

A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY RECOMMENDED BUDGET • FY 2026-27

IG Rev - State	3,610,503	4,139,077	3,759,908	(379,169)
IG Rev - Federal	4,233,079	2,164,132	2,394,765	230,633
Other Gov Agency	30,000	30,000	30,000	0
Service Charges	456,127	464,831	631,830	166,999
Miscellaneous Rev	32,538	92,484	61,300	(31,184)
Other Fin Sources	7,113,668	9,460,667	8,828,438	(632,229)
Residual Equity	0	116,979	0	(116,979)
Fund Balance	0	22,640,739	22,640,738	(1)
Total Revenue	16,373,438	39,412,459	38,651,429	(761,030)
Salaries & Benefits	7,983,793	9,812,836	8,758,032	(1,054,804)
Services & Supplies	1,662,849	2,159,773	1,720,762	(439,011)
Other Charges	2,305,003	2,769,620	2,685,726	(83,894)
Fixed Assets	0	39,300	289,300	250,000
Other Fin Uses	446,003	1,395,214	1,219,504	(175,710)
Residual Equity Xfer	0	116,979	0	(116,979)
Intrafund Transfers	331,289	293,583	178,059	(115,524)
Intrafund Abatement	(279,222)	(293,583)	(178,059)	115,524
Contingency	0	23,118,737	23,978,105	859,368
Total Appropriations	12,449,715	39,412,459	38,651,429	(761,030)
FUND 1109 PUBLIC HEALTH TOTAL	(3,923,723)	0	0	0

MAJOR BUDGET CHANGES

Revenue

Revenue Use of Money/Property

\$900 Increase in Interest Revenue to align budget with actual revenues while still ensuring a conservative projection of this economy-dependent revenue.

State Intergovernmental

(\$379,169) Decrease in State Funding primarily related to the sunset of pandemic-related funding.

Federal Intergovernmental

\$230,633 Increase in Federal revenue primarily due to Medicaid revenues from Medi-Cal eligible programs.

Charges for Service

\$166,999 Increase in Charges for Services primarily due to increased Community-Based nursing services to Protective Services and In-Home Supportive Services.

Public Health

A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY
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Miscellaneous Revenue

(\$31,184) Decrease in Donation revenue in the California Children's Services program for equipment.

Other Financing Sources

(\$138,289) Decrease in Operating Transfers In of Realignment revenue to support Public Health Programs.

(\$111,981) Decrease in Operating Transfers In from Public Health Special Revenue Funds primarily due to a decrease in Tobacco Use Prevention Program activities with the end of the Tobacco Retail License Program.

(\$381,959) Decrease in Operating Transfers In primarily related to the return of American Rescue Plan Act Lost Revenue funding that was allocated to Public Health to reduce the General Fund impact of HR1 and a 1991 Realignment revenue shortfall in Social Services.

Residual Equity

(\$116,979) Decrease in in Residual Equity Transfers In from the Accreditation Special Revenue Fund.

Appropriations

Salaries and Benefits

(\$130,620) Decrease in Salaries and Benefits due to the move of 1.0 FTE Sr. Administrative Analyst allocation from Public Health to the Admin and Finance Division due to the workload for the position focusing predominantly on agency-wide responsibilities.

(\$133,674) Decrease in Salaries and Benefits due to the transfer of 0.65 FTE Deputy Director allocation from Public Health to Behavioral Health due to the move of Housing and Homelessness Services into Behavioral Health.

(\$5,908) Decrease in Salaries and Benefits due to the transfer of 0.05 FTE Nutritionist allocation from Public Health to Community Services to accurately reflect the current workload.

\$23,182 Increase in Salaries and Benefits due to the transfer of 0.15 FTE Public Health Nurse I/II allocation from Community Services to Public Health to accurately reflect the current workload.

(\$850,309) Decrease in Salaries and Benefits expenses primarily related to holding 12.0 FTE vacant positions unfunded to align budget with projected resource needs, while keeping the allocations in case of an urgent response or increase in indigent healthcare.

\$3,930 Increase in CalPERS employer's contribution to the County's unfunded accrued liability payment.

\$7,794 Increase in Retiree Health Program charges.

Public Health

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\$30,801 Increase in Workers' Compensation premium charge.

Services and Supplies

(\$439,011) Decrease in Services and Supplies primarily related to pandemic-related funding that has not continued into FY 2026-27.

Other Charges

(\$83,894) Decrease in Other Charges primarily related to a reduction in Support and Care of Persons appropriations in Community-Based Nursing.

Fixed Asset

(\$250,000) Decrease in Fixed Assets related to American Rescue Plan Act and other pandemic-related projects in FY 2025-26.

Other Financing Uses

(\$175,710) Decrease in Operating Transfers Out primarily related to Tobacco Use Prevention Funding being transferred to Planning and Building to support the development of a Tobacco Retail Licensing Ordinance.

Residual Equity

(\$116,979) Decrease in Residual Equity Transfers Out from the Accreditation Special Revenue Fund.

Intrafund Transfers

(\$115,524) Decrease in Intrafund Transfers across the Public Health programs primarily to recover Public Health administration costs across the various programs.

Intrafund Abatements

\$115,524 Decrease in Intrafund Abatements, shown as a positive expense, across Public Health programs primarily due to recovering Public Health administration costs across the various programs.

Contingency

\$859,368 Increase in Contingency primarily related to Public Health Realignment.

MISSION

The mission of the HHSA Public Health Division is to promote the health and safety of people and the communities of El Dorado County. The Public Health Division provides leadership and expertise in the areas of prevention, health care access, information sharing, collaboration with community partners, health and safety education, and direct client services aimed at promoting individual and family health and wellness, particularly for at-risk, underserved, and uninsured populations.

Public Health

A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY

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The Division provides these services in a caring, professional and fiscally responsible way, maximizing the resources available.

PROGRAM SUMMARIES

Public Health (PH) Administration

Provides programmatic administrative support to the Public Health Division (which manages approximately 30 programs) and primarily addresses the areas of policies and procedures and accreditation. Revenues include the use of Realignment to assist programs within Public Health Realignment and for programs that have non-billable administrative costs.

Pandemic-Related Funding Programs

The COVID-19 Epidemiology and Laboratory Capacity Enhancing Detection and California Strengthening Public Health Initiative grants are intended to provide critical resources to local health departments in support of building their infrastructure so they can appropriately respond to communicable disease events in the future. This includes enhancing and developing the workforce, improving surveillance systems and databases, and supporting community partners in a coordinated response. The funds will support the Public Health response and recovery from the Coronavirus Pandemic.

The Future of Public Health is an annual funding source, detailed in the Health and Safety Code Sections 101320-101320.5, provided to Local Health Jurisdictions for public health workforce and infrastructure, which must be approved in the annual state budget process.

Communicable Disease (CD), Vital Stats, & Public Health Preparedness

Programs address communicable disease surveillance, prevention, preparedness, education, and control. This includes limited clinical services, vital statistics and health information collection, analysis, and reporting. The Communicable Disease Unit is also responsible for the pandemic response and recovery, including providing vaccines to the community. The Preparedness programs address bioterrorism preparedness, regional City readiness initiatives, and pandemic flu preparedness. Revenues for these programs include Realignment, health fees, state funding and federal funding.

Community Nursing

The Public Health nurses and associated staff provide community/school-based skilled early intervention and case management services designed to improve health outcomes, reduce disease incidence, and protect the public from vaccine-preventable illnesses with special emphasis on women of childbearing age and medically fragile children. In addition, the Public Health Nurses provide direct support to preparedness and communicable disease areas related to mitigation efforts as appropriate. These activities are accomplished through the administration of the following core programs: Maternal, Child, Adolescent Health (MCAH); California Children's Services (CCS); Healthy Families; Child Health and Disability Prevention (CHDP); the Early Periodic Screening, Diagnosis, and Treatment (EPSDT, a State and Federal mandate of Medi-Cal), Health Care for Children in Foster Care, Child Lead Poisoning Prevention Program, High Risk CPS Intervention and Immunization campaigns. Extra help funding is for public health nursing staff to assist with seasonal flu clinics and to assist with the CHDP program. The General Fund contribution reflects a required County match for the CCS and Healthy Families programs. Revenues in these programs include Realignment, Social Services Realignment, First 5, County General Fund (required match), Health Fees, transfer from Human Services, and State and Federal funding.

Public Health

A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY RECOMMENDED BUDGET • FY 2026-27

Multipurpose Senior Services Program

The California Department of Aging (CDA) Multipurpose Senior Services Program (MSSP) Waiver program provides Home and Community-Based Services to residents aged 65 or older who are Medi-Cal eligible with an aid code reflective of risk for placement in a skilled nursing or intermediate care facility. The program provides physical and social health management, which includes coordination of available community resources, assessment/monitoring of both physical and psychological well-being, provision of durable medical equipment, education, and advocacy designed to maintain independent living status.

HIV and AIDS Programs

These programs provide for surveillance and testing activities related to HIV and AIDS, as well as services and assistance, such as housing and case management, to persons affected by HIV. Revenues in these programs come from state and federal funding for HIV/AIDS and Realignment.

Public Health Laboratory/Local Enforcement Agency

Public Health uses a contracted laboratory for any needed services. Local Enforcement Agency (LEA) responsibilities are mandated under the Public Resources Code and involve enforcement of State solid waste laws (currently primarily through contracted services). Revenue in this program comes from health fees, the State, transfers from various County departments for services, and Realignment.

Women, Infants, and Children (WIC)

The Supplemental Food Program for Women, Infants, and Children (WIC) serves low- to moderate-income pregnant, breastfeeding, and postpartum women, and infants/children up to age five who are at nutritional risk. The program offers nutrition education, breastfeeding support, and food vouchers. Revenue in this program includes Federal funding and Realignment.

Tobacco Settlement Programs

Discretionary funds are made available through the County's allocation from the State's Tobacco Settlement Agreement and following Board direction, are designated for capital improvement projects for health programs.

Health Promotions

Public Health supports a variety of health promotion programs and targeted services. Included are outreach and enrollment services to identify and provide health insurance options, particularly for uninsured/underinsured children; focused nutrition education interventions, particularly for the people eligible for the Supplemental Nutrition Assistance Program (SNAP); assessment and assistance to connect individuals with appropriate health care services; programs aimed at increasing child safety through the proper use of car seats and safety helmets; and other aligned services. Responsibilities also include the evaluation and development of health promotion strategies to prevent chronic disease and improve health outcomes for general and targeted populations (including indigent, institutionalized, and CMSP populations) and the administration of domestic violence prevention and response contracts. Revenues in these programs include marriage license fees, court fines and federal funding.

Public Health

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Tobacco Use Prevention Program (TUPP) and Oral Health Program

This program provides services targeted at tobacco use prevention and cessation and improvement of oral health. Revenues in these programs come from State tobacco funds available through AB 75, Proposition 56 (Tobacco Tax Act) and Realignment funds.

BUDGET SUMMARY BY PROGRAM

	Appropriations	Other Revenues	Use of Realignment	General Fund Contribution	Staffing
Public Health Admin	25,346,748	25,346,748	1,979,606	0	11.15
Pandemic-Related Funding	1,212,768	1,212,768	118,995	0	5.15
Communicable Disease, Vital Stats, & Preparedness	2,140,172	2,140,172	1,647,389	0	15.45
Community Nursing	5,340,835	5,340,835	1,704,151	464,552	27.55
Multipurpose Senior Services Program (MSSP)	24,963	24,963	24,500	0	0.00
HIV & AIDS Programs	11,807	11,807	0	0	0.05
Public Health Laboratory	125,000	125,000	18,700	0	0.00
Women Infants & Children (WIC)	1,237,701	1,237,701	296,174	0	8.25
Tobacco Programs	1,530,889	1,530,889	0	0	0.00
Health Promotions	862,849	862,849	0	0	0.00
Tobacco Use Prevention	817,697	817,697	161,189	0	4.20
Total	38,651,429	38,651,429	5,950,704	464,552	71.80

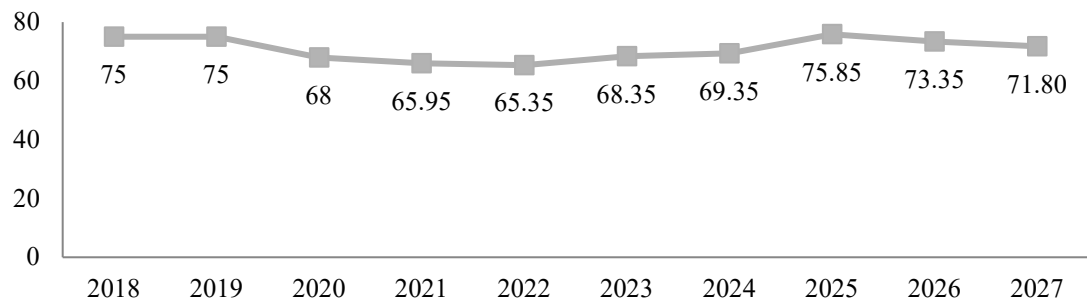
STAFFING TREND

The recommended staff allocation for FY 2026-27 is 71.8 FTEs. This is a net decrease of 1.55 FTE when compared to the FY 2025-26 Adopted Budget. Due to the move of Housing and Homelessness Services to Behavioral Health, the Recommended Budget includes the move of a 0.65 FTE Deputy Director to Behavioral Health. The Recommended Budget also includes the move of a 0.05 FTE Nutritionist allocation from Public Health to Community Services to reflect the current workload of that allocation. A 1.0 FTE Sr. Administrative Analyst allocation is being moved from Public Health to Admin and Finance to reflect the current workload of agency-wide tasks for the allocation. A 0.15 FTE Public Health Nurse allocation is being moved from the Community Services Senior Day Program to Public Health to reflect the current workload of the position and reduce General Fund costs.

During FY 2025-26, a 1.0 FTE vacant Administrative Analyst allocation was alternately filled with a 1.0 FTE Department Systems Analyst allocation, and a 1.0 FTE vacant Medical Office Assistant I/II allocation was alternately filled with a 1.0 Sr. Office Assistant allocation due to changing programmatic needs. The Recommended Budget revises the allocation to match the current classification of the allocations.

Public Health

A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY
RECOMMENDED BUDGET • FY 2026-27



SOURCES AND USES OF FUNDS

The Public Health Department is funded primarily by state and federal revenue, 1991 Public Health Realignment, General Fund, and Public Health Fund Balance Revenue.

Social Services

A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY RECOMMENDED BUDGET • FY 2026-27

RECOMMENDED BUDGET

The Health and Human Services Agency (HHS) Social Services budget is recommended at \$84,646,280, which is an increase of \$1,907,546 (2.3%) when compared to the FY 2025-26 Adopted Budget. The General Fund provides 4.8% of the funding for the Division at \$4,037,375, an increase of \$853,399 (26.8%) when compared to the FY 2025-26 Adopted Budget. Additionally, the General Assistance Program is receiving \$251,033 of American Rescue Plan Act (ARPA) Lost Revenue General Fund contribution to support pandemic-related impacts to the General Assistance Program.

The General Fund increase can be attributed to the increase in the County share of CalFresh Administrative costs, due to Federal House Resolution 1 (HR1), which increased the County share by 50% (\$826,926). Due to increasing programmatic costs and Countywide Cost Allocation Plan charges, there was not sufficient 1991 Realignment revenue to cover the increased County share. The Recommended Budget includes the transfer of 10% of Public Health Realignment to Social Services, in the amount of \$729,509, in order to offset increased programmatic costs that outpace revenue growth.

In Social Services, budgeted realignment expenditures will result in an estimated Social Services realignment fund balance of \$9,094,308 for 2011 Realignment and \$1,482,765 for 1991 Realignment by the end of FY 2026-27. Social Services expenditures can vary greatly from year to year due to the needs of the community. Maintaining a prudent fund balance in Social Services mitigates impacts on the County from unexpected costs. Due to programmatic cost increases and HR1, the 1991 Realignment Fund Balance will have less than 9% of the annual use of the funds for use in future years. This low Fund Balance amount could result in the need for further General Fund support in future years, when HR1 is fully implemented. Due to the likely ongoing need for General Fund support, the Board, on April 28, 2026, with Legistar file [26-0723](#), directed staff to explore reducing the General Fund cost of discretionary services in the Health and Human Services Agency in FY 2027-28, that will aid in offsetting the impacts of House Resolution (HR) 1 and 1991 Realignment funding shortfall.

DEPARTMENT BUDGET SUMMARY – GENERAL FUND PROGRAMS

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(1,618)	0	0	0
IG Rev - State	14,590,299	17,501,549	18,600,727	1,099,178
IG Rev - Federal	27,479,185	30,675,277	30,715,469	40,192
Other Gov Agency	0	15,000	15,000	0
Service Charges	3,806	0	0	0
Miscellaneous Rev	213,695	631,481	631,481	0
Other Fin Sources	27,231,650	30,339,746	30,398,523	58,777
Total Revenue	69,517,016	79,163,053	80,361,200	1,198,147
Salaries & Benefits	28,478,716	32,914,656	33,325,122	410,466
Services & Supplies	2,659,852	2,846,285	3,068,385	222,100
Other Charges	31,972,597	36,513,255	36,630,986	117,731
Fixed Assets	7,425	0	0	0
Other Fin Uses	30,880	0	0	0
Intrafund Transfers	9,031,836	10,072,833	11,374,082	1,301,249
Total Appropriations	72,181,306	82,347,029	84,398,575	2,051,546

Social Services

A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY RECOMMENDED BUDGET • FY 2026-27

FUND 1000 GENERAL FUND TOTAL	2,664,290	3,183,976	4,037,375	853,399

MAJOR BUDGET CHANGES

Revenue

State Intergovernmental

\$287,207	Increase in state revenue for public assistance programs to align with actual claiming rates.
\$811,971	Increase in state allocations for CalFresh food assistance programs due to HR1 increasing the State and County share of costs.

Federal Intergovernmental

(\$1,111,235)	Decrease in federal allocations for CalFresh food assistance programs due to HR1 decreasing the federal share of costs.
\$1,071,043	Increase in federal funding for Public Assistance primarily related to CalAIM and services for children.

Other Financing Sources

(\$200,000)	Decrease in Operating Transfers In of CalAIM Providing Access and Transforming Health (PATH) Justice-Involved (JI) funding for the implementation of CalAIM.
(\$252,912)	Decrease in Operating Transfers In primarily due to the end of ARPA revenue to fund assistance to households who were disproportionately impacted by the pandemic.
\$444,135	Increase in Operating Transfers In of 1991 Social Services Realignment.
(\$50,000)	Decrease in Operating Transfers In of 2011 Social Services Realignment.

Appropriations

Salaries and Benefits

(\$217,831)	Decrease in Salaries and Benefits due to the move of 2.2 FTE allocations from Social Services to Behavioral Health due to the move of Housing and Homelessness Programs.
\$7,798	Increase in Salaries and Benefits due to the move of a 0.05 FTE Social Worker Supervisor from Community Services to Social Services.
(\$141,516)	Decrease in Salaries and Benefits due to the move of a 0.5 FTE Associate Attorney and a 0.5 FTE Office Assistant to Social Services from Community Services.

Social Services

A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY RECOMMENDED BUDGET • FY 2026-27

\$670,343	Increase in Salaries and Benefits expenses primarily due to Health Insurance cost increases, Board-approved compensation increases, and employee-step increases.
\$73,594	Increase in CalPERS employer's contribution to the County's unfunded accrued liability payment.
\$47,623	Increase in Retiree Health Program charges.
(\$29,545)	Decrease in Workers' Compensation premium charge.

Service and Supplies

\$103,500	Increase due in General Liability insurance premium expense as the Department's share of overall County claims incurred and payroll share has increased from prior years, increasing their Liability insurance premium expense.
\$118,600	Increase due to adjustments across multiple objects to align the budget to actual costs, primarily minor equipment costs.

Other Charges

\$174,169	Increase in projected In-Home Supportive Services (IHSS) Maintenance of Effort (MOE) costs.
(\$56,438)	Decrease due to adjustments across multiple objects to align the budget to actual costs.

Intrafund Transfers

\$1,301,249	Increase in Interfund Transfers primarily due to the Countywide Cost Allocation Plan and HHSA Administration and Finance Indirect Cost Rate and Executive Staff Cost Allocation charges that recover the appropriate share of those costs from the programs.

DEPARTMENT BUDGET SUMMARY – CALAIM PATH

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	22,644	0	0	0
IG Rev - Federal	70,010	0	0	0
Fund Balance	0	391,705	247,705	(144,000)
Total Revenue	92,654	391,705	247,705	(144,000)
Services & Supplies	0	191,705	247,705	56,000
Other Charges	70,010	0	0	0
Other Fin Uses	50,421	200,000	0	(200,000)
Total Appropriations	120,431	391,705	247,705	(144,000)
FUND 1113 WRAPAROUND SB163				
TOTAL	27,777	0	0	0

Social Services

A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY RECOMMENDED BUDGET • FY 2026-27

MAJOR BUDGET CHANGES

Revenue

Fund Balance

(\$144,000) Decrease in available Fund Balance as CalAIM PATH JI implementation is completed and fewer grant funds are available.

Appropriations

Services and Supplies

\$56,000 Increase in Services and Supplies for CalAIM PATH JI activities.

Other Financial Uses

(\$200,000) Decrease in Operating Transfers for CalAIM PATH JI activities from the prior year that are not included in FY 2026-27.

MISSION

The County of El Dorado Health and Human Services Agency (HHSA), Social Services includes the Protective Services and Self-Sufficiency Divisions. This area of HHSA provides a range of programs to assist persons in attaining or maintaining their self-sufficiency, independence, safety and/or well-being. The mission is to respectfully serve all persons in a manner that improves the overall quality of life in El Dorado County.

PROGRAM SUMMARIES

Social Services Administration and Public/Client Assistance

Social Services Administration and Public Assistance Programs are designed to protect and meet the basic needs of El Dorado County's most vulnerable population groups. These are Federal- and/or State-mandated programs that require the County to provide assistance to eligible applicants regardless of the availability of local resources. If the County does not comply with applicable regulations, it can result in Federal and/or State fiscal sanctions and/or a loss of funding. Public Assistance Programs include the California Work Opportunity and Responsibility to Kids (CalWORKs), CalFresh, Medi-Cal, Adoption Assistance, Foster Care Assistance, Housing Disability and Advocacy Program (HDAP) and General Assistance.

Protective services programs provided through Social Services Administration include Child Welfare Services (CWS), Adult Protective Services (APS) and In-Home Supportive Services (IHSS). Protective Services were fully realigned by the state in 2011, eliminating a state share of cost. These programs provide a voice for children and adults in abusive situations. The CWS program provides supportive services to safely maintain and/or reunify families, locating and providing foster care or adoption placement, and the legal responsibilities dictated by the courts.

Social Services

A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY RECOMMENDED BUDGET • FY 2026-27

Social Services programs, both administrative and assistance, operate mostly on a cost-sharing basis where the County is required to expend a percentage of the non-federal share of costs for the provision of services. This percentage varies by program, and the County share is generally paid for with Realignment funding sources. The CalWORKs administrative program operates under a Maintenance of Effort (MOE) basis, where the County is required to contribute a minimum amount of funding toward the administration of the program, after which the County is reimbursed with federal and/or state funding up to a capped allocated amount.

IHSS MOE

Each county in California is required to operate an IHSS program to provide personal care and domestic services to aged, blind, or disabled individuals in their own homes. The purpose of the program is to allow individuals who are recipients of these services to live safely at home rather than in costly and less desirable out-of-home placement facilities. The IHSS PA was established by state law in 2001 and is responsible for maintaining caregiver registries, providing IHSS consumers with caregiver referrals, and providing for consumer and caregiver training.

There is an annual statutory 4% increase to the IHSS Maintenance of Effort (MOE), regardless of Realignment Growth collections. In addition to the MOE costs, annual state program administration funding is capped.

CalAIM PATH Grant

Starting in 2023, California Advancing and Innovating Medi-Cal (CalAIM) created initiatives for justice-involved individuals, including the implementation of a pre-release Medi-Cal enrollment and suspension process, as well as the delivery of Medi-Cal and continuous access to care for justice-involved youths and adults. The PATH Grant will provide multi-year funding to support the implementation of these initiatives, including staff training for Social Services eligibility functions and collaboration with local law enforcement department facilities.

BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
SS Admin & Public Assistance	79,870,191	75,832,816	4,037,375	284.9
IHSS MOE	4,528,384	4,528,384	0	0
CalAIM PATH JI Grant	247,705	247,705	0	0
Social Services	84,646,280	80,608,905	4,037,375	284.9

PENDING ISSUES

The Social Services programs are subject to change by federal and state legislation. The following items are concerns due to the potential impact on the County due to increasing costs and volatile funding resources:

HR1: As discussed above, HR1 will have significant impacts on Social Services. The Recommended Budget only includes the increased County share for CalFresh Administration. Changes to eligibility processes will begin after the first quarter of FY 2026-27. The Recommended Budget does not include these increased costs but may be included in the Adopted Budget, as updated processes are finalized. The

Social Services

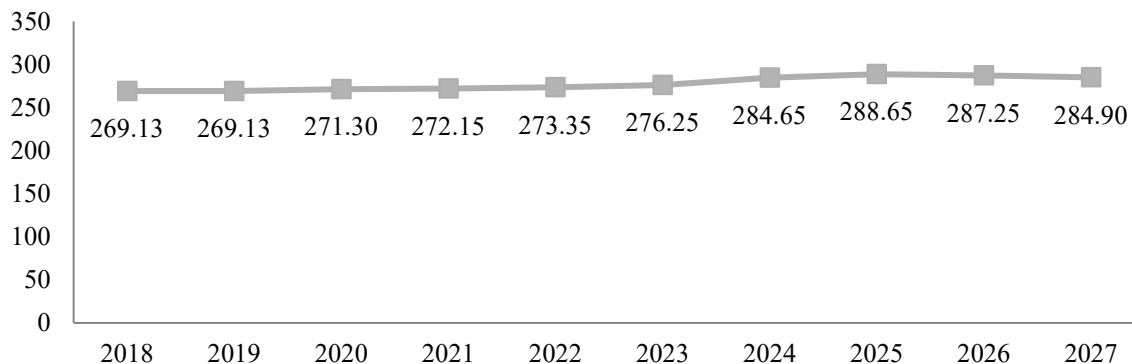
A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY RECOMMENDED BUDGET • FY 2026-27

State is currently considering a proposal for State funding for counties to offset some of the costs of HR1. If this additional funding is approved in the State Budget, it will be added to the Adopted Budget.

In-Home Supportive Services (IHSS): There is an annual statutory 4% increase to the IHSS Maintenance of Effort (MOE), regardless of Realignment Growth collections. In addition to the MOE costs, annual state program administration funding is capped. The IHSS provider labor agreement is currently under negotiation, and the Governor’s Budget announced in January proposes a cap on IHSS caseload growth, increasing the County’s share of cost. This shift could further affect the program’s financial framework and service delivery. As costs continue to increase beyond HHSA’s control, 1991 Realignment funding will be required to fill the gap, and if costs significantly increase, 1991 Realignment will be unable to cover all costs.

STAFFING TREND

The recommended staff allocation for FY 2026-27 is 284.9 FTE allocations, a decrease of 3.05 FTE from the FY 2025-26 Adopted Budget allocation. The Recommended Budget includes the transfer of 1.0 FTE Administrative Analyst, 0.3 FTE Administrative Assistant I/II, 0.2 Program Manager, 0.5 FTE Social Worker I/II, and a 0.2 FTE Limited Term Social Worker I/II due to the move of the Housing and Homlessness Program to Behavioral Health. Additionally, a 0.4 FTE Office Assistant Allocation and a 0.5 Associate Attorney allocation are being moved to Community Services due to a change in workload. A 0.05 FTE Social Work Supervisor allocation is being moved to Social Services from Community Services.



SOURCES AND USES OF FUNDS

The Social Services Division is funded by state, federal and realignment funding streams. Any non-reimbursable costs are charged to the County General Fund.

Library & Museum

RECOMMENDED BUDGET • FY 2026-27

RECOMMENDED BUDGET

The Library and Museum Department's Budget is recommended at \$5,045,037, which is a decrease of \$376,419 (6.9%) when compared to the FY 2025-26 Adopted Budget. The General Fund provides 56.4% of the funding for the Department and is increased by \$99,433 (3.6%) when compared to the FY 2025-26 Adopted Budget. The decrease in overall appropriations is due to only \$50,000 of the \$562,711 Library Infrastructure Grants being carried over into FY 2026-27 from FY 2025-26. The increase in General Fund is primarily attributed to the end of American Rescue Plan Act (ARPA) funding in FY 2026-27, which provided \$258,648 of funding in FY 2025-26 for eligible activities. The Recommended Budget for the Library includes \$16,000 in appropriations for the Library to absorb from Central Services all weekly book and media deliveries between El Dorado County Library locations.

The Recommended Budget includes \$580,000 in Special Tax revenue from County Service Area 10, Zone F, South Lake Tahoe and \$125,000 in Special Tax revenue from County Service Area 10, Zone G, Georgetown. If the ballot measures on the June 2, 2026, primary election are not approved, this revenue will not be available to offset library operations in FY 2027-28, and staff will develop a plan for library operations at the South Lake Tahoe and Georgetown libraries to spend down fund balance while maintaining General Fund cost for implementation in the Adopted Budget.

DEPARTMENT BUDGET SUMMARY

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	651,088	538,244	184,125	(354,119)
Service Charges	51,367	23,025	23,100	75
Miscellaneous Rev	127,078	108,650	125,220	16,570
Other Fin Sources	1,259,342	2,007,598	1,869,220	(138,378)
Total Revenue	2,088,875	2,677,517	2,201,665	(475,852)
Salaries & Benefits	3,495,845	3,586,229	3,689,672	103,443
Services & Supplies	1,006,221	1,119,324	1,131,840	12,516
Other Charges	64,139	0	0	0
Fixed Assets	157,465	151,125	161,125	10,000
Other Fin Uses	107,229	562,771	50,000	(512,771)
Intrafund Transfers	14,133	4,700	12,400	7,700
Intrafund Abatement	0	(2,693)	0	2,693
Total Appropriations	4,845,032	5,421,456	5,045,037	(376,419)
FUND 1000 GENERAL FUND TOTAL	2,756,157	2,743,939	2,843,372	99,433

MAJOR BUDGET CHANGES

Revenue

State Revenue

(\$354,119) Decrease in State funding for the Library Infrastructure Grants that were mostly completed in FY 2025-26.

Library & Museum

RECOMMENDED BUDGET • FY 2026-27

Service Charges

\$75 Increase in revenue from patrons to replace or repair library materials.

Miscellaneous Revenue

\$16,570 Increase in donations from Friends of the Library organizations primarily due to a planned donation for Placerville Library improvements and materials.

Other Financing Sources

(\$258,648) Decrease in ARPA funding for eligible activities, due to the use of the Board-approved allocation and the spending deadline of December 2026.

\$120,270 Increase in transfers from Special Revenue Funds to offset Library operations.

Appropriations

Salaries and Benefits

\$71,723 Increase in Salaries and Benefits expenses primarily due to Health Insurance cost increases, Board-approved compensation increases, and employee-step increases.

\$25,803 Increase in CalPERS employer's contribution to the County's unfunded accrued liability payment.

(\$2,062) Decrease in Retiree Health Program charges.

\$7,979 Increase in Workers' Compensation premium charge.

Services and Supplies

\$11,000 Increase in services and supplies for replacement furniture and displays at the Placerville Library, funded by Friends of the Library donations.

(\$54,334) Decrease in equipment maintenance due to the purchase of replacement broadband router equipment in FY 2025-26.

\$7,000 Increase in building maintenance at the museum for the security of the collection.

\$6,000 Increase in Fuel Purchases due to increased fuel rates and the absorption of all weekly book and media deliveries between El Dorado County Library locations.

\$13,200 Increase in Utilities based upon current rates of increases.

\$3,580 Increase in Rent for the Georgetown Library facility.

\$6,650 Increase in circulating library books, funded by Friends of the Library donations.

\$7,900 Increase in Travel and Staff Development to train staff and attend regional library system meetings.

Library & Museum

RECOMMENDED BUDGET • FY 2026-27

\$11,520 Increase due to adjustments across multiple objects to align the budget to actual costs.

Fixed Assets

\$10,000 Increase in Fixed Assets for the purchase of kids' area furniture at the Placerville Library.

Other Financial Uses

(\$512,771) Decrease in Operating Transfers for the Accumulative Capital Outlay Fund due to the Library Infrastructure Grants that were mostly completed in FY 2025-26.

Intrafund Transfers

\$7,700 Increase in Intrafund Transfers to Facilities to align the budget to actual costs.

Intrafund Abatements

\$2,693 Decrease, shown as a positive for abatements, in ARPA General Fund Lost Revenue funding for eligible activities, due to the use of the Board-approved allocation.

MISSION

Vision: The Library is the hub of the community, providing a welcoming environment to inspire our diverse population to read, learn, and connect.

Mission: El Dorado County Library provides free and easy access to ideas, books and technology to promote literacy and lifelong learning.

PROGRAM SUMMARIES

Administration & Central Support

Administration provides oversight, direction and support for the Department and is responsible for administrative and business support functions, including budgeting, accounting, payroll, personnel, purchasing and contract coordination.

Central Services delivers computer services and support and clerical operations, as well as book receiving, ordering, cataloging, and processing support for all library branches. This includes ensuring access to the Northnet Library System Digital Collection/Library To Go Online OverDrive Library, which provides access to online digital library materials and special educational e-collections for students, including downloadable audiobooks, eBooks, and eMagazines. Northnet contains a collection of 152,000 digital eBooks and other items and circulates 124,000 items annually. Open 24 hours a day, seven days per week. Revenue sources are library taxes, fees, donations, fund balance, state grant funds, and General Fund.

Bookmobile

Provides access to library materials and collections at various community sites.

Library & Museum

RECOMMENDED BUDGET • FY 2026-27

Grants

The Library applies for and is awarded grants to support the Library and Museum Department. These grants are typically one-time funding for specific projects. Recently, State Library Grants were awarded to make facility improvements in Cameron Park, Pollock Pines, and South Lake Tahoe.

Community Hubs

The Community Hubs began in 2016 and is a partnership between First 5 El Dorado Commission, the El Dorado County Library and the Office of Education (Hub Partners). The Community Hubs' vision is to create healthy and strong communities throughout El Dorado County by building resiliency with families through collaborative community-based prevention and early intervention services. Community Hubs are organized by Supervisorial and Educational Districts and provide services in libraries. FY 2025-26 marks the first year without support from First 5 El Dorado for the Community Hubs. The services will be provided by existing Library staff and is supported by American Rescue Plan Act funding until December 2026.

Law Library

This Division represents the County's contribution to the Law Library for rent, custodial services, and utilities. Other expenses associated with the Law Library are funded with court filing fees and administered by the County Law Library Board. The Library Department does not oversee the operation of the Law Library.

Libraries

Cameron Park Library

Provides access to library materials and collections, public computers, reference and research assistance, and adult and children's programs that promote education and literacy. Maintains a collection of 57,573 books and other items and circulates 121,413 items annually. Open five days per week. Revenue sources are library assessments, fees, donations, fund balance and General Fund.

El Dorado Hills Library

Provides access to library materials and collections, public computers, reference and research assistance, and adult and children's programs that promote education and literacy. Maintains a collection of 76,932 books and other items and circulates 279,101 items annually. Open six days per week. Revenue sources are library taxes, fees, donations, fund balance and General Fund.

Georgetown Library

Provides access to library materials and collections, public computers, reference and research assistance, and children's programs that promote education and literacy. Maintains a collection of 20,323 books and other items and circulates 36,538 items annually. Open five days per week. Revenue sources are library taxes, fees, donations, fund balance and General Fund.

Main Library – Placerville

Provides access to library materials and collections, public computers, reference and research assistance, and adult and children's programs that promote education and literacy. Maintains a collection of 96,751 books and other items and circulates 186,433 items annually. Open five days per week. Revenue sources are fees, donations, fund balance and General Fund.

Library & Museum

RECOMMENDED BUDGET • FY 2026-27

Pollock Pines Library

Provides access to library materials and collections, public computers, reference and research assistance, and children's programs that promote education and literacy. Maintains a collection of 8,444 books and other items and circulates 15,478 items annually. Open four days per week. Revenue sources are fees, donations and General Fund.

South Lake Tahoe Library

Provides access to library materials and collections, public computers, reference and research assistance, and adult and children's programs that promote education and literacy. Maintains a collection of 63,975 books and other items and circulates 113,123 items annually. Open six days per week. Revenue sources are library taxes, fees, donations, fund balance and General Fund.

Museum

Provides public access to a large collection of exhibits, artifacts and documents related to El Dorado County. Open three days per week. Volunteers are used extensively to provide access to the museum and for historical research. Revenue sources include donations and General Fund.

BUDGET SUMMARY BY PROGRAM

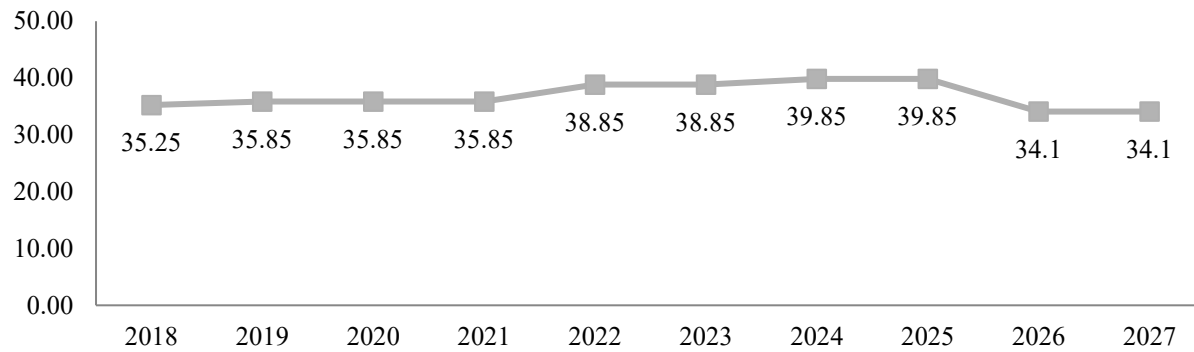
	Appropriations	Revenues	Net County Cost	Staffing
Administration & Support	1,070,703	18,500	1,052,203	6.85
Bookmobile	168,559	155,125	13,434	0.1
Grants	50,000	33,000	17,000	0
Hubs	305,954		305,954	3.15
Law Library	44,402	0	44,402	0
Libraries				
Cameron Park Library	451,491	326,067	125,424	3.15
El Dorado Hills Library	859,801	604,831	254,970	5.8
Georgetown Library	264,586	154,272	110,314	1.75
Main Library – Placerville	630,303	67,500	562,803	5.4
Pollock Pines Library	62,916	4,675	58,241	0.5
South Lake Tahoe Library	1,037,773	827,695	210,078	6.9
Museum	98,549	10,000	88,549	0.5
Total	5,045,037	2,201,665	2,843,372	34.10

STAFFING TREND

The Recommended Budget for FY 2024-25 is 34.1 FTE for the Library and Museum, no change from the FY 2025-26 Adopted Budget.

Library & Museum

RECOMMENDED BUDGET • FY 2026-27



SOURCES & USES OF FUNDS

The Department is primarily funded with discretionary General Fund tax revenue and special taxes collected in the various library zones of benefit that are held in special revenue funds and transferred to the Library's operating budget, with smaller amounts of revenue from donations, state grant funds, and charges for services.

Fixed Assets

RECOMMENDED BUDGET • FY 2026-27

A fixed asset is an asset of long-term character, such as land, buildings and equipment exceeding a \$5,000 value, also referred to as a “capital asset.” The County’s Budget Policy B-16, item 13, states that “Fixed Assets requested and approved through the annual budget process will be included in the Departments’ recommended/approved budgets and itemized on the Fixed Asset list submitted for approval by the Board with the Recommended Budget and the Adopted Budget”

The list below represents all fixed assets with the exception of projects outlined in the Accumulative Capital Outlay Fund narrative and workplan. Further explanation of individual fixed assets can be found in the department narratives.

FIXED ASSET EQUIPMENT

Object	Qty	Item Description	Unit Cost	Total Cost
FUND TYPE 10: GENERAL FUND				
Information Technologies				
6040	1	Network Equipment	\$20,000	\$20,000
6042	1	Firewall/Data Center Hardware	\$80,000	\$80,000
Information Technologies Total				\$100,000
Elections				
6042	1	Voting System Update	\$179,655	\$179,655
Elections Total				\$179,655
Sheriff				
6040	1	Dispatch Training System	\$7,100	\$7,100
	1	Simultaneous Broadcast System	\$84,000	\$84,000
	1	Radio for Dispatch	\$6,000	\$6,000
	1	Dental X-Ray Machine	\$15,500	\$15,500
	1	Harness for Helicopter	\$7,000	\$7,000
	1	Explosive Ordnance Disposal (EOD) Robot	\$500,000	\$500,000
	1	EOD Safety Equipment	\$23,000	\$23,000
	1	Drone	\$17,000	\$17,000
	4	.308 Rifles	\$7,000	\$28,000
	1	License Plate Reader	\$125,000	\$125,000
	3	Washer and Dryers	\$14,000	\$42,000
6042	1	Emergency Call-Handling System	\$725,000	\$725,000
	3	Jail Servers	\$70,000	\$210,000
	13	In-Car Video Systems	\$7,500	\$97,500
	1	Router	\$13,000	\$13,000
	16	High Tech Computers for Investigations	\$6,500	\$104,000
	1	Network Switches	\$40,000	\$40,000
	10	Livescan Machines	\$30,000	\$300,000
	1	Server	\$75,000	\$75,000
	1	Body Worn Camera System	\$400,000	\$400,000
	1	Server for High-Tech Crimes	\$30,000	\$30,000

Fixed Assets

RECOMMENDED BUDGET • FY 2026-27

6045	1	Sport Utility Vehicle	\$90,000	\$90,000
	1	Search and Rescue Vehicle	\$150,000	\$150,000
	1	Class 5 Medium-Duty Truck	\$150,000	\$150,000
Sheriff Grant/Special Revenue Funds				\$3,239,100
Sheriff General Fund				\$0
			Sheriff Total	\$3,239,100
Probation				
6040	1	Bridge House Security Camera Expansion	\$11,000	\$11,000
6045	1	Video Management System Replacement	\$65,000	\$65,000
6042	5	Vehicle Upfits	\$15,000	\$75,000
	1	Control Room Security Camera Monitor	\$5,000	\$5,000
	1	Computers and Tablets	\$50,000	\$50,000
			Probation Total	\$206,000
Library				
6040	1	Kids Area Furniture	\$10,000	\$10,000
6045	1	Bookmobile	\$151,125	\$151,125
			Library Total	\$161,125
Health and Human Services Agency				
Community Services - Animal Services				
6040	3	Replacement Dog box	\$60,333	\$181,000
	1	Security Camera	\$6,500	\$6,500
	1	Lighting	\$20,000	\$20,000
			Animal Services Total	\$207,500
			General Fund Total	\$4,093,380

FUND TYPE 11: SPECIAL REVENUE FUNDS

Health and Human Services Agency

Behavioral Health

6040	1	2-Door Commercial Refrigerator	\$16,000	\$16,000
	1	Commercial Dishwasher	\$12,000	\$12,000
	1	Commercial Freezer	\$12,000	\$12,000

Community Services

6040	1	Wandering Patient System	\$6,000	\$6,000
	1	Navigation Center Dryer	\$8,837	\$8,837
	1	Replacement Fridge/Freezer	\$15,978	\$15,978
	1	Replacement Oven	\$17,166	\$17,166

Public Health

6040	1	Vaccine Management System	\$250,000	\$250,000
	1	Storage Unit	\$15,000	\$15,000
	3	Therapy Table	\$8,100	\$24,300

Health and Human Services Total \$377,281

Fixed Assets

RECOMMENDED BUDGET • FY 2026-27

Transportation - Road Fund				
6040		Concrete Compression		
	1	Machine	\$13,800	\$13,800
	1	Sand Equivalent Shaker	\$7,500	\$7,500
	4	Hybrid/Radar Cameras	\$55,000	\$220,000
	1	Cabinet Replacement	\$80,000	\$80,000
	1	Upfit for 10-wheeler	\$135,000	\$135,000
	2	Upfit for bobtail	\$125,000	\$250,000
	1	Cone Truck	\$250,000	\$250,000
	1	Truck Lift Gate	\$5,000	\$5,000
	1	Compaction Roller	\$115,000	\$115,000
	1	Aerial Bucket Truck	\$275,000	\$275,000
	1	Service Truck Welder	\$28,000	\$28,000
	2	Tack Pot	\$17,000	\$34,000
	1	Blower	\$975,000	\$975,000
	2	Upfit for 10-Wheeler	\$125,000	\$250,000
Transportation Total				\$2,638,300
11 Special Revenue Funds Total				\$3,015,581

FUND TYPE 13: SPECIAL REVENUE FUNDS: DISTRICTS

Transportation County Service Area 3				
6040	1	Brine System	\$20,000	\$20,000
Transportation County Service Area 3 Total				\$20,000
Environmental Management				
6040	1	Flare Blower	\$297,500	\$297,500
	1	Scale House Display	\$20,000	\$20,000
	1	Air Compressor	\$7,500	\$7,500
	1	Digester Blower Check Valves	\$18,000	\$18,000
	1	Centrifuge Control Panels	\$269,545	\$269,545
	1	Roll-Off Containers	\$25,000	\$25,000
6045	1	Litter Crew Truck	\$65,000	\$65,000
Environmental Management Total				\$702,545
13 Special Revenue Funds: Districts Total				\$722,545

Fixed Assets

RECOMMENDED BUDGET • FY 2026-27

FUND TYPE 52: INTERNAL SERVICE FUNDS

Transportation - Fleet				
6040	1	Brake Lathe	\$22,000	\$22,000
	1	Tire Balancer	\$12,000	\$12,000
6045	15	Large Sport Utility Vehicle	\$75,000	\$1,125,000
	11	Midsize Sport Utility Vehicle	\$55,000	\$605,000
	1	Full Size Van	\$75,000	\$75,000
	2	3/4 Ton Truck	\$65,000	\$130,000
	2	Midsize Van	\$60,000	\$120,000
	1	3/4 Ton Truck 4WD	\$75,000	\$75,000
	1	Mid-Size Sedan	\$40,000	\$40,000
	1	Compact Sport Utility Vehicle	\$40,000	\$40,000
Fleet Total				\$2,244,000
Internal Service Funds Total				\$2,244,000
FIXED ASSET EQUIPMENT TOTAL:				\$10,075,506

FIXED ASSET BUILDING IMPROVEMENTS OUTSIDE THE ACO FUND

Qty	Item Description	Unit Cost	Total Cost
FUND TYPE 10: GENERAL FUND			
Chief Administrative Office			
Parks			
1	Forebay Park Improvement Project	\$1,070,844	\$1,070,844
Chief Administrative Office Total			\$1,070,844
District Attorney			
1	Security Camera System	\$4,396	\$4,396
District Attorney Total			\$4,396
Information Technologies			
1	Government Center Fiber Replacement	\$100,000	\$100,000
Information Technologies Total			\$100,000
Probation			
1	Office Space Reconfiguration	\$154,516	\$154,516
1	Billing Office	\$67,098	\$67,098
Probation Total			\$221,614
General Fund Total			\$1,396,854

Fixed Assets

RECOMMENDED BUDGET • FY 2026-27

FUND TYPE 11: SPECIAL REVENUE FUNDS

Transportation - Road Fund

1	Gas Tanks at Shakori	\$680,000	\$680,000
1	Infrastructure Acquisitions for CIP Projects	\$2,763,532	\$2,763,532
Transportation Total			\$3,443,532

11 Special Revenue Funds Total \$3,443,532

FUND TYPE 13: SPECIAL REVENUE FUNDS: DISTRICTS

Environmental Management

1	Zinc Removal System Engineering and Construction	\$1,925,000	\$1,925,000
1	Revamp Vector Building	\$55,000	\$55,000
Environmental Management Total			\$1,980,000

**13 Special Revenue Funds:
Districts Total \$1,980,000**

FUND TYPE 51: ENTERPRISE FUNDS

Chief Administrative Office - Airports

1	Placerville Airport CIP	\$526,550	\$526,550
1	Georgetown Airport CIP	\$46,544	\$46,544
Airports Total			\$573,094

Enterprise Fund Total \$573,094

**FIXED ASSET BUILDING
IMPROVEMENT TOTAL: \$7,393,480**



Special Revenue Funds

RECOMMENDED BUDGET • FY 2026-27

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 section of the budget documents.

ASSESSOR

Countywide Special Revenue Fund in the Assessor's Office

The Assessor AB1653 subfund accounts for revenue collected by the Assessor for providing property information per AB1653 that shall be used solely to support, maintain, improve, and provide for the creation, retention, automation, and retrieval of assessor information.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	6,449	0	0	0
Service Charges	20,070	10,000	10,000	0
Fund Balance	0	140,928	150,928	10,000
Total Revenue	26,519	150,928	160,928	10,000
Contingency	0	150,928	160,928	10,000
Total Appropriations	0	150,928	160,928	10,000
ORG 0570700 AS: CWSR - AB1653				
TOTAL	(26,519)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2026-27

AUDITOR-CONTROLLER

Countywide Special Revenue Fund in the Auditor-Controller's Office

Overpayments

The Overpayments GC29375.1 subfund is used to comply with Government Code 29375.1 which states that “when an amount paid to any county officer exceeds the amount due the county for any account, and such excess does not exceed ten dollars (\$10), the officer may deposit the excess in the overage fund in the county treasury. If the excess is not deposited, it shall be refunded to the person making the payment.”

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Miscellaneous Rev	1,990	0	0	0
Fund Balance	0	200	2,300	2,100
Total Revenue	1,990	200	2,300	2,100
Other Fin Uses	3,500	200	2,300	2,100
Total Appropriations	3,500	200	2,300	2,100
ORG 0370706 AU: CWSR - OVERPAYMENTS TOTAL	1,511	0	0	0

Auditor Equipment Automation

Auditor Equipment Automation subfund is administered by the Auditor-Controller's Office and is utilized to automate processes within the Auditor's Office.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,275	80	23,852	23,772
Fund Balance	0	25,048	80	(24,968)
Total Revenue	1,275	25,128	23,932	(1,196)
Other Fin Uses	0	23,932	23,932	0
Contingency	0	1,196	0	(1,196)
Total Appropriations	0	25,128	23,932	(1,196)
ORG 0370709 AU: CWSR - AUDITOR EQUIP AUTO TOTAL	(1,275)	0	0	0

Timeshare Assessment

The Timeshare Assessments subaccount includes the maintenance fees assessed to time shares to cover the costs of the Assessor, Tax Collector and Auditor for their respective services relative to time shares, allocated to each department based on their ratio of attributable costs. It is shown in the budget as an Operating Transfer In for each of the three departments. Any balance remaining at the end of the year is factored into the budget for the next fiscal year.

Special Revenue Funds

RECOMMENDED BUDGET • FY 2026-27

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	9,084	10,000	10,000	0
Service Charges	361,221	338,500	338,500	0
Fund Balance	0	63,619	63,619	0
Total Revenue	370,305	412,119	412,119	0
Other Fin Uses	360,000	348,500	412,119	63,619
Contingency	0	63,619	0	(63,619)
Total Appropriations	360,000	412,119	412,119	0
ORG 0370715 AU: CWSR - TIMESHARE ASSESSMNT TOTAL	(10,305)	0	0	0

Reserve for Cost

The Reserve for Cost subfund is funded by a \$38 fee levied upon delinquent taxes for the Tax Collector. It is placed in the budget each year as an Operating Transfer In to the Tax Collector's budget from the subfund in the Auditor's Office. The subfund transfers all funding to the Tax Collector's budget so there has not been any fund balance for the past years. The subfund does not have any reserves or designations.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	131,432	220,000	220,000	0
Fund Balance	0	0	10,000	10,000
Total Revenue	131,432	220,000	230,000	10,000
Other Fin Uses	141,432	220,000	220,000	0
Contingency	0	0	10,000	10,000
Total Appropriations	141,432	220,000	230,000	10,000
ORG 0370719 AU: CWSR - RESERVE FOR COST TOTAL	10,000	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2026-27

CHIEF ADMINISTRATIVE OFFICE

Countywide Special Revenue Fund in the Chief Administrative Office

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

Trial Court Security

The Trial Court Security subfund is used to account for state funding for court security services. Beginning in Fiscal Year 2011-12, as part of Trial Court Realignment, the State of California Superior Court Act of 2012 established the Trial Court Security Account to fund court security. The Sheriff negotiates the MOU with the Superior Court specifying an agreed-upon level of court security services and any other agreed-upon governing or operating procedures and brings it to the Board for consideration. The State of California Court Security Realignment monies fund the Sheriff's Office personnel used to provide Security for the Courts and the equipment and supplies necessary to perform the services.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	3,178,250	3,500,000	3,600,000	100,000
Fund Balance	0	553,779	553,779	0
Total Revenue	3,178,250	4,053,779	4,153,779	100,000
Other Fin Uses	3,178,250	4,000,000	4,153,779	153,779
Contingency	0	53,779	0	(53,779)
Total Appropriations	3,178,250	4,053,779	4,153,779	100,000
ORG 0270710 CAO: CWSR - TRIAL COURT LESA TOTAL	0	0	0	0

District Attorney/Public Defender Subaccount

The District Attorney/Public Defender Subaccount receives funds from the AB109 realignment; funds to reimburse the County for costs associated with revocation proceedings involving persons subject to state parole and the Post-Release Community Supervision program. Funds may also be used to fund planning, implementation, and training costs for those proceedings.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	285,107	277,008	0	(277,008)
Fund Balance	0	1,240,207	1,175,323	(64,884)
Total Revenue	285,107	1,517,215	1,175,323	(341,892)
Other Fin Uses	232,200	247,931	360,680	112,749
Contingency	0	1,269,284	814,643	(454,641)
Total Appropriations	232,200	1,517,215	1,175,323	(341,892)
ORG 0270740 CAO: CWSR - DA/PUBLIC DEFENDER TOTAL	(52,907)	0	0	0

Special Revenue Funds

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Public Safety Facility Loan

The Public Safety Facility Loan subfund (Fund 1206) was created to receive disbursements from the County's USDA loan for the construction of the Public Safety Facility. Depositing of funds into a separate account is a condition of the USDA loan. The subfund will not be used after FY 2021-22 with the completion of the Public Safety Facility.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	4	15	0	(15)
Fund Balance	0	76	0	(76)
Total Revenue	4	91	0	(91)
Other Fin Uses	0	90	0	(90)
Contingency	0	1	0	(1)
Total Appropriations	0	91	0	(91)
ORG 0670100 CAO: CWSR - PUB SAF FAC LOAN TOTAL	(4)	0	0	0

UCCE Farm Advisor Research

The UCCE Farm Advisor Research subfund contains funding for the University of California Cooperative Extension Farm Advisor.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	1,245	1,245	0
Total Revenue	0	1,245	1,245	0
Contingency	0	1,245	1,245	0
Total Appropriations	0	1,245	1,245	0
ORG 0670700 CAO: CWSR - UCCE TOTAL	0	0	0	0

Criminal Justice Facility Temporary Construction

The Criminal Justice Facility Temporary Construction subfund was created for the purpose of assisting the County in the construction, reconstruction, expansion, improvement, operation or maintenance of county criminal justice and court facilities and for improvement of criminal justice automated information systems, the Board of Supervisors by resolution established the Criminal Justice Facilities Construction Fund. For purposes of this fund, "county criminal justice facilities" includes, but is not limited to, jails, women's centers, detention facilities, juvenile halls, and courtrooms. The Court fee revenues are used annually to fund projects approved in the County's Accumulated Capital Outlay Workplan.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	209,090	160,000	160,000	0
Rev Use Money/Prop	7,654	0	0	0
Fund Balance	0	58,106	0	(58,106)
Total Revenue	216,744	218,106	160,000	(58,106)

Special Revenue Funds

RECOMMENDED BUDGET • FY 2026-27

Other Fin Uses	223,900	218,106	160,000	(58,106)
Total Appropriations	223,900	218,106	160,000	(58,106)
ORG 0670710 CAO: CWSR - CRML				
JST FAC CONST TOTAL	7,156	0	0	0

Auto Fingerprint ID

These funds were collected per Government Code Section 76102 for the purchase, lease, operation, and maintenance of automated fingerprint equipment and digital image photograph equipment for the suspect booking process.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	155,681	155,681	0
Total Revenue	0	155,681	155,681	0
Contingency	0	155,681	155,681	0
Total Appropriations	0	155,681	155,681	0
ORG 0670711 CAO: CWSR - AUTO				
FNG ID TOTAL	0	0	0	0

Warrant Assessment PC853.7A

The Warrant Assessment PC853.7A subfund was established per Penal Code 853.7A, which states that “a county may, by resolution of the board of supervisors, require the courts of that county to impose an assessment of fifteen dollars (\$15) upon every person who violates his or her written promise to appear or a lawfully granted continuance of his or her promise to appear in court or before a person authorized to receive a deposit of bail, or who otherwise fails to comply with any valid court order for a violation of any provision of this code or local ordinance adopted pursuant to this code. The funds can be “used first for the development and operation of an automated county warrant system. If sufficient funds are available after appropriate expenditures to develop, modernize, and maintain the automated warrant system, a county may use the balance to fund a warrant service task force for the purpose of serving all bench warrants within the county.”

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	259,032	259,032	0
Total Revenue	0	259,032	259,032	0
Contingency	0	259,032	259,032	0
Total Appropriations	0	259,032	259,032	0
ORG 0670712 CAO: CWSR -				
WARRANT ASSESSMENT TOTAL	0	0	0	0

Alternate Dispute Resolution

The Alternate Dispute Resolution subfund receives funds and is used to pay the El Dorado County Superior Court for Alternate Dispute Resolution cases as provided for in California Business and Professions Code Section 465-471.5.

Special Revenue Funds

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Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	656	0	1,500	1,500
Service Charges	42,559	40,000	45,000	5,000
Fund Balance	0	8,222	0	(8,222)
Total Revenue	43,215	48,222	46,500	(1,722)
Services & Supplies	38,759	48,222	46,500	(1,722)
Total Appropriations	38,759	48,222	46,500	(1,722)
ORG 0670715 CAO: CWSR - ALTERNATIVE DISPT TOTAL	(4,456)	0	0	0

Child Waiting Room Countywide Special Revenue Fund

The Child Waiting Room subfund accounts for residual funding from the transfer of the Court facilities to the State in 2009. The subfund only contains a remaining fund balance amount. The details of the transfer of the Courts to the State can be found in the General Fund – General Revenues and Other Operations section of the budget book.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	8	0	0	0
Fund Balance	0	163	163	0
Total Revenue	8	163	163	0
Contingency	0	163	163	0
Total Appropriations	0	163	163	0
ORG 0670716 CAO: CWSR - CHILD WAITING RM TOTAL	(8)	0	0	0

El Dorado Hills Public Safety

The El Dorado Hills Public Safety subfund accounts for fees that are restricted to land acquisition, facility and building construction, associated equipment, and vehicle purchases in order to provide public safety facilities accessible to additional residents and workers associated with new development in the communities of El Dorado Hills, Cameron Park, Latrobe, Shingle Springs, and Rescue.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	51	0	0	0
Fund Balance	0	1,007	1,007	0
Total Revenue	51	1,007	1,007	0
Contingency	0	1,007	1,007	0
Total Appropriations	0	1,007	1,007	0
ORG 0670718 CAO: CWSR - EDH PUBLIC SAFETY TOTAL	(51)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2026-27

El Dorado –SMUD Cooperative Agreement

The El Dorado–SMUD Cooperative Agreement subfund accounts for funding from the Sacramento Municipal Utility District to offset the impacts to infrastructure caused by SMUD’s usage of the reservoirs and powerhouses located on the upper American River, known as the Upper American River Project (UARP). Funds are transferred to the Sheriff’s Office, Parks Division, and Department of Transportation. Funds may be carried over from one year to another by a department with approval from the Chief Administrative Office to allow for larger projects. The annual allocation is as follows:

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

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	333,392	50,000	50,000	0
Other Gov Agency	909,788	936,623	964,722	28,099
Fund Balance	0	5,246,001	2,967,609	(2,278,392)
Total Revenue	1,243,180	6,232,624	3,982,331	(2,250,293)
Other Charges	138,781	145,721	144,708	(1,013)
Other Fin Uses	1,213,035	3,054,720	328,000	(2,726,720)
Contingency	0	3,032,183	3,509,623	477,440
Total Appropriations	1,351,816	6,232,624	3,982,331	(2,250,293)
ORG 0670720 CAO: CWSR - ED SMUD COOP AGR TOTAL	108,636	0	0	0

Veterans House Committee

The Veterans House Committee subfund accounts for the annual 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 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	2,907	2,021	3,000	979
Other Fin Sources	15,000	15,000	15,000	0
Fund Balance	0	68,504	82,800	14,296
Total Revenue	17,907	85,525	100,800	15,275
Services & Supplies	5,473	85,525	94,300	8,775
Other Fin Uses	0	0	6,500	6,500
Total Appropriations	5,473	85,525	100,800	15,275
ORG 0670721 CAO: CWSR - VETS HOUSE TOTAL	(12,434)	0	0	0

Special Revenue Funds

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Gilmore El Dorado Hills Senior Center

The Gilmore El Dorado Hills Senior Center subfund is utilized in the Health and Human Services Agency for the purposes of planning, building, maintenance and/or administration of the Gilmore Senior Center in El Dorado Hills.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	51,698	0	0	0
Miscellaneous Rev	0	0	52,000	52,000
Fund Balance	0	1,015,398	1,063,000	47,602
Total Revenue	51,698	1,015,398	1,115,000	99,602
Other Fin Uses	0	0	500,000	500,000
Contingency	0	1,015,398	615,000	(400,398)
Total Appropriations	0	1,015,398	1,115,000	99,602
ORG 0670722 CAO: CWSR - GILMORE EDH SR CTR TOTAL	(51,698)	0	0	0

Energy Retrofit

The Energy Retrofit subfund is residual funding from the County's Energy Retrofit Project that has not been utilized since completion of the project.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	161	0	0	0
Fund Balance	0	3,159	3,159	0
Total Revenue	161	3,159	3,159	0
Contingency	0	3,159	3,159	0
Total Appropriations	0	3,159	3,159	0
ORG 0670730 CAO: CWSR - ENERGY RETROFIT TOTAL	(161)	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.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	152,651	140,000	140,000	0
Miscellaneous Rev	154	0	0	0
Fund Balance	0	381,387	201,165	(180,222)
Total Revenue	152,805	521,387	341,165	(180,222)
Other Fin Uses	138,854	321,890	303,912	(17,978)
Contingency	0	199,497	37,253	(162,244)

Special Revenue Funds

RECOMMENDED BUDGET • FY 2026-27

Total Appropriations	138,854	521,387	341,165	(180,222)
ORG 1470720 CAO: CWSR - HENNINGSEN LOTUS TOTAL	(13,951)	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 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	1,471	1,000	1,000	0
Residual Equity	750	0	0	0
Fund Balance	0	7,875	6,489	(1,386)
Total Revenue	2,221	8,875	7,489	(1,386)
Other Fin Uses	3,476	5,000	0	(5,000)
Contingency	0	3,875	7,489	3,614
Total Appropriations	3,476	8,875	7,489	(1,386)
ORG 1470721 CAO: CWSR - PIONEER PARK TOTAL	1,255	0	0	0

Skateboard Ordinance

The Skateboard Ordinance subfund is residual funding from the County's Skateboard Project that has not been utilized since completion of the project. The County intends to utilize the remaining funding toward minor projects at the Skate Park and close the subfund. In FY 2023-24, all Parks subfunds were moved due to a change in budgeting methodology where Parks funds are isolated in a separate accounting structure from other Chief Administrative Office Divisions.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	413	429	16
Total Revenue	0	413	429	16
Contingency	0	413	429	16
Total Appropriations	0	413	429	16
ORG 1470722 CAO: CWSR - SKBRD/ROLL ORD TOTAL	0	0	0	0

Motherlode Quimby Fees

The Quimby Act, within the Subdivision Map Act, authorizes the legislative body of a city or county to require the dedication of land or to impose in-lieu fees for park or recreational purposes as a condition of the approval of a tentative or parcel subdivision map, if specified requirements are met. The Motherlode Quimby subfunds are for the collections of park fees imposed upon new development within the Motherlode region of the County. Funds can be expended only for new or expanded park facilities within the same region. In FY 2023-24, all Parks subfunds were moved due to a change in budgeting methodology where Parks funds are isolated in a separate accounting structure from other Chief Administrative Office Divisions.

Special Revenue Funds

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Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	525	546	21
Total Revenue	0	525	546	21
Contingency	0	525	546	21
Total Appropriations	0	525	546	21
ORG 1470730 CAO: CWSR - MOTHERLODE TOTAL	0	0	0	0

Ponderosa Quimby Fees

The Quimby Act, within the Subdivision Map Act, authorizes the legislative body of a city or county to require the dedication of land or to impose in-lieu fees for park or recreational purposes as a condition of the approval of a tentative or parcel subdivision map, if specified requirements are met. The Ponderosa Quimby subfunds are for the collections of park fees imposed upon new development within the Ponderosa region of the County. Funds can be expended only for new or expanded park facilities within the same region. In FY 2023-24, all Parks subfunds were moved due to a change in budgeting methodology where Parks funds are isolated in a separate accounting structure from other Chief Administrative Office Divisions.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	5,616	10,000	10,000	0
Fund Balance	0	136,690	106,735	(29,955)
Total Revenue	5,616	146,690	116,735	(29,955)
Other Fin Uses	9,938	35,543	0	(35,543)
Contingency	0	111,147	116,735	5,588
Total Appropriations	9,938	146,690	116,735	(29,955)
ORG 1470731 CAO: CWSR - PONDEROSA TOTAL	4,322	0	0	0

Gold Trail Quimby Fees

The Quimby Act, within the Subdivision Map Act, authorizes the legislative body of a city or county to require the dedication of land or to impose in-lieu fees for park or recreational purposes as a condition of the approval of a tentative or parcel subdivision map, if specified requirements are met. The Gold Trail Quimby subfunds are for the collections of park fees imposed upon new development within the Gold Trail region of the County. Funds can be expended only for new or expanded park facilities within the same region. In FY 2023-24, all Parks subfunds were moved due to a change in budgeting methodology where Parks funds are isolated in a separate accounting structure from other Chief Administrative Office Divisions.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	174	180	6
Total Revenue	0	174	180	6
Contingency	0	174	180	6
Total Appropriations	0	174	180	6

Special Revenue Funds

RECOMMENDED BUDGET • FY 2026-27

ORG 1470733 CAO: CWSR - GOLD					
TRAIL	TOTAL	0	0	0	0

Tahoe Quimby Fees

The Quimby Act, within the Subdivision Map Act, authorizes the legislative body of a city or county to require the dedication of land or to impose in-lieu fees for park or recreational purposes as a condition of the approval of a tentative or parcel subdivision map, if specified requirements are met. The Tahoe Quimby subfunds are for the collections of park fees imposed upon new development within the Tahoe region of the County. Funds can be expended only for new or expanded park facilities within the same region. In FY 2023-24, all Parks subfunds were moved due to a change in budgeting methodology where Parks funds are isolated in a separate accounting structure from other Chief Administrative Office Divisions.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	912	912	0
Total Revenue	0	912	912	0
Contingency	0	912	912	0
Total Appropriations	0	912	912	0
ORG 1470734 CAO: CWSR - TAHOE TOTAL		0	0	0

Trails Committee

The Trails Committee subfund is residual funding for trails planning and is no longer active. Funds can be spent on trail development and maintenance. The County intends to utilize the remaining funds toward a

trails improvement project and close the subfund. In FY 2023-24, all Parks subfunds were moved due to a change in budgeting methodology where Parks funds are isolated in a separate accounting structure from other Chief Administrative Office Divisions.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	2,328	2,421	93
Total Revenue	0	2,328	2,421	93
Contingency	0	2,328	2,421	93
Total Appropriations	0	2,328	2,421	93
ORG 1470723 CAO: CWSR - TRAILS COMMITTEE TOTAL		0	0	0

River Use Permits

Parks is responsible for implementation of the El Dorado County River Management Plan (RMP). The program regulates commercial and non-commercial whitewater recreation activities on the 21-mile segment of the South Fork of the American River between the Chili Bar Dam near State Highway 193 and Salmon Falls Road at the upper extent of Folsom Reservoir. Funding for the program is funded by commercial rafting user fees, which are deposited into this account and then transferred to the Parks budget to fund the program. In FY 2023-24, all Parks subfunds were moved due to a change in budgeting methodology where Parks funds are isolated in a separate accounting structure from other Chief Administrative Office Divisions.

Special Revenue Funds

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Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	8,950	175,000	175,000	0
Service Charges	149,667	0	0	0
Fund Balance	0	345,919	352,141	6,222
Total Revenue	158,617	520,919	527,141	6,222
Other Fin Uses	137,583	186,352	201,263	14,911
Contingency	0	334,567	325,878	(8,689)
Total Appropriations	137,583	520,919	527,141	6,222
ORG 1470740 CAO: CWSR - RIVER USE PERMIT TOTAL	(21,034)	0	0	0
FUND 1214 COUNTYWIDE SR - PARKS TOTAL	97,787	0	0	0

Emergency Medical Services Fund

Emergency Medical Services Division has multiple special revenue funds.

Ambulance Billing

The Emergency Medical Services subfund includes the ambulance suspense account, which is used to hold revenues until they can be transferred to the correct fund.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	22,737	10,000	10,000	0
Total Revenue	22,737	10,000	10,000	0
Other Fin Uses	22,737	37,048	10,000	(27,048)
Total Appropriations	22,737	37,048	10,000	(27,048)
ORG 1210150 EMS: AMBULANCE BILLING TOTAL	0	27,048	0	(27,048)

Maddy Emergency Medical Services Fund

The Maddy EMS Fund was authorized by the Legislature and established by the Board of Supervisors to reimburse physicians/surgeons and hospitals the cost of uncompensated emergency care and for other discretionary EMS purposes. It includes the Richie's Fund, which provides funding for pediatric trauma centers and access. The Maddy EMS Fund, including the Richie's Fund, receives revenue from courts fines and fees.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	348,642	400,000	434,000	34,000
Rev Use Money/Prop	22,041	5,000	17,360	12,360
Fund Balance	0	320,721	319,000	(1,721)
Total Revenue	370,683	725,721	770,360	44,639
Services & Supplies	337,590	358,900	412,250	53,350
Other Charges	2,241	3,200	3,500	300

Special Revenue Funds

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Contingency	0	363,621	354,610	(9,011)
Total Appropriations	339,831	725,721	770,360	44,639
ORG 1210160 EMS: MADDY EMS				
TOTAL	(30,852)	0	0	0

Emergency Preparedness Programs

The Emergency Preparedness Programs with their restricted funds were transferred to the Health and Human Services Agency in FY 2025-26, except for the Hospital Preparedness Program.

The Hospital Preparedness subfund was a revenue pass-through account to comply with grant accounting standards. Grant funding is no longer available for the Hospital Preparedness Program. This program is being eliminated in FY 2026-27.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	5,825	0	0	0
Fund Balance	0	5,825	0	(5,825)
Total Revenue	5,825	5,825	0	(5,825)
Other Fin Uses	0	5,825	0	(5,825)
Total Appropriations	0	5,825	0	(5,825)
ORG 1210200 EMS: PHEP				
TOTAL	(5,825)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,790	0	0	0
Fund Balance	0	1,790	0	(1,790)
Total Revenue	1,790	1,790	0	(1,790)
Other Fin Uses	42	1,790	0	(1,790)
Total Appropriations	42	1,790	0	(1,790)
ORG 1210210 EMS: CITY READINESS TOTAL	(1,748)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	5,205	4,993	0	(4,993)
IG Rev - Federal	275,262	163,179	0	(163,179)
Fund Balance	0	2,636	0	(2,636)
Total Revenue	280,467	170,808	0	(170,808)
Other Fin Uses	280,467	170,808	0	(170,808)
Total Appropriations	280,467	170,808	0	(170,808)
ORG 1210220 EMS: HOSPITAL PREPAREDNESS PRG TOTAL	0	0	0	0

Special Revenue Funds

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Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	2,635	0	0	0
Total Revenue	2,635	0	0	0
Other Fin Uses	990	0	0	0
Total Appropriations	990	0	0	0
ORG 1210230 EMS: PANDEMIC FLU TOTAL	(1,645)	0	0	0
FUND 1120 EMS PREPAREDNESS TOTAL	(40,070)	0	0	0

Special Aviation Fund

The Special Aviation pass-through fund where State Aviation revenue and interest income is recognized in the Special Revenue Fund and allocated equally to both the Placerville and Georgetown Airports for operations.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	144	200	250	50
IG Rev - State	20,000	20,000	20,000	0
Fund Balance	0	44	0	(44)
Total Revenue	20,144	20,244	20,250	6
Other Fin Uses	20,100	20,244	20,250	6
Total Appropriations	20,100	20,244	20,250	6
ORG 3545450 SPECIAL AVIATION TOTAL	(44)	0	0	0
FUND 1105 SPECIAL AVIATION TOTAL	(44)	0	0	0

Placerville Union Cemetery Fund

The primary source of funding for the Cemeteries Division is provided by the General Fund, with a portion of costs offset by charges for burial services. With the combination of Cemetery Operations and the Placerville Union Cemetery in FY 2018-19, the Placerville Union Cemetery Special Revenue fund was designated for the operation and maintenance of the Placerville Union Cemetery.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	2,141	0	0	0
Fund Balance	0	42,047	0	(42,047)
Total Revenue	2,141	42,047	0	(42,047)
Contingency	0	42,047	0	(42,047)
Total Appropriations	0	42,047	0	(42,047)
ORG 3535350 PLACERVILLE UNION CEM TOTAL	(2,141)	0	0	0
FUND 1119 PLACERVILLE UNION CEMETERY TOTAL	(2,141)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2026-27

Federal Forest Reserve Fund

Federal Forest Reserve fund is a special revenue fund that accounts for the Secure Rural Schools program that provides critical funding for schools, roads, and other municipal services to more than 700 counties across the U.S. and Puerto Rico. A portion of Forest Service funds generated through multi-use activities, such as grazing, timber production and special use permits, are distributed to eligible counties. Funds are primarily dedicated to Search and Rescue response cost and wildfire prevention and preparedness activities by the County and the El Dorado County Fire Safe Council.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference From Adopted
Rev Use Money/Prop	14,129	0	0	0
IG Rev - Federal	0	0	135,735	135,735
Other Fin Sources	0	17,486	0	(17,486)
Fund Balance	0	(17,486)	280,895	298,381
Total Revenue	14,129	0	416,630	416,630
Services & Supplies	316,839	0	208,315	208,315
Other Fin Uses	0	0	208,315	208,315
Total Appropriations	316,839	0	416,630	416,630
FUND 1116 FEDERAL FOREST RESERVES TOTAL	302,710	0	0	0

County Service Area 3 Fund in the Chief Administrative Office

Golden Bear Park Administration and Recreation

The County Service Area 3 Fund in the Chief Administrative Office contains the Park Administration and Recreation subfunds that no longer receive revenue and will be closed once the fund balance is transferred to an appropriate location for the restricted funds.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	3,268	3,267	(1)
Total Revenue	0	3,268	3,267	(1)
Contingency	0	3,268	3,267	(1)
Total Appropriations	0	3,268	3,267	(1)
ORG 1480801 CAO: CSA #3 - PARK ADMIN TOTAL	0	0	0	0

Golden Bear Park

The Golden Bear Park subfund no longer receives revenue and will be closed once the fund balance is transferred to an appropriate location for the restricted funds. In FY 2023-24, all Parks subfunds were moved due to a change in budgeting methodology where Parks funds are isolated in a separate accounting structure from other Chief Administrative Office Divisions.

Special Revenue Funds

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Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	250	259	9
Total Revenue	0	250	259	9
Contingency	0	250	259	9
Total Appropriations	0	250	259	9
ORG 1480802 CAO: CSA #3 - GOLDEN TOTAL	0	0	0	0

County Service Area 9 Special Revenue Fund in Parks

The County Service Area 9 Fund in the Chief Administrative Office (Fund 1359) contains the Pollock Pines / Camino Recreation and Insurance Reserve Park and Recreation subfunds that no longer receive revenue and will be closed once the fund balance is transferred to an appropriate location for the restricted funds.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	11	10	(1)
Total Revenue	0	11	10	(1)
Contingency	0	11	10	(1)
Total Appropriations	0	11	10	(1)
ORG 1480862 CAO: CSA #9 - POLKPINE/CAMINO TOTAL	0	0	0	0

County Service Area 9 Special Revenue Fund in Cemeteries

The County Service Area 9 Funds in the Cemeteries Division consists of individual Zone of Benefit Administration accounts established to provide localized cemetery services to a specific area. CSA #9 includes the Georgetown Cemetery Zone 3 and Georgetown Cemetery Endowment.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	16,192	0	0	0
Fines & Penalties	283	0	0	0
Rev Use Money/Prop	6,055	0	0	0
Service Charges	295	0	0	0
Miscellaneous Rev	2,800	0	0	0
Fund Balance	0	125,634	0	(125,634)
Total Revenue	25,626	125,634	0	(125,634)
Salaries & Benefits	920	0	0	0
Services & Supplies	7,997	30,000	0	(30,000)
Other Charges	560	463	0	(463)
Contingency	0	95,171	0	(95,171)
Total Appropriations	9,477	125,634	0	(125,634)

Special Revenue Funds

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ORG 3593960 CSA #9				
GEORGETOWN CEMETRY Zn 3				
TOTAL	(16,149)	0	0	0

County Service Area 3 Fund in Emergency Medical Services

The County Service Area 3, Emergency Medical Services subfund serves pre-hospital ambulance services for the Tahoe Basin in this Board-governed district. Ambulance operations within the Tahoe Basin are funded from this fund, as well as all other professional services and goods required for the provision of ambulance services. Funds are transferred annually to the General Fund to reimburse the costs of the EMS program. Funds are received from ambulance fees and special taxes.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	2,726	3,500	3,000	(500)
Rev Use Money/Prop	59,204	2,000	10,000	8,000
Service Charges	4,785,638	4,342,800	5,149,000	806,200
Other Fin Sources	755,639	752,622	752,000	(622)
Fund Balance	0	1,533,536	1,042,256	(491,280)
Total Revenue	5,603,207	6,634,458	6,956,256	321,798
Services & Supplies	202,432	227,772	243,560	15,788
Other Charges	5,106,641	5,497,000	5,903,000	406,000
Other Fin Uses	504,377	484,507	527,750	43,243
Contingency	0	390,568	260,346	(130,222)
Total Appropriations	5,813,451	6,599,847	6,934,656	334,809
ORG 1210100 EMS: CSA 3 SLT				
TOTAL	210,244	(34,611)	(21,600)	13,011

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	108,777	109,000	108,500	(500)
Fines & Penalties	930	700	700	0
Service Charges	95,739	109,200	171,000	61,800
Total Revenue	205,447	218,900	280,200	61,300
Services & Supplies	5,020	6,341	7,800	1,459
Other Charges	223,011	247,170	294,000	46,830
Total Appropriations	228,031	253,511	301,800	48,289
ORG 1210110 EMS: CSA 3 NORTH				
TAHOE TOTAL	22,584	34,611	21,600	(13,011)

County Service Area 7 Special Revenue Fund in Emergency Medical Services

The County Service Area 7, Emergency Medical Services subfund contains fire-based pre-hospital ambulance services for the Western Slope in this Board-governed district. Ambulance operations within the West Slope are funded from this fund, as well as all other professional services and goods required for the provision of ambulance services. Funds are transferred annually to the General Fund to reimburse the costs of the EMS program. Funds are received from ambulance fees, property taxes, and special taxes.

Special Revenue Funds

RECOMMENDED BUDGET • FY 2026-27

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	6,415,474	6,611,600	6,819,000	207,400
Fines & Penalties	9,661	11,000	10,000	(1,000)
Rev Use Money/Prop	906,534	656,400	787,000	130,600
IG Rev - State	27,930	29,000	27,590	(1,410)
Service Charges	13,073,052	12,210,900	13,441,000	1,230,100
Miscellaneous Rev	355,000	350,000	350,000	0
Other Fin Sources	17,098	24,426	8,000	(16,426)
Fund Balance	0	18,775,615	19,490,180	714,565
Total Revenue	20,804,748	38,668,941	40,932,770	2,263,829
Services & Supplies	582,218	590,430	587,660	(2,770)
Other Charges	16,785,303	18,674,191	19,708,000	1,033,809
Other Fin Uses	1,529,228	1,525,991	1,491,793	(34,198)
Contingency	0	17,878,329	19,145,317	1,266,988
Total Appropriations	18,896,749	38,668,941	40,932,770	2,263,829
ORG 1210120 EMS: CSA 7				
AMBULANCE TOTAL	(1,908,000)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2026-27

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. The remaining funds will be allocated in FY 2025-26.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - Federal	3,149,907	2,054,140	0	(2,054,140)
Total Revenue	3,149,907	2,054,140	0	(2,054,140)
Services & Supplies	135,170	0	0	0
Other Charges	54,908	177,553	0	(177,553)
Other Fin Uses	2,959,829	1,876,587	0	(1,876,587)
Total Appropriations	3,149,907	2,054,140	0	(2,054,140)
ORG 1570710 ND: AMERICAN RESCUE PLAN TOTAL	0	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2026-27

RECORDER-CLERK

Countywide Special Revenue Fund in the Recorder-Clerk's Office

The Countywide Special Revenue fund in the Recorder-Clerk's Office includes the following subaccounts:

Micrographics

The Micro GC27361.4(a) subfund is funded by the fee collected for the filing of every instrument, paper, or notice for record, in order to defray the cost of converting the County Recorder's document storage system to micrographics, implement and fund an archive program and permanent preservation of recorded document images. Upon completion of the conversion and payment of the costs therefore, the fee shall no longer be imposed. Use of these funds is restricted by Government Code 27361.4(a).

The Recorder-Clerk's Office has limited the use of these funds to increase the fund balance for use during our long-term book preservation project. This fund is currently used for microfilm creation, web hosting of microfilmed images for County use, and book and map preservation projects.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	62,745	0	0	0
Service Charges	115,348	90,000	81,000	(9,000)
Fund Balance	0	1,212,812	1,212,812	0
Total Revenue	178,093	1,302,812	1,293,812	(9,000)
Other Fin Uses	68,744	210,000	210,000	0
Contingency	0	1,092,812	1,083,812	(9,000)
Total Appropriations	68,744	1,302,812	1,293,812	(9,000)
ORG 1870700 RC: CWSR - MICRO				
TOTAL	(109,349)	0	0	0

Computer System

The Computer System GC273612.C fund is available to support, maintain, improve, and provide for the full operation for modernized creation, retention, and retrieval of information in each county's system of recorded documents. Use of these funds is restricted by Government Code 27361(a)(2) and (c).

This fund is used for maintenance of the current recording system, new equipment, staff to oversee and maintain the current recording system and travel and training for the recording system. These funds allowed us to implement a new recording system in 2020 without impacting the General Fund.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	99,454	0	0	0
Service Charges	178,598	120,000	108,000	(12,000)
Fund Balance	0	1,933,966	1,933,966	0
Total Revenue	278,052	2,053,966	2,041,966	(12,000)
Other Fin Uses	104,173	300,000	436,400	136,400
Contingency	0	1,753,966	1,605,566	(148,400)

Special Revenue Funds

RECOMMENDED BUDGET • FY 2026-27

Total Appropriations	104,173	2,053,966	2,041,966	(12,000)
ORG 1870701 RC: CWSR - COMPUTER SYSTEM TOTAL	(173,879)	0	0	0

Notary Confidential Marriage

The Notary Confidential Marriage subaccount is exclusively for the instruction of Authorized Notaries. Use of these funds is restricted by Family Code 536(c).

This fund is used to provide training materials and the administration of this program. On January 2, 2025, the Recorder-Clerk ended this program. Therefore, no additional revenue will be collected under this fund.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	699	0	0	0
Fund Balance	0	10,166	0	(10,166)
Total Revenue	699	10,166	0	(10,166)
Other Fin Uses	3,000	0	0	0
Contingency	0	10,166	0	(10,166)
Total Appropriations	3,000	10,166	0	(10,166)
ORG 1870702 RC: CWSR - NOTARY PBLC CNF MRG TOTAL	2,301	0	0	0

Vital Health Statistics

The Vital Health Statistics HS103640B.3 subaccount funds the Modernization of vital records operations, including improvement, automation, and technical support of vital records systems. It is the intent of the legislature that funds collected be used to enhance service to the public. Use of these funds is defined in Health & Safety Code 103625(h).

These funds are currently used for staff time assisting the public in obtaining certified copies of vital records, the security paper they are printed on, and in the near future, to convert microfilm vital images into digital files to be incorporated into our current recording system.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	8,156	0	0	0
Service Charges	33,266	25,000	25,000	0
Fund Balance	0	137,072	137,072	0
Total Revenue	41,422	162,072	162,072	0
Other Fin Uses	36,196	40,000	40,000	0
Contingency	0	122,072	122,072	0
Total Appropriations	36,196	162,072	162,072	0
ORG 1870703 RC: CWSR - VITAL HEALTH STATS TOTAL	(5,226)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2026-27

Social Security Truncation

The Social Security Truncation GC27361(D)(1) subaccount funds shall be used only by the County Recorder for the purpose of implementing a Social Security Number Truncation program. On December 31, 2017, the Recorder ceased collecting the fee allowed under GC 27361(d)(1). Use of these funds are restricted by Government Code 27361(d).

These funds are currently used to fund the redaction of social security numbers from official records. These funds will be used for our current image redaction project.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	29,482	0	0	0
Fund Balance	0	576,318	576,318	0
Total Revenue	29,482	576,318	576,318	0
Other Fin Uses	1,793	10,860	15,469	4,609
Contingency	0	565,458	560,849	(4,609)
Total Appropriations	1,793	576,318	576,318	0
ORG 1870705 RC: CWSR - SOC SEC TRUNCATION TOTAL	(27,689)	0	0	0

Electronic Recording Delivery System

The Electronic Recording Delivery System (ERDS) fund shall pay for the direct cost of regulation and oversight by the Attorney General. A fee of up to and including one dollar for each instrument that is recorded by the county may be imposed. Use of these funds is restricted by Government Code 27397(c)(2) and (c).

These funds are used for quarterly Certna payments, Department of Justice fees, and biannual audits.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	35,201	0	0	0
Service Charges	38,449	27,000	34,500	7,500
Fund Balance	0	632,903	632,903	0
Total Revenue	73,650	659,903	667,403	7,500
Other Fin Uses	57,398	201,740	184,531	(17,209)
Contingency	0	458,163	482,872	24,709
Total Appropriations	57,398	659,903	667,403	7,500
ORG 1870706 RC: CWSR - ELCT RCRD DLVRY SYS TOTAL	(16,252)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2026-27

TREASURER – TAX COLLECTOR

Countywide Special Revenue Fund in the Treasurer-Tax Collector's Office

The Countywide Special Revenue Funds in the Treasurer-Tax Collector's Office (Fund 1204) includes the following subfunds Assessment Trust, Change Difference Treasurer, Change Difference Tax Collector, and Tax Collector Overage. These funds are isolated due to restrictions for use.

(Bond) Assessment Trust

The original purpose of this fund relates to the sale of 1911 Bonds. With the bonds long matured since the early 2000s, the balance reflects unclaimed bond revenue. The department plans to continue researching the proper disposition of these funds in the coming year to determine if the funds may be transferred to the General Fund.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	5,527	5,527	0
Total Revenue	0	5,527	5,527	0
Contingency	0	5,527	5,527	0
Total Appropriations	0	5,527	5,527	0
ORG 0470300 TR: CWSR - ASSESSMENT TRUST TOTAL	0	0	0	0

Change Difference Treasurer

Pursuant to Government Code Sections 29371 and 29375, this fund accounts for any overages or shortages reported to the county officer or administrative head of a county department. The current balance is a nominal amount to keep the account open in the general ledger.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	45	45	0
Total Revenue	0	45	45	0
Contingency	0	45	45	0
Total Appropriations	0	45	45	0
ORG 0470304 TR: CWSR - CHNG DIFF TREASURER TOTAL	0	0	0	0

Change Difference Tax Collector

Pursuant to Government Code Sections 29373 and 29375, this fund is used to increase short tax payments made by taxpayers within the legal threshold of \$20. The law provides a level of efficiency for the Tax Collector so that accounts can be marked paid in full in a timely manner. The shortages are recorded as a departmental operating expense which has not exceeded \$3,500 per year over the past four years. With the increased use of the online payment system, errors in tax payments have remained consistent since 2023.

Special Revenue Funds

RECOMMENDED BUDGET • FY 2026-27

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Other Fin Sources	3,008	5,000	5,000	0
Fund Balance	0	225	225	0
Total Revenue	3,008	5,225	5,225	0
Services & Supplies	3,008	5,000	5,000	0
Contingency	0	225	225	0
Total Appropriations	3,008	5,225	5,225	0
ORG 0470511 TR: CWSR - CHNG				
DIFF TAX CLLCT TOTAL	0	0	0	0

Tax Collector Overage

Pursuant to California Government Code Sections 29371, 29373, and Revenue and Taxation Section 2611.5, this fund is used record overages of tax payments made by taxpayers within the legal threshold of \$20 per assessment. The law provides a level of efficiency for the Tax Collector so that accounts can be marked paid in full in a timely manner. The overages are recorded as a departmental operating revenue which has not exceeded \$1,900 per year over the past four years. With the increased use of the on-line payment system, errors in tax payments have remained consistent since 2023.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Miscellaneous Rev	1,652	5,000	5,000	0
Total Revenue	1,652	5,000	5,000	0
Other Fin Uses	1,652	5,000	5,000	0
Total Appropriations	1,652	5,000	5,000	0
ORG 0470512 TR: CWSR -				
OVERAGE TAX COLLECT TOTAL	0	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2026-27

DISTRICT ATTORNEY

Countywide Special Revenue Fund in the District Attorney's Office

The Countywide Special Revenue in the department of the District Attorney includes multiple subfunds, including those that fund the prosecution of specific cases, including those related to narcotics, automobile fraud, workers' compensation fraud, vehicle theft, environmental fraud, real estate fraud, and consumer protection.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	47,705	0	0	0
Rev Use Money/Prop	6,660	0	0	0
Fund Balance	0	180,024	190,145	10,121
Total Revenue	54,366	180,024	190,145	10,121
Other Fin Uses	0	0	70,900	70,900
Contingency	0	180,024	119,245	(60,779)
Total Appropriations	0	180,024	190,145	10,121
ORG 2270700 DA: CWSR - STATE TOTAL	(54,366)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	181,412	0	0	0
Rev Use Money/Prop	25,988	0	0	0
Fund Balance	0	609,680	484,875	(124,805)
Total Revenue	207,400	609,680	484,875	(124,805)
Other Fin Uses	213,100	105,820	280,608	174,788
Contingency	0	503,860	204,267	(299,593)
Total Appropriations	213,100	609,680	484,875	(124,805)
ORG 2270703 DA: CWSR - FEDERAL AGRMT 6/3/07 TOTAL	5,700	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	910	0	0	0
Fund Balance	0	25,511	26,108	597
Total Revenue	910	25,511	26,108	597
Contingency	0	25,511	26,108	597
Total Appropriations	0	25,511	26,108	597
ORG 2270706 DA: CWSR - ASSET SEIZURE TOTAL	(910)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2026-27

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	4,980	0	0	0
IG Rev - State	136,375	184,175	177,399	(6,776)
Fund Balance	0	207,809	0	(207,809)
Total Revenue	141,355	391,984	177,399	(214,585)
Other Fin Uses	47,912	184,175	177,399	(6,776)
Contingency	0	207,809	0	(207,809)
Total Appropriations	47,912	391,984	177,399	(214,585)
ORG 2270731 DA: CWSR - AUTO FRAUD TOTAL	(93,443)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	13,700	0	0	0
IG Rev - State	550,499	549,185	568,822	19,637
Fund Balance	0	182,612	0	(182,612)
Total Revenue	564,199	731,797	568,822	(162,975)
Other Fin Uses	536,325	549,185	568,822	19,637
Contingency	0	182,612	0	(182,612)
Total Appropriations	536,325	731,797	568,822	(162,975)
ORG 2270741 DA: CWSR - WORKERS COMP FRAUD TOTAL	(27,874)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	10,127	0	0	0
Fund Balance	0	194,508	193,523	(985)
Total Revenue	10,127	194,508	193,523	(985)
Other Fin Uses	5,000	5,000	5,000	0
Contingency	0	189,508	188,523	(985)
Total Appropriations	5,000	194,508	193,523	(985)
ORG 2270761 DA: CWSR - ENVIRONMENTAL TRUST TOTAL	(5,127)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	27,698	0	0	0
Fund Balance	0	396,725	408,657	11,932
Total Revenue	27,698	396,725	408,657	11,932
Other Fin Uses	137,921	148,352	129,974	(18,378)
Contingency	0	248,373	278,683	30,310
Total Appropriations	137,921	396,725	408,657	11,932
ORG 2270762 DA: CWSR - REAL EST FRD PROSCTN TOTAL	110,223	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2026-27

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	10,285	0	0	0
Fund Balance	0	201,272	205,979	4,707
Total Revenue	10,285	201,272	205,979	4,707
Other Fin Uses	744	3,000	1,500	(1,500)
Contingency	0	198,272	204,479	6,207
Total Appropriations	744	201,272	205,979	4,707
ORG 2270763 DA: CWSR - PROPOSITION 64 TOTAL	(9,541)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	46,512	0	0	0
Rev Use Money/Prop	5,831	0	0	0
Fund Balance	0	162,509	172,072	9,563
Total Revenue	52,344	162,509	172,072	9,563
Contingency	0	162,509	172,072	9,563
Total Appropriations	0	162,509	172,072	9,563
ORG 2270764 DA: CWSR - 15% ASSET FORFEITURE TOTAL	(52,344)	0	0	0

Supplemental Law Enforcement Services

The Countywide Special Revenue – Supplemental Law Enforcement Services Fund in the department of the District Attorney provides frontline law enforcement services in the unincorporated areas of the county in response to written requests submitted to the Board by the District Attorney. Any request submitted shall specify the frontline law enforcement needs of the requesting entity and those personnel, equipment and programs that are necessary to meet those needs.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	32,870	0	0	0
IG Rev - State	158,114	0	0	0
Fund Balance	0	708,031	492,285	(215,746)
Total Revenue	190,984	708,031	492,285	(215,746)
Other Fin Uses	0	153,618	255,000	101,382
Contingency	0	554,413	237,285	(317,128)
Total Appropriations	0	708,031	492,285	(215,746)
ORG 2280780 DA: CWSR - SLESF TOTAL	(190,984)	0	0	0

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PROBATION

Countywide Special Revenue Funds in the Probation Department

The Countywide Special Revenue in the Probation Department includes the following subfunds:

SB678-Community Corrections Performance Incentives

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

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	3,745	4,500	1,500	(3,000)
IG Rev - State	329,328	330,487	405,871	75,384
Fund Balance	0	3,745	130,059	126,314
Total Revenue	333,073	338,732	537,430	198,698
Other Fin Uses	331,438	338,732	537,430	198,698
Total Appropriations	331,438	338,732	537,430	198,698
ORG 2570702 PB: CWSR - SB678 TOTAL	(1,635)	0	0	0

Probation Automation Trust

The Probation Automation Trust fund was established for Probation to implement a fully integrated case management system for field services and detention management, including continued work with the system vendor for module installation, system updates and integration, report construction and staff training.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	7,190	0	0	0
Fund Balance	0	141,222	0	(141,222)
Total Revenue	7,190	141,222	0	(141,222)
Other Fin Uses	0	140,527	0	(140,527)
Contingency	0	695	0	(695)
Total Appropriations	0	141,222	0	(141,222)
ORG 2570726 PB: CWSR - PB AUTOMATION TRUST TOTAL	(7,190)	0	0	0

Probation Providing Access and Transforming Health (PATH)

The CalAIM Providing Access to Healthcare (PATH) Justice Involved Initiative fund was established following California becoming the first state to offer targeted Medicaid services to youth in detention and youth correctional facilities up to 90 days prior to release. DHCS will partner with state agencies, counties

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and CBOs to establish a coordinated community reentry process to help youth leaving incarceration connect to the physical and mental health services they need prior to release.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	978,400	0	0	0
Fund Balance	0	1,300,000	1,525,000	225,000
Total Revenue	978,400	1,300,000	1,525,000	225,000
Other Fin Uses	78,400	212,040	1,525,000	1,312,960
Contingency	0	1,087,960	0	(1,087,960)
Total Appropriations	78,400	1,300,000	1,525,000	225,000
ORG 2570731 PB: PATH TOTAL	(900,000)	0	0	0

Criminal Fee Backfill

Chapter 92, statutes of 2020 (AB 1869) eliminated 23 different criminal administrative fees charged by local governments to individuals arrested, prosecuted, or convicted of a crime. Chapter 79, Statutes of 2021 (AB 143) provides backfill to counties as a result of revenues lost from the repeal of various criminal administrative fees. These funds are received annually through FY 25-26 to backfill counties for estimated lost revenue.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	514,316	290,687	0	(290,687)
Fund Balance	0	843,218	475,135	(368,083)
Total Revenue	514,316	1,133,905	475,135	(658,770)
Other Fin Uses	454,184	535,270	475,135	(60,135)
Contingency	0	598,635	0	(598,635)
Total Appropriations	454,184	1,133,905	475,135	(658,770)
ORG 2570780 PB: CWSR - CRIMINAL FEE BACKFI TOTAL	(60,132)	0	0	0

Countywide Special Revenue – Local Revenue in the Probation Department

The Countywide Special Revenue – Local Revenue in the Probation department includes the following subfunds:

Enhancing Law Enforcement Act

The Enhancing Law Enforcement Act Subaccount is for growth on Juvenile Funding (Juvenile Probation Funding, JPF). The Probation Department utilizes this funding to offset costs for the Juvenile Treatment Center.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	479,534	0	0	0
Fund Balance	0	437,117	479,534	42,417

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Total Revenue	479,534	437,117	479,534	42,417
Other Fin Uses	394,642	437,117	479,534	42,417
Total Appropriations	394,642	437,117	479,534	42,417
ORG 2570720 PB: CWSR - ENHANCING LAW ENFOR TOTAL	(84,892)	0	0	0

Community Corrections

The Community Corrections Subaccount was established as part of the 2011 Public Safety Realignment that transferred responsibility and funding for various adult offender populations and vested county Community Corrections Partnerships from the state to the counties. This subfund is funded with a dedicated portion of state sales tax revenue and Vehicle License Fees.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	6,403,914	6,692,423	6,461,916	(230,507)
Other Fin Sources	28,843	0	4,201	4,201
Fund Balance	0	7,794,231	5,814,720	(1,979,511)
Total Revenue	6,432,757	14,486,654	12,280,837	(2,205,817)
Services & Supplies	171,821	263,500	38,500	(225,000)
Other Charges	0	46,000	271,000	225,000
Other Fin Uses	7,054,078	8,941,275	8,672,511	(268,764)
Contingency	0	5,235,879	3,298,826	(1,937,053)
Total Appropriations	7,225,899	14,486,654	12,280,837	(2,205,817)
ORG 2570730 PB: CWSR - CMNTY CORRECTIONS TOTAL	793,142	0	0	0

Juvenile Justice

The Juvenile Justice fund uses allocations from the Youthful Offender Block Grant (YOBG) to provide appropriate rehabilitative and supervision services to youthful offenders, including all necessary services related to the custody and parole of those offenders subject to the YOBG legislation.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	905,890	940,728	1,134,960	194,232
Fund Balance	0	451,388	54,630	(396,758)
Total Revenue	905,890	1,392,116	1,189,590	(202,526)
Other Fin Uses	1,192,388	1,392,116	1,189,590	(202,526)
Total Appropriations	1,192,388	1,392,116	1,189,590	(202,526)
ORG 2570750 PB: CWSR - JUVENILE JUSTICE TOTAL	286,498	0	0	0

Local Innovation Subaccount

The Local Innovation Subaccount funds local needs to promote local innovation and County decision making with respect to specified law enforcement activities realigned in 2011.

Special Revenue Funds

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Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	1	4,201	4,200
Total Revenue	0	1	4,201	4,200
Other Fin Uses	28,843	0	4,201	4,201
Contingency	0	1	0	(1)
Total Appropriations	28,843	1	4,201	4,200
ORG 2570760 PB: CWSR - LOCAL INNOVATION TOTAL	28,843	0	0	0

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 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	147,261	0	0	0
IG Rev - State	761,274	0	0	0
Fund Balance	0	2,820,640	1,820,640	(1,000,000)
Total Revenue	908,535	2,820,640	1,820,640	(1,000,000)
Other Fin Uses	386,019	1,760,537	382,916	(1,377,621)
Contingency	0	1,060,103	1,437,724	377,621
Total Appropriations	386,019	2,820,640	1,820,640	(1,000,000)
ORG 2570770 PB: CWSR- JUVENILE RE-ENTRY TOTAL	(522,517)	0	0	0

Law Enforcement Services

The Countywide Special Revenue – Supplemental Law Enforcement Services Fund in the Probation Department is administered through the Board of State and Community Corrections (BSCC) and enables the Probation Department to operate the Community Alliance to Reduce Truancy (CART) program.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	59,772	45,000	30,000	(15,000)
IG Rev - State	1,532,390	953,069	1,078,059	124,990
Fund Balance	0	469,881	191,450	(278,431)
Total Revenue	1,592,162	1,467,950	1,299,509	(168,441)
Other Fin Uses	1,221,440	1,447,940	1,299,509	(148,431)
Contingency	0	20,010	0	(20,010)
Total Appropriations	1,221,440	1,467,950	1,299,509	(168,441)
ORG 2580800 PB: CWSR - SLESF JUVENILE TOTAL	(370,722)	0	0	0

Special Revenue Funds

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SHERIFF

Countywide Special Revenue in the Sheriff's Office

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

Civil Fees

The Civil Fees subfund shall be expended to supplement the County's cost for vehicle fleet replacement and equipment, maintenance, and civil process operations, including data systems and consultant services. The funds are used annually to offset staff time under the allowance of civil process operations. Staff costs exceed the monies received; therefore, the fund balance is often zero at the start of each fiscal year.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	20,242	20,000	20,000	0
Rev Use Money/Prop	446	0	0	0
Fund Balance	0	2,689	0	(2,689)
Total Revenue	20,688	22,689	20,000	(2,689)
Other Fin Uses	18,000	18,000	20,000	2,000
Contingency	0	4,689	0	(4,689)
Total Appropriations	18,000	22,689	20,000	(2,689)
ORG 2470701 SH: CWSR - CIVIL FEES TOTAL	(2,688)	0	0	0

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

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

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	0	2,000	2,000	0
Rev Use Money/Prop	12,585	4,000	4,000	0
Fund Balance	0	333,279	270,000	(63,279)
Total Revenue	12,585	339,279	276,000	(63,279)
Other Fin Uses	0	70,000	13,000	(57,000)
Contingency	0	269,279	263,000	(6,279)
Total Appropriations	0	339,279	276,000	(63,279)
ORG 2470703 SH: CWSR - FED EQUITABLE JUSTC TOTAL	(12,585)	0	0	0

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Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	862	0	0	0
Fund Balance	0	17,755	17,755	0
Total Revenue	862	17,755	17,755	0
Other Fin Uses	0	0	7,100	7,100
Contingency	0	17,755	10,655	(7,100)
Total Appropriations	0	17,755	17,755	0
ORG 2470706 SH: CWSR - FED EQUITABLE TRSRY TOTAL	(862)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	130,409	10,000	10,000	0
IG Rev - State	500,000	500,000	500,000	0
Fund Balance	0	2,011,038	1,950,000	(61,038)
Total Revenue	630,409	2,521,038	2,460,000	(61,038)
Other Fin Uses	743,493	584,500	172,000	(412,500)
Contingency	0	1,936,538	2,288,000	351,462
Total Appropriations	743,493	2,521,038	2,460,000	(61,038)
ORG 2470712 SH: CWSR - RURAL COUNTY TOTAL	113,085	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	245,179	0	0	0
Rev Use Money/Prop	58,716	0	0	0
Fund Balance	0	1,371,315	1,350,000	(21,315)
Total Revenue	303,895	1,371,315	1,350,000	(21,315)
Other Fin Uses	0	23,000	973,000	950,000
Contingency	0	1,348,315	377,000	(971,315)
Total Appropriations	0	1,371,315	1,350,000	(21,315)
ORG 2470715 SH: CWSR - STATE ASSET SEIZURE TOTAL	(303,895)	0	0	0

Civil Equipment

The Civil Equipment GC26731 subfund allocates 95% of the moneys in this fund to supplement the costs of the depositor for the implementation, maintenance, and purchase of auxiliary equipment and furnishings for automated systems or other non-automated operational equipment and furnishings deemed necessary by the Sheriff's civil division, and five percent of the moneys to supplement the expenses of the Sheriff's civil division in administering the funds. The funds drawn down from this fund are consistent year to year causing the balance to be consistent each year.

Special Revenue Funds

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Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	13,226	0	0	0
Service Charges	36,202	20,000	20,000	0
Fund Balance	0	283,389	240,000	(43,389)
Total Revenue	49,428	303,389	260,000	(43,389)
Other Fin Uses	0	65,000	90,000	25,000
Contingency	0	238,389	170,000	(68,389)
Total Appropriations	0	303,389	260,000	(43,389)
ORG 2470709 SH: CWSR - CIVIL EQUIPMENT TOTAL	(49,428)	0	0	0

California Multi-Jurisdictional Methamphetamine Enforcement Team

The California Multi-Jurisdictional Methamphetamine Enforcement Team (Cal-MMET) funding is used for equipment and staff time related to methamphetamine investigations.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	58,812	5,000	5,000	0
IG Rev - State	266,776	250,000	250,000	0
Fund Balance	0	994,327	550,000	(444,327)
Total Revenue	325,588	1,249,327	805,000	(444,327)
Other Fin Uses	312,063	700,000	325,000	(375,000)
Contingency	0	549,327	480,000	(69,327)
Total Appropriations	312,063	1,249,327	805,000	(444,327)
ORG 2470710 SH: CWSR - CALMMET TOTAL	(13,525)	0	0	0

Custody Services

The Custody Services subfund consists of discretionary funds received from other jurisdictions who utilize jail bed space; this fund is used for jail facilities to purchase equipment for inmate and staff use.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	48,796	1,500	1,500	0
Service Charges	33,912	25,000	25,000	0
Fund Balance	0	931,717	729,217	(202,500)
Total Revenue	82,708	958,217	755,717	(202,500)
Other Fin Uses	71,470	229,000	72,000	(157,000)
Contingency	0	729,217	683,717	(45,500)
Total Appropriations	71,470	958,217	755,717	(202,500)
ORG 2470711 SH: CWSR - CUSTODY SERVICES TOTAL	(11,238)	0	0	0

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Search and Rescue Donations

The Search and Rescue Donations subfund consists of donations to be used for Search and Rescue missions. Donations have lately come in the form of equipment causing the only changes in this account to be interest that has been earned.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	93	0	0	0
Fund Balance	0	1,836	0	(1,836)
Total Revenue	93	1,836	0	(1,836)
Contingency	0	1,836	0	(1,836)
Total Appropriations	0	1,836	0	(1,836)
ORG 2470751 SH: CWSR - SEARCH AND RESCUE TOTAL	(93)	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 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	49,000	2,000	2,000	0
IG Rev - State	216,600	0	0	0
Fund Balance	0	1,028,933	880,000	(148,933)
Total Revenue	265,600	1,030,933	882,000	(148,933)
Other Fin Uses	123,224	150,000	450,000	300,000
Contingency	0	880,933	432,000	(448,933)
Total Appropriations	123,224	1,030,933	882,000	(148,933)
ORG 2470753 SH: CWSR - FINGERPRINT ID TOTAL	(142,376)	0	0	0

DNA Identification

The DNA Identification GC76104.6 fund reimburses local sheriff, police, district attorney, and regional state crime laboratories for expenditures and administrative costs made or incurred in connection with the processing, analysis, tracking, and storage of DNA crime scene samples from cases in which DNA evidence would be useful in identifying or prosecuting suspects, including the procurement of equipment and software for the processing, analysis, tracking, and storage of DNA crime scene samples from unsolved cases.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	47,479	100,000	100,000	0

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Rev Use Money/Prop	8,586	0	0	0
Fund Balance	0	182,544	185,000	2,456
Total Revenue	56,065	282,544	285,000	2,456
Other Fin Uses	19,405	100,000	100,000	0
Contingency	0	182,544	185,000	2,456
Total Appropriations	19,405	282,544	285,000	2,456
ORG 2470754 SH: CWSR - DNA ID				
TOTAL	(36,660)	0	0	0

Providing Access and Transforming Health (PATH)

Providing Access and Transforming Health (PATH) is an initiative to assist with capacity and infrastructure for county agencies and other partners to assist with the implementation of the California Advancing and Implementing Medi-Cal (CalAIM) Program. PATH funding can be used for additional staffing (for a finite period), billing systems, data exchange capabilities, modifications to infrastructure, and additional resources in order to ensure compliance with CalAIM to ensure eligible participants are enrolled and receiving necessary services.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	2,300,000	0	0	0
Fund Balance	0	3,450,000	2,950,000	(500,000)
Total Revenue	2,300,000	3,450,000	2,950,000	(500,000)
Other Fin Uses	0	500,000	0	(500,000)
Contingency	0	2,950,000	2,950,000	0
Total Appropriations	0	3,450,000	2,950,000	(500,000)
ORG 2470757 SH-PATH				
TOTAL	(2,300,000)	0	0	0

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 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	92,740	5,000	5,000	0
IG Rev - State	971,237	350,000	350,000	0
Fund Balance	0	1,665,648	1,143,518	(522,130)
Total Revenue	1,063,977	2,020,648	1,498,518	(522,130)
Other Fin Uses	424,843	1,038,347	815,217	(223,130)
Contingency	0	982,301	683,301	(299,000)
Total Appropriations	424,843	2,020,648	1,498,518	(522,130)
ORG 2480803 SH: CWSR - SLESF				
SHERRIF TOTAL	(639,134)	0	0	0

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Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	36,280	1,000	1,000	0
IG Rev - State	158,114	75,000	75,000	0
Fund Balance	0	775,004	850,000	74,996
Total Revenue	194,394	851,004	926,000	74,996
Other Fin Uses	0	0	210,000	210,000
Contingency	0	851,004	716,000	(135,004)
Total Appropriations	0	851,004	926,000	74,996
ORG 2480804 SH: CWSR - SLESF				
JAIL TOTAL	(194,394)	0	0	0

Jail Commissary Fund

The Commissary fund is administered by the Sheriff's Office to comply with Penal Code 4025 which states that the Sheriff may establish an Inmate Welfare Fund where any profit shall be deposited in an Inmate Welfare Fund and expended by the Sheriff primarily for the benefit, education and welfare of the inmates confined within the jail.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	116,825	25,000	25,000	0
Miscellaneous Rev	313,402	0	0	0
Fund Balance	0	2,148,473	2,000,000	(148,473)
Total Revenue	430,227	2,173,473	2,025,000	(148,473)
Services & Supplies	475,421	1,114,000	1,096,700	(17,300)
Other Charges	1,893	0	0	0
Contingency	0	1,059,473	928,300	(131,173)
Total Appropriations	477,314	2,173,473	2,025,000	(148,473)
ORG 2430350 SH: CUSTODY -				
COMMISSARY TOTAL	47,087	0	0	0

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AGRICULTURAL COMMISSIONER

Countywide Special Revenue Fund under the Agricultural Commissioner

The Countywide Special Revenue Fund under the Agricultural Commissioner accounts for the Glassy-Winged Sharpshooter (GWSS) Grape Pest Detection Unclaimed Gas Tax revenue, which funds the pest-monitoring program preventing the introduction of the glassy-winged sharpshooter insect to El Dorado County. Funds are restricted for delimitation and treatments in the event of a required quarantine.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	113,619	0	0	0
Fund Balance	0	306,685	0	(306,685)
Total Revenue	113,619	306,685	0	(306,685)
Contingency	0	306,685	0	(306,685)
Total Appropriations	0	306,685	0	(306,685)
ORG 3170700 AG: CWSR - VITICULTURE TOTAL	(113,619)	0	0	0

Countywide Special Revenue fund in the Fish and Wildlife Division

Fish and Game Fund

The Fish and Wildlife Commission oversees the expenditure of fish and game funds received from fines collected by the Courts. The El Dorado County Fish and Wildlife Commission advises the Board of Supervisors on matters pertaining to the conservation of Fish, Game and Wildlife. The Commission also makes recommendation to the Board pertaining to the expenditure of Fish and Wildlife Preservation funds and fine revenues. One of the key initiatives of the Commission is the eradication of poaching in El Dorado County. The goals of the Fish and Wildlife Commission include serving El Dorado County Board of Supervisors and the community, encouraging responsible stewardship of EDC's fish, game and wildlife resources, develop Commission resources to work on past and future projects, encourage cooperative sponsorships & funding, expanding community outreach, and monitor relevant legislation and policy.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	10,819	8,500	4,000	(4,500)
Rev Use Money/Prop	(483)	0	0	0
Other Fin Sources	29,467	13,420	13,420	0
Fund Balance	0	10,403	10,000	(403)
Total Revenue	39,803	32,323	27,420	(4,903)
Services & Supplies	14,933	32,323	27,420	(4,903)
Total Appropriations	14,933	32,323	27,420	(4,903)
ORG 3200000 FG: FISH AND GAME PRESERVATION TOTAL	(24,870)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2026-27

ENVIRONMENTAL MANAGEMENT

Countywide Special Revenue Funds in Environmental Management

The Countywide Special Revenue fund in the Environmental Management Department (Fund 1238) includes two subfunds.

Meyers Landfill Site

The Meyers Landfill Site subfund is for funds set aside to handle litigation and future mitigation efforts/costs related to the closure of the Meyers Landfill. It is anticipated that more work related to these efforts will occur in the near future.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Other Fin Sources	0	25,000	25,000	0
Total Revenue	0	25,000	25,000	0
Services & Supplies	0	25,000	25,000	0
Total Appropriations	0	25,000	25,000	0
ORG 3870703 EM: MEYERS LANDFILL TOTAL	0	0	0	0

Civil Penalties Phillips 66

The Civil Penalties Phillips 66 subfund is for funds received from a previous Certified Unified Program Agency (CUPA) enforcement case/litigation. No additional funds will be received for this account; however, the account will continue to earn interest. These funds can only be used for CUPA Program activities/expenses for items such as training, emergency response equipment, etc.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	5,167	800	3,500	2,700
Fund Balance	0	101,476	110,000	8,524
Total Revenue	5,167	102,276	113,500	11,224
Other Fin Uses	0	11,300	1,875	(9,425)
Contingency	0	90,976	111,625	20,649
Total Appropriations	0	102,276	113,500	11,224
ORG 3870704 EM: PHILLIPS 66 SETTLEMENT TOTAL	(5,167)	0	0	0

Oil Payment Program

The Oil Payment Program Grant subfund is for funds received from CalRecycle through its Used Oil Payment Program for used oil/oil filter collection/recycling activities. Each cycle is two years and funds are received upfront. Any unspent funds must be returned at the end of the cycle. Per the terms and conditions, these funds must be kept in a separate interest-bearing account.

Special Revenue Funds

RECOMMENDED BUDGET • FY 2026-27

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	2,580	1,000	2,000	1,000
IG Rev - State	32,760	30,774	30,314	(460)
Fund Balance	0	17,710	0	(17,710)
Total Revenue	35,340	49,484	32,314	(17,170)
Other Fin Uses	25,597	49,484	32,314	(17,170)
Total Appropriations	25,597	49,484	32,314	(17,170)
ORG 3870705 EM: OIL PAYMENT PROGRAM GRANT TOTAL	(9,744)	0	0	0

UPA Enforcement Penalties

The UPA Enforcement Penalties subfund is for funds received from previous and ongoing Certified Unified Program Agency (CUPA) enforcement settlements. This account will periodically receive additional funds through enforcement activities, though it is unknown how often and how much. These funds can only be used for CUPA Program activities/expenses for items such as training, emergency response equipment, etc.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	5,782	1,000	4,000	3,000
Miscellaneous Rev	41,000	0	0	0
Fund Balance	0	144,997	145,997	1,000
Total Revenue	46,782	145,997	149,997	4,000
Other Fin Uses	3,662	25,000	0	(25,000)
Contingency	0	120,997	149,997	29,000
Total Appropriations	3,662	145,997	149,997	4,000
ORG 3870706 EM: UPA ENFORCEMENT PENALTIES TOTAL	(43,120)	0	0	0

City/County Payment Program

The City/County Payment Program subfund is for funds received from CalRecycle through its Beverage Container City/County Payment Program for beverage container recycling and litter cleanup activities. Each cycle is two years and funds are received upfront. Any unspent funds must be returned at the end of the cycle. Per the terms and conditions, these funds must be kept in a separate interest-bearing account.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	4,953	750	4,500	3,750
IG Rev - State	76,090	45,000	60,500	15,500
Fund Balance	0	35,592	0	(35,592)
Total Revenue	81,043	81,342	65,000	(16,342)
Other Fin Uses	48,442	75,390	65,000	(10,390)
Contingency	0	5,952	0	(5,952)
Total Appropriations	48,442	81,342	65,000	(16,342)

Special Revenue Funds

RECOMMENDED BUDGET • FY 2026-27

ORG 3870708 CITY/COUNTY				
PAYMNT PROGRAM TOTAL	(32,601)	0	0	0

County Service Area 3 Fund in the Environmental Management Department

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

Vector Control

The Vector Control account funds activities for the control of mosquitos, plague, Hantavirus, and yellow jackets in the South Lake Tahoe Basin on a seasonal basis. Revenue is largely derived from ad valorem taxes and from special tax assessments on improved property.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	637,216	551,000	551,000	0
Fines & Penalties	825	900	900	0
Rev Use Money/Prop	258,813	140,000	140,000	0
IG Rev - State	4,076	4,100	4,100	0
Other Gov Agency	9,866	10,000	10,000	0
Service Charges	128,446	120,000	121,854	1,854
Miscellaneous Rev	1,420	0	0	0
Fund Balance	0	4,562,141	4,467,585	(94,556)
Total Revenue	1,040,661	5,388,141	5,295,439	(92,702)
Salaries & Benefits	204,628	446,970	451,120	4,150
Services & Supplies	44,654	80,114	61,964	(18,150)
Other Charges	184,733	338,472	347,273	8,801
Fixed Assets	0	55,000	55,000	0
Contingency	0	4,467,585	4,380,082	(87,503)
Total Appropriations	434,015	5,388,141	5,295,439	(92,702)
ORG 3830300 EM: VECTOR CONTROL TOTAL	(606,646)	0	0	0

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 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	1,002	2,000	2,000	0
Rev Use Money/Prop	8,168	1,500	5,000	3,500
Service Charges	228,442	236,500	234,580	(1,920)
Total Revenue	237,612	240,000	241,580	1,580
Other Charges	233,907	240,000	241,580	1,580

Special Revenue Funds

RECOMMENDED BUDGET • FY 2026-27

Total Appropriations	233,907	240,000	241,580	1,580
ORG 3830350 EM: CITY OF SLT SNOW REMOVAL TOTAL	(3,705)	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.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	9,827	15,000	15,000	0
Fines & Penalties	7,600	8,000	8,000	0
Rev Use Money/Prop	215,408	100,000	150,000	50,000
IG Rev - State	321,642	264,950	323,969	59,019
Service Charges	2,507,049	2,525,000	2,539,499	14,499
Miscellaneous Rev	4,140	0	0	0
Other Fin Sources	142,464	75,390	65,000	(10,390)
Fund Balance	0	3,786,850	2,255,415	(1,531,435)
Total Revenue	3,208,130	6,775,190	5,356,883	(1,418,307)
Salaries & Benefits	1,086,213	1,184,301	1,186,136	1,835
Services & Supplies	492,565	1,067,970	860,700	(207,270)
Other Charges	579,297	992,895	977,297	(15,598)
Fixed Assets	0	670,000	362,500	(307,500)
Other Fin Uses	0	75,000	50,000	(25,000)
Intrafund Transfers	282,100	892,109	882,542	(9,567)
Contingency	0	1,892,915	1,037,708	(855,207)
Total Appropriations	2,440,174	6,775,190	5,356,883	(1,418,307)
ORG 3810100 EM: CSA #10 SOLID WASTE TOTAL	(767,955)	0	0	0

Solid Waste South Lake Tahoe

This fund provides for litter pickup and control in the unincorporated area of the South Lake Tahoe Basin.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	1,157	800	800	0
Rev Use Money/Prop	20,610	10,000	10,000	0
Service Charges	96,348	89,498	96,318	6,820
Fund Balance	0	260,722	156,547	(104,175)
Total Revenue	118,115	361,020	263,665	(97,355)
Salaries & Benefits	25,521	42,893	42,489	(404)

Special Revenue Funds

RECOMMENDED BUDGET • FY 2026-27

Services & Supplies	62,327	101,496	68,459	(33,037)
Other Charges	37,048	60,174	60,955	781
Other Fin Uses	94,022	0	0	0
Contingency	0	156,457	91,762	(64,695)
Total Appropriations	218,918	361,020	263,665	(97,355)
ORG 3810110 EM: CSA #10 SOLID WASTE - SLT TOTAL	100,803	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.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	2,754	3,000	3,000	0
Rev Use Money/Prop	208,764	75,000	100,000	25,000
Service Charges	1,013,036	925,000	931,470	6,470
Other Fin Sources	1,014,071	1,380,155	0	(1,380,155)
Fund Balance	0	4,322,746	2,453,511	(1,869,235)
Total Revenue	2,238,626	6,705,901	3,487,981	(3,217,920)
Salaries & Benefits	409,824	444,112	465,173	21,061
Services & Supplies	637,785	1,803,346	788,350	(1,014,996)
Other Charges	210,512	303,493	322,774	19,281
Fixed Assets	1,063,623	2,816,732	2,265,045	(551,687)
Other Fin Uses	0	476,100	476,100	0
Intrafund Abatement	(282,100)	(892,109)	(882,542)	9,567
Contingency	0	1,754,227	53,081	(1,701,146)
Total Appropriations	2,039,644	6,705,901	3,487,981	(3,217,920)
ORG 3810120 EM: CSA #10 LIQUID WASTE TOTAL	(198,982)	0	0	0

Household and Hazardous Waste

The Household and Hazardous Waste account funds the administration of the countywide household hazardous waste collection and disposal program, including the operation of a household hazardous waste drop-off facility, grant activities supporting safe recycling of used and refined oil, electronic waste, universal waste, and latex-based paint. The account also funds the hazardous materials incident response team. Revenue is primarily sourced from special assessments on improved parcels within the County; one-time grant funding sources come from State grants.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	1,745	1,800	1,800	0
Rev Use Money/Prop	62,719	30,000	30,000	0
IG Rev - State	69,758	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2026-27

Service Charges	255,842	246,000	264,734	18,734
Other Fin Sources	47,092	83,909	32,314	(51,595)
Fund Balance	0	1,081,954	742,612	(339,342)
Total Revenue	437,156	1,443,663	1,071,460	(372,203)
Salaries & Benefits	164,792	267,859	157,328	(110,531)
Services & Supplies	137,865	209,231	202,450	(6,781)
Other Charges	80,938	223,961	115,465	(108,496)
Fixed Assets	17,662	0	0	0
Contingency	0	742,612	596,217	(146,395)
Total Appropriations	401,257	1,443,663	1,071,460	(372,203)
ORG 3810130 EM: CSA #10 HAZARDOUS WASTE TOTAL	(35,900)	0	0	0

Litter Abatement

The Litter Abatement fund supports the South Lake Tahoe Litter Abatement program, which provides for the removal of roadside litter, administration of and response to solid waste complaints, procurement of grants to fund litter abatement activities, and prosecution of litter or illegal dumping violations.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	207	332	200	(132)
Rev Use Money/Prop	840	336	0	(336)
Service Charges	17,675	28,000	28,459	459
Other Fin Sources	0	0	26,000	26,000
Fund Balance	0	(21,164)	0	21,164
Total Revenue	18,722	7,504	54,659	47,155
Services & Supplies	39,600	7,504	54,659	47,155
Total Appropriations	39,600	7,504	54,659	47,155
ORG 3810140 EM: CSA #10 LITTER - SLT TOTAL	20,878	0	0	0

Union Mine Closure Account

The Union Mine Closure Account provides required funding set aside for the 30-year "Pledge of Revenue" for post-closure maintenance for the Union Mine landfill and Class II closures. Every five years, an updated estimate of the total costs for the closure is prepared and each year that amount is adjusted using an annual inflation factor. Funds are placed in a designation to match the estimated cost of the closure.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	166,441	40,000	125,000	85,000
Other Fin Sources	0	50,000	25,000	(25,000)
Fund Balance	0	86,442	0	(86,442)
Total Revenue	166,441	176,442	150,000	(26,442)
Reserves Budgetary	0	176,442	150,000	(26,442)
Total Appropriations	0	176,442	150,000	(26,442)

Special Revenue Funds

RECOMMENDED BUDGET • FY 2026-27

ORG 3898980 EM: UNION MINE				
CLOSURE/POST CL TOTAL	(166,441)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2026-27

PLANNING AND BUILDING

Countywide Special Revenue – Development Services Fund

Abatement Subfund

The Abatement subfund consists of fines collected from parcel owners for violations of the County building ordinance. These funds are used to cover general expenses related to staff, services, and supplies for the abatement process. Once the violation fees are reimbursed to the County, the money is reinvested into the fund to help cover future abatement costs.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	19,124	6,000	6,000	0
Service Charges	5,000	0	0	0
Fund Balance	0	349,650	310,000	(39,650)
Total Revenue	24,124	355,650	316,000	(39,650)
Other Fin Uses	45,384	50,000	50,000	0
Contingency	0	305,650	266,000	(39,650)
Total Appropriations	45,384	355,650	316,000	(39,650)
ORG 3770706 BP: ABATEMENT TOTAL	21,261	0	0	0

Planning Project Fund

The Planning Project subfund is used to hold developer deposits for draw down when staff time is earned on projects throughout the County.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	85,608	100,000	95,000	(5,000)
Total Revenue	85,608	100,000	95,000	(5,000)
Other Fin Uses	85,608	100,000	95,000	(5,000)
Total Appropriations	85,608	100,000	95,000	(5,000)
ORG 3770732 BP: PLANNING PROJECTS TOTAL	0	0	0	0

Commercial Grading

The Commercial Grading subfund is used to hold developer deposits for draw down when staff time is earned for permits for grading over 1,500 cubic yards.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	3,398	1,000	500	(500)
Total Revenue	3,398	1,000	500	(500)
Other Fin Uses	3,398	1,000	500	(500)

Special Revenue Funds

RECOMMENDED BUDGET • FY 2026-27

Total Appropriations	3,398	1,000	500	(500)
ORG 3770735 BP: COMMERCIAL GRADING TOTAL	0	0	0	0

Tahoe Regional Planning Agency (TRPA) Allocations

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

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	8,000	51,000	50,000	(1,000)
Fund Balance	0	(1,000)	0	1,000
Total Revenue	8,000	50,000	50,000	0
Other Fin Uses	8,000	50,000	50,000	0
Total Appropriations	8,000	50,000	50,000	0
ORG 3770740 BP: TRPA BUILDING ALLOCATIONS TOTAL	0	0	0	0

Surface Mining Reclamation

The Surface Mining Reclamation Act (SMARA) requires that every surface mining operation has a permit, a reclamation plan, and financial assurances. A fundamental purpose of SMARA is that surface mine operators, rather than the taxpaying public, bear the expense of reclaiming lands disturbed by surface mining. The financial assurances must remain in effect for the duration of the mining operation and until reclamation is complete and are made payable to the lead agency and the Department.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	15,140	15,140	0
Total Revenue	0	15,140	15,140	0
Contingency	0	15,140	15,140	0
Total Appropriations	0	15,140	15,140	0
ORG 3770751 BP: SURFACE MINING RECLAMATION TOTAL	0	0	0	0

Ecological Preserve Fee

The Ecological Preserve Fee fund is funded by In Lieu of Fees charged for developing in the five designated rare plant areas of El Dorado County; these funds are used to purchase land to preserve rare plant habitats.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	51,263	15,000	15,000	0
Service Charges	87,715	175,000	175,000	0
Fund Balance	0	988,746	1,038,746	50,000

Special Revenue Funds

RECOMMENDED BUDGET • FY 2026-27

Total Revenue	138,978	1,178,746	1,228,746	50,000
Other Fin Uses	780	326,000	326,000	0
Contingency	0	852,746	902,746	50,000
Total Appropriations	780	1,178,746	1,228,746	50,000
ORG 3770754 BP: ECOLOGICAL PRESERVE FEE TOTAL	(138,198)	0	0	0

Oak Woodlands Conservation

The Oak Woodlands Conservation fund is funded by In Lieu of Fees charged when a development project removes oak canopy over the retention amount; these funds are used to purchase land.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	44,211	20,000	20,000	0
Service Charges	127,725	200,000	194,000	(6,000)
Fund Balance	0	918,308	1,091,169	172,861
Total Revenue	171,936	1,138,308	1,305,169	166,861
Other Fin Uses	31,931	70,000	48,500	(21,500)
Contingency	0	1,068,308	1,256,669	188,361
Total Appropriations	31,931	1,138,308	1,305,169	166,861
ORG 3770755 BP: OAK WOODLANDS CONSERVATION TOTAL	(140,005)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	22,195	10,000	10,000	0
Other Fin Sources	25,545	50,000	38,800	(11,200)
Fund Balance	0	462,330	534,000	71,670
Total Revenue	47,740	522,330	582,800	60,470
Contingency	0	522,330	582,800	60,470
Total Appropriations	0	522,330	582,800	60,470
ORG 3770756 BP: OAK WOODLAND CONSV FEE TOTAL	(47,740)	0	0	0

Bass Lake Hills Specific Plan Supplemental Tentative Map Submittal

The Supplemental Tentative Map Submittal (STMS) Fees Bass Lake Hills Specific Plan subfund is per County Code Ordinance 130.70.040, which states a Bass Lake Hills Specific Plan Supplemental Tentative Map Submittal (BLHSP STMS) Fee is established to reimburse the County and/or Initial Participation Developers for expenses associated with preparing and adopting the Bass Lake Hills Specific Plan.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	4	0	1	1
Fund Balance	0	78	79	1

Special Revenue Funds

RECOMMENDED BUDGET • FY 2026-27

Total Revenue	4	78	80	2
Contingency	0	78	80	2
Total Appropriations	0	78	80	2
ORG 3770757 BP: STMS FEES				
BASS LAKE HLS SP TOTAL	(4)	0	0	0

Certified Access Specialist

Per Legistar item 19-1210 approved on August 8, 2019, the Certified Access Specialist subfund was created for Certified Access Specialist (CASp) remaining fees for certification and training for the Planning and Building Department to utilize. The funds were previously held in a subfund in the Chief Administrative Office and were moved to the Planning and Building Department in FY 2021-22.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	6,890	2,000	2,000	0
Miscellaneous Rev	49,888	51,000	45,000	(6,000)
Fund Balance	0	131,579	156,695	25,116
Total Revenue	56,778	184,579	203,695	19,116
Other Charges	4,989	6,000	6,000	0
Other Fin Uses	29,173	35,000	35,000	0
Contingency	0	143,579	162,695	19,116
Total Appropriations	34,162	184,579	203,695	19,116
ORG 3770758 BP: CERTIFIED ACCESS SPECIALST TOTAL	(22,617)	0	0	0

Oak Woodlands Administration Fee

The Oak Administration Fee fund is funded by In Lieu of Fees charged when a development project removes oak canopy over the retention amount; these funds are used to fund administration of the fees and management of lands.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	3,234	500	500	0
Other Fin Sources	6,386	20,000	9,700	(10,300)
Fund Balance	0	63,683	70,079	6,396
Total Revenue	9,620	84,183	80,279	(3,904)
Other Fin Uses	3,959	11,500	11,500	0
Contingency	0	72,683	68,779	(3,904)
Total Appropriations	3,959	84,183	80,279	(3,904)
ORG 3770759 OAK ADMIN FEE: OAK WOODLAND TOTAL	(5,661)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2026-27

Technological Improvement/Enhancement Fee

A fee charged on each permit to be used to cover the costs for improved operational efficiency and customer service, including enhancement and improvement to existing software for permitting and projects.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	130,463	85,000	90,000	5,000
Rev Use Money/Prop	5,352	2,000	5,000	3,000
Fund Balance	0	184,624	336,416	151,792
Total Revenue	135,815	271,624	431,416	159,792
Other Fin Uses	5,220	10,000	15,000	5,000
Contingency	0	261,624	416,416	154,792
Total Appropriations	5,220	271,624	431,416	159,792
ORG 3770762 BP: TECH IMPROV/ENH FEE TOTAL	(130,595)	0	0	0

General Plan Fee

A fee charged on permits based on the actual County permitting cost. The fee will recover 25% of the general plan costs each year, with the total fee being placed in a newly established special revenue fund where staff would continue to draw from the account each year based on the current recovery amount of 9% to cover current staff/program costs for general plan activities while the remaining 16% will stay in the special revenue fund and accumulate for the future comprehensive general plan updates.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	254,643	150,000	150,000	0
Rev Use Money/Prop	10,720	3,000	3,000	0
Fund Balance	0	375,422	517,347	141,925
Total Revenue	265,363	528,422	670,347	141,925
Other Fin Uses	0	0	100,000	100,000
Contingency	0	528,422	570,347	41,925
Total Appropriations	0	528,422	670,347	141,925
ORG 3770763 BP: GENERAL PLAN FEE TOTAL	(265,363)	0	0	0

Heritage Carson Creek Community Benefit

Heritage Carson Creek Community Benefit: A Community Benefit and Development Agreement between the County and Carson Creek El Dorado, LLC, and Lennar Homes of California, Inc, known as the Heritage Carson Creek Village 11, entered into a Development Agreement, effective September 21, 2021. As a part of the agreement, section 3.2.1, a Heritage Carson Creek Community Benefit Fee of \$4,174 per dwelling unit is to be utilized for any purpose benefiting the community, as determined in the sole discretion of the Board of Supervisors. It is payable in connection with the issuance of each residential building permit within the project and is subject to annual adjustment based on the Consumer Price Index for the San Francisco-Oakland-Hayward area on January 1 of each year.

Special Revenue Funds

RECOMMENDED BUDGET • FY 2026-27

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	1,163,503	1,270,184	106,681
Total Revenue	0	1,163,503	1,270,184	106,681
Other Fin Uses	0	100,000	100,000	0
Contingency	0	1,063,503	1,170,184	106,681
Total Appropriations	0	1,163,503	1,270,184	106,681
ORG 3770761 BP: HERITAGE COMM BENEFIT FEE TOTAL	0	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 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	26,642	(1,500)	250	1,750
IG Rev - State	3,000,000	0	0	0
Other Fin Sources	52,397	115,000	115,000	0
Total Revenue	3,079,039	113,500	115,250	1,750
Salaries & Benefits	14,869	21,834	225,071	203,237
Services & Supplies	3,085,520	227,957	19,372	(208,585)
Other Charges	21,075	1,409	8,507	7,098
Intrafund Abatement	(52,856)	(137,700)	(137,700)	0
Total Appropriations	3,068,608	113,500	115,250	1,750
ORG 3735350 BP: HOUSING UNIT TOTAL	(10,430)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	21,773	7,500	7,500	0
Service Charges	138,054	60,000	60,000	0
Fund Balance	0	526,798	526,798	0
Total Revenue	159,827	594,298	594,298	0
Other Charges	0	50,000	0	(50,000)
Contingency	0	544,298	594,298	50,000
Total Appropriations	0	594,298	594,298	0
ORG 3735351 BP: AFFORDABLE HOUSING TOTAL	(159,827)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	46,651	25,000	5,000	(20,000)

Special Revenue Funds

RECOMMENDED BUDGET • FY 2026-27

Miscellaneous Rev	20	150	150	0
Other Fin Sources	25,849	50,000	0	(50,000)
Fund Balance	0	755,682	771,854	16,172
Total Revenue	72,520	830,832	777,004	(53,828)
Services & Supplies	0	500,000	700,000	200,000
Intrafund Transfers	0	50,000	50,000	0
Contingency	0	280,832	27,004	(253,828)
Total Appropriations	0	830,832	777,004	(53,828)
ORG 3735352 BP: CDBG REVOLVING LOAN TOTAL	(72,520)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	56,471	25,000	25,000	0
IG Rev - Federal	0	0	500,000	500,000
Fund Balance	0	1,096,394	1,181,018	84,624
Total Revenue	56,471	1,121,394	1,706,018	584,624
Services & Supplies	0	850,000	1,350,000	500,000
Intrafund Transfers	11,784	85,000	85,000	0
Contingency	0	186,394	271,018	84,624
Total Appropriations	11,784	1,121,394	1,706,018	584,624
ORG 3735353 BP: HOME REVOLVING LOAN TOTAL	(44,686)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	3,515	3,515	0
Total Revenue	0	3,515	3,515	0
Other Charges	0	3,515	3,515	0
Total Appropriations	0	3,515	3,515	0
ORG 3735354 BP: HOME CONSTRUCT REHAB TOTAL	0	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	0	2,000	2,000	0
IG Rev - State	150,000	0	0	0
Fund Balance	0	108,929	110,229	1,300
Total Revenue	150,000	110,929	112,229	1,300
Intrafund Transfers	41,071	2,700	2,700	0
Contingency	0	108,229	109,529	1,300
Total Appropriations	41,071	110,929	112,229	1,300
ORG 3735355 BP: PERM LOCAL HOUSING ALLOC TOTAL	(108,929)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2026-27

El Dorado Development Project Fund in the Planning and Building Department

The El Dorado Development Fund in the Planning and Building Department includes two subfunds the Missouri Flat and Missouri Flat Project Management subfunds.

The Missouri Flat subfund was established in accordance with Ordinance Code 130.72 for the deposit of fees charged for any non-residential development requiring a building permit within the Missouri Flat Area. The fees were established to reimburse the initial contributing developers that participated in funding the Environmental Impact Report for the Missouri Flat Road Circulation Plan.

The Missouri Flat Project Management subfund's primary source of funding is a reimbursement agreement for funding of legal services for the preparation of environmental impact reports.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	10,607	4,200	0	(4,200)
Fund Balance	0	208,326	271,720	63,394
Total Revenue	10,607	212,526	271,720	59,194
Services & Supplies	0	0	103,633	103,633
Other Fin Uses	0	0	168,087	168,087
Contingency	0	212,526	0	(212,526)
Total Appropriations	0	212,526	271,720	59,194
ORG 3780801 DEV DIST - MISSOURI FLAT TOTAL	(10,607)	0	0	0

Texas Hill Reservoir

The funding agreement between the County and the El Dorado Irrigation District (EID) for the preparation of an Environmental Impact Report (EIR) for 67 parcels located within the Texas Hill Reservoir Takeline. 50% of the funds were provided by EID and placed in a special revenue fund to be drawn down periodically upon receipt of invoices for the EIR work.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	59,913	59,913	0
Total Revenue	0	59,913	59,913	0
Other Fin Uses	73,689	59,913	59,913	0
Total Appropriations	73,689	59,913	59,913	0
ORG 3720202 BP: EID-EIR TX HILL TOTAL	73,689	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2026-27

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 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	40,000	0	0	0
Rev Use Money/Prop	(24,318)	0	0	0
IG Rev - State	1,594,268	3,170,000	138,923	(3,031,077)
IG Rev - Federal	1,910,909	581,000	430,000	(151,000)
Service Charges	193,516	359,000	30,000	(329,000)
Miscellaneous Rev	1,635,474	0	337,606	337,606
Other Fin Sources	187,095	319,022	72,011	(247,011)
Fund Balance	0	176,181	0	(176,181)
Total Revenue	5,536,944	4,605,203	1,008,540	(3,596,663)
Salaries & Benefits	394,750	455,125	539,279	84,154
Services & Supplies	4,672,609	3,449,237	171,655	(3,277,582)
Other Charges	3,068	10,000	10,000	0
Intrafund Transfers	357,697	690,841	287,606	(403,235)
Total Appropriations	5,428,125	4,605,203	1,008,540	(3,596,663)
ORG 3610150 DOT: ENVIRONMENTAL IMPROVEMENT TOTAL	(108,820)	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 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Salaries & Benefits	468,870	822,261	873,349	51,088
Services & Supplies	74,410	84,221	82,062	(2,159)
Other Charges	2,148,281	3,039,866	3,503,730	463,864
Other Fin Uses	1,462,846	0	0	0
Total Appropriations	4,154,408	3,946,348	4,459,141	512,793
ORG 3600000 DOT: ADMINISTRATION TOTAL	4,154,408	3,946,348	4,459,141	512,793

Special Revenue Funds

RECOMMENDED BUDGET • FY 2026-27

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	8,204	7,500	7,000	(500)
License, Pmt, Fran	2,394,563	2,750,000	2,625,000	(125,000)
Rev Use Money/Prop	141,211	113,944	102,089	(11,855)
IG Rev - State	9,611,838	9,689,799	10,014,141	324,342
IG Rev - Federal	588,583	750,000	750,000	0
Miscellaneous Rev	627	5,000	4,500	(500)
Other Fin Sources	9,770,689	9,787,970	10,505,000	717,030
Fund Balance	0	8,149,760	7,227,237	(922,523)
Total Revenue	22,515,716	31,253,973	31,234,967	(19,006)
Salaries & Benefits	163	0	0	0
Services & Supplies	960,531	1,529,642	1,621,888	92,246
Other Charges	186,206	44,300	44,500	200
Fixed Assets	43,054	0	0	0
Other Fin Uses	18,944	0	0	0
Reserves Budgetary	0	500,000	500,000	0
Total Appropriations	1,208,899	2,073,942	2,166,388	92,446
ORG 3600010 DOT: GENERAL DEPARTMENT TOTAL	(21,306,817)	(29,180,031)	(29,068,579)	111,452

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	464,223	0	0	0
IG Rev - State	3,418,306	11,359,392	2,922,340	(8,437,052)
IG Rev - Federal	34,549,698	51,723,758	28,827,987	(22,895,771)
Service Charges	20,000	48,500	0	(48,500)
Other Fin Sources	8,830,772	29,872,847	30,320,620	447,773
Total Revenue	47,282,999	93,004,497	62,070,947	(30,933,550)
Salaries & Benefits	2,495,374	3,549,854	3,235,622	(314,232)
Services & Supplies	42,235,957	81,091,491	48,705,362	(32,386,129)
Other Charges	100,702	3,991,906	5,181,506	1,189,600
Fixed Assets	982,701	2,371,246	2,763,532	392,286
Total Appropriations	45,814,733	91,004,497	59,886,022	(31,118,475)
ORG 3610100 DOT: CAPITAL IMPROVEMENTS TOTAL	(1,468,267)	(2,000,000)	(2,184,925)	(184,925)

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	123,038	85,000	100,000	15,000
IG Rev - State	54,039	0	0	0
IG Rev - Federal	0	1,291,380	151,938	(1,139,442)
Service Charges	1,796,896	1,986,270	1,896,121	(90,149)
Miscellaneous Rev	0	0	22,000	22,000
Other Fin Sources	381,432	493,648	158,000	(335,648)

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Total Revenue	2,355,405	3,856,298	2,328,059	(1,528,239)
Salaries & Benefits	4,396,286	5,006,672	4,583,798	(422,874)
Services & Supplies	660,901	2,801,302	1,424,964	(1,376,338)
Other Charges	105,912	96,800	96,800	0
Fixed Assets	20,363	10,000	21,300	11,300
Intrafund Abatement	(357,697)	(690,841)	(287,606)	403,235
Total Appropriations	4,825,765	7,223,933	5,839,256	(1,384,677)
ORG 3620200 DOT: ENGINEERING TOTAL	2,470,360	3,367,635	3,511,197	143,562

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	439,754	94,276	0	(94,276)
IG Rev - Federal	1,037,520	342,819	0	(342,819)
Service Charges	225,753	367,905	316,032	(51,873)
Miscellaneous Rev	314,837	62,000	25,000	(37,000)
Other Fin Sources	17,074,423	16,212,453	15,846,470	(365,983)
Total Revenue	19,092,286	17,079,453	16,187,502	(891,951)
Salaries & Benefits	10,442,202	11,872,592	12,111,717	239,125
Services & Supplies	17,030,961	20,466,982	20,866,650	399,668
Other Charges	117,916	108,700	109,500	800
Fixed Assets	266,437	400,000	300,000	(100,000)
Other Fin Uses	28,983	500,000	375,000	(125,000)
Total Appropriations	27,886,499	33,348,274	33,762,867	414,593
ORG 3630300 DOT: MAINTENANCE TOTAL	8,794,212	16,268,821	17,575,365	1,306,544

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	84,999	118,000	77,000	(41,000)
Miscellaneous Rev	5,354	0	0	0
Other Fin Sources	454,739	3,550,000	2,000,000	(1,550,000)
Total Revenue	545,092	3,668,000	2,077,000	(1,591,000)
Salaries & Benefits	2,019,751	2,392,527	2,412,251	19,724
Services & Supplies	1,783,125	2,450,300	2,374,450	(75,850)
Other Charges	0	1,000	1,100	100
Fixed Assets	2,064,919	6,421,400	2,997,000	(3,424,400)
Total Appropriations	5,867,795	11,265,227	7,784,801	(3,480,426)
ORG 3630350 DOT: MAINTENANCE - EQUIP SHOP TOTAL	5,322,703	7,597,227	5,707,801	(1,889,426)

Road District Fund

The Road District fund receives all revenue from property taxes and homeowners' tax relief funds, which are subsequently transferred out of this fund and recorded as funding sources to the Road Fund.

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Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	9,464,755	9,661,000	10,381,000	720,000
Fines & Penalties	4,164	6,000	6,000	0
Rev Use Money/Prop	70,066	50,000	50,000	0
IG Rev - State	56,698	63,000	63,000	0
Fund Balance	0	2,970	0	(2,970)
Total Revenue	9,595,682	9,782,970	10,500,000	717,030
Other Fin Uses	9,597,000	9,782,970	10,500,000	717,030
Total Appropriations	9,597,000	9,782,970	10,500,000	717,030
ORG 3600020 DOT: ROAD DISTRICT TAX TOTAL	1,318	0	0	0

Special Revenue Funds in the Transportation Department

Road Construction Improvement In Lieu

The Road Construction Improvement In Lieu subfund receives cash payments from developers made in lieu of construction to prevent “throw away” construction costs when capital improvement will be constructed in the area.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	14,874	5,000	5,000	0
Fund Balance	0	292,142	305,000	12,858
Total Revenue	14,874	297,142	310,000	12,858
Contingency	0	297,142	310,000	12,858
Total Appropriations	0	297,142	310,000	12,858
ORG 3670704 DOT: ROAD CONSTR IMPRV IN LIEU TOTAL	(14,874)	0	0	0

Department of Transportation (DOT) RSTP STBGP

Regional Surface Transportation Program (RSTP) Surface Transportation Block Grant Program (STBGP) funding is received annually and is nominated and awarded for specific capital improvement road projects. RSTP funding was previously held in the Road Fund, but in FY 2022-23 new special revenue funds were created for the three types of RSTP funding to facilitate proper accounting and reporting requirements for RSTP revenues and to establish auditable records of RSTP funding usage within the County's financial system. The advance funding received can only be used to reimburse road funds 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 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	685,266	560,513	638,833	78,320
Fund Balance	0	1,981,792	2,368,805	387,013
Total Revenue	685,266	2,542,305	3,007,638	465,333
Other Fin Uses	704,773	173,500	1,151,306	977,806

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Contingency	0	2,368,805	1,856,332	(512,473)
Total Appropriations	704,773	2,542,305	3,007,638	465,333
ORG 3670762 DOT: RSTP STBGP-EDCTC TOTAL	19,507	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.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	100,000	100,000	100,000	0
Fund Balance	0	287,392	447,097	159,705
Total Revenue	100,000	387,392	547,097	159,705
Other Fin Uses	413,526	310,350	226,699	(83,651)
Contingency	0	77,042	320,398	243,356
Total Appropriations	413,526	387,392	547,097	159,705
ORG 3670763 DOT: RSTP COUNTY MATCH TOTAL	313,526	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 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	359,164	359,164	359,164	0
Fund Balance	0	939,047	1,057,851	118,804
Total Revenue	359,164	1,298,211	1,417,015	118,804
Other Fin Uses	885,867	854,370	459,500	(394,870)
Contingency	0	443,841	957,515	513,674
Total Appropriations	885,867	1,298,211	1,417,015	118,804
ORG 3670764 DOT: RSTP COUNTY EXCHANGE TOTAL	526,703	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

Special Revenue Funds

RECOMMENDED BUDGET • FY 2026-27

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.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,351,031	765,000	924,750	159,750
Service Charges	3,257,621	3,969,551	3,657,415	(312,136)
Fund Balance	0	25,525,120	20,151,745	(5,373,375)
Total Revenue	4,608,652	30,259,671	24,733,910	(5,525,761)
Services & Supplies	0	5,100,325	4,951,553	(148,772)
Other Fin Uses	3,964,202	5,007,601	8,282,711	3,275,110
Contingency	0	20,151,745	11,499,646	(8,652,099)
Total Appropriations	3,964,202	30,259,671	24,733,910	(5,525,761)
ORG 3670715 DOT: TIM ZN 8 EL DORADO HILLS TOTAL	(644,449)	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 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	385,134	339,000	385,134	46,134
Service Charges	1,556,619	1,701,236	1,597,527	(103,709)
Fund Balance	0	8,458,692	7,375,464	(1,083,228)
Total Revenue	1,941,753	10,498,928	9,358,125	(1,140,803)
Services & Supplies	0	2,185,854	0	(2,185,854)
Other Fin Uses	370	937,610	1,310,195	372,585
Contingency	0	7,375,464	8,047,930	672,466
Total Appropriations	370	10,498,928	9,358,125	(1,140,803)

Special Revenue Funds

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ORG 3670716 DOT: TIM SILVA				
VALLEY INTRCHNG TOTAL	(1,941,383)	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.

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 closed 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 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	366,944	100,000	0	(100,000)
Service Charges	(2,484)	0	0	0
Fund Balance	0	6,497,295	2,291,790	(4,205,505)
Total Revenue	364,460	6,597,295	2,291,790	(4,305,505)
Services & Supplies	0	3,372,682	2,291,790	(1,080,892)
Other Fin Uses	613,954	1,490,509	0	(1,490,509)
Contingency	0	1,734,104	0	(1,734,104)
Total Appropriations	613,954	6,597,295	2,291,790	(4,305,505)
ORG 3670717 DOT: TIM ZNS 1 TO 7 TOTAL	249,495	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.

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

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,639,998	932,000	1,166,393	234,393
Service Charges	1,216,562	1,194,489	1,352,750	158,261
Fund Balance	0	32,401,208	22,853,816	(9,547,392)
Total Revenue	2,856,560	34,527,697	25,372,959	(9,154,738)
Services & Supplies	0	5,630,438	3,826,352	(1,804,086)
Other Fin Uses	726,073	6,043,443	2,433,545	(3,609,898)
Contingency	0	22,853,816	19,113,062	(3,740,754)
Total Appropriations	726,073	34,527,697	25,372,959	(9,154,738)
ORG 3670718 DOT: TIM HIGHWAY 50 TOTAL	(2,130,487)	0	0	0

Zone A Traffic Impact Fees

The fees collected by the Traffic Impact Fee (TIF) Program (formerly known as the TIM Fee Program) are used to fund transportation improvements needed to accommodate growth anticipated by the County's General Plan. The TIF Program requirements shall be applicable to all new development located within the Western Slope boundaries of the County. Improvements funded by the TIF Program include, but are not limited to, new roadways, roadway widenings, roadway intersection improvements and transit. On December 8, 2020, the Board adopted Resolution 196-2020, implementing a major revision to the TIF program. The County's program was renamed to the Traffic Impact Fee (TIF) Program, and the program's eight traffic impact fee zones were consolidated into three for purposes of allocating the costs of the public transportation facilities. The updated zones and rates went into effect on February 8, 2021. A TIF program is legally required to meet guidelines as established by Assembly Bill 1600 (California Government Code Sections 66000-66008). Zone A Traffic Impact Fees fund construction and improvements in the Grizzly Flat / Quintette / West of Echo Summit, Coloma / Cool / Georgetown formerly, Placerville / Camino / Pollock Pines, Pleasant Valley, and Fairplay / Latrobe / Mt Aukum areas.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	77,025	68,000	68,000	0
Service Charges	297,406	245,804	225,955	(19,849)
Fund Balance	0	1,689,889	1,999,784	309,895
Total Revenue	374,431	2,003,693	2,293,739	290,046
Other Fin Uses	0	3,909	3,908	(1)
Contingency	0	1,999,784	2,289,831	290,047
Total Appropriations	0	2,003,693	2,293,739	290,046
ORG 3670719 DOT: TIF ZONE A TOTAL	(374,431)	0	0	0

Zone B Traffic Impact Fees

The fees collected by the Traffic Impact Fee (TIF) Program (formerly known as the TIM Fee Program) are used to fund transportation improvements needed to accommodate growth anticipated by the County's

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General Plan. The TIF Program requirements shall be applicable to all new development located within the Western Slope boundaries of the County. Improvements funded by the TIF Program include, but are not limited to, new roadways, roadway widenings, roadway intersection improvements and transit. On December 8, 2020, the Board adopted Resolution 196-2020, implementing a major revision to the TIF program. The County's program was renamed to the Traffic Impact Fee (TIF) Program, and the program's eight traffic impact fee zones were consolidated into three for purposes of allocating the costs of the public transportation facilities. The updated zones and rates went into effect on February 8, 2021. A TIF program is legally required to meet guidelines as established by Assembly Bill 1600 (California Government Code

Sections 66000-66008). Zone B Traffic Impact Fees fund construction and improvements in the Cameron Park / Shingle Springs and El Dorado / Diamond Springs areas.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	168,432	127,000	162,000	35,000
Service Charges	764,519	1,141,333	1,001,716	(139,617)
Fund Balance	0	3,821,040	5,089,373	1,268,333
Total Revenue	932,951	5,089,373	6,253,089	1,163,716
Other Fin Uses	0	2,659,880	1,469,922	(1,189,958)
Contingency	0	2,429,493	4,783,167	2,353,674
Total Appropriations	0	5,089,373	6,253,089	1,163,716
ORG 3670720 DOT: TIF ZONE B				
TOTAL	(932,951)	0	0	0

MC&FP Phase One

County-owned Special Revenue account used to fund Phase 1 of the Missouri Flat Master Circulation and Plan projects.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	77,086	412,000	100,807	(311,193)
Other Fin Sources	7,825,867	1,128,327	6,197,638	5,069,311
Fund Balance	0	9,420,790	6,001,591	(3,419,199)
Total Revenue	7,902,953	10,961,117	12,300,036	1,338,919
Other Fin Uses	6,000	7,824,650	12,100,036	4,275,386
Contingency	0	3,136,467	200,000	(2,936,467)
Total Appropriations	6,000	10,961,117	12,300,036	1,338,919
ORG 3670723 MC&FP PHASE ONE				
TOTAL	(7,896,953)	0	0	0

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

In 2006, the County and the Tribe entered into an MOU in settlement of then-pending litigation related to the Tribe's proposed construction of the Red Hawk Casino on Tribe land. In exchange for the County's agreement to drop all pending lawsuits and cease its opposition to the construction of the casino, the Tribe would provide compensation to the County to mitigate anticipated impacts of the casino, including traffic. As amended in 2017, the MOU requires the Tribe to pay the County \$2.6 million dollars annually, which must be used for "qualifying public improvement projects," which are defined in the MOU as road

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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 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	658,685	286,000	466,000	180,000
Other Gov Agency	3,046,315	3,107,240	3,107,240	0
Fund Balance	0	10,262,246	8,697,407	(1,564,839)
Total Revenue	3,704,999	13,655,486	12,270,647	(1,384,839)
Other Fin Uses	4,490,099	4,958,079	11,911,986	6,953,907
Contingency	0	8,697,407	358,661	(8,338,746)
Total Appropriations	4,490,099	13,655,486	12,270,647	(1,384,839)
ORG 3670760 DOT: TRIBE AGMT-PUBLIC IMPRV TOTAL	785,100	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 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	170,011	100,000	170,000	70,000
IG Rev - State	8,414,101	8,341,552	8,716,610	375,058
Fund Balance	0	2,159,227	2,689,022	529,795
Total Revenue	8,584,111	10,600,779	11,575,632	974,853
Other Fin Uses	10,880,000	7,911,757	8,053,365	141,608
Contingency	0	2,689,022	3,522,267	833,245
Total Appropriations	10,880,000	10,600,779	11,575,632	974,853
ORG 3670761 DOT: SENATE BILL NO1 - SB1 TOTAL	2,295,889	0	0	0

Intelligence Transportation System

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

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	19,055	24,831	0	(24,831)
Fund Balance	0	373,078	0	(373,078)
Total Revenue	19,055	397,909	0	(397,909)
Other Fin Uses	1,174	397,909	0	(397,909)
Total Appropriations	1,174	397,909	0	(397,909)

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ORG 3670755 DOT: ITS				
PROGRAM	TOTAL	(17,881)	0	0

Subdivision Improvement Agreement Indian Creek

The Indian Creek Ranch project, TM 08-1472, executed Subdivision Improvement Agreement #22-5023 in order to meet the Conditions of Approval prior to issuance of Final Map TM-F22-0001. The subdivision Map Act requires a security against the construction of improvements, which most developers provide in the form of surety bonds. However, the Map Act also allows for a cash deposit, which the owners of the Indian Creek Ranch opted to provide instead. This fund will hold the cash security for the duration of the project, to be held for approximately 2-5 years depending on construction timelines, with refunds made at several points during the final 12 months as part of the initiation, and subsequent completion, of the warranty period.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	1,479,392	1,479,392	0
Total Revenue	0	1,479,392	1,479,392	0
Contingency	0	1,479,392	1,479,392	0
Total Appropriations	0	1,479,392	1,479,392	0
ORG 3670731 DOT: SIA IND CRK				
TOTAL	0	0	0	0

Frontage Improvement Deferral

The Cool General Retail Project, DR 19-0009, was required to construct a segment of Class II Bike Path along the parcel's frontage on CA-49, per Condition of Approval #13 for the project. The segment of bike

path is part of a larger bicycle network included in the El Dorado County Transportation Commission's Active Transportation Plan (ATP), which has not yet been constructed. Due to the lengthy permitting process to encroach on the Caltrans right of way, the lack of connection to adjacent bike paths, and plans for future improvements to the CA-49/CA-193 intersection in the immediate vicinity of the project, it was determined that the frontage improvements would be delayed, and the developer pay an in-lieu fee rather than construct the improvements at the time of building permit issuance. This special revenue fund holds the in-lieu payment, subject to Agreement #22-55007 (recorded as Doc #2022-0009093), until the CA-49/CA-193 intersection improvement project moves forward.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,159	300	300	0
Fund Balance	0	22,757	23,757	1,000
Total Revenue	1,159	23,057	24,057	1,000
Contingency	0	23,057	24,057	1,000
Total Appropriations	0	23,057	24,057	1,000
ORG 3670765 DOT: FIA COOL				
GENRL D19-0007 TOTAL	(1,159)	0	0	0

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Serrano Village J7 Frontage Improvements

Chapter 12.09 of the El Dorado County Frontage Improvement Ordinance allows County Engineer to require concurrent construction of frontage improvements such as curb, gutter, sidewalk and conform paving. Condition of approval #13 for Serrano Village J7 Bass Lake Road: required a Deferred Frontage Agreement with the County, and that the developer deposit funds representing the Village J7 fair share portion of the future frontage improvements (\$76,907,88). These funds are dedicated to future construction of the project's fair share frontage improvements, at such time as the ultimate alignment of Bass Lake Road is constructed.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	4,278	0	3,100	3,100
Fund Balance	0	84,024	84,024	0
Total Revenue	4,278	84,024	87,124	3,100
Contingency	0	84,024	87,124	3,100
Total Appropriations	0	84,024	87,124	3,100
ORG 3670721 DOT: SERRANO VILLAGE J7 FRONT TOTAL	(4,278)	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 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	10,246	0	0	0
Fund Balance	0	188,200	117,344	(70,856)
Total Revenue	10,246	188,200	117,344	(70,856)
Other Fin Uses	12,656	177,781	117,344	(60,437)
Contingency	0	10,419	0	(10,419)
Total Appropriations	12,656	188,200	117,344	(70,856)
ORG 3670722 DOT: BASS LK & BRIDWD INTERSCT TOTAL	2,409	0	0	0

Master Circulation & Financing Plan

This subfund is intended to fund the backbone infrastructure improvements. This was previously a trust account, but it was determined that the account did not meet the standards for a fiduciary account, so a special revenue fund was opened.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	7,810	1,500	3,000	1,500
Service Charges	12,614	40,000	30,000	(10,000)

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Fund Balance	0	147,327	177,327	30,000
Total Revenue	20,424	188,827	210,327	21,500
Other Fin Uses	13,000	11,500	11,500	0
Contingency	0	177,327	198,827	21,500
Total Appropriations	13,000	188,827	210,327	21,500
ORG 3670727 DOT: ADMIN BLHSP PFFP TOTAL	(7,424)	0	0	0

Encroachment Prepayments

The Encroachment Prepayments subfund, 12360353, includes deposits paid by individuals for inspection fees for utility encroachment permits. This fund is used to reimburse Road Fund for costs incurred, with residual funds refunded to owners. There are no fund balance, reserves, or designations associated with this subfund.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	0	25,000	25,000	0
Total Revenue	0	25,000	25,000	0
Other Fin Uses	0	25,000	25,000	0
Total Appropriations	0	25,000	25,000	0
ORG 3670753 DOT: BOND: ENCROACHMENT PRPYMT TOTAL	0	0	0	0

Developer Deposits

The Developer Deposits subfund is to hold developer deposits for draw down when staff time is earned on projects throughout the County.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	141,164	640,900	664,905	24,005
Total Revenue	141,164	640,900	664,905	24,005
Other Fin Uses	141,164	640,900	664,905	24,005
Total Appropriations	141,164	640,900	664,905	24,005
ORG 3670799 DOT: DEVELOPER DEPOSITS TOTAL	0	0	0	0
FUND 1236 COUNTYWIDE SR - ROADS TOTAL	(11,931,366)	0	0	0

County Service Area 2 Fund in the Transportation Department

The County Service Area 2 Fund in the Department of Transportation includes the following subfunds:

The Zone Clearing subfund is an administrative clearing account used to charge expenses that benefit all the Zones. The costs posted to this account will be spread to all the Zones.

The Arrowbee (Zone A) and Hidden Lakes (Zone B) accounts are Zone of Benefit Administration accounts established to provide road maintenance to a specific area.

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Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	21,694	22,271	23,200	929
Fines & Penalties	60	0	0	0
Rev Use Money/Prop	8,242	0	0	0
IG Rev - State	130	0	0	0
Service Charges	41,457	41,457	41,457	0
Fund Balance	0	197,667	252,099	54,432
Total Revenue	71,583	261,395	316,756	55,361
Services & Supplies	0	228,250	295,001	66,751
Other Charges	5,118	4,778	5,215	437
Other Fin Uses	0	568	568	0
Intrafund Transfers	4,547	5,584	5,755	171
Contingency	0	22,215	10,217	(11,998)
Total Appropriations	9,665	261,395	316,756	55,361
ORG 3582802 CSA #2 ARROWBEE Zn A TOTAL	(61,918)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	12,333	11,269	11,740	471
Fines & Penalties	158	0	0	0
Rev Use Money/Prop	2,992	0	0	0
IG Rev - State	74	0	0	0
Service Charges	26,924	26,124	26,124	0
Fund Balance	0	72,864	103,984	31,120
Total Revenue	42,482	110,257	141,848	31,591
Services & Supplies	18,200	74,965	127,167	52,202
Other Charges	3,425	3,878	4,444	566
Other Fin Uses	0	331	331	0
Intrafund Transfers	2,269	2,787	2,872	85
Contingency	0	28,296	7,034	(21,262)
Total Appropriations	23,894	110,257	141,848	31,591
ORG 3582803 CSA #2 HIDDEN LAKES Zn B TOTAL	(18,587)	0	0	0

County Service Area 3 Fund in the Transportation Department

The County Service Area 3 Funds in the Department of Transportation consists of the West Shore Snow Removal and the South Shore Snow Removal Zone of Benefit Administration accounts, which were established to provide snow removal to this specific area. The Cascade Drainage Zone (Zone 93) Zone of Benefit Administration account was established to provide drainage maintenance to this specific area.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	530	0	0	0

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Rev Use Money/Prop	35,953	15,000	15,000	0
Service Charges	90,928	90,603	90,953	350
Fund Balance	0	769,832	873,489	103,657
Total Revenue	127,410	875,435	979,442	104,007
Services & Supplies	0	75,000	75,000	0
Other Charges	1,322	1,550	2,000	450
Other Fin Uses	0	186	186	0
Contingency	0	798,699	902,256	103,557
Total Appropriations	1,322	875,435	979,442	104,007
ORG 3583808 CSA #3 W SHORE				
SNW RMVL Zn 504 TOTAL	(126,088)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	441	0	0	0
Rev Use Money/Prop	31,391	6,500	8,000	1,500
Service Charges	132,669	132,620	132,740	120
Fund Balance	0	709,892	847,605	137,713
Total Revenue	164,501	849,012	988,345	139,333
Services & Supplies	0	50,000	50,000	0
Other Charges	1,322	1,450	2,200	750
Fixed Assets	0	200,000	20,000	(180,000)
Other Fin Uses	0	186	186	0
Contingency	0	597,376	915,959	318,583
Total Appropriations	1,322	849,012	988,345	139,333
ORG 3583809 CSA #3 S SHORE				
SNW RMVL Zn 501 TOTAL	(163,180)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	9,065	1,000	2,500	1,500
Fund Balance	0	176,263	164,715	(11,548)
Total Revenue	9,065	177,263	167,215	(10,048)
Services & Supplies	0	32,000	32,000	0
Other Charges	1,322	1,669	8,500	6,831
Other Fin Uses	0	186	186	0
Intrafund Transfers	389	389	389	0
Contingency	0	143,019	126,140	(16,879)
Total Appropriations	1,710	177,263	167,215	(10,048)
ORG 3583810 CSA #3 CASCADE				
DRAINAGE Zn 93 TOTAL	(7,355)	0	0	0

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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.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	79,301	77,060	80,960	3,900
Fines & Penalties	35	0	0	0
Rev Use Money/Prop	50,898	11,000	12,000	1,000
IG Rev - State	477	0	0	0
Fund Balance	0	1,038,123	988,433	(49,690)
Total Revenue	130,711	1,126,183	1,081,393	(44,790)
Services & Supplies	15,080	96,500	196,500	100,000
Other Charges	4,554	7,252	8,453	1,201
Other Fin Uses	2,726	100,186	186	(100,000)
Contingency	0	922,245	876,254	(45,991)
Total Appropriations	22,361	1,126,183	1,081,393	(44,790)
ORG 3585815 CSA #5 TAHOMA DG Zn Cty Area 5 TOTAL	(108,351)	0	0	0

County Service Area 9 Fund in the Transportation Department

The County Service Area 9 Funds in the Department of Transportation consists of 96 individual Zone of Benefit Administration accounts established to provide road and drainage maintenance, street lighting, cemetery services and other localized services to a specific area.

CSA #9 accounts includes the Zone of Benefit Administration account, Insurance Reserve accounts and the Georgetown Cemetery Zone 3 as well as the following Zones of Benefit: Ryan Ranch Zone 2, Sundance Trail Zone 9, Holly Drive Zone 11, Texas Hill Zone 12, Oakleaf Circle Zone 13, Fernwood-Cothrin Zone 14, Carlson Drive Zone 15, East El Largo Zone 21, , Tegra Zone 23, Walnut Drive Zone 24, Meadowview Acres Zone 25, Dolly Varden Zone 26, Creekside Drive Zone 27, Pineoakio Zone 29, Lynx Trail Zone 30, Many Oaks Zone 32, Pilot View Drive Zone 35, Greensprings Zone 37, King Of The Mountain Zone 38, Randolph Canyon Zone 39, Rolling Ranch Zone 40, Blanchard Estates Zone 45, River Pines Est Zone 46, Rancho Ponderosa Zone 54, Nance Drive Zone 56, Devil's Gate Zone 60, Green Valley Oaks Zone 69, Maverick Zone 88, Shadow Lane Zone 98101, Creekside Zone 28, Stonegate Village Zone 31, La Cresta Zone 42, Bar J Ranch Zone 43, Waterford Zone 44, Parkview Heights Zone 48, Stoneridge Village Zone 50, Ridgeview Estates Zone 51, Crescent Ridge Zone 52, Green Valley Hills Zone 53, Village Center Zone 55, Winterhaven Zone 58, Fairchild Village Zone 59, Bass Lake Village Zone 61, Southpointe Zone 62, Marina Hills Zone 63, Marina Woods Zone 65, Summit Zone 66, Crown Valley, Francisco Oaks Zone 68, Eastwood Park Zone 71, Oak Tree Meadows Zone 73, Long View Estates Zone 76, Sierra Sunrise Zone 77, Serrano Zone 87, Creekside Greens Zone 89, Cameron Ridge Zone 82, Highland Hills Zone 83, Cambridge Oaks Zone 91, Cameron Valley Zone 92, Woodleigh Heights Zone 94, The Plateau Zone 95, Twin Canyon Est Zone 96, Highland View Zone 97, Camino Vista Zone 99, Highland View 3b&4 Zone 98302, Highland View 5&6 Zone 98303, Ridgeview West 1&2 Zone 98304, Bass Lk V 8-13 Zone 98305, Highland Village 4 Zone 98306, Watermark Zone 98307, Euer Ranch 1-5 Zone 98308, Euer Ranch 6&7 Zone 98309, Carson Crossing Dr Zone 98310, Highland Village Lighting Zone 7, Diamond Springs Zone 49, Eastwood Park 5 Zone 98601, Pioneer Place Zone 98602, Black Oak Estates Zone 98603, Black Oak Est 6 Zone 98604, Deerfield Est Zone 98605, Hollow Oak Zone 98606, Creekside 2&3 Zone 98607,

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Highland View 3a Zone 98609, Travois Zone 98610, Silver Springs Zone 98611, W Valley Village Zone 98612, and Emerald Meadows Zone 80.

The following Zones were dissolved in Fiscal Year 2025-26: Sundown Estates Zone 78, Cavalry Meadows Zone 79, and Barnett Business Park Zone 34.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	2,483	0	0	0
Fund Balance	0	50,704	51,196	492
Total Revenue	2,483	50,704	51,196	492
Services & Supplies	40,109	48,148	49,615	1,467
Intrafund Abatement	(39,193)	(48,148)	(49,615)	(1,467)
Contingency	0	50,704	51,196	492
Total Appropriations	916	50,704	51,196	492
ORG 3590821 CSA #9 INSURANCE RSRV ROAD ZN TOTAL	(1,567)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	33,935	15,000	16,000	1,000
Fund Balance	0	657,998	672,998	15,000
Total Revenue	33,935	672,998	688,998	16,000
Intrafund Abatement	(24,428)	(24,483)	(25,120)	(637)
Contingency	0	697,481	714,118	16,637
Total Appropriations	(24,428)	672,998	688,998	16,000
ORG 3590822 CSA #9 INSURANCE RSRV NONRD ZN TOTAL	(58,363)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	39,271	80,771	80,771	0
Fines & Penalties	95	0	0	0
Rev Use Money/Prop	3,964	0	0	0
IG Rev - State	18,750	0	0	0
IG Rev - Federal	75,000	0	0	0
Fund Balance	0	146,716	186,612	39,896
Total Revenue	137,080	227,487	267,383	39,896
Services & Supplies	1,995	170,262	247,821	77,559
Other Charges	4,171	3,467	7,198	3,731
Other Fin Uses	0	344	344	0
Intrafund Transfers	2,574	3,162	3,259	97
Contingency	0	50,252	8,761	(41,491)
Total Appropriations	8,741	227,487	267,383	39,896
ORG 3591830 CSA #9 RYAN RANCH Zn 2 TOTAL	(128,339)	0	0	0

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Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	26,042	26,070	26,674	604
Fines & Penalties	39	0	0	0
Rev Use Money/Prop	4,824	0	0	0
Fund Balance	0	70,046	92,922	22,876
Total Revenue	30,905	96,116	119,596	23,480
Services & Supplies	59,200	82,770	109,923	27,153
Other Charges	2,268	2,672	3,243	571
Other Fin Uses	0	174	174	0
Intrafund Transfers	890	1,094	1,127	33
Contingency	0	9,406	5,129	(4,277)
Total Appropriations	62,358	96,116	119,596	23,480
ORG 3591831 CSA #9 SUNDANCE TRAIL Zn 9 TOTAL	31,453	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	8,054	6,704	6,704	0
Fines & Penalties	1,163	0	0	0
Rev Use Money/Prop	3,130	0	0	0
Fund Balance	0	66,539	72,428	5,889
Total Revenue	12,348	73,243	79,132	5,889
Services & Supplies	0	66,165	76,000	9,835
Other Charges	752	904	1,035	131
Other Fin Uses	0	82	82	0
Intrafund Transfers	249	306	315	9
Contingency	0	5,786	1,700	(4,086)
Total Appropriations	1,001	73,243	79,132	5,889
ORG 3591832 CSA #9 HOLLY DRIVE Zn 11 TOTAL	(11,347)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	45,661	45,473	45,171	(302)
Fines & Penalties	115	0	0	0
Rev Use Money/Prop	2,664	0	0	0
Fund Balance	0	46,469	82,039	35,570
Total Revenue	48,440	91,942	127,210	35,268
Services & Supplies	43,117	75,632	107,193	31,561
Other Charges	6,816	6,270	7,322	1,052
Other Fin Uses	0	380	380	0
Intrafund Transfers	2,369	2,910	2,999	89
Contingency	0	6,750	9,316	2,566
Total Appropriations	52,303	91,942	127,210	35,268

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ORG 3591833 CSA #9 TEXAS HILL				
Zn 12 TOTAL	3,863	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,295	0	0	0
Service Charges	7,683	7,773	7,773	0
Fund Balance	0	20,980	25,933	4,953
Total Revenue	8,978	28,753	33,706	4,953
Services & Supplies	0	20,930	27,797	6,867
Other Charges	1,246	1,746	2,015	269
Other Fin Uses	0	130	130	0
Intrafund Transfers	943	1,158	1,193	35
Contingency	0	4,789	2,571	(2,218)
Total Appropriations	2,189	28,753	33,706	4,953
ORG 3591834 CSA #9 OAKLEAF				
CIRCLE Zn 13 TOTAL	(6,789)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	39,285	39,210	39,210	0
Fines & Penalties	228	0	0	0
Rev Use Money/Prop	1,640	0	0	0
Fund Balance	0	40,030	36,537	(3,493)
Total Revenue	41,153	79,240	75,747	(3,493)
Services & Supplies	3,550	56,046	54,537	(1,509)
Other Charges	8,351	11,864	9,559	(2,305)
Other Fin Uses	0	805	805	0
Intrafund Transfers	8,570	10,525	10,846	321
Total Appropriations	20,471	79,240	75,747	(3,493)
ORG 3591835 CSA #9				
FERNWOOD-COTHRIN Zn 14				
TOTAL	(20,682)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	18	0	0	0
Rev Use Money/Prop	3,441	0	0	0
Service Charges	21,240	21,551	21,551	0
Fund Balance	0	57,033	75,288	18,255
Total Revenue	24,699	78,584	96,839	18,255
Services & Supplies	22,900	72,031	90,227	18,196
Other Charges	1,966	2,141	2,729	588
Other Fin Uses	0	193	193	0
Intrafund Transfers	1,004	1,233	1,271	38
Contingency	0	2,986	2,419	(567)

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Total Appropriations	25,870	78,584	96,839	18,255
ORG 3591836 CSA #9 CARLSON DRIVE Zn 15 TOTAL	1,171	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,667	0	0	0
Service Charges	8,711	8,711	8,711	0
Fund Balance	0	37,446	44,720	7,274
Total Revenue	10,378	46,157	53,431	7,274
Services & Supplies	500	40,840	49,930	9,090
Other Charges	707	1,243	1,401	158
Other Fin Uses	0	69	69	0
Intrafund Transfers	406	499	514	15
Contingency	0	3,506	1,517	(1,989)
Total Appropriations	1,612	46,157	53,431	7,274
ORG 3591837 CSA #9 EAST EL LARGO Zn 21 TOTAL	(8,766)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	270	0	0	0
Fines & Penalties	43	0	0	0
Fund Balance	0	449	0	(449)
Total Revenue	313	449	0	(449)
Other Fin Uses	0	449	0	(449)
Total Appropriations	0	449	0	(449)
ORG 3591838 CSA #9 GILMORE VISTA Zn 22 TOTAL	(313)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,562	0	0	0
Service Charges	5,807	5,807	5,807	0
Fund Balance	0	33,926	13,261	(20,665)
Total Revenue	7,369	39,733	19,068	(20,665)
Services & Supplies	0	35,400	14,076	(21,324)
Other Charges	591	713	2,512	1,799
Other Fin Uses	0	65	65	0
Intrafund Transfers	432	531	547	16
Contingency	0	3,024	1,868	(1,156)
Total Appropriations	1,023	39,733	19,068	(20,665)
ORG 3591839 CSA #9 TEGRA Zn 23 TOTAL	(6,346)	0	0	0

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Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	808	0	0	0
Service Charges	24,152	24,152	24,152	0
Fund Balance	0	27,781	27,328	(453)
Total Revenue	24,961	51,933	51,480	(453)
Services & Supplies	240	38,430	38,300	(130)
Other Charges	3,425	5,321	6,322	1,001
Other Fin Uses	0	240	240	0
Intrafund Transfers	1,693	2,080	2,143	63
Contingency	0	5,862	4,475	(1,387)
Total Appropriations	5,358	51,933	51,480	(453)
ORG 3591840 CSA #9 WALNUT DRIVE Zn 24 TOTAL	(19,603)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	32,484	32,659	41,909	9,250
Fines & Penalties	91	0	0	0
Rev Use Money/Prop	3,217	0	0	0
Fund Balance	0	12,884	35,789	22,905
Total Revenue	35,792	45,543	77,698	32,155
Services & Supplies	69,403	26,817	65,117	38,300
Other Charges	3,633	6,202	4,582	(1,620)
Other Fin Uses	0	305	305	0
Intrafund Transfers	2,038	2,503	2,579	76
Contingency	0	9,716	5,115	(4,601)
Total Appropriations	75,074	45,543	77,698	32,155
ORG 3591841 CSA #9 MEADOWVIEW ACRES Zn 25 TOTAL	39,282	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	1,929	1,929	1,929	0
Rev Use Money/Prop	1,191	0	0	0
Fund Balance	0	24,082	24,869	787
Total Revenue	3,120	26,011	26,798	787
Services & Supplies	0	22,747	23,818	1,071
Other Charges	387	480	1,125	645
Other Fin Uses	0	42	42	0
Intrafund Transfers	292	360	370	10
Contingency	0	2,382	1,443	(939)
Total Appropriations	680	26,011	26,798	787

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ORG 3591842 CSA #9 DOLLY VARDEN LANE Zn 26 TOTAL	(2,441)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	24	0	0	0
Rev Use Money/Prop	1,482	0	0	0
Service Charges	893	2,282	2,282	0
Fund Balance	0	29,423	31,331	1,908
Total Revenue	2,399	31,705	33,613	1,908
Services & Supplies	0	30,149	31,362	1,213
Other Charges	192	328	534	206
Other Fin Uses	0	21	21	0
Intrafund Transfers	135	167	172	5
Contingency	0	1,040	1,524	484
Total Appropriations	327	31,705	33,613	1,908
ORG 3591843 CSA #9 CREEKSIDE DRIVE Zn 27 TOTAL	(2,072)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	19,923	20,073	20,073	0
Rev Use Money/Prop	2,560	0	0	0
Fund Balance	0	36,052	53,193	17,141
Total Revenue	22,484	56,125	73,266	17,141
Services & Supplies	39,075	47,741	68,207	20,466
Other Charges	1,362	2,106	1,578	(528)
Other Fin Uses	0	138	138	0
Intrafund Transfers	855	1,051	1,083	32
Contingency	0	5,089	2,260	(2,829)
Total Appropriations	41,292	56,125	73,266	17,141
ORG 3591844 CSA #9 PINEOAKIO Zn 29 TOTAL	18,809	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	21,077	21,977	21,977	0
Fines & Penalties	131	0	0	0
Rev Use Money/Prop	1,977	0	0	0
Fund Balance	0	49,750	64,837	15,087
Total Revenue	23,185	71,727	86,814	15,087
Services & Supplies	162	61,473	74,677	13,204
Other Charges	3,027	5,838	8,075	2,237
Other Fin Uses	0	192	192	0
Intrafund Transfers	873	1,072	1,105	33

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Contingency	0	3,152	2,765	(387)
Total Appropriations	4,062	71,727	86,814	15,087
ORG 3591845 CSA #9 LYNX TRAIL Zn 30 TOTAL	(19,123)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	24,631	24,006	24,006	0
Fines & Penalties	244	0	0	0
Rev Use Money/Prop	1,729	0	0	0
Fund Balance	0	47,343	32,601	(14,742)
Total Revenue	26,604	71,349	56,607	(14,742)
Services & Supplies	0	59,999	46,000	(13,999)
Other Charges	2,857	2,782	3,816	1,034
Other Fin Uses	0	261	261	0
Intrafund Transfers	1,697	2,085	2,149	64
Contingency	0	6,222	4,381	(1,841)
Total Appropriations	4,554	71,349	56,607	(14,742)
ORG 3591846 CSA #9 MANY OAKS LANE Zn 32 TOTAL	(22,050)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	14,231	14,650	15,077	427
Fines & Penalties	32	0	0	0
Rev Use Money/Prop	4,331	0	0	0
Fund Balance	0	92,665	95,129	2,464
Total Revenue	18,593	107,315	110,206	2,891
Services & Supplies	0	89,457	103,925	14,468
Other Charges	1,999	2,179	2,435	256
Other Fin Uses	0	155	155	0
Intrafund Transfers	655	804	829	25
Contingency	0	14,720	2,862	(11,858)
Total Appropriations	2,654	107,315	110,206	2,891
ORG 3591847 CSA #9 PILOT VIEW DRIVE Zn 35 TOTAL	(15,940)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	94	0	0	0
Rev Use Money/Prop	1,509	0	0	0
Service Charges	5,329	5,604	5,604	0
Fund Balance	0	31,539	34,068	2,529
Total Revenue	6,931	37,143	39,672	2,529
Services & Supplies	760	31,605	35,191	3,586

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Other Charges	1,009	1,820	1,972	152
Other Fin Uses	0	61	61	0
Intrafund Transfers	415	510	525	15
Contingency	0	3,147	1,923	(1,224)
Total Appropriations	2,184	37,143	39,672	2,529
ORG 3591848 CSA #9 GREENSPRINGS Zn 37 TOTAL	(4,748)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	0	11,550	11,379	(171)
Rev Use Money/Prop	609	0	0	0
Service Charges	5,079	0	0	0
Fund Balance	0	11,568	11,674	106
Total Revenue	5,688	23,118	23,053	(65)
Services & Supplies	3,000	20,949	21,109	160
Other Charges	978	749	1,146	397
Other Fin Uses	0	53	53	0
Intrafund Transfers	292	360	370	10
Contingency	0	1,007	375	(632)
Total Appropriations	4,270	23,118	23,053	(65)
ORG 3591849 CSA #9 KING OF THE MTN Zn 38 TOTAL	(1,418)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	616	0	0	0
Service Charges	5,840	5,840	5,840	0
Fund Balance	0	3,875	8,307	4,432
Total Revenue	6,456	9,715	14,147	4,432
Services & Supplies	11,985	6,372	10,900	4,528
Other Charges	613	800	1,092	292
Other Fin Uses	0	54	54	0
Intrafund Transfers	484	595	613	18
Contingency	0	1,894	1,488	(406)
Total Appropriations	13,083	9,715	14,147	4,432
ORG 3591850 CSA #9 RANDOLPH CANYON Zn 39 TOTAL	6,627	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	18,103	18,528	18,528	0
Fines & Penalties	68	0	0	0
Rev Use Money/Prop	2,252	0	0	0
Fund Balance	0	39,978	36,979	(2,999)

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Total Revenue	20,423	58,506	55,507	(2,999)
Services & Supplies	21,747	47,540	49,000	1,460
Other Charges	1,540	3,494	3,662	168
Other Fin Uses	0	106	106	0
Intrafund Transfers	393	483	498	15
Contingency	0	6,883	2,241	(4,642)
Total Appropriations	23,680	58,506	55,507	(2,999)
ORG 3591851 CSA #9 ROLLING RANCH Zn 40 TOTAL	3,257	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	6,713	6,438	6,438	0
Fines & Penalties	94	0	0	0
Rev Use Money/Prop	379	0	0	0
Fund Balance	0	10,087	12,108	2,021
Total Revenue	7,185	16,525	18,546	2,021
Services & Supplies	1,399	9,871	14,075	4,204
Other Charges	1,147	1,714	2,648	934
Other Fin Uses	0	38	38	0
Intrafund Transfers	61	76	78	2
Contingency	0	4,826	1,707	(3,119)
Total Appropriations	2,607	16,525	18,546	2,021
ORG 3591852 CSA #9 BLANCHARD ESTATES Zn 45 TOTAL	(4,578)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	1,712	0	0	0
Rev Use Money/Prop	2,687	0	0	0
Service Charges	27,121	25,609	25,609	0
Fund Balance	0	55,380	67,856	12,476
Total Revenue	31,521	80,989	93,465	12,476
Services & Supplies	19,996	14,590	34,905	20,315
Other Charges	4,028	3,891	4,652	761
Other Fin Uses	0	318	318	0
Intrafund Transfers	2,836	3,484	3,590	106
Contingency	0	58,706	50,000	(8,706)
Total Appropriations	26,861	80,989	93,465	12,476
ORG 3591853 CSA #9 RIVER PINES EST Zn 46 TOTAL	(4,660)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	2,934	0	0	0

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Service Charges	6,346	6,346	6,346	0
Fund Balance	0	61,350	66,736	5,386
Total Revenue	9,281	67,696	73,082	5,386
Services & Supplies	0	62,493	68,300	5,807
Other Charges	623	806	939	133
Other Fin Uses	0	65	65	0
Intrafund Transfers	284	349	359	10
Contingency	0	3,983	3,419	(564)
Total Appropriations	907	67,696	73,082	5,386
ORG 3591854 CSA #9 RANCHO PONDEROSA Zn 54 TOTAL	(8,374)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	1,644	1,644	1,644	0
Rev Use Money/Prop	520	0	0	0
Fund Balance	0	11,159	12,183	1,024
Total Revenue	2,164	12,803	13,827	1,024
Services & Supplies	0	11,000	11,720	720
Other Charges	161	329	771	442
Other Fin Uses	0	18	18	0
Intrafund Transfers	109	134	139	5
Contingency	0	1,322	1,179	(143)
Total Appropriations	270	12,803	13,827	1,024
ORG 3591855 CSA #9 NANCE DRIVE Zn 56 TOTAL	(1,894)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	0	0	0	0
Fund Balance	0	5	5	0
Total Revenue	0	5	5	0
Contingency	0	5	5	0
Total Appropriations	0	5	5	0
ORG 3591856 CSA #9 DEVIL'S GATE Zn 60 TOTAL	(0)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	24	0	0	0
Rev Use Money/Prop	10,242	0	0	0
Service Charges	26,032	25,849	25,849	0
Fund Balance	0	136,830	159,330	22,500
Total Revenue	36,298	162,679	185,179	22,500
Services & Supplies	0	140,546	174,451	33,905

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Other Charges	2,565	3,705	4,193	488
Other Fin Uses	0	245	245	0
Intrafund Transfers	1,261	1,549	1,596	47
Contingency	0	16,634	4,694	(11,940)
Total Appropriations	3,826	162,679	185,179	22,500
ORG 3591857 CSA #9 GREEN VALLEY OAKS Zn 69 TOTAL	(32,471)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	11,013	11,013	10,940	(73)
Rev Use Money/Prop	1,722	0	0	0
Fund Balance	0	34,669	44,042	9,373
Total Revenue	12,735	45,682	54,982	9,300
Services & Supplies	8,485	39,897	50,892	10,995
Other Charges	986	1,478	1,665	187
Other Fin Uses	0	80	80	0
Intrafund Transfers	349	429	442	13
Contingency	0	3,798	1,903	(1,895)
Total Appropriations	9,820	45,682	54,982	9,300
ORG 3591858 CSA #9 MAVERICK Zn 88 TOTAL	(2,915)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	4,350	4,421	4,598	177
Fines & Penalties	14	0	0	0
Rev Use Money/Prop	1,077	0	0	0
IG Rev - State	12	0	0	0
Fund Balance	0	23,670	27,334	3,664
Total Revenue	5,453	28,091	31,932	3,841
Services & Supplies	0	24,670	29,150	4,480
Other Charges	321	741	983	242
Other Fin Uses	0	33	33	0
Intrafund Transfers	218	268	277	9
Contingency	0	2,379	1,489	(890)
Total Appropriations	540	28,091	31,932	3,841
ORG 3591859 CSA #9 SHADOW LANE Zn 98101 TOTAL	(4,913)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	3,478	500	750	250
Service Charges	5,728	5,728	5,728	0
Fund Balance	0	46,627	47,590	963

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Total Revenue	9,206	52,855	54,068	1,213
Services & Supplies	107	25,500	25,500	0
Other Charges	2,414	2,763	3,648	885
Other Fin Uses	0	186	186	0
Intrafund Transfers	181	181	181	0
Contingency	0	22,416	22,744	328
Reserves Budgetary	0	1,809	1,809	0
Total Appropriations	2,701	52,855	54,068	1,213
ORG 3592890 CSA #9 CREEKSIDE Zn 28 TOTAL	(6,505)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	2	0	0	0
Rev Use Money/Prop	6,633	1,000	1,500	500
Service Charges	5,259	5,279	5,279	0
Fund Balance	0	104,645	105,605	960
Total Revenue	11,895	110,924	112,384	1,460
Services & Supplies	78	36,150	50,250	14,100
Other Charges	2,049	2,963	3,898	935
Other Fin Uses	0	186	186	0
Intrafund Transfers	175	175	175	0
Contingency	0	69,703	27,875	(41,828)
Reserves Budgetary	0	1,747	30,000	28,253
Total Appropriations	2,301	110,924	112,384	1,460
ORG 3592891 CSA #9 STONEGATE VILLAGE Zn 31 TOTAL	(9,594)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	7	0	0	0
Rev Use Money/Prop	4,565	300	850	550
Service Charges	3,389	3,424	3,424	0
Fund Balance	0	71,405	71,051	(354)
Total Revenue	7,962	75,129	75,325	196
Services & Supplies	53	30,150	45,200	15,050
Other Charges	2,389	2,763	3,498	735
Other Fin Uses	0	186	186	0
Intrafund Transfers	110	111	111	0
Contingency	0	40,816	18,830	(21,986)
Reserves Budgetary	0	1,103	7,500	6,397
Total Appropriations	2,553	75,129	75,325	196
ORG 3592892 CSA #9 LA CRESTA Zn 42 TOTAL	(5,409)	0	0	0

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Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	15	0	0	0
Rev Use Money/Prop	6,753	400	850	450
Service Charges	13,051	13,076	13,076	0
Fund Balance	0	70,985	67,587	(3,398)
Total Revenue	19,819	84,461	81,513	(2,948)
Services & Supplies	10,304	28,000	41,500	13,500
Other Charges	7,904	8,963	10,498	1,535
Other Fin Uses	0	186	186	0
Intrafund Transfers	411	411	411	0
Contingency	0	42,791	20,698	(22,093)
Reserves Budgetary	0	4,110	8,220	4,110
Total Appropriations	18,619	84,461	81,513	(2,948)
ORG 3592893 CSA #9 BAR J RANCH Zn 43 TOTAL	(1,200)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	35	0	0	0
Rev Use Money/Prop	12,972	1,000	3,000	2,000
Service Charges	7,788	7,756	7,756	0
Fund Balance	0	209,497	213,132	3,635
Total Revenue	20,795	218,253	223,888	5,635
Services & Supplies	1,567	65,150	75,250	10,100
Other Charges	5,872	2,463	4,398	1,935
Other Fin Uses	0	186	186	0
Intrafund Transfers	248	248	248	0
Contingency	0	147,730	103,806	(43,924)
Reserves Budgetary	0	2,476	40,000	37,524
Total Appropriations	7,687	218,253	223,888	5,635
ORG 3592894 CSA #9 WATERFORD Zn 44 TOTAL	(13,107)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	4,940	0	850	850
Service Charges	2,783	2,783	2,783	0
Fund Balance	0	79,050	77,716	(1,334)
Total Revenue	7,723	81,833	81,349	(484)
Services & Supplies	0	35,100	45,200	10,100
Other Charges	1,596	1,813	4,098	2,285
Other Fin Uses	0	186	186	0
Intrafund Transfers	92	92	92	0
Contingency	0	43,727	23,273	(20,454)

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Reserves Budgetary	0	915	8,500	7,585
Total Appropriations	1,687	81,833	81,349	(484)
ORG 3592895 CSA #9 PARKVIEW HEIGHTS Zn 48 TOTAL	(6,036)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	22	0	0	0
Rev Use Money/Prop	4,899	800	500	(300)
Service Charges	3,498	3,452	3,452	0
Fund Balance	0	42,105	32,017	(10,088)
Total Revenue	8,419	46,357	35,969	(10,388)
Services & Supplies	34	20,100	20,150	50
Other Charges	2,049	3,463	4,198	735
Other Fin Uses	0	186	186	0
Intrafund Transfers	110	111	111	0
Contingency	0	12,497	7,829	(4,668)
Reserves Budgetary	0	10,000	3,495	(6,505)
Total Appropriations	2,193	46,357	35,969	(10,388)
ORG 3592896 CSA #9 STONERIDGE VLLGE Zn 50 TOTAL	(6,226)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	68	0	0	0
Rev Use Money/Prop	5,726	500	850	350
Service Charges	5,190	5,118	5,118	0
Fund Balance	0	85,411	85,914	503
Total Revenue	10,985	91,029	91,882	853
Services & Supplies	88	41,000	40,500	(500)
Other Charges	2,266	3,663	4,098	435
Other Fin Uses	0	186	186	0
Intrafund Transfers	161	162	162	0
Contingency	0	44,405	36,936	(7,469)
Reserves Budgetary	0	1,613	10,000	8,387
Total Appropriations	2,515	91,029	91,882	853
ORG 3592897 CSA #9 RIDGEVIEW ESTATES Zn 51 TOTAL	(8,469)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	11	0	0	0
Rev Use Money/Prop	3,092	0	0	0
Service Charges	7,340	7,286	7,394	108
Fund Balance	0	7,326	7,000	(326)

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Total Revenue	10,444	14,612	14,394	(218)
Services & Supplies	9,669	6,592	4,431	(2,161)
Other Charges	10,225	5,313	5,598	285
Other Fin Uses	0	186	186	0
Intrafund Transfers	229	229	233	4
Reserves Budgetary	0	2,292	3,946	1,654
Total Appropriations	20,123	14,612	14,394	(218)
ORG 3592898 CSA #9 CRESCENT RIDGE Zn 52 TOTAL	9,679	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	5	0	0	0
Rev Use Money/Prop	6,022	1,500	1,000	(500)
Service Charges	4,115	4,085	4,085	0
Fund Balance	0	67,524	60,933	(6,591)
Total Revenue	10,142	73,109	66,018	(7,091)
Services & Supplies	34	25,200	25,150	(50)
Other Charges	1,831	2,313	3,198	885
Other Fin Uses	0	186	186	0
Intrafund Transfers	133	134	134	0
Contingency	0	36,471	28,545	(7,926)
Reserves Budgetary	0	8,805	8,805	0
Total Appropriations	1,998	73,109	66,018	(7,091)
ORG 3592899 CSA #9 GREENVALLEY HILLS Zn 53 TOTAL	(8,144)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	41	10	7	(3)
Service Charges	0	150	0	(150)
Fund Balance	0	(3)	807	810
Total Revenue	41	157	814	657
Services & Supplies	0	137	806	669
Intrafund Transfers	5	20	8	(12)
Total Appropriations	5	157	814	657
ORG 3592900 CSA #9 VILLAGE CENTER Zn 55 TOTAL	(36)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	6,017	0	1,000	1,000
Service Charges	3,901	3,901	3,901	0
Fund Balance	0	98,193	98,684	491
Total Revenue	9,917	102,094	103,585	1,491

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Services & Supplies	24	20,100	35,250	15,150
Other Charges	1,722	2,113	3,198	1,085
Other Fin Uses	0	186	186	0
Intrafund Transfers	124	125	125	0
Contingency	0	78,329	54,826	(23,503)
Reserves Budgetary	0	1,241	10,000	8,759
Total Appropriations	1,871	102,094	103,585	1,491
ORG 3592901 CSA #9 WINTERHAVEN Zn 58 TOTAL	(8,046)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	4	0	0	0
Rev Use Money/Prop	5,284	0	850	850
Service Charges	4,214	4,214	4,214	0
Fund Balance	0	69,159	62,775	(6,384)
Total Revenue	9,501	73,373	67,839	(5,534)
Services & Supplies	71	15,150	25,200	10,050
Other Charges	2,592	2,463	3,548	1,085
Other Fin Uses	0	186	186	0
Intrafund Transfers	140	140	140	0
Contingency	0	47,355	30,686	(16,669)
Reserves Budgetary	0	8,079	8,079	0
Total Appropriations	2,803	73,373	67,839	(5,534)
ORG 3592902 CSA #9 FAIRCHILD VILLAGE Zn 59 TOTAL	(6,698)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1	0	0	0
Fund Balance	0	17	17	0
Total Revenue	1	17	17	0
Contingency	0	17	17	0
Total Appropriations	0	17	17	0
ORG 3592903 CSA #9 BASS LAKE VILLAGE Zn 61 TOTAL	(1)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	6	0	0	0
Rev Use Money/Prop	1,845	400	400	0
Service Charges	3,096	3,206	3,206	0
Fund Balance	0	17,517	15,241	(2,276)
Total Revenue	4,946	21,123	18,847	(2,276)
Services & Supplies	87	9,950	9,200	(750)

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Other Charges	2,103	3,163	3,798	635
Other Fin Uses	0	186	186	0
Intrafund Transfers	103	103	103	0
Contingency	0	5,691	3,530	(2,161)
Reserves Budgetary	0	2,030	2,030	0
Total Appropriations	2,293	21,123	18,847	(2,276)
ORG 3592904 CSA #9				
SOUTHPOINTE Zn 62 TOTAL	(2,653)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,471	0	500	500
Service Charges	2,067	2,292	2,292	0
Fund Balance	0	17,404	15,512	(1,892)
Total Revenue	3,538	19,696	18,304	(1,392)
Services & Supplies	37	10,100	10,125	25
Other Charges	2,375	3,413	3,648	235
Other Fin Uses	0	186	186	0
Intrafund Transfers	74	75	75	0
Contingency	0	5,178	3,526	(1,652)
Reserves Budgetary	0	744	744	0
Total Appropriations	2,486	19,696	18,304	(1,392)
ORG 3592905 CSA #9 MARINA				
HILLS Zn 63 TOTAL	(1,052)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	15,333	5,000	5,000	0
Service Charges	9,971	10,036	10,036	0
Fund Balance	0	233,044	234,870	1,826
Total Revenue	25,304	248,080	249,906	1,826
Services & Supplies	33	50,200	50,200	0
Other Charges	1,940	3,063	3,598	535
Other Fin Uses	0	186	186	0
Intrafund Transfers	310	311	311	0
Contingency	0	184,720	175,611	(9,109)
Reserves Budgetary	0	9,600	20,000	10,400
Total Appropriations	2,283	248,080	249,906	1,826
ORG 3592906 CSA #9 MARINA				
WOODS Zn 65 TOTAL	(23,021)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	12	0	0	0
Rev Use Money/Prop	12,192	3,000	3,000	0

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Service Charges	9,599	9,807	9,807	0
Fund Balance	0	196,206	199,937	3,731
Total Revenue	21,803	209,013	212,744	3,731
Services & Supplies	55	55,200	55,200	0
Other Charges	4,307	5,413	5,598	185
Other Fin Uses	0	186	186	0
Intrafund Transfers	304	305	305	0
Contingency	0	144,837	131,455	(13,382)
Reserves Budgetary	0	3,072	20,000	16,928
Total Appropriations	4,666	209,013	212,744	3,731
ORG 3592907 CSA #9 SUMMIT Zn 66 TOTAL	(17,137)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	25	0	0	0
Rev Use Money/Prop	6,776	0	500	500
Service Charges	7,603	7,603	7,603	0
Fund Balance	0	36,023	28,898	(7,125)
Total Revenue	14,405	43,626	37,001	(6,625)
Services & Supplies	196	12,250	13,300	1,050
Other Charges	2,792	4,063	4,298	235
Other Fin Uses	0	186	186	0
Intrafund Transfers	235	235	235	0
Contingency	0	15,546	7,636	(7,910)
Reserves Budgetary	0	11,346	11,346	0
Total Appropriations	3,222	43,626	37,001	(6,625)
ORG 3592908 CSA #9 CROWN VALLEY Zn 98367 TOTAL	(11,183)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	9,026	8,959	8,959	0
Fines & Penalties	16	0	0	0
Rev Use Money/Prop	10,279	2,000	2,500	500
Fund Balance	0	87,957	83,922	(4,035)
Total Revenue	19,321	98,916	95,381	(3,535)
Services & Supplies	58	40,500	45,250	4,750
Other Charges	2,321	3,263	3,648	385
Other Fin Uses	0	186	186	0
Intrafund Transfers	275	276	276	0
Contingency	0	43,438	34,768	(8,670)
Reserves Budgetary	0	11,253	11,253	0
Total Appropriations	2,654	98,916	95,381	(3,535)

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ORG 3592909 CSA #9 FRANCISCO OAKS Zn 98368 TOTAL	(16,667)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	6,617	2,000	1,500	(500)
Service Charges	5,629	5,629	5,629	0
Fund Balance	0	68,390	64,056	(4,334)
Total Revenue	12,246	76,019	71,185	(4,834)
Services & Supplies	40	30,150	30,200	50
Other Charges	1,831	2,713	3,448	735
Other Fin Uses	0	186	186	0
Intrafund Transfers	178	178	178	0
Contingency	0	34,560	28,941	(5,619)
Reserves Budgetary	0	8,232	8,232	0
Total Appropriations	2,048	76,019	71,185	(4,834)
ORG 3592910 CSA #9 EASTWOOD PARK Zn 71 TOTAL	(10,198)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	74	20	25	5
Service Charges	0	120	0	(120)
Fund Balance	0	730	810	80
Total Revenue	74	870	835	(35)
Services & Supplies	0	810	775	(35)
Reserves Budgetary	0	60	60	0
Total Appropriations	0	870	835	(35)
ORG 3592911 CSA #9 OAK TREE MEADOWS Zn 73 TOTAL	(74)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	17	0	0	0
Rev Use Money/Prop	1,839	0	300	300
Service Charges	3,210	3,210	3,210	0
Fund Balance	0	10,303	9,429	(874)
Total Revenue	5,067	13,513	12,939	(574)
Services & Supplies	55	5,600	4,700	(900)
Other Charges	2,266	3,013	3,398	385
Other Fin Uses	0	186	186	0
Intrafund Transfers	102	102	102	0
Contingency	0	3,543	3,484	(59)
Reserves Budgetary	0	1,069	1,069	0
Total Appropriations	2,423	13,513	12,939	(574)

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ORG 3592912 CSA #9 LONG VIEW ESTATES Zn 76 TOTAL	(2,644)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	129	35	25	(10)
Service Charges	48	48	0	(48)
Fund Balance	0	1,878	1,895	17
Total Revenue	177	1,961	1,920	(41)
Services & Supplies	0	1,000	500	(500)
Intrafund Transfers	6	6	6	0
Contingency	0	895	1,234	339
Reserves Budgetary	0	60	180	120
Total Appropriations	6	1,961	1,920	(41)
ORG 3592913 CSA #9 SIERRA SUNRISE Zn 77 TOTAL	(171)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	154	50	0	(50)
Service Charges	840	840	0	(840)
Fund Balance	0	1,812	0	(1,812)
Total Revenue	994	2,702	0	(2,702)
Services & Supplies	0	673	0	(673)
Other Charges	1,744	1,813	0	(1,813)
Other Fin Uses	0	186	0	(186)
Intrafund Transfers	30	30	0	(30)
Total Appropriations	1,774	2,702	0	(2,702)
ORG 3592914 CSA #9 SUNDOWN ESTATES Zn 78 TOTAL	781	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	493	100	0	(100)
Service Charges	939	1,049	0	(1,049)
Fund Balance	0	1,846	0	(1,846)
Total Revenue	1,432	2,995	0	(2,995)
Services & Supplies	0	1,070	0	(1,070)
Other Charges	3,399	1,702	0	(1,702)
Other Fin Uses	0	186	0	(186)
Intrafund Transfers	36	37	0	(37)
Total Appropriations	3,436	2,995	0	(2,995)
ORG 3592915 CSA #9 CAVALRY MEADOWS Zn 79 TOTAL	2,004	0	0	0

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Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	0	0	0	0
Fund Balance	0	5	5	0
Total Revenue	0	5	5	0
Contingency	0	5	5	0
Total Appropriations	0	5	5	0
ORG 3592916 CSA #9 SERRANO Zn 87 TOTAL	(0)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,248	0	250	250
Service Charges	2,535	2,535	2,535	0
Fund Balance	0	11,384	8,423	(2,961)
Total Revenue	3,783	13,919	11,208	(2,711)
Services & Supplies	56	4,950	5,200	250
Other Charges	2,103	2,313	3,398	1,085
Other Fin Uses	0	186	186	0
Intrafund Transfers	82	83	83	0
Contingency	0	5,307	1,261	(4,046)
Reserves Budgetary	0	1,080	1,080	0
Total Appropriations	2,242	13,919	11,208	(2,711)
ORG 3592917 CSA #9 CREEKSIDE GREENS Zn 89 TOTAL	(1,542)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	18,161	18,161	18,161	0
Rev Use Money/Prop	20,466	0	3,500	3,500
Fund Balance	0	174,831	166,942	(7,889)
Total Revenue	38,627	192,992	188,603	(4,389)
Services & Supplies	132	46,000	45,500	(500)
Other Charges	2,484	3,363	4,098	735
Other Fin Uses	0	186	186	0
Intrafund Transfers	552	552	552	0
Contingency	0	120,037	115,413	(4,624)
Reserves Budgetary	0	22,854	22,854	0
Total Appropriations	3,167	192,992	188,603	(4,389)
ORG 3592918 CSA #9 CAMERON RIDGE Zn 82 TOTAL	(35,459)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	3	0	0	0

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Fund Balance	0	55	56	1
Total Revenue	3	55	56	1
Contingency	0	55	56	1
Total Appropriations	0	55	56	1
ORG 3592919 CSA #9 HIGHLAND HILLS Zn 83 TOTAL	(3)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	32,491	33,691	33,691	0
Rev Use Money/Prop	42,406	5,000	5,000	0
Fund Balance	0	468,570	470,462	1,892
Total Revenue	74,897	507,261	509,153	1,892
Services & Supplies	116	80,500	95,500	15,000
Other Charges	3,348	3,513	4,198	685
Other Fin Uses	0	186	186	0
Intrafund Transfers	1,014	1,020	1,020	0
Contingency	0	386,633	372,840	(13,793)
Reserves Budgetary	0	35,409	35,409	0
Total Appropriations	4,478	507,261	509,153	1,892
ORG 3592920 CSA #9 CAMBRIDGE OAKS Zn 91 TOTAL	(70,418)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	23,735	23,735	23,735	0
Rev Use Money/Prop	25,513	3,000	3,000	0
Fund Balance	0	184,335	162,611	(21,724)
Total Revenue	49,248	211,070	189,346	(21,724)
Services & Supplies	0	52,500	67,500	15,000
Other Charges	2,274	4,113	6,198	2,085
Other Fin Uses	0	186	186	0
Intrafund Transfers	720	720	720	0
Contingency	0	113,147	74,338	(38,809)
Reserves Budgetary	0	40,404	40,404	0
Total Appropriations	2,994	211,070	189,346	(21,724)
ORG 3592921 CSA #9 CAMERON VALLEY Zn 92 TOTAL	(46,254)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	2,838	2,838	2,838	0
Rev Use Money/Prop	3,174	0	500	500
Fund Balance	0	51,469	49,914	(1,555)
Total Revenue	6,012	54,307	53,252	(1,055)

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Services & Supplies	0	25,550	30,150	4,600
Other Charges	1,596	1,702	3,098	1,396
Other Fin Uses	0	186	186	0
Intrafund Transfers	90	90	90	0
Contingency	0	25,813	18,762	(7,051)
Reserves Budgetary	0	966	966	0
Total Appropriations	1,686	54,307	53,252	(1,055)
ORG 3592922 CSA #9				
WOODLEIGH HEIGHTS Zn 94				
TOTAL	(4,326)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	4,554	4,554	4,554	0
Rev Use Money/Prop	4,450	1,000	1,000	0
Fund Balance	0	36,536	29,790	(6,746)
Total Revenue	9,004	42,090	35,344	(6,746)
Services & Supplies	44	23,150	20,200	(2,950)
Other Charges	2,103	2,213	3,298	1,085
Other Fin Uses	0	186	186	0
Intrafund Transfers	142	142	142	0
Contingency	0	7,615	2,734	(4,881)
Reserves Budgetary	0	8,784	8,784	0
Total Appropriations	2,288	42,090	35,344	(6,746)
ORG 3592923 CSA #9 THE				
PLATEAU Zn 95 TOTAL	(6,716)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	1,866	1,866	1,866	0
Rev Use Money/Prop	1,718	400	400	0
Fund Balance	0	15,311	12,256	(3,055)
Total Revenue	3,584	17,577	14,522	(3,055)
Services & Supplies	0	9,050	7,600	(1,450)
Other Charges	1,596	1,813	3,398	1,585
Other Fin Uses	0	186	186	0
Intrafund Transfers	61	61	61	0
Contingency	0	4,781	1,591	(3,190)
Reserves Budgetary	0	1,686	1,686	0
Total Appropriations	1,656	17,577	14,522	(3,055)
ORG 3592924 CSA #9 TWIN				
CANYON EST Zn 96 TOTAL	(1,928)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	21,764	22,014	22,014	0

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Rev Use Money/Prop	26,211	4,000	4,500	500
Fund Balance	0	195,812	187,675	(8,137)
Total Revenue	47,975	221,826	214,189	(7,637)
Services & Supplies	129	55,500	75,500	20,000
Other Charges	2,720	4,263	5,198	935
Other Fin Uses	0	186	186	0
Intrafund Transfers	668	668	668	0
Contingency	0	131,119	102,547	(28,572)
Reserves Budgetary	0	30,090	30,090	0
Total Appropriations	3,516	221,826	214,189	(7,637)
ORG 3592925 CSA #9 HIGHLAND VIEW Zn 97 TOTAL	(44,459)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	1,746	1,746	1,746	0
Rev Use Money/Prop	1,356	400	300	(100)
Fund Balance	0	10,616	7,744	(2,872)
Total Revenue	3,102	12,762	9,790	(2,972)
Services & Supplies	0	6,100	4,100	(2,000)
Other Charges	1,596	1,763	2,698	935
Other Fin Uses	0	186	186	0
Intrafund Transfers	57	58	58	0
Contingency	0	3,194	1,287	(1,907)
Reserves Budgetary	0	1,461	1,461	0
Total Appropriations	1,653	12,762	9,790	(2,972)
ORG 3592926 CSA #9 CAMINO VISTA Zn 99 TOTAL	(1,449)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	11,329	11,252	11,252	0
Fines & Penalties	19	0	0	0
Rev Use Money/Prop	9,861	2,400	2,500	100
Fund Balance	0	31,766	30,390	(1,376)
Total Revenue	21,208	45,418	44,142	(1,276)
Services & Supplies	70	13,150	20,200	7,050
Other Charges	2,405	3,263	3,698	435
Other Fin Uses	0	186	186	0
Intrafund Transfers	344	345	345	0
Contingency	0	17,340	8,579	(8,761)
Reserves Budgetary	0	11,134	11,134	0
Total Appropriations	2,820	45,418	44,142	(1,276)
ORG 3592927 CSA #9 HILAND VW 3B&4 Zn 98302 TOTAL	(18,388)	0	0	0

Special Revenue Funds

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Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	14,550	14,284	14,284	0
Fines & Penalties	138	0	0	0
Rev Use Money/Prop	15,170	3,000	4,000	1,000
Fund Balance	0	144,650	139,384	(5,266)
Total Revenue	29,858	161,934	157,668	(4,266)
Services & Supplies	45	48,150	60,500	12,350
Other Charges	2,218	3,263	5,198	1,935
Other Fin Uses	0	186	186	0
Intrafund Transfers	435	436	436	0
Contingency	0	94,797	76,246	(18,551)
Reserves Budgetary	0	15,102	15,102	0
Total Appropriations	2,699	161,934	157,668	(4,266)
ORG 3592928 CSA #9 HILAND VW 5&6 Zn 98303 TOTAL	(27,159)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	25,026	25,150	25,150	0
Fines & Penalties	354	0	0	0
Rev Use Money/Prop	18,081	4,000	4,500	500
Fund Balance	0	119,936	113,962	(5,974)
Total Revenue	43,461	149,086	143,612	(5,474)
Services & Supplies	67	60,500	71,000	10,500
Other Charges	3,523	5,463	5,998	535
Other Fin Uses	0	186	186	0
Intrafund Transfers	762	762	762	0
Contingency	0	53,771	37,262	(16,509)
Reserves Budgetary	0	28,404	28,404	0
Total Appropriations	4,352	149,086	143,612	(5,474)
ORG 3592929 CSA #9 RDGVW WST 1&2 Zn 98304 TOTAL	(39,109)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	23,594	23,389	23,389	0
Fines & Penalties	39	0	0	0
Rev Use Money/Prop	25,935	5,000	6,000	1,000
Fund Balance	0	168,889	157,525	(11,364)
Total Revenue	49,569	197,278	186,914	(10,364)
Services & Supplies	64	59,000	71,000	12,000
Other Charges	2,266	3,463	5,198	1,735
Other Fin Uses	0	186	186	0
Intrafund Transfers	711	712	712	0

Special Revenue Funds

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Contingency	0	99,633	52,678	(46,955)
Reserves Budgetary	0	34,284	57,140	22,856
Total Appropriations	3,041	197,278	186,914	(10,364)
ORG 3592930 CSA #9 BASS LK V				
8-13 Zn 98305 TOTAL	(46,528)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	1,884	1,884	1,884	0
Rev Use Money/Prop	1,341	300	400	100
Fund Balance	0	8,953	6,988	(1,965)
Total Revenue	3,225	11,137	9,272	(1,865)
Services & Supplies	0	4,600	4,150	(450)
Other Charges	1,596	1,763	3,498	1,735
Other Fin Uses	0	186	186	0
Intrafund Transfers	61	62	62	0
Contingency	0	3,938	788	(3,150)
Reserves Budgetary	0	588	588	0
Total Appropriations	1,657	11,137	9,272	(1,865)
ORG 3592931 CSA #9 HILAND				
VLLGE 4 Zn 98306 TOTAL	(1,569)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	7,245	6,533	6,532	(1)
Fines & Penalties	108	0	0	0
Rev Use Money/Prop	4,894	1,200	1,200	0
Fund Balance	0	35,665	32,781	(2,884)
Total Revenue	12,247	43,398	40,513	(2,885)
Services & Supplies	74	18,150	22,500	4,350
Other Charges	3,177	3,763	4,298	535
Other Fin Uses	0	186	186	0
Intrafund Transfers	195	202	202	0
Contingency	0	14,872	7,102	(7,770)
Reserves Budgetary	0	6,225	6,225	0
Total Appropriations	3,447	43,398	40,513	(2,885)
ORG 3592932 CSA #9				
WATERMARK Zn 98307 TOTAL	(8,800)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	67,409	67,409	67,409	0
Fines & Penalties	8	0	0	0
Rev Use Money/Prop	68,482	15,000	15,000	0
Fund Balance	0	410,086	376,514	(33,572)

Special Revenue Funds

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Total Revenue	135,899	492,495	458,923	(33,572)
Services & Supplies	89	160,500	251,000	90,500
Other Charges	3,755	3,963	8,198	4,235
Other Fin Uses	0	186	186	0
Intrafund Transfers	2,016	2,016	2,016	0
Contingency	0	221,214	23,163	(198,051)
Reserves Budgetary	0	104,616	174,360	69,744
Total Appropriations	5,860	492,495	458,923	(33,572)
ORG 3592933 CSA #9 EUER RANCH 1-5 Zn 98308 TOTAL	(130,040)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	56,593	56,593	56,217	(376)
Rev Use Money/Prop	50,739	11,000	11,000	0
Fund Balance	0	384,357	367,202	(17,155)
Total Revenue	107,332	451,950	434,419	(17,531)
Services & Supplies	79	125,500	200,500	75,000
Other Charges	3,463	3,763	5,898	2,135
Other Fin Uses	0	186	186	0
Intrafund Transfers	1,672	1,672	1,672	0
Contingency	0	242,943	85,793	(157,150)
Reserves Budgetary	0	77,886	140,370	62,484
Total Appropriations	5,214	451,950	434,419	(17,531)
ORG 3592934 CSA #9 EUER RANCH 6&7 Zn 98309 TOTAL	(102,118)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	5	0	0	0
Rev Use Money/Prop	5,704	1,000	1,200	200
Service Charges	18,155	17,221	20,244	3,023
Fund Balance	0	91,257	90,300	(957)
Total Revenue	23,864	109,478	111,744	2,266
Services & Supplies	67	35,500	55,500	20,000
Other Charges	2,125	3,113	4,898	1,785
Other Fin Uses	0	186	186	0
Intrafund Transfers	99	107	115	8
Contingency	0	56,129	36,602	(19,527)
Reserves Budgetary	0	14,443	14,443	0
Total Appropriations	2,292	109,478	111,744	2,266
ORG 3592935 CSA #9 CRSN CRSSNG DR Zn 98310 TOTAL	(21,573)	0	0	0

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Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	16,192	0	0	0
Fines & Penalties	283	0	0	0
Rev Use Money/Prop	6,055	0	0	0
Service Charges	295	0	0	0
Miscellaneous Rev	2,800	0	0	0
Fund Balance	0	125,634	0	(125,634)
Total Revenue	25,626	125,634	0	(125,634)
Salaries & Benefits	920	0	0	0
Services & Supplies	7,997	30,000	0	(30,000)
Other Charges	560	463	0	(463)
Contingency	0	95,171	0	(95,171)
Total Appropriations	9,477	125,634	0	(125,634)
ORG 3593960 CSA #9 GEORGETOWN CEMETRY Zn 3 TOTAL	(16,149)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	10,838	11,055	11,369	314
Rev Use Money/Prop	235	0	0	0
Fund Balance	0	2,015	366	(1,649)
Total Revenue	11,072	13,070	11,735	(1,335)
Services & Supplies	9,719	10,930	8,603	(2,327)
Other Charges	1,603	1,615	2,598	983
Other Fin Uses	0	186	186	0
Intrafund Transfers	328	339	348	9
Total Appropriations	11,650	13,070	11,735	(1,335)
ORG 3594965 CSA #9 HIGHLAND VILLAGE Zn 7 TOTAL	577	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,868	400	0	(400)
Service Charges	3,177	3,451	0	(3,451)
Fund Balance	0	37,030	0	(37,030)
Total Revenue	5,044	40,881	0	(40,881)
Services & Supplies	0	10,000	0	(10,000)
Other Charges	1,603	1,615	0	(1,615)
Other Fin Uses	0	186	0	(186)
Intrafund Transfers	110	110	0	(110)
Contingency	0	28,970	0	(28,970)
Total Appropriations	1,713	40,881	0	(40,881)

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ORG 3594966 CSA #9 BARNETT BSNSS PRK Zn 34 TOTAL	(3,331)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	56,188	54,513	55,993	1,480
Fines & Penalties	25	0	0	0
Rev Use Money/Prop	48,861	11,000	15,000	4,000
IG Rev - State	338	0	0	0
Fund Balance	0	989,411	985,917	(3,494)
Total Revenue	105,412	1,054,924	1,056,910	1,986
Services & Supplies	10,015	76,600	80,000	3,400
Other Charges	1,603	1,763	3,198	1,435
Other Fin Uses	0	186	186	0
Intrafund Transfers	1,233	1,233	1,233	0
Contingency	0	975,142	972,293	(2,849)
Total Appropriations	12,851	1,054,924	1,056,910	1,986
ORG 3594967 CSA #9 DIAMOND SPRINGS Zn 49 TOTAL	(92,561)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	12,595	12,415	12,415	0
Fines & Penalties	21	0	0	0
Rev Use Money/Prop	12,984	2,500	1,500	(1,000)
Fund Balance	0	86,643	49,305	(37,338)
Total Revenue	25,600	101,558	63,220	(38,338)
Services & Supplies	157	84,154	25,200	(58,954)
Other Charges	4,679	7,063	4,498	(2,565)
Other Fin Uses	0	186	186	0
Intrafund Transfers	250	250	250	0
Contingency	0	6,592	14,909	8,317
Reserves Budgetary	0	3,313	18,177	14,864
Total Appropriations	5,087	101,558	63,220	(38,338)
ORG 3595970 CSA #9 EASTWOOD PRK 5 Zn 98601 TOTAL	(20,513)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	23,968	24,145	24,145	0
Rev Use Money/Prop	11,759	2,000	2,000	0
Fund Balance	0	182,054	189,484	7,430
Total Revenue	35,726	208,199	215,629	7,430
Services & Supplies	79	185,999	27,000	(158,999)
Other Charges	2,484	4,213	4,598	385

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Other Fin Uses	0	186	186	0
Intrafund Transfers	311	311	311	0
Contingency	0	3,197	4,969	1,772
Reserves Budgetary	0	14,293	178,565	164,272
Total Appropriations	2,874	208,199	215,629	7,430
ORG 3595971 CSA #9 PIONEER PLACE Zn 64 TOTAL	(32,853)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	14,501	14,501	14,501	0
Rev Use Money/Prop	16,201	2,500	1,500	(1,000)
Fund Balance	0	97,386	44,999	(52,387)
Total Revenue	30,702	114,387	61,000	(53,387)
Services & Supplies	121	93,395	39,525	(53,870)
Other Charges	4,469	14,442	4,998	(9,444)
Other Fin Uses	0	186	186	0
Intrafund Transfers	486	486	486	0
Reserves Budgetary	0	5,878	15,805	9,927
Total Appropriations	5,076	114,387	61,000	(53,387)
ORG 3595972 CSA #9 BLACK OAK ESTATES Zn 70 TOTAL	(25,626)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	5,511	5,511	5,511	0
Rev Use Money/Prop	5,305	600	0	(600)
Fund Balance	0	47,700	1,439	(46,261)
Total Revenue	10,816	53,811	6,950	(46,861)
Services & Supplies	121	39,131	260	(38,871)
Other Charges	1,813	12,463	3,198	(9,265)
Other Fin Uses	0	186	186	0
Intrafund Transfers	170	171	171	0
Reserves Budgetary	0	1,860	3,135	1,275
Total Appropriations	2,104	53,811	6,950	(46,861)
ORG 3595973 CSA #9 BLK OAK EST 6 Zn 98604 TOTAL	(8,712)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	5,063	5,063	5,063	0
Rev Use Money/Prop	4,616	0	0	0
Fund Balance	0	51,604	6,003	(45,601)
Total Revenue	9,679	56,667	11,066	(45,601)
Services & Supplies	121	53,810	3,931	(49,879)

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Other Charges	3,316	1,963	4,098	2,135
Other Fin Uses	0	186	186	0
Intrafund Transfers	170	170	170	0
Reserves Budgetary	0	538	2,681	2,143
Total Appropriations	3,606	56,667	11,066	(45,601)
ORG 3595974 CSA #9 DEERFIELD				
EST Zn 98605 TOTAL	(6,073)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	43,017	43,017	43,017	0
Rev Use Money/Prop	37,111	4,000	5,000	1,000
Fund Balance	0	230,715	152,042	(78,673)
Total Revenue	80,128	277,732	200,059	(77,673)
Services & Supplies	197	216,353	50,500	(165,853)
Other Charges	3,182	10,363	5,198	(5,165)
Other Fin Uses	0	186	186	0
Intrafund Transfers	1,188	1,188	1,188	0
Contingency	0	23,170	75,637	52,467
Reserves Budgetary	0	26,472	67,350	40,878
Total Appropriations	4,567	277,732	200,059	(77,673)
ORG 3595975 CSA #9 HOLLOW				
OAK Zn 98606 TOTAL	(75,562)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	28,749	29,008	29,008	0
Rev Use Money/Prop	30,860	0	7,000	7,000
Fund Balance	0	217,815	147,857	(69,958)
Total Revenue	59,609	246,823	183,865	(62,958)
Services & Supplies	195	202,442	45,500	(156,942)
Other Charges	2,157	11,213	4,598	(6,615)
Other Fin Uses	0	186	186	0
Intrafund Transfers	791	791	791	0
Contingency	0	19,268	63,934	44,666
Reserves Budgetary	0	12,923	68,856	55,933
Total Appropriations	3,144	246,823	183,865	(62,958)
ORG 3595976 CSA #9 CREEKSIDE				
2&3 Zn 98608 TOTAL	(56,466)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	7,930	7,930	7,930	0
Rev Use Money/Prop	6,096	0	500	500
Fund Balance	0	73,439	23,330	(50,109)

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Total Revenue	14,026	81,369	31,760	(49,609)
Services & Supplies	176	70,724	15,250	(55,474)
Other Charges	2,254	9,242	4,198	(5,044)
Other Fin Uses	0	186	186	0
Intrafund Transfers	180	180	180	0
Contingency	0	0	5,605	5,605
Reserves Budgetary	0	1,037	6,341	5,304
Total Appropriations	2,610	81,369	31,760	(49,609)
ORG 3595977 CSA #9 HIGHLAND VW 3A Zn 98609 TOTAL	(11,416)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	8,482	8,482	8,482	0
Rev Use Money/Prop	7,017	0	1,000	1,000
Fund Balance	0	92,209	43,238	(48,971)
Total Revenue	15,499	100,691	52,720	(47,971)
Services & Supplies	161	90,809	20,250	(70,559)
Other Charges	4,251	4,213	4,673	460
Other Fin Uses	0	186	186	0
Intrafund Transfers	78	78	78	0
Contingency	0	4,354	15,244	10,890
Reserves Budgetary	0	1,051	12,289	11,238
Total Appropriations	4,490	100,691	52,720	(47,971)
ORG 3595978 CSA #9 TRAVOIS Zn 98610 TOTAL	(11,009)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	17,198	17,198	31,285	14,087
Rev Use Money/Prop	13,692	2,000	2,000	0
Fund Balance	0	68,371	62,379	(5,992)
Total Revenue	30,890	87,569	95,664	8,095
Services & Supplies	0	30,000	31,500	1,500
Other Charges	1,700	2,013	4,898	2,885
Other Fin Uses	0	186	186	0
Intrafund Transfers	319	319	581	262
Contingency	0	42,678	35,961	(6,717)
Reserves Budgetary	0	12,373	22,538	10,165
Total Appropriations	2,019	87,569	95,664	8,095
ORG 3595979 CSA #9 SILVER SPRINGS Zn 98611 TOTAL	(28,871)	0	0	0

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Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	239,708	239,605	238,021	(1,584)
Fines & Penalties	189	0	0	0
Rev Use Money/Prop	165,680	35,000	30,000	(5,000)
Fund Balance	0	938,357	623,271	(315,086)
Total Revenue	405,577	1,212,962	891,292	(321,670)
Services & Supplies	121	793,500	126,500	(667,000)
Other Charges	3,454	44,663	8,498	(36,165)
Other Fin Uses	0	186	186	0
Intrafund Transfers	4,267	4,257	4,257	0
Contingency	0	149,826	101,851	(47,975)
Reserves Budgetary	0	220,530	650,000	429,470
Total Appropriations	7,843	1,212,962	891,292	(321,670)
ORG 3595980 CSA #9 W VALLEY VLLG Zn 98612 TOTAL	(397,734)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	0	41,368	41,368	0
Rev Use Money/Prop	860	0	0	0
Service Charges	23,275	0	0	0
Fund Balance	0	10,263	29,256	18,993
Total Revenue	24,136	51,631	70,624	18,993
Services & Supplies	25,730	43,974	62,112	18,138
Other Charges	3,454	3,544	3,448	(96)
Other Fin Uses	0	186	186	0
Intrafund Transfers	706	706	1,249	543
Contingency	0	3,221	3,629	408
Total Appropriations	29,890	51,631	70,624	18,993
ORG 3596990 CSA #9 EMERALD MEADOWS Zn 80 TOTAL	5,754	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2026-27

HEALTH AND HUMAN SERVICES AGENCY

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 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	2,427	0	0	0
IG Rev - State	0	3,360	3,360	0
IG Rev - Federal	0	36,266	36,266	0
Service Charges	17,437	23,074	23,074	0
Fund Balance	0	43,036	43,036	0
Total Revenue	19,864	105,736	105,736	0
Services & Supplies	20,280	105,736	105,736	0
Total Appropriations	20,280	105,736	105,736	0
ORG 5170713 SS: CWSR				
CHILDRENS TRUST FUND TOTAL	416	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.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	384,332	100,000	100,000	0
IG Rev - State	9,941,132	10,294,965	10,294,965	0
Fund Balance	0	4,517,436	3,000,000	(1,517,436)
Total Revenue	10,325,464	14,912,401	13,394,965	(1,517,436)
Other Fin Uses	10,728,368	12,550,339	12,994,474	444,135

Special Revenue Funds

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Intrafund Abatement	(683,356)	0	(729,509)	(729,509)
Contingency	0	2,362,062	1,130,000	(1,232,062)
Total Appropriations	10,045,012	14,912,401	13,394,965	(1,517,436)
ORG 5180810 SS: CWSR 1991 REALIGNMENT TOTAL	(280,453)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	45,249	0	0	0
IG Rev - State	2,316,787	2,700,000	2,700,000	0
Fund Balance	0	160,210	160,210	0
Total Revenue	2,362,036	2,860,210	2,860,210	0
Other Fin Uses	2,356,224	2,700,000	2,700,000	0
Contingency	0	160,210	160,210	0
Total Appropriations	2,356,224	2,860,210	2,860,210	0
ORG 5180820 SS: CWSR CAL WORKS MOE TOTAL	(5,813)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	70,337	0	0	0
IG Rev - State	3,504,631	3,381,814	3,381,814	0
Fund Balance	0	192,555	192,555	0
Total Revenue	3,574,969	3,574,369	3,574,369	0
Other Fin Uses	3,655,743	3,381,814	3,381,814	0
Contingency	0	192,555	192,555	0
Total Appropriations	3,655,743	3,574,369	3,574,369	0
ORG 5180830 SS: CWSR FAM SUPP CHILD POV TOTAL	80,774	0	0	0

Countywide Special Revenue – Local Revenue in the Social Services Division

The Countywide Special Revenue – Local Revenue in the Social Services Division includes the Protective Services subfund. This consists of 2011 Protective Services Realignment funds that are restricted for use to fund the former state share of specific Protective Services Administrative Programs and Assistance that were realigned according to legislation.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	11,697,233	11,687,932	11,687,932	0
Fund Balance	0	9,094,308	9,044,308	(50,000)
Total Revenue	11,697,233	20,782,240	20,732,240	(50,000)
Other Fin Uses	10,209,156	11,687,932	11,637,932	(50,000)
Contingency	0	9,094,308	9,094,308	0
Total Appropriations	10,209,156	20,782,240	20,732,240	(50,000)
ORG 5180840 SS: CWSR PROTECT SERV SUBACCT TOTAL	(1,488,077)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2026-27

SB 163 Wraparound Special Revenue Fund

The SB 163 Wraparound Special Revenue Fund includes a residual balance from SB163 Wraparound Program participation that was discontinued in 2008. This fund is now being used for CalAIM Providing Access and Transforming Health (PATH) Justice-Involved (JI) funding for the Social Services Division. There is also a subfund for a CASA Victim Services Grant that was included in the FY 2024-25 Budget.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - Federal	70,010	0	0	0
Total Revenue	70,010	0	0	0
Other Charges	70,010	0	0	0
Total Appropriations	70,010	0	0	0
ORG 5130310 SS: VICTIM SERVICES GRNT CASA TOTAL	0	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	22,644	0	0	0
Fund Balance	0	391,705	247,705	(144,000)
Total Revenue	22,644	391,705	247,705	(144,000)
Services & Supplies	0	191,705	247,705	56,000
Other Fin Uses	50,421	200,000	0	(200,000)
Total Appropriations	50,421	391,705	247,705	(144,000)
ORG 5130320 SS: SB163 WRAPAROUND SERVICES TOTAL	27,777	0	0	0

Community Services Fund

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

The Non Grant Programs subfund includes Adult Day Services (The Club), which provides respite for caregivers and social opportunities for attendees, funded with fees and county general fund.

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

Homeless Emergency Assistance Program includes state and federal grants for the purpose of homeless prevention. Use of funds include but may not be limited to, capital improvements for the permanent navigation center, navigation center operations, case management, prevention and diversion, and assistance for persons experiencing or at risk of homelessness.

Special Revenue Funds

RECOMMENDED BUDGET • FY 2026-27

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 administers memorandum of understanding for HICAP (Health Insurance Counseling and Advocacy program). AAA Admin also funds the Committee on Aging, an advisory Committee to the El Dorado County Board of Supervisors.

The Community Based Services Program subfund holds the residual fund balance from participation in the Targeted Case Management (TCM) Linkages program that was discontinued in FY 2010-11. The Center for Medicaid Services (CMS) has an outstanding open audit of this program with the Department of Health Care Services (DHCS) that dates back to FY 2003-04 through FY 2006-07. The Area Agency on Aging and the Public Guardian programs participated in TCM during the period that is being audited. The fund balance must be retained in the event that the funds are owed back once the audit has been settled. HHSA has no control over the timing or outcome of the audit, and as of FY 2024-25, the audit remains open.

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

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(22,856)	0	0	0
IG Rev - Federal	2,808,448	2,829,428	2,789,920	(39,508)
Service Charges	0	12,562	151,120	138,558
Miscellaneous Rev	46,635	43,698	64,800	21,102
Other Fin Sources	252,579	211,473	186,910	(24,563)
Fund Balance	0	1,001	1,001	0
Total Revenue	3,084,807	3,098,162	3,193,751	95,589
Salaries & Benefits	1,319,523	1,269,195	1,380,209	111,014
Services & Supplies	385,146	520,207	473,112	(47,095)
Other Charges	1,517,182	1,451,320	1,484,233	32,913
Fixed Assets	0	6,500	0	(6,500)
Intrafund Transfers	54,250	36,833	48,350	11,517
Intrafund Abatement	(220,799)	(185,893)	(192,153)	(6,260)
Total Appropriations	3,055,302	3,098,162	3,193,751	95,589
ORG 5210100 CS: COMMUNITY SERVICE PROG TOTAL	(29,505)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(10,528)	0	0	0
Service Charges	215,502	478,175	382,800	(95,375)
Miscellaneous Rev	13,404	303,800	309,800	6,000
Other Fin Sources	658,824	558,119	701,875	143,756
Fund Balance	0	449	449	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2026-27

Total Revenue	877,202	1,340,543	1,394,924	54,381
Salaries & Benefits	618,184	678,378	761,706	83,328
Services & Supplies	97,332	135,142	134,929	(213)
Other Charges	129,582	494,536	463,459	(31,077)
Fixed Assets	0	0	6,000	6,000
Intrafund Transfers	32,104	32,487	28,830	(3,657)
Total Appropriations	877,202	1,340,543	1,394,924	54,381
ORG 5210101 CS: PROGRAMS				
NON GRANT TOTAL	0	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	91,064	(20,000)	(20,000)	0
IG Rev - Federal	339,021	0	0	0
Other Fin Sources	9,172	20,000	20,000	0
Fund Balance	0	706,539	707,129	590
Total Revenue	439,257	706,539	707,129	590
Salaries & Benefits	56,279	0	0	0
Services & Supplies	550	250,000	28,844	(221,156)
Other Charges	289,520	456,539	50,000	(406,539)
Other Fin Uses	0	0	628,285	628,285
Intrafund Transfers	2,738	0	0	0
Total Appropriations	349,087	706,539	707,129	590
ORG 5210110 CS: COMMUNITY SERVICES -HEAP TOTAL	(90,170)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	102,010	0	0	0
IG Rev - Federal	(11,083)	0	0	0
Other Fin Sources	1,811	0	0	0
Total Revenue	92,738	0	0	0
Services & Supplies	79,493	0	0	0
Total Appropriations	79,493	0	0	0
ORG 5210111 CS:COMMUNITY SERVICES-CESH TOTAL	(13,244)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	0	336,185	50,000	(286,185)
IG Rev - Federal	76,974	0	0	0
Fund Balance	0	286,541	327,481	40,940
Total Revenue	76,974	622,726	377,481	(245,245)
Services & Supplies	73,731	0	50,000	50,000
Other Charges	24,031	622,726	327,481	(295,245)

Special Revenue Funds

RECOMMENDED BUDGET • FY 2026-27

Total Appropriations	97,762	622,726	377,481	(245,245)
ORG 5210112 CS:COMMUNITY SERVICES-NPLH TOTAL	20,788	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	105,579	0	0	0
IG Rev - State	728	5,056,123	2,570,182	(2,485,941)
Fund Balance	0	1,537,599	1,574,918	37,319
Total Revenue	106,307	6,593,722	4,145,100	(2,448,622)
Services & Supplies	440,264	1,191,312	0	(1,191,312)
Other Charges	1,734,819	2,593,573	4,136,263	1,542,690
Fixed Assets	5,836	8,837	8,837	0
Other Fin Uses	0	2,800,000	0	(2,800,000)
Total Appropriations	2,180,920	6,593,722	4,145,100	(2,448,622)
ORG 5210113 CS:COMMUNITY SERVICES-HHAP TOTAL	2,074,613	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	7,167	0	0	0
Service Charges	0	221,713	0	(221,713)
Fund Balance	0	21,381	21,381	0
Total Revenue	7,167	243,094	21,381	(221,713)
Salaries & Benefits	61,197	190,684	0	(190,684)
Services & Supplies	973	22,518	21,381	(1,137)
Other Charges	10,125	25,228	0	(25,228)
Intrafund Transfers	3,268	4,664	0	(4,664)
Intrafund Abatement	(75,552)	0	0	0
Total Appropriations	11	243,094	21,381	(221,713)
ORG 5210114 CS:COMMUNITY SERVICES-WPCP TOTAL	(7,157)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	0	200,000	0	(200,000)
IG Rev - Federal	200,000	0	359,633	359,633
Other Fin Sources	1,133	0	0	0
Total Revenue	201,133	200,000	359,633	159,633
Services & Supplies	0	200,000	359,633	159,633
Other Charges	200,000	0	0	0
Total Appropriations	200,000	200,000	359,633	159,633
ORG 5210115 CS: COMMUNITY SERVICES-ESG-CV TOTAL	(1,133)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2026-27

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	401,212	1,795,436	1,795,436	0
Fund Balance	0	386,304	386,303	(1)
Total Revenue	401,212	2,181,740	2,181,739	(1)
Salaries & Benefits	220,850	472,517	0	(472,517)
Services & Supplies	9,583	9,481	0	(9,481)
Other Charges	39,222	1,484,044	2,181,739	697,695
Other Fin Uses	62,966	200,000	0	(200,000)
Intrafund Transfers	11,283	15,698	0	(15,698)
Total Appropriations	343,903	2,181,740	2,181,739	(1)
ORG 5210116 CS: COMMUNITY SERVICES-PLHA TOTAL	(57,309)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	10,964	1,000	1,000	0
IG Rev - Federal	3,619	20,000	20,000	0
Fund Balance	0	154,715	159,715	5,000
Total Revenue	14,583	175,715	180,715	5,000
Salaries & Benefits	1,908	61,257	65,246	3,989
Services & Supplies	1,501	97,897	97,325	(572)
Other Charges	870	15,549	16,817	1,268
Intrafund Transfers	88	1,012	1,327	315
Total Appropriations	4,368	175,715	180,715	5,000
ORG 5210120 CS: MAA/TCM LGA COORDINATION TOTAL	(10,215)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(45,285)	0	0	0
IG Rev - State	723,590	1,904,504	1,635,520	(268,984)
IG Rev - Federal	1,426,951	1,310,944	1,309,288	(1,656)
Service Charges	202,412	267,042	208,390	(58,652)
Miscellaneous Rev	58,605	94,700	94,700	0
Other Fin Sources	1,576,605	2,270,424	2,653,825	383,401
Fund Balance	0	587	587	0
Total Revenue	3,942,878	5,848,201	5,902,310	54,109
Salaries & Benefits	2,271,775	2,920,545	3,014,226	93,681
Services & Supplies	1,261,066	1,623,465	1,605,203	(18,262)
Other Charges	519,554	1,017,492	1,136,091	118,599
Fixed Assets	20,322	191,500	33,144	(158,356)
Intrafund Transfers	117,068	95,199	113,646	18,447
Total Appropriations	4,189,785	5,848,201	5,902,310	54,109

Special Revenue Funds

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ORG 5210140 CS: AAA				
TOTAL	246,907	0	0	0
Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	653	1,128	1,128	0
IG Rev - State	89,088	90,000	110,000	20,000
Fund Balance	0	1,209	2,409	1,200
Total Revenue	89,741	92,337	113,537	21,200
Other Charges	89,088	92,337	113,537	21,200
Total Appropriations	89,088	92,337	113,537	21,200
ORG 5210180 CS: MSSP				
TOTAL	(653)	0	0	0
Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	7,927	2,179	2,179	0
Fund Balance	0	155,683	160,583	4,900
Total Revenue	7,927	157,862	162,762	4,900
Services & Supplies	0	157,862	162,762	4,900
Total Appropriations	0	157,862	162,762	4,900
ORG 5210190 CS: LINKAGES				
TOTAL	(7,927)	0	0	0
FUND 1107 COMMUNITIY				
SERVICES TOTAL	2,124,994	0	0	0

Public Housing Authority Fund in the Community Services Division

The Public Housing Authority Fund in the Community Services Division supports the Public Housing Authority (PHA) administering the Housing Choice Voucher, Emergency Housing Voucher, and Mainstream Voucher Programs. This program is funded with federal revenues and county general fund and enables eligible households to rent existing and safe housing by making housing assistance payments to private landlords. Federal funds are also used to reimburse clients for utility costs.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(2,560)	1,426	1,426	0
IG Rev - Federal	7,536,905	8,258,169	7,868,316	(389,853)
Other Gov Agency	217,205	13,000	13,000	0
Other Fin Sources	53	96,579	96,579	0
Fund Balance	0	597,894	597,894	0
Total Revenue	7,751,602	8,967,068	8,577,215	(389,853)
Salaries & Benefits	335,121	421,730	355,948	(65,782)
Services & Supplies	42,900	94,420	131,732	37,312
Other Charges	7,060,724	8,450,918	8,089,535	(361,383)
Total Appropriations	7,438,744	8,967,068	8,577,215	(389,853)

Special Revenue Funds

RECOMMENDED BUDGET • FY 2026-27

ORG 5210150 CS: PUBLIC HOUSING AUTHORITY TOTAL	(312,858)	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 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	6,953	2,000	2,000	0
IG Rev - State	346,422	547,390	614,269	66,879
IG Rev - Federal	490,617	653,354	682,818	29,464
Other Fin Sources	0	96,809	96,809	0
Fund Balance	0	34,399	40,730	6,331
Total Revenue	843,993	1,333,952	1,436,626	102,674
Salaries & Benefits	223,874	396,929	396,061	(868)
Services & Supplies	47,181	71,097	83,674	12,577
Other Charges	687,389	865,926	956,891	90,965
Total Appropriations	958,444	1,333,952	1,436,626	102,674
ORG 5210160 CS: IHSS PUBLIC AUTHORITY TOTAL	114,451	0	0	0

Countywide Special Revenue fund in Community Services

The Countywide Special Revenue fund in the Community Services Division consists of the Ronald Newman Trust, split in five equal parts to support the El Dorado County Senior Nutrition Program, the El Dorado County “You Are Not Alone” (YANA) Program, the El Dorado County Senior Day Care, El Dorado County Senior Legal Services, and the El Dorado County Family Caregiver Support Program

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	8,432	2,735	2,735	0
Fund Balance	0	165,606	165,606	0
Total Revenue	8,432	168,341	168,341	0
Contingency	0	168,341	168,341	0
Total Appropriations	0	168,341	168,341	0
ORG 5270700 CS: RONALD NEWMAN TRUST TOTAL	(8,432)	0	0	0

Countywide Special Revenue – Realignment Fund in the Behavioral Health Division

The Countywide Special Revenue – Realignment fund in the Behavioral Health Division includes 1991 Mental Health Realignment funds from a portion of Vehicle License Fees and State Sales Tax; these funds

Special Revenue Funds

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are deposited into this account and transferred to the Mental Health operating accounts on a regular basis to fund qualifying expenditures.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	269,177	150,000	150,000	0
IG Rev - State	4,326,061	4,148,469	3,135,189	(1,013,280)
Other Fin Sources	16,510	16,510	16,510	0
Fund Balance	0	5,401,017	4,988,683	(412,334)
Total Revenue	4,611,748	9,715,996	8,290,382	(1,425,614)
Other Fin Uses	2,577,881	7,705,147	6,766,358	(938,789)
Contingency	0	2,010,849	1,524,024	(486,825)
Total Appropriations	2,577,881	9,715,996	8,290,382	(1,425,614)
ORG 5380800 BH: 1991 MH REALIGNMENT TOTAL	(2,033,866)	0	0	0

Countywide Special Revenue – Local Revenue in the Behavioral Health Division

The Countywide Special Revenue – Local Revenue in the Behavioral Health Division includes the Behavioral Health Services subfund. This consists of 2011 Behavioral Health Realignment funds that are restricted for use to fund the former state share of specific Behavioral Health Programs and Services that were realigned according to legislation.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	1,793,437	3,410,657	1,994,756	(1,415,901)
Fund Balance	0	6,438,753	7,518,403	1,079,650
Total Revenue	1,793,437	9,849,410	9,513,159	(336,251)
Other Fin Uses	616,820	2,681,126	3,736,516	1,055,390
Contingency	0	7,168,284	5,776,643	(1,391,641)
Total Appropriations	616,820	9,849,410	9,513,159	(336,251)
ORG 5380810 BH: 2011 BH LRF TOTAL	(1,176,618)	0	0	0

Mental Health

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

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

The Mental Health Services Act (MHSA) / Behavioral Health Services Act (BHSA) subfund receives the county's share of revenue from a 1% state tax on incomes in excess of \$1,000,000, in accordance with Proposition 63 that was passed by California voters in November 2004. Revenue is used by the state and counties to provide programs and services that were created after the passage of the BHSA. As required by the BHSA, El Dorado County uses its funding to provide a myriad of programs as identified in its board-approved three-year BHSA plan. Additional funding for the BHSA programs comes from Medi-

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Cal, state grants, and the Mental Health Services Block Grant (MHBG) allocations. In 2024, California voters passed Proposition 1, which transformed MHSA into the Behavioral Health Services Act (BHSA), which combines mental health with substance use treatments, places a higher priority on homeless prevention with 30% of each county's funding allocation being dedicated to this objective, and prioritizes services for the chronically homeless population.

The Alcohol Drug Program, recently renamed Substance Use Disorder Services (SUDS), provides substance use prevention and treatment services in both outpatient and inpatient settings. Funding for these programs comes 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.

The Opioid Settlement subfund receives revenue from national settlements with pharmaceutical companies that are intended for opioid treatment, education, and prevention efforts.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	386,053	150,000	0	(150,000)
IG Rev - State	4,918,877	3,474,990	5,536,090	2,061,100
IG Rev - Federal	7,165,553	7,921,000	0	(7,921,000)
Service Charges	865,807	1,052,000	0	(1,052,000)
Other Fin Sources	3,238,277	6,505,247	0	(6,505,247)
Fund Balance	0	2,203,074	0	(2,203,074)
Total Revenue	16,574,567	21,306,311	5,536,090	(15,770,221)
Salaries & Benefits	3,888,377	4,405,016	2,487,270	(1,917,746)
Services & Supplies	1,086,570	2,805,032	1,301,002	(1,504,030)
Other Charges	13,976,246	16,629,964	2,815,834	(13,814,130)
Fixed Assets	777,441	40,000	0	(40,000)
Other Fin Uses	0	0	5,536,090	5,536,090
Intrafund Transfers	1,506,608	1,644,942	512,815	(1,132,127)
Intrafund Abatement	(5,796,868)	(6,421,717)	(7,116,921)	(695,204)
Contingency	0	2,203,074	0	(2,203,074)
Total Appropriations	15,438,374	21,306,311	5,536,090	(15,770,221)
ORG 5310100 BH: MENTAL HEALTH TRADITIONAL TOTAL	(1,136,192)	0	0	0

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Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	456,171	400,000	450,000	50,000
IG Rev - State	16,115,917	14,913,913	18,836,585	3,922,672
IG Rev - Federal	11,092,157	12,902,941	21,359,941	8,457,000
Service Charges	433,022	25,000	1,075,000	1,050,000
Miscellaneous Rev	51,359	55,000	55,000	0
Other Fin Sources	280,403	2,349,900	13,842,448	11,492,548
Fund Balance	0	13,811,609	12,554,292	(1,257,317)
Total Revenue	28,429,029	44,458,363	68,173,266	23,714,903
Salaries & Benefits	5,666,751	10,628,513	13,079,711	2,451,198
Services & Supplies	1,872,755	4,474,354	5,443,767	969,413
Other Charges	15,637,761	20,417,300	35,056,534	14,639,234
Fixed Assets	198,783	0	40,000	40,000
Other Fin Uses	89,345	68,000	1,080,000	1,012,000
Intrafund Transfers	4,048,476	4,771,250	5,786,245	1,014,995
Intrafund Abatement	(496,853)	(789,134)	0	789,134
Contingency	0	4,888,080	7,687,009	2,798,929
Total Appropriations	27,017,017	44,458,363	68,173,266	23,714,903
ORG 5310150 BH: MENTAL HEALTH MHSA TOTAL	(1,412,011)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(45,888)	(70,000)	(70,000)	0
IG Rev - State	1,220,533	709,221	1,461,000	751,779
IG Rev - Federal	4,290,494	4,497,088	5,982,088	1,485,000
Service Charges	0	25,000	0	(25,000)
Miscellaneous Rev	1	25,000	25,000	0
Other Fin Sources	759,787	1,681,126	2,196,516	515,390
Fund Balance	0	813,384	813,384	0
Total Revenue	6,224,928	7,680,819	10,407,988	2,727,169
Salaries & Benefits	1,788,277	2,894,963	2,742,744	(152,219)
Services & Supplies	133,467	132,008	116,943	(15,065)
Other Charges	2,841,101	3,124,870	4,291,777	1,166,907
Intrafund Transfers	756,496	1,194,901	1,137,336	(57,565)
Intrafund Abatement	(50,228)	(479,307)	(384,688)	94,619
Contingency	0	813,384	2,503,876	1,690,492
Total Appropriations	5,469,113	7,680,819	10,407,988	2,727,169
ORG 5320200 BH: ALCOHOL DRUG PROGRAM TOTAL	(755,815)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	23,694	24,005	24,005	0

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Rev Use Money/Prop	761	600	600	0
Fund Balance	0	4,256	500	(3,756)
Total Revenue	24,455	28,861	25,105	(3,756)
Intrafund Transfers	25,461	28,861	25,105	(3,756)
Total Appropriations	25,461	28,861	25,105	(3,756)
ORG 5320210 BH: ADP DRUNK DRIVER SRF TOTAL	1,006	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	1,484	3,163	3,163	0
Rev Use Money/Prop	107	100	100	0
Fund Balance	0	500	500	0
Total Revenue	1,591	3,763	3,763	0
Intrafund Transfers	2,254	3,763	3,763	0
Total Appropriations	2,254	3,763	3,763	0
ORG 5320215 BH: ADP DRUG FINE SRF TOTAL	663	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	21,052	22,897	22,897	0
Rev Use Money/Prop	564	500	500	0
Fund Balance	0	1,416	500	(916)
Total Revenue	21,616	24,813	23,897	(916)
Intrafund Transfers	22,513	24,813	23,897	(916)
Total Appropriations	22,513	24,813	23,897	(916)
ORG 5320220 BH: ADP ALCOHOL EDUC PREV SRF TOTAL	897	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	587,256	2,182,344	1,733,816	(448,528)
Rev Use Money/Prop	275,903	100,000	200,000	100,000
IG Rev - State	993,947	0	0	0
Fund Balance	0	6,711,606	7,800,911	1,089,305
Total Revenue	1,857,105	8,993,950	9,734,727	740,777
Salaries & Benefits	14,887	76,400	74,443	(1,957)
Services & Supplies	639	500,446	500,489	43
Other Charges	847,904	8,070,454	6,947,347	(1,123,107)
Other Fin Uses	325,021	325,022	2,200,000	1,874,978
Intrafund Transfers	5,626	21,628	12,448	(9,180)
Total Appropriations	1,194,077	8,993,950	9,734,727	740,777
ORG 5320225 BH: ADP OPIOID SETTLEMENT TOTAL	(663,028)	0	0	0

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Public Health Fund

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

The Public Health subfund consists of program accounts that do not require a separate subfund, including Communicable Disease, Vital Statistic, Maternal Child and Adolescent Health (MCAH), California Children's Services (CCS), Child Health and Disability Prevention -Program (CDPH), Immunization Program (IZ), AIDS Block Grant, COVID -19 ELC Enhancing Detection Program, COVID-19 Emergency Response Grant, Institutional Care Program, Women, Infants, and Children (WIC), Supplemental Nutrition Assistance Program (SNAP), Oral Health Program and Public Health Administration, which Public Health 1991 Realignment fund balance resides.

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

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

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

The Prop 99 Tobacco Use Prevention Program subfund receives funding per the Tobacco Tax and Health Protection Act of 1988; this state law authorizes a tax of 25 cents per pack of cigarettes, which is then allocated to the County for tobacco use education and cessation.

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

The Public Health Emergency Preparedness (PHEP) subfund is a revenue pass-through account used to comply with grant accounting standards.

The Public Health Emergency Preparedness, City Readiness subfund is a revenue pass-through account used to comply with grant accounting standards.

The Public Health Emergency Preparedness and City Readiness Initiative programs have been transferred back to HHSA from EMS, with each in a unique subfund according to federal grant regulations.

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Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	779,019	130,000	130,000	0
IG Rev - State	1,388,945	1,675,644	1,093,773	(581,871)
IG Rev - Federal	1,237,613	0	0	0
Service Charges	1,550	0	0	0
Other Fin Sources	5,965,330	8,254,413	7,734,165	(520,248)
Residual Equity	0	116,979	0	(116,979)
Fund Balance	0	21,169,769	21,169,769	0
Total Revenue	9,372,456	31,346,805	30,127,707	(1,219,098)
Salaries & Benefits	2,006,348	2,506,767	2,091,758	(415,009)
Services & Supplies	870,797	1,005,199	324,793	(680,406)
Other Charges	560,632	773,373	610,316	(163,057)
Fixed Assets	0	0	0	0
Other Fin Uses	446,003	1,161,150	1,119,504	(41,646)
Intrafund Transfers	64,004	73,209	43,988	(29,221)
Intrafund Abatement	(278,762)	(293,583)	(178,059)	115,524
Contingency	0	21,683,293	22,428,473	745,180
Total Appropriations	3,669,022	26,909,408	26,440,773	(468,635)
ORG 5400000 PH: ADMINISTRATION TOTAL	(5,703,435)	(4,437,397)	(3,686,934)	750,463

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	5,893	3,000	3,000	0
Fund Balance	0	115,743	115,743	0
Total Revenue	5,893	118,743	118,743	0
Residual Equity Xfer	0	116,979	0	(116,979)
Contingency	0	1,764	118,743	116,979
Total Appropriations	0	118,743	118,743	0
ORG 5400010 PH: MAA SRF TOTAL	(5,893)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	52,875	66,319	66,266	(53)
Total Revenue	52,875	66,319	66,266	(53)
Salaries & Benefits	50,534	49,046	66,609	17,563
Services & Supplies	443	6,316	3,912	(2,404)
Other Charges	14,512	13,445	19,462	6,017
Intrafund Transfers	1,923	1,538	1,441	(97)
Total Appropriations	67,413	70,345	91,424	21,079
ORG 5410110 PH: PANDEMIC FLU TOTAL	14,538	4,026	25,158	21,132

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Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - Federal	184,037	205,243	204,367	(876)
Other Fin Sources	50,185	28,173	64,014	35,841
Total Revenue	234,222	233,416	268,381	34,965
Salaries & Benefits	163,351	157,129	187,839	30,710
Services & Supplies	16,624	19,340	11,754	(7,586)
Other Charges	48,086	50,334	63,087	12,753
Intrafund Transfers	6,161	6,613	5,701	(912)
Total Appropriations	234,222	233,416	268,381	34,965
ORG 5410120 PH: PHEP				
TOTAL	0	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - Federal	35,823	50,904	50,435	(469)
Other Fin Sources	10,649	11,723	7,387	(4,336)
Fund Balance	0	1	0	(1)
Total Revenue	46,471	62,628	57,822	(4,806)
Salaries & Benefits	34,754	40,377	37,985	(2,392)
Services & Supplies	317	4,836	2,810	(2,026)
Other Charges	10,090	15,244	15,308	64
Intrafund Transfers	1,310	2,171	1,719	(452)
Total Appropriations	46,471	62,628	57,822	(4,806)
ORG 5410130 PH: CITY				
READINESS TOTAL	(0)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	2,464	3,876	2,930	(946)
IG Rev - Federal	225,852	4,326	2,785	(1,541)
Service Charges	33,865	27,000	36,000	9,000
Miscellaneous Rev	20	0	0	0
Total Revenue	262,201	35,202	41,715	6,513
Salaries & Benefits	631,274	1,304,276	929,244	(375,032)
Services & Supplies	90,099	148,234	136,841	(11,393)
Other Charges	181,024	326,017	217,974	(108,043)
Fixed Assets	0	0	250,000	250,000
Intrafund Transfers	23,165	41,160	15,991	(25,169)
Intrafund Abatement	(460)	0	0	0
Total Appropriations	925,103	1,819,687	1,550,050	(269,637)
ORG 5420200 PH:				
COMMUNICABLE DISEASE				
TOTAL	662,901	1,784,485	1,508,335	(276,150)

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Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	120,702	110,000	110,000	0
Miscellaneous Rev	23,117	20,000	20,000	0
Total Revenue	143,819	130,000	130,000	0
Salaries & Benefits	116,415	123,039	128,192	5,153
Services & Supplies	3,828	6,550	6,912	362
Other Charges	28,594	26,710	34,954	8,244
Intrafund Transfers	3,735	3,055	2,437	(618)
Total Appropriations	152,572	159,354	172,495	13,141
ORG 5420210 PH: VITAL STATS TOTAL	8,752	29,354	42,495	13,141

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	16,308	16,300	16,300	0
Service Charges	78,517	90,000	90,000	0
Total Revenue	94,825	106,300	106,300	0
Services & Supplies	95,198	125,000	125,000	0
Total Appropriations	95,198	125,000	125,000	0
ORG 5420220 PH: LAB TOTAL	372	18,700	18,700	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	1,067,032	1,010,657	1,044,799	34,142
IG Rev - Federal	1,446,289	819,151	1,195,651	376,500
Other Gov Agency	30,000	30,000	30,000	0
Service Charges	221,493	237,831	395,830	157,999
Miscellaneous Rev	9,400	72,484	41,300	(31,184)
Other Fin Sources	1,065,178	929,104	929,104	0
Total Revenue	3,839,390	3,099,227	3,636,684	537,457
Salaries & Benefits	3,445,061	3,947,592	3,797,050	(150,542)
Services & Supplies	363,135	188,853	277,216	88,363
Other Charges	986,507	1,054,800	1,154,291	99,491
Fixed Assets	0	39,300	39,300	0
Intrafund Transfers	124,133	120,414	72,978	(47,436)
Total Appropriations	4,918,836	5,350,959	5,340,835	(10,124)
ORG 5430300 PH: COMMUNITY BASED NRSNG TOTAL	1,079,446	2,251,732	1,704,151	(547,581)

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	11,807	12,416	11,807	(609)
Total Revenue	11,807	12,416	11,807	(609)

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Salaries & Benefits	16,359	12,416	9,366	(3,050)
Services & Supplies	128	0	71	71
Other Charges	4,161	0	2,216	2,216
Intrafund Transfers	558	0	154	154
Total Appropriations	21,205	12,416	11,807	(609)
ORG 5430310 PH: AIDS				
TOTAL	9,398	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - Federal	941,008	894,508	941,527	47,019
Total Revenue	941,008	894,508	941,527	47,019
Salaries & Benefits	836,622	935,611	947,954	12,343
Services & Supplies	14,769	23,432	21,479	(1,953)
Other Charges	212,452	203,689	250,786	47,097
Intrafund Transfers	27,932	23,294	17,482	(5,812)
Total Appropriations	1,091,775	1,186,026	1,237,701	51,675
ORG 5430340 PH: WOMEN INFANT CHILDREN TOTAL	150,766	291,518	296,174	4,656

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	24	0	0	0
Other Fin Sources	0	24,500	24,500	0
Fund Balance	0	463	463	0
Total Revenue	24	24,963	24,963	0
Services & Supplies	0	24,963	24,963	0
Total Appropriations	0	24,963	24,963	0
ORG 5430350 PH: MSSP TOTAL	(24)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	574,662	803,865	974,033	170,168
IG Rev - Federal	162,458	190,000	0	(190,000)
Total Revenue	737,120	993,865	974,033	(19,832)
Salaries & Benefits	466,325	370,907	304,676	(66,231)
Services & Supplies	156,948	446,849	672,944	226,095
Other Charges	145,940	89,403	82,577	(6,826)
Other Fin Uses	0	134,064	0	(134,064)
Intrafund Transfers	70,201	10,224	5,757	(4,467)
Total Appropriations	839,413	1,051,447	1,065,954	14,507
ORG 5440400 PH: HEALTH EDUCATION TOTAL	102,293	57,582	91,921	34,339

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Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	36,915	115,000	115,000	0
Fines & Penalties	8,759	20,000	20,000	0
Rev Use Money/Prop	1,394	0	900	900
Fund Balance	0	11,227	11,227	0
Total Revenue	47,068	146,227	147,127	900
Other Charges	50,622	146,227	147,127	900
Total Appropriations	50,622	146,227	147,127	900
ORG 5440410 PH: DOMESTIC VIOLENCE TOTAL	3,554	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	1,293	5,500	5,500	0
Rev Use Money/Prop	1,990	50	50	0
Fund Balance	0	39,896	39,896	0
Total Revenue	3,283	45,446	45,446	0
Services & Supplies	0	44,858	45,446	588
Contingency	0	588	0	(588)
Total Appropriations	0	45,446	45,446	0
ORG 5440420 PH: CARSEAT PROGRAM TOTAL	(3,283)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	30	0	0	0
Rev Use Money/Prop	1	0	0	0
Fund Balance	0	48	48	0
Total Revenue	31	48	48	0
Services & Supplies	0	48	48	0
Total Appropriations	0	48	48	0
ORG 5440430 PH: BIKE HELMET PROGRAM TOTAL	(31)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	59,816	30,000	30,000	0
IG Rev - State	157,785	200,000	200,000	0
Fund Balance	0	1,300,889	1,300,889	0
Total Revenue	217,601	1,530,889	1,530,889	0
Other Fin Uses	0	100,000	100,000	0
Contingency	0	1,430,889	1,430,889	0
Total Appropriations	0	1,530,889	1,530,889	0
ORG 5440440 PH: TOBACCO SETTLEMENT TOTAL	(217,601)	0	0	0

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Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(3,067)	0	0	0
IG Rev - State	346,666	350,000	350,000	0
Other Fin Sources	22,327	212,754	69,268	(143,486)
Fund Balance	0	500	500	0
Total Revenue	365,925	563,254	419,768	(143,486)
Salaries & Benefits	216,751	365,676	257,359	(108,317)
Services & Supplies	78,486	115,295	64,370	(50,925)
Other Charges	62,384	70,378	87,628	17,250
Intrafund Transfers	8,168	11,905	10,411	(1,494)
Total Appropriations	365,789	563,254	419,768	(143,486)
ORG 5440450 PH: TOBACCO USE PREVENTION TOTAL	(136)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	5,460	0	0	0
IG Rev - State	(8,041)	0	0	0
Fund Balance	0	2,203	2,203	0
Total Revenue	(2,581)	2,203	2,203	0
Services & Supplies	0	0	2,203	2,203
Contingency	0	2,203	0	(2,203)
Total Appropriations	0	2,203	2,203	0
ORG 5440470 PH: PROP 56 TOBACCO USE PREVNT TOTAL	2,581	0	0	0

Countywide Special Revenue Realignment Fund in Public Health

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

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	181,676	150,000	150,000	0
IG Rev - State	7,944,433	6,833,557	7,295,092	461,535
Other Fin Sources	704,192	704,192	704,192	0
Fund Balance	0	1,825,908	1,825,908	0
Total Revenue	8,830,301	9,513,657	9,975,192	461,535
Other Fin Uses	6,973,058	9,513,657	9,245,683	(267,974)
Intrafund Transfers	683,356	0	729,509	729,509
Total Appropriations	7,656,414	9,513,657	9,975,192	461,535
ORG 5480800 PH: HEALTH REALIGNMENT TOTAL	(1,173,887)	0	0	0

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FUND 1276 COUNTYWIDE SR - REALIGNMNT TOTAL	(1,173,887)	0	0	0

Countywide Special Revenue Fund in the Animal Services Division

Animals for Retired Friends

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

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,007	400	400	0
Miscellaneous Rev	260	900	900	0
Fund Balance	0	19,657	19,657	0
Total Revenue	1,267	20,957	20,957	0
Services & Supplies	0	15,656	14,957	(699)
Other Charges	340	5,000	6,000	1,000
Contingency	0	301	0	(301)
Total Appropriations	340	20,957	20,957	0
ORG 5570700 AS: CWSR ANIMALS 4 RETIRED FRD TOTAL	(927)	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 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	5,910	6,000	6,000	0
Miscellaneous Rev	8,543	12,000	12,000	0
Fund Balance	0	78,095	78,095	0
Total Revenue	14,454	96,095	96,095	0
Services & Supplies	3,235	96,095	96,095	0
Total Appropriations	3,235	96,095	96,095	0
ORG 5570701 AS: CWSR NEUTER DEPOSIT TOTAL	(11,219)	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 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	19,227	6,000	13,000	7,000
Other Gov Agency	35,025	0	0	0

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Miscellaneous Rev	37,447	25,000	25,000	0
Fund Balance	0	353,343	353,343	0
Total Revenue	91,699	384,343	391,343	7,000
Services & Supplies	89,092	245,355	364,843	119,488
Other Fin Uses	0	136,500	26,500	(110,000)
Contingency	0	2,488	0	(2,488)
Total Appropriations	89,092	384,343	391,343	7,000
ORG 5570702 AS: CWSR PET AID PROGRAM TOTAL	(2,607)	0	0	0

City of SLT

The City of South Lake Tahoe subfund consists of revenue from an annual flat fee that is charged to the City of SLT for the purpose of a maintenance and replacement reserve for SLT Animal Services facilities.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Other Gov Agency	102,171	0	0	0
Fund Balance	0	102,172	0	(102,172)
Total Revenue	102,171	102,172	0	(102,172)
Contingency	0	102,172	0	(102,172)
Total Appropriations	0	102,172	0	(102,172)
ORG 5570703 AS: City of SLT TOTAL	(102,171)	0	0	0
FUND 1255 COUNTYWIDE SR - ANML SRVS TOTAL	(116,924)	0	0	0

Countywide Special Revenue Fund in the Public Guardian Division

The Countywide Special Revenue fund in the Public Guardian Division includes the Board and Care Fund, a fund established to be drawn down by the Public Guardian to make payments for clients residing in board and care facilities and used only when all other manner of funds are exhausted; clients would then pay back any fund used when assets are liquidated. This fund has not been used in several years.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	12,400	12,400	0
Total Revenue	0	12,400	12,400	0
Other Charges	0	12,400	12,400	0
Total Appropriations	0	12,400	12,400	0
ORG 5670700 PG: BOARD AND CARE FUND TOTAL	0	0	0	0

Countywide Special Revenue Fund in the Veteran Services Division

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

Special Revenue Funds

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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 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	6,066	0	8,000	8,000
Other Fin Sources	175,000	175,000	133,581	(41,419)
Fund Balance		113,029	113,029	0
Total Revenue	181,066	288,029	254,610	(33,419)
Services & Supplies	125,803	250,877	218,092	(32,785)
Other Fin Uses	11,647	35,346	36,518	1,172
Contingency	0	1,806	0	(1,806)
Total Appropriations	137,450	288,029	254,610	(33,419)
ORG 4270700 VET: CWSR - VETERAN AFFAIRS TOTAL	(43,616)	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 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	2,785	50	50	0
Miscellaneous Rev	10,613	8,000	8,000	0
Fund Balance	0	50,295	50,295	0
Total Revenue	13,398	58,345	58,345	0
Other Fin Uses	11,647	42,594	36,518	(6,076)
Contingency	0	15,751	21,827	6,076
Total Appropriations	11,647	58,345	58,345	0
ORG 4270701 VET: CWSR - LICENSE PLATES TOTAL	(1,751)	0	0	0

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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 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	938	500	250	(250)
Miscellaneous Rev	0	0	0	0
Fund Balance	0	18,420	19,000	580
Total Revenue	938	18,920	19,250	330
Other Fin Uses	0	0	2,000	2,000
Contingency	0	18,920	17,250	(1,670)
Total Appropriations	0	18,920	19,250	330
ORG 4370705 LB: CWSR - BOOKMOBILE TOTAL	(938)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	7,715	5,000	3,000	(2,000)
Fund Balance	0	150,748	146,000	(4,748)
Total Revenue	7,715	155,748	149,000	(6,748)
Other Fin Uses	0	10,000	10,000	0
Contingency	0	145,748	139,000	(6,748)
Total Appropriations	0	155,748	149,000	(6,748)
ORG 4370706 LB: CWSR - SLT HAROOTUNIAN TR TOTAL	(7,715)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	9,352	6,000	4,000	(2,000)
Fund Balance	0	182,777	179,000	(3,777)
Total Revenue	9,352	188,777	183,000	(5,777)
Other Fin Uses	0	10,000	17,000	7,000

Special Revenue Funds

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Contingency	0	178,777	166,000	(12,777)
Total Appropriations	0	188,777	183,000	(5,777)
ORG 4370707 LB: CWSR - PLACERVILLE LIBRARY TOTAL	(9,352)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	25,198	15,000	10,000	(5,000)
Miscellaneous Rev	146,214	145,000	0	(145,000)
Fund Balance	0	602,953	595,000	(7,953)
Total Revenue	171,412	762,953	605,000	(157,953)
Other Fin Uses	0	170,500	170,500	0
Contingency	0	592,453	434,500	(157,953)
Total Appropriations	0	762,953	605,000	(157,953)
ORG 4370708 LB: CWSR SLT MYERS TRUST TOTAL	(171,412)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	2,033	1,400	1,000	(400)
Fund Balance	0	39,176	39,900	724
Total Revenue	2,033	40,576	40,900	324
Other Fin Uses	0	600	300	(300)
Contingency	0	39,976	40,600	624
Total Appropriations	0	40,576	40,900	324
ORG 4370709 LB: CWSR - PP LIBRARY FUND TOTAL	(2,033)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	2,096	1,200	600	(600)
Miscellaneous Rev	775	0	0	0
Fund Balance	0	41,544	43,000	1,456
Total Revenue	2,871	42,744	43,600	856
Other Fin Uses	0	0	10,000	10,000
Contingency	0	42,744	33,600	(9,144)
Total Appropriations	0	42,744	43,600	856
ORG 4370760 LB: CWSR - MUSEUM DONATIONS TOTAL	(2,871)	0	0	0

County Service Area 10 Fund in the Library Department

The County Service Area 10 Fund in the Library Department includes five subfunds, supporting each of five branches of the El Dorado County Library (Placerville Library, South Lake Tahoe Library, Cameron

Special Revenue Funds

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Park Library, Georgetown Library, and the El Dorado Hills Library) in the designated area. Revenue sources include library taxes and library assessments.

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	7,808	5,000	5,000	0
Fund Balance	0	153,347	141,000	(12,347)
Total Revenue	7,808	158,347	146,000	(12,347)
Other Fin Uses	0	20,000	0	(20,000)
Contingency	0	138,347	146,000	7,653
Total Appropriations	0	158,347	146,000	(12,347)
ORG 4360610 LB: CSA#10 - MAIN LIBRARY TOTAL	(7,808)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	566,502	579,906	580,000	94
Fines & Penalties	2,766	4,000	4,000	0
Rev Use Money/Prop	54,269	25,000	25,000	0
Fund Balance	0	821,293	850,000	28,707
Total Revenue	623,537	1,430,199	1,459,000	28,801
Other Fin Uses	585,000	585,000	628,295	43,295
Contingency	0	845,199	830,705	(14,494)
Total Appropriations	585,000	1,430,199	1,459,000	28,801
ORG 4360620 LB: CSA#10 - SLT LIBRARY TOTAL	(38,537)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	891	750	750	0
Rev Use Money/Prop	31,997	15,000	15,000	0
Service Charges	277,319	282,295	285,000	2,705
Fund Balance	0	694,302	710,000	15,698
Total Revenue	310,208	992,347	1,010,750	18,403
Other Fin Uses	100,000	285,000	316,867	31,867
Contingency	0	707,347	693,883	(13,464)
Total Appropriations	100,000	992,347	1,010,750	18,403
ORG 4360630 LB: CSA#10 - CP LIBRARY TOTAL	(210,208)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	119,940	123,572	125,000	1,428
Fines & Penalties	1,731	1,500	1,500	0
Rev Use Money/Prop	17,028	9,000	9,000	0
Fund Balance	0	409,404	425,000	15,596

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Total Revenue	138,699	543,476	560,500	17,024
Other Fin Uses	0	120,000	145,147	25,147
Contingency	0	423,476	415,353	(8,123)
Total Appropriations	0	543,476	560,500	17,024
ORG 4360640 LB: CSA#10 - GT LIBRARY TOTAL	(138,699)	0	0	0

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	510,978	519,314	525,000	5,686
Fines & Penalties	859	1,000	1,000	0
Rev Use Money/Prop	44,042	22,000	22,000	0
Fund Balance	0	930,637	930,000	(637)
Total Revenue	555,879	1,472,951	1,478,000	5,049
Other Fin Uses	253,736	545,000	569,111	24,111
Contingency	0	927,951	908,889	(19,062)
Total Appropriations	253,736	1,472,951	1,478,000	5,049
ORG 4360650 LB: CSA#10 - EDH LIBRARY TOTAL	(302,143)	0	0	0

Authorized Personnel Allocation

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	Job Class Number	FY 2025-26 Adopted Budget	Adjust- ments	Adjusted Total	FY 2026-27 Recm'd Budget	Diff from Adjusted Allocation	Allocation on 7/11/26	Diff from Recm'd
Agriculture								
Agriculture Commissioner and Sealer of Weights and Measures	1201	1.00		1.00	1.00	0.00	1.00	0.00
Administrative Technician	1305	2.00		2.00	2.00	0.00	2.00	0.00
Agriculture Biologist/Standards Inspector I/II/III	4401/4402/ 4403	5.00		5.00	5.00	0.00	5.00	0.00
Agriculture Biologist/Standards Inspector Supervisor	1203	1.00		1.00	1.00	0.00	1.00	0.00
Agriculture Biologist Technician - Limited Term	4404	1.00		1.00	1.00	0.00	0.00	-1.00
Agriculture Biologist Technician	4404	0.00		0.00	1.00	1.00	1.00	0.00
Assistant Agricultural Commissioner and Sealer of Weights and Measures	1200	1.00		1.00	1.00	0.00	1.00	0.00
Wildlife Specialist	5805	1.00		1.00	1.00	0.00	1.00	0.00
	Total	12.00	0.00	12.00	13.00	1.00	12.00	-1.00
Air Quality Management District *								
Air Pollution Control Officer	1238	1.00		1.00	1.00	0.00	1.00	0.00
Air Quality Engineer I/II	4127/4128	2.00		2.00	2.00	0.00	2.00	0.00
Air Quality Specialist I/II	4641/4642	2.00		2.00	2.00	0.00	2.00	0.00
Air Quality Technician I/II	4644/4645	1.00		1.00	1.00	0.00	1.00	0.00
Program Manager	7121	1.00		1.00	1.00	0.00	1.00	0.00
Sr. Air Quality Engineer	4129	1.00		1.00	1.00	0.00	1.00	0.00
Sr. Air Quality Specialist	4643	1.00		1.00	1.00	0.00	1.00	0.00
<i>*AQMD Budget approved separately</i>	Total	9.00	0.00	9.00	9.00	0.00	9.00	0.00
Alternate Public Defender								
Alternate Public Defender	1257	1.00		1.00	1.00	0.00	1.00	0.00
Deputy Attorney	5211	3.00		3.00	3.00	0.00	3.00	0.00
Investigator (Public Defender)	5613	1.00		1.00	1.00	0.00	1.00	0.00
Legal Secretary I/II	2401/2402	1.00		1.00	1.00	0.00	1.00	0.00
Sr. Attorney	5212	1.00		1.00	1.00	0.00	1.00	0.00
	Total	7.00	0.00	7.00	7.00	0.00	7.00	0.00
Assessor								
Assessor	1101	1.00		1.00	1.00	0.00	1.00	0.00
Administrative Technician	1305	1.00		1.00	1.00	0.00	1.00	0.00
Appraiser I/II/Sr.	4301/4302/ 4303	12.00		12.00	12.00	0.00	12.00	0.00
Appraiser Aide	4300	1.00		1.00	1.00	0.00	1.00	0.00
Assessment Manager	4400	2.00		2.00	2.00	0.00	2.00	0.00

All allocations shown in full-time equivalent (FTE) allocation amounts.

Authorized Personnel Allocation

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	Job Class Number	FY 2025-26 Adopted Budget	Adjust- ments	Adjusted Total	FY 2026-27 Recm'd Budget	Diff from Adjusted Allocation	Allocation on 7/11/26	Diff from Recm'd
Assessor (Continued)								
Assessment Technician I/II/Sr.	2601/2602/ 2603	7.00		7.00	7.00	0.00	7.00	0.00
Assistant Assessor	0121	1.00		1.00	1.00	0.00	1.00	0.00
Auditor/Appraiser - Sr. Auditor/Appraiser	4311/4312	2.00		2.00	2.00	0.00	2.00	0.00
Cadastral Drafter	4721	1.00		1.00	1.00	0.00	1.00	0.00
Department Systems Analyst	3170	1.00		1.00	1.00	0.00	1.00	0.00
Geographical Information Systems Analyst I/II	3181/3182	1.00		1.00	1.00	0.00	1.00	0.00
Information Technology Department Coordinator	3176	1.00		1.00	1.00	0.00	1.00	0.00
Property Transfer Specialist	2605	4.00		4.00	4.00	0.00	4.00	0.00
Property Transfer Supervisor	2606	1.00		1.00	1.00	0.00	1.00	0.00
Supervising Appraiser	4304	2.00		2.00	2.00	0.00	2.00	0.00
Supervising Assessment Technician	2604	1.00		1.00	1.00	0.00	1.00	0.00
Supervising Auditor/Appraiser	4314	1.00		1.00	1.00	0.00	1.00	0.00
	Total	40.00	0.00	40.00	40.00	0.00	40.00	0.00
Auditor-Controller								
Auditor-Controller	1106	1.00		1.00	1.00	0.00	1.00	0.00
Accountant/Auditor	3305	1.00		1.00	1.00	0.00	1.00	0.00
Accountant I/II	3301/3302	2.00		2.00	2.00	0.00	2.00	0.00
Accounting Division Manager	0190	1.00		1.00	1.00	0.00	1.00	0.00
Accounting Systems Administrator	3307	2.00		2.00	2.00	0.00	2.00	0.00
Administrative Analyst I/II	1306/1307	5.00		5.00	5.00	0.00	5.00	0.00
Administrative Analyst Supervisor	1323	1.00		1.00	1.00	0.00	1.00	0.00
Administrative Technician	1305	4.00		4.00	4.00	0.00	4.00	0.00
Chief Assistant Auditor-Controller	0126	1.00		1.00	1.00	0.00	1.00	0.00
Cost Accountant	3308	1.00		1.00	1.00	0.00	1.00	0.00
Enterprise Resource Planning Analyst	1324	2.00		2.00	2.00	0.00	2.00	0.00
Fiscal Assistant I/II	2201/2202	1.50		1.50	1.50	0.00	1.50	0.00
Fiscal Technician	2203	3.00		3.00	3.00	0.00	3.00	0.00
Payroll Manager	3200	1.00		1.00	1.00	0.00	1.00	0.00
Payroll Technician	3310	1.00		1.00	1.00	0.00	1.00	0.00
Principal Financial Analyst	1300	2.00		2.00	2.00	0.00	2.00	0.00
Property Tax Manager	3300	2.00		2.00	2.00	0.00	2.00	0.00
Sr. Administrative Analyst	1308	1.00		1.00	1.00	0.00	1.00	0.00
Supervising Accountant/Auditor	3306	1.00		1.00	1.00	0.00	1.00	0.00
	Total	33.50	0.00	33.50	33.50	0.00	33.50	0.00

Authorized Personnel Allocation

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	Job Class Number	FY 2025-26 Adopted Budget	Adjust- ments	Adjusted Total	FY 2026-27 Recm'd Budget	Diff from Adjusted Allocation	Allocation on 7/11/26	Diff from Recm'd
Board of Supervisors								
Supervisor - Board of Supervisors	1141	5.00		5.00	5.00	0.00	5.00	0.00
Clerk of the Board of Supervisors	1206	1.00		1.00	1.00	0.00	1.00	0.00
Records Center Manager	1202	1.00		1.00	0.00	(1.00)	0.00	0.00
Records Technician	3904	0.00	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Deputy Clerk of the Board of Supervisors	2908	2.00		2.00	2.00	0.00	2.00	0.00
Supervisor's Assistant	3906	5.00		5.00	5.00	0.00	5.00	0.00
	Total	14.00	1.00	15.00	14.00	(1.00)	14.00	0.00
Chief Administrative Office								
Chief Administrative Officer	1226	1.00		1.00	1.00	0.00	1.00	0.00
Accountant/Auditor	3305	1.00		1.00	1.00	0.00	1.00	0.00
Administrative Analyst I/II	1306/1307	24.00		24.00	25.00	1.00	25.00	0.00
Administrative Analyst I/II - Limited Term	1306/1307	0.00	1.00	1.00	1.00	0.00	1.00	0.00
Administrative Analyst Supervisor	1323	3.00	(1.00)	2.00	2.00	0.00	2.00	0.00
Administrative Technician	1305	7.00		7.00	7.00	0.00	7.00	0.00
Agency Chief Fiscal Officer	0329	2.00		2.00	2.00	0.00	2.00	0.00
Airport Operations Officer	6505	0.00	1.00	1.00	1.00	0.00	1.00	0.00
Airport Technician I/II	6501/6502	1.00		1.00	1.00	0.00	1.00	0.00
Assistant Chief Administrative Officer	0141	2.00	(1.00)	1.00	1.00	0.00	1.00	0.00
Building Maintenance Worker I/II	6601/6602	6.00		6.00	6.00	0.00	6.00	0.00
Building Maintenance Worker III	6608	5.00		5.00	5.00	0.00	5.00	0.00
Buyer I/II	3401/3402	1.00		1.00	1.00	0.00	1.00	0.00
Capital Programs Manager	0184	1.00		1.00	1.00	0.00	1.00	0.00
Chief Budget Officer	0142	0.00	1.00	1.00	1.00	0.00	1.00	0.00
Chief Communications Officer	1326	0.00	1.00	1.00	1.00	0.00	1.00	0.00
Custodial Coordinator	6627	1.00		1.00	1.00	0.00	1.00	0.00
Defensible Space Inspector I/II	4608/4609	2.00		2.00	1.00	(1.00)	1.00	0.00
Defensible Space Inspector I/II - Limited Term	4608/4609	2.00		2.00	2.00	0.00	2.00	0.00
Defensible Space Inspector Supervisor	4612	1.00		1.00	0.00	(1.00)	0.00	0.00
Deputy Chief Administrative Officer	0144	2.00	(1.00)	1.00	1.00	0.00	0.00	-1.00
Emergency Medical Services Supervisor	2511	1.00		1.00	1.00	0.00	1.00	0.00
Emergency Medical Services Manager	0162	1.00		1.00	1.00	0.00	1.00	0.00
Emergency Medical Services Specialist	5900	1.00		1.00	1.00	0.00	1.00	0.00
EMS Agency Medical Director	0167	0.50		0.50	0.50	0.00	0.50	0.00
Enterprise Resource Planning Analyst	1324	1.00	(1.00)	0.00	0.00	0.00	0.00	0.00
Facilities Division Manager	0188	1.00		1.00	1.00	0.00	1.00	0.00

Authorized Personnel Allocation

RECOMMENDED BUDGET • FY 2026-27

	Job Class Number	FY 2025-26 Adopted Budget	Adjust- ments	Adjusted Total	FY 2026-27 Recm'd Budget	Diff from Adjusted Allocation	Allocation on 7/11/26	Diff from Recm'd
Chief Administrative Office (Continued)								
Facilities Operations Supervisor	6610	3.00		3.00	3.00	0.00	3.00	0.00
Facilities Operations Technician	6605	2.00		2.00	2.00	0.00	2.00	0.00
Facilities Project Manager I/II	0186/0187	3.00		3.00	2.00	(1.00)	2.00	0.00
Fiscal Assistant I/II	2201/2202	1.00		1.00	1.00	0.00	1.00	0.00
Fiscal Manager	2207	3.00		3.00	3.00	0.00	3.00	0.00
Fiscal Technician	2203	2.00		2.00	3.00	1.00	3.00	0.00
Grounds Maintenance Supervisor	6620	1.00		1.00	1.00	0.00	1.00	0.00
Grounds Maintenance Worker I/II	6621/6622	8.00		8.00	7.00	(1.00)	7.00	0.00
Management Analyst I/II	1316/1317	1.00		1.00	1.00	0.00	1.00	0.00
Medical Billing Technician	2524	2.00		2.00	2.00	0.00	2.00	0.00
Parks Manager	0181	1.00		1.00	1.00	0.00	1.00	0.00
Parks Program Coordinator	4208	1.00		1.00	1.00	0.00	1.00	0.00
Parks Trail Maintenance Worker	6116	0.40		0.40	0.40	0.00	0.40	0.00
Principal Management Analyst	1309	3.00		3.00	4.00	1.00	4.00	0.00
Procurement & Contracts Manager	0185	1.00		1.00	1.00	0.00	1.00	0.00
Program Manager	7121	2.00		2.00	2.00	0.00	1.00	-1.00
Services Operations Coordinator	6290	1.00		1.00	1.00	0.00	1.00	0.00
Sr. Accountant	3303	1.00		1.00	0.00	(1.00)	0.00	0.00
Sr. Administrative Analyst	1308	7.00		7.00	7.00	0.00	7.00	0.00
Sr. Buyer	3403	1.00		1.00	1.00	0.00	1.00	0.00
Sr. Defensible Space Inspector	4610	1.00		1.00	1.00	0.00	1.00	0.00
Sr. Office Assistant	2104	1.00		1.00	1.00	0.00	1.00	0.00
Sr. Parks Trail Maintenance Worker	6117	1.00		1.00	1.00	0.00	1.00	0.00
Storekeeper/Courier	3505	1.00		1.00	1.00	0.00	1.00	0.00
Wildfire Resilience Officer	4615	0.00	1.00	1.00	1.00	0.00	1.00	0.00
Total		115.90	1.00	116.90	114.90	(2.00)	112.90	(2.00)
Child Support Services								
Director of Child Support Services	1262	1.00		1.00	1.00	0.00	1.00	0.00
Administrative Analyst I/II	1306/1307	1.00		1.00	1.00	0.00	1.00	0.00
Administrative Technician	1305	1.00		1.00	1.00	0.00	1.00	0.00
Assistant Director of Child Support Services	0264	1.00		1.00	1.00	0.00	1.00	0.00
Child Support Specialist I/II	7701/7702	11.50		11.50	11.50	0.00	11.50	0.00
Child Support Specialist III	7703	2.00		2.00	2.00	0.00	2.00	0.00
Child Support Supervisor	7705	2.00		2.00	2.00	0.00	2.00	0.00
Deputy Attorney	5211	2.00		2.00	2.00	0.00	2.00	0.00
Fiscal Technician	2203	1.00		1.00	1.00	0.00	1.00	0.00
Information Technology Department Specialist	3175	1.00		1.00	1.00	0.00	1.00	0.00

Authorized Personnel Allocation

RECOMMENDED BUDGET • FY 2026-27

	Job Class Number	FY 2025-26 Adopted Budget	Adjust- ments	Adjusted Total	FY 2026-27 Recm'd Budget	Diff from Adjusted Allocation	Allocation on 7/11/26	Diff from Recm'd
Child Support Services (Continued)								
Legal Clerk I/II	2421/2422	1.00		1.00	0.00	(1.00)	0.00	0.00
Office Assistant I/II	2301/2102	1.00		1.00	1.00	0.00	1.00	0.00
Program Manager	7121	1.00		1.00	1.00	0.00	1.00	0.00
Sr. Office Assistant	2104	1.00		1.00	2.00	1.00	2.00	0.00
	Total	27.50	0.00	27.50	27.50	0.00	27.50	0.00
County Counsel								
County Counsel	1231	1.00		1.00	1.00	0.00	1.00	0.00
Administrative Analyst I/II	1306/1307	1.00		1.00	1.00	0.00	1.00	0.00
Assistant County Counsel	0146	1.00		1.00	1.00	0.00	1.00	0.00
Deputy County Counsel	5104	6.00		6.00	7.00	1.00	7.00	0.00
Legal Secretary I/II	2401/2402	1.00		1.00	1.00	0.00	1.00	0.00
Sr. Deputy County Counsel	5106	4.00		4.00	3.00	(1.00)	3.00	0.00
Sr. Legal Secretary	2403	3.00		3.00	3.00	0.00	3.00	0.00
	Total	17.00	0.00	17.00	17.00	0.00	17.00	0.00
District Attorney								
District Attorney	1121	1.00		1.00	1.00	0.00	1.00	0.00
Administrative Analyst I/II	1306/1307	0.00		0.00	0.75	0.75	0.75	0.00
Administrative Technician	1305	1.00		1.00	1.00	0.00	1.00	0.00
Associate Attorney	5210	1.00		1.00	2.00	1.00	2.00	0.00
Associate Attorney - Limited Term	5210	3.00		3.00	2.00	(1.00)	2.00	0.00
Chief Assistant District Attorney	0156	2.00		2.00	2.00	0.00	2.00	0.00
Chief Investigator (District Attorney)	5601	1.00		1.00	1.00	0.00	1.00	0.00
Chief of Innovation and Technology Transparency - Limited Term	0157	1.00		1.00	1.00	0.00	1.00	0.00
Crime Analyst	3171	1.00		1.00	1.00	0.00	1.00	0.00
Department Systems Analyst	3170	1.00		1.00	1.00	0.00	1.00	0.00
Deputy Attorney	5211	12.00		12.00	12.00	0.00	12.00	0.00
Deputy Attorney - Limited Term	5211	0.00		0.00	1.00	1.00	1.00	0.00
Information Technologies Department Specialist	3175	1.00		1.00	1.00	0.00	1.00	0.00
Investigative Assistant I/II	5615/5616	4.00		4.00	4.00	0.00	4.00	0.00
Investigator (District Attorney)	5603	13.00		13.00	13.00	0.00	13.00	0.00
Legal Secretary I/II	2401/2402	3.00		3.00	3.00	0.00	3.00	0.00
Lieutenant (District Attorney)	5599	2.00		2.00	2.00	0.00	2.00	0.00
Paralegal I/II	5115/5116	4.00		4.00	4.00	0.00	4.00	0.00
Program Manager	7121	1.00		1.00	1.00	0.00	1.00	0.00
Special Investigator I/II	5630/5631	1.00		1.00	1.00	0.00	1.00	0.00
Sr. Attorney	5212	8.00		8.00	8.00	0.00	8.00	0.00

Authorized Personnel Allocation

RECOMMENDED BUDGET • FY 2026-27

	Job Class Number	FY 2025-26 Adopted Budget	Adjust- ments	Adjusted Total	FY 2026-27 Recm'd Budget	Diff from Adjusted Allocation	Allocation on 7/11/26	Diff from Recm'd
District Attorney (Continued)								
Sr. Department Systems Analyst	3173	1.00		1.00	1.00	0.00	1.00	0.00
Sr. Paralegal	5117	1.00		1.00	1.00	0.00	1.00	0.00
Sr. Victim/Witness Program Specialist	5918	1.00		1.00	1.00	0.00	1.00	0.00
Victim/Witness Program Coordinator	5912	1.00		1.00	1.00	0.00	1.00	0.00
Victim/Witness Program Specialist I/II	5916/5917	2.00		2.00	2.00	0.00	2.00	0.00
Victim/Witness Program Specialist I/II - Limited Term	5916/5917	4.00		4.00	3.00	(1.00)	3.00	0.00
Total		71.00	0.00	71.00	71.75	0.75	71.75	0.00
Environmental Management								
Director of Environmental Management	1236	1.00		1.00	1.00	0.00	1.00	0.00
Administrative Analyst I/II	1306/1307	1.00		1.00	1.00	0.00	1.00	0.00
Development Technician I/II	4709/4710	4.00		4.00	4.00	0.00	4.00	0.00
Disposal Site Supervisor	4655	1.00		1.00	1.00	0.00	1.00	0.00
Environmental Management Manager	4607	2.00		2.00	2.00	0.00	2.00	0.00
Environmental Health Specialist I/II	4601/4602	6.00		6.00	6.00	0.00	6.00	0.00
Environmental Health Specialist Supervisor	4604	3.00		3.00	3.00	0.00	3.00	0.00
Geologist	4111	1.00		1.00	1.00	0.00	1.00	0.00
Hazardous Material/Recycling Specialist	4616	3.00		3.00	3.00	0.00	3.00	0.00
Hazardous Material/Recycling Technician	4653	1.00		1.00	1.00	0.00	1.00	0.00
Solid Waste Technician	6624	2.00		2.00	2.00	0.00	2.00	0.00
Sr. Vector Control Technician - Limited Term	4634	1.00		1.00	1.00	0.00	1.00	0.00
Supervising Waste Specialist	4619	1.00		1.00	1.00	0.00	1.00	0.00
Sustainability Coordinator	4617	1.00		1.00	1.00	0.00	1.00	0.00
Vector Control Technician I/II - Limited Term	4631/4632	3.00		3.00	3.00	0.00	3.00	0.00
Waste Management Technician I/II/III	4651/4652/ 4654	3.00		3.00	3.00	0.00	3.00	0.00
Total		34.00	0.00	34.00	34.00	0.00	34.00	0.00
Health & Human Services Agency								
Director, Health and Human Services Agency	1282	1.00		1.00	1.00	0.00	1.00	0.00
Accountant I/II	3301/3302	10.00		10.00	10.00	0.00	10.00	0.00
Administrative Analyst I/II	1306/1307	31.00		31.00	30.00	(1.00)	30.00	0.00
Administrative Analyst Supervisor	1323	2.00		2.00	2.00	0.00	2.00	0.00

Authorized Personnel Allocation

RECOMMENDED BUDGET • FY 2026-27

	Job Class Number	FY 2025-26 Adopted Budget	Adjust- ments	Adjusted Total	FY 2026-27 Recm'd Budget	Diff from Adjusted Allocation	Allocation on 7/11/26	Diff from Recm'd
Health & Human Services Agency (Continued)								
Administrative Assistant I/II	2116/2117	1.00		1.00	1.00	0.00	1.00	0.00
Administrative Secretary	2111	1.00		1.00	0.00	(1.00)	0.00	0.00
Administrative Technician	1305	10.00		10.00	11.00	1.00	11.00	0.00
Agency Chief Fiscal Officer	0329	1.00		1.00	1.00	0.00	1.00	0.00
Agency Compliance Officer	7126	0.00		0.00	1.00	1.00	1.00	0.00
Alcohol and Drug Program Division Manager	0202	1.00		1.00	1.00	0.00	1.00	0.00
Animal Services Officer I/II	5801/5802	8.00		8.00	8.00	0.00	8.00	0.00
Animal Services Officer Supervisor	5810	2.00		2.00	2.00	0.00	2.00	0.00
Animal Shelter Attendant	5816	5.00		5.00	5.00	0.00	5.00	0.00
Animal Shelter Supervisor	5815	1.00		1.00	1.00	0.00	1.00	0.00
Assistant Director of Administration and Finance	0194	1.00		1.00	1.00	0.00	1.00	0.00
Assistant Director of Human Services	0113	2.00		2.00	2.00	0.00	2.00	0.00
Associate Attorney	5210	1.00		1.00	1.00	0.00	1.00	0.00
Care Management Counselor I/II	7421/7422	1.00		1.00	1.00	0.00	1.00	0.00
Care Management Supervisor	7425	1.00		1.00	1.00	0.00	1.00	0.00
Chief Assistant Director, Health and Human Services Agency	1283	1.00		1.00	1.00	0.00	1.00	0.00
Community Health Advocate	8516	2.00		2.00	2.00	0.00	2.00	0.00
Cook I/II	5907/5908	2.81		2.81	2.81	0.00	2.81	0.00
Department Systems Analyst	3170	0.00		0.00	1.00	1.00	1.00	0.00
Deputy Attorney	5211	1.00		1.00	1.00	0.00	1.00	0.00
Deputy Director, Health and Human Services Agency	7122	6.00		6.00	6.00	0.00	6.00	0.00
Deputy Public Guardian I/II	7411/7412	6.00		6.00	6.00	0.00	6.00	0.00
Deputy Public Guardian Supervisor	7414	1.00		1.00	1.00	0.00	1.00	0.00
Director of Behavioral Health	1251	1.00		1.00	1.00	0.00	1.00	0.00
Director of Public Health	1240	1.00		1.00	1.00	0.00	1.00	0.00
Disease Investigation & Control Specialist I/II	8119/8120	3.00		3.00	3.00	0.00	3.00	0.00
Eligibility Specialist Trainee I/II	7100/7101/ 7102	65.00		65.00	65.00	0.00	65.00	0.00
Eligibility Specialist III	7103	21.00		21.00	21.00	0.00	21.00	0.00
Eligibility Supervisor	7110	13.00		13.00	13.00	0.00	13.00	0.00
Employment and Training Worker I/II	7501/7502	13.00		13.00	13.00	0.00	13.00	0.00
Employment and Training Worker III	7503	5.00		5.00	5.00	0.00	5.00	0.00
Employment and Training Worker Supervisor	7505	3.00		3.00	3.00	0.00	3.00	0.00
Energy/Weatherization Supervisor	7838	1.00		1.00	1.00	0.00	1.00	0.00
Energy/Weatherization Technician I/II	7836/7835	3.00		3.00	3.00	0.00	3.00	0.00

Authorized Personnel Allocation

RECOMMENDED BUDGET • FY 2026-27

	Job Class Number	FY 2025-26 Adopted Budget	Adjust- ments	Adjusted Total	FY 2026-27 Recm'd Budget	Diff from Adjusted Allocation	Allocation on 7/11/26	Diff from Recm'd
Health & Human Services Agency (Continued)								
Energy Weatherization Technician I/II - Limited Term	7836/7835	1.00	(1.00)	0.00	0.00	0.00	0.00	0.00
Epidemiologist I/II	8509/8510	1.00		1.00	1.00	0.00	1.00	0.00
Fiscal Assistant I/II	2201/2202	2.00		2.00	2.00	0.00	2.00	0.00
Fiscal Manager	2207	4.00		4.00	4.00	0.00	4.00	0.00
Fiscal Services Supervisor	2205	2.00	2.00	4.00	4.00	0.00	4.00	0.00
Fiscal Technician	2203	19.00		19.00	19.00	0.00	19.00	0.00
Food Services Aide	7825	1.75		1.75	1.75	0.00	1.75	0.00
Food Services Supervisor	7824	1.00		1.00	1.00	0.00	1.00	0.00
Health Education Coordinator	8501	16.00		16.00	16.00	0.00	16.00	0.00
Health Program Specialist	8215	6.00		6.00	6.00	0.00	6.00	0.00
Housing Program Specialist I/II	7305/7306	2.00		2.00	2.00	0.00	2.00	0.00
Housing Program Specialist I/II - Limited Term	7305/7306	1.00	(1.00)	0.00	0.00	0.00	0.00	0.00
IHSS Public Authority Registry/Training Specialist	1902	2.00		2.00	2.00	0.00	2.00	0.00
Information Technology Department Specialist	3175	2.00		2.00	3.00	1.00	3.00	0.00
Legal Secretary I/II	2401/2402	1.00		1.00	1.00	0.00	1.00	0.00
Manager of Animal Services	0106	1.00		1.00	1.00	0.00	1.00	0.00
Manager of Mental Health Programs	0226	4.00	(1.00)	3.00	3.00	0.00	3.00	0.00
Manager of Mental Health Programs (Y-rated)	0227	0.00	1.00	1.00	1.00	0.00	1.00	0.00
Mealsite Coordinator	7831	5.81		5.81	5.81	0.00	5.81	0.00
Medical Office Assistant I/II	2501/2502	3.80		3.80	2.80	(1.00)	2.80	0.00
Medical Records Technician	8635	1.00		1.00	1.00	0.00	1.00	0.00
Mental Health Aide	8630	6.25		6.25	6.25	0.00	6.25	0.00
Mental Health Clinical Nurse	8123	1.00		1.00	1.00	0.00	1.00	0.00
Mental Health Clinician IA/IB/II	8200/8203/ 8201	34.50		34.50	31.50	(3.00)	31.50	0.00
Mental Health Medical Director	0221	1.00		1.00	1.00	0.00	1.00	0.00
Mental Health Patient's Rights Advocate	8621	1.00		1.00	1.00	0.00	1.00	0.00
Mental Health Program Coordinator IA/IB/II	8205/8204/ 8206	8.00		8.00	8.00	0.00	8.00	0.00
Mental Health Worker I/II	8631/8632	27.00		27.00	30.00	3.00	30.00	0.00
Nutritionist	7816	1.60		1.60	1.60	0.00	1.60	0.00
Occupational/Physical Therapist	8411/8405	3.15		3.15	3.15	0.00	3.15	0.00
Office Assistant I/II	2101/2102	24.00		24.00	23.00	(1.00)	23.00	0.00
Office Assistant I/II - Limited Term	2101/2102	1.00	(1.00)	0.00	0.00	0.00	0.00	0.00
Office Services Supervisor	2125	3.00		3.00	4.00	1.00	4.00	0.00
Paralegal I/II	5115/5116	1.00		1.00	1.00	0.00	1.00	0.00

Authorized Personnel Allocation

RECOMMENDED BUDGET • FY 2026-27

	Job Class Number	FY 2025-26 Adopted Budget	Adjust- ments	Adjusted Total	FY 2026-27 Recm'd Budget	Diff from Adjusted Allocation	Allocation on 7/11/26	Diff from Recm'd
Health & Human Services Agency (Continued)								
Program Aide	7300	4.67		4.67	4.67	0.00	4.67	0.00
Program Assistant	7301	22.44		22.44	21.44	(1.00)	21.44	0.00
Program Assistant - Limited Term	7301	1.00	(1.00)	0.00	0.00	0.00	0.00	0.00
Program Coordinator	7302	4.00		4.00	4.00	0.00	4.00	0.00
Program Coordinator - Limited Term	7302	1.00		1.00	1.00	0.00	1.00	0.00
Program Manager	7121	9.00		9.00	9.00	0.00	9.00	0.00
Program Manager - Protective Services	7120	5.00	(3.00)	2.00	2.00	0.00	2.00	0.00
Program Manager - Protective Services (Y-rated)	7123	0.00	3.00	3.00	3.00	0.00	3.00	0.00
Psychiatric Technician I/II	8211/8212	3.00		3.00	3.00	0.00	3.00	0.00
Psychiatrist I/II	8225/8226	1.00		1.00	1.00	0.00	1.00	0.00
Public Health Nurse I/II	8115/8116	14.10		14.10	14.10	0.00	14.10	0.00
Public Health Nurse Practitioner	8110	1.80		1.80	1.80	0.00	1.80	0.00
Public Health Nurse Supervisor	8118	5.00		5.00	5.00	0.00	5.00	0.00
Public Health Nursing Manager	0201	2.00		2.00	2.00	0.00	2.00	0.00
Public Health Officer	1241	1.00		1.00	1.00	0.00	1.00	0.00
Registered Nurse	8113	1.00		1.00	1.00	0.00	1.00	0.00
Seniors' Daycare Program Supervisor	7311	1.00		1.00	1.00	0.00	1.00	0.00
Social Service Aide	7208	15.00		15.00	15.00	0.00	15.00	0.00
Social Worker I/II	7201/7202	18.00		18.00	18.00	0.00	18.00	0.00
Social Worker I/II - Limited Term	7201/7202	1.00		1.00	1.00	0.00	1.00	0.00
Social Worker III	7203	32.80		32.80	32.80	0.00	32.80	0.00
Social Worker IV	7205	23.80		23.80	23.80	0.00	23.80	0.00
Social Worker Supervisor I	7211	9.00		9.00	9.00	0.00	9.00	0.00
Social Worker Supervisor II	7212	6.00		6.00	6.00	0.00	6.00	0.00
Sr. Accountant	3303	1.00		1.00	1.00	0.00	1.00	0.00
Sr. Administrative Analyst	1308	7.00		7.00	7.00	0.00	7.00	0.00
Sr. Animal Services Officer	5803	1.00		1.00	1.00	0.00	1.00	0.00
Sr. Department Systems Analyst	3173	1.00		1.00	1.00	0.00	1.00	0.00
Sr. Information Technology Department Coordinator	3177	1.00		1.00	1.00	0.00	1.00	0.00
Sr. Office Assistant	2104	34.00		34.00	33.60	(0.40)	33.60	0.00
Sr. Veterans Service Representative	7402	1.00		1.00	1.00	0.00	1.00	0.00
Supervising Accountant/Auditor	3306	6.00	(1.00)	5.00	5.00	0.00	5.00	0.00
Supervising Health Education Coordinator	8505	5.00		5.00	5.00	0.00	5.00	0.00
Supervising Mental Health Worker	8633	1.00		1.00	1.00	0.00	1.00	0.00
Supervising Occupational/Physical Therapist	8412	0.80		0.80	0.80	0.00	0.80	0.00
System Support Analyst	7109	3.00		3.00	3.00	0.00	3.00	0.00
System Support Assistant	2133	3.00		3.00	3.00	0.00	3.00	0.00
Veterans Service Officer	1267	1.00		1.00	1.00	0.00	1.00	0.00

Authorized Personnel Allocation

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	Job Class Number	FY 2025-26 Adopted Budget	Adjust- ments	Adjusted Total	FY 2026-27 Recm'd Budget	Diff from Adjusted Allocation	Allocation on 7/11/26	Diff from Recm'd
Health & Human Services Agency (Continued)								
Veterans Services Representative I/II	7403/7404	3.00		3.00	3.00	0.00	3.00	0.00
Veterinarian	5817	0.00	1.00	1.00	1.00	0.00	1.00	0.00
	Total	670.08	(3.00)	668.08	667.68	(0.40)	667.68	0.00
Human Resources/Risk Management								
<i>Human Resources</i>								
Director of Human Resources	0231	1.00		1.00	1.00	0.00	1.00	0.00
Administrative Assistant I/II	2116/2117	1.00		1.00	1.00	0.00	1.00	0.00
Administrative Technician	1305	1.00	(1.00)	0.00	0.00	0.00	0.00	0.00
Assistant Director of Human Resources	0143	1.00		1.00	1.00	0.00	1.00	0.00
Human Resources Analyst I/II	1401/1402	4.00	1.00	5.00	5.00	0.00	5.00	0.00
Human Resources Technician	1406	7.00		7.00	7.00	0.00	7.00	0.00
Principal Human Resources Analyst	1403	1.00		1.00	1.00	0.00	1.00	0.00
Sr. Human Resources Analyst	1404	2.00		2.00	2.00	0.00	2.00	0.00
Training and Organizational Development Specialist	1405	1.00		1.00	1.00	0.00	1.00	0.00
	<i>Division Total</i>	19.00	0.00	19.00	19.00	0.00	19.00	0.00
<i>Risk Management</i>								
Risk Manager	0253	1.00		1.00	1.00	0.00	1.00	0.00
Risk Analyst I/II	1501/1502	3.00		3.00	3.00	0.00	3.00	0.00
Risk Technician	1506	1.00		1.00	1.00	0.00	1.00	0.00
	<i>Division Total</i>	5.00	0.00	5.00	5.00	0.00	5.00	0.00
	Total	24.00	0.00	24.00	24.00	0.00	5.00	0.00
Information Technologies								
Chief Information Officer	0205	1.00		1.00	1.00	0.00	1.00	0.00
Director of Information Technologies	0206	1.00	(1.00)	0.00	0.00	0.00	0.00	0.00
Administrative Technician	1305	1.00		1.00	1.00	0.00	1.00	0.00
Applications Analyst I/II	3129/3130	10.00		10.00	10.00	0.00	10.00	0.00
Assistant Director of Information Technologies	0207	1.00		1.00	1.00	0.00	1.00	0.00
Business Systems Analyst I/II	3147/3148	3.00		3.00	3.00	0.00	3.00	0.00
Chief Information Security Officer	3101	1.00		1.00	1.00	0.00	1.00	0.00
Deputy Director of Information Technologies	0235	1.00		1.00	0.00	(1.00)	0.00	0.00
Information Security Analyst	3140	1.00		1.00	2.00	1.00	2.00	0.00
Information Technology Analyst - Cloud Systems	3190	1.00		1.00	1.00	0.00	1.00	0.00
Information Technology Analyst I/II- Network Design & Administration	3115/3116	1.00		1.00	1.00	0.00	1.00	0.00

Authorized Personnel Allocation

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	Job Class Number	FY 2025-26 Adopted Budget	Adjust- ments	Adjusted Total	FY 2026-27 Recm'd Budget	Diff from Adjusted Allocation	Allocation on 7/11/26	Diff from Recm'd
Information Technologies <i>(Continued)</i>								
Information Technology Analyst I/II- Server Design & Administration	3124/3125	6.00		6.00	6.00	0.00	6.00	0.00
Information Technology Analyst III- Server Design & Administration	3145	0.00		0.00	1.00	1.00	1.00	0.00
Information Technology Analyst I/II - Telecommunications	3186/3187	1.00		1.00	1.00	0.00	1.00	0.00
Information Technology Customer Support Specialist I/II	3191/3192	3.00		3.00	2.00	(1.00)	2.00	0.00
Information Technology Customer Support Specialist III	3193	3.00		3.00	3.00	0.00	3.00	0.00
Information Technology Project Manager	3137	3.00		3.00	3.00	0.00	3.00	0.00
Information Technology Supervisor	3153	4.00		4.00	4.00	0.00	4.00	0.00
Telecommunications Technician I/II	3168/3169	1.00		1.00	1.00	0.00	1.00	0.00
	Total	42.00	(1.00)	41.00	41.00	0.00	41.00	0.00
Library								
Director of Library Services	1246	1.00		1.00	1.00	0.00	1.00	0.00
Administrative Analyst I/II	1306/1307	1.00		1.00	1.00	0.00	1.00	0.00
Early Childhood Literacy Specialist	7607	2.50		2.50	2.50	0.00	2.50	0.00
Fiscal Assistant I/II	2201/2202	0.80		0.80	0.80	0.00	0.80	0.00
Information Technology Department Specialist	3175	1.00		1.00	1.00	0.00	1.00	0.00
Librarian I/II	7616/7617	5.00		5.00	5.00	0.00	5.00	0.00
Librarian Supervisor	7618	2.00		2.00	2.00	0.00	2.00	0.00
Library Assistant I/II	7601/7602	13.30		13.30	13.30	0.00	13.30	0.00
Library Circulation Supervisor	7621	1.00		1.00	1.00	0.00	1.00	0.00
Library Systems Technician	7608	2.00		2.00	2.00	0.00	2.00	0.00
Sr. Library Assistant	7605	3.50		3.50	3.50	0.00	3.50	0.00
Supervising Library Assistant	7611	1.00		1.00	1.00	0.00	1.00	0.00
	Total	34.10	0.00	34.10	34.10	0.00	34.10	0.00
Planning & Building								
Director of Planning & Building	1285	1.00		1.00	1.00	0.00	1.00	0.00
Administrative Analyst I/II	1306/1307	2.00	2.00	4.00	4.00	0.00	4.00	0.00
Administrative Assistant I/II	2116/2117	1.00		1.00	1.00	0.00	1.00	0.00
Administrative Technician	1305	4.00		4.00	5.00	1.00	5.00	0.00
Assistant/Associate Planner	4201/4202	8.00		8.00	8.00	0.00	8.00	0.00
Associate Civil Engineer	4105	1.00		1.00	1.00	0.00	1.00	0.00
Building Inspector I/II/III	4501/4502/ 4503	17.00		17.00	17.00	0.00	17.00	0.00
Building Inspection Supervisor	4505	2.00		2.00	2.00	0.00	2.00	0.00
Chief Deputy Director of Planning and Building	0177	1.00	1.00	2.00	2.00	0.00	2.00	0.00
Clerk of the Planning Commission	2114	1.00		1.00	1.00	0.00	1.00	0.00

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	Job Class Number	FY 2025-26 Adopted Budget	Adjust- ments	Adjusted Total	FY 2026-27 Recm'd Budget	Diff from Adjusted Allocation	Allocation on 7/11/26	Diff from Recm'd
Planning & Building (Continued)								
Code Enforcement Manager	4515	1.00		1.00	1.00	0.00	1.00	0.00
Code Enforcement Officer I/II	4511/4512	9.00		9.00	9.00	0.00	9.00	0.00
Code Enforcement Supervisor	4514	2.00		2.00	2.00	0.00	2.00	0.00
Deputy Director of Building Services/Chief Building Official	0281	1.00		1.00	1.00	0.00	1.00	0.00
Deputy Director of Planning	0284	2.00	(1.00)	1.00	1.00	0.00	1.00	0.00
Development Aide I/II	4701/4702	3.00		3.00	3.00	0.00	3.00	0.00
Development Technician I/II	4709/4710	13.00		13.00	13.00	0.00	13.00	0.00
Executive Assistant	2113	1.00		1.00	0.00	(1.00)	0.00	0.00
Office Assistant I/II	2101/2102	6.00		6.00	6.00	0.00	6.00	0.00
Office Services Supervisor	2125	1.00		1.00	1.00	0.00	1.00	0.00
Planning Manager	4204	3.00		3.00	3.00	0.00	3.00	0.00
Program Manager	7121	0.00	1.00	1.00	1.00	0.00	1.00	0.00
Sr. Administrative Analyst	1308	1.00		1.00	1.00	0.00	1.00	0.00
Sr. Civil Engineer	4107	1.00		1.00	1.00	0.00	1.00	0.00
Sr. Development Aide	4703	1.00		1.00	1.00	0.00	1.00	0.00
Sr. Development Technician	4711	4.00		4.00	4.00	0.00	4.00	0.00
Sr. Engineering Technician	4718	1.00		1.00	1.00	0.00	1.00	0.00
Sr. Office Assistant	2104	2.00		2.00	2.00	0.00	2.00	0.00
Sr. Planner	4203	8.00		8.00	8.00	0.00	8.00	0.00
Storm Water Program Coordinator	4116	2.00		2.00	2.00	0.00	2.00	0.00
Supervising Development Technician	4712	1.00		1.00	1.00	0.00	1.00	0.00
Total		101.00	3.00	104.00	104.00	0.00	104.00	0.00
Probation								
Chief Probation Officer	1256	1.00		1.00	1.00	0.00	1.00	0.00
Accountant I/II	3301/3302	1.00		1.00	1.00	0.00	1.00	0.00
Administrative Analyst I/II	1306/1307	6.00		6.00	6.00	0.00	6.00	0.00
Administrative Analyst Supervisor	1323	1.00		1.00	1.00	0.00	1.00	0.00
Administrative Technician	1305	2.00		2.00	2.00	0.00	2.00	0.00
Assistant Deputy Chief Probation Officer	0237	2.00		2.00	2.00	0.00	2.00	0.00
Chief Fiscal Officer	0325	1.00		1.00	1.00	0.00	1.00	0.00
Correctional Cook	5905	2.00		2.00	2.00	0.00	2.00	0.00
Correctional Food Services Supervisor	5906	1.00		1.00	1.00	0.00	1.00	0.00
Department Systems Analyst	3170	1.00		1.00	1.00	0.00	1.00	0.00
Deputy Chief Probation Officer	0236	3.00		3.00	3.00	0.00	3.00	0.00
Deputy Probation Officer I/II/III (A)	5711/5712/ 5713	54.00		54.00	57.00	3.00	57.00	0.00
Deputy Probation Officer I/II/III (A) - Limited Term	5711/5712/ 5713	0.00		0.00	2.00	2.00	2.00	0.00
Deputy Probation Officer I/II (B)	5701/5702	3.00		3.00	2.00	(1.00)	2.00	0.00
Deputy Probation Officer Supervisor (A)	5714	11.00		11.00	11.00	0.00	11.00	0.00

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Probation (Continued)								
Deputy Probation Officer Supervisor (B)	5710	2.00		2.00	2.00	0.00	2.00	0.00
Fiscal Assistant I/II	2201/2202	1.00		1.00	1.00	0.00	1.00	0.00
Fiscal Technician	2203	2.00		2.00	2.00	0.00	2.00	0.00
Health Education Coordinator	8501	2.00		2.00	2.00	0.00	2.00	0.00
Legal Secretarial Services Supervisor	2405	1.00		1.00	1.00	0.00	1.00	0.00
Legal Secretary I/II	2401/2402	4.00		4.00	4.00	0.00	4.00	0.00
Mental Health Clinician IA/IB/II	8200/8203/ 8201	1.00		1.00	1.00	0.00	1.00	0.00
Mental Health Clinician IA/IB/II - Limited Term	8200/8203/ 8201	0.00		0.00	1.00	1.00	1.00	0.00
Mental Health Program Coordinator II	8206	1.00		1.00	1.00	0.00	1.00	0.00
Probation Assistant	5703	11.00		11.00	13.00	2.00	13.00	0.00
Probation Transport Driver	7117	0.50		0.50	0.50	0.00	0.50	0.00
Probation Transport Driver - Limited Term	7117	0.00		0.00	0.50	0.50	0.50	0.00
Sr. Administrative Analyst	1308	1.00		1.00	1.00	0.00	1.00	0.00
Sr. Administrative Analyst - Limited Term	1308	0.00		0.00	2.00	2.00	2.00	0.00
Sr. Deputy Probation Officer (B)	5705	5.00		5.00	3.00	(2.00)	3.00	0.00
Sr. Information Technology Department Coordinator	3177	1.00		1.00	1.00	0.00	1.00	0.00
Sr. Legal Secretary	2403	2.00		2.00	2.00	0.00	2.00	0.00
Total		123.50	0.00	123.50	131.00	7.50	131.00	0.00
Public Defender								
Public Defender	1261	1.00		1.00	1.00	0.00	1.00	0.00
Assistant Public Defender	5305	1.00		1.00	2.00	1.00	2.00	0.00
Deputy Attorney	5211	9.00		9.00	9.00	0.00	9.00	0.00
Executive Assistant	2113	1.00		1.00	1.00	0.00	1.00	0.00
Investigative Assistant I/II	5615/5616	1.00	(1.00)	0.00	0.00	0.00	0.00	0.00
Investigator I/II (Public Defender)	5613	3.00	1.00	4.00	4.00	0.00	4.00	0.00
Legal Secretary I/II	2401/2402	3.00		3.00	3.00	0.00	3.00	0.00
Paralegal I/II	5115/5116	2.00		2.00	2.60	0.60	2.60	0.00
Paralegal I/II - Limited Term	5115/5116	1.00		1.00	0.00	(1.00)	0.00	0.00
Social Worker I/II	7201/7202	0.00		0.00	1.00	1.00	1.00	0.00
Social Worker IV	7205	1.00		1.00	1.00	0.00	1.00	0.00
Sr. Attorney	5212	5.00		5.00	5.00	0.00	5.00	0.00
Sr. Office Assistant	2104	1.50	0.10	1.60	1.60	0.00	1.60	0.00
Supervising Investigator (Public Defender)	5614	1.00		1.00	1.00	0.00	1.00	0.00
Supervising Deputy Public Defender	5308	1.00		1.00	0.00	(1.00)	0.00	0.00
Total		31.50	0.10	31.60	32.20	0.60	32.20	0.00

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Recorder-Clerk								
Recorder-Clerk	1116	1.00		1.00	1.00	0.00	1.00	0.00
Assistant County Recorder-Clerk	0151	1.00		1.00	1.00	0.00	1.00	0.00
Recorder Document Examiner/ Indexer I/II	2611/2612	7.00		7.00	7.00	0.00	7.00	0.00
Recorder-Clerk Services Supervisor	2645	1.00		1.00	1.00	0.00	1.00	0.00
	Total	10.00	0.00	10.00	10.00	0.00	10.00	0.00
Registrar of Voters (Elections)								
Registrar of Voters	1264	1.00		1.00	1.00	0.00	1.00	0.00
Administrative Technician	1305	1.00		1.00	1.00	0.00	1.00	0.00
Assistant Registrar of Voters	0152	1.00		1.00	1.00	0.00	1.00	0.00
Department Systems Analyst	3170	1.00		1.00	1.00	0.00	1.00	0.00
Elections Technician I/II	2607/2608	0.60		0.60	0.60	0.00	0.60	0.00
Precinct Planning Specialist	9992	1.00		1.00	1.00	0.00	1.00	0.00
Sr. Administrative Analyst	1308	1.00		1.00	1.00	0.00	1.00	0.00
Sr. Elections Technician	2609	1.00		1.00	1.00	0.00	1.00	0.00
	Total	7.60	0.00	7.60	7.60	0.00	7.60	0.00
Sheriff								
Sheriff/Coroner/Public Administrator	1126	1.00		1.00	1.00	0.00	1.00	0.00
Administrative Analyst I/II	1306/1307	4.00		4.00	4.00	0.00	4.00	0.00
Administrative Analyst Supervisor	1323	0.00		0.00	1.00	1.00	1.00	0.00
Administrative Technician	1305	3.00		3.00	3.00	0.00	3.00	0.00
Agency Chief Fiscal Officer	0329	1.00		1.00	1.00	0.00	1.00	0.00
Assistant Public Administrator	2714	1.00		1.00	1.00	0.00	1.00	0.00
Correctional Cook	5905	6.00		6.00	6.00	0.00	6.00	0.00
Correctional Food Services Coordinator	5909	1.00		1.00	1.00	0.00	1.00	0.00
Sheriff's Correctional Lieutenant	5511	2.00		2.00	2.00	0.00	2.00	0.00
Crime Analyst	3171	1.00		1.00	1.00	0.00	1.00	0.00
Department Systems Analyst	3170	6.00		6.00	6.00	0.00	6.00	0.00
Deputy Sheriff I/II	5401/5402	138.00		138.00	138.00	0.00	138.00	0.00
Deputy Sheriff I/II (Limited Term)	5401/5402	4.00		4.00	4.00	0.00	4.00	0.00
Detention Aide	5915	4.00		4.00	4.00	0.00	4.00	0.00
Executive Assistant	2113	1.00		1.00	1.00	0.00	1.00	0.00
Radio Maintenance Technician	3814	2.00		2.00	2.00	0.00	2.00	0.00
Sheriff's Captain	5420	3.00		3.00	3.00	0.00	3.00	0.00
Sheriff's Communication Manager	3809	1.00		1.00	1.00	0.00	1.00	0.00
Sheriff's Correctional Officer I/II	5501/5502	85.00	5.00	90.00	90.00	0.00	90.00	0.00
Sheriff's Correctional Sergeant	5510	11.00	1.00	12.00	12.00	0.00	12.00	0.00
Sheriff's Fiscal Technician	2711	4.00		4.00	4.00	0.00	4.00	0.00
Sheriff's Lieutenant	5415	7.00		7.00	7.00	0.00	7.00	0.00
Sheriff's Morgue Technician	2020	1.00		1.00	1.00	0.00	1.00	0.00

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Sheriff (Continued)								
Sheriff's Property/Evidence Technician	5925	3.00		3.00	3.00	0.00	3.00	0.00
Sheriff's Property/Evidence Technician Supervisor	5928	1.00		1.00	1.00	0.00	1.00	0.00
Sheriff's Public Safety Dispatch Manager	3804	1.00		1.00	1.00	0.00	1.00	0.00
Sheriff's Public Safety Dispatcher I/II	3801/3802	18.00		18.00	18.00	0.00	18.00	0.00
Sheriff's Public Safety Dispatcher Supervisor	3806	4.00		4.00	4.00	0.00	4.00	0.00
Sheriff's Records/Property Manager	2707	1.00		1.00	1.00	0.00	1.00	0.00
Sheriff's Records Supervisor	2706	1.00		1.00	1.00	0.00	1.00	0.00
Sheriff's Security Officer I/II	5513/5514	15.00		15.00	15.00	0.00	15.00	0.00
Sheriff's Sergeant	5410	28.00		28.00	28.00	0.00	28.00	0.00
Sheriff's Technician I/II	2716/2717	35.00		35.00	35.00	0.00	35.00	0.00
Sheriff's Technology Manager	3178	1.00		1.00	1.00	0.00	1.00	0.00
Sr. Administrative Analyst	1308	1.00		1.00	1.00	0.00	1.00	0.00
Sr. Sheriff's Technician	2718	5.00		5.00	5.00	0.00	5.00	0.00
Undersheriff	0271	1.00		1.00	1.00	0.00	1.00	0.00
	Total	402.00	6.00	408.00	409.00	1.00	409.00	0.00
Surveyor								
Surveyor	1131	1.00		1.00	1.00	0.00	1.00	0.00
Administrative Technician	1305	1.00		1.00	1.00	0.00	1.00	0.00
Assistant County Surveyor	1127	0.00	1.00	1.00	1.00	0.00	1.00	0.00
Assistant in Land Surveying	4115	1.00		1.00	2.00	1.00	2.00	0.00
Associate Land Surveyor	4110	1.00		1.00	1.00	0.00	1.00	0.00
Deputy Surveyor	0124	1.00	(1.00)	0.00	0.00	0.00	0.00	0.00
Geographic Information Systems Analyst I/II	3181/3182	4.00		4.00	4.00	0.00	4.00	0.00
Sr. Geographic Information Systems Analyst	3183	1.00		1.00	1.00	0.00	1.00	0.00
Survey Technician I/II	4731/4732	2.00		2.00	1.00	(1.00)	0.00	-1.00
	Total	12.00	0.00	12.00	12.00	0.00	11.00	(1.00)
Transportation								
Director of Transportation	1286	1.00		1.00	1.00	0.00	1.00	0.00
Administrative Analyst I/II	1306/1307	4.00		4.00	4.00	0.00	4.00	0.00
Administrative Technician	1305	5.00		5.00	5.00	0.00	5.00	0.00
Assistant/Associate Civil Engineer	4104/4105	14.00		14.00	14.00	0.00	14.00	0.00
Assistant Director of Transportation	0265	1.00		1.00	1.00	0.00	1.00	0.00
Assistant in Land Surveying	4115	2.00		2.00	2.00	0.00	2.00	0.00
Associate Land Surveyor	4110	1.00		1.00	1.00	0.00	1.00	0.00
Bridge Maintenance Supervisor	6114	1.00		1.00	1.00	0.00	1.00	0.00
Bridge Maintenance Worker I/II/III	6111/6112/ 6113	2.00		2.00	2.00	0.00	2.00	0.00

Authorized Personnel Allocation

RECOMMENDED BUDGET • FY 2026-27

	Job Class Number	FY 2025-26 Adopted Budget	Adjust- ments	Adjusted Total	FY 2026-27 Recm'd Budget	Diff from Adjusted Allocation	Allocation on 7/11/26	Diff from Recm'd
Transportation (Continued)								
Deputy Director Engineering	0291	2.00		2.00	2.00	0.00	2.00	0.00
Deputy Director of Maintenance and Operations	0301	1.00		1.00	1.00	0.00	1.00	0.00
Engineering Aide	4715	1.00		1.00	1.00	0.00	1.00	0.00
Equipment Maintenance Supervisor	6203	2.00		2.00	2.00	0.00	2.00	0.00
Equipment Mechanic I/II	6201/6202	8.00		8.00	8.00	0.00	8.00	0.00
Fleet Services Technician I/II	6300/6301	2.00		2.00	2.00	0.00	2.00	0.00
Fleet Services Supervisor	6305	1.00		1.00	1.00	0.00	1.00	0.00
Fleet Superintendent	6135	1.00		1.00	1.00	0.00	1.00	0.00
Highway Maintenance Supervisor	6124	7.00		7.00	7.00	0.00	7.00	0.00
Highway Maintenance Worker I/II/III	6121/6122/ 6123	45.00		45.00	45.00	0.00	45.00	0.00
Maintenance Superintendent	6132	2.00		2.00	2.00	0.00	2.00	0.00
Office Assistant I/II	2101/2102	1.50		1.50	1.50	0.00	1.50	0.00
Office Engineer	4130	1.00		1.00	1.00	0.00	1.00	0.00
Principal Engineering Technician	4102	5.00		5.00	5.00	0.00	5.00	0.00
Program Manager	7121	0.00	1.00	1.00	1.00	0.00	1.00	0.00
Right of Way Supervisor	4122	1.00		1.00	1.00	0.00	1.00	0.00
Sr. Administrative Analyst	1308	2.00		2.00	2.00	0.00	2.00	0.00
Sr. Bridge Maintenance Worker	6115	1.00		1.00	1.00	0.00	1.00	0.00
Sr. Civil Engineer	4107	11.00	(1.00)	10.00	10.00	0.00	10.00	0.00
Sr. Engineering Technician	4718	7.00		7.00	7.00	0.00	7.00	0.00
Sr. Equipment Mechanic	6204	5.00		5.00	5.00	0.00	5.00	0.00
Sr. Fleet Services Technician	6303	1.00		1.00	1.00	0.00	1.00	0.00
Sr. Highway Maintenance Worker	6125	6.00		6.00	6.00	0.00	6.00	0.00
Sr. Traffic Control Maintenance Worker	6105	1.00		1.00	1.00	0.00	1.00	0.00
Sr. Traffic Signal and Lighting Technician	4123	1.00		1.00	1.00	0.00	1.00	0.00
Supervising Civil Engineer	4106	1.00		1.00	1.00	0.00	1.00	0.00
Traffic Control Maintenance Supervisor	6104	1.00		1.00	1.00	0.00	1.00	0.00
Traffic Control Maintenance Worker I/II/III	6101/6102/ 6103	5.00		5.00	5.00	0.00	5.00	0.00
Traffic Signal and Lighting Technician Trainee I/II	4124/4125/ 4126	1.00		1.00	2.00	1.00	2.00	0.00
Traffic Superintendent	6137	1.00		1.00	1.00	0.00	1.00	0.00
Total		155.50	0.00	155.50	156.50	1.00	156.50	0.00
Treasurer-Tax Collector								
Treasurer/Tax Collector	1136	1.00		1.00	1.00	0.00	1.00	0.00
Accountant I/II	3302	0.00		0.00	1.00	1.00	1.00	0.00
Accountant/Auditor	3305	2.00		2.00	1.00	(1.00)	1.00	0.00
Accounting Division Manager-T/TC	0191	4.00		4.00	4.00	0.00	4.00	0.00
Administrative Technician	1305	2.00		2.00	2.00	0.00	2.00	0.00

Authorized Personnel Allocation

RECOMMENDED BUDGET • FY 2026-27

	Job Class Number	FY 2025-26 Adopted Budget	Adjust- ments	Adjusted Total	FY 2026-27 Recm'd Budget	Diff from Adjusted Allocation	Allocation on 7/11/26	Diff from Recm'd
Treasurer-Tax Collector (Continued)								
Assistant Treasurer/Tax Collector	0311	2.00		2.00	2.00	0.00	2.00	0.00
Fiscal Assistant I/II	2201	1.00		1.00	1.00	0.00	1.00	0.00
Fiscal Services Supervisor	2205	1.00		1.00	1.00	0.00	1.00	0.00
Fiscal Technician	2203	5.00		5.00	4.00	(1.00)	4.00	0.00
Sr. Administrative Analyst	1308	1.00		1.00	1.00	0.00	1.00	0.00
Sr. Fiscal Assistant	2204	1.00		1.00	2.00	1.00	2.00	0.00
Sr. Revenue Recovery Officer	3703	2.00		2.00	2.00	0.00	2.00	0.00
	Total	22.00	0.00	22.00	22.00	0.00	22.00	0.00
GRAND TOTAL		2016.18	7.10	2024.28	2032.73	8.45	2028.73	(4.00)



Glossary of Terms

ADOPTED BUDGET

Approved legal spending plan for a fiscal year, which, pursuant to Government Code Section 29088, must be approved by the Board of Supervisors by October 2 of each year.

APPROPRIATION

An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes (an appropriation usually is time limited and must be expended or obligated before that deadline).

ASSESSED VALUATION

A valuation set upon real estate or other property by a government as a basis for levying property taxes.

AUDIT

An examination of financial statements and related documents, records, and accounts for the purpose of determining the propriety of transactions, whether transactions are recorded properly and statements drawn from accounts reflect an accurate picture of financial operations and financial status. Audits may also include reviews of compliance with applicable laws and regulations, economy and efficiency of operations and effectiveness in achieving program results.

AUTHORIZED POSITIONS

The number of permanent full-time and permanent part-time positions authorized by the Board of Supervisors (excludes extra-help), which represents the maximum number of permanent positions that may be filled at any one time.

AVAILABLE FUND BALANCE

The amounts of fund balance available to finance the budget after deducting carryover encumbrances and reserves.

BUDGET

The planning and controlling document for financial operation with estimates of proposed expenditures and revenues for a given period of time, usually one year.

CAPITAL PROJECTS

The County's acquisitions, additions, and improvements to fixed assets; e.g., buildings, building improvements, and land purchases.

CONTINGENCY

A budgetary provision representing that portion of the financing requirement set aside to meet unforeseen expenditure requirements.

CORE FUNCTION

A group of related programs and activities aimed at accomplishing a major service, or line of business, for which a government entity is responsible.

COUNTY FUNDS

Operating or governmental funds of the County that account for expenditures and revenues in accordance with the funds' purpose. Operating funds of the County and Board-governed special districts are accounted for in the County Budget.

Glossary of Terms

COUNTYWIDE GOALS

Community and organizational goals derived from the County's mission statement and approved by the Board of Supervisors to identify the most important priorities for the County.

DEPARTMENT

An organizational device used by County management to group programs of a like nature under the direction of an elected or appointed County official.

ENCUMBRANCE

An obligation in the form of a purchase order, contract, or other commitment that is chargeable to an appropriation and for which part of the appropriation is reserved. In some cases encumbrances are carried over into succeeding fiscal years.

EXPENDITURE

Decreases in net financial resources, which include current operating expenses that require the current or future use of net current assets, debt service and capital outlays.

EXTRA HELP

Temporary employees of the County who are not included in the Salary Ordinance and do not receive benefits (i.e., medical, dental, life insurance and paid vacation time).

FINAL BUDGET

Adopted budget adjusted by all revisions throughout the fiscal year as of June 30.

FISCAL YEAR

Twelve-month period for which a budget is prepared, which for El Dorado County is July 1 through June 30.

FIXED ASSET

An asset of long-term character such as land, buildings and equipment exceeding a \$5,000 value, also referred to as "capital asset".

FULL TIME EQUIVALENT

This represents the budgeted number of full time equivalent staffing. A full time equivalent position is equal to 2,080 or 1,950 hours a year (40/37.5 hours/week x 52 weeks). For example: two half-time positions at 20 hours per week equal 1.0 FTE and a position allocated for 32 hours per week in a 40-hour job class equals 0.8 FTE.

FUNCTIONAL GROUP

A categorizing of departments and services by general purpose, including Health and Human Services; Law and Justice; Land Use and Development Services; and General Government.

FUND

An independent fiscal and accounting entity with a self-balancing set of asset, liability, and (usually) budgetary accounts.

Glossary of Terms

FUND BALANCE

The excess of assets and estimated revenues of a fund over its liability and appropriations at the end of a fiscal year. A portion of this balance may be available to finance the next fiscal year's budget.

GENERAL FUND

The major countywide fund that directly funds unreimbursed costs of most programs and departments in County government.

GRANT

A contribution from one governmental unit to another, usually made for a specific purpose and time period.

INTERFUND REIMBURSEMENTS

Payment received for services rendered to departments in other funds.

INTERNAL SERVICE CHARGE

Annual budgetary charges from servicing departments (such as Auditor-Controller, County Counsel, Facilities), reimbursing costs incurred in the provision of internal County services to the departments receiving the services. For servicing organizations, the reimbursement is reflected as Intrafund Transfers offsetting their Gross Appropriation (from General Fund departments) or as Revenue (from non-General Fund departments). Services provided by these departments include computer support, telephone services and insurance.

INTRAFUND CHARGES

A transfer of costs to the operating units within the same fund.

MISSION

A clear, concise statement of purpose for the entire organization that focuses on the broad, yet distinct outcomes/results the organization achieves for its customers.

MODIFIED ACCRUAL

The modified accrual basis of accounting is used by all Governmental Funds. Revenues are recognized in the accounting period in which they become available and measurable. The primary revenue sources susceptible to (modified) accrual are property taxes, sales tax, intergovernmental revenues, rent, investment income and charges for services. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. One exception to this general rule is that principal and interest on general long-term debt is recognized when due. El Dorado County uses the modified accrual basis for budgeting in governmental funds and full accrual in proprietary funds; i.e. budgets are not constructed on a cash basis of accounting.

NET COUNTY COST

Total requirements less total sources. This figure represents the part of a budget unit's appropriation that is financed by general purpose revenues, such as property taxes, sales taxes and interest earnings.

NON-DEPARTMENTAL

Expenses, revenues, services, programs or resources that cannot be specifically tied to a single department.

Glossary of Terms

ONE-TIME EXPENDITURES

Used to describe and differentiate non-recurring expenditures from routine ongoing costs within a given budget. Typically, fixed assets are one-time expenditures. This category may also include single-year appropriations for special purposes.

OTHER CHARGES

A payment to an agency, institution or person outside the County government. Example: "Aid to Indigents".

PROGRAM

A defined set of activities that have a common purpose, intended result or target population.

REAL PROPERTY

Land and the structures attached to it.

RECOMMENDED BUDGET

The final working document containing departmental requests and County Administrative Office recommendations for revenues and expenditures for the upcoming fiscal year, presented to the Board of Supervisors for consideration and approval prior to June 30 of each year.

RESERVE

An amount in a fund used to meet certain cash requirements, emergency expenditures, or future defined requirements. A reserve is not an appropriation and there is no limitation on the amount of reserve that can be established.

REVENUE

Funds received to finance ongoing county governmental services.

SECURED ROLL

Assessed value of real property, such as land, buildings, secured personal property or anything permanently attached to land as determined by each County Assessor.

SECURED TAXES

Taxes levied on real properties in the county which are "secured" by liens on the properties.

SPECIAL DISTRICT

A unit of local government generally organized to perform a single function such as street lighting, waterworks, landscape maintenance, and fire departments. Special districts are governed either by the Board of Supervisors or locally elected or appointed boards, and their operations are accounted for in separate funds.

SPECIAL FUNDS

Funds used to account for proceeds from specific revenue sources that are legally restricted as to how the revenues may be spent.

STRATEGIC PLAN

Sets forth the purpose, goals, plans, and performance expectations for an organization for a certain period of time.

SUPPLEMENTAL TAX ROLL

The Supplemental Property Tax Roll is a result of legislation enacted in 1983 and requires an assessment of property when a change to the status of the property occurs, rather than once a year as was previously the case.

TAX LEVY

The amount of tax dollars billed to taxpayers based on the imposition of the tax rate on the assessed valuation.

UNALLOCATED REVENUES

Revenues which are for general purposes. Also known as discretionary, unrestricted, or local-purpose revenues.

UNFUNDED POSITION

A vacant, allocated position for which funding is not included in the budget.

UNINCORPORATED

The areas of the county outside city limits. Some county services are provided only in unincorporated areas or within area cities only on a cost-reimbursement basis. Example: Sheriff's patrol and building inspection.

UNSECURED TAX

A tax on properties such as office furniture, equipment and boats that are not affixed to property.

VISION STATEMENT

Serves to inspire action by describing what the future would look like if the organization were successful in achieving its stated mission and goals.



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