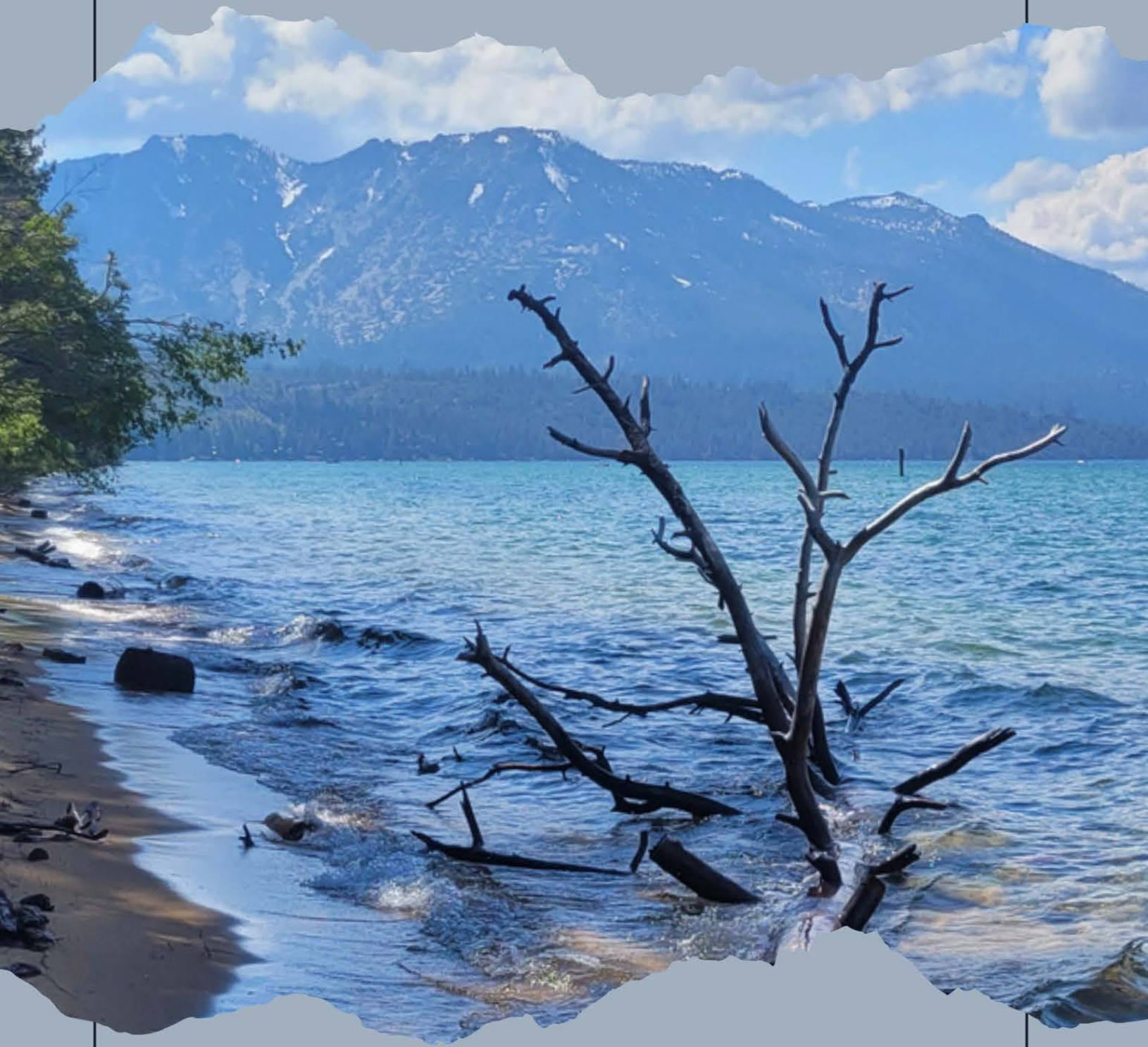
EL DORADO COUNTY

FISCAL YEAR 2026-27

RECOMMENDED ADOPTED BUDGET



Prepared by the Chief Administrative Office | Published September 16, 2026



COVER IMAGE CREDIT: Sarah Hart

COVER IMAGE LOCATION: South Lake Tahoe

County of El Dorado

Chief Administrative Office

330 Fair Lane
Placerville, CA 95667-4197

Sue Phillips
Chief Administrative Officer

Phone (530) 621-5530

September 14, 2026

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

Honorable Members of the Board of Supervisors:

As you are aware, the FY 2026-27 Recommended Budget was approved by the Board on June 9, 2026. State law requires formal budget adoption no later than October 2nd. Though the Board approved the Recommended Budget during a public hearing in June, our practice is to revise it after the close of the financial records each year and file an Adopted Budget with the State that includes adjusted final fund balances, addresses department needs identified after approval of the Recommended Budget or deferred during the Recommended Budget process, and makes necessary adjustments due to state and federal budget impacts. This document outlines all changes from the Recommended Budget; any departments or funds not included in this document did not have any changes to the Recommended Budget.

This Adopted Budget is balanced, meets all Board Budget Policy Goals and all statutory requirements, and sets aside 29% of adjusted General Fund appropriations for use in future years through various General Fund reserves, designations, and Contingency.

Due to the early close of the FY 2025-26 financial records by the Auditor-Controller's Office, the Adopted Budget presented to the Board reflects actual fund balance leftover from FY 2025-26 available for use in FY 2026-27 across all funds. The Adopted Budget includes an additional $52.5 million in Fund Balance across all governmental funds, with a corresponding $47.5 million increase in Contingency appropriations and adding $9.2 million to reserves and designations in various funds. Fund Balance in the General Fund is increasing by $13.9 million from departmental savings and general revenues that were not anticipated in the Recommended Budget. The $13.9 million in Fund Balance from departmental savings represents 5% of adjusted General Fund appropriations in the FY 2025-26 Adopted Budget.

The additional funding available in the Adopted Budget is being used to meet all Board Budget Policy goals and set aside funding for future use. The Adopted Budget adds $7.8 million to General Fund reserves and designations and sets aside an additional $4 million in Contingency. The $79.3 million held in General Fund reserves, designations, and Contingency will allow the County to make progress on the implementation of our compensation philosophy and strategic investments despite slow discretionary revenue growth.

The Chief Administrative Office and County departments will soon start working on the development of the FY 2027-28 Budget. It is anticipated that the FY 2027-28 Budget will need to continue to constrain

growth in new or expanded discretionary programs in order to fund Board-approved compensation increases, adapt to state and federal funding changes, and invest in needed information technologies infrastructure and facility improvements. We will return to the Board in early 2027 with the Mid-Year Budget Report and provide an update on the FY 2027-28 Budget development.

On behalf of the entire Chief Administrative Office, I would like to thank our Department Head team and their knowledgeable staff, who are partners in developing the budget over ten months of the year despite the many demands on their time. I would also like to thank the Board for its support and continued fiscal stewardship.

Sincerely,

Sue Phillips
Chief Administrative Officer

c. All Department Heads

Summary of the Recommended Adopted Budget

The Adopted Budget for all Governmental Funds for FY 2026-27 is $1.16 billion, which is $76.5 million (7%) more than the FY 2026-27 Recommended Budget of $1.09 billion and $37.5 million (3%) more than the FY 2025-26 Adopted Budget of $1.12 billion. The increase in Governmental Fund appropriations is primarily due to a $56.7 million increase in Contingency and Additions to Reserves/Designations across all Governmental Funds when compared to the Recommended Budget. There is also a $6 million increase in the ACO Workplan and a $7.8 million increase in Transportation appropriations outside of Contingency and Additions to Reserves/Designations appropriations.

Total General Fund appropriations are recommended at $506.6 million, which is $20 million (4%) more than the FY 2026-27 Recommended Budget of $486.6 million and $35.3 million (7%) more than the FY 2025-26 Adopted Budget of $471.2 million. The increase in General Fund appropriations is due to a $11.9 million increase in Contingency and Additions to Reserves/Designations to meet Board Policies and hold funding to use in future years. The increase can also be attributed to a $2.5 million increase in General Fund contributions to road maintenance, a $2.2 million increase in Sheriff's appropriations primarily related to the CalAIM Providing Access and Transforming Health (PATH) Project, and $1.4 million in Probation's appropriations primarily related to grant funding.

The Recommended Budget was developed in early 2026 and was finalized in early May. This means that the Recommended Budget is a mid-year estimate of State and Federal revenue and available Fund Balance from FY 2025-26. The Adopted Budget is an effort to update the budget based on the State Budget and the actual available Fund Balance from FY 2025-26.

The recommended Adopted Budget funds Board policies at or exceeding the goals outlined in Board Budget Policy B-16. More details on Board Budget Policy goals are described below.

TOTAL APPROPRIATIONS

	FY 2026-27 Recm'd Budget	FY 2026-27 Adopted Budget	$ Increase / (Decrease)	Percent Change
Total Appropriations	$1.25 B	$1.34 B	$88.4 M	7%
Governmental Funds*	$1.09 B	$1.16 B	$76.5 M	7%
General Fund	$486.6 M	$506.6 M	$20.0 M	4%
Net County Cost**	$216.5 M	$221.3 M	$4.86 M	2%

** 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 2026-27 Recm'd Budget	FY 2026-27 Adopted Budget	$ Increase / (Decrease)	Percent Change
Salaries and Benefits	$324.2 M	$324.6 M	$0.3 M	0%
Services, Supplies, & Other Charges	$342.3 M	$344.9 M	$2.6 M	1%
Fixed Assets	$75.8 M	$83.5 M	$7.7 M	10%
Transfers	$181.5 M	$190.7 M	$9.1 M	5%
Contingencies	$153.5 M	$201.1 M	$47.6 M	31%
Additions to Reserves / Designations	$8.6 M	$17.8 M	$9.2 M	106%
Total Appropriations*	**$1.09 B**	**$1.16 B**	**$76.5 M**	**7%**

Summary of the Recommended Adopted Budget

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



TOTAL APPROPRIATIONS BY FUNCTIONAL GROUP*

Functional Group	FY 2026-27 Recm'd Budget	FY 2026-27 Adopted Budget	$ Increase / (Decrease)	Percent Change
General Gov't	$90.1 M	$90.9 M	$0.8 M	1%
Law & Justice	$179.9 M	$183.4 M	$3.5 M	2%
Land Use / Dev Svc	$192.3 M	$208.6 M	$16.3 M	8%
Health & Human Svc	$263.2 M	$266.2 M	$3.0 M	1%
Appropriations*	**$725.5 M**	**$749.1 M**	**$23.6 M**	**3%**

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



The recommended Adopted Budget reflects a $23.6 million (3%) increase in departmental appropriations. The $0.8 million increase in appropriations in the General Government Functional Group is primarily due to projects and purchases carried forward from FY 2025-26 in Elections and Parks, the addition of a Sr. Office Assistant in Central Services, and retirement-related expenses in the Auditor-Controller's Office. The $3.5 million increase in appropriations in the Law and Justice Functional Group is primarily due to projects and purchases scheduled for FY 2025-26 that are being carried over into FY 2026-27 and other changes as described in the Law and Justice Functional Group department narratives. The $16.3 million increase in appropriations in the Land Use/Development Services Functional Group is primarily due to Transportation's updated Capital Improvement Program (CIP), which was adopted by the Board on June 16, 2026, with Legistar file 26-0116, half a million dollars for the for the continued implementation of the Grizzly Flats Homeowner Rebuild Program in Planning and Building, and other changes as described in the Land Use/Development Services Functional Group department narratives. The $3 million increase in appropriations in the Health and Human Services Functional Group is primarily due to unanticipated increases in Fund Balances in Public Health, which are balanced by increasing Appropriations for Contingency. The remaining minor changes in other departments are described in the Health and Human Services Functional Group department narratives.

GENERAL FUND SUMMARY

General Fund Revenues

Major discretionary revenue sources from taxes are increasing by $1.5 million (0.76%). The property tax roll closed 4.54% higher than the prior year. As a result, property tax revenue growth has been revised from 4% to 4.54%. Sales and Use Tax projected receipts in FY 2025-26 were almost $115,000 higher than what was projected in April. The FY 2026-27 Budget for Sales and Use Tax is being increased by $115,000 to $20.2 million to align with prior-year actuals. Revenue from the Shingle Springs Band of Miwok Indians is increasing by $616,986, bringing total discretionary revenue from the Tribe to $5.7 million. The increase is primarily due to aligning the budget with prior-year actuals related to the gas station as outlined in the 2018 Tax Sharing Agreement.

Carryover Fund Balance

The Recommended Budget included an estimate of the fund balance available for use in FY 2026-27, based on departments' mid-year projections. The recommended changes update the fund balance number to reflect the actual amount of funding available in the General Fund after the FY 2025-26 financial records were finalized. The General Fund fund balance is projected to increase by $13.9 million, for a fund balance of $35.7 million. Further details on the sources of fund balance can be found in the General Revenues and Other Operations Section of this document. As departments restrict growth in the use of discretionary resources, as in the past two budgets, there will be less fund balance available at the end of the year from departmental savings. The $13.9 million in Fund Balance from departmental savings represents 5.1% of adjusted General Fund appropriations in the FY 2025-26 Adopted Budget.

Due to the Board's diligent efforts to put aside money for future uses, like the IT Infrastructure and Capital Projects Designations, the County can continue to make strategic investments while discretionary revenue growth is slower than average. The Adopted Budget continues these investments for future years by using Fund Balance to add $7.8 million to reserves and designations and setting aside an additional $4 million in Contingency. It is projected that at the end of FY 2026-27, General Fund Reserves, Designation, and Contingency will total $79.4 million, which is equal to 29% of adjusted General Fund appropriations.

General Fund Cost & General Fund Contributions

The General Fund Cost (also referred to as Net County Cost) represents part of a budget unit's expenses that are 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 $4.9 million (2%). 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 has increased by $1 million primarily due to carryover projects from FY 2025-26 in Elections and Parks that were not anticipated during the development of the Recommended Budget.

The Law and Justice Functional Group's Net County Cost has increased by $1.0 million primarily due to carryover projects from FY 2025-26 and the body-worn camera video retrieval software and upgrade project across multiple departments.

Summary of the Recommended Adopted Budget

The Land Use and Development Functional Group's Net County Cost has increased by $2.5 million due to increased General Fund support for Road Maintenance to meet the Board Policy Goal.

The Health and Human Services Functional Group's Net County Cost has increased by $0.4 million primarily due to increases in the In-Home Supportive Services (IHSS) Maintenance of Effort resulting from the recently negotiated IHSS provider wage increase.

NET COUNTY COST BY FUNCTIONAL GROUP*

Functional Group	FY 2026-27 Recm'd Budget	FY 2026-27 Adopted Budget	$ Increase / (Decrease)	Percent Change
General Gov't	$57.2 M	$58.1 M	$1.0 M	2%
Law & Justice	$124.3 M	$125.3 M	$1.0 M	1%
Land Use / Dev Svc	$14.2 M	$16.7 M	$2.5 M	18%
Health & Human Svc	$20.7 M	$21.2 M	$0.4 M	2%
Net County Cost*	**$216.5 M**	**$221.3 M**	**$4.9 M**	**2%**

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



BUDGET PRESSURES & POLICY CONSIDERATIONS

Board Budget Policies

The FY 2026-27 recommended Adopted Budget includes funding for all the Board Budget Policies. Although all policies are funded in the Adopted Budget, only changes from the Recommended Budget are described below.

General Fund Contingency: Board Policy states, "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 Adopted Budget includes a total of $8.335 million in Contingency to meet Board Policy B-16.8. The recommended changes include an additional $3.9 million in excess Contingency to be used during this year by departments that cannot absorb the costs of Board-approved compensation increases, with any remaining excess Contingency to be used in FY 2027-28.

General Reserve: The recommended changes bring the General Reserve to $13.9 million. This is to maintain the General Reserve in compliance with Board of Supervisors Policy B-16.10, which states, "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."

Capital Projects Designation: Board Policy B-16 provides that the County should set aside $6 million each year in the Designation for Capital Projects, if funding is available after meeting the General Reserve and General Fund Appropriation for Contingency goals. The recommended Adopted Budget includes the addition of $6 million to the designation, bringing the designation to $18.6 million.

Designation for Road Maintenance: Board Policy B-16 provides that the County should set aside $5 million each year in the Designation for Road Maintenance, if funding is available after meeting the General Reserve and General Fund Appropriation for Contingency goals. The FY 2025-26 recommended Adopted Budget includes $5.0 million in discretionary revenue contributions for road maintenance, in addition to the maintenance of effort amount required by the Road Repair and Accountability Act of 2017. This is an increase of $2.5 million from what was included in the Recommended Budget.

Designation for Information Technologies (IT) Infrastructure: In April 2023, the Board established Board Policy 16, Designation for Information Technologies (IT) Infrastructure, with a goal of maintaining a designation equal to at least three years of the projected costs of planned countywide IT improvements and maintenance. In prior years, countywide IT improvements and maintenance have varied, but usually were around $500,000 a year. Using the approximate cost, three years of planned countywide IT improvements and maintenance would be approximately $1.5 million. The Designation for IT Infrastructure goal of $1.5 million was achieved with the FY 2025-26 Recommended Budget. This designation is intended to be used annually by the IT department to fund countywide IT projects, which will help reduce fluctuations in the IT department's Net County Cost.

The FY 2025-26 Adopted Budget adds $1.44 million to the designation, bringing the designation to $3 million. This increase is due to large IT infrastructure improvements, software needs, and maintenance that are projected for the next three to five years. The costs of these projected projects are still to be determined, but they may exceed the $3 million in the Designation. As the costs of these projects are defined, additional funding may need to be added to this designation in future years, particularly as this designation is used to fund these projects. The regular use of the designation will result in the ongoing need to replenish this designation to meet Board Policy B-16.15.

Disaster Expenses Designation: Board of Supervisors Policy B-16.16 outlines a goal to maintain $1.25 million in funding in this designation to temporarily cover disaster response and recovery costs, once the General Reserve and Contingency needs have been met, to address capital needs. The recommended changes add $242,384 in savings from FY 2025-26 from disaster reimbursement and unused Disaster Expenses. This brings the Disaster Expenses Designation to almost $1.5 million available for future uses.

Jail Expansion Operational Costs

The Jail Expansion project was anticipated to be operational in the middle of FY 2026-27, when the Recommended Budget was developed. To address the increased operational costs of the Jail Expansion, the Recommended Budget pulled $1.25 million from the Jail Expansion Operational Costs Designation. It is now projected that the Jail Expansion may not be operational in FY 2026-27, so the Adopted Budget removes that draw on the Jail Expansion Operational Costs Designation, leaving $2.5 million in the designation for use in future years.

Impacts to the Budget as a Result of the FY 2025-26 Financial Records

The FY 2025-26 financial records were finalized on August 27, 2026. All fund balance amounts are actual balances of funding available at the end of FY 2025-26 that can be used to fund activities in FY 2026-27.

The fund balance amounts resulting from the close of the FY 2025-26 financial records included an audit adjustment relating to the Fair Market Value (FMV) of the County investments. The audit adjustment was

the result of a Government Accounting Standards Board (GASB) Statement that requires that the fund balance reflects the fair market value of invested County funds as of June 30, 2025, rather than the book value. The GASB standard is a conservative way to account for potential losses should the County have to liquidate investments prior to maturity. Because the County has investments with maturity dates that extend beyond the end of a single fiscal year, the fair market value at the end of any given fiscal year could reflect values that are lower than the returns the County will realize when the investments mature.

This Market Value Adjustment impacts fund balance amounts across all funds. In FY 2024-25, it was recommended that a $2,604,008 increase in Fund Balance be placed in a FMV Designation to help smooth future years' impacts. The FY 2025-26 FMV adjustment decreased General Fund fund balance by $788,588. To offset this impact to the General Fund, the Adopted Budget pulls $788,588 in funding from the Designation, leaving $1.4 million for use in future years.

Funding for Implementation of the Board's Compensation Philosophy

As mentioned above, the recommended changes include an additional $3.9 million in excess Contingency to be used during this year by departments that cannot absorb the costs of Board-approved compensation increases, with any remaining excess Contingency to be used in FY 2027-28. The FY 2026-27 Adopted Budget did not update Salaries and Benefits resulting from Board-approved compensation increases that have occurred after the development of the Recommended Budget. Departments are being asked to absorb what increases they can make without impacting services. The Board is currently in negotiations with additional bargaining units which may have further impacts on the FY 2026-27 Budget and future budgets. It will be important for the County to continue to restrain growth in discretionary programs to ensure that compensation increases will not result in service impacts or cuts.

Facility Needs

The Adopted Budget includes an Accumulative Capital Outlay (ACO) Plan of $71 million. This plan includes an additional $3 million in funding for the Emerald Bay Property Remodel. This is a 49% increase in projected costs, based upon updated estimates; the cost of the project could increase further once the Project goes out to bid. The County has multiple facilities that need replacement and/or significant investments. This includes the replacement of the Spring Street Facility, development of a temporary large animal evacuation site near the Public Safety Facility, phase two of the Emerald Bay remodel, and possible biomass facility development. The Board's Strategic Plan includes the creation of a five-year rolling Capital Improvement Plan (CIP) including new capital projects and deferred maintenance. This CIP will help the County prioritize facility investments and develop targets for funding. It is anticipated that the Board will need additional funding for these projects beyond the $18.6 million in the Capital Designation and the $2 million in the Spring Street Designation.

ALLOCATED POSITIONS & STAFFING CHANGES

The recommended changes include a net decrease of 2.0 full-time equivalent (FTE) allocations from the current FY 2026-27 Position Allocation. All allocations being deleted are vacant. 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 Adopted Budget

Summary of Recommended Position Changes

Department	Classification Title	Change
Treasurer-Tax Collector	Assistant Treasurer/Tax Collector	-1.0
Chief Administrative Office	Sr. Office Assistant	1.0
Probation	Health Education Coordinator	-1.0
Health and Human Services Agency	Administrative Analyst I/II	-1.0
Total		-2.0


EL DORADO COUNTY
CALIFORNIA

SUMMARY OF CHANGES

The recommended changes for the Auditor-Controller resulted in a $310,881 increase in Net County Cost when compared to the Recommended Budget.

Revenues are decreasing by $723 due to the year-end fund balance being lower than what was projected in the Recommended Budget.

Salaries and Benefits are increasing by $300,333 due to recruitment overlaps and retirement payouts from the Retirement Incentive Plan (RIP). Salaries are decreasing by $167,800 from the Retirement Incentive Plan (RIP); however, this is offset by the one-time increase of $240,646 for recruitment overlaps and $227,487 for retirement payouts. Recruitment overlaps are critical due to the number of long-term essential employees taking advantage of the RIP in critical divisions, such as Property Tax, in the Auditor-Controller's Office.

Services and Supplies are increasing by $9,825 primarily due to increased costs related to the publication cost of escheating stale-dated checks.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Service Charges	763,310	586,450	586,450	0
Other Fin Sources	39,993	65,590	64,867	(723)
Total Revenue	803,303	652,040	651,317	(723)
Salaries & Benefits	5,657,231	5,915,135	6,215,468	300,333
Services & Supplies	262,950	469,073	478,898	9,825
Other Charges	2,769	0	0	0
Fixed Assets	7,058	0	0	0
Intrafund Transfers	23	600	600	0
Intrafund Abatement	(188,947)	(179,275)	(179,275)	0
Total Appropriations	5,741,083	6,205,533	6,515,691	310,158
FUND 1000 GENERAL FUND TOTAL	4,937,779	5,553,493	5,864,374	310,881


EL DORADO COUNTY
CALIFORNIA

SUMMARY OF CHANGES

The recommended changes for the Administration and Budget Division, which includes the Office of Wildfire Preparedness and Resilience, resulted in a $46,899 increase in Net County Cost when compared to the approved Recommended Budget. This increase is primarily due to $55,000 in unanticipated separation payouts, partially offset by the true-up of multiple Office of Wildfire Preparedness and Resilience grants to account for the actual work completed in FY 2025-26 and the remaining work being carried over to FY 2026-27, resulting in a decrease of $8,101.

Revenues are decreasing by $422,745 due to the true-up of multiple grants to account for the actual work completed in FY 2025-26 and the remaining work being carried over to FY 2026-27. Of this, State Revenues are increasing by $44,079, which is comprised of a $46,643 increase in Fire Safe Council Grant funding, partially offset by a $2,564 decrease in California Wildfire Mitigation Program (CWMP) Grant funding for Phase II of the Weber Creek Project. Federal Revenues are decreasing by $466,814 due to a $476,881 decrease in Hazard Mitigation Grant Program (HMGP) grant funding for Phase II of the Weber Creek Project, partially offset by a $10,057 increase in Bureau of Land Management (BLM) Grant funding.

Salaries and Benefits are increasing by $55,000 to account for separation payouts that have occurred and were not known at the time of the development of the Recommended Budget.

Services and Supplies are increasing by $78,787 due to the true-up of multiple grants to reflect actual work completed in FY 2025-26 and the remaining work carried into FY 2026-27. This includes $33,115 for Fire Safe Council Grant activities, $30,188 for the Weber Creek Project, and $15,484 for BLM grant-funded activities.

This decrease in revenues and increase in appropriations is partially offset by $509,633 in Intrafund Abatements (negative expenditures) for the General Fund match related to the Weber Creek Project.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
IG Rev - State	279,035	1,277,924	1,322,003	44,079
IG Rev - Federal	983,437	23,188,392	22,721,568	(466,824)
Total Revenue	1,262,472	24,466,316	24,043,571	(422,745)
Salaries & Benefits	2,837,856	3,060,668	3,115,668	55,000
Services & Supplies	636,446	24,564,839	24,643,626	78,787
Other Charges	119,245	0	0	0
Other Fin Uses	49,779	0	0	0
Intrafund Transfers	21,980	35,950	35,950	0
Intrafund Abatement	(9,727)	(693,015)	(1,202,648)	(509,633)
Total Appropriations	3,655,579	26,968,442	26,592,596	(375,846)
FUND 1000 GENERAL FUND TOTAL	2,393,107	2,502,126	2,549,025	46,899


EL DORADO COUNTY
CALIFORNIA

SUMMARY OF CHANGES

The recommended changes for the Airports Division of the Chief Administrative Office resulted in no change to Net County Cost compared to the approved Recommended Budget.

Revenues are increasing by $726,519 due to state and federal grants, and a projected increase in fuel-sale revenues. Of this, State Revenue is increasing by $19,524 from the California Aid to Airports Grant Program Grant and Federal Revenue is increasing by $388,402 from the Federal Aviation Administration (FAA) Grant for the Beacon Project. Fuel-sale revenue generated by both airports is increasing by $318,593.

Services and Supplies are increasing by $315,493; credit card fees are increasing by $10,397; fuel purchases are increasing by $285,096; and the purchase of AeroSimple software will cost $20,000. AeroSimple software will streamline invoicing, payment workflows, and enhance lease-tracking capabilities, improving overall operational efficiency. The cost of the AeroSimple software will be fully offset by a projected increase in fuel-sale revenue generated by both airports in the first year.

Fixed assets are increasing by $411,026 for the Board of Supervisors-approved New Beacon Tower and Beacon Project at the Georgetown Airport. This increase is matched by a corresponding $411,026 Designation of Fund Balance and Fixed Assets Capitalization entry, a negative expense, to comply with proprietary fund accounting standards and balance the fund.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	277,024	281,503	281,503	0
IG Rev - State	4,085	3,456	22,980	19,524
IG Rev - Federal	184,731	589,816	978,218	388,402
Service Charges	11,058	4,344	4,344	0
Miscellaneous Rev	380,435	399,087	717,680	318,593
Other Fin Sources	634,042	1,358,174	1,358,174	0
Fund Balance	0	272,947	272,947	0
Total Revenue	1,491,375	2,909,327	3,635,846	726,519
Salaries & Benefits	245,195	269,967	269,967	0
Services & Supplies	645,611	954,336	1,269,829	315,493
Other Charges	717,591	1,111,930	1,111,930	0
Fixed Assets	89,799	573,094	984,120	411,026
Cap Fixed Assets	(103,762)	(621,281)	(1,032,307)	(411,026)
Intrafund Transfers	681,377	1,222,811	1,242,811	20,000

Intrafund Abatement	(681,377)	(1,222,811)	(1,242,811)	(20,000)
Reserves Budgetary	0	621,281	1,032,307	411,026
Total Appropriations	1,594,433	2,909,327	3,635,846	726,519
FUND 5114 AIRPORTS TOTAL	103,059	0	0	0

SUMMARY OF CHANGES

The recommended changes for the Central Services Division of the Chief Administrative Office result in a decrease in Net County Cost of $15,069.

Federal Revenues are increasing by $120,000 due to a FEMA reimbursement for prior year indirect costs, direct administrative costs, and eligible administrative tasks associated with the Caldor Fire Disaster performed by the Community Development Finance and Administration Division. This one-time FEMA revenue will be included in the Countywide Cost Allocation Plan for FY 2028-29, lowering the amount the General Fund will recover through the Cost Plan.

Salaries and Benefits are increasing by $89,931 due to the addition of 1.0 FTE Sr. Office Assistant to address a staffing need in the Procurement and Contracts Division. The addition of the Senior Office Assistant will help redistribute workload, improve processing capacity, and enhance overall operational efficiency within the Division, ensuring timely support for departmental procurement activities.

Fixed Assets are increasing by $15,000 for the replacement of a non-operational lawn mower in the Facilities Division. This equipment is essential for maintaining grounds service levels and ensuring safe and reliable operational performance.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	17,595	0	0	0
Fines & Penalties	187	0	0	0
Rev Use Money/Prop	2,563	0	0	0
IG Rev - State	152,231	88,294	88,294	0
IG Rev - Federal	2,867	0	120,000	120,000
Service Charges	218,855	340,252	340,252	0
Miscellaneous Rev	46,033	27,000	27,000	0
Other Fin Sources	1,422,966	1,416,932	1,416,932	0
Total Revenue	1,863,296	1,872,478	1,992,478	120,000
Salaries & Benefits	11,570,791	12,197,925	12,287,856	89,931
Services & Supplies	4,893,709	5,833,188	5,833,188	0
Serv/Supply Abate	(219,488)	(281,750)	(281,750)	0
Other Charges	36,577	17,000	17,000	0
Fixed Assets	14,435	0	15,000	15,000
Intrafund Transfers	75	1,200	1,200	0
Intrafund Abatement	(398,934)	(410,035)	(410,035)	0
Total Appropriations	15,897,165	17,357,528	17,462,459	104,931
FUND 1000 GENERAL FUND TOTAL	14,033,869	15,485,050	15,469,981	(15,069)


EL DORADO COUNTY
CALIFORNIA

SUMMARY OF CHANGES

The Accumulative Capital Outlay (ACO) Fund is increasing by $6,224,116 when compared to the Recommended Budget, for a new total of $71,472,584 in revenue and appropriations. The budget includes $454,895 in Contingency, leaving $17,017,689 for the ACO Workplan.

Due to the close of the FY 2025-26 financial records, Fund Balance in the ACO Fund is projected to increase by $491,032, and Contingency is increasing by $454,895. Operating Transfers In are increasing by $2,685,826, primarily related to funding contributions from the Sheriff's Office for the Booking Area Project and the Airport Hangar Project. Additionally, Senate Bill 844 funding is increasing by $3,624,814 as a result of carryforward funding for the Jail Expansion Project due to lower-than-anticipated state revenue for the project in FY 2025-26. The State Behavioral Health Continuum Infrastructure Program (BHCIP) grant funding is decreasing by $577,556 due to some funds being expended in FY 2025-26. Workplan changes include true ups based on the actual work completed in FY 2025-26, the addition of several new projects, and an increased budget for the Emerald Bay property remodel.

The recommended changes include adjustments to appropriations based on actual expenses in FY 2025-26 compared to the projections used to develop Recommended Budget and updated projections of ongoing project costs. These changes include a $454,743 increase for the Jail Expansion Project, a $577,556 decrease for the Support Outreach Accessibility Resilience (SOAR) Project, a $20,000 increase for maintenance projects, a $1,000,000 increase for the Sheriff's Booking project, a $175,697 increase for the Tahoma Design Project, and other smaller project adjustments.

New projects added to the Workplan include the Sheriff Hangar at the Placerville Airport for $1,000,000, additional funds for the Emerald Bay Project totaling $2,950,000, Tenant Improvements for the Public Defender and Child Support moves totaling $300,000, additional parks projects funded at $100,000, and an Animal Shelter Emergency Evacuation site budgeted at $180,000.

DEPARTMENT BUDGET SUMMARY

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	2,199,570	2,141,223	2,141,223	0
Fines & Penalties	1,218	1,098	1,098	0
Rev Use Money/Prop	(187,174)	14,072	14,072	0
IG Rev - State	11,712,619	34,642,292	37,689,550	3,047,258
Other Gov Agency	15,709	7,137	7,137	0
Miscellaneous Rev	365,040	0	0	0
Other Fin Sources	9,170,979	22,907,646	25,593,472	2,685,826
Fund Balance	0	5,535,000	6,026,032	491,032
Total Revenue	23,277,961	65,248,468	71,472,584	6,224,116
Salaries & Benefits	504	0	0	0
Other Charges	100	0	0	0
Fixed Assets	17,717,039	63,846,536	69,615,757	5,769,221
Other Fin Uses	1,356,606	1,401,932	1,401,932	0
Contingency	0	0	454,895	454,895

Accumulative Capital Outlay Fund

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

Total Appropriations	19,074,249	65,248,468	71,472,584	6,224,116
FUND 1800 ACO FUND TOTAL	(4,203,712)	0	0	0

Chief Administrative Office FY 2026-27 Facilities Capital Budget PROPOSED WORKPLAN		
Project Title	**Amount for FY 2026-27**	**Funding Source**
Countywide Special Projects	200,000	ACO Fund
Facilities Planning	125,000	ACO Fund
Placerville Jail Expansion	14,250,636 7,816,129	SB844 Grant General Fund Capital Designation (GFCD)
HHSA Support Outreach Accessibility Resilience (SOAR) Project Behavioral Health Continuum Infrastructure Program (BHCIP)	23,422,444	State BHCIP grant funds
Maintenance (see below)	6,620,000	$5,860,000 ACO Fund, $160,000 CJ Funding, $100,000 Tobacco Settlement, $500,000 Moni Gilmore SRF
Parks and Trails (see detail below)	580,000	$115K Henningsen Lotus Park (HLP), $465K ACO Fund
Sheriff Booking Area	1,000,000	Sheriff $500,000, CalAIM $500,000
Sheriff Placerville Medical Showers	283,438	Sheriff
New Sheriff Hangar Placerville Airport	1,000,000	Sheriff Special Revenue Fund
Chili Bar	33,990	General Fund
Emerald Bay Properties Remodel	9,000,000	GFCD $7,327,717, PH Fund Balance $271,146, ACO Fund $1,101,137, PH $300,000
Behavioral Health Housing at 300 Forni Road	5,000,000	$1M BHSA, $2M OSF, $371,715 PH Realignment, $628,285 FEMA/PRK, $1M Dept 15
Tenant Improvements Ponderosa for Public Defender/Child Support Services	300,000	General Fund Capital Designation
Library Grants	50,000	Library
Probation Control Panel Upgrade (SLT Juvenile Treatment Center)	129,255	AB 178 - Probation Funding
Union Mine Modular Replacement	476,100	Environmental Management
Tahoma Garage Design	475,697	Road Fund
Animal Services Emergency Shelter	180,000	HHSA - SPCA Grant
Department of Transportation SLT HVAC	75,000	Road Fund
Total ACO Workplan	**71,017,689**	

TOTALS BY FUNDING SOURCE	
Funding Source	**Amount**
ACO	7,751,137
Criminal Justice Special Revenue Fund	160,000

General Fund Capital Designation	15,443,846
General Fund	33,990
State Behavioral Health Continuum Infrastructure Program (BHCIP)	23,422,444
HHSA Tobacco Settlement Funds	100,000
Moni Gilmore Special Revenue Fund	500,000
Sheriff	2,283,438
Senate Bill 844 Funds	14,250,636
Public Health American Rescue Plan Act (ARPA) Funds	300,000
General Fund was American Rescue Plan Act (Dept 15)	1,000,000
Public Health Fund Balance	271,146
Behavioral Health Services Act	1,000,000
Opioid Settlement Fund	2,000,000
Public Health Realignment	371,715
Pandemic-Related Housing Funding	628,285
Library Grant Funds	50,000
Henningsen Lotus Park (HLP) Special Revenue Fund	115,000
Environmental Management	476,100
Probation Assembly Bill 178	129,255
HHSA - Animal Services SPCA Grant	180,000
Road Fund	550,697
Total	**71,017,689**

PARKS AND TRAILS WORKPLAN		
Project	**Budget**	**Funding Source**
Pioneer Park Mechanical	100,000	ACO Fund
Pioneer Park Parking Lot	100,000	ACO Fund
ADA Improvements at HLP	115,000	HLP fees
New Gate 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 / Trails Total	**580,000**	

MAINTENANCE TOTALS BY BUILDING	
Building	**Deferred Maintenance Amount**
Building A	90,000
Building B	195,000
Building C	212,000
Agriculture	325,000
Placerville Jail ($160K Criminal Justice)	1,788,000
Main Library	50,000
Cameron Park Library	-

Accumulative Capital Outlay Fund

A CHIEF ADMINISTRATIVE OFFICE FACILITIES DIVISION FUND

ADOPTED BUDGET REVISIONS ● FY 2026-27

El Dorado Hills Library	115,000
El Dorado Hills Senior Center	500,000
Spring Street ($100K Tobacco Settlement)	230,000
Veteran's Building	300,000
Museum	-
Department of Transportation - Headington	60,000
Facilities	-
Ponderosa Building	-
Placerville Animal Shelter	-
Public Safety Facility	250,000
SLT Johnson Center	475,000
SLT El Dorado Center	100,000
SLT Juvenile Treatment Center	500,000
SLT Jail	1,030,000
SLT Library	50,000
Department of Transportation Shakori	-
SLT Animal Shelter	-
SLT HHSA Sandy Way	350,000
Emerald Bay Properties	-
Maintenance Total	**6,620,000**

SUMMARY OF CHANGES

The recommended changes for the Emergency Medical Services (EMS) Division result in an $8,000 decrease in Net County Cost when compared to the Recommended Budget. The recommended changes increase appropriations in the General Fund by $174,801 primarily due to the August announcement from the federal government of the continuation of the Hospital Preparedness Program (HPP).

Emergency Medical Services (EMS) General Fund Operations

The General Fund for EMS includes an increase in Operating Transfers In of $4,600 in funding from the County Service Areas (CSAs) to cover increases in software costs and the transfer of $8,000 in HPP funding to cover software costs for Continuity of Operations Planning (CoOP) activities, as it has been funded in prior years.

The Division received a last-minute award of $160,201 in federal funding for the HPP Grant. The recommended changes include establishing a budget for the HPP Special Revenue Fund, which includes Federal Revenue for the award amount, an interest allocation of $10,000, and an increase of $170,201 in Operating Transfers Out to the HPP General Fund operating accounts. The HPP General Fund revenue of $170,201 will be offset by an increase in appropriations in Services and Supplies.

The General Fund support for the EMS programs is limited to countywide Continuity of Operations Planning (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 totaling $35,017.

Emergency Preparedness Programs

The recommended changes for the EMS Preparedness Fund include a decrease in Fund Balance of $3,609 due to a lower-than-projected Fund Balance in the Maddy/Richie Fund from Fiscal Year 2025-26. The increase in revenue is offset by an increase of $1,800 in software expense and a decrease of $4,206 in Contingency. As described above, the HPP subfund is increasing by $170,201 due to the award of funding after the prior funding expired, with a gap in funding coverage.

County Services Areas (CSAs)

In CSA 3, which provides ambulance services in the Tahoe area, Fund Balance from FY 2025-26 is decreasing by $21,539 from what was projected in the Recommended Budget. To balance the Fund, the recommended changes decrease Contingency by $21,539, leaving a Contingency budget of $238,807 in CSA 3.

In CSA 7, which provides ambulance services on the west slope, Fund Balance from FY 2025-26 is decreasing by $1,402,269 from what was projected in the Recommended Budget. Due to ongoing audit activities from prior years, Services and Supplies appropriations are increasing by $90,340. There is an increased transfer of $4,600 from the CSA to the General Fund for software expenses. To balance the Fund, the recommended changes decrease Contingency by $1,497,209, leaving a Contingency budget of $17,648,108 in CSA 7.

Emergency Medical Services

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

GENERAL FUND DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
License, Pmt, Fran	43,463	30,000	30,000	0
Miscellaneous Rev	1,996	600	600	0
Other Fin Sources	1,936,723	2,103,543	2,278,344	174,801
Total Revenue	1,982,182	2,134,143	2,308,944	174,801
Salaries & Benefits	1,265,197	1,349,714	1,349,714	0
Services & Supplies	226,526	357,626	524,427	166,801
Other Charges	1,308	0	0	0
Intrafund Transfers	1,040,715	948,772	948,772	0
Intrafund Abatement	(514,134)	(521,969)	(513,969)	8,000
Total Appropriations	2,019,611	2,134,143	2,308,944	174,801
FUND 1000 GENERAL FUND TOTAL	37,429	0	0	0

EMS PREPAREDNESS FUND DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fines & Penalties	367,775	434,000	434,000	0
Rev Use Money/Prop	30,725	27,360	37,360	10,000
IG Rev - Federal	158,521	0	160,201	160,201
Service Charges	244	0	(245)	(245)
Fund Balance	0	319,000	322,609	3,609
Total Revenue	557,266	780,360	953,925	173,565
Services & Supplies	377,266	412,250	414,050	1,800
Other Charges	2,899	3,500	3,500	0
Other Fin Uses	212,511	10,000	180,201	170,201
Contingency	0	354,610	356,174	1,564
Total Appropriations	592,676	780,360	953,925	173,565
FUND 1120 EMS PREPAREDNESS TOTAL	35,410	0	0	0

CSA 3 FUND DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	107,582	108,500	108,500	0
Fines & Penalties	2,629	3,700	3,700	0

Rev Use Money/Prop	9,852	10,000	10,000	0
Service Charges	5,071,820	5,320,000	5,320,000	0
Miscellaneous Rev	140	0	0	0
Other Fin Sources	751,238	752,000	752,000	0
Fund Balance	0	1,042,256	1,020,717	(21,539)
Total Revenue	5,943,261	7,236,456	7,214,917	(21,539)
Services & Supplies	210,422	251,360	251,360	0
Other Charges	5,798,192	6,197,000	6,197,000	0
Other Fin Uses	447,466	527,750	527,750	0
Contingency	0	260,346	238,807	(21,539)
Total Appropriations	6,456,080	7,236,456	7,214,917	(21,539)
FUND 1353 County Service Area #3 TOTAL	512,819	0	0	0

CSA 7 FUND DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	6,701,493	6,819,000	6,819,000	0
Fines & Penalties	8,802	10,000	10,000	0
Rev Use Money/Prop	603,480	787,000	787,000	0
IG Rev - State	28,009	27,590	27,590	0
Service Charges	12,109,654	13,441,000	13,441,000	0
Miscellaneous Rev	385,000	350,000	350,000	0
Other Fin Sources	6,317	8,000	8,000	0
Fund Balance	0	19,490,180	18,087,911	(1,402,269)
Total Revenue	19,842,754	40,932,770	39,530,501	(1,402,269)
Services & Supplies	442,561	587,660	678,000	90,340
Other Charges	18,887,596	19,708,000	19,708,000	0
Other Fin Uses	1,200,301	1,491,793	1,496,393	4,600
Contingency	0	19,145,317	17,648,108	(1,497,209)
Total Appropriations	20,530,458	40,932,770	39,530,501	(1,402,269)
FUND 1357 County Service Area #7 TOTAL	687,704	0	0	0


EL DORADO COUNTY
CALIFORNIA

SUMMARY OF CHANGES

The recommended changes for the Parks, Trails, and River Management Division resulted in an increase in Net County Cost of $155,997. This Net County Cost increase is due to the true-up of the Diamond Springs Community Park Project to account for the actual work completed in FY 2025-26, and the remaining work being carried over to FY 2026-27.

Revenues are increasing by $420,863 due to the true-up of multiple grants to account for the actual work completed in FY 2025-26 and the remaining work being carried over to FY 2026-27. Of this, State Revenue is increasing by $379,130**,** which is comprised of a $325,000 increase in State of California Parks Proposition 68 funding for the Forebay Improvement Project, and an increase to the State of California Parks Off-Highway Vehicle Division (OHV) Grant funding of $54,130. Federal revenues are increasing by $11,904 for the new U.S. Forest Service Rubicon restroom pumping contract. Operating Transfers In are increasing by $29,829, mainly due to an increase of $35,543 for the Natural Trails Project from the Ponderosa Quimbly Fund and an increase of $437 from the River Trust Fund for the Chili Bar Improvement Project. These increases are partially offset by a decrease of $6,151 in match for Rubicon OHV grants from the Green Sticker Fund.

The increase in Revenues is partially offset by a decrease in Intrafund Abatements (negative expenditures) of $39,515 for the American Rescue Plan Act (ARPA) Lost Revenue allocation related to the Forebay Park Improvement Project to reflect actual work completed in FY 2025-26 and the remaining work carried into FY 2026-27.

Services and Supplies are increasing by $251,860 due to the true-up of multiple grants and projects to reflect actual work completed in FY 2025-26, and the remaining work carried into FY 2026-27. This includes $155,997 for the Diamond Springs Community Park, $35,543 for the Natural Trails Project, $59,883 for multiple Rubicon grant projects, and $437 for the Chili Bar Improvement Project.

Fixed assets are increasing by $285,485 due to the true-up of the Forebay Improvement Project to reflect actual work completed in FY 2025-26 and the remaining work carried into FY 2026-27.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
IG Rev - State	97,571	375,398	754,528	379,130
IG Rev - Federal	992	0	11,904	11,904
Service Charges	142,936	175,000	175,000	0
Miscellaneous Rev	236	0	0	0
Other Fin Sources	557,194	1,143,610	1,173,439	29,829
Total Revenue	798,930	1,694,008	2,114,871	420,863
Salaries & Benefits	796,358	869,255	869,255	0
Services & Supplies	625,333	684,020	935,880	251,860
Other Charges	31,040	75,143	75,143	0
Fixed Assets	14,080	1,070,844	1,356,329	285,485
Other Fin Uses	94,462	10,000	10,000	0
Intrafund Transfers	25,195	96,135	96,135	0

Intrafund Abatement	(16,273)	(647,107)	(607,592)	39,515
Total Appropriations	1,570,195	2,158,290	2,735,150	576,860
FUND 1000 GENERAL FUND TOTAL	771,265	464,282	620,279	155,997

SUMMARY OF CHANGES

The recommended changes for County Counsel result in a $5,000 increase in Net County Cost when compared to the approved Recommended Budget. Services and Supplies are increasing by $5,000 for the replacement of non-functional conference room chairs located in the County Counsel library.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Service Charges	607,456	774,050	774,050	0
Miscellaneous Rev	19,151	0	0	0
Total Revenue	626,607	774,050	774,050	0
Salaries & Benefits	4,219,547	4,266,710	4,266,710	0
Services & Supplies	100,578	161,159	166,159	5,000
Other Charges	3,859	0	0	0
Intrafund Transfers	424	775	775	0
Intrafund Abatement	(42,581)	(37,650)	(37,650)	0
Total Appropriations	4,281,825	4,390,994	4,395,994	5,000
FUND 1000 GENERAL FUND TOTAL	3,655,218	3,616,944	3,621,944	5,000


EL DORADO COUNTY
CALIFORNIA

SUMMARY OF CHANGES

The recommended changes for the General Revenues and Other Operations budget include increased General Fund revenue of $16,402,487 and increased appropriations of $14,508,603.

The Adopted Budget does not include any change in Court Maintenance of Effort revenue and appropriations.

General Fund Summary of Discretionary Revenue Changes

The recommended changes include $16,402,487 in additional discretionary revenue.

Taxes

Projections for revenues from Property Tax and Property Tax In-Lieu of Vehicle License Fees are increasing by $648,350 and $109,200, respectively. These projections have been updated based on the growth in the tax roll as of June 30, 2026. The Recommended Budget assumed growth of 4%; however, the actual growth was 4.54%.

Sales and Use Tax revenue is increasing by $115,000 for a budgeted amount of $20.2 million to align the budget with FY 2025-26 actual revenue. FY 2025-26 revenue receipts increased 4.77% from the prior year. FY 2025-26 revenue growth is primarily attributed to a recovery in the first quarter of FY 2025-26 from a significant decrease in the first quarter of FY 2024-25. In the last three quarters of FY 2025-26, Sales and Use Tax revenue grew by less than 2%, with only 0.55% growth in the last quarter.

Discretionary Transient Occupancy Tax (DTOT) revenue remains unchanged at $7.4 million. FY 2025-26 DTOT receipts decreased by 5% ($403,958) when compared to FY 2024-25. DTOT revenue is projected to stay relatively flat in FY 2026-27.

Interest

Interest revenue remains unchanged at $4 million. FY 2025-26 receipts, excluding the Fair Market Value adjustment, totaled $5.8 million; however, this was reduced by a $788,588 Fair Market Value adjustment. The average annual Interest revenue in FY 2016-17 through FY 2018-19 was just under $1 million. Due to the volatility of this revenue, based on consultation with the Treasurer-Tax Collector, a conservative budget of $4 million is recommended for FY 2026-27.

Shingle Springs Band of Miwok Indians Agreement Revenue

Revenue from the Shingle Springs Band of Miwok Indians is increasing by $616,986, bringing total discretionary revenue from the Tribe to $5.7 million. The increase is primarily due to aligning the budget with prior-year actuals related to the gas station as outlined in the 2018 Tax Sharing Agreement.

Operating Transfers In from Other County Funds

Transfers from other County funds to the General Fund Other Operations Budget are decreasing by $12,496 when compared to the Recommended Budget. The Recommended Budget included the prepayment of Central Fiscal Charges from County Services Area in an effort to reduce the impact of the incorporation of these charges in the Countywide Cost Allocation Plan. The recommended changes remove these prepayments as it was determined the small amount of funding could be absorbed once incorporated into the Cost Plan. The decrease

in transfers was partially offset due to the transfer in of residual funding from two funds that are planned for closure in FY 2026-27.

Fund Balance

The Recommended Budget included an estimate of the fund balance available for use in FY 2026-27, based on departments' mid-year projections. The recommended changes update the fund balance number to reflect the actual amount of funding available in the General Fund after the FY 2025-26 financial records were finalized. The General Fund fund balance is increased by $13.9 million, for a fund balance of $35.7 million.

The fund balance is composed of $13.9 million in departmental savings to be reallocated, $4.5 million in departmental savings that will need to be re-budgeted, $7.8 million in Contingency that will need to be re-budgeted, and $1.1 million in grant match that will be transferred to the Office of Wildfire Preparedness and Resilience. There is $11.3 million in fund balance from excess discretionary revenue, primarily from Interest, Tax Loss Reserve, Sales and Use Tax, Supplemental Property Tax revenue, and smaller increases from other discretionary revenues.

Due to the timing of revenue from the State for the reimbursement of costs related to the Jail Expansion Project in the Accumulative Capital Outlay (ACO) Fund, an additional $2.5 million of General Fund resources were transferred to the ACO Fund than what was budgeted in FY 2025-26, decreasing General Fund fund balance by $2.5 million. At the end of FY 2025-26, with Legistar file 26-1048, the Board approved a Budget Transfer returning $15.3 million to the Capital Projects Designation that was then used in the FY 2026-27 Recommended Budget to fund ACO Projects. As the funding was expended in FY 2025-26, the $2.5 million that was returned to the Capital Projects Designation will not be transferred to the ACO Fund to offset the decrease in fund balance.

Lastly, the recommended changes include an adjustment to fund balance due to an audit adjustment, which is the result of a State Government Accounting Standards Board (GASB) Statement that requires the fund balance to reflect the current fair market value of invested County funds as of June 30, 2026, rather than the book value. The FY 2022-23 audit adjustment was $4.9 million and was reversed at the end of FY 2023-24. The FY 2023-24 fair market value audit adjustment was $2.3 million. The last fair market value adjustment was returned in FY 2024-25, resulting in $2.3 million in additional fund balance. The FY 2025-26 fair market value audit adjustment was $788,588 million, which reduced available fund balance by $788,588.

Use of Designations and Reserves

The recommended changes include pulling an additional $1.05 million from General Fund Reserves and Designations. This includes pulling an additional $2.6 million from the Capital Projects Designation due to a projected increase in cost for the Emerald Bay property remodel. The Recommended Budget included the use of $1.1 million from the Fair Market Value Adjustment Designation. The recommended changes reduce the amount pulled from the Designation by $315,420, bringing the total amount pulled from the Designation to $788,588, the amount of the actual adjustment. Lastly, the date of the Jail Expansion being operational has been extended, so the recommended changes do not pull the $1.25 million from the Jail Expansion Operational Costs Designation that was included in the Recommended Budget.

General Fund Summary of Non-Departmental Expenses Changes

The recommended changes to the Non-Departmental Expenses budget reflect an additional $14,508,603 in appropriations.

Contingency

Board of Supervisors Policy B-16.8 states that General Fund 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." The recommended changes include a total of $8.335 million in Contingency to meet Board Policy B-16.8. The recommended changes include an additional $3.9 million in excess Contingency to be used during this year and hopefully next year by departments that cannot absorb the costs of Board-approved compensation increases. Departments were asked to absorb the costs of Board-approved compensation increases. If departments cannot absorb the cost of the compensation increases without impacting services, this excess Contingency funding can be used to cover these costs. It is anticipated that not all the funding will be used in FY 2026-27 and the remainder can be used to cover Board-approved compensation increases in FY 2027-28.

Designations and Reserves

General Reserve

The recommended changes bring the General Reserve to $13.9 million. This is to maintain the General Reserve in compliance with Board of Supervisors Policy B-16.10, which states, "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."

Capital Projects Designation

Board of Supervisors Policy B-16.11 includes a goal to set aside $6 million annually, once the General Reserve and Contingency needs have been met, to address capital needs. The recommended changes add $6 million to the designation. This brings the Capital Project Designation to $18.6 million available for future uses.

IT Infrastructure Designation

Board of Supervisors Policy B-16.15 includes a goal to maintain funding in the IT Infrastructure Designation equal to at least three years of the projected costs of planned countywide IT improvements and maintenance. The recommended changes add an additional $1.44 million to this designation, bringing the designation to $3 million. It is planned that the IT Department will use funding from this designation annually to fund countywide projects, which will help reduce the fluctuations in IT's Net County Cost as a result of countywide projects. This regular use of the designation will result in the ongoing need to replenish this designation to meet Board Policy B-16.15.

CalPERS Cost Increases Designation

The recommended changes do not impact the CalPERS Cost Increases Designation. The CalPERS Actuarial Reports for data as of June 30, 2025, were received in late August. These reports show that the $7.3 million currently in the designation exceeds Board Policy B-16.12, which outlines a goal to maintain funding in this designation equal to at least two years of the projected General Fund increases in pension costs. The recommended changes do not decrease the amount held in this designation to allow for an increased use of the designation in future years while still meeting the Board Budget Policy goal.

Disaster Expenses Designation

Board of Supervisors Policy B-16.16 outlines a goal to maintain $1.25 million in funding in this designation to temporarily cover disaster response and recovery costs, once the General Reserve and Contingency needs have been met, to address capital needs. The recommended changes add $242,384 in savings from FY 2025-26 from disaster reimbursement and unused Disaster Expenses Designation use to the designation. This brings the Disaster Expenses Designation to almost $1.5 million available for future uses.

American Rescue Plan General Fund Lost Revenue Savings Projects

On April 30, 2024, with Legistar File 24-0786, the Board approved an updated American Rescue Plan Act (ARPA) spending plan. ARPA funding must be obligated by December 31, 2024, and expended by December 31, 2026. In FY 2023-24, the County completed the reporting of $10 million in lost revenue to the U.S. Treasury. This allowed the County to continue projects that had previously been approved for ARPA funding but may not meet the ARPA deadlines. This includes the improvements to Forebay Park and the build of behavioral health housing at 300 Forni Road. The recommended changes implement the Board-approved ARPA spending plan. This includes a $607,592 Intrafund Transfer Out to Parks of General Fund resulting from the ARPA lost revenue funding, a $1,000,000 Operating Transfer Out to the Accumulative Capital Outlay Fund for behavioral health housing at 300 Forni Road, a $10,000 Intrafund Transfer to the Central Fiscal for ARPA reporting and management, and a $251,033 Intrafund Transfer to the General Assistance Program. The Recommended Budget included $1,025 in funding for Cameron Park Fire ARPA funding. This was expended in FY 2025-26 and removed in the recommended changes.

Other

Based upon prior year's actuals, the recommended changes include a $10,000 increase in Services & Supplies for the countywide audit.

The Recommended Budget included the hold of $465,515 in Office of Wildfire Preparedness and Resilience (OWPR) grant match for use in future years. OWPR has been approved by its grantors for full use of their grant funding, so this match is being fully transferred to OWPR, bringing the total grant match transferred to OWPR to $1.17 million.

The recommended changes include an $8,000 reduction in the amount of funding being transferred to the EMS Division of the Chief Administrative Office for disaster response activities due to the continuation of Hospital Preparedness Program Funding.

The recommended changes include a $10,929 decrease in Contributions to Other Governmental Agencies. The Recommended Budget included estimated contribution amounts, and the Adopted Budget reflects final contribution amounts. The recommended changes include a $327,342 contribution to the Georgetown and El Dorado Resource Conservation Districts, with no change from the Recommended Budget. The budget includes an allocation of $122,962 in discretionary funding to the El Dorado Hills County Water District for the Educational Revenue Augmentation Fund encumbrance equivalent amount, a $38 decrease from the Recommended Budget. The LAFCO budget has been finalized, and the recommended changes include a $10,891 decrease in appropriations for the required LAFCO contribution to align with actuals, for a total contribution of $209,109. The recommended changes include a $50,000 contribution to the Tahoe Regional Planning Agency, with no change from the Recommended Budget.

The recommended changes include a $2,500,000 increase in Operating Transfers Out to the Department of Transportation to bring the new discretionary contribution, above the maintenance of effort amount required by

the Road Repair and Accountability Act of 2017, to $5 million total. Board Policy B-16.14 sets a goal of contributing $5 million in unappropriated discretionary resources for road maintenance.

The recommended changes include a $91,266 increase in Operating Transfer Out to the ACO Fund. This is due to the $2.5 million reduction in Capital Designation use to recover the extra $2.5 million used by the ACO Fund in FY 2025-26, as described above. This decreased transfer is offset by transferring an additional $2.6 million of the Capital Projects Designation to the ACO Fund due to an increase in projected cost for the Emerald Bay property remodel.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2025-26 Actual	FY 2025-26 Recm'd Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	166,103,176	166,549,000	167,421,550	872,550
License, Pmt, Fran	2,364,899	2,000,000	2,000,000	0
Fines & Penalties	1,049,878	940,100	940,100	0
Rev Use Money/Prop	5,025,471	4,000,000	4,000,000	0
IG Rev - State	2,503,094	1,975,000	1,975,000	0
IG Rev - Federal	1,471,063	944,676	944,676	0
Other Gov Agency	6,404,165	5,510,187	6,127,173	616,986
Service Charges	10,791,988	11,802,744	11,802,744	0
Miscellaneous Rev	8,878,005	0	0	0
Other Fin Sources	769	15,982	3,486	(12,496)
Residual Equity	0	168,087	168,087	0
Fund Balance	0	51,758,341	66,683,788	14,925,447
Total Revenue	204,592,507	245,664,117	262,066,604	16,402,487
Salaries & Benefits	21,845	30,000	30,000	0
Services & Supplies	809,594	1,155,527	700,012	(455,515)
Other Charges	4,754,089	4,664,278	4,652,324	(11,954)
Other Fin Uses	18,379,611	28,481,969	31,073,235	2,591,266
Intrafund Transfers	599,987	3,338,672	3,800,790	462,118
Intrafund Abatement	(8,118,036)	(9,376,886)	(9,376,886)	0
Contingency	0	8,200,000	12,240,303	4,040,303
Reserves Budgetary	0	8,141,319	16,023,704	7,882,385
Total Appropriations	16,447,090	44,634,879	59,143,482	14,508,603
FUND 1000 GENERAL FUND TOTAL	(188,145,417)	(201,029,238)	(202,923,122)	(1,893,884)

GENERAL FUND 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	300,001		13,900,000
CAPITAL PROJECTS	30,418,300	6,172,844	(17,967,610)	18,623,534

PUBLIC SAFETY FACILTY 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			2,500,000
FAIR MARKET VALUE ADJUSTMENT	2,204,008		(788,588)	1,415,420
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	1,440,000	(410,000)	3,000,000
DISASTER EXPENSES	9,518,475	242,384	(8,268,475)	1,492,384
HHSA INDIRECT COST RATE	0			0
SPRING STREET REPLACEMENT	2,072,556			2,072,556
TOTAL	**82,087,838**	**16,023,704**	**(30,970,595)**	**67,140,946**
CONTINGENCY	7,795,000	4,445,303		12,240,303
TOTAL RESERVES, DESIGNATIONS, & CONTINGENCY	**89,882,838**			**79,381,249**

*Due to a rounding error in a previous addition, an additional $1 is being added to get to an even $13.9 million.

NON-DEPARTMENTAL EXPENSES DETAIL

Description	Recommended Adopted Budget
General Fund Contingency	12,240,303
General Fund Contributions to	
Accumulative Capital Outlay (ACO) Fund Plan	16,477,836
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	209,109
Tahoe Regional Planning Agency (TRPA) Compact	50,000
Resource Conservation District Contracts (El Dorado & Georgetown)	327,342
El Dorado Hills Fire ERAF Equivalent	122,962
Tahoe Paradise Recreation and Park District DTOT Project	47,211
Wagon Train	15,000
Community Funding for Board Allocation	35,000

Transportation		7,263,222
South Upper Truckee Erosion Control ARPA Project	72,011	
Tahoe Basin Rentals	500,000	
Tahoe Mountain Area Pavement Rehab	2,500,000	
Countywide Road Maintenance	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		3,715,773
OWPR Grant Match	1,170,648	
IT Designation to IT	410,000	
HHSA ICRP Designation to HHSA Admin	820,000	
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	607,592	
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		150,000
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
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		300,001
Child Support Rent to the Capital Projects Designation		172,844
Addition to the Capital Designation		6,000,000
Addition to the IT Designation		1,440,000

DISASTER DESIGNATION DETAIL

Description	Recommended Adopted Budget
Revenues	8,595,876
Fund Balance	327,401
From Disaster Expenses Designation	8,268,475
Appropriations	8,595,876
Shared Fire Services on the Divide	400,000
HHSA Disaster Response Expenses	50,000
EMS COOP Planning & Disaster Response	35,017
Designate Prior Year Disaster Fund Balance	242,384
Designate Mosquito Fire Footprint Area Benefit Projects	7,868,475

SUMMARY OF CHANGES

The recommended changes to the Human Resources and Risk Management budget result in no change to Net County Cost; however, there is an $8,088,802 increase to Risk Management appropriations. During FY 2025-26, Human Resources, in conjunction with the Chief Administrative Office, developed a Retirement Incentive Plan to encourage long-standing employees to retire. To have sufficient appropriations for the final retirements in October 2026, the Risk Management Retiree Health Fund is increasing Fund Balance and Services and Supplies by $11,540. The remaining increase of $8,077,262 is due to adjustments based on year-end actual fund balances in the Risk Fund, increasing fund balance revenue and Contingency appropriations.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	318,018	306,329	306,329	0
Service Charges	56,772,172	59,408,466	59,408,466	0
Miscellaneous Rev	17,310,125	531,090	531,090	0
Fund Balance	0	6,781,522	14,870,324	8,088,802
Total Revenue	74,400,314	67,027,407	75,116,209	8,088,802
Salaries & Benefits	1,246,513	1,230,132	1,230,132	0
Services & Supplies	72,486,145	58,590,444	58,601,984	11,540
Other Charges	(69,853)	1,076,205	1,076,205	0
Intrafund Transfers	4,243,042	4,464,524	4,464,524	0
Intrafund Abatement	(4,243,042)	(4,464,524)	(4,464,524)	0
Contingency	0	6,130,626	14,207,888	8,077,262
Total Appropriations	73,662,805	67,027,407	75,116,209	8,088,802
FUND 5250 RISK TOTAL	(737,509)	0	0	0


EL DORADO COUNTY
CALIFORNIA

SUMMARY OF CHANGES

The recommended changes to the Information Technologies (IT) budget result in an increase in Net County Cost of $25,200 when compared to the Recommended Budget.

Services and Supplies account for the entire $25,200 increase in Net County Cost due to purchases that were approved but not received in FY 2025-26. This is comprised of $13,200 for phone system projects and $12,000 for an upgrade to the document management system.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Salaries & Benefits	7,350,895	7,783,767	7,783,767	0
Services & Supplies	4,517,924	5,647,912	5,673,112	25,200
Other Charges	491,513	2,000	2,000	0
Fixed Assets	284,035	200,000	200,000	0
Other Fin Uses	21,334	0	0	0
Intrafund Transfers	2,020	11,150	11,150	0
Intrafund Abatement	0	(410,000)	(410,000)	0
Total Appropriations	12,667,721	13,234,829	13,260,029	25,200
FUND 1000 GENERAL FUND TOTAL	12,667,721	13,234,829	13,260,029	25,200


EL DORADO COUNTY
CALIFORNIA

SUMMARY OF CHANGES

The recommended changes for the Registrar of Voters result in a $215,000 increase in Net County Cost when compared to the Recommended Budget.

Revenues are increasing by $146,000 from State funding under the 2026 Budget Act to expedite the vote counting process as well as enhance voter outreach and education.

Salaries and Benefits are increasing by $30,000 to increase extra help employees and vote center workers to expedite the vote counting process.

Appropriations for Services and Supplies are increasing by $276,000. Printing services will increase by $150,000 to support the production of additional voter information pamphlets due to the high number of measures on the ballot for the November 3, 2026, Gubernatorial General Election. An additional $55,000 will be used for ballot printing and election-specific expenses. Voter outreach and education will increase by $21,000 for outreach requirements, and $30,000 will be used for additional postage costs for outreach materials. In addition, $20,000 is being carried over from FY 2025-26 to support staff training associated with the voting system upgrade.

Fixed assets are increasing by $55,000 for the purchase and installation of a larger and more secure ballot drop box to accommodate the County's busiest location at Building C, 2850 Fairlane Court.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
IG Rev - State	843,853	146,724	292,724	146,000
IG Rev - Federal	15,751	8,324	8,324	0
Service Charges	174,678	303,500	303,500	0
Total Revenue	1,034,282	458,548	604,548	146,000
Salaries & Benefits	1,148,804	1,256,952	1,286,952	30,000
Services & Supplies	750,064	1,189,609	1,465,609	276,000
Other Charges	103,194	0	0	0
Fixed Assets	0	179,655	234,655	55,000
Intrafund Transfers	5,151	2,000	2,000	0
Total Appropriations	2,007,213	2,628,216	2,989,216	361,000
FUND 1000 GENERAL FUND TOTAL	972,931	2,169,668	2,384,668	215,000


EL DORADO COUNTY
CALIFORNIA

SUMMARY OF CHANGES

The recommended changes for the Treasurer-Tax Collector resulted in a $251,590 decrease in Net County Cost when compared to the Recommended Budget. Salaries and Benefits are decreasing by $251,590 due to the deletion of a vacant 1.0 FTE Assistant Treasurer-Tax Collector, leaving a 1.0 FTE allocation remaining. In the FY 2023-24 Adopted Budget, 1.0 FTE Assistant Treasurer-Tax Collector was added, and it has now been determined that the position is no longer needed.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
License, Pmt, Fran	678,603	640,500	640,500	0
Fines & Penalties	259,174	291,000	291,000	0
Service Charges	897,277	1,037,900	1,037,900	0
Miscellaneous Rev	322,908	284,000	284,000	0
Other Fin Sources	229,424	332,233	332,233	0
Total Revenue	2,387,385	2,585,633	2,585,633	0
Salaries & Benefits	3,045,363	3,565,252	3,313,662	(251,590)
Services & Supplies	499,795	794,281	794,281	0
Other Charges	3,157	0	0	0
Fixed Assets	77,409	0	0	0
Other Fin Uses	1,969	5,000	5,000	0
Intrafund Transfers	301	1,600	1,600	0
Intrafund Abatement	(456,773)	(467,350)	(467,350)	0
Total Appropriations	3,171,221	3,898,783	3,647,193	(251,590)
FUND 1000 GENERAL FUND TOTAL	783,835	1,313,150	1,061,560	(251,590)


EL DORADO COUNTY
CALIFORNIA

SUMMARY OF CHANGES

The recommended changes for the Alternate Public Defender result in a $16,645 increase in Net County Cost when compared to the Recommended Budget. Services and Supplies account for the entire $16,645 increase in Net County Cost for new body-worn camera video retrieval software and implementation costs, allowing for efficient retrieval of video files across Law and Justice Functional Group departments.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Other Fin Sources	408,296	526,041	526,041	0
Total Revenue	408,296	526,041	526,041	0
Salaries & Benefits	1,483,812	1,727,741	1,727,741	0
Services & Supplies	594,931	642,494	659,139	16,645
Other Charges	1,600	0	0	0
Fixed Assets	7,056	0	0	0
Intrafund Transfers	678	625	625	0
Total Appropriations	2,088,076	2,370,860	2,387,505	16,645
FUND 1000 GENERAL FUND TOTAL	1,679,780	1,844,819	1,861,464	16,645


EL DORADO COUNTY
CALIFORNIA

SUMMARY OF CHANGES

The recommended changes for the District Attorney budget result in a $20,000 increase in Net County Cost when compared to the Recommended Budget.

Services and Supplies account for the entire $20,000 increase in Net County Cost due to firearm purchases that were approved but not received in FY 2025-26.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fines & Penalties	5,055	6,000	6,000	0
IG Rev - State	2,990,399	2,856,266	2,856,266	0
IG Rev - Federal	797,518	696,413	696,413	0
Service Charges	25,661	20,010	20,010	0
Miscellaneous Rev	587	500	500	0
Other Fin Sources	3,016,901	2,174,491	2,174,491	0
Total Revenue	6,836,121	5,753,680	5,753,680	0
Salaries & Benefits	14,864,751	16,827,345	16,827,345	0
Services & Supplies	2,340,988	2,941,501	2,961,501	20,000
Other Charges	607,121	6,000	6,000	0
Fixed Assets	1,447,721	4,396	4,396	0
Intrafund Transfers	1,387	5,100	5,100	0
Intrafund Abatement	(113,601)	(300,000)	(300,000)	0
Total Appropriations	19,148,367	19,484,342	19,504,342	20,000
FUND 1000 GENERAL FUND TOTAL	12,312,246	13,730,662	13,750,662	20,000


EL DORADO COUNTY
CALIFORNIA

SUMMARY OF CHANGES

The recommended changes for Probation result in a $349,000 increase in Net County Cost when compared to the Recommended Budget.

Revenues are increasing by $1,088,936. State Revenues account for $333,860 of this increase due to the carry-forward of $325,860 in Proposition 47 grant funding for grant-related purchases that were approved but not received in FY 2025-26 and an increase of $8,000 in Office of Youth and Community Restoration (OYCR) funding. Service Charges for Institutional Care and Services are increasing by $88,906 to align with current revenue trends. In addition, Other Financing Sources are increasing by $666,170 due to a $361,676 increase in Assembly Bill (AB) 178 funding to support projects and purchases for the Juvenile Treatment Center (JTC), a $242,400 increase in Providing Access and Transforming Health Justice-Involved (PATH JI) Grant funding, a $11,000 increase in Senate Bill (SB) 823 funding, and a $140,000 increase in Automation Funding to enhance automation efforts related to report writing, supervision, and caseload management, which are partially offset by a $88,906 decrease in Operating Transfers In from the Probation Supplemental Law Enforcement Services Fund.

Salaries and Benefits are increasing by $189,000 to account for one-time, lump-sum employee payments associated with the Probation Officers Association Memorandum of Understanding approved by the Board on July 21, 2026 (Legistar file 26-1222). The recommended changes do not include increased appropriations for the Board-approved 6.62% increase to base wages; the Department will try to absorb some of this increase and will return to the Board during the fiscal year if more appropriations are needed to cover this increase.

Services and Supplies are increasing by $586,820. New health record software necessary for CalAIM implementation accounts for $242,400 of this increase, which is fully offset by PATH JI Grant funding. New report writing, supervision, and caseload management software accounts for $140,000 of this increase, which is fully offset by Automation Funding. An increase of $38,860 is for Proposition 47 grant-related purchases that were approved but not received in FY 2025-26, and an increase of $5,560 is for SB 823-funded secure media cabinets to house hardware for the new camera system at the JTC. A $150,000 increase is for new radio equipment to comply with new encryption requirements pursuant to the Department of Justice Criminal Justice Information Security Policy and to be compatible with the radios used by the Sheriff's Office. Tablets for the Pre-Trial Unit account for a $10,000 increase, as this need was not identified when the positions in this Unit were originally added in the Recommended Budget.

Other Charges are increasing by $212,000 due to Proposition 47 grant-funded activities that were not completed in FY 2025-26 and are carrying over to FY 2026-27, including $12,000 for a pilot project for continuous electronic monitoring and continuous alcohol monitoring, as well as $100,000 for the El Dorado Community Health Center and $100,000 to Marshall Clinically Assisted Recovery and Education Services (CARES) to provide drug and alcohol counseling and mental health services.

Fixed Assets are increasing by $376,000. A new camera system at the JTC accounts for $270,000 of this increase, which is fully offset by AB 178 funding. This also includes a $75,000 increase for Proposition 47 grant-funded furniture for assessment offices, a $12,000 increase for the SB 823-funded camera replacement project, an $11,000 increase for an SB 823-funded metal detector, and an $8,000 increase for an OYCR-funded shed.

Operating Transfers Out to Facilities are increasing by $74,116 for the JTC Control Panel Replacement Project to account for portions of the project that were not completed in FY 2025-26 and are carrying over to FY 2026-27.

Probation

ADOPTED BUDGET REVISIONS • FY 2026-27

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
IG Rev - State	2,725,038	5,263,875	5,597,735	333,860
IG Rev - Federal	180,354	150,000	150,000	0
Service Charges	434,115	250,000	338,906	88,906
Miscellaneous Rev	1,000	0	0	0
Other Fin Sources	8,635,808	9,577,928	10,244,098	666,170
Total Revenue	11,976,315	15,241,803	16,330,739	1,088,936
Salaries & Benefits	21,603,962	22,501,538	22,690,538	189,000
Services & Supplies	2,141,451	3,486,856	4,073,676	586,820
Other Charges	1,864,716	3,493,367	3,705,367	212,000
Fixed Assets	191,923	427,614	803,614	376,000
Other Fin Uses	374,681	125,139	199,255	74,116
Intrafund Transfers	17,409	29,400	29,400	0
Total Appropriations	26,194,141	30,063,914	31,501,850	1,437,936
FUND 1000 GENERAL FUND TOTAL	14,217,826	14,822,111	15,171,111	349,000

SUMMARY OF CHANGES

The recommended changes for the Public Defender result in a $69,970 increase in Net County Cost when compared to the approved Recommended Budget.

Revenues are increasing by $33,870. This increase reflects a $71,870 increase in Federal Revenues due to the extension of Edward Byrne Memorial Justice Assistance Grant funding, partially offset by a $38,000 reduction in Operating Transfers In from the District Attorney/Public Defender Subfund because the extended grant reduced the need for those transfers, preserving this funding for use in future years.

Services and Supplies are increasing by $103,840. New body-worn camera video retrieval software and implementation costs account for $47,626 of this increase, allowing for more efficient retrieval of video files across Law and Justice Functional Group departments. In addition, an increase of $30,000 is for a new file-sharing interface between the Public Defender and the Courts. Due to the extension of Edward Byrne Memorial Justice Assistance Grant funding, there is a carry-over of $26,214 for grant-related equipment and training.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
IG Rev - State	494,688	823,878	823,878	0
IG Rev - Federal	278,722	3,450	75,320	71,870
Other Fin Sources	825,872	1,191,887	1,153,887	(38,000)
Total Revenue	1,599,282	2,019,215	2,053,085	33,870
Salaries & Benefits	5,699,532	6,505,944	6,505,944	0
Services & Supplies	398,421	570,907	674,747	103,840
Other Charges	169,895	0	0	0
Fixed Assets	7,580	0	0	0
Other Fin Uses	38,685	0	0	0
Intrafund Transfers	0	2,350	2,350	0
Total Appropriations	6,314,113	7,079,201	7,183,041	103,840
FUND 1000 GENERAL FUND TOTAL	4,714,831	5,059,986	5,129,956	69,970


EL DORADO COUNTY
CALIFORNIA

SUMMARY OF CHANGES

The recommended changes for the Sheriff's Office budget result in an increase to Net County Cost of $505,951 when compared to the Recommended Budget.

Revenues are increasing by $1,665,326 due to the utilization of $1,747,000 in CalAIM Providing Access and Transforming Health (PATH) funding for implementation of the initiative within the Sheriff's correctional facilities and utilization of $128,649 in Sacramento Municipal Utility District (SMUD) funding for off-highway vehicle operations that was unspent in FY 2025-26 and is being carried over for use in FY 2026-27. The recommended changes also include an additional $11,123 in Secure Rural Schools funding, which is the result of unanticipated Fund Balance from FY 2025-26 that is being split between Search and Rescue and the Fire Safe Council, in alignment with prior Board direction. These increases are partially offset by a $221,447 decrease in Operating Transfers In from the Trial Court Security subfund due to a lower-than-projected amount of funding received from the State.

Salaries and Benefits are decreasing by $100,723. This decrease is primarily due to a reduction of $110,723 to account for projected delays in the completion date of the Placerville Jail Expansion Project. This decrease is partially offset by a $10,000 increase to account for on-call pay for staff assigned to the Radio Unit to address radio problems that may occur outside of normal business hours, which is partially offset by a $5,000 increase in Intrafund Abatements (negative expenditures) from the Health and Human Services Agency for radio installation services from the Sheriff's Office Radio Unit.

Services and Supplies are increasing by $1,537,000 due to an increase of $1,037,000 for CalAIM implementation, which is offset by CalAIM PATH funding, and an increase of $500,000 for implementation of a subscription-based model for body-worn cameras, tasers, and in-car video cameras to replace aging equipment.

Fixed Assets are increasing by $710,000 due to an increase of $400,000 for body scanners, $120,000 for an Americans with Disabilities Act (ADA)-compliant van, $95,000 for soundproof office booths, $80,000 for a truck to support CalAIM reentry care management warm handoff activities, and $15,000 for a multi-function printer, all of which are offset by CalAIM PATH funding.

Other Financing Uses are increasing by $30,000 due to a transfer to Fleet for a replacement vehicle that is being carried over from FY 2025-26

Fund Balance in the Jail Commissary was lower than projected by $251,590 at year-end close. Appropriations for Contingency were decreased by the same amount.

GENERAL FUND DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	190,740	190,740	190,740	0
License, Pmt, Fran	242,779	355,000	355,000	0
Fines & Penalties	151,714	150,000	150,000	0
IG Rev - State	12,796,854	14,636,746	14,636,746	0
IG Rev - Federal	349,799	1,188,000	1,188,000	0

Other Gov Agency	500,000	500,000	500,000	0
Service Charges	802,900	909,000	909,000	0
Miscellaneous Rev	98,283	120,000	120,000	0
Other Fin Sources	9,095,714	11,545,725	13,211,051	1,665,326
Total Revenue	24,228,784	29,595,211	31,260,537	1,665,326
Salaries & Benefits	81,836,144	89,424,294	89,323,571	(100,723)
Services & Supplies	23,086,006	25,239,190	26,776,190	1,537,000
Other Charges	535,125	255,000	255,000	0
Fixed Assets	964,226	3,239,100	3,949,100	710,000
Other Fin Uses	84,227	150,000	180,000	30,000
Intrafund Transfers	262,834	221,396	221,396	0
Intrafund Abatement	(19,460)	(146,900)	(151,900)	(5,000)
Total Appropriations	106,749,103	118,382,080	120,553,357	2,171,277
FUND 1000 GENERAL FUND TOTAL	82,520,318	88,786,869	89,292,820	505,951

COMMISSARY DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	75,490	25,000	25,000	0
Miscellaneous Rev	341,169	0	0	0
Other Fin Sources	131,062	0	0	0
Fund Balance	0	2,000,000	1,748,410	(251,590)
Total Revenue	547,721	2,025,000	1,773,410	(251,590)
Services & Supplies	795,917	1,096,700	1,096,700	0
Other Charges	20,805	0	0	0
Fixed Assets	131,062	0	0	0
Contingency	0	928,300	676,710	(251,590)
Total Appropriations	947,784	2,025,000	1,773,410	(251,590)
FUND 1118 COMMISSARY TOTAL	400,063	0	0	0

SUMMARY OF CHANGES

The recommended changes for Environmental Management result in an increase of $3,572,422 in appropriations and revenue with no change to Net County Cost.

The recommended changes in County Service Area 3 increase Interest and Fund Balance revenue that is balanced with an increase in Contingency; these changes are the result of the close of the Fiscal Year 2025-26 financial records.

In County Service Area 10, there is an increase in Fixed Assets - Equipment of $19,000 from Solid Waste for a landfill gas meter and $65,000 from Liquid Waste for a centrifuge replacement part, both for the Union Mine Disposal facility. The costs are offset by an $84,000 decrease in Solid Waste and Liquid Waste Contingency appropriations. The recommended changes in County Service Area 10 also reflect additional adjustments to fund balance and contingency resulting from the close of the Fiscal Year 2025-26 financial records, as well as Revenue from decreased Interest revenue in the Union Mine Post Closure Account ($25,000) and an increase in transfers from the Hazardous Waste account ($58,734).

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	672,375	551,000	551,000	0
Fines & Penalties	2,326	2,900	2,900	0
Rev Use Money/Prop	194,819	145,000	146,249	1,249
IG Rev - State	4,089	4,100	4,100	0
Other Gov Agency	18,164	10,000	10,000	0
Service Charges	343,249	356,434	356,434	0
Fund Balance	0	4,467,585	5,209,686	742,101
Total Revenue	1,235,022	5,537,019	6,280,369	743,350
Salaries & Benefits	191,748	451,120	451,120	0
Services & Supplies	36,512	61,964	61,964	0
Other Charges	359,217	588,853	588,853	0
Fixed Assets	0	55,000	55,000	0
Contingency	0	4,380,082	5,123,432	743,350
Total Appropriations	587,477	5,537,019	6,280,369	743,350
FUND 1353 County Service Area #3 TOTAL	(647,545)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
License, Pmt, Fran	10,763	15,000	15,000	0
Fines & Penalties	12,303	13,800	13,800	0
Rev Use Money/Prop	426,677	415,000	390,000	(25,000)
IG Rev - State	407,751	323,969	323,969	0

Service Charges	3,787,670	3,860,480	3,860,480	0
Miscellaneous Rev	4,527	0	0	0
Other Fin Sources	1,435,963	148,314	207,048	58,734
Fund Balance	0	5,608,085	8,403,423	2,795,338
Total Revenue	6,085,654	10,384,648	13,213,720	2,829,072
Salaries & Benefits	1,863,949	1,851,126	1,851,126	0
Services & Supplies	1,665,989	1,974,618	1,974,618	0
Other Charges	1,425,589	1,476,491	1,476,491	0
Fixed Assets	2,063,291	2,627,545	2,711,545	84,000
Other Fin Uses	4,520	526,100	526,100	0
Intrafund Transfers	703,520	882,542	898,792	16,250
Intrafund Abatement	(703,520)	(882,542)	(898,792)	(16,250)
Contingency	0	1,778,768	4,573,840	2,795,072
Reserves Budgetary	0	150,000	100,000	(50,000)
Total Appropriations	7,023,338	10,384,648	13,213,720	2,829,072
FUND 1360 County Service Area #10 TOTAL	937,684	0	0	0

SUMMARY OF CHANGES

The recommended changes to the Adopted Budget for the Planning and Building Department result in no change to Net County Cost when compared to the Recommended Budget. Revenue and appropriations in the General Fund are increasing by $107,792 primarily due to activities that were not completed in FY 2025-26 that are carrying over to FY 2026-27.

The recommended changes include adjustments for Oak Woodlands. A $10,000 increase in the transfer from the Oak Woodland Administration Fee Special Revenue Fund to Long Range Planning professional services is to cover additional administrative work on the Oak Woodland Program. A settlement agreement mandates that 20 percent of the Oak Woodland Mitigation Fees collected each fiscal year be moved to the Conservation Fee Special Revenue Fund. In FY 2025-26, the budget did not allow for the full transfer, so an increase of $81,200 allows the remaining required funds to be transferred and ensures there are sufficient appropriations to complete the FY 2026-27 transfer.

Abatement services activities that were not completed in FY 2025-26 are carrying over to FY 2026-27 for the Whitehall Building, increasing professional services by $100,000 in Code Enforcement, offset by a transfer in from the Dangerous Buildings Abatement Special Revenue Fund, which is used to pay the up-front costs of abatement to be recovered later through a lien on the property. Funding for professional services for the Texas Hill environmental review was reduced by $2,208, offset by a reduction in operating transfers from the special revenue fund.

The recommended changes include a $550,120 increase in Special Department Expense in the Affordable Housing account for the continued implementation of the Grizzly Flats Homeowner Rebuild Program. The increase is offset by a decrease in Affordable Housing Contingency ($252,694) and an increase in fund balance as of the close of the Fiscal Year 2025-26 financial records ($297,426). The recommended changes to the Housing, Community & Economic Development Fund result in no changes to the budgeted Net County Cost.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
License, Pmt, Fran	7,924,653	8,492,860	8,492,860	0
IG Rev - State	0	33,000,000	33,000,000	0
IG Rev - Federal	148,060	100,000	100,000	0
Service Charges	4,341,621	3,841,787	3,841,787	0
Miscellaneous Rev	60,746	64,550	64,550	0
Other Fin Sources	608,675	891,413	999,205	107,792
Total Revenue	13,083,754	46,390,610	46,498,402	107,792
Salaries & Benefits	12,775,756	14,111,282	14,111,282	0
Services & Supplies	3,118,457	37,235,501	37,343,293	107,792
Other Charges	201,600	140,000	140,000	0
Fixed Assets	268,123	0	0	0
Intrafund Transfers	19,161	23,100	23,100	0
Intrafund Abatement	(90,248)	(80,000)	(80,000)	0

Planning and Building
ADOPTED BUDGET REVISIONS • FY 2026-27

Total Appropriations	16,292,849	51,429,883	51,537,675	107,792
FUND 1000 GENERAL FUND TOTAL	3,209,095	5,039,273	5,039,273	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	110,762	39,750	39,750	0
IG Rev - State	15,467	0	0	0
IG Rev - Federal	0	500,000	500,000	0
Service Charges	60,757	60,000	60,000	0
Miscellaneous Rev	0	150	150	0
Other Fin Sources	281,373	115,000	115,000	0
Fund Balance	0	2,593,414	2,890,840	297,426
Total Revenue	468,359	3,308,314	3,605,740	297,426
Salaries & Benefits	26,232	225,071	225,071	0
Services & Supplies	40,871	2,069,372	2,619,492	550,120
Other Charges	1,733	12,022	12,022	0
Intrafund Transfers	13,734	137,700	137,700	0
Intrafund Abatement	(13,734)	(137,700)	(137,700)	0
Contingency	0	1,001,849	749,155	(252,694)
Total Appropriations	68,837	3,308,314	3,605,740	297,426
FUND 1108 HOUSING, COMMUNITY & ECONC DEV TOTAL	(399,522)	0	0	0

SUMMARY OF CHANGES

The Adopted Budget for the Department of Transportation reflects several changes, primarily due to the adoption of the 2026 Capital Improvement Plan (CIP).

The Erosion Control Fund changes include a $445,451 increase in appropriations and revenue due to the updated CIP and adjustments to Fund Balance resulting from the close of the Fiscal Year 2025-26 financial records ($289,480).

In the Road Fund there are changes to the budget for CIP projects and road maintenance. The recommended changes result in a net increase of $15,120,640. Of this, an increase of $8,662,315 in Road Fund appropriations and revenues are due to the updated Capital Improvement Program (CIP), which was adopted by the Board on June 16, 2026 (Legistar file 26-0116). Road Operations Federal Highway Administration revenue is increasing for the Maintenance Division due to a Board-approved grant (Legistar file 26-0897). This increase is offset by additional Professional Services costs. In addition, the recommended changes include an additional $2.5 million increase to Services and Supplies for road maintenance, bringing the General Fund contribution for Roads to $5 million, in addition to the General Fund maintenance of effort, and meeting the goal in Board Policy B-16. Road Fund increases to maintenance revenue in the amount of $3,502,325 are resulting from adjustments to Fund Balance resulting from the close of the Fiscal Year 2025-26 financial records, and these increases have been appropriated to account for increases in material costs ($747,348), Mosquito Bridge project costs ($825,013), the designation for the Tahoma project ($1,300,000), and a CARB-compliant tractor-truck fixed asset ($250,000). Fixed Assets were increased by an additional $206,000 to fund remaining work on the Shakori Fuel Tanks and an Unmanned Aerial Vehicle and accessory items.

An additional $685,000 was added to the Fleet Enterprise Fund budget for new replacement vehicles. This includes five Sheriff's Office vehicles approved by the Board as additions to the fixed asset list on August 18, 2026 (Legistar file 26-1361) in the amount of $375,000. It also includes three vehicles that were included in the FY 2025-26 Budget that are being carried over into FY 2026-27. Three additional vehicles, a Half-Ton Truck 4WD, a ¾-Ton Truck 4WD, and a mid-size SUV, are included in the recommended changes for a total of $200,000. The changes also include a $30,000 increase in Contingency appropriations, bringing total Contingency for the Fleet Enterprise Fund to $275,000.

The Recommended Budget anticipated that Countywide Cost Allocation Plan charges for Zones of Benefit would increase significantly in future years due to changes in CDFA cost recovery. To mitigate this, a transfer was originally included to pre-pay a portion of those costs. It has since been determined that this pre-payment is not necessary, and all related transfers were removed. Recommended changes to the Highland Village Lighting Zone of Benefit reflect the receipt of a $6,000 donation, which offsets increases in utility and administration costs for the Zone. Details on the changes to Zone of Benefit budgets can be found in the Special Revenue Section of this document.

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

EROSION CONTROL DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
License, Pmt, Fran	20,000	0	0	0
Rev Use Money/Prop	(32,979)	0	0	0

IG Rev - State	164,206	138,923	138,923	0
IG Rev - Federal	1,863,024	430,000	888,285	458,285
Service Charges	395,845	30,000	30,000	0
Miscellaneous Rev	0	337,606	324,772	(12,834)
Other Fin Sources	846,970	72,011	72,011	0
Fund Balance	0	0	289,480	289,480
Total Revenue	3,257,066	1,008,540	1,743,471	734,931
Salaries & Benefits	362,224	539,279	539,279	0
Services & Supplies	2,530,583	171,655	564,940	393,285
Other Charges	11,836	10,000	25,000	15,000
Intrafund Transfers	239,124	287,606	324,772	37,166
Contingency	0	0	289,480	289,480
Total Appropriations	3,143,766	1,008,540	1,743,471	734,931
FUND 1101 EROSION CONTROL TOTAL	(113,300)	0	0	0

ROAD FUND DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	6,850	7,000	7,000	0
License, Pmt, Fran	2,490,994	2,725,000	2,725,000	0
Rev Use Money/Prop	(201,012)	102,089	102,089	0
IG Rev - State	21,855,409	12,936,481	13,713,673	777,192
IG Rev - Federal	34,957,126	29,729,925	35,061,865	5,331,940
Service Charges	2,369,358	2,289,153	2,292,153	3,000
Miscellaneous Rev	135,470	51,500	51,500	0
Other Fin Sources	43,773,671	58,830,090	64,336,273	5,506,183
Fund Balance	0	7,227,237	10,729,562	3,502,325
Total Revenue	105,387,866	113,898,475	129,019,115	15,120,640
Salaries & Benefits	20,606,774	23,216,737	23,216,737	0
Services & Supplies	69,315,755	75,075,376	88,306,485	13,231,109
Other Charges	3,744,743	8,937,136	8,932,136	(5,000)
Fixed Assets	7,840,385	6,081,832	6,537,832	456,000
Other Fin Uses	365,242	375,000	550,697	175,697
Intrafund Abatement	(239,124)	(287,606)	(324,772)	(37,166)
Reserves Budgetary	0	500,000	1,800,000	1,300,000
Total Appropriations	101,633,774	113,898,475	129,019,115	15,120,640
FUND 1103 ROAD FUND TOTAL	(3,754,092)	0	0	0

FLEET FUND DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	118,602	45,000	45,000	0
Service Charges	2,624,447	2,928,083	2,928,083	0
Miscellaneous Rev	176,191	117,500	117,500	0
Other Fin Sources	234,576	245,000	275,000	30,000
Total Revenue	3,153,816	3,335,583	3,365,583	30,000
Salaries & Benefits	490,431	545,638	545,638	0
Services & Supplies	811,294	1,070,710	1,070,710	0
Other Charges	1,629,837	1,474,235	1,474,235	0
Fixed Assets	997,912	2,244,000	2,929,000	685,000
Cap Fixed Assets	(1,172,640)	(2,244,000)	(2,929,000)	(685,000)
Contingency	0	245,000	275,000	30,000
Total Appropriations	2,756,834	3,335,583	3,365,583	30,000
FUND 5260 FLEET TOTAL	(396,982)	0	0	0


EL DORADO COUNTY
CALIFORNIA

SUMMARY OF CHANGES

The recommended changes to the Behavioral Health budget result in no change to Net County Cost and an overall decrease of $2,175,389 in appropriations. The decrease in appropriations is primarily related to reduced fund balance from FY 2025-26 that is not available for use in FY 2026-27, which was not anticipated in the Recommended Budget.

To better meet staffing needs and funding availability, a 1.0 FTE Program Assistant is being moved from Community Services to Behavioral Health, and 0.35 FTE Director is being moved from Public Health to Behavioral Health. To offset the transfer of the two allocations, a vacant 1.0 FTE Administrative Assistant will be deleted. These staffing changes do not alter Salaries and Benefits appropriations within Behavioral Health.

DIVISION ADOPTED BUDGET SUMMARY

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fines & Penalties	217,708	1,783,881	1,783,881	0
Rev Use Money/Prop	974,483	581,200	581,200	0
IG Rev - State	22,441,503	25,833,675	25,833,675	0
IG Rev - Federal	30,486,404	27,342,029	27,342,029	0
Service Charges	1,192,647	1,075,000	1,075,000	0
Miscellaneous Rev	450,512	80,000	80,000	0
Other Fin Sources	3,446,208	16,038,964	16,038,964	0
Fund Balance	0	21,170,087	18,994,698	(2,175,389)
Total Revenue	59,209,465	93,904,836	91,729,447	(2,175,389)
Salaries & Benefits	12,914,050	18,384,168	18,384,172	4
Services & Supplies	3,293,995	7,362,201	7,362,197	(4)
Other Charges	40,127,281	49,111,492	43,579,648	(5,531,844)
Fixed Assets	2,924,979	40,000	40,000	0
Other Fin Uses	410,916	8,816,090	8,816,090	0
Intrafund Transfers	8,087,682	7,501,609	7,501,607	(2)
Intrafund Abatement	(7,779,366)	(7,501,609)	(7,501,607)	2
Contingency	0	10,190,885	13,547,340	3,356,455
Total Appropriations	59,979,536	93,904,836	91,729,447	(2,175,389)
FUND 1110 MENTAL HEALTH TOTAL	770,072	0	0	0


EL DORADO COUNTY
CALIFORNIA

SUMMARY OF CHANGES

The recommended changes to the Community Services Fund budget resulted in no change to Net County Cost and an overall decrease of $124,194 in appropriations. The decrease in appropriations is primarily related to reduced fund balance from FY 2025-26 that is not available for use in FY 2026-27, which was not anticipated in the Recommended Budget.

The recommended changes to the Community Services General Fund budget result in a $35,000 increase in Net County Cost due to changes in the Animal Services budget. Revenues are increasing by $182,443 primarily due to a grant award received through the ASPCA California Wildfire & Disaster Preparedness Fund. Salaries and Benefits are increasing by $37,443 due to the funding of a 0.33 FTE Senior Animal Services Officer. The current allocation will not change; the Recommended Budget only funded 0.5 FTE of a 1.0 FTE allocation, as it was not fully filled due to projected need and to conserve General Fund costs. The addition will increase the funded allocation to 0.83 FTE Senior Animal Services Officer to assist with a currently unmanageable call volume, which will reduce officer fatigue and ensure reasonable response times to critical public safety calls for service. Other Financial Uses are increasing by $180,000 to support the development of the large-animal evacuation site, which is completely offset with grant revenue.

The recommended changes for the In-Home Supportive Services (IHSS) Public Authority budget include a decrease of $23,177 in Fund Balance that is offset by a decrease in Other Charges appropriations. The Recommended Budget was developed using projected fund balance amounts, and the recommended changes include actual Fund Balance amounts.

The recommended changes for the Public Housing Authority (PHA) budget include an increase of $111,317 in Fund Balance that is offset by an increase in Contingency. The Recommended Budget was developed using projected Fund Balance amounts, and the recommended changes include actual fund balance amounts.

To better meet staffing needs and funding availability, a 1.0 FTE Program Assistant is being moved from Community Services to Behavioral Health. There will be no change in appropriations from this move due to the decrease in Salaries being offset by an increase in Temporary Employees and Overtime appropriations.

DIVISION ADOPTED BUDGET COMMUNITY SERVICES FUND SUMMARY

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	38,607	(15,693)	(15,693)	0
IG Rev - State	3,491,839	6,161,138	6,161,138	0
IG Rev - Federal	4,038,938	4,478,841	4,478,841	0
Service Charges	604,869	742,310	742,310	0
Miscellaneous Rev	143,291	469,300	469,300	0
Other Fin Sources	2,713,963	3,562,610	3,562,610	0
Fund Balance	0	3,341,956	3,217,762	(124,194)
Total Revenue	11,031,507	18,740,462	18,616,268	(124,194)

Community Services

A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY
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Salaries & Benefits	4,660,033	5,221,387	5,221,488	101
Services & Supplies	1,996,132	2,933,189	2,915,426	(17,763)
Other Charges	4,287,257	9,909,620	9,803,088	(106,532)
Fixed Assets	146,881	47,981	47,981	0
Other Fin Uses	51,450	628,285	628,285	0
Intrafund Transfers	205,473	192,153	192,153	0
Intrafund Abatement	(513,789)	(192,153)	(192,153)	0
Total Appropriations	10,833,437	18,740,462	18,616,268	(124,194)
FUND 1107 COMMUNITY SERVICES TOTAL	(198,069)	0	0	0

DIVISION ADOPTED BUDGET GENERAL FUND SUMMARY

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
License, Pmt, Fran	183,674	178,710	178,710	0
Fines & Penalties	18,837	12,000	12,000	0
IG Rev - State	162,694	145,000	145,000	0
IG Rev - Federal	1,227	2,500	2,500	0
Other Gov Agency	872,085	1,108,174	1,290,617	182,443
Service Charges	191,329	174,600	174,600	0
Miscellaneous Rev	15,695	24,500	24,500	0
Other Fin Sources	1,051,563	566,454	566,454	0
Total Revenue	2,497,103	2,211,938	2,394,381	182,443
Salaries & Benefits	3,610,682	4,109,489	4,146,932	37,443
Services & Supplies	749,525	836,866	836,866	0
Other Charges	20,723	21,000	21,000	0
Fixed Assets	325,709	207,500	207,500	0
Other Fin Uses	0	0	180,000	180,000
Intrafund Transfers	1,381,117	1,683,950	1,683,950	0
Intrafund Abatement	(2,061)	(37,596)	(37,596)	0
Total Appropriations	6,085,695	6,821,209	7,038,652	217,443
FUND 1000 GENERAL FUND TOTAL	3,588,592	4,609,271	4,644,271	35,000

DIVISION ADOPTED BUDGET IHSS PUBLIC AUTHORITY SUMMARY

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	5,917	2,000	2,000	0
IG Rev - State	453,018	614,269	614,269	0
IG Rev - Federal	641,019	682,818	682,818	0
Other Fin Sources	0	96,809	96,809	0
Fund Balance	0	40,730	17,553	(23,177)

Total Revenue	1,099,953	1,436,626	1,413,449	(23,177)
Salaries & Benefits	332,921	396,061	396,061	0
Services & Supplies	42,553	83,674	83,674	0
Other Charges	741,325	956,891	933,714	(23,177)
Total Appropriations	1,116,799	1,436,626	1,413,449	(23,177)
FUND 1375 IHSS PUBLIC AUTHORITY TOTAL	16,846	0	0	0

DIVISION ADOPTED BUDGET PUBLIC HOUSING AUTHORITY SUMMARY

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	(832)	1,426	1,426	0
IG Rev - Federal	7,303,112	7,868,316	7,868,316	0
Other Gov Agency	350,469	13,000	13,000	0
Other Fin Sources	0	96,579	96,579	0
Fund Balance	0	597,894	709,211	111,317
Total Revenue	7,652,749	8,577,215	8,688,532	111,317
Salaries & Benefits	317,629	355,948	355,948	0
Services & Supplies	65,482	131,732	131,732	0
Other Charges	7,158,321	8,089,535	8,089,535	0
Contingency	0	0	111,317	111,317
Total Appropriations	7,541,432	8,577,215	8,688,532	111,317
FUND 1376 PUBLIC HOUSING AUTHORITY TOTAL	(111,317)	0	0	0


EL DORADO COUNTY
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SUMMARY OF CHANGES

The recommended changes to the Public Health budget resulted in no change to Net County Cost and an overall increase of $4,195,354 in appropriations. The recommended changes are primarily due to year-end Fund Balance adjustments, updated grant allocations, and the carryover of the Emerald Bay Building Project.

Revenues are increasing by $4,195,354 primarily due to Fund Balance adjustments after the close of the FY 2025-26 financial records. Federal revenues are increasing by $97,000, due to an award for the Child Passenger Safety Program Grant. Other Financing Sources are decreasing by $1,825,908 due to year-end Fund Balance adjustments in Public Health Realignment. Fund Balance is increasing by $5,924,262 due to year-end Fund Balance adjustments.

Services and Supplies are increasing by $96,992 primarily due to expenses added for the Child Passenger Safety Program Grant that are completely offset by the increased revenue.

Other Financial Uses are increasing by $72,526 due to the carryover of the Emerald Bay Building Project.

Other Charges are decreasing by $9,821, and Contingency is increasing by $4,035,654 due to year-end Fund Balance adjustments.

To better meet staffing needs and funding availability, a 0.35 FTE Deputy Director is being moved from Public Health to Behavioral Health. There will be no change to appropriations from this move due to the decrease in salaries being offset with an increase in Temporary Employees and Overtime appropriations.

DIVISION ADOPTED BUDGET SUMMARY

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
License, Pmt, Fran	28,727	115,000	115,000	0
Fines & Penalties	12,378	25,500	25,500	0
Rev Use Money/Prop	639,950	163,950	163,950	0
IG Rev - State	3,103,005	3,759,908	3,759,908	0
IG Rev - Federal	4,128,087	2,394,765	2,491,765	97,000
Other Gov Agency	30,000	30,000	30,000	0
Service Charges	482,565	631,830	631,830	0
Miscellaneous Rev	26,318	61,300	61,300	0
Other Fin Sources	8,052,209	8,828,438	7,002,530	(1,825,908)
Fund Balance	0	22,640,738	28,565,000	5,924,262
Total Revenue	16,503,238	38,651,429	42,846,783	4,195,354
Salaries & Benefits	7,287,664	8,758,032	8,758,035	3
Services & Supplies	869,963	1,720,762	1,817,754	96,992
Other Charges	2,111,229	2,685,726	2,675,905	(9,821)
Fixed Assets	0	289,300	289,300	0
Other Fin Uses	207,216	1,219,504	1,292,030	72,526

Intrafund Transfers	88,521	178,059	178,059	0
Intrafund Abatement	(88,521)	(178,059)	(178,059)	0
Contingency	0	23,978,105	28,013,759	4,035,654
Total Appropriations	10,476,073	38,651,429	42,846,783	4,195,354
FUND 1109 PUBLIC HEALTH TOTAL	(6,027,165)	0	0	0

SUMMARY OF CHANGES

The recommended changes to the Social Services Division budget result in a $405,000 increase in Net County Cost when compared to the Recommended Budget.

Services and Supplies are increasing by $30,000 due to increased penalties associated with untimely In-Home Support Services (IHSS) reassessments for Community First Choice Option (CFCO) cases. In FY 2025-26, CFCO penalties were shared 50/50 between the state and counties; under the approved FY 2026-27 State Budget, counties are now responsible for 100% of the penalties beginning in FY 2026-27.

Other Charges are increasing by $370,000 due to increases in the IHSS Maintenance of Effort to account for the recently negotiated IHSS provider wage increase.

Intrafund Transfers are increasing by $5,000 due to increased expenses associated with a Memorandum of Understanding with the Sheriff's Office for emergency after-hours general assistance for nonresidents.

The recommended changes for the CalAIM PATH Grant Special Revenue Fund include an increase of $60,362 in Fund Balance that is offset by an increase in Contingency. The Recommended Budget was developed using projected Fund Balance amounts, and the recommended changes include actual Fund Balance amounts.

DIVISION ADOPTED BUDGET GENERAL FUND SUMMARY

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	(0)	0	0	0
IG Rev - State	16,891,191	18,600,727	18,600,727	0
IG Rev - Federal	27,942,931	30,715,469	30,715,469	0
Other Gov Agency	7,850	15,000	15,000	0
Service Charges	3,740	0	0	0
Miscellaneous Rev	351,088	631,481	631,481	0
Other Fin Sources	26,389,241	30,398,523	30,398,523	0
Total Revenue	71,586,040	80,361,200	80,361,200	0
Salaries & Benefits	30,439,776	33,325,122	33,325,122	0
Services & Supplies	2,634,074	3,068,385	3,098,385	30,000
Other Charges	31,774,620	36,630,986	37,000,986	370,000
Fixed Assets	7,056	0	0	0
Other Fin Uses	12,333	0	0	0
Intrafund Transfers	9,663,988	11,374,082	11,379,082	5,000
Intrafund Abatement	(33,053)	0	0	0
Total Appropriations	74,498,794	84,398,575	84,803,575	405,000
FUND 1000 GENERAL FUND TOTAL	2,912,754	4,037,375	4,442,375	405,000

Social Services

A DIVISION OF THE HEALTH AND HUMAN SERVICES AGENCY
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DIVISION ADOPTED BUDGET CALAIM PATH SUMMARY

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	15,540	0	0	0
Fund Balance	0	247,705	308,067	60,362
Total Revenue	15,540	247,705	308,067	60,362
Services & Supplies	99,178	247,705	247,705	0
Contingency	0	0	60,362	60,362
Total Appropriations	99,178	247,705	308,067	60,362
FUND 1113 WRAPAROUND SB163 TOTAL	83,638	0	0	0

SUMMARY OF CHANGES

The recommended changes for the Library Services budget resulted in no change to Net County Cost and an overall increase of $60,580 in revenue and appropriations. The increase is related to additional fund balance from FY 2025-26 in each of the Library County Service Area funds. The increased fund balance will be drawn down for each library and offset with additional appropriations in Services and Supplies.

DEPARTMENT ADOPTED BUDGET SUMMARY

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
IG Rev - State	0	184,125	184,125	0
Service Charges	30,831	23,100	23,100	0
Miscellaneous Rev	106,853	125,220	125,220	0
Other Fin Sources	1,834,608	1,869,220	1,929,800	60,580
Total Revenue	1,972,292	2,201,665	2,262,245	60,580
Salaries & Benefits	3,538,939	3,689,672	3,689,672	0
Services & Supplies	863,893	1,131,840	1,192,420	60,580
Other Charges	43,423	0	0	0
Fixed Assets	122,187	161,125	161,125	0
Other Fin Uses	328,138	50,000	50,000	0
Intrafund Transfers	8,834	12,400	12,400	0
Intrafund Abatement	(158,135)	0	0	0
Total Appropriations	4,747,279	5,045,037	5,105,617	60,580
FUND 1000 GENERAL FUND TOTAL	2,774,987	2,843,372	2,843,372	0


EL DORADO COUNTY
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A fixed asset is an asset of long-term character, such as land, buildings and equipment exceeding a $5,000 value, also referred to as a "capital asset." The County's Budget Policy B-16, item 13, states that "Fixed Assets requested and approved through the annual Budget Process will be included in the Departments' recommended/approved budget and itemized on the Fixed Asset list submitted for approval with the Recommended Budget."

The list below represents all fixed assets with the exception of projects outlined in the Accumulative Capital Outlay Fund narrative and workplan. Further explanation of individual fixed assets can be found in the department narratives.

FIXED ASSET EQUIPMENT

Object	Qty	Item Description	Unit Cost	Total Cost
FUND TYPE 10: GENERAL FUND				
Chief Administrative Office				
Facilities				
6040	1	Lawn Mower	$15,000	$15,000
			Chief Administrative Office Total	**$15,000**
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
	1	Ballot Dropbox Upgrade	$55,000	$55,000
			Elections Total	**$234,655**
Sheriff				
6040	1	Dispatch Training System	$7,100	$7,100
	1	Simultaneous Broadcast Equipment	$84,000	$84,000
	1	Dispatch Radio	$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 Robot	$500,000	$500,000
	1	Explosive Ordnance Disposal Safety Equipment	$23,000	$23,000
	1	Drone	$17,000	$17,000
	4	.308 Rifles	$7,000	$28,000
	1	License Plate Reader Equipment	$125,000	$125,000
	3	Washer and Dryers	$14,000	$42,000
	1	Multifunction Printer	$15,000	$15,000
	2	Body Scanners	$200,000	$400,000
	1	Soundproof Office Booths	$95,000	$95,000

6042	1	Vesta System	$725,000	$725,000
	3	Jail Servers	$70,000	$210,000
	13	In Car Video Systems	$7,500	$97,500
	1	Peplink Router	$13,000	$13,000
	16	High Tech Computers for Investigations	$6,500	$104,000
	1	Juniper Switches	$40,000	$40,000
	10	Livescan Machines	$30,000	$300,000
	1	Thinkmate Server	$75,000	$75,000
	1	Body Worn Cameras	$400,000	$400,000
	1	Server for High Tech Crimes	$30,000	$30,000
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
	1	ADA Van	$120,000	$120,000
	1	Truck	$80,000	$80,000
			Grants/Special Revenue Funds	**$3,949,100**
			General Fund	**$0**
			Sheriff Total	**$3,949,100**
Probation				
6040	1	Security Cameras	$11,000	$11,000
	1	Office Furniture	$75,000	$75,000
	1	Security Cameras	$12,000	$12,000
	1	Shed	$8,000	$8,000
	1	Metal Detector	$11,000	$11,000
6042	1	Video Management System	$65,000	$65,000
	1	Security Camera Monitor	$5,000	$5,000
	1	Computer and Tablet Replacement Project	$50,000	$50,000
6045	1	Vehicle Upfits	$75,000	$75,000
			Probation Total	**$312,000**
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 Boxes	$60,333	$181,000
	1	Security Camera	$6,500	$6,500
	1	Lighting Installation	$20,000	$20,000
			Animal Services Total	**$207,500**
			General Fund Total	**$4,979,380**

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 System	$6,000	$6,000
	1	Navigation Center Dryer	$8,837	$8,837
	1	Oven	$17,166	$17,166
	1	Fridge/Freezer	$15,978	$15,978
Public Health				
6040	3	Therapy Tables	$8,100	$24,300
	1	Storage Shed	$15,000	$15,000
	1	Vaccine Management System	$250,000	$250,000
			Health and Human Services Total	**$377,281**
Transportation - Road Fund				
6040	1	Concrete Compression Machine	$13,800	$13,800
	1	SE Shaker	$7,500	$7,500
	1	Camera Sensor	$10,000	$10,000
	1	Unmanned Aerial Vehicle (UAV)	$31,000	$31,000
	1	Light Detection and Ranging (LIDAR)	$35,000	$35,000
	4	Hybrid/Radar Cameras	$55,000	$220,000
	1	Cabinet	$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
	1	Tractor Truck	$250,000	$250,000
			Transportation Total	**$2,964,300**
			11 Special Revenue Funds Total	**$3,341,581**

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
	1	Gas Meter	$19,000	$19,000
	1	Centrifuge Cyclo-Gear	$65,000	$65,000
6045	1	Litter Crew Truck	$65,000	$65,000
			Environmental Management Total	**$786,545**
			13 Special Revenue Funds: Districts Total	**$806,545**

FUND TYPE 52: INTERNAL SERVICE FUNDS

Transportation - Fleet				
6040	1	Brake Lathe	$22,000	$22,000
	1	Tire Balancer	$12,000	$12,000
6045	20	Large Sport Utility Vehicle	$75,000	$1,500,000
	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
	2	3/4 Ton Truck 4WD	$75,000	$150,000
	1	Mid-Size Sedan	$40,000	$40,000
	1	Compact Sport Utility Vehicle	$40,000	$40,000
	3	Mid-Size Sport Utility Vehicle	$55,000	$165,000
	1	1/2 Ton Truck 4WD	$70,000	$70,000
			Fleet Total	**$2,929,000**
			Internal Service Funds Total	**$2,929,000**
			FIXED ASSET EQUIPMENT TOTAL:	**$12,056,506**

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	$1,356,329	$1,356,329
		Chief Administrative Office Total	**$1,356,329**
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
1	Juvenile Treatment Center Camera Project	$270,000	$270,000
		Probation Total	**$491,614**
		General Fund Total	**$1,952,339**
FUND TYPE 11: SPECIAL REVENUE FUNDS			
Transportation - Road Fund			
1	Gas Tanks at Shakori	$810,000	$810,000
1	Infrastructure Acquisitions for CIP Projects	$2,763,532	$2,763,532
		Transportation Total	**$3,573,532**
		11 Special Revenue Funds Total	**$3,573,532**
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	$457,570	$457,570
		Airports Total	**$984,120**
		Enterprise Fund Total	**$984,120**
		FIXED ASSET BUILDING IMPROVEMENT TOTAL:	**$8,489,991**

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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	5,156	0	0	0
Service Charges	20,466	10,000	10,000	0
Fund Balance	0	150,928	166,549	15,621
Total Revenue	25,622	160,928	176,549	15,621
Contingency	0	160,928	176,549	15,621
Total Appropriations	0	160,928	176,549	15,621
ORG 0570700 AS: CWSR - AB1653 TOTAL	(25,622)	0	0	0

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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Miscellaneous Rev	1,577	0	0	0
Fund Balance	0	2,300	1,577	(723)
Total Revenue	1,577	2,300	1,577	(723)
Other Fin Uses	200	2,300	1,577	(723)
Total Appropriations	200	2,300	1,577	(723)
ORG 0370706 AU: CWSR - OVERPAYMENTS TOTAL	(1,377)	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	875	23,852	23,852	0
Fund Balance	0	80	25,923	25,843
Total Revenue	875	23,932	49,775	25,843
Other Fin Uses	0	23,932	23,932	0
Contingency	0	0	25,843	25,843
Total Appropriations	0	23,932	49,775	25,843
ORG 0370709 AU: CWSR - AUDITOR EQUIP AUTO TOTAL	(875)	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.

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fines & Penalties	4,480	10,000	10,000	0
Service Charges	321,579	338,500	360,941	22,441
Fund Balance	0	63,619	41,178	(22,441)
Total Revenue	326,059	412,119	412,119	0
Other Fin Uses	348,500	412,119	412,119	0
Total Appropriations	348,500	412,119	412,119	0
ORG 0370715 AU: CWSR - TIMESHARE ASSESSMNT TOTAL	22,441	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fines & Penalties	130,274	220,000	220,000	0
Fund Balance	0	10,000	0	(10,000)
Total Revenue	130,274	230,000	220,000	(10,000)
Other Fin Uses	130,274	220,000	220,000	0
Contingency	0	10,000	0	(10,000)
Total Appropriations	130,274	230,000	220,000	(10,000)
ORG 0370719 AU: CWSR - RESERVE FOR COST TOTAL	0	0	0	0

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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
IG Rev - State	3,569,318	3,600,000	3,600,000	0
Fund Balance	0	553,779	332,333	(221,446)
Total Revenue	3,569,318	4,153,779	3,932,333	(221,446)
Other Fin Uses	3,790,764	4,153,779	3,932,333	(221,446)
Total Appropriations	3,790,764	4,153,779	3,932,333	(221,446)
ORG 0270710 CAO: CWSR - TRIAL COURT LESA TOTAL	221,446	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
IG Rev - State	276,143	0	0	0
Fund Balance	0	1,175,323	1,386,183	210,860
Total Revenue	276,143	1,175,323	1,386,183	210,860
Other Fin Uses	151,531	360,680	322,680	(38,000)
Contingency	0	814,643	1,063,503	248,860
Total Appropriations	151,531	1,175,323	1,386,183	210,860
ORG 0270740 CAO: CWSR - DA/PUBLIC DEFENDER TOTAL	(124,612)	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fines & Penalties	208,922	160,000	160,000	0
Rev Use Money/Prop	6,884	0	0	0
Fund Balance	0	0	55,806	55,806
Total Revenue	215,806	160,000	215,806	55,806
Other Fin Uses	218,106	160,000	160,000	0
Contingency	0	0	55,806	55,806
Total Appropriations	218,106	160,000	215,806	55,806
ORG 0670710 CAO: CWSR - CRML JST FAC CONST TOTAL	2,300	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.

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	256	1,500	1,500	0
Service Charges	41,351	45,000	45,000	0
Fund Balance	0	0	1,607	1,607
Total Revenue	41,607	46,500	48,107	1,607
Services & Supplies	48,222	46,500	48,107	1,607
Total Appropriations	48,222	46,500	48,107	1,607
ORG 0670715 CAO: CWSR - ALTERNATIVE DISPT TOTAL	6,615	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	6	0	0	0
Fund Balance	0	163	169	6
Total Revenue	6	163	169	6
Contingency	0	163	169	6
Total Appropriations	0	163	169	6
ORG 0670716 CAO: CWSR - CHILD WAITING RM TOTAL	(6)	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	35	0	0	0
Fund Balance	0	1,007	1,042	35
Total Revenue	35	1,007	1,042	35
Contingency	0	1,007	1,042	35
Total Appropriations	0	1,007	1,042	35
ORG 0670718 CAO: CWSR - EDH PUBLIC SAFETY TOTAL	(35)	0	0	0

State Off-Highway Vehicle Fees

The State Off-Highway Vehicle Fees subfund is used to implement the off-highway motor vehicle recreation program and for the planning, acquisition, development, construction, maintenance, administration, operation, restoration, and conservation of lands in the system. These fees are used by the Parks Division for Rubicon activities. In FY 2023-24, all Parks subfunds were moved due to a change in

budgeting methodology where Parks funds are isolated in a separate accounting structure from other Chief Administrative Office Divisions.

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
IG Rev - State	55,047	70,000	70,000	0
Fund Balance	0	410,735	418,216	7,481
Total Revenue	55,047	480,735	488,216	7,481
Other Fin Uses	162,434	179,698	173,547	(6,151)
Contingency	0	301,037	314,669	13,632
Total Appropriations	162,434	480,735	488,216	7,481

ORG 1470710 CAO: CWSR - ST OFF-HIGHWAY VEH TOTAL	107,387	0	0	0

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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	226,663	50,000	50,000	0
Other Gov Agency	936,622	964,722	983,500	18,778
Fund Balance	0	2,967,609	3,496,316	528,707
Total Revenue	1,163,285	3,982,331	4,529,816	547,485
Other Charges	142,875	144,708	147,525	2,817
Other Fin Uses	2,770,096	328,000	543,130	215,130
Contingency	0	3,509,623	3,839,161	329,538
Total Appropriations	2,912,970	3,982,331	4,529,816	547,485
ORG 0670720 CAO: CWSR - ED SMUD COOP AGR TOTAL	1,749,685	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	2,230	3,000	3,000	0
Other Fin Sources	15,000	15,000	15,000	0
Fund Balance	0	82,800	84,484	1,684
Total Revenue	17,230	100,800	102,484	1,684
Services & Supplies	695	94,300	95,984	1,684
Other Charges	555	0	0	0
Other Fin Uses	0	6,500	6,500	0

Total Appropriations	1,250	100,800	102,484	1,684
ORG 0670721 CAO: CWSR - VETS HOUSE TOTAL	(15,980)	0	0	0

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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	35,483	0	0	0
Miscellaneous Rev	0	52,000	52,000	0
Fund Balance	0	1,063,000	1,050,880	(12,120)
Total Revenue	35,483	1,115,000	1,102,880	(12,120)
Other Fin Uses	0	500,000	500,000	0
Contingency	0	615,000	602,880	(12,120)
Total Appropriations	0	1,115,000	1,102,880	(12,120)
ORG 0670722 CAO: CWSR - GILMORE EDH SR CTR TOTAL	(35,483)	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	110	0	0	0
Fund Balance	0	3,159	3,269	110
Total Revenue	110	3,159	3,269	110
Contingency	0	3,159	3,269	110
Total Appropriations	0	3,159	3,269	110
ORG 0670730 CAO: CWSR - ENERGY RETROFIT TOTAL	(110)	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Service Charges	129,253	140,000	140,000	0

Miscellaneous Rev	74	0	0	0
Fund Balance	0	201,165	437,973	236,808
Total Revenue	129,327	341,165	577,973	236,808
Other Fin Uses	89,103	303,912	303,912	0
Contingency	0	37,253	274,061	236,808
Total Appropriations	89,103	341,165	577,973	236,808
ORG 1470720 CAO: CWSR - HENNINGSEN LOTUS TOTAL	(40,224)	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Service Charges	3,623	1,000	1,000	0
Fund Balance	0	6,489	10,876	4,387
Total Revenue	3,623	7,489	11,876	4,387
Other Fin Uses	978	0	0	0
Contingency	0	7,489	11,876	4,387
Total Appropriations	978	7,489	11,876	4,387
ORG 1470721 CAO: CWSR - PIONEER PARK TOTAL	(2,645)	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fund Balance	0	429	428	(1)
Total Revenue	0	429	428	(1)
Contingency	0	429	428	(1)
Total Appropriations	0	429	428	(1)
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.

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fund Balance	0	546	544	(2)
Total Revenue	0	546	544	(2)
Contingency	0	546	544	(2)
Total Appropriations	0	546	544	(2)
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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Service Charges	150	0	0	0
Fund Balance	0	0	150	150
Total Revenue	150	0	150	150
Residual Equity Xfer	0	0	150	150
Total Appropriations	0	0	150	150
ORG 0670735 CAO: CWSR - PONDERSOSA TOTAL	(150)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Service Charges	0	10,000	10,000	0
Residual Equity	0	0	150	150
Fund Balance	0	106,735	141,531	34,796
Total Revenue	0	116,735	151,681	34,946

Other Fin Uses	0	0	35,543	35,543
Contingency	0	116,735	116,138	(597)
Total Appropriations	0	116,735	151,681	34,946
ORG 1470731 CAO: CWSR - PONDEROSA TOTAL	0	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fund Balance	0	2,421	2,409	(12)
Total Revenue	0	2,421	2,409	(12)
Contingency	0	2,421	2,409	(12)
Total Appropriations	0	2,421	2,409	(12)
ORG 1470723 CAO: CWSR - TRAILS COMMITTEE TOTAL	0	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.

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
License, Pmt, Fran	9,850	175,000	175,000	0
Service Charges	134,934	0	0	0
Fund Balance	0	352,141	350,939	(1,202)
Total Revenue	144,784	527,141	525,939	(1,202)
Other Fin Uses	155,657	201,263	201,700	437
Contingency	0	325,878	324,239	(1,639)
Total Appropriations	155,657	527,141	525,939	(1,202)
ORG 1470740 CAO: CWSR - RIVER USE PERMIT TOTAL	10,873	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	7,555	10,000	10,000	0
Service Charges	244	0	(245)	(245)
Fund Balance	0	0	245	245
Total Revenue	7,799	10,000	10,000	0
Other Fin Uses	34,602	10,000	10,000	0
Total Appropriations	34,602	10,000	10,000	0
ORG 1210150 EMS: AMBULANCE BILLING TOTAL	26,803	0	0	0

Maddy Emergency Medical Services Fund

The Maddy EMS Fund was authorized by the Legislature and established by the Board of Supervisors to reimburse physicians/surgeons and hospitals the cost of uncompensated emergency care and for other discretionary EMS purposes. It includes the Richie's Fund, which provides funding for pediatric trauma centers and access. The Maddy EMS Fund, including the Richie's Fund, receives revenue from courts fines and fees.

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fines & Penalties	367,775	434,000	434,000	0
Rev Use Money/Prop	14,033	17,360	17,360	0
Fund Balance	0	319,000	322,364	3,364
Total Revenue	381,808	770,360	773,724	3,364
Services & Supplies	377,266	412,250	414,050	1,800
Other Charges	2,899	3,500	3,500	0
Contingency	0	354,610	356,174	1,564
Total Appropriations	380,165	770,360	773,724	3,364
ORG 1210160 EMS: MADDY EMS TOTAL	(1,643)	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	8,792	0	10,000	10,000
IG Rev - Federal	158,521	0	160,201	160,201
Total Revenue	167,313	0	170,201	170,201
Other Fin Uses	167,313	0	170,201	170,201
Total Appropriations	167,313	0	170,201	170,201
ORG 1210220 EMS: HOSPITAL PREPAREDNESS PRG TOTAL	0	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	1,469	0	0	0
Fund Balance	0	0	43,517	43,517
Total Revenue	1,469	0	43,517	43,517
Contingency	0	0	43,517	43,517
Total Appropriations	0	0	43,517	43,517
ORG 3535350 PLACERVILLE UNION CEM TOTAL	(1,469)	0	0	0

Federal Forest Reserve Fund

Federal Forest Reserve fund is a special revenue fund that accounts for the Secure Rural Schools program that provides critical funding for schools, roads, and other municipal services to more than 700 counties across the U.S. and Puerto Rico. A portion of Forest Service funds generated through multi-use activities, such as grazing, timber production and special use permits, are distributed to eligible counties. Funds are 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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	5,002	0	0	0
IG Rev - Federal	280,895	135,735	135,735	0
Fund Balance	0	280,895	303,142	22,247
Total Revenue	285,897	416,630	438,877	22,247
Services & Supplies	(34,731)	208,315	219,439	11,124
Other Fin Uses	0	208,315	219,438	11,123
Total Appropriations	(34,731)	416,630	438,877	22,247

ORG 1321000 DC: FEDERAL FOREST RESERVE TOTAL	(320,627)	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fund Balance	0	3,267	3,268	1
Total Revenue	0	3,267	3,268	1
Contingency	0	3,267	3,268	1
Total Appropriations	0	3,267	3,268	1
ORG 1480801 CAO: CSA #3 - PARK ADMIN 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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fund Balance	0	10	11	1
Total Revenue	0	10	11	1
Contingency	0	10	11	1
Total Appropriations	0	10	11	1
ORG 1480862 CAO: CSA #9 - POLKPINE/CAMINO TOTAL	0	0	0	0
FUND 1359 County Service Area #9 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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	(1,680)	0	0	0
Fines & Penalties	18	0	0	0

Rev Use Money/Prop	4,369	0	0	0
Fund Balance	0	0	127,879	127,879
Total Revenue	2,707	0	127,879	127,879
Other Charges	462	0	0	0
Contingency	0	0	127,879	127,879
Total Appropriations	462	0	127,879	127,879
ORG 3593960 CSA #9 GEORGETOWN CEMETRY Zn 3 TOTAL	(2,245)	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fines & Penalties	2,330	3,000	3,000	0
Rev Use Money/Prop	9,852	10,000	10,000	0
Service Charges	4,968,073	5,149,000	5,149,000	0
Miscellaneous Rev	140	0	0	0
Other Fin Sources	751,238	752,000	752,000	0
Fund Balance	0	1,042,256	1,020,717	(21,539)
Total Revenue	5,731,633	6,956,256	6,934,717	(21,539)
Services & Supplies	206,025	243,560	243,560	0
Other Charges	5,566,442	5,903,000	5,903,000	0
Other Fin Uses	447,466	527,750	527,750	0
Contingency	0	260,346	238,807	(21,539)
Total Appropriations	6,219,933	6,934,656	6,913,117	(21,539)
ORG 1210100 EMS: CSA 3 SLT TOTAL	488,300	(21,600)	(21,600)	0

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.

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	6,701,493	6,819,000	6,819,000	0

Fines & Penalties	8,802	10,000	10,000	0
Rev Use Money/Prop	603,480	787,000	787,000	0
IG Rev - State	28,009	27,590	27,590	0
Service Charges	12,109,654	13,441,000	13,441,000	0
Miscellaneous Rev	385,000	350,000	350,000	0
Other Fin Sources	6,317	8,000	8,000	0
Fund Balance	0	19,490,180	18,087,911	(1,402,269)
Total Revenue	19,842,754	40,932,770	39,530,501	(1,402,269)
Services & Supplies	442,561	587,660	678,000	90,340
Other Charges	18,887,596	19,708,000	19,708,000	0
Other Fin Uses	1,200,301	1,491,793	1,496,393	4,600
Contingency	0	19,145,317	17,648,108	(1,497,209)
Total Appropriations	20,530,458	40,932,770	39,530,501	(1,402,269)
ORG 1210120 EMS: CSA 7 AMBULANCE TOTAL	687,704	0	0	0

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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	44,712	0	0	0
Service Charges	125,382	81,000	81,000	0
Fund Balance	0	1,212,812	1,364,091	151,279
Total Revenue	170,094	1,293,812	1,445,091	151,279
Other Fin Uses	18,815	210,000	210,000	0
Contingency	0	1,083,812	1,235,091	151,279
Total Appropriations	18,815	1,293,812	1,445,091	151,279
ORG 1870700 RC: CWSR - MICRO TOTAL	(151,279)	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	71,661	0	0	0
Service Charges	199,728	108,000	108,000	0
Fund Balance	0	1,933,966	2,079,829	145,863
Total Revenue	271,389	2,041,966	2,187,829	145,863
Other Fin Uses	125,527	436,400	436,400	0

Contingency	0	1,605,566	1,751,429	145,863
Total Appropriations	125,527	2,041,966	2,187,829	145,863
ORG 1870701 RC: CWSR - COMPUTER SYSTEM TOTAL	(145,862)	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	374	0	0	0
Fund Balance	0	0	10,540	10,540
Total Revenue	374	0	10,540	10,540
Contingency	0	0	10,540	10,540
Total Appropriations	0	0	10,540	10,540
ORG 1870702 RC: CWSR - NOTARY PBLC CNF MRG TOTAL	(374)	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	5,772	0	0	0
Service Charges	36,256	25,000	25,000	0
Fund Balance	0	137,072	136,504	(568)
Total Revenue	42,027	162,072	161,504	(568)
Other Fin Uses	42,595	40,000	40,000	0
Contingency	0	122,072	121,504	(568)
Total Appropriations	42,595	162,072	161,504	(568)
ORG 1870703 RC: CWSR - VITAL HEALTH STATS TOTAL	568	0	0	0

Social Security Truncation

The Social Security Truncation GC27361(D)(1) subaccount funds shall be used only by the County Recorder for the purpose of implementing a Social Security Number Truncation program. On December 31, 2017, the Recorder ceased collecting the fee allowed under GC 27361(d)(1). Use of these funds are restricted by Government Code 27361(d).

These funds are currently used to fund the redaction of social security numbers from official records. These funds will be used for our current image redaction project.

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	21,345	0	0	0
Fund Balance	0	576,318	372,003	(204,315)
Total Revenue	21,345	576,318	372,003	(204,315)
Other Fin Uses	225,660	15,469	15,469	0
Contingency	0	560,849	356,534	(204,315)
Total Appropriations	225,660	576,318	372,003	(204,315)
ORG 1870705 RC: CWSR - SOC SEC TRUNCATION TOTAL	204,315	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	23,637	0	0	0
Service Charges	41,794	34,500	34,500	0
Fund Balance	0	632,903	608,903	(24,000)
Total Revenue	65,431	667,403	643,403	(24,000)
Other Fin Uses	89,431	184,531	184,531	0
Contingency	0	482,872	458,872	(24,000)
Total Appropriations	89,431	667,403	643,403	(24,000)
ORG 1870706 RC: CWSR - ELCT RCRD DLVRY SYS TOTAL	24,000	0	0	0

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.

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.

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Other Fin Sources	1,969	5,000	5,000	0
Fund Balance	0	225	(109)	(334)
Total Revenue	1,969	5,225	4,891	(334)
Services & Supplies	2,303	5,000	4,891	(109)
Contingency	0	225	0	(225)
Total Appropriations	2,303	5,225	4,891	(334)
ORG 0470511 TR: CWSR - CHNG DIFF TAX CLLCT TOTAL	334	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Miscellaneous Rev	1,484	5,000	5,000	0
Fund Balance	0	0	157	157
Total Revenue	1,484	5,000	5,157	157
Other Fin Uses	1,327	5,000	5,000	0
Contingency	0	0	157	157
Total Appropriations	1,327	5,000	5,157	157
ORG 0470512 TR: CWSR - OVERAGE TAX COLLECT TOTAL	(157)	0	0	0

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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fines & Penalties	7,824	0	0	0
Rev Use Money/Prop	6,357	0	0	0
Fund Balance	0	190,145	194,205	4,060
Total Revenue	14,181	190,145	194,205	4,060
Other Fin Uses	0	70,900	70,900	0
Contingency	0	119,245	123,305	4,060
Total Appropriations	0	190,145	194,205	4,060
ORG 2270700 DA:CWSR - STATE TOTAL	(14,181)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fines & Penalties	332,589	0	0	0
Rev Use Money/Prop	28,760	0	0	0
Fund Balance	0	484,875	780,018	295,143
Total Revenue	361,349	484,875	780,018	295,143
Other Fin Uses	191,011	280,608	280,608	0
Contingency	0	204,267	499,410	295,143
Total Appropriations	191,011	484,875	780,018	295,143
ORG 2270703 DA:CWSR - FEDERAL AGRMT 6/3/07 TOTAL	(170,338)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	1,033	0	0	0
Fund Balance	0	26,108	26,544	436
Total Revenue	1,033	26,108	26,544	436
Contingency	0	26,108	26,544	436
Total Appropriations	0	26,108	26,544	436
ORG 2270706 DA:CWSR - ASSET SEIZURE TOTAL	(1,033)	0	0	0

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2026-27

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	6,888	0	0	0
IG Rev - State	172,419	177,399	177,399	0
Fund Balance	0	0	75,934	75,934
Total Revenue	179,307	177,399	253,333	75,934
Services & Supplies	202,829	0	0	0
Other Fin Uses	108,353	177,399	177,399	0
Contingency	0	0	75,934	75,934
Total Appropriations	311,182	177,399	253,333	75,934
ORG 2270731 DA:CWSR - AUTO FRAUD TOTAL	131,875	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	16,062	0	0	0
IG Rev - State	555,122	568,822	568,822	0
Fund Balance	0	0	118,621	118,621
Total Revenue	571,184	568,822	687,443	118,621
Services & Supplies	29,274	0	0	0
Other Fin Uses	605,901	568,822	568,822	0
Contingency	0	0	118,621	118,621
Total Appropriations	635,175	568,822	687,443	118,621
ORG 2270741 DA:CWSR - WORKERS COMP FRAUD TOTAL	63,991	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fines & Penalties	4,015	0	0	0
Rev Use Money/Prop	6,880	0	0	0
Fund Balance	0	193,523	203,399	9,876
Total Revenue	10,895	193,523	203,399	9,876
Other Fin Uses	2,004	5,000	5,000	0
Contingency	0	188,523	198,399	9,876
Total Appropriations	2,004	193,523	203,399	9,876
ORG 2270761 DA:CWSR - ENVIRONMENTAL TRUST TOTAL	(8,891)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	15,354	0	0	0
Fund Balance	0	408,657	263,728	(144,929)
Total Revenue	15,354	408,657	263,728	(144,929)
Other Fin Uses	148,352	129,974	129,974	0

Contingency	0	278,683	133,754	(144,929)
Total Appropriations	148,352	408,657	263,728	(144,929)
ORG 2270762 DA:CWSR - REAL EST FRD PROSCTN TOTAL	132,998	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fines & Penalties	40,000	0	0	0
Rev Use Money/Prop	7,249	0	0	0
Fund Balance	0	205,979	246,879	40,900
Total Revenue	47,249	205,979	246,879	40,900
Other Fin Uses	1,642	1,500	1,500	0
Contingency	0	204,479	245,379	40,900
Total Appropriations	1,642	205,979	246,879	40,900
ORG 2270763 DA:CWSR - PROPOSITION 64 TOTAL	(45,607)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fines & Penalties	7,628	0	0	0
Rev Use Money/Prop	5,743	0	0	0
Fund Balance	0	172,072	175,880	3,808
Total Revenue	13,371	172,072	175,880	3,808
Contingency	0	172,072	175,880	3,808
Total Appropriations	0	172,072	175,880	3,808
ORG 2270764 DA:CWSR - 15% ASSET FORFEITURE TOTAL	(13,371)	0	0	0
FUND 1222 COUNTYWIDE SR - DA TOTAL	75,443	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	27,395	0	0	0
IG Rev - State	53,398	0	0	0
Fund Balance	0	492,285	718,771	226,486
Total Revenue	80,794	492,285	718,771	226,486
Other Fin Uses	124,038	255,000	255,000	0

Contingency	0	237,285	463,771	226,486
Total Appropriations	124,038	492,285	718,771	226,486
ORG 2280780 DA: CWSR - SLESF TOTAL	43,244	0	0	0

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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	4,402	1,500	1,500	0
IG Rev - State	405,871	405,871	460,644	54,773
Fund Balance	0	130,059	75,286	(54,773)
Total Revenue	410,273	537,430	537,430	0
Other Fin Uses	338,732	537,430	537,430	0
Total Appropriations	338,732	537,430	537,430	0
ORG 2570702 PB: CWSR - SB678 TOTAL	(71,541)	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	4,935	0	4,000	4,000
Fund Balance	0	0	146,157	146,157
Total Revenue	4,935	0	150,157	150,157
Other Fin Uses	0	0	140,000	140,000
Contingency	0	0	10,157	10,157
Total Appropriations	0	0	150,157	150,157
ORG 2570726 PB: CWSR - PB AUTOMATION TRUST TOTAL	(4,935)	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

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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
IG Rev - State	(28,400)	0	300,000	300,000
IG Rev - Federal	225,000	0	0	0
Fund Balance	0	1,525,000	1,467,400	(57,600)
Total Revenue	196,600	1,525,000	1,767,400	242,400
Other Fin Uses	29,200	1,525,000	1,767,400	242,400
Total Appropriations	29,200	1,525,000	1,767,400	242,400
ORG 2570731 PB: PATH TOTAL	(167,400)	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
IG Rev - State	514,316	0	0	0
Fund Balance	0	475,135	1,327,533	852,398
Total Revenue	514,316	475,135	1,327,533	852,398
Other Fin Uses	30,000	475,135	475,135	0
Contingency	0	0	852,398	852,398
Total Appropriations	30,000	475,135	1,327,533	852,398
ORG 2570780 PB: CWSR - CRIMINAL FEE BACKFI TOTAL	(484,316)	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fund Balance	0	479,534	479,535	1
Total Revenue	0	479,534	479,535	1
Other Fin Uses	437,117	479,534	479,534	0
Contingency	0	0	1	1
Total Appropriations	437,117	479,534	479,535	1
ORG 2570720 PB: CWSR - ENHANCING LAW ENFOR TOTAL	437,117	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
IG Rev - State	6,150,939	6,461,916	6,461,916	0
Other Fin Sources	0	4,201	4,201	0
Fund Balance	0	5,814,720	5,484,926	(329,794)
Total Revenue	6,150,939	12,280,837	11,951,043	(329,794)
Services & Supplies	12,188	38,500	38,500	0
Other Charges	176,900	271,000	271,000	0
Other Fin Uses	8,753,730	8,672,511	8,672,511	0
Contingency	0	3,298,826	2,969,032	(329,794)
Total Appropriations	8,942,818	12,280,837	11,951,043	(329,794)
ORG 2570730 PB: CWSR - CMNTY CORRECTIONS TOTAL	2,791,879	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
IG Rev - State	1,112,843	1,134,960	1,134,960	0
Fund Balance	0	54,630	240,025	185,395
Total Revenue	1,112,843	1,189,590	1,374,985	185,395
Other Fin Uses	1,392,116	1,189,590	1,189,590	0
Contingency	0	0	185,395	185,395
Total Appropriations	1,392,116	1,189,590	1,374,985	185,395

ORG 2570750 PB: CWSR - JUVENILE JUSTICE TOTAL	279,273	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.

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
IG Rev - State	4,200	0	0	0
Fund Balance	0	4,201	4,202	1
Total Revenue	4,200	4,201	4,202	1
Other Fin Uses	0	4,201	4,201	0
Contingency	0	0	1	1
Total Appropriations	0	4,201	4,202	1
ORG 2570760 PB: CWSR - LOCAL INNOVATION TOTAL	(4,200)	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	125,705	0	120,000	120,000
IG Rev - State	706,138	0	878,342	878,342
Fund Balance	0	1,820,640	3,033,705	1,213,065
Total Revenue	831,843	1,820,640	4,032,047	2,211,407
Other Fin Uses	618,778	382,916	755,592	372,676
Contingency	0	1,437,724	3,276,455	1,838,731
Total Appropriations	618,778	1,820,640	4,032,047	2,211,407
ORG 2570770 PB: CWSR-JUVENILE RE-ENTRY TOTAL	(213,065)	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	39,618	30,000	30,000	0

IG Rev - State	516,872	1,078,059	1,078,059	0
Fund Balance	0	191,450	102,544	(88,906)
Total Revenue	556,490	1,299,509	1,210,603	(88,906)
Other Fin Uses	1,447,940	1,299,509	1,210,603	(88,906)
Total Appropriations	1,447,940	1,299,509	1,210,603	(88,906)
ORG 2580800 PB: CWSR - SLESF JUVENILE TOTAL	891,450	0	0	0
FUND 1278 COUNTYWIDE SR - SLESF TOTAL	891,450	0	0	0

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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fines & Penalties	9,662	20,000	20,000	0
Rev Use Money/Prop	380	0	0	0
Fund Balance	0	0	2,674	2,674
Total Revenue	10,042	20,000	22,674	2,674
Other Fin Uses	10,056	20,000	20,000	0
Contingency	0	0	2,674	2,674
Total Appropriations	10,056	20,000	22,674	2,674
ORG 2470701 SH: CWSR - CIVIL FEES TOTAL	14	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fines & Penalties	0	2,000	2,000	0
Rev Use Money/Prop	13,494	4,000	4,000	0
Other Fin Sources	77,122	0	0	0
Fund Balance	0	270,000	423,895	153,895
Total Revenue	90,616	276,000	429,895	153,895
Other Fin Uses	0	13,000	13,000	0
Contingency	0	263,000	416,895	153,895
Total Appropriations	0	276,000	429,895	153,895

ORG 2470703 SH: CWSR - FED EQUITABLE JUSTC TOTAL	(90,616)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	719	0	0	0
Fund Balance	0	17,755	18,474	719
Total Revenue	719	17,755	18,474	719
Other Fin Uses	0	7,100	7,100	0
Contingency	0	10,655	11,374	719
Total Appropriations	0	17,755	18,474	719
ORG 2470706 SH: CWSR - FED EQUITABLE TRSRY TOTAL	(719)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	83,329	10,000	10,000	0
IG Rev - State	541,728	500,000	500,000	0
Fund Balance	0	1,950,000	2,534,857	584,857
Total Revenue	625,057	2,460,000	3,044,857	584,857
Other Fin Uses	101,238	172,000	1,172,000	1,000,000
Contingency	0	2,288,000	1,872,857	(415,143)
Total Appropriations	101,238	2,460,000	3,044,857	584,857
ORG 2470712 SH: CWSR - RURAL COUNTY TOTAL	(523,819)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fines & Penalties	113,361	0	0	0
Rev Use Money/Prop	49,386	0	0	0
Fund Balance	0	1,350,000	1,534,061	184,061
Total Revenue	162,746	1,350,000	1,534,061	184,061
Other Fin Uses	0	973,000	973,000	0
Contingency	0	377,000	561,061	184,061
Total Appropriations	0	1,350,000	1,534,061	184,061
ORG 2470715 SH: CWSR - STATE ASSET SEIZURE TOTAL	(162,746)	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.

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	10,235	0	0	0
Service Charges	26,460	20,000	20,000	0
Fund Balance	0	240,000	320,084	80,084
Total Revenue	36,695	260,000	340,084	80,084
Other Fin Uses	0	90,000	90,000	0
Contingency	0	170,000	250,084	80,084
Total Appropriations	0	260,000	340,084	80,084
ORG 2470709 SH: CWSR - CIVIL EQUIPMENT TOTAL	(36,695)	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	42,913	5,000	5,000	0
IG Rev - State	225,048	250,000	250,000	0
Fund Balance	0	550,000	770,991	220,991
Total Revenue	267,960	805,000	1,025,991	220,991
Other Fin Uses	491,297	325,000	325,000	0
Contingency	0	480,000	700,991	220,991
Total Appropriations	491,297	805,000	1,025,991	220,991
ORG 2470710 SH: CWSR - CALMMET TOTAL	223,336	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	34,403	1,500	1,500	0
Service Charges	19,600	25,000	25,000	0
Fund Balance	0	729,217	741,651	12,434
Total Revenue	54,003	755,717	768,151	12,434
Other Fin Uses	244,069	72,000	664,221	592,221
Contingency	0	683,717	103,930	(579,787)

Total Appropriations	244,069	755,717	768,151	12,434
ORG 2470711 SH: CWSR - CUSTODY SERVICES TOTAL	190,066	0	0	0

Search and Rescue Donations

The Search and Rescue Donations subfund consists of donations to be used for Search and Rescue missions. Donations have lately come in the form of equipment causing the only changes in this account to be interest that has been earned.

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	64	0	0	0
Fund Balance	0	0	1,900	1,900
Total Revenue	64	0	1,900	1,900
Contingency	0	0	1,900	1,900
Total Appropriations	0	0	1,900	1,900
ORG 2470751 SH: CWSR - SEARCH AND RESCUE TOTAL	(64)	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	38,513	2,000	2,000	0
IG Rev - State	216,061	0	0	0
Fund Balance	0	880,000	1,190,769	310,769
Total Revenue	254,574	882,000	1,192,769	310,769
Other Fin Uses	92,738	450,000	450,000	0
Contingency	0	432,000	742,769	310,769
Total Appropriations	92,738	882,000	1,192,769	310,769
ORG 2470753 SH: CWSR - FINGERPRINT ID TOTAL	(161,836)	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fines & Penalties	48,408	100,000	100,000	0
Rev Use Money/Prop	6,955	0	0	0
Fund Balance	0	185,000	224,460	39,460
Total Revenue	55,363	285,000	324,460	39,460
Other Fin Uses	13,446	100,000	100,000	0
Contingency	0	185,000	224,460	39,460
Total Appropriations	13,446	285,000	324,460	39,460
ORG 2470754 SH: CWSR - DNA ID TOTAL	(41,916)	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
IG Rev - State	525,000	0	0	0
Fund Balance	0	2,950,000	3,975,000	1,025,000
Total Revenue	525,000	2,950,000	3,975,000	1,025,000
Other Fin Uses	0	0	2,247,000	2,247,000
Contingency	0	2,950,000	1,728,000	(1,222,000)
Total Appropriations	0	2,950,000	3,975,000	1,025,000
ORG 2470757 SH-PATH TOTAL	(525,000)	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	72,907	5,000	5,000	0
IG Rev - State	243,899	350,000	350,000	0
Fund Balance	0	1,143,518	2,210,197	1,066,679

Total Revenue	316,805	1,498,518	2,565,197	1,066,679
Other Fin Uses	147,200	815,217	815,217	0
Contingency	0	683,301	1,749,980	1,066,679
Total Appropriations	147,200	1,498,518	2,565,197	1,066,679
ORG 2480803 SH: CWSR - SLESF SHERRIF TOTAL	(169,605)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	29,075	1,000	1,000	0
IG Rev - State	53,398	75,000	75,000	0
Fund Balance	0	850,000	911,460	61,460
Total Revenue	82,473	926,000	987,460	61,460
Other Fin Uses	0	210,000	210,000	0
Contingency	0	716,000	777,460	61,460
Total Appropriations	0	926,000	987,460	61,460
ORG 2480804 SH: CWSR - SLESF JAIL TOTAL	(82,473)	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	75,490	25,000	25,000	0
Miscellaneous Rev	341,169	0	0	0
Other Fin Sources	131,062	0	0	0
Fund Balance	0	2,000,000	1,748,410	(251,590)
Total Revenue	547,721	2,025,000	1,773,410	(251,590)
Services & Supplies	795,917	1,096,700	1,096,700	0
Other Charges	20,805	0	0	0
Fixed Assets	131,062	0	0	0
Contingency	0	928,300	676,710	(251,590)
Total Appropriations	947,784	2,025,000	1,773,410	(251,590)
ORG 2430350 SH: CUSTODY - COMMISSARY TOTAL	400,063	0	0	0
FUND 1118 COMMISSARY TOTAL	400,063	0	0	0

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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fund Balance	0	0	306,685	306,685
Total Revenue	0	0	306,685	306,685
Contingency	0	0	306,685	306,685
Total Appropriations	0	0	306,685	306,685
ORG 3170700 AG: CWSR - VITICULTURE TOTAL	0	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fines & Penalties	4,158	4,000	4,000	0
Rev Use Money/Prop	172	0	0	0
Other Fin Sources	0	13,420	13,420	0
Fund Balance	0	10,000	(307)	(10,307)
Total Revenue	4,330	27,420	17,113	(10,307)
Services & Supplies	15,040	27,420	17,113	(10,307)
Total Appropriations	15,040	27,420	17,113	(10,307)
ORG 3200000 FG: FISH AND GAME PRESERVATION TOTAL	10,710	0	0	0
FUND 1106 FISH & GAME TOTAL	10,710	0	0	0

ENVIRONMENTAL MANAGEMENT

Countywide Special Revenue Funds in Environmental Management

The Countywide Special Revenue fund in the Environmental Management Department (Fund 1238) includes two subfunds.

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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	3,546	3,500	3,500	0
Fund Balance	0	110,000	105,022	(4,978)
Total Revenue	3,546	113,500	108,522	(4,978)
Other Fin Uses	0	1,875	1,875	0
Contingency	0	111,625	106,647	(4,978)
Total Appropriations	0	113,500	108,522	(4,978)
ORG 3870704 EM: PHILLIPS 66 SETTLEMENT TOTAL	(3,546)	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.

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	2,268	2,000	2,000	0
IG Rev - State	40,677	30,314	30,314	0
Fund Balance	0	0	19,977	19,977
Total Revenue	42,945	32,314	52,291	19,977
Other Fin Uses	40,677	32,314	52,291	19,977
Total Appropriations	40,677	32,314	52,291	19,977
ORG 3870705 EM: OIL PAYMENT PROGRAM GRANT TOTAL	(2,268)	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	4,820	4,000	4,000	0
Miscellaneous Rev	(5,000)	0	0	0
Fund Balance	0	145,997	143,305	(2,692)
Total Revenue	(180)	149,997	147,305	(2,692)
Other Fin Uses	1,512	0	0	0
Contingency	0	149,997	147,305	(2,692)
Total Appropriations	1,512	149,997	147,305	(2,692)
ORG 3870706 EM: UPA ENFORCEMENT PENALTIES TOTAL	1,692	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	3,165	4,500	4,500	0
IG Rev - State	15,132	60,500	60,500	0
Fund Balance	0	0	38,757	38,757
Total Revenue	18,297	65,000	103,757	38,757
Other Fin Uses	15,132	65,000	103,757	38,757
Total Appropriations	15,132	65,000	103,757	38,757
ORG 3870708 CITY/COUNTY PAYMNT PROGRAM TOTAL	(3,165)	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	672,375	551,000	551,000	0
Fines & Penalties	953	900	900	0
Rev Use Money/Prop	191,479	140,000	140,000	0
IG Rev - State	4,089	4,100	4,100	0
Other Gov Agency	18,164	10,000	10,000	0
Service Charges	114,647	121,854	121,854	0
Fund Balance	0	4,467,585	5,210,935	743,350
Total Revenue	1,001,707	5,295,439	6,038,789	743,350
Salaries & Benefits	191,748	451,120	451,120	0
Services & Supplies	36,512	61,964	61,964	0
Other Charges	124,653	347,273	347,273	0
Fixed Assets	0	55,000	55,000	0
Contingency	0	4,380,082	5,123,432	743,350
Total Appropriations	352,913	5,295,439	6,038,789	743,350
ORG 3830300 EM: VECTOR CONTROL TOTAL	(648,795)	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fines & Penalties	1,372	2,000	2,000	0
Rev Use Money/Prop	3,340	5,000	6,249	1,249
Service Charges	228,602	234,580	234,580	0
Fund Balance	0	0	(1,249)	(1,249)
Total Revenue	233,315	241,580	241,580	0
Other Charges	234,564	241,580	241,580	0
Total Appropriations	234,564	241,580	241,580	0
ORG 3830350 EM: CITY OF SLT SNOW REMOVAL TOTAL	1,250	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
License, Pmt, Fran	10,763	15,000	15,000	0
Fines & Penalties	7,305	8,000	8,000	0
Rev Use Money/Prop	158,272	150,000	150,000	0
IG Rev - State	325,159	323,969	323,969	0
Service Charges	2,539,124	2,539,499	2,539,499	0
Miscellaneous Rev	440	0	0	0
Other Fin Sources	15,132	65,000	65,000	0
Fund Balance	0	2,255,415	3,379,225	1,123,810
Total Revenue	3,056,195	5,356,883	6,480,693	1,123,810
Salaries & Benefits	1,175,325	1,186,136	1,186,136	0
Services & Supplies	611,854	860,700	860,700	0
Other Charges	923,491	977,297	977,297	0
Fixed Assets	49,630	362,500	381,500	19,000
Other Fin Uses	0	50,000	50,000	0
Intrafund Transfers	703,520	882,542	898,792	16,250
Contingency	0	1,037,708	2,126,268	1,088,560
Total Appropriations	3,463,820	5,356,883	6,480,693	1,123,810
ORG 3810100 EM: CSA #10 SOLID WASTE TOTAL	407,625	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fines & Penalties	1,054	800	800	0
Rev Use Money/Prop	9,482	10,000	10,000	0
Service Charges	85,247	96,318	96,318	0
Fund Balance	0	156,547	179,562	23,015
Total Revenue	95,783	263,665	286,680	23,015
Salaries & Benefits	37,599	42,489	42,489	0
Services & Supplies	97,398	68,459	68,459	0
Other Charges	41,947	60,955	60,955	0
Contingency	0	91,762	114,777	23,015
Total Appropriations	176,943	263,665	286,680	23,015
ORG 3810110 EM: CSA #10 SOLID WASTE - SLT TOTAL	81,160	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fines & Penalties	2,270	3,000	3,000	0
Rev Use Money/Prop	101,192	100,000	100,000	0
Service Charges	856,490	931,470	931,470	0
Miscellaneous Rev	4,087	0	0	0
Other Fin Sources	1,380,155	0	0	0
Fund Balance	0	2,453,511	3,760,294	1,306,783
Total Revenue	2,344,193	3,487,981	4,794,764	1,306,783
Salaries & Benefits	455,127	465,173	465,173	0
Services & Supplies	820,724	788,350	788,350	0
Other Charges	316,132	322,774	322,774	0
Fixed Assets	2,013,661	2,265,045	2,330,045	65,000
Other Fin Uses	4,520	476,100	476,100	0
Intrafund Abatement	(703,520)	(882,542)	(898,792)	(16,250)
Contingency	0	53,081	1,311,114	1,258,033
Total Appropriations	2,906,645	3,487,981	4,794,764	1,306,783
ORG 3810120 EM: CSA #10 LIQUID WASTE TOTAL	562,452	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fines & Penalties	1,595	1,800	1,800	0
Rev Use Money/Prop	42,871	30,000	30,000	0
IG Rev - State	82,592	0	0	0
Service Charges	278,844	264,734	264,734	0
Other Fin Sources	40,677	32,314	91,048	58,734
Fund Balance	0	742,612	1,060,106	317,494
Total Revenue	446,579	1,071,460	1,447,688	376,228
Salaries & Benefits	195,898	157,328	157,328	0
Services & Supplies	128,509	202,450	202,450	0

Other Charges	144,019	115,465	115,465	0
Contingency	0	596,217	972,445	376,228
Total Appropriations	468,427	1,071,460	1,447,688	376,228
ORG 3810130 EM: CSA #10 HAZARDOUS WASTE TOTAL	21,848	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	114,236	125,000	100,000	(25,000)
Other Fin Sources	0	25,000	25,000	0
Fund Balance	0	0	24,236	24,236
Total Revenue	114,236	150,000	149,236	(764)
Contingency	0	0	49,236	49,236
Reserves Budgetary	0	150,000	100,000	(50,000)
Total Appropriations	0	150,000	149,236	(764)
ORG 3898980 EM: UNION MINE CLOSURE/POST CL TOTAL	(114,236)	0	0	0

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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	12,581	6,000	6,000	0
Service Charges	12,572	0	0	0
Fund Balance	0	310,000	349,180	39,180
Total Revenue	25,154	316,000	355,180	39,180
Other Fin Uses	25,624	50,000	150,000	100,000
Contingency	0	266,000	205,180	(60,820)
Total Appropriations	25,624	316,000	355,180	39,180
ORG 3770706 BP: ABATEMENT TOTAL	471	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	37,223	15,000	15,000	0
Service Charges	99,251	175,000	175,000	0
Fund Balance	0	1,038,746	1,089,530	50,784
Total Revenue	136,474	1,228,746	1,279,530	50,784
Other Fin Uses	35,691	326,000	326,000	0
Contingency	0	902,746	953,530	50,784
Total Appropriations	35,691	1,228,746	1,279,530	50,784
ORG 3770754 BP: ECOLOGICAL PRESERVE FEE TOTAL	(100,784)	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	36,624	20,000	20,000	0
Service Charges	407,575	194,000	194,000	0
Fund Balance	0	1,091,169	1,292,507	201,338
Total Revenue	444,199	1,305,169	1,506,507	201,338
Other Fin Uses	70,000	48,500	129,700	81,200
Contingency	0	1,256,669	1,376,807	120,138
Total Appropriations	70,000	1,305,169	1,506,507	201,338
ORG 3770755 BP: OAK WOODLANDS CONSERVATION TOTAL	(374,199)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	15,817	10,000	10,000	0
Other Fin Sources	49,847	38,800	120,000	81,200
Fund Balance	0	534,000	527,994	(6,006)
Total Revenue	65,664	582,800	657,994	75,194
Contingency	0	582,800	657,994	75,194
Total Appropriations	0	582,800	657,994	75,194
ORG 3770756 BP: OAK WOODLAND CONSV FEE TOTAL	(65,664)	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	3	1	1	0
Fund Balance	0	79	81	2
Total Revenue	3	80	82	2
Contingency	0	80	82	2
Total Appropriations	0	80	82	2
ORG 3770757 BP: STMS FEES BASS LAKE HLS SP TOTAL	(3)	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	5,404	2,000	2,000	0
Miscellaneous Rev	47,525	45,000	45,000	0
Fund Balance	0	156,695	150,273	(6,422)
Total Revenue	52,929	203,695	197,273	(6,422)
Other Charges	4,754	6,000	6,000	0
Other Fin Uses	29,483	35,000	35,000	0
Contingency	0	162,695	156,273	(6,422)
Total Appropriations	34,236	203,695	197,273	(6,422)
ORG 3770758 BP: CERTIFIED ACCESS SPECIALST TOTAL	(18,693)	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	2,217	500	500	0
Other Fin Sources	20,153	9,700	9,700	0
Fund Balance	0	70,079	84,810	14,731
Total Revenue	22,370	80,279	95,010	14,731
Other Fin Uses	1,243	11,500	21,500	10,000
Contingency	0	68,779	73,510	4,731
Total Appropriations	1,243	80,279	95,010	14,731
ORG 3770759 OAK ADMIN FEE: OAK WOODLAND TOTAL	(21,128)	0	0	0

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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
License, Pmt, Fran	155,765	90,000	90,000	0
Rev Use Money/Prop	8,559	5,000	5,000	0
Fund Balance	0	336,416	340,353	3,937
Total Revenue	164,324	431,416	435,353	3,937

Other Fin Uses	8,595	15,000	15,000	0
Contingency	0	416,416	420,353	3,937
Total Appropriations	8,595	431,416	435,353	3,937
ORG 3770762 BP: TECH IMPROV/ENH FEE TOTAL	(155,729)	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
License, Pmt, Fran	282,229	150,000	150,000	0
Rev Use Money/Prop	16,649	3,000	3,000	0
Fund Balance	0	517,347	674,300	156,953
Total Revenue	298,878	670,347	827,300	156,953
Other Fin Uses	0	100,000	100,000	0
Contingency	0	570,347	727,300	156,953
Total Appropriations	0	670,347	827,300	156,953
ORG 3770763 BP: GENERAL PLAN FEE TOTAL	(298,878)	0	0	0

East Ridge Community Benefit

El Dorado County and East Ridge Holdings LLC, El Dorado Land Ventures LLC, and Valley View Realty Investments LLC, entered into a Development Agreement, effective July 25, 2023. As a part of the agreement, a Community Benefit Fee, initially in the amount of $500.00 per dwelling unit, is collected at the time a building permit is approved (Section 3.2.1), subject to annual adjustment based on the Consumer Price Index for the San Francisco-Oakland-Hayward area on January 1 of each year. The funding is to be utilized for any purpose benefiting the community, as determined at the sole discretion of the County Board of Supervisors.

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Service Charges	53,411	0	0	0
Fund Balance	0	0	53,411	53,411
Total Revenue	53,411	0	53,411	53,411
Contingency	0	0	53,411	53,411
Total Appropriations	0	0	53,411	53,411
ORG 3770764 BP: EAST RIDGE FEE TOTAL	(53,411)	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.

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fund Balance	0	1,270,184	1,575,211	305,027
Total Revenue	0	1,270,184	1,575,211	305,027
Other Fin Uses	100,000	100,000	100,000	0
Contingency	0	1,170,184	1,475,211	305,027
Total Appropriations	100,000	1,270,184	1,575,211	305,027
ORG 3770761 BP: HERITAGE COMM BENEFIT FEE TOTAL	100,000	0	0	0

Housing, Community, and Economic Development

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

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	(906)	250	250	0
Other Fin Sources	55,977	115,000	115,000	0
Fund Balance	0	0	(31)	(31)
Total Revenue	55,071	115,250	115,219	(31)
Salaries & Benefits	26,232	225,071	225,071	0
Services & Supplies	40,871	19,372	19,341	(31)
Other Charges	1,733	8,507	8,507	0
Intrafund Abatement	(13,734)	(137,700)	(137,700)	0
Total Appropriations	55,103	115,250	115,219	(31)
ORG 3735350 BP: HOUSING UNIT TOTAL	32	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	19,599	7,500	7,500	0
IG Rev - State	15,467	0	0	0

Service Charges	60,757	60,000	60,000	0
Fund Balance	0	526,798	622,620	95,822
Total Revenue	95,822	594,298	690,120	95,822
Services & Supplies	0	0	550,151	550,151
Contingency	0	594,298	139,969	(454,329)
Total Appropriations	0	594,298	690,120	95,822
ORG 3735351 BP: AFFORDABLE HOUSING TOTAL	(95,822)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	32,103	5,000	5,000	0
Miscellaneous Rev	0	150	150	0
Other Fin Sources	40,750	0	0	0
Fund Balance	0	771,854	828,535	56,681
Total Revenue	72,853	777,004	833,685	56,681
Services & Supplies	0	700,000	700,000	0
Intrafund Transfers	0	50,000	50,000	0
Contingency	0	27,004	83,685	56,681
Total Appropriations	0	777,004	833,685	56,681
ORG 3735352 BP: CDBG REVOLVING LOAN TOTAL	(72,853)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	56,307	25,000	25,000	0
IG Rev - Federal	0	500,000	500,000	0
Other Fin Sources	184,645	0	0	0
Fund Balance	0	1,181,018	1,326,313	145,295
Total Revenue	240,953	1,706,018	1,851,313	145,295
Services & Supplies	0	1,350,000	1,350,000	0
Intrafund Transfers	11,034	85,000	85,000	0
Contingency	0	271,018	416,313	145,295
Total Appropriations	11,034	1,706,018	1,851,313	145,295
ORG 3735353 BP: HOME REVOLVING LOAN TOTAL	(229,919)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	3,659	2,000	2,000	0
Fund Balance	0	110,229	109,888	(341)
Total Revenue	3,659	112,229	111,888	(341)
Intrafund Transfers	2,700	2,700	2,700	0
Contingency	0	109,529	109,188	(341)

Total Appropriations	2,700	112,229	111,888	(341)
ORG 3735355 BP: PERM LOCAL HOUSING ALLOC TOTAL	(959)	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fund Balance	0	59,913	57,705	(2,208)
Total Revenue	0	59,913	57,705	(2,208)
Other Fin Uses	2,208	59,913	57,705	(2,208)
Total Appropriations	2,208	59,913	57,705	(2,208)
ORG 3720202 BP: EID-EIR TX HILL TOTAL	2,208	0	0	0

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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
License, Pmt, Fran	20,000	0	0	0
Rev Use Money/Prop	(32,979)	0	0	0
IG Rev - State	164,206	138,923	138,923	0
IG Rev - Federal	1,863,024	430,000	888,285	458,285
Service Charges	395,845	30,000	30,000	0
Miscellaneous Rev	0	337,606	324,772	(12,834)
Other Fin Sources	846,970	72,011	72,011	0
Fund Balance	0	0	289,480	289,480
Total Revenue	3,257,066	1,008,540	1,743,471	734,931
Salaries & Benefits	362,224	539,279	539,279	0
Services & Supplies	2,530,583	171,655	564,940	393,285
Other Charges	11,836	10,000	25,000	15,000
Intrafund Transfers	239,124	287,606	324,772	37,166
Contingency	0	0	289,480	289,480
Total Appropriations	3,143,766	1,008,540	1,743,471	734,931
ORG 3610150 DOT: ENVIRONMENTAL IMPROVEMENT TOTAL	(113,300)	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	6,850	7,000	7,000	0
License, Pmt, Fran	2,383,321	2,625,000	2,625,000	0
Rev Use Money/Prop	(201,012)	102,089	102,089	0
IG Rev - State	9,595,525	10,014,141	10,014,141	0
IG Rev - Federal	1,116,850	750,000	750,000	0
Miscellaneous Rev	(9,840)	4,500	4,500	0
Other Fin Sources	10,296,682	10,505,000	10,506,567	1,567
Fund Balance	0	7,227,237	10,729,562	3,502,325

Total Revenue	23,188,376	31,234,967	34,738,859	3,503,892
Salaries & Benefits	1,306	0	0	0
Services & Supplies	1,433,399	1,621,888	1,621,888	0
Other Charges	103,798	44,500	44,500	0
Fixed Assets	117,720	0	0	0
Other Fin Uses	147,385	0	0	0
Reserves Budgetary	0	500,000	1,800,000	1,300,000
Total Appropriations	1,803,607	2,166,388	3,466,388	1,300,000
ORG 3600010 DOT: GENERAL DEPARTMENT TOTAL	(21,384,769)	(29,068,579)	(31,272,471)	(2,203,892)

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
IG Rev - State	10,837,801	2,922,340	3,699,532	777,192
IG Rev - Federal	33,472,685	28,827,987	33,999,927	5,171,940
Other Fin Sources	15,284,228	30,320,620	33,275,236	2,954,616
Total Revenue	59,594,715	62,070,947	70,974,695	8,903,748
Salaries & Benefits	2,329,488	3,235,622	3,235,622	0
Services & Supplies	51,392,878	48,705,362	58,439,123	9,733,761
Other Charges	380,628	5,181,506	5,176,506	(5,000)
Fixed Assets	2,149,635	2,763,532	2,763,532	0
Other Fin Uses	193,634	0	0	0
Total Appropriations	56,446,263	59,886,022	69,614,783	9,728,761
ORG 3610100 DOT: CAPITAL IMPROVEMENTS TOTAL	(3,148,452)	(2,184,925)	(1,359,912)	825,013

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
License, Pmt, Fran	107,673	100,000	100,000	0
IG Rev - Federal	0	151,938	151,938	0
Service Charges	1,944,186	1,896,121	1,896,121	0
Miscellaneous Rev	34,632	22,000	22,000	0
Other Fin Sources	237,415	158,000	208,000	50,000
Total Revenue	2,323,906	2,328,059	2,378,059	50,000
Salaries & Benefits	4,592,206	4,583,798	4,583,798	0
Services & Supplies	582,478	1,424,964	1,474,964	50,000
Other Charges	118,684	96,800	96,800	0
Fixed Assets	53,563	21,300	97,300	76,000
Intrafund Abatement	(239,124)	(287,606)	(324,772)	(37,166)
Total Appropriations	5,107,808	5,839,256	5,928,090	88,834
ORG 3620200 DOT: ENGINEERING TOTAL	2,783,902	3,511,197	3,550,031	38,834

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
IG Rev - State	1,422,082	0	0	0
IG Rev - Federal	367,591	0	160,000	160,000
Service Charges	331,592	316,032	319,032	3,000
Miscellaneous Rev	99,686	25,000	25,000	0
Other Fin Sources	14,717,041	15,846,470	18,346,470	2,500,000
Total Revenue	16,937,992	16,187,502	18,850,502	2,663,000
Salaries & Benefits	10,993,263	12,111,717	12,111,717	0
Services & Supplies	13,891,147	20,866,650	24,313,998	3,447,348
Other Charges	101,767	109,500	109,500	0
Fixed Assets	356,164	300,000	300,000	0
Other Fin Uses	24,223	375,000	550,697	175,697
Total Appropriations	25,366,562	33,762,867	37,385,912	3,623,045
ORG 3630300 DOT: MAINTENANCE TOTAL	8,428,571	17,575,365	18,535,410	960,045

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Service Charges	93,581	77,000	77,000	0
Miscellaneous Rev	10,992	0	0	0
Other Fin Sources	3,238,305	2,000,000	2,000,000	0
Total Revenue	3,342,878	2,077,000	2,077,000	0
Salaries & Benefits	2,069,051	2,412,251	2,412,251	0
Services & Supplies	1,935,040	2,374,450	2,374,450	0
Other Charges	0	1,100	1,100	0
Fixed Assets	5,163,303	2,997,000	3,377,000	380,000
Total Appropriations	9,167,395	7,784,801	8,164,801	380,000
ORG 3630350 DOT: MAINTENANCE - EQUIP SHOP TOTAL	5,824,517	5,707,801	6,087,801	380,000

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.

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	10,028,863	10,381,000	10,381,000	0
Fines & Penalties	5,446	6,000	6,000	0
Rev Use Money/Prop	49,217	50,000	50,000	0
IG Rev - State	57,072	63,000	63,000	0
Fund Balance	0	0	1,567	1,567

Total Revenue	10,140,598	10,500,000	10,501,567	1,567
Other Fin Uses	10,142,000	10,500,000	10,501,567	1,567
Total Appropriations	10,142,000	10,500,000	10,501,567	1,567
ORG 3600020 DOT: ROAD DISTRICT TAX TOTAL	1,402	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	10,209	5,000	5,000	0
Fund Balance	0	305,000	302,351	(2,649)
Total Revenue	10,209	310,000	307,351	(2,649)
Contingency	0	310,000	307,351	(2,649)
Total Appropriations	0	310,000	307,351	(2,649)
ORG 3670704 DOT: ROAD CONSTR IMPRV IN LIEU TOTAL	(10,209)	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
IG Rev - State	454,612	638,833	638,833	0
Fund Balance	0	2,368,805	1,780,815	(587,990)
Total Revenue	454,612	3,007,638	2,419,648	(587,990)
Other Fin Uses	655,590	1,151,306	1,151,306	0
Contingency	0	1,856,332	1,268,342	(587,990)
Total Appropriations	655,590	3,007,638	2,419,648	(587,990)
ORG 3670762 DOT:RSTP STBGP-EDCTC TOTAL	200,978	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
IG Rev - State	100,000	100,000	100,000	0
Fund Balance	0	447,097	367,354	(79,743)
Total Revenue	100,000	547,097	467,354	(79,743)
Other Fin Uses	20,038	226,699	345,811	119,112
Contingency	0	320,398	121,543	(198,855)
Total Appropriations	20,038	547,097	467,354	(79,743)
ORG 3670763 DOT:RSTP COUNTY MATCH TOTAL	(79,962)	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
IG Rev - State	359,164	359,164	359,164	0
Fund Balance	0	1,057,851	1,062,351	4,500
Total Revenue	359,164	1,417,015	1,421,515	4,500
Other Fin Uses	235,860	459,500	412,000	(47,500)
Contingency	0	957,515	1,009,515	52,000
Total Appropriations	235,860	1,417,015	1,421,515	4,500
ORG 3670764 DOT:RSTP COUNTY EXCHANGE TOTAL	(123,304)	0	0	0

Zone 8 El Dorado Hills Traffic Impact Fees

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

Government Code Sections 66000-66008). Zone 8 El Dorado Hills Traffic Impact Fees fund construction and improvements in El Dorado Hills (TIF Zone C).

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

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	895,174	924,750	924,750	0
Service Charges	4,337,290	3,657,415	3,657,415	0
Fund Balance	0	20,151,745	23,460,700	3,308,955
Total Revenue	5,232,463	24,733,910	28,042,865	3,308,955
Services & Supplies	5,087,874	4,951,553	931,359	(4,020,194)
Other Fin Uses	2,209,009	8,282,711	9,881,278	1,598,567
Contingency	0	11,499,646	17,230,228	5,730,582
Total Appropriations	7,296,883	24,733,910	28,042,865	3,308,955
ORG 3670715 DOT: TIM ZN 8 EL DORADO HILLS TOTAL	2,064,420	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	301,402	385,134	385,134	0
Service Charges	1,836,828	1,597,527	1,597,527	0
Fund Balance	0	7,375,464	9,896,535	2,521,071
Total Revenue	2,138,230	9,358,125	11,879,196	2,521,071
Services & Supplies	700,387	0	0	0
Other Fin Uses	0	1,310,195	1,310,195	0
Contingency	0	8,047,930	10,569,001	2,521,071
Total Appropriations	700,387	9,358,125	11,879,196	2,521,071
ORG 3670716 DOT: TIM SILVA VALLEY INTRCHNG TOTAL	(1,437,842)	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	230,930	0	0	0
Fund Balance	0	2,291,790	1,313,483	(978,307)
Total Revenue	230,930	2,291,790	1,313,483	(978,307)
Services & Supplies	2,730,211	2,291,790	233,111	(2,058,679)
Other Fin Uses	2,684,531	0	1,080,372	1,080,372
Contingency	0	0	0	0
Total Appropriations	5,414,742	2,291,790	1,313,483	(978,307)
ORG 3670717 DOT: TIM ZNS 1 TO 7 TOTAL	5,183,812	0	0	0

Highway 50 Traffic Impact Fees

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

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

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

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	1,136,204	1,166,393	1,166,393	0
Service Charges	2,174,085	1,352,750	1,352,750	0
Fund Balance	0	22,853,816	29,399,378	6,545,562
Total Revenue	3,310,289	25,372,959	31,918,521	6,545,562
Services & Supplies	4,547,459	3,826,352	555,762	(3,270,590)
Other Fin Uses	1,764,660	2,433,545	4,081,545	1,648,000
Contingency	0	19,113,062	27,281,214	8,168,152
Total Appropriations	6,312,119	25,372,959	31,918,521	6,545,562
ORG 3670718 DOT: TIM HIGHWAY 50 TOTAL	3,001,830	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	62,839	68,000	68,000	0
Service Charges	228,526	225,955	225,955	0
Fund Balance	0	1,999,784	1,979,428	(20,356)
Total Revenue	291,365	2,293,739	2,273,383	(20,356)
Other Fin Uses	1,826	3,908	5,472	1,564
Contingency	0	2,289,831	2,267,911	(21,920)
Total Appropriations	1,826	2,293,739	2,273,383	(20,356)
ORG 3670719 DOT: TIF ZONE A TOTAL	(289,538)	0	0	0

Zone B Traffic Impact Fees

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

not limited to, new roadways, roadway widenings, roadway intersection improvements and transit. On December 8, 2020, the Board adopted Resolution 196-2020, implementing a major revision to the TIF program. The County's program was renamed to the Traffic Impact Fee (TIF) Program, and the program's eight traffic impact fee zones were consolidated into three for purposes of allocating the costs of the public transportation facilities. The updated zones and rates went into effect on February 8, 2021. A TIF program is legally required to meet guidelines as established by Assembly Bill 1600 (California Government Code

Sections 66000-66008). Zone B Traffic Impact Fees fund construction and improvements in the Cameron Park / Shingle Springs and El Dorado / Diamond Springs areas.

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	145,415	162,000	162,000	0
Service Charges	1,005,433	1,001,716	1,001,716	0
Fund Balance	0	5,089,373	4,959,027	(130,346)
Total Revenue	1,150,848	6,253,089	6,122,743	(130,346)
Other Fin Uses	12,861	1,469,922	1,483,295	13,373
Contingency	0	4,783,167	4,639,448	(143,719)
Total Appropriations	12,861	6,253,089	6,122,743	(130,346)
ORG 3670720 DOT: TIF ZONE B TOTAL	(1,137,987)	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	268,905	100,807	200,000	99,193
Other Fin Sources	1,128,327	6,197,638	6,197,638	0
Fund Balance	0	6,001,591	6,172,383	170,792
Total Revenue	1,397,232	12,300,036	12,570,021	269,985
Other Fin Uses	4,645,639	12,100,036	12,199,229	99,193
Contingency	0	200,000	370,792	170,792
Total Appropriations	4,645,639	12,300,036	12,570,021	269,985
ORG 3670723 MC&FP PHASE ONE TOTAL	3,248,407	0	0	0

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

In 2006, the County and the Tribe entered into an MOU in settlement of then-pending litigation related to the Tribe's proposed construction of the Red Hawk Casino on Tribe land. In exchange for the County's agreement to drop all pending lawsuits and cease its opposition to the construction of the casino, the Tribe would provide compensation to the County to mitigate anticipated impacts of the casino, including traffic. As amended in 2017, the MOU requires the Tribe to pay the County $2.6 million dollars annually, which must be used for "qualifying public improvement projects," which are defined in the MOU as road

improvements and maintenance. The annual payment will increase by 2% every year. This subfund receives the Tribe funds, and funding is transferred out to Transportation for use on County road projects.

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	433,423	466,000	466,000	0
Other Gov Agency	3,107,241	3,107,240	3,107,240	0
Other Fin Sources	193,634	0	0	0
Fund Balance	0	8,697,407	10,072,588	1,375,181
Total Revenue	3,734,298	12,270,647	13,645,828	1,375,181
Other Fin Uses	3,923,956	11,911,986	10,200,982	(1,711,004)
Contingency	0	358,661	3,444,846	3,086,185
Total Appropriations	3,923,956	12,270,647	13,645,828	1,375,181
ORG 3670760 DOT: TRIBE AGMT-PUBLIC IMPRV TOTAL	189,658	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	109,176	170,000	170,000	0
IG Rev - State	8,622,688	8,716,610	8,716,610	0
Fund Balance	0	2,689,022	4,723,704	2,034,682
Total Revenue	8,731,865	11,575,632	13,610,314	2,034,682
Other Fin Uses	6,944,503	8,053,365	8,053,365	0
Contingency	0	3,522,267	5,556,949	2,034,682
Total Appropriations	6,944,503	11,575,632	13,610,314	2,034,682
ORG 3670761 DOT: SENATE BILL NO1 - SB1 TOTAL	(1,787,362)	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	11,500	0	0	0
Fund Balance	0	0	156,088	156,088

Total Revenue	11,500	0	156,088	156,088
Other Fin Uses	228,490	0	156,088	156,088
Total Appropriations	228,490	0	156,088	156,088
ORG 3670755 DOT: ITS PROGRAM TOTAL	216,989	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	795	300	300	0
Fund Balance	0	23,757	23,552	(205)
Total Revenue	795	24,057	23,852	(205)
Contingency	0	24,057	23,852	(205)
Total Appropriations	0	24,057	23,852	(205)
ORG 3670765 DOT: FIA COOL GENRL D19-0007 TOTAL	(795)	0	0	0

Serrano Village J7 Frontage Improvements

Chapter 12.09 of the El Dorado County Frontage Improvement Ordinance allows County Engineer to require concurrent construction of frontage improvements such as curb, gutter, sidewalk and conform paving. Condition of approval #13 for Serrano Village J7 Bass Lake Road: required a Deferred Frontage Agreement with the County, and that the developer deposit funds representing the Village J7 fair share portion of the future frontage improvements ($76,907,88). These funds are dedicated to future construction of the project's fair share frontage improvements, at such time as the ultimate alignment of Bass Lake Road is constructed.

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	2,936	3,100	3,100	0
Fund Balance	0	84,024	86,960	2,936
Total Revenue	2,936	87,124	90,060	2,936
Contingency	0	87,124	90,060	2,936
Total Appropriations	0	87,124	90,060	2,936

ORG 3670721 DOT: SERRANO VILLAGE J7 FRONT TOTAL	(2,936)	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	7,280	0	0	0
Fund Balance	0	117,344	77,714	(39,630)
Total Revenue	7,280	117,344	77,714	(39,630)
Other Fin Uses	117,765	117,344	77,714	(39,630)
Total Appropriations	117,765	117,344	77,714	(39,630)
ORG 3670722 DOT: BASS LK & BRIDWD INTERSCT TOTAL	110,486	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	5,392	3,000	3,000	0
Service Charges	0	30,000	30,000	0
Fund Balance	0	177,327	119,320	(58,007)
Total Revenue	5,392	210,327	152,320	(58,007)
Other Fin Uses	33,399	11,500	11,500	0
Contingency	0	198,827	140,820	(58,007)
Total Appropriations	33,399	210,327	152,320	(58,007)
ORG 3670727 DOT: ADMIN BLHSP PFFP TOTAL	28,007	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	2,084,116	2,200,000	2,200,000	0
Rev Use Money/Prop	180,252	140,000	140,000	0
Fund Balance	0	2,736,099	2,956,536	220,437
Total Revenue	2,264,368	5,076,099	5,296,536	220,437
Other Fin Uses	3,698,931	2,200,000	2,200,000	0
Contingency	0	2,876,099	3,096,536	220,437
Total Appropriations	3,698,931	5,076,099	5,296,536	220,437
ORG 3670735 DOT: TOT INCR TAHOE TOTAL	1,434,563	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.

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	(1)	0	0	0
Fund Balance	0	0	93	93
Total Revenue	(1)	0	93	93
Other Fin Uses	0	0	93	93
Total Appropriations	0	0	93	93
ORG 3582801 CSA #2 ZONE CLEARING TOTAL	1	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	22,468	23,200	23,200	0
Fines & Penalties	38	0	0	0
Rev Use Money/Prop	7,711	0	0	0
IG Rev - State	128	0	0	0
Service Charges	41,257	41,457	41,457	0
Other Fin Sources	0	0	59	59
Fund Balance	0	252,099	257,727	5,628
Total Revenue	71,602	316,756	322,443	5,687
Services & Supplies	0	295,001	295,001	0
Other Charges	6,625	5,215	5,215	0

Other Fin Uses	0	568	0	(568)
Intrafund Transfers	4,917	5,755	5,755	0
Contingency	0	10,217	16,472	6,255
Total Appropriations	11,542	316,756	322,443	5,687
ORG 3582802 CSA #2 ARROWBEE Zn A TOTAL	(60,060)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	13,195	11,740	11,740	0
Fines & Penalties	27	0	0	0
Rev Use Money/Prop	3,026	0	0	0
IG Rev - State	75	0	0	0
Service Charges	26,024	26,124	26,124	0
Other Fin Sources	0	0	34	34
Fund Balance	0	103,984	109,632	5,648
Total Revenue	42,348	141,848	147,530	5,682
Services & Supplies	0	127,167	127,167	0
Other Charges	3,125	4,444	4,444	0
Other Fin Uses	0	331	0	(331)
Intrafund Transfers	2,454	2,872	2,872	0
Contingency	0	7,034	13,047	6,013
Total Appropriations	5,579	141,848	147,530	5,682
ORG 3582803 CSA #2 HIDDEN LAKES Zn B TOTAL	(36,769)	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fines & Penalties	109	0	0	0
Rev Use Money/Prop	28,007	15,000	15,000	0
Service Charges	90,348	90,953	90,953	0
Fund Balance	0	873,489	886,977	13,488
Total Revenue	118,463	979,442	992,930	13,488
Services & Supplies	0	75,000	75,000	0
Other Charges	1,318	2,000	2,000	0
Other Fin Uses	0	186	0	(186)
Contingency	0	902,256	915,930	13,674

Total Appropriations	1,318	979,442	992,930	13,488
ORG 3583808 CSA #3 W SHORE SNW RMVL Zn 504 TOTAL	(117,146)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fines & Penalties	256	0	0	0
Rev Use Money/Prop	26,393	8,000	8,000	0
Service Charges	132,236	132,740	132,740	0
Fund Balance	0	847,605	867,459	19,854
Total Revenue	158,885	988,345	1,008,199	19,854
Services & Supplies	0	50,000	50,000	0
Other Charges	1,318	2,200	2,200	0
Fixed Assets	0	20,000	20,000	0
Other Fin Uses	0	186	0	(186)
Contingency	0	915,959	935,999	20,040
Total Appropriations	1,318	988,345	1,008,199	19,854
ORG 3583809 CSA #3 S SHORE SNW RMVL Zn 501 TOTAL	(157,568)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	6,196	2,500	2,500	0
Fund Balance	0	164,715	176,399	11,684
Total Revenue	6,196	167,215	178,899	11,684
Services & Supplies	0	32,000	32,000	0
Other Charges	5,671	8,500	8,500	0
Other Fin Uses	0	186	0	(186)
Intrafund Transfers	389	389	389	0
Contingency	0	126,140	138,010	11,870
Total Appropriations	6,059	167,215	178,899	11,684
ORG 3583810 CSA #3 CASCADE DRAINAGE Zn 93 TOTAL	(137)	0	0	0

County Service Area 5 Fund in the Transportation Department

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

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	83,922	80,960	80,960	0
Fines & Penalties	46	0	0	0

Rev Use Money/Prop	39,477	12,000	12,000	0
IG Rev - State	479	0	0	0
Fund Balance	0	988,433	740,585	(247,848)
Total Revenue	123,925	1,081,393	833,545	(247,848)
Services & Supplies	0	196,500	196,500	0
Other Charges	2,190	8,453	8,453	0
Other Fin Uses	419,273	186	0	(186)
Contingency	0	876,254	628,592	(247,662)
Total Appropriations	421,463	1,081,393	833,545	(247,848)
ORG 3585815 CSA #5 TAHOMA DG Zn Cty Area 5 TOTAL	297,538	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, 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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	(204)	0	0	0

Other Fin Sources	0	0	38,262	38,262
Fund Balance	0	0	(203)	(203)
Total Revenue	(204)	0	38,059	38,059
Contingency	0	0	38,059	38,059
Total Appropriations	0	0	38,059	38,059
ORG 3590820 CSA #9 ADMINISTRATION TOTAL	204	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	1,726	0	0	0
Fund Balance	0	51,196	51,685	489
Total Revenue	1,726	51,196	51,685	489
Services & Supplies	43,132	49,615	49,615	0
Intrafund Abatement	(42,386)	(49,615)	(49,615)	0
Contingency	0	51,196	51,685	489
Total Appropriations	745	51,196	51,685	489
ORG 3590821 CSA #9 INSURANCE RSRV ROAD ZN TOTAL	(981)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	23,910	16,000	16,000	0
Fund Balance	0	672,998	706,372	33,374
Total Revenue	23,910	688,998	722,372	33,374
Intrafund Abatement	(24,464)	(25,120)	(25,120)	0
Contingency	0	714,118	747,492	33,374
Total Appropriations	(24,464)	688,998	722,372	33,374
ORG 3590822 CSA #9 INSURANCE RSRV NONRD ZN TOTAL	(48,374)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	80,871	80,771	80,771	0
Fines & Penalties	2,300	0	0	0
Rev Use Money/Prop	6,265	0	0	0
Fund Balance	0	186,612	215,103	28,491
Total Revenue	89,436	267,383	295,874	28,491
Services & Supplies	2,212	247,821	247,821	0
Other Charges	16,053	7,198	7,198	0
Other Fin Uses	0	344	0	(344)
Intrafund Transfers	2,784	3,259	3,259	0
Contingency	0	8,761	37,596	28,835
Total Appropriations	21,049	267,383	295,874	28,491

ORG 3591830 CSA #9 RYAN RANCH Zn 2 TOTAL	(68,387)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	27,003	26,674	26,674	0
Fines & Penalties	43	0	0	0
Rev Use Money/Prop	2,772	0	0	0
Fund Balance	0	92,922	97,193	4,271
Total Revenue	29,817	119,596	123,867	4,271
Services & Supplies	0	109,923	109,923	0
Other Charges	1,707	3,243	3,243	0
Other Fin Uses	0	174	0	(174)
Intrafund Transfers	963	1,127	1,127	0
Contingency	0	5,129	9,574	4,445
Total Appropriations	2,670	119,596	123,867	4,271
ORG 3591831 CSA #9 SUNDANCE TRAIL Zn 9 TOTAL	(27,147)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	6,854	6,704	6,704	0
Fines & Penalties	15	0	0	0
Rev Use Money/Prop	2,415	0	0	0
Fund Balance	0	72,428	74,754	2,326
Total Revenue	9,284	79,132	81,458	2,326
Services & Supplies	0	76,000	76,000	0
Other Charges	801	1,035	1,035	0
Other Fin Uses	0	82	0	(82)
Intrafund Transfers	269	315	315	0
Contingency	0	1,700	4,108	2,408
Total Appropriations	1,070	79,132	81,458	2,326
ORG 3591832 CSA #9 HOLLY DRIVE Zn 11 TOTAL	(8,215)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	44,967	45,171	45,171	0
Fines & Penalties	51	0	0	0
Rev Use Money/Prop	2,209	0	0	0
Fund Balance	0	82,039	86,240	4,201
Total Revenue	47,227	127,210	131,411	4,201
Services & Supplies	140	107,193	107,193	0
Other Charges	4,755	7,322	7,322	0

Other Fin Uses	0	380	0	(380)
Intrafund Transfers	2,562	2,999	2,999	0
Contingency	0	9,316	13,897	4,581
Total Appropriations	7,457	127,210	131,411	4,201
ORG 3591833 CSA #9 TEXAS HILL Zn 12 TOTAL	(39,770)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fines & Penalties	13	0	0	0
Rev Use Money/Prop	838	0	0	0
Service Charges	7,863	7,773	7,773	0
Fund Balance	0	25,933	27,271	1,338
Total Revenue	8,714	33,706	35,044	1,338
Services & Supplies	0	27,797	27,797	0
Other Charges	1,404	2,015	2,015	0
Other Fin Uses	0	130	0	(130)
Intrafund Transfers	1,019	1,193	1,193	0
Contingency	0	2,571	4,039	1,468
Total Appropriations	2,423	33,706	35,044	1,338
ORG 3591834 CSA #9 OAKLEAF CIRCLE Zn 13 TOTAL	(6,291)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	39,210	39,210	39,210	0
Fines & Penalties	64	0	0	0
Rev Use Money/Prop	1,682	0	0	0
Fund Balance	0	36,537	41,170	4,633
Total Revenue	40,956	75,747	80,380	4,633
Services & Supplies	19,990	54,537	54,537	0
Other Charges	10,558	9,559	9,559	0
Other Fin Uses	0	805	0	(805)
Intrafund Transfers	9,268	10,846	10,846	0
Contingency	0	0	5,438	5,438
Total Appropriations	39,816	75,747	80,380	4,633
ORG 3591835 CSA #9 FERNWOOD-COTHRIN Zn 14 TOTAL	(1,140)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fines & Penalties	183	0	0	0
Rev Use Money/Prop	2,331	0	0	0

Service Charges	22,329	21,551	21,551	0
Fund Balance	0	75,288	78,817	3,529
Total Revenue	24,842	96,839	100,368	3,529
Services & Supplies	0	90,227	90,227	0
Other Charges	1,972	2,729	2,729	0
Other Fin Uses	0	193	0	(193)
Intrafund Transfers	1,085	1,271	1,271	0
Contingency	0	2,419	6,141	3,722
Total Appropriations	3,057	96,839	100,368	3,529
ORG 3591836 CSA #9 CARLSON DRIVE Zn 15 TOTAL	(21,785)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	1,406	0	0	0
Service Charges	8,711	8,711	8,711	0
Fund Balance	0	44,720	45,470	750
Total Revenue	10,117	53,431	54,181	750
Services & Supplies	500	49,930	49,930	0
Other Charges	1,155	1,401	1,401	0
Other Fin Uses	0	69	0	(69)
Intrafund Transfers	439	514	514	0
Contingency	0	1,517	2,336	819
Total Appropriations	2,093	53,431	54,181	750
ORG 3591837 CSA #9 EAST EL LARGO Zn 21 TOTAL	(8,024)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fund Balance	0	0	449	449
Total Revenue	0	0	449	449
Other Fin Uses	0	0	449	449
Total Appropriations	0	0	449	449
ORG 3591838 CSA #9 GILMORE VISTA Zn 22 TOTAL	0	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	854	0	0	0
Service Charges	5,807	5,807	5,807	0
Fund Balance	0	13,261	13,939	678
Total Revenue	6,661	19,068	19,746	678
Services & Supplies	23,950	14,076	14,076	0
Other Charges	2,232	2,512	2,512	0

Other Fin Uses	0	65	0	(65)
Intrafund Transfers	467	547	547	0
Contingency	0	1,868	2,611	743
Total Appropriations	26,649	19,068	19,746	678
ORG 3591839 CSA #9 TEGRA Zn 23 TOTAL	19,987	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	1,018	0	0	0
Service Charges	24,152	24,152	24,152	0
Fund Balance	0	27,328	30,255	2,927
Total Revenue	25,170	51,480	54,407	2,927
Services & Supplies	16,208	38,300	38,300	0
Other Charges	4,658	6,322	6,322	0
Other Fin Uses	0	240	0	(240)
Intrafund Transfers	1,831	2,143	2,143	0
Contingency	0	4,475	7,642	3,167
Total Appropriations	22,697	51,480	54,407	2,927
ORG 3591840 CSA #9 WALNUT DRIVE Zn 24 TOTAL	(2,473)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	31,434	41,909	41,909	0
Fines & Penalties	20	0	0	0
Rev Use Money/Prop	953	0	0	0
Fund Balance	0	35,789	35,162	(627)
Total Revenue	32,407	77,698	77,071	(627)
Services & Supplies	3,179	65,117	65,117	0
Other Charges	4,746	4,582	4,582	0
Other Fin Uses	0	305	0	(305)
Intrafund Transfers	2,204	2,579	2,579	0
Contingency	0	5,115	4,793	(322)
Total Appropriations	10,129	77,698	77,071	(627)
ORG 3591841 CSA #9 MEADOWVIEW ACRES Zn 25 TOTAL	(22,277)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	1,929	1,929	1,929	0
Rev Use Money/Prop	870	0	0	0
Fund Balance	0	24,869	26,028	1,159

Total Revenue	2,799	26,798	27,957	1,159
Services & Supplies	0	23,818	23,818	0
Other Charges	536	1,125	1,125	0
Other Fin Uses	0	42	0	(42)
Intrafund Transfers	316	370	370	0
Contingency	0	1,443	2,644	1,201
Total Appropriations	853	26,798	27,957	1,159
ORG 3591842 CSA #9 DOLLY VARDEN LANE Zn 26 TOTAL	(1,946)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fines & Penalties	13	0	0	0
Rev Use Money/Prop	1,043	0	0	0
Service Charges	893	2,282	2,282	0
Fund Balance	0	31,331	31,022	(309)
Total Revenue	1,949	33,613	33,304	(309)
Services & Supplies	0	31,362	31,362	0
Other Charges	203	534	534	0
Other Fin Uses	0	21	0	(21)
Intrafund Transfers	146	172	172	0
Contingency	0	1,524	1,236	(288)
Total Appropriations	349	33,613	33,304	(309)
ORG 3591843 CSA #9 CREEKSIDE DRIVE Zn 27 TOTAL	(1,599)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	20,073	20,073	20,073	0
Rev Use Money/Prop	1,523	0	0	0
Fund Balance	0	53,193	55,469	2,276
Total Revenue	21,596	73,266	75,542	2,276
Services & Supplies	0	68,207	68,207	0
Other Charges	1,255	1,578	1,578	0
Other Fin Uses	0	138	0	(138)
Intrafund Transfers	925	1,083	1,083	0
Contingency	0	2,260	4,674	2,414
Total Appropriations	2,180	73,266	75,542	2,276
ORG 3591844 CSA #9 PINEOAKIO Zn 29 TOTAL	(19,417)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	23,477	21,977	21,977	0

Fines & Penalties	834	0	0	0
Rev Use Money/Prop	2,009	0	0	0
Fund Balance	0	64,837	70,702	5,865
Total Revenue	26,321	86,814	92,679	5,865
Services & Supplies	405	74,677	74,677	0
Other Charges	4,020	8,075	8,075	0
Other Fin Uses	0	192	0	(192)
Intrafund Transfers	944	1,105	1,105	0
Contingency	0	2,765	8,822	6,057
Total Appropriations	5,369	86,814	92,679	5,865
ORG 3591845 CSA #9 LYNX TRAIL Zn 30 TOTAL	(20,951)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	24,131	24,006	24,006	0
Fines & Penalties	18	0	0	0
Rev Use Money/Prop	1,240	0	0	0
Fund Balance	0	32,601	34,524	1,923
Total Revenue	25,389	56,607	58,530	1,923
Services & Supplies	33,602	46,000	46,000	0
Other Charges	2,770	3,816	3,816	0
Other Fin Uses	0	261	0	(261)
Intrafund Transfers	1,836	2,149	2,149	0
Contingency	0	4,381	6,565	2,184
Total Appropriations	38,208	56,607	58,530	1,923
ORG 3591846 CSA #9 MANY OAKS LANE Zn 32 TOTAL	12,819	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	15,279	15,077	15,077	0
Fines & Penalties	85	0	0	0
Rev Use Money/Prop	3,410	0	0	0
Fund Balance	0	95,129	108,378	13,249
Total Revenue	18,774	110,206	123,455	13,249
Services & Supplies	0	103,925	103,925	0
Other Charges	2,353	2,435	2,435	0
Other Fin Uses	0	155	0	(155)
Intrafund Transfers	708	829	829	0
Contingency	0	2,862	16,266	13,404
Total Appropriations	3,061	110,206	123,455	13,249
ORG 3591847 CSA #9 PILOT VIEW DRIVE Zn 35 TOTAL	(15,713)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fines & Penalties	103	0	0	0
Rev Use Money/Prop	1,176	0	0	0
Service Charges	5,742	5,604	5,604	0
Fund Balance	0	34,068	37,397	3,329
Total Revenue	7,020	39,672	43,001	3,329
Services & Supplies	0	35,191	35,191	0
Other Charges	714	1,972	1,972	0
Other Fin Uses	0	61	0	(61)
Intrafund Transfers	448	525	525	0
Contingency	0	1,923	5,313	3,390
Total Appropriations	1,162	39,672	43,001	3,329
ORG 3591848 CSA #9 GREENSPRINGS Zn 37 TOTAL	(5,858)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	11,229	11,379	11,379	0
Rev Use Money/Prop	526	0	0	0
Fund Balance	0	11,674	17,752	6,078
Total Revenue	11,755	23,053	29,131	6,078
Services & Supplies	4,500	21,109	21,109	0
Other Charges	755	1,146	1,146	0
Other Fin Uses	0	53	0	(53)
Intrafund Transfers	316	370	370	0
Contingency	0	375	6,506	6,131
Total Appropriations	5,571	23,053	29,131	6,078
ORG 3591849 CSA #9 KING OF THE MTN Zn 38 TOTAL	(6,185)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	227	0	0	0
Service Charges	5,840	5,840	5,840	0
Fund Balance	0	8,307	8,834	527
Total Revenue	6,067	14,147	14,674	527
Services & Supplies	0	10,900	10,900	0
Other Charges	585	1,092	1,092	0
Other Fin Uses	0	54	0	(54)
Intrafund Transfers	524	613	613	0
Contingency	0	1,488	2,069	581
Total Appropriations	1,108	14,147	14,674	527

ORG 3591850 CSA #9 RANDOLPH CANYON Zn 39 TOTAL	(4,959)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	18,528	18,528	18,528	0
Fines & Penalties	123	0	0	0
Rev Use Money/Prop	1,151	0	0	0
Fund Balance	0	36,979	39,967	2,988
Total Revenue	19,802	55,507	58,495	2,988
Services & Supplies	17,800	49,000	49,000	0
Other Charges	1,589	3,662	3,662	0
Other Fin Uses	0	106	0	(106)
Intrafund Transfers	425	498	498	0
Contingency	0	2,241	5,335	3,094
Total Appropriations	19,814	55,507	58,495	2,988
ORG 3591851 CSA #9 ROLLING RANCH Zn 40 TOTAL	12	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	6,438	6,438	6,438	0
Rev Use Money/Prop	399	0	0	0
Fund Balance	0	12,108	13,856	1,748
Total Revenue	6,837	18,546	20,294	1,748
Services & Supplies	1,912	14,075	14,075	0
Other Charges	1,089	2,648	2,648	0
Other Fin Uses	0	38	0	(38)
Intrafund Transfers	66	78	78	0
Contingency	0	1,707	3,493	1,786
Total Appropriations	3,068	18,546	20,294	1,748
ORG 3591852 CSA #9 BLANCHARD ESTATES Zn 45 TOTAL	(3,769)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fines & Penalties	18	0	0	0
Rev Use Money/Prop	2,271	0	0	0
Service Charges	24,921	25,609	25,609	0
Fund Balance	0	67,856	67,914	58
Total Revenue	27,210	93,465	93,523	58
Services & Supplies	7,885	34,905	34,905	0
Other Charges	3,724	4,652	4,652	0

Other Fin Uses	0	318	0	(318)
Intrafund Transfers	3,067	3,590	3,590	0
Contingency	0	50,000	50,376	376
Total Appropriations	14,676	93,465	93,523	58
ORG 3591853 CSA #9 RIVER PINES EST Zn 46 TOTAL	(12,534)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	2,223	0	0	0
Service Charges	6,346	6,346	6,346	0
Fund Balance	0	66,736	68,008	1,272
Total Revenue	8,569	73,082	74,354	1,272
Services & Supplies	0	68,300	68,300	0
Other Charges	1,604	939	939	0
Other Fin Uses	0	65	0	(65)
Intrafund Transfers	307	359	359	0
Contingency	0	3,419	4,756	1,337
Total Appropriations	1,911	73,082	74,354	1,272
ORG 3591854 CSA #9 RANCHO PONDEROSA Zn 54 TOTAL	(6,658)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	1,644	1,644	1,644	0
Rev Use Money/Prop	408	0	0	0
Fund Balance	0	12,183	12,832	649
Total Revenue	2,052	13,827	14,476	649
Services & Supplies	0	11,720	11,720	0
Other Charges	261	771	771	0
Other Fin Uses	0	18	0	(18)
Intrafund Transfers	118	139	139	0
Contingency	0	1,179	1,846	667
Total Appropriations	379	13,827	14,476	649
ORG 3591855 CSA #9 NANCE DRIVE Zn 56 TOTAL	(1,673)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	7,870	0	0	0
Service Charges	25,849	25,849	25,849	0
Fund Balance	0	159,330	165,975	6,645
Total Revenue	33,719	185,179	191,824	6,645

Services & Supplies	0	174,451	174,451	0
Other Charges	3,210	4,193	4,193	0
Other Fin Uses	0	245	0	(245)
Intrafund Transfers	1,364	1,596	1,596	0
Contingency	0	4,694	11,584	6,890
Total Appropriations	4,573	185,179	191,824	6,645
ORG 3591857 CSA #9 GREEN VALLEY OAKS Zn 69 TOTAL	(29,145)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	10,940	10,940	10,940	0
Rev Use Money/Prop	1,329	0	0	0
Fund Balance	0	44,042	45,255	1,213
Total Revenue	12,269	54,982	56,195	1,213
Services & Supplies	360	50,892	50,892	0
Other Charges	945	1,665	1,665	0
Other Fin Uses	0	80	0	(80)
Intrafund Transfers	378	442	442	0
Contingency	0	1,903	3,196	1,293
Total Appropriations	1,682	54,982	56,195	1,213
ORG 3591858 CSA #9 MAVERICK Zn 88 TOTAL	(10,587)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	4,739	4,598	4,598	0
Fines & Penalties	45	0	0	0
Rev Use Money/Prop	889	0	0	0
IG Rev - State	13	0	0	0
Fund Balance	0	27,334	28,681	1,347
Total Revenue	5,685	31,932	33,279	1,347
Services & Supplies	0	29,150	29,150	0
Other Charges	438	983	983	0
Other Fin Uses	0	33	0	(33)
Intrafund Transfers	236	277	277	0
Contingency	0	1,489	2,869	1,380
Total Appropriations	674	31,932	33,279	1,347
ORG 3591859 CSA #9 SHADOW LANE Zn 98101 TOTAL	(5,011)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	2,521	750	750	0

Service Charges	5,728	5,728	5,728	0
Fund Balance	0	47,590	50,064	2,474
Total Revenue	8,249	54,068	56,542	2,474
Services & Supplies	110	25,500	25,500	0
Other Charges	2,722	3,648	3,648	0
Other Fin Uses	0	186	0	(186)
Intrafund Transfers	172	181	181	0
Contingency	0	22,744	25,404	2,660
Reserves Budgetary	0	1,809	1,809	0
Total Appropriations	3,003	54,068	56,542	2,474
ORG 3592890 CSA #9 CREEKSIDE Zn 28 TOTAL	(5,246)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fines & Penalties	7	0	0	0
Rev Use Money/Prop	4,679	1,500	1,500	0
Service Charges	5,272	5,279	5,279	0
Fund Balance	0	105,605	110,328	4,723
Total Revenue	9,959	112,384	117,107	4,723
Services & Supplies	46	50,250	50,250	0
Other Charges	2,325	3,898	3,898	0
Other Fin Uses	0	186	0	(186)
Intrafund Transfers	158	175	175	0
Contingency	0	27,875	32,784	4,909
Reserves Budgetary	0	30,000	30,000	0
Total Appropriations	2,528	112,384	117,107	4,723
ORG 3592891 CSA #9 STONEGATE VILLAGE Zn 31 TOTAL	(7,430)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fines & Penalties	29	0	0	0
Rev Use Money/Prop	3,188	850	850	0
Service Charges	3,512	3,424	3,424	0
Fund Balance	0	71,051	74,590	3,539
Total Revenue	6,729	75,325	78,864	3,539
Services & Supplies	50	45,200	45,200	0
Other Charges	2,289	3,498	3,498	0
Other Fin Uses	0	186	0	(186)
Intrafund Transfers	102	111	111	0
Contingency	0	18,830	22,555	3,725
Reserves Budgetary	0	7,500	7,500	0
Total Appropriations	2,441	75,325	78,864	3,539

ORG 3592892 CSA #9 LA CRESTA Zn 42 TOTAL	(4,288)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fines & Penalties	23	0	0	0
Rev Use Money/Prop	4,532	850	850	0
Service Charges	13,089	13,076	13,076	0
Fund Balance	0	67,587	75,275	7,688
Total Revenue	17,643	81,513	89,201	7,688
Services & Supplies	1,123	41,500	41,500	0
Other Charges	7,728	10,498	10,498	0
Other Fin Uses	0	186	0	(186)
Intrafund Transfers	392	411	411	0
Contingency	0	20,698	28,572	7,874
Reserves Budgetary	0	8,220	8,220	0
Total Appropriations	9,243	81,513	89,201	7,688

ORG 3592893 CSA #9 BAR J RANCH Zn 43 TOTAL	(8,400)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fines & Penalties	12	0	0	0
Rev Use Money/Prop	8,957	3,000	3,000	0
Service Charges	7,746	7,756	7,756	0
Fund Balance	0	213,132	221,315	8,183
Total Revenue	16,715	223,888	232,071	8,183
Services & Supplies	61	75,250	75,250	0
Other Charges	2,126	4,398	4,398	0
Other Fin Uses	0	186	0	(186)
Intrafund Transfers	234	248	248	0
Contingency	0	103,806	112,175	8,369
Reserves Budgetary	0	40,000	40,000	0
Total Appropriations	2,421	223,888	232,071	8,183

ORG 3592894 CSA #9 WATERFORD Zn 44 TOTAL	(14,294)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	3,445	850	850	0
Service Charges	2,758	2,783	2,783	0
Fund Balance	0	77,716	82,494	4,778
Total Revenue	6,202	81,349	86,127	4,778

Services & Supplies	0	45,200	45,200	0
Other Charges	1,760	4,098	4,098	0
Other Fin Uses	0	186	0	(186)
Intrafund Transfers	83	92	92	0
Contingency	0	23,273	28,237	4,964
Reserves Budgetary	0	8,500	8,500	0
Total Appropriations	1,843	81,349	86,127	4,778
ORG 3592895 CSA #9 PARKVIEW HEIGHTS Zn 48 TOTAL	(4,359)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fines & Penalties	7	0	0	0
Rev Use Money/Prop	3,426	500	500	0
Service Charges	3,452	3,452	3,452	0
Fund Balance	0	32,017	36,733	4,716
Total Revenue	6,886	35,969	40,685	4,716
Services & Supplies	28	20,150	20,150	0
Other Charges	2,126	4,198	4,198	0
Other Fin Uses	0	186	0	(186)
Intrafund Transfers	105	111	111	0
Contingency	0	7,829	12,731	4,902
Reserves Budgetary	0	3,495	3,495	0
Total Appropriations	2,259	35,969	40,685	4,716
ORG 3592896 CSA #9 STONERIDGE VLLGE Zn 50 TOTAL	(4,627)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	4,045	850	850	0
Service Charges	4,998	5,118	5,118	0
Fund Balance	0	85,914	90,956	5,042
Total Revenue	9,044	91,882	96,924	5,042
Services & Supplies	0	40,500	40,500	0
Other Charges	1,729	4,098	4,098	0
Other Fin Uses	0	186	0	(186)
Intrafund Transfers	156	162	162	0
Contingency	0	36,936	42,164	5,228
Reserves Budgetary	0	10,000	10,000	0
Total Appropriations	1,885	91,882	96,924	5,042
ORG 3592897 CSA #9 RIDGEVIEW ESTATES Zn 51 TOTAL	(7,158)	0	0	0

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2026-27

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fines & Penalties	2	0	0	0
Rev Use Money/Prop	1,774	0	0	0
Service Charges	7,338	7,394	7,394	0
Fund Balance	0	7,000	10,240	3,240
Total Revenue	9,113	14,394	17,634	3,240
Services & Supplies	0	4,431	4,431	0
Other Charges	3,687	5,598	5,598	0
Other Fin Uses	0	186	0	(186)
Intrafund Transfers	220	233	233	0
Contingency	0	0	3,426	3,426
Reserves Budgetary	0	3,946	3,946	0
Total Appropriations	3,907	14,394	17,634	3,240
ORG 3592898 CSA #9 CRESCENT RIDGE Zn 52 TOTAL	(5,206)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	4,226	1,000	1,000	0
Service Charges	4,015	4,085	4,085	0
Fund Balance	0	60,933	64,820	3,887
Total Revenue	8,241	66,018	69,905	3,887
Services & Supplies	23	25,150	25,150	0
Other Charges	1,994	3,198	3,198	0
Other Fin Uses	0	186	0	(186)
Intrafund Transfers	123	134	134	0
Contingency	0	28,545	32,618	4,073
Reserves Budgetary	0	8,805	8,805	0
Total Appropriations	2,141	66,018	69,905	3,887
ORG 3592899 CSA #9 GREENVALLEY HILLS Zn 53 TOTAL	(6,101)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	27	7	7	0
Fund Balance	0	807	825	18
Total Revenue	27	814	832	18
Services & Supplies	0	806	806	0
Intrafund Transfers	5	8	8	0
Contingency	0	0	18	18
Total Appropriations	5	814	832	18
ORG 3592900 CSA #9 VILLAGE CENTER Zn 55 TOTAL	(23)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	4,218	1,000	1,000	0
Service Charges	3,901	3,901	3,901	0
Fund Balance	0	98,684	103,076	4,392
Total Revenue	8,118	103,585	107,977	4,392
Services & Supplies	15	35,250	35,250	0
Other Charges	1,862	3,198	3,198	0
Other Fin Uses	0	186	0	(186)
Intrafund Transfers	117	125	125	0
Contingency	0	54,826	59,404	4,578
Reserves Budgetary	0	10,000	10,000	0
Total Appropriations	1,994	103,585	107,977	4,392
ORG 3592901 CSA #9 WINTERHAVEN Zn 58 TOTAL	(6,124)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fines & Penalties	2	0	0	0
Rev Use Money/Prop	3,701	850	850	0
Service Charges	4,221	4,214	4,214	0
Fund Balance	0	62,775	66,696	3,921
Total Revenue	7,924	67,839	71,760	3,921
Services & Supplies	55	25,200	25,200	0
Other Charges	2,126	3,548	3,548	0
Other Fin Uses	0	186	0	(186)
Intrafund Transfers	126	140	140	0
Contingency	0	30,686	34,793	4,107
Reserves Budgetary	0	8,079	8,079	0
Total Appropriations	2,308	67,839	71,760	3,921
ORG 3592902 CSA #9 FAIRCHILD VILLAGE Zn 59 TOTAL	(5,616)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	1	0	0	0
Fund Balance	0	17	18	1
Total Revenue	1	17	18	1
Contingency	0	17	18	1
Total Appropriations	0	17	18	1
ORG 3592903 CSA #9 BASS LAKE VILLAGE Zn 61 TOTAL	(1)	0	0	0

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2026-27

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fines & Penalties	4	0	0	0
Rev Use Money/Prop	1,316	400	400	0
Service Charges	3,118	3,206	3,206	0
Fund Balance	0	15,241	18,103	2,862
Total Revenue	4,438	18,847	21,709	2,862
Services & Supplies	0	9,200	9,200	0
Other Charges	1,729	3,798	3,798	0
Other Fin Uses	0	186	0	(186)
Intrafund Transfers	93	103	103	0
Contingency	0	3,530	6,578	3,048
Reserves Budgetary	0	2,030	2,030	0
Total Appropriations	1,822	18,847	21,709	2,862
ORG 3592904 CSA #9 SOUTHPOINTE Zn 62 TOTAL	(2,616)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fines & Penalties	125	0	0	0
Rev Use Money/Prop	1,029	500	500	0
Service Charges	2,592	2,292	2,292	0
Fund Balance	0	15,512	18,315	2,803
Total Revenue	3,746	18,304	21,107	2,803
Services & Supplies	35	10,125	10,125	0
Other Charges	1,994	3,648	3,648	0
Other Fin Uses	0	186	0	(186)
Intrafund Transfers	62	75	75	0
Contingency	0	3,526	6,515	2,989
Reserves Budgetary	0	744	744	0
Total Appropriations	2,091	18,304	21,107	2,803
ORG 3592905 CSA #9 MARINA HILLS Zn 63 TOTAL	(1,655)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	10,824	5,000	5,000	0
Service Charges	9,939	10,036	10,036	0
Fund Balance	0	234,870	241,548	6,678
Total Revenue	20,763	249,906	256,584	6,678
Services & Supplies	35	50,200	50,200	0
Other Charges	2,325	3,598	3,598	0
Other Fin Uses	0	186	0	(186)
Intrafund Transfers	299	311	311	0

Contingency	0	175,611	182,475	6,864
Reserves Budgetary	0	20,000	20,000	0
Total Appropriations	2,659	249,906	256,584	6,678
ORG 3592906 CSA #9 MARINA WOODS Zn 65 TOTAL	(18,104)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fines & Penalties	24	0	0	0
Rev Use Money/Prop	8,568	3,000	3,000	0
Service Charges	9,755	9,807	9,807	0
Fund Balance	0	199,937	209,463	9,526
Total Revenue	18,347	212,744	222,270	9,526
Services & Supplies	0	55,200	55,200	0
Other Charges	1,729	5,598	5,598	0
Other Fin Uses	0	186	0	(186)
Intrafund Transfers	288	305	305	0
Contingency	0	131,455	141,167	9,712
Reserves Budgetary	0	20,000	20,000	0
Total Appropriations	2,017	212,744	222,270	9,526
ORG 3592907 CSA #9 SUMMIT Zn 66 TOTAL	(16,329)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fines & Penalties	8	0	0	0
Rev Use Money/Prop	4,830	500	500	0
Service Charges	7,603	7,603	7,603	0
Fund Balance	0	28,898	33,887	4,989
Total Revenue	12,441	37,001	41,990	4,989
Services & Supplies	203	13,300	13,300	0
Other Charges	2,801	4,298	4,298	0
Other Fin Uses	0	186	0	(186)
Intrafund Transfers	228	235	235	0
Contingency	0	7,636	12,811	5,175
Reserves Budgetary	0	11,346	11,346	0
Total Appropriations	3,231	37,001	41,990	4,989
ORG 3592908 CSA #9 CROWN VALLEY Zn 98367 TOTAL	(9,210)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	8,959	8,959	8,959	0
Rev Use Money/Prop	7,302	2,500	2,500	0

Fund Balance	0	83,922	90,322	6,400
Total Revenue	16,261	95,381	101,781	6,400
Services & Supplies	47	45,250	45,250	0
Other Charges	2,325	3,648	3,648	0
Other Fin Uses	0	186	0	(186)
Intrafund Transfers	271	276	276	0
Contingency	0	34,768	41,354	6,586
Reserves Budgetary	0	11,253	11,253	0
Total Appropriations	2,643	95,381	101,781	6,400
ORG 3592909 CSA #9 FRANCISCO OAKS Zn 98368 TOTAL	(13,618)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	4,691	1,500	1,500	0
Service Charges	5,569	5,629	5,629	0
Fund Balance	0	64,056	68,084	4,028
Total Revenue	10,260	71,185	75,213	4,028
Services & Supplies	40	30,200	30,200	0
Other Charges	2,126	3,448	3,448	0
Other Fin Uses	0	186	0	(186)
Intrafund Transfers	169	178	178	0
Contingency	0	28,941	33,155	4,214
Reserves Budgetary	0	8,232	8,232	0
Total Appropriations	2,335	71,185	75,213	4,028
ORG 3592910 CSA #9 EASTWOOD PARK Zn 71 TOTAL	(7,925)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	50	25	25	0
Fund Balance	0	810	719	(91)
Total Revenue	50	835	744	(91)
Services & Supplies	0	775	684	(91)
Reserves Budgetary	0	60	60	0
Total Appropriations	0	835	744	(91)
ORG 3592911 CSA #9 OAK TREE MEADOWS Zn 73 TOTAL	(50)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fines & Penalties	16	0	0	0
Rev Use Money/Prop	1,318	300	300	0
Service Charges	3,295	3,210	3,210	0

Fund Balance	0	9,429	11,182	1,753
Total Revenue	4,630	12,939	14,692	1,753
Services & Supplies	63	4,700	4,700	0
Other Charges	2,523	3,398	3,398	0
Other Fin Uses	0	186	0	(186)
Intrafund Transfers	96	102	102	0
Contingency	0	3,484	5,423	1,939
Reserves Budgetary	0	1,069	1,069	0
Total Appropriations	2,682	12,939	14,692	1,753
ORG 3592912 CSA #9 LONG VIEW ESTATES Zn 76 TOTAL	(1,947)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	90	25	25	0
Service Charges	48	0	0	0
Fund Balance	0	1,895	1,956	61
Total Revenue	138	1,920	1,981	61
Services & Supplies	0	500	500	0
Intrafund Transfers	0	6	6	0
Contingency	0	1,234	1,295	61
Reserves Budgetary	0	180	180	0
Total Appropriations	0	1,920	1,981	61
ORG 3592913 CSA #9 SIERRA SUNRISE Zn 77 TOTAL	(138)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	84	0	0	0
Service Charges	840	0	0	0
Fund Balance	0	0	1,204	1,204
Total Revenue	924	0	1,204	1,204
Services & Supplies	363	0	0	0
Other Charges	1,144	0	0	0
Other Fin Uses	0	0	1,204	1,204
Intrafund Transfers	25	0	0	0
Total Appropriations	1,532	0	1,204	1,204
ORG 3592914 CSA #9 SUNDOWN ESTATES Zn 78 TOTAL	609	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fines & Penalties	34	0	0	0
Rev Use Money/Prop	307	0	0	0

Service Charges	1,214	0	0	0
Fund Balance	0	0	1,833	1,833
Total Revenue	1,555	0	1,833	1,833
Services & Supplies	396	0	0	0
Other Charges	1,144	0	0	0
Other Fin Uses	0	0	1,833	1,833
Intrafund Transfers	28	0	0	0
Total Appropriations	1,568	0	1,833	1,833
ORG 3592915 CSA #9 CAVALRY MEADOWS Zn 79 TOTAL	13	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	889	250	250	0
Service Charges	2,535	2,535	2,535	0
Fund Balance	0	8,423	10,735	2,312
Total Revenue	3,425	11,208	13,520	2,312
Services & Supplies	70	5,200	5,200	0
Other Charges	2,846	3,398	3,398	0
Other Fin Uses	0	186	0	(186)
Intrafund Transfers	76	83	83	0
Contingency	0	1,261	3,759	2,498
Reserves Budgetary	0	1,080	1,080	0
Total Appropriations	2,993	11,208	13,520	2,312
ORG 3592917 CSA #9 CREEKSIDE GREENS Zn 89 TOTAL	(432)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	18,261	18,161	18,161	0
Fines & Penalties	13	0	0	0
Rev Use Money/Prop	14,621	3,500	3,500	0
Fund Balance	0	166,942	180,791	13,849
Total Revenue	32,895	188,603	202,452	13,849
Services & Supplies	76	45,500	45,500	0
Other Charges	3,459	4,098	4,098	0
Other Fin Uses	0	186	0	(186)
Intrafund Transfers	545	552	552	0
Contingency	0	115,413	129,448	14,035
Reserves Budgetary	0	22,854	22,854	0
Total Appropriations	4,080	188,603	202,452	13,849
ORG 3592918 CSA #9 CAMERON RIDGE Zn 82 TOTAL	(28,814)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	2	0	0	0
Fund Balance	0	56	57	1
Total Revenue	2	56	57	1
Contingency	0	56	57	1
Total Appropriations	0	56	57	1
ORG 3592919 CSA #9 HIGHLAND HILLS Zn 83 TOTAL	(2)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	32,791	33,691	33,691	0
Fines & Penalties	25	0	0	0
Rev Use Money/Prop	30,166	5,000	5,000	0
Fund Balance	0	470,462	492,487	22,025
Total Revenue	62,981	509,153	531,178	22,025
Services & Supplies	108	95,500	95,500	0
Other Charges	2,572	4,198	4,198	0
Other Fin Uses	0	186	0	(186)
Intrafund Transfers	975	1,020	1,020	0
Contingency	0	372,840	395,051	22,211
Reserves Budgetary	0	35,409	35,409	0
Total Appropriations	3,655	509,153	531,178	22,025
ORG 3592920 CSA #9 CAMBRIDGE OAKS Zn 91 TOTAL	(59,326)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	23,735	23,735	23,735	0
Rev Use Money/Prop	18,294	3,000	3,000	0
Fund Balance	0	162,611	179,764	17,153
Total Revenue	42,029	189,346	206,499	17,153
Services & Supplies	204	67,500	67,500	0
Other Charges	5,280	6,198	6,198	0
Other Fin Uses	0	186	0	(186)
Intrafund Transfers	712	720	720	0
Contingency	0	74,338	91,677	17,339
Reserves Budgetary	0	40,404	40,404	0
Total Appropriations	6,195	189,346	206,499	17,153
ORG 3592921 CSA #9 CAMERON VALLEY Zn 92 TOTAL	(35,834)	0	0	0

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2026-27

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	2,838	2,838	2,838	0
Rev Use Money/Prop	2,237	500	500	0
Fund Balance	0	49,914	53,764	3,850
Total Revenue	5,075	53,252	57,102	3,850
Services & Supplies	0	30,150	30,150	0
Other Charges	1,729	3,098	3,098	0
Other Fin Uses	0	186	0	(186)
Intrafund Transfers	85	90	90	0
Contingency	0	18,762	22,798	4,036
Reserves Budgetary	0	966	966	0
Total Appropriations	1,815	53,252	57,102	3,850
ORG 3592922 CSA #9 WOODLEIGH HEIGHTS Zn 94 TOTAL	(3,261)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	4,442	4,554	4,554	0
Rev Use Money/Prop	3,160	1,000	1,000	0
Fund Balance	0	29,790	33,194	3,404
Total Revenue	7,601	35,344	38,748	3,404
Services & Supplies	11	20,200	20,200	0
Other Charges	2,012	3,298	3,298	0
Other Fin Uses	0	186	0	(186)
Intrafund Transfers	137	142	142	0
Contingency	0	2,734	6,324	3,590
Reserves Budgetary	0	8,784	8,784	0
Total Appropriations	2,159	35,344	38,748	3,404
ORG 3592923 CSA #9 THE PLATEAU Zn 95 TOTAL	(5,442)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	1,866	1,866	1,866	0
Rev Use Money/Prop	1,204	400	400	0
Fund Balance	0	12,256	14,909	2,653
Total Revenue	3,070	14,522	17,175	2,653
Services & Supplies	0	7,600	7,600	0
Other Charges	1,729	3,398	3,398	0
Other Fin Uses	0	186	0	(186)
Intrafund Transfers	56	61	61	0
Contingency	0	1,591	4,430	2,839

Reserves Budgetary	0	1,686	1,686	0
Total Appropriations	1,785	14,522	17,175	2,653
ORG 3592924 CSA #9 TWIN CANYON EST Zn 96 TOTAL	(1,284)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	22,264	22,014	22,014	0
Fines & Penalties	40	0	0	0
Rev Use Money/Prop	18,678	4,500	4,500	0
Fund Balance	0	187,675	204,322	16,647
Total Revenue	40,982	214,189	230,836	16,647
Services & Supplies	0	75,500	75,500	0
Other Charges	1,729	5,198	5,198	0
Other Fin Uses	0	186	0	(186)
Intrafund Transfers	653	668	668	0
Contingency	0	102,547	119,380	16,833
Reserves Budgetary	0	30,090	30,090	0
Total Appropriations	2,382	214,189	230,836	16,647
ORG 3592925 CSA #9 HIGHLAND VIEW Zn 97 TOTAL	(38,600)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	1,746	1,746	1,746	0
Rev Use Money/Prop	951	300	300	0
Fund Balance	0	7,744	10,071	2,327
Total Revenue	2,697	9,790	12,117	2,327
Services & Supplies	0	4,100	4,100	0
Other Charges	1,729	2,698	2,698	0
Other Fin Uses	0	186	0	(186)
Intrafund Transfers	52	58	58	0
Contingency	0	1,287	3,800	2,513
Reserves Budgetary	0	1,461	1,461	0
Total Appropriations	1,782	9,790	12,117	2,327
ORG 3592926 CSA #9 CAMINO VISTA Zn 99 TOTAL	(916)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	11,252	11,252	11,252	0
Fines & Penalties	11	0	0	0
Rev Use Money/Prop	7,090	2,500	2,500	0
Fund Balance	0	30,390	36,916	6,526

Total Revenue	18,353	44,142	50,668	6,526
Services & Supplies	0	20,200	20,200	0
Other Charges	1,729	3,698	3,698	0
Other Fin Uses	0	186	0	(186)
Intrafund Transfers	340	345	345	0
Contingency	0	8,579	15,291	6,712
Reserves Budgetary	0	11,134	11,134	0
Total Appropriations	2,069	44,142	50,668	6,526
ORG 3592927 CSA #9 HILAND VW 3B&4 Zn 98302 TOTAL	(16,284)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	14,284	14,284	14,284	0
Rev Use Money/Prop	10,867	4,000	4,000	0
Fund Balance	0	139,384	151,567	12,183
Total Revenue	25,151	157,668	169,851	12,183
Services & Supplies	0	60,500	60,500	0
Other Charges	2,696	5,198	5,198	0
Other Fin Uses	0	186	0	(186)
Intrafund Transfers	436	436	436	0
Contingency	0	76,246	88,615	12,369
Reserves Budgetary	0	15,102	15,102	0
Total Appropriations	3,132	157,668	169,851	12,183
ORG 3592928 CSA #9 HILAND VW 5&6 Zn 98303 TOTAL	(22,019)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	23,656	25,150	25,150	0
Fines & Penalties	36	0	0	0
Rev Use Money/Prop	13,199	4,500	4,500	0
Fund Balance	0	113,962	125,822	11,860
Total Revenue	36,891	143,612	155,472	11,860
Services & Supplies	0	71,000	71,000	0
Other Charges	1,850	5,998	5,998	0
Other Fin Uses	0	186	0	(186)
Intrafund Transfers	751	762	762	0
Contingency	0	37,262	49,308	12,046
Reserves Budgetary	0	28,404	28,404	0
Total Appropriations	2,601	143,612	155,472	11,860
ORG 3592929 CSA #9 RDGVW WST 1&2 Zn 98304 TOTAL	(34,290)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	23,389	23,389	23,389	0
Rev Use Money/Prop	18,563	6,000	6,000	0
Fund Balance	0	157,525	172,358	14,833
Total Revenue	41,952	186,914	201,747	14,833
Services & Supplies	0	71,000	71,000	0
Other Charges	3,487	5,198	5,198	0
Other Fin Uses	0	186	0	(186)
Intrafund Transfers	711	712	712	0
Contingency	0	52,678	67,697	15,019
Reserves Budgetary	0	57,140	57,140	0
Total Appropriations	4,199	186,914	201,747	14,833
ORG 3592930 CSA #9 BASS LK V 8-13 Zn 98305 TOTAL	(37,753)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	1,884	1,884	1,884	0
Rev Use Money/Prop	944	400	400	0
Fund Balance	0	6,988	9,407	2,419
Total Revenue	2,828	9,272	11,691	2,419
Services & Supplies	0	4,150	4,150	0
Other Charges	1,729	3,498	3,498	0
Other Fin Uses	0	186	0	(186)
Intrafund Transfers	57	62	62	0
Contingency	0	788	3,393	2,605
Reserves Budgetary	0	588	588	0
Total Appropriations	1,786	9,272	11,691	2,419
ORG 3592931 CSA #9 HILAND VLLGE 4 Zn 98306 TOTAL	(1,042)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	6,126	6,532	6,532	0
Rev Use Money/Prop	3,509	1,200	1,200	0
Fund Balance	0	32,781	36,254	3,473
Total Revenue	9,635	40,513	43,986	3,473
Services & Supplies	63	22,500	22,500	0
Other Charges	2,541	4,298	4,298	0
Other Fin Uses	0	186	0	(186)
Intrafund Transfers	217	202	202	0
Contingency	0	7,102	10,761	3,659
Reserves Budgetary	0	6,225	6,225	0

Total Appropriations	2,821	40,513	43,986	3,473
ORG 3592932 CSA #9 WATERMARK Zn 98307 TOTAL	(6,814)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	67,274	67,409	67,409	0
Rev Use Money/Prop	49,366	15,000	15,000	0
Fund Balance	0	376,514	413,945	37,431
Total Revenue	116,640	458,923	496,354	37,431
Services & Supplies	70	251,000	251,000	0
Other Charges	6,079	8,198	8,198	0
Other Fin Uses	0	186	0	(186)
Intrafund Transfers	2,016	2,016	2,016	0
Contingency	0	23,163	60,780	37,617
Reserves Budgetary	0	174,360	174,360	0
Total Appropriations	8,165	458,923	496,354	37,431
ORG 3592933 CSA #9 EUER RANCH 1-5 Zn 98308 TOTAL	(108,475)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	56,081	56,217	56,217	0
Rev Use Money/Prop	36,777	11,000	11,000	0
Fund Balance	0	367,202	387,417	20,215
Total Revenue	92,858	434,419	454,634	20,215
Services & Supplies	4,256	200,500	200,500	0
Other Charges	5,984	5,898	5,898	0
Other Fin Uses	0	186	0	(186)
Intrafund Transfers	1,672	1,672	1,672	0
Contingency	0	85,793	106,194	20,401
Reserves Budgetary	0	140,370	140,370	0
Total Appropriations	11,912	434,419	454,634	20,215
ORG 3592934 CSA #9 EUER RANCH 6&7 Zn 98309 TOTAL	(80,946)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fines & Penalties	15	0	0	0
Rev Use Money/Prop	4,544	1,200	1,200	0
Service Charges	20,274	20,244	20,244	0
Fund Balance	0	90,300	98,965	8,665
Total Revenue	24,833	111,744	120,409	8,665
Services & Supplies	43	55,500	55,500	0

Other Charges	2,541	4,898	4,898	0
Other Fin Uses	0	186	0	(186)
Intrafund Transfers	98	115	115	0
Contingency	0	36,602	45,453	8,851
Reserves Budgetary	0	14,443	14,443	0
Total Appropriations	2,682	111,744	120,409	8,665
ORG 3592935 CSA #9 CRSN CRSSNG DR Zn 98310 TOTAL	(22,151)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	(1,680)	0	0	0
Fines & Penalties	18	0	0	0
Rev Use Money/Prop	4,369	0	0	0
Fund Balance	0	0	127,879	127,879
Total Revenue	2,707	0	127,879	127,879
Other Charges	462	0	0	0
Contingency	0	0	127,879	127,879
Total Appropriations	462	0	127,879	127,879
ORG 3593960 CSA #9 GEORGETOWN CEMETRY Zn 3 TOTAL	(2,245)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	11,727	11,369	11,369	0
Fines & Penalties	113	0	0	0
Rev Use Money/Prop	122	0	0	0
Miscellaneous Rev	0	0	6,000	6,000
Fund Balance	0	366	2,342	1,976
Total Revenue	11,962	11,735	19,711	7,976
Services & Supplies	7,696	8,603	13,579	4,976
Other Charges	3,614	2,598	5,598	3,000
Other Fin Uses	0	186	0	(186)
Intrafund Transfers	325	348	348	0
Contingency	0	0	186	186
Total Appropriations	11,635	11,735	19,711	7,976
ORG 3594965 CSA #9 HIGHLAND VILLAGE Zn 7 TOTAL	(327)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fines & Penalties	23	0	0	0
Rev Use Money/Prop	1,562	0	0	0

Service Charges	3,268	0	0	0
Fund Balance	0	0	38,262	38,262
Total Revenue	4,853	0	38,262	38,262
Services & Supplies	415	0	0	0
Other Charges	3,111	0	0	0
Other Fin Uses	0	0	38,262	38,262
Intrafund Transfers	95	0	0	0
Total Appropriations	3,621	0	38,262	38,262
ORG 3594966 CSA #9 BARNETT BSNSS PRK Zn 34 TOTAL	(1,232)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	58,196	55,993	55,993	0
Fines & Penalties	32	0	0	0
Rev Use Money/Prop	35,180	15,000	15,000	0
IG Rev - State	332	0	0	0
Fund Balance	0	985,917	1,069,297	83,380
Total Revenue	93,741	1,056,910	1,140,290	83,380
Services & Supplies	10,392	80,000	80,000	0
Other Charges	1,840	3,198	3,198	0
Other Fin Uses	0	186	0	(186)
Intrafund Transfers	1,623	1,233	1,233	0
Contingency	0	972,293	1,055,859	83,566
Total Appropriations	13,855	1,056,910	1,140,290	83,380
ORG 3594967 CSA #9 DIAMOND SPRINGS Zn 49 TOTAL	(79,886)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	12,055	12,415	12,415	0
Rev Use Money/Prop	9,052	1,500	1,500	0
Fund Balance	0	49,305	62,595	13,290
Total Revenue	21,108	63,220	76,510	13,290
Services & Supplies	37,847	25,200	25,200	0
Other Charges	3,746	4,498	4,498	0
Other Fin Uses	0	186	0	(186)
Intrafund Transfers	250	250	250	0
Contingency	0	14,909	28,385	13,476
Reserves Budgetary	0	18,177	18,177	0
Total Appropriations	41,843	63,220	76,510	13,290
ORG 3595970 CSA #9 EASTWOOD PRK 5 Zn 98601 TOTAL	20,735	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	24,233	24,145	24,145	0
Fines & Penalties	26	0	0	0
Rev Use Money/Prop	8,862	2,000	2,000	0
Fund Balance	0	189,484	197,568	8,084
Total Revenue	33,121	215,629	223,713	8,084
Services & Supplies	66	27,000	27,000	0
Other Charges	2,938	4,598	4,598	0
Other Fin Uses	0	186	0	(186)
Intrafund Transfers	311	311	311	0
Contingency	0	4,969	13,239	8,270
Reserves Budgetary	0	178,565	178,565	0
Total Appropriations	3,314	215,629	223,713	8,084
ORG 3595971 CSA #9 PIONEER PLACE Zn 64 TOTAL	(29,807)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	14,501	14,501	14,501	0
Rev Use Money/Prop	11,400	1,500	1,500	0
Fund Balance	0	44,999	64,044	19,045
Total Revenue	25,900	61,000	80,045	19,045
Services & Supplies	35,225	39,525	39,525	0
Other Charges	17,653	4,998	4,998	0
Other Fin Uses	0	186	0	(186)
Intrafund Transfers	486	486	486	0
Contingency	0	0	19,231	19,231
Reserves Budgetary	0	15,805	15,805	0
Total Appropriations	53,364	61,000	80,045	19,045
ORG 3595972 CSA #9 BLACK OAK ESTATES Zn 70 TOTAL	27,464	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	5,511	5,511	5,511	0
Rev Use Money/Prop	3,705	0	0	0
Fund Balance	0	1,439	7,145	5,706
Total Revenue	9,216	6,950	12,656	5,706
Services & Supplies	31,141	260	260	0
Other Charges	16,604	3,198	3,198	0
Other Fin Uses	0	186	0	(186)
Intrafund Transfers	165	171	171	0

Contingency	0	0	5,892	5,892
Reserves Budgetary	0	3,135	3,135	0
Total Appropriations	47,911	6,950	12,656	5,706
ORG 3595973 CSA #9 BLK OAK EST 6 Zn 98604 TOTAL	38,695	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	5,063	5,063	5,063	0
Rev Use Money/Prop	3,047	0	0	0
Fund Balance	0	6,003	11,841	5,838
Total Revenue	8,110	11,066	16,904	5,838
Services & Supplies	44,160	3,931	3,931	0
Other Charges	3,005	4,098	4,098	0
Other Fin Uses	0	186	0	(186)
Intrafund Transfers	170	170	170	0
Contingency	0	0	6,024	6,024
Reserves Budgetary	0	2,681	2,681	0
Total Appropriations	47,335	11,066	16,904	5,838
ORG 3595974 CSA #9 DEERFIELD EST Zn 98605 TOTAL	39,225	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	42,361	43,017	43,017	0
Rev Use Money/Prop	26,522	5,000	5,000	0
Fund Balance	0	152,042	172,038	19,996
Total Revenue	68,883	200,059	220,055	19,996
Services & Supplies	86,140	50,500	50,500	0
Other Charges	13,761	5,198	5,198	0
Other Fin Uses	0	186	0	(186)
Intrafund Transfers	1,188	1,188	1,188	0
Contingency	0	75,637	95,819	20,182
Reserves Budgetary	0	67,350	67,350	0
Total Appropriations	101,088	200,059	220,055	19,996
ORG 3595975 CSA #9 HOLLOW OAK Zn 98606 TOTAL	32,205	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	28,749	29,008	29,008	0
Rev Use Money/Prop	21,835	7,000	7,000	0
Fund Balance	0	147,857	167,369	19,512
Total Revenue	50,584	183,865	203,377	19,512

Services & Supplies	74,215	45,500	45,500	0
Other Charges	13,101	4,598	4,598	0
Other Fin Uses	0	186	0	(186)
Intrafund Transfers	791	791	791	0
Contingency	0	63,934	83,632	19,698
Reserves Budgetary	0	68,856	68,856	0
Total Appropriations	88,107	183,865	203,377	19,512
ORG 3595976 CSA #9 CREEKSIDE 2&3 Zn 98608 TOTAL	37,523	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	7,930	7,930	7,930	0
Rev Use Money/Prop	4,218	500	500	0
Fund Balance	0	23,330	27,951	4,621
Total Revenue	12,148	31,760	36,381	4,621
Services & Supplies	46,795	15,250	15,250	0
Other Charges	9,623	4,198	4,198	0
Other Fin Uses	0	186	0	(186)
Intrafund Transfers	180	180	180	0
Contingency	0	5,605	10,412	4,807
Reserves Budgetary	0	6,341	6,341	0
Total Appropriations	56,598	31,760	36,381	4,621
ORG 3595977 CSA #9 HIGHLAND VW 3A Zn 98609 TOTAL	44,451	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	8,482	8,482	8,482	0
Rev Use Money/Prop	4,798	1,000	1,000	0
Fund Balance	0	43,238	54,116	10,878
Total Revenue	13,280	52,720	63,598	10,878
Services & Supplies	44,463	20,250	20,250	0
Other Charges	5,781	4,673	4,673	0
Other Fin Uses	0	186	0	(186)
Intrafund Transfers	78	78	78	0
Contingency	0	15,244	26,308	11,064
Reserves Budgetary	0	12,289	12,289	0
Total Appropriations	50,322	52,720	63,598	10,878
ORG 3595978 CSA #9 TRAVOIS Zn 98610 TOTAL	37,042	0	0	0

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2026-27

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	31,241	31,285	31,285	0
Rev Use Money/Prop	10,096	2,000	2,000	0
Fund Balance	0	62,379	93,699	31,320
Total Revenue	41,337	95,664	126,984	31,320
Services & Supplies	29	31,500	31,500	0
Other Charges	3,288	4,898	4,898	0
Other Fin Uses	0	186	0	(186)
Intrafund Transfers	319	581	581	0
Contingency	0	35,961	67,467	31,506
Reserves Budgetary	0	22,538	22,538	0
Total Appropriations	3,636	95,664	126,984	31,320
ORG 3595979 CSA #9 SILVER SPRINGS Zn 98611 TOTAL	(37,701)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	238,162	238,021	238,021	0
Fines & Penalties	356	0	0	0
Rev Use Money/Prop	120,942	30,000	30,000	0
Fund Balance	0	623,271	718,744	95,473
Total Revenue	359,460	891,292	986,765	95,473
Services & Supplies	308,577	126,500	126,500	0
Other Charges	45,710	8,498	8,498	0
Other Fin Uses	0	186	0	(186)
Intrafund Transfers	4,257	4,257	4,257	0
Contingency	0	101,851	197,510	95,659
Reserves Budgetary	0	650,000	650,000	0
Total Appropriations	358,544	891,292	986,765	95,473
ORG 3595980 CSA #9 W VALLEY VLLG Zn 98612 TOTAL	(917)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	41,218	41,368	41,368	0
Rev Use Money/Prop	604	0	0	0
Fund Balance	0	29,256	25,025	(4,231)
Total Revenue	41,823	70,624	66,393	(4,231)
Services & Supplies	23,806	62,112	57,881	(4,231)
Other Charges	2,557	3,448	3,448	0
Other Fin Uses	0	186	0	(186)
Intrafund Transfers	698	1,249	1,249	0
Contingency	0	3,629	3,815	186

Total Appropriations	27,061	70,624	66,393	(4,231)
ORG 3596990 CSA #9 EMERALD MEADOWS Zn 80 TOTAL	(14,762)	0	0	0
FUND 1359 County Service Area #9 TOTAL	(910,912)	0	0	0

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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	1,679	0	0	0
IG Rev - State	5,015	3,360	3,360	0
IG Rev - Federal	0	36,266	36,266	0
Service Charges	17,556	23,074	23,074	0
Fund Balance	0	43,036	47,522	4,486
Total Revenue	24,250	105,736	110,222	4,486
Services & Supplies	19,764	105,736	110,222	4,486
Total Appropriations	19,764	105,736	110,222	4,486
ORG 5170713 SS: CWSR CHILDRENS TRUST FUND TOTAL	(4,487)	0	0	0
FUND 1251 COUNTYWIDE SR - SOCIAL SRVS TOTAL	(4,487)	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	322,536	100,000	100,000	0
IG Rev - State	10,062,119	10,294,965	10,294,965	0

Fund Balance	0	3,000,000	4,723,874	1,723,874
Total Revenue	10,384,655	13,394,965	15,118,839	1,723,874
Other Fin Uses	10,919,047	12,994,474	12,994,474	0
Intrafund Abatement	(740,830)	(729,509)	(729,509)	0
Contingency	0	1,130,000	2,853,874	1,723,874
Total Appropriations	10,178,217	13,394,965	15,118,839	1,723,874
ORG 5180810 SS: CWSR 1991 REALIGNMENT TOTAL	(206,438)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	42,742	0	0	0
IG Rev - State	2,120,760	2,700,000	2,700,000	0
Fund Balance	0	160,210	124,596	(35,614)
Total Revenue	2,163,502	2,860,210	2,824,596	(35,614)
Other Fin Uses	2,199,116	2,700,000	2,700,000	0
Contingency	0	160,210	124,596	(35,614)
Total Appropriations	2,199,116	2,860,210	2,824,596	(35,614)
ORG 5180820 SS: CWSR CAL WORKS MOE TOTAL	35,614	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	68,902	0	0	0
IG Rev - State	3,416,729	3,381,814	3,381,814	0
Fund Balance	0	192,555	296,372	103,817
Total Revenue	3,485,631	3,574,369	3,678,186	103,817
Other Fin Uses	3,381,814	3,381,814	3,381,814	0
Contingency	0	192,555	296,372	103,817
Total Appropriations	3,381,814	3,574,369	3,678,186	103,817
ORG 5180830 SS: CWSR FAM SUPP CHILD POV TOTAL	(103,817)	0	0	0
FUND 1276 COUNTYWIDE SR - REALIGNMNT TOTAL	(274,641)	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
IG Rev - State	11,031,714	11,687,932	11,687,932	0

Fund Balance	0	9,044,308	10,728,722	1,684,414
Total Revenue	11,031,714	20,732,240	22,416,654	1,684,414
Other Fin Uses	10,348,433	11,637,932	11,637,932	0
Contingency	0	9,094,308	10,778,722	1,684,414
Total Appropriations	10,348,433	20,732,240	22,416,654	1,684,414
ORG 5180840 SS: CWSR PROTECT SERV SUBACCT TOTAL	(683,281)	0	0	0
FUND 1277 COUNTYWIDE SR - LOCAL REVENUE TOTAL	(683,281)	0	0	0

SB 163 Wraparound Special Revenue Fund

The SB 163 Wraparound Special Revenue Fund includes a residual balance from SB163 Wraparound Program participation that was discontinued in 2008. 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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	15,540	0	0	0
Fund Balance	0	247,705	308,067	60,362
Total Revenue	15,540	247,705	308,067	60,362
Services & Supplies	99,178	247,705	247,705	0
Contingency	0	0	60,362	60,362
Total Appropriations	99,178	247,705	308,067	60,362
ORG 5130320 SS: SB163 WRAPAROUND SERVICES TOTAL	83,638	0	0	0

Community Services Fund

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

The Non Grant Programs subfund includes Adult Day Services (The Club), which provides respite for caregivers and social opportunities for attendees, funded with fees and county general fund.

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

Homeless Emergency Assistance Program includes state and federal grants for the purpose of homeless prevention. Use of funds include but may not be limited to, capital improvements for the permanent navigation center, navigation center operations, case management, prevention and diversion, and assistance for persons experiencing or at risk of homelessness.

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

The Community Based Services Program subfund holds the residual fund balance from participation in the Targeted Case Management (TCM) Linkages program that was discontinued in FY 2010-11. The Center for Medicaid Services (CMS) has an outstanding open audit of this program with the Department of Health Care Services (DHCS) that dates back to FY 2003-04 through FY 2006-07. The Area Agency on Aging and the Public Guardian programs participated in TCM during the period that is being audited. The fund balance must be retained in the event that the funds are owed back once the audit has been settled. HHSA has no control over the timing or outcome of the audit, and as of FY 2024-25, the audit remains open.

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

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	(6,444)	0	0	0
Service Charges	294,072	382,800	382,800	0
Miscellaneous Rev	4,470	309,800	309,800	0
Other Fin Sources	445,303	701,875	701,875	0
Fund Balance	0	449	373	(76)
Total Revenue	737,401	1,394,924	1,394,848	(76)
Salaries & Benefits	516,728	761,706	761,706	0
Services & Supplies	75,470	134,929	134,853	(76)
Other Charges	120,698	463,459	463,459	0
Fixed Assets	0	6,000	6,000	0
Intrafund Transfers	24,581	28,830	28,830	0
Total Appropriations	737,478	1,394,924	1,394,848	(76)
ORG 5210101 CS: PROGRAMS NON GRANT TOTAL	77	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	17,183	(20,000)	(20,000)	0
Other Fin Sources	0	20,000	20,000	0
Fund Balance	0	707,129	657,129	(50,000)
Total Revenue	17,183	707,129	657,129	(50,000)
Services & Supplies	0	28,844	28,844	0
Other Charges	0	50,000	0	(50,000)

Other Fin Uses	0	628,285	628,285	0
Total Appropriations	0	707,129	657,129	(50,000)
ORG 5210110 CS: COMMUNITY SERVICES -HEAP TOTAL	(17,183)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
IG Rev - State	0	50,000	50,000	0
IG Rev - Federal	37,154	0	0	0
Fund Balance	0	327,481	245,837	(81,644)
Total Revenue	37,154	377,481	295,837	(81,644)
Services & Supplies	98,587	50,000	50,000	0
Other Charges	15,846	327,481	245,837	(81,644)
Total Appropriations	114,433	377,481	295,837	(81,644)
ORG 5210112 CS:COMMUNITY SERVICES-NPLH TOTAL	77,279	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	92,812	0	0	0
IG Rev - State	1,224,696	2,570,182	2,570,182	0
Fund Balance	0	1,574,918	552,564	(1,022,354)
Total Revenue	1,317,509	4,145,100	3,122,746	(1,022,354)
Salaries & Benefits	1,631	0	0	0
Services & Supplies	280,663	0	0	0
Other Charges	2,057,481	4,136,263	3,113,909	(1,022,354)
Fixed Assets	0	8,837	8,837	0
Intrafund Transfers	88	0	0	0
Total Appropriations	2,339,863	4,145,100	3,122,746	(1,022,354)
ORG 5210113 CS:COMMUNITY SERVICES-HHAP TOTAL	1,022,354	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	2,178	0	0	0
Fund Balance	0	21,381	17,297	(4,084)
Total Revenue	2,178	21,381	17,297	(4,084)
Salaries & Benefits	249,718	0	0	0
Services & Supplies	7,260	21,381	17,297	(4,084)
Other Charges	45,244	0	0	0
Intrafund Transfers	12,356	0	0	0
Intrafund Abatement	(308,316)	0	0	0
Total Appropriations	6,262	21,381	17,297	(4,084)

ORG 5210114 CS:COMMUNITY SERVICES-WPCP TOTAL	4,084	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
IG Rev - Federal	263,769	359,633	359,633	0
Fund Balance	0	0	2,147	2,147
Total Revenue	263,769	359,633	361,780	2,147
Salaries & Benefits	7,988	0	0	0
Services & Supplies	79	359,633	361,780	2,147
Other Charges	250,566	0	0	0
Intrafund Transfers	394	0	0	0
Total Appropriations	259,028	359,633	361,780	2,147
ORG 5210115 CS: COMMUNITY SERVICES-ESG-CV TOTAL	(4,741)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
IG Rev - State	1,443,132	1,795,436	1,795,436	0
Fund Balance	0	386,303	1,434,745	1,048,442
Total Revenue	1,443,132	2,181,739	3,230,181	1,048,442
Salaries & Benefits	278,329	0	0	0
Services & Supplies	14,097	0	0	0
Other Charges	46,888	2,181,739	3,230,181	1,048,442
Other Fin Uses	51,450	0	0	0
Intrafund Transfers	13,430	0	0	0
Total Appropriations	404,194	2,181,739	3,230,181	1,048,442
ORG 5210116 CS: COMMUNITY SERVICES-PLHA TOTAL	(1,038,938)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	7,409	1,000	1,000	0
IG Rev - Federal	1,356	20,000	20,000	0
Fund Balance	0	159,715	144,693	(15,022)
Total Revenue	8,765	180,715	165,693	(15,022)
Salaries & Benefits	12,643	65,246	65,347	101
Services & Supplies	2,874	97,325	82,202	(15,123)
Other Charges	2,680	16,817	16,817	0
Intrafund Transfers	592	1,327	1,327	0
Total Appropriations	18,788	180,715	165,693	(15,022)
ORG 5210120 CS: MAA/TCM LGA COORDINATION TOTAL	10,022	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	(58,959)	0	0	0
IG Rev - State	777,468	1,635,520	1,635,520	0
IG Rev - Federal	1,447,038	1,309,288	1,309,288	0
Service Charges	310,797	208,390	208,390	0
Miscellaneous Rev	92,451	94,700	94,700	0
Other Fin Sources	2,237,159	2,653,825	2,653,825	0
Fund Balance	0	587	500	(87)
Total Revenue	4,805,954	5,902,310	5,902,223	(87)
Salaries & Benefits	2,497,683	3,014,226	3,014,226	0
Services & Supplies	1,186,708	1,605,203	1,605,116	(87)
Other Charges	596,212	1,136,091	1,136,091	0
Fixed Assets	146,881	33,144	33,144	0
Intrafund Transfers	110,199	113,646	113,646	0
Total Appropriations	4,537,683	5,902,310	5,902,223	(87)
ORG 5210140 CS: AAA TOTAL	(268,271)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	224	1,128	1,128	0
IG Rev - State	46,543	110,000	110,000	0
Fund Balance	0	2,409	1,433	(976)
Total Revenue	46,767	113,537	112,561	(976)
Other Charges	46,543	113,537	112,561	(976)
Total Appropriations	46,543	113,537	112,561	(976)
ORG 5210180 CS: MSSP TOTAL	(224)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	5,440	2,179	2,179	0
Fund Balance	0	160,583	160,043	(540)
Total Revenue	5,440	162,762	162,222	(540)
Services & Supplies	0	162,762	162,222	(540)
Total Appropriations	0	162,762	162,222	(540)
ORG 5210190 CS: LINKAGES TOTAL	(5,440)	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	(832)	1,426	1,426	0
IG Rev - Federal	7,303,112	7,868,316	7,868,316	0
Other Gov Agency	350,469	13,000	13,000	0
Other Fin Sources	0	96,579	96,579	0
Fund Balance	0	597,894	709,211	111,317
Total Revenue	7,652,749	8,577,215	8,688,532	111,317
Salaries & Benefits	317,629	355,948	355,948	0
Services & Supplies	65,482	131,732	131,732	0
Other Charges	7,158,321	8,089,535	8,089,535	0
Contingency	0	0	111,317	111,317
Total Appropriations	7,541,432	8,577,215	8,688,532	111,317
ORG 5210150 CS: PUBLIC HOUSING AUTHORITY TOTAL	(111,317)	0	0	0

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

The mission of the In-Home Support Services (IHSS) Public Authority (PA) is to improve the availability and quality of in-home supportive services by providing IHSS recipients with access to care providers who have received the training and met the standards set by the State of California. IHSS Public Authority funding is Federal, State, and County General Fund and is ongoing in nature. The County Board of Supervisors acts as the governing body of this "Authority" and HHSA administers the program.

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	5,917	2,000	2,000	0
IG Rev - State	453,018	614,269	614,269	0
IG Rev - Federal	641,019	682,818	682,818	0
Other Fin Sources	0	96,809	96,809	0
Fund Balance	0	40,730	17,553	(23,177)
Total Revenue	1,099,953	1,436,626	1,413,449	(23,177)
Salaries & Benefits	332,921	396,061	396,061	0
Services & Supplies	42,553	83,674	83,674	0
Other Charges	741,325	956,891	933,714	(23,177)
Total Appropriations	1,116,799	1,436,626	1,413,449	(23,177)
ORG 5210160 CS: IHSS PUBLIC AUTHORITY TOTAL	16,846	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	5,787	2,735	2,735	0
Fund Balance	0	165,606	171,393	5,787
Total Revenue	5,787	168,341	174,128	5,787
Contingency	0	168,341	174,128	5,787
Total Appropriations	0	168,341	174,128	5,787
ORG 5270700 CS: RONALD NEWMAN TRUST TOTAL	(5,787)	0	0	0

Countywide Special Revenue – Realignment Fund in the Behavioral Health Division

The Countywide Special Revenue – Realignment fund in the Behavioral Health Division includes 1991 Mental Health Realignment funds from a portion of Vehicle License Fees and State Sales Tax; these funds are deposited into this account and transferred to the Mental Health operating accounts on a regular basis to fund qualifying expenditures.

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	260,561	150,000	150,000	0
IG Rev - State	2,188,987	3,135,189	3,135,189	0
Other Fin Sources	16,510	16,510	16,510	0
Fund Balance	0	4,988,683	9,250,970	4,262,287
Total Revenue	2,466,057	8,290,382	12,552,669	4,262,287
Other Fin Uses	16,510	6,766,358	6,766,358	0
Contingency	0	1,524,024	5,786,311	4,262,287
Total Appropriations	16,510	8,290,382	12,552,669	4,262,287
ORG 5380800 BH: 1991 MH REALIGNMENT TOTAL	(2,449,547)	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
IG Rev - State	2,944,441	1,994,756	1,994,756	0
Fund Balance	0	7,518,403	9,285,441	1,767,038
Total Revenue	2,944,441	9,513,159	11,280,197	1,767,038
Other Fin Uses	354,718	3,736,516	3,736,516	0
Contingency	0	5,776,643	7,543,681	1,767,038
Total Appropriations	354,718	9,513,159	11,280,197	1,767,038
ORG 5380810 BH: 2011 BH LRF TOTAL	(2,589,723)	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-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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	544,751	0	0	0
IG Rev - State	5,173,000	5,536,090	5,536,090	0
IG Rev - Federal	12,566,718	0	0	0
Service Charges	1,148,724	0	0	0
Other Fin Sources	3,091,489	0	0	0
Fund Balance	0	0	6,964,170	6,964,170
Total Revenue	22,524,683	5,536,090	12,500,260	6,964,170
Salaries & Benefits	3,967,825	2,487,270	2,488,550	1,280
Services & Supplies	1,377,945	1,301,002	1,299,722	(1,280)
Other Charges	14,979,048	2,815,834	2,815,834	0
Fixed Assets	2,924,979	0	0	0
Other Fin Uses	0	5,536,090	5,536,090	0
Intrafund Transfers	1,459,024	512,815	512,815	0
Intrafund Abatement	(6,816,935)	(7,116,921)	(7,116,921)	0
Contingency	0	0	6,964,170	6,964,170
Total Appropriations	17,891,887	5,536,090	12,500,260	6,964,170
ORG 5310100 BH: MENTAL HEALTH TRADITIONAL TOTAL	(4,632,796)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	137,346	450,000	450,000	0
IG Rev - State	14,909,467	18,836,585	18,836,585	0
IG Rev - Federal	12,510,088	21,359,941	21,359,941	0
Service Charges	43,923	1,075,000	1,075,000	0
Miscellaneous Rev	450,284	55,000	55,000	0
Other Fin Sources	0	13,842,448	13,842,448	0
Fund Balance	0	12,554,292	8,970,068	(3,584,224)
Total Revenue	28,051,108	68,173,266	64,589,042	(3,584,224)
Salaries & Benefits	6,849,323	13,079,711	13,078,371	(1,340)
Services & Supplies	1,845,800	5,443,767	5,445,107	1,340
Other Charges	19,928,652	35,056,534	35,056,534	0
Fixed Assets	0	40,000	40,000	0
Other Fin Uses	85,895	1,080,000	1,080,000	0
Intrafund Transfers	5,695,860	5,786,245	5,786,245	0
Intrafund Abatement	(914,058)	0	0	0
Contingency	0	7,687,009	4,102,785	(3,584,224)
Total Appropriations	33,491,472	68,173,266	64,589,042	(3,584,224)

ORG 5310150 BH: MENTAL HEALTH MHSA TOTAL	5,440,364	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	7,740	(70,000)	(70,000)	0
IG Rev - State	1,313,246	1,461,000	1,461,000	0
IG Rev - Federal	5,409,598	5,982,088	5,982,088	0
Miscellaneous Rev	228	25,000	25,000	0
Other Fin Sources	354,718	2,196,516	2,196,516	0
Fund Balance	0	813,384	785,253	(28,131)
Total Revenue	7,085,529	10,407,988	10,379,857	(28,131)
Salaries & Benefits	2,058,248	2,742,744	2,742,807	63
Services & Supplies	66,866	116,943	116,880	(63)
Other Charges	4,168,010	4,291,777	4,291,777	0
Intrafund Transfers	868,909	1,137,336	1,137,336	0
Intrafund Abatement	(48,373)	(384,688)	(384,686)	2
Contingency	0	2,503,876	2,475,743	(28,133)
Total Appropriations	7,113,660	10,407,988	10,379,857	(28,131)
ORG 5320200 BH: ALCOHOL DRUG PROGRAM TOTAL	28,131	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fines & Penalties	25,560	24,005	24,005	0
Rev Use Money/Prop	698	600	600	0
Fund Balance	0	500	4,233	3,733
Total Revenue	26,258	25,105	28,838	3,733
Intrafund Transfers	26,281	25,105	25,105	0
Contingency	0	0	3,733	3,733
Total Appropriations	26,281	25,105	28,838	3,733
ORG 5320210 BH: ADP DRUNK DRIVER SRF TOTAL	23	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fines & Penalties	684	3,163	3,163	0
Rev Use Money/Prop	38	100	100	0
Fund Balance	0	500	498	(2)
Total Revenue	723	3,763	3,761	(2)
Intrafund Transfers	725	3,763	3,761	(2)
Total Appropriations	725	3,763	3,761	(2)
ORG 5320215 BH: ADP DRUG FINE SRF TOTAL	3	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fines & Penalties	20,843	22,897	22,897	0
Rev Use Money/Prop	516	500	500	0
Fund Balance	0	500	1,409	909
Total Revenue	21,359	23,897	24,806	909
Intrafund Transfers	21,367	23,897	23,897	0
Contingency	0	0	909	909
Total Appropriations	21,367	23,897	24,806	909
ORG 5320220 BH: ADP ALCOHOL EDUC PREV SRF TOTAL	8	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fines & Penalties	170,621	1,733,816	1,733,816	0
Rev Use Money/Prop	283,394	200,000	200,000	0
Fund Balance	0	7,800,911	2,269,067	(5,531,844)
Total Revenue	454,015	9,734,727	4,202,883	(5,531,844)
Salaries & Benefits	38,653	74,443	74,444	1
Services & Supplies	3,384	500,489	500,488	(1)
Other Charges	5,780	6,947,347	1,415,503	(5,531,844)
Other Fin Uses	325,021	2,200,000	2,200,000	0
Intrafund Transfers	15,516	12,448	12,448	0
Total Appropriations	388,355	9,734,727	4,202,883	(5,531,844)
ORG 5320225 BH: ADP SUBDVSN OPIOID STLMNT TOTAL	(65,660)	0	0	0

Public Health Fund

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

The Public Health subfund consists of program accounts that do not require a separate subfund, including Communicable Disease, Vital Statistic, Maternal Child and Adolescent Health (MCAH), California Children's Services (CCS), Child Health and Disability Prevention -Program (CDPH), Immunization Program (IZ), AIDS Block Grant, COVID -19 ELC Enhancing Detection Program, COVID-19 Emergency Response Grant, Institutional Care Program, Women, Infants, and Children (WIC), Supplemental Nutrition Assistance Program (SNAP), Oral Health Program and Public Health Administration, which Public Health 1991 Realignment fund balance resides.

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

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

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	590,372	130,000	130,000	0
IG Rev - State	986,469	1,093,773	1,093,773	0
IG Rev - Federal	1,036,659	0	0	0
Service Charges	1,100	0	0	0
Other Fin Sources	7,079,110	7,734,165	5,908,257	(1,825,908)
Fund Balance	0	21,169,769	26,899,100	5,729,331
Total Revenue	9,693,711	30,127,707	34,031,130	3,903,423
Salaries & Benefits	1,867,800	2,091,758	2,091,758	0
Services & Supplies	385,109	324,793	324,793	0
Other Charges	522,365	610,316	610,316	0
Other Fin Uses	207,216	1,119,504	1,192,030	72,526
Intrafund Transfers	22,387	43,988	43,988	0
Intrafund Abatement	(88,521)	(178,059)	(178,059)	0
Contingency	0	22,428,473	26,259,367	3,830,894
Total Appropriations	2,916,357	26,440,773	30,344,193	3,903,420
ORG 5400000 PH: ADMINISTRATION TOTAL	(6,777,354)	(3,686,934)	(3,686,937)	(3)

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2026-27

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	4,045	3,000	3,000	0
Fund Balance	0	115,743	119,787	4,044
Total Revenue	4,045	118,743	122,787	4,044
Contingency	0	118,743	122,787	4,044
Total Appropriations	0	118,743	122,787	4,044
ORG 5400010 PH: MAA SRF TOTAL	(4,045)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	(377)	0	0	0
IG Rev - Federal	32,862	50,435	50,435	0
Other Fin Sources	2,109	7,387	7,387	0
Fund Balance	0	0	1	1
Total Revenue	34,594	57,822	57,823	1
Salaries & Benefits	26,290	37,985	37,985	0
Services & Supplies	273	2,810	2,811	1
Other Charges	7,694	15,308	15,308	0
Intrafund Transfers	336	1,719	1,719	0
Total Appropriations	34,594	57,822	57,823	1
ORG 5410130 PH: CITY READINESS TOTAL	0	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
IG Rev - State	11,791	11,807	11,807	0
Total Revenue	11,791	11,807	11,807	0
Salaries & Benefits	10,760	9,366	9,369	3
Services & Supplies	104	71	71	0
Other Charges	2,794	2,216	2,216	0
Intrafund Transfers	124	154	154	0
Total Appropriations	13,781	11,807	11,810	3
ORG 5430310 PH: AIDS TOTAL	1,990	0	3	3

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	16	0	0	0
Other Fin Sources	0	24,500	24,500	0
Fund Balance	0	463	479	16
Total Revenue	16	24,963	24,979	16
Services & Supplies	0	24,963	24,963	0

Contingency	0	0	16	16
Total Appropriations	0	24,963	24,979	16
ORG 5430350 PH: MSSP TOTAL	(16)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
IG Rev - State	339,489	974,033	974,033	0
IG Rev - Federal	169,544	0	97,000	97,000
Total Revenue	509,033	974,033	1,071,033	97,000
Salaries & Benefits	379,887	304,676	304,676	0
Services & Supplies	98,628	672,944	769,944	97,000
Other Charges	116,897	82,577	82,577	0
Intrafund Transfers	4,541	5,757	5,757	0
Total Appropriations	599,953	1,065,954	1,162,954	97,000
ORG 5440400 PH: HEALTH EDUCATION TOTAL	90,920	91,921	91,921	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
License, Pmt, Fran	28,727	115,000	115,000	0
Fines & Penalties	10,089	20,000	20,000	0
Rev Use Money/Prop	690	900	900	0
Fund Balance	0	11,227	1,406	(9,821)
Total Revenue	39,506	147,127	137,306	(9,821)
Other Charges	49,327	147,127	137,306	(9,821)
Total Appropriations	49,327	147,127	137,306	(9,821)
ORG 5440410 PH: DOMESTIC VIOLENCE TOTAL	9,821	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fines & Penalties	2,248	5,500	5,500	0
Rev Use Money/Prop	1,425	50	50	0
Fund Balance	0	39,896	43,569	3,673
Total Revenue	3,673	45,446	49,119	3,673
Services & Supplies	0	45,446	45,446	0
Contingency	0	0	3,673	3,673
Total Appropriations	0	45,446	49,119	3,673
ORG 5440420 PH: CARSEAT PROGRAM TOTAL	(3,673)	0	0	0

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2026-27

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fines & Penalties	42	0	0	0
Rev Use Money/Prop	2	0	0	0
Fund Balance	0	48	92	44
Total Revenue	44	48	92	44
Services & Supplies	0	48	92	44
Total Appropriations	0	48	92	44
ORG 5440430 PH: BIKE HELMET PROGRAM TOTAL	(44)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	45,886	30,000	30,000	0
IG Rev - State	148,960	200,000	200,000	0
Fund Balance	0	1,300,889	1,495,735	194,846
Total Revenue	194,847	1,530,889	1,725,735	194,846
Other Fin Uses	0	100,000	100,000	0
Contingency	0	1,430,889	1,625,735	194,846
Total Appropriations	0	1,530,889	1,725,735	194,846
ORG 5440440 PH: TOBACCO SETTLEMENT TOTAL	(194,847)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	(1,586)	0	0	0
IG Rev - State	211,092	350,000	350,000	0
Other Fin Sources	26,449	69,268	69,268	0
Fund Balance	0	500	447	(53)
Total Revenue	235,954	419,768	419,715	(53)
Salaries & Benefits	180,449	257,359	257,359	0
Services & Supplies	5,046	64,370	64,317	(53)
Other Charges	48,405	87,628	87,628	0
Intrafund Transfers	2,107	10,411	10,411	0
Total Appropriations	236,007	419,768	419,715	(53)
ORG 5440450 PH: TOBACCO USE PREVENTION TOTAL	54	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	2,182	0	0	0
Fund Balance	0	2,203	4,384	2,181
Total Revenue	2,182	2,203	4,384	2,181
Services & Supplies	0	2,203	2,203	0

Contingency	0	0	2,181	2,181
Total Appropriations	0	2,203	4,384	2,181
ORG 5440470 PH: PROP 56 TOBACCO USE PREVNT TOTAL	(2,182)	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	240,197	150,000	150,000	0
IG Rev - State	7,094,206	7,295,092	7,295,092	0
Other Fin Sources	704,192	704,192	704,192	0
Fund Balance	0	1,825,908	0	(1,825,908)
Total Revenue	8,038,595	9,975,192	8,149,284	(1,825,908)
Other Fin Uses	9,123,673	9,245,683	7,419,775	(1,825,908)
Intrafund Transfers	740,830	729,509	729,509	0
Total Appropriations	9,864,503	9,975,192	8,149,284	(1,825,908)
ORG 5480800 PH: HEALTH REALIGNMENT TOTAL	1,825,908	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	688	400	400	0
Miscellaneous Rev	20	900	900	0
Fund Balance	0	19,657	20,325	668
Total Revenue	708	20,957	21,625	668
Services & Supplies	0	14,957	14,957	0
Other Charges	40	6,000	6,000	0
Contingency	0	0	668	668
Total Appropriations	40	20,957	21,625	668
ORG 5570700 AS: CWSR ANIMALS 4 RETIRED FRD TOTAL	(668)	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Service Charges	6,350	6,000	6,000	0
Miscellaneous Rev	9,485	12,000	12,000	0
Fund Balance	0	78,095	83,936	5,841
Total Revenue	15,835	96,095	101,936	5,841
Services & Supplies	9,995	96,095	96,095	0
Contingency	0	0	5,841	5,841
Total Appropriations	9,995	96,095	101,936	5,841
ORG 5570701 AS: CWSR NEUTER DEPOSIT TOTAL	(5,840)	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	14,561	13,000	13,000	0
Other Gov Agency	471	0	0	0
Miscellaneous Rev	59,285	25,000	25,000	0
Fund Balance	0	353,343	250,857	(102,486)
Total Revenue	74,316	391,343	288,857	(102,486)
Services & Supplies	58,004	364,843	262,357	(102,486)
Other Fin Uses	118,799	26,500	26,500	0
Total Appropriations	176,803	391,343	288,857	(102,486)
ORG 5570702 AS: CWSR PET AID PROGRAM TOTAL	102,487	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fund Balance	0	0	102,172	102,172
Total Revenue	0	0	102,172	102,172
Contingency	0	0	102,172	102,172
Total Appropriations	0	0	102,172	102,172

ORG 5570703 AS: City of SLT TOTAL	0	0	0	0

Countywide Special Revenue Fund in the Veteran Services Division

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

Veteran Affairs Commission

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

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	5,146	8,000	8,000	0
Other Fin Sources	175,000	133,581	133,581	0
Fund Balance	0	113,029	113,762	733
Total Revenue	180,146	254,610	255,343	733
Services & Supplies	149,803	218,092	218,092	0
Other Fin Uses	29,610	36,518	36,518	0
Contingency	0	0	733	733
Total Appropriations	179,413	254,610	255,343	733
ORG 4270700 VET: CWSR - VETERAN AFFAIRS TOTAL	(733)	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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	2,123	50	50	0
Miscellaneous Rev	10,177	8,000	8,000	0
Fund Balance	0	50,295	32,986	(17,309)
Total Revenue	12,300	58,345	41,036	(17,309)
Other Fin Uses	29,610	36,518	36,518	0
Contingency	0	21,827	4,518	(17,309)
Total Appropriations	29,610	58,345	41,036	(17,309)
ORG 4270701 VET: CWSR - LICENSE PLATES TOTAL	17,309	0	0	0

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 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	644	250	250	0
Fund Balance	0	19,000	19,064	64
Total Revenue	644	19,250	19,314	64
Other Fin Uses	0	2,000	2,000	0
Contingency	0	17,250	17,314	64
Total Appropriations	0	19,250	19,314	64
ORG 4370705 LB: CWSR - BOOKMOBILE TOTAL	(644)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	5,268	3,000	3,000	0
Fund Balance	0	146,000	146,015	15
Total Revenue	5,268	149,000	149,015	15
Other Fin Uses	10,000	10,000	10,000	0
Contingency	0	139,000	139,015	15
Total Appropriations	10,000	149,000	149,015	15
ORG 4370706 LB: CWSR - SLT HAROOTUNIAN TR TOTAL	4,732	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	6,387	4,000	4,000	0
Fund Balance	0	179,000	179,164	164
Total Revenue	6,387	183,000	183,164	164
Other Fin Uses	10,000	17,000	17,000	0

Contingency	0	166,000	166,164	164
Total Appropriations	10,000	183,000	183,164	164
ORG 4370707 LB: CWSR - PLACERVILLE LIBRARY TOTAL	3,613	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	21,865	10,000	10,000	0
Miscellaneous Rev	151,728	0	0	0
Fund Balance	0	595,000	606,046	11,046
Total Revenue	173,593	605,000	616,046	11,046
Other Fin Uses	170,500	170,500	170,500	0
Contingency	0	434,500	445,546	11,046
Total Appropriations	170,500	605,000	616,046	11,046
ORG 4370708 LB: CWSR SLT MYERS TRUST TOTAL	(3,093)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	1,369	1,000	1,000	0
Fund Balance	0	39,900	39,945	45
Total Revenue	1,369	40,900	40,945	45
Other Fin Uses	600	300	300	0
Contingency	0	40,600	40,645	45
Total Appropriations	600	40,900	40,945	45
ORG 4370709 LB: CWSR - PP LIBRARY FUND TOTAL	(769)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	1,470	600	600	0
Miscellaneous Rev	1,040	0	0	0
Fund Balance	0	43,000	44,054	1,054
Total Revenue	2,510	43,600	44,654	1,054
Other Fin Uses	0	10,000	10,000	0
Contingency	0	33,600	34,654	1,054
Total Appropriations	0	43,600	44,654	1,054
ORG 4370760 LB: CWSR - MUSEUM DONATIONS TOTAL	(2,510)	0	0	0

County Service Area 10 Fund in the Library Department

The County Service Area 10 Fund in the Library Department includes five subfunds, supporting each of five branches of the El Dorado County Library (Placerville Library, South Lake Tahoe Library, Cameron

Park Library, Georgetown Library, and the El Dorado Hills Library) in the designated area. Revenue sources include library taxes and library assessments.

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Rev Use Money/Prop	5,359	5,000	5,000	0
Fund Balance	0	141,000	158,706	17,706
Total Revenue	5,359	146,000	163,706	17,706
Other Fin Uses	0	0	20,000	20,000
Contingency	0	146,000	143,706	(2,294)
Total Appropriations	0	146,000	163,706	17,706
ORG 4360610 LB: CSA#10 - MAIN LIBRARY TOTAL	(5,359)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	571,661	580,000	580,000	0
Fines & Penalties	3,370	4,000	4,000	0
Rev Use Money/Prop	39,321	25,000	25,000	0
Fund Balance	0	850,000	850,645	645
Total Revenue	614,352	1,459,000	1,459,645	645
Other Fin Uses	585,000	628,295	630,000	1,705
Contingency	0	830,705	829,645	(1,060)
Total Appropriations	585,000	1,459,000	1,459,645	645
ORG 4360620 LB: CSA#10 - SLT LIBRARY TOTAL	(29,352)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Fines & Penalties	749	750	750	0
Rev Use Money/Prop	28,033	15,000	15,000	0
Service Charges	283,572	285,000	285,000	0
Fund Balance	0	710,000	721,656	11,656
Total Revenue	312,354	1,010,750	1,022,406	11,656
Other Fin Uses	285,000	316,867	330,000	13,133
Contingency	0	693,883	692,406	(1,477)
Total Appropriations	285,000	1,010,750	1,022,406	11,656
ORG 4360630 LB: CSA#10 - CP LIBRARY TOTAL	(27,354)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	121,107	125,000	125,000	0
Fines & Penalties	1,303	1,500	1,500	0

Rev Use Money/Prop	15,774	9,000	9,000	0
Fund Balance	0	425,000	427,587	2,587
Total Revenue	138,183	560,500	563,087	2,587
Other Fin Uses	120,000	145,147	150,000	4,853
Contingency	0	415,353	413,087	(2,266)
Total Appropriations	120,000	560,500	563,087	2,587
ORG 4360640 LB: CSA#10 - GT LIBRARY TOTAL	(18,183)	0	0	0

Description	FY 2025-26 Actual	FY 2026-27 Recm'd Budget	CAO Recm'd Adopted Budget	Difference From Recommended
Taxes	520,358	525,000	525,000	0
Fines & Penalties	2,099	1,000	1,000	0
Rev Use Money/Prop	39,858	22,000	22,000	0
Fund Balance	0	930,000	947,952	17,952
Total Revenue	562,315	1,478,000	1,495,952	17,952
Other Fin Uses	545,000	569,111	590,000	20,889
Contingency	0	908,889	905,952	(2,937)
Total Appropriations	545,000	1,478,000	1,495,952	17,952
ORG 4360650 LB: CSA#10 - EDH LIBRARY TOTAL	(17,315)	0	0	0


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