

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

SPECIAL REVENUE FUND SCHEDULES

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

The majority of the special revenue funds collect specific revenue sources and transfer those funds to County operating department budgets (e.g., Sheriff) for expenditure. The purpose of any associated expenses is therefore discussed in each department’s budget narrative.

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.

FUND : 1277 COUNTYWIDE SR - LOCAL REVENUE
ORG : 0270710 CAO: CWSR - TRIAL COURT LESA

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	3,296,597	3,244,401	3,500,000	255,599
Fund Balance	0	471,966	0	(471,966)
Total Revenue	3,296,597	3,716,367	3,500,000	(216,367)
Other Fin Uses	3,288,822	3,458,591	3,500,000	41,409
Contingency	0	257,776	0	(257,776)
Total Appropriations	3,288,822	3,716,367	3,500,000	(216,367)
ORG 0270710 CAO: CWSR - TRIAL COURT LESA TOTAL	(7,776)	0	0	0

Enhancing Law Enforcement Act Subfund

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.

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ORG : 0270740 CAO: CWSR - DA/PUBLIC DEFENDER

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	330,285	247,330	170,244	(77,086)
Fund Balance	0	1,030,601	1,112,886	82,285
Total Revenue	330,285	1,277,931	1,283,130	5,199
Other Fin Uses	30,000	195,982	304,031	108,049
Contingency	0	1,081,949	979,099	(102,850)
Total Appropriations	30,000	1,277,931	1,283,130	5,199
ORG 0270740 CAO: CWSR - DA/PUBLIC DEFENDER TOTAL	(300,285)	0	0	0

Public Safety Facility Loan

The Public Safety Facility Loan subfund (Fund 1206) was created to receive disbursements from the County's USDA loan for the construction of the Public Safety Facility. Depositing of funds into a separate account is a condition of the USDA loan. The subfund will not be used after FY 2021-22 with the completion of the Public Safety Facility.

ORG : 0670100 CAO: CWSR - PUB SAF FAC LOAN

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1	0	0	0
Fund Balance	0	69	80	11
Total Revenue	1	69	80	11
Contingency	0	69	80	11
Total Appropriations	0	69	80	11
ORG 0670100 CAO: CWSR - PUB SAF FAC LOAN TOTAL	(1)	0	0	0

UCCE Farm Advisor Research

The UCCE Farm Advisor Research subfund contains funding for the University of California Cooperative Extension Farm Advisor.

ORG : 0670700 CAO: CWSR - UCCE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	1,245	1,245	0
Total Revenue	0	1,245	1,245	0
Contingency	0	1,245	1,245	0
Total Appropriations	0	1,245	1,245	0
ORG 0670700 CAO: CWSR - UCCE TOTAL	0	0	0	0

Criminal Justice Facility Temporary Construction

The Criminal Justice Facility Temporary Construction subfund was created for the purpose of assisting the County in the construction, reconstruction, expansion, improvement, operation or maintenance of county criminal justice and court facilities and for improvement of criminal justice automated information systems, the Board of Supervisors by resolution established the Criminal Justice Facilities Construction Fund. For purposes of this fund, "county criminal justice facilities" includes, but is not limited to, jails, women's centers, detention facilities, juvenile halls, and courtrooms. The Court fee revenues are used annually to fund projects approved in the County's Accumulated Capital Outlay Workplan.

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ORG : 0670710 CAO: CWSR - CRML JST FAC CONST

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	169,346	160,000	160,000	0
Rev Use Money/Prop	2,019	0	0	0
Fund Balance	0	1,360	0	(1,360)
Total Revenue	171,366	161,360	160,000	(1,360)
Other Fin Uses	182,186	160,987	160,000	(987)
Contingency	0	373	0	(373)
Total Appropriations	182,186	161,360	160,000	(1,360)
TOTAL	10,820	0	0	0

Warrant Assessment PC853.7A

The Warrant Assessment PC853.7A subfund was established per Penal Code 853.7A, which states that “a county may, by resolution of the board of supervisors, require the courts of that county to impose an assessment of fifteen dollars (\$15) upon every person who violates his or her written promise to appear or a lawfully granted continuance of his or her promise to appear in court or before a person authorized to receive a deposit of bail, or who otherwise fails to comply with any valid court order for a violation of any provision of this code or local ordinance adopted pursuant to this code. The funds can be “used first for the development and operation of an automated county warrant system. If sufficient funds are available after appropriate expenditures to develop, modernize, and maintain the automated warrant system, a county may use the balance to fund a warrant service task force for the purpose of serving all bench warrants within the county.”

ORG : 0670712 CAO: CWSR - WARRANT ASSESSMENT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	259,032	259,032	0
Total Revenue	0	259,032	259,032	0
Contingency	0	259,032	259,032	0
Total Appropriations	0	259,032	259,032	0
TOTAL	0	0	0	0

Alternate Dispute Resolution

The Alternate Dispute Resolution subfund receives funds and is used to pay the El Dorado County Superior Court for Alternate Dispute Resolution cases as provided for in California Business and Professions Code Section 465-471.5.

ORG : 0670715 CAO: CWSR - ALTERNATIVE DISPT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	2,356	800	1,500	700
Service Charges	26,453	26,500	30,000	3,500
Fund Balance	0	34,570	0	(34,570)
Total Revenue	28,808	61,870	31,500	(30,370)
Services & Supplies	94,000	59,600	31,500	(28,100)
Contingency	0	2,270	0	(2,270)
Total Appropriations	94,000	61,870	31,500	(30,370)
ORG 0670715 CAO: CWSR - ALTERNATIVE DISPT TOTAL	65,192	0	0	0

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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.

ORG : 0670716 CAO: CWSR - CHILD WAITING RM					
Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted	
Rev Use Money/Prop	2	10	0	(10)	
Fund Balance	0	148	155	7	
Total Revenue	2	158	155	(3)	
Contingency	0	158	155	(3)	
Total Appropriations	0	158	155	(3)	
ORG 0670716 CAO: CWSR - CHILD WAITING RM TOTAL	(2)	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.

ORG : 0670718 CAO: CWSR - EDH PUBLIC SAFETY					
Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted	
Rev Use Money/Prop	15	15	0	(15)	
Fund Balance	0	910	957	47	
Total Revenue	15	925	957	32	
Contingency	0	925	957	32	
Total Appropriations	0	925	957	32	
ORG 0670718 CAO: CWSR - EDH PUBLIC SAFETY TOTAL	(15)	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.

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ORG : 0670719 CAO: CWSR - ST OFF-HIGHWAY VEH

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	7,847	0	0	0
IG Rev - State	61,227	0	0	0
Fund Balance	0	636,772	0	(636,772)
Total Revenue	69,074	636,772	0	(636,772)
Residual Equity Xfer	0	636,772	0	(636,772)
Total Appropriations	0	636,772	0	(636,772)
TOTAL	(69,074)	0	0	0

ORG : 1470710 CAO: CWSR - ST OFF-HIGHWAY VEH

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	0	62,000	60,000	(2,000)
Residual Equity	0	636,772	0	(636,772)
Fund Balance	0	0	602,522	602,522
Total Revenue	0	698,772	662,522	(36,250)
Other Fin Uses	0	339,491	294,702	(44,789)
Contingency	0	359,281	367,820	8,539
Total Appropriations	0	698,772	662,522	(36,250)
TOTAL	0	0	0	0

El Dorado –SMUD Cooperative Agreement

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

- 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

ORG : 0670720 CAO: CWSR - ED SMUD COOP AGR

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	72,454	30,000	30,000	0
Other Gov Agency	809,070	873,819	896,538	22,719
Fund Balance	0	4,587,856	3,610,102	(977,754)
Total Revenue	881,524	5,491,675	4,536,640	(955,035)
Other Charges	241,297	133,295	180,000	46,705
Other Fin Uses	244,683	1,704,259	2,488,455	784,196
Contingency	0	3,654,121	1,868,185	(1,785,936)
Total Appropriations	485,980	5,491,675	4,536,640	(955,035)
ORG 0670720 CAO: CWSR - ED SMUD COOP AGR TOTAL	(395,545)	0	0	0

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Veterans House Committee

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

ORG : 0670721 CAO: CWSR - VETS HOUSE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	534	0	0	0
Other Fin Sources	15,000	15,000	15,000	0
Fund Balance	0	48,657	66,152	17,495
Total Revenue	15,534	63,657	81,152	17,495
Services & Supplies	0	53,127	70,712	17,585
Other Fin Uses	9,690	10,530	10,440	(90)
Total Appropriations	9,690	63,657	81,152	17,495
ORG 0670721 CAO: CWSR - VETS HOUSE TOTAL	(5,844)	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.

ORG : 0670722 CAO: CWSR - GILMORE EDH SR CTR

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	15,290	0	0	0
Fund Balance	0	917,717	964,966	47,249
Total Revenue	15,290	917,717	964,966	47,249
Contingency	0	917,717	964,966	47,249
Total Appropriations	0	917,717	964,966	47,249
ORG 0670722 CAO: CWSR - GILMORE EDH SR CTR TOTAL	(15,290)	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.

ORG : 0670730 CAO: CWSR - ENERGY RETROFIT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	48	0	0	0
Fund Balance	0	2,855	3,002	147
Total Revenue	48	2,855	3,002	147
Contingency	0	2,855	3,002	147
Total Appropriations	0	2,855	3,002	147
ORG 0670730 CAO: CWSR - ENERGY RETROFIT TOTAL	(48)	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

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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.

ORG : 0670731 CAO: CWSR - HENNINGSEN LOTUS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	3,796	0	0	0
Service Charges	100,744	0	0	0
Fund Balance	0	219,897	0	(219,897)
Total Revenue	104,540	219,897	0	(219,897)
Other Fin Uses	86,667	0	0	0
Residual Equity Xfer	0	219,897	0	(219,897)
Total Appropriations	86,667	219,897	0	(219,897)
ORG 0670731 CAO: CWSR - HENNINGSEN LOTUS TOTAL	(17,873)	0	0	0

ORG : 1470720 CAO: CWSR - HENNINGSEN LOTUS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	0	80,000	125,000	45,000
Residual Equity	0	219,897	0	(219,897)
Fund Balance	0	0	263,164	263,164
Total Revenue	0	299,897	388,164	88,267
Other Fin Uses	0	198,252	226,859	28,607
Contingency	0	101,645	161,305	59,660
Total Appropriations	0	299,897	388,164	88,267
ORG 1470720 CAO: CWSR - HENNINGSEN LOTUS TOTAL	0	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.

ORG : 0670732 CAO: CWSR - PIONEER PARK

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	107	0	0	0
Service Charges	1,430	0	0	0
Fund Balance	0	6,416	0	(6,416)
Total Revenue	1,537	6,416	0	(6,416)
Other Fin Uses	945	0	0	0
Residual Equity Xfer	0	6,416	0	(6,416)
Total Appropriations	945	6,416	0	(6,416)
ORG 0670732 CAO: CWSR - PIONEER PARK TOTAL	(592)	0	0	0

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ORG : 1470721 CAO: CWSR - PIONEER PARK

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	0	992	1,000	8
Residual Equity	0	6,416	0	(6,416)
Fund Balance	0	0	8,158	8,158
Total Revenue	0	7,408	9,158	1,750
Other Fin Uses	0	7,397	3,500	(3,897)
Contingency	0	11	5,658	5,647
Total Appropriations	0	7,408	9,158	1,750
ORG 1470721 CAO: CWSR - PIONEER PARK TOTAL	0	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.

ORG : 0670733 CAO: CWSR - SKBRD/ROLL ORD

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	6	0	0	0
Fund Balance	0	374	0	(374)
Total Revenue	6	374	0	(374)
Residual Equity Xfer	0	374	0	(374)
Total Appropriations	0	374	0	(374)
ORG 0670733 CAO: CWSR - SKBRD/ROLL ORD TOTAL	(6)	0	0	0

ORG : 1470722 CAO: CWSR - SKBRD/ROLL ORD

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Residual Equity	0	374	0	(374)
Fund Balance	0	0	378	378
Total Revenue	0	374	378	4
Contingency	0	374	378	4
Total Appropriations	0	374	378	4
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.

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ORG : 0670734 CAO: CWSR - MOTHERLODE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	165	0	0	0
Fund Balance	0	9,805	0	(9,805)
Total Revenue	165	9,805	0	(9,805)
Residual Equity Xfer	0	9,805	0	(9,805)
Total Appropriations	0	9,805	0	(9,805)
ORG 0670734 CAO: CWSR - MOTHERLODE TOTAL	(165)	0	0	0

ORG : 1470730 CAO: CWSR - MOTHERLODE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Residual Equity	0	9,805	0	(9,805)
Fund Balance	0	0	9,947	9,947
Total Revenue	0	9,805	9,947	142
Contingency	0	9,805	9,947	142
Total Appropriations	0	9,805	9,947	142
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.

ORG : 0670735 CAO: CWSR - PONDEROSA

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,345	0	0	0
Service Charges	13,408	0	0	0
Fund Balance	0	111,701	0	(111,701)
Total Revenue	14,753	111,701	0	(111,701)
Other Fin Uses	308	0	0	0
Residual Equity Xfer	0	111,701	0	(111,701)
Total Appropriations	308	111,701	0	(111,701)
ORG 0670735 CAO: CWSR - PONDEROSA TOTAL	(14,445)	0	0	0

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ORG : 1470731 CAO: CWSR - PONDEROSA

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	0	9,167	9,000	(167)
Residual Equity	0	111,701	0	(111,701)
Fund Balance	0	0	131,701	131,701
Total Revenue	0	120,868	140,701	19,833
Other Fin Uses	0	50,000	50,000	0
Contingency	0	70,868	90,701	19,833
Total Appropriations	0	120,868	140,701	19,833
ORG 1470731 CAO: CWSR - PONDEROSA TOTAL	0	0	0	0

Gold Trail Quimby Fees

The Quimby Act, within the Subdivision Map Act, authorizes the legislative body of a city or county to require the dedication of land or to impose in-lieu fees for park or recreational purposes as a condition of the approval of a tentative or parcel subdivision map, if specified requirements are met. The Gold Trail Quimby subfunds are for the collections of park fees imposed upon new development within the Gold Trail region of the County. Funds can be expended only for new or expanded park facilities within the same region. In FY 2023-24, all Parks subfunds were moved due to a change in budgeting methodology where Parks funds are isolated in a separate accounting structure from other Chief Administrative Office Divisions.

ORG : 0670737 CAO: CWSR - GOLD TRAIL

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	3	0	0	0
Fund Balance	0	157	0	(157)
Total Revenue	3	157	0	(157)
Residual Equity Xfer	0	157	0	(157)
Total Appropriations	0	157	0	(157)
ORG 0670737 CAO: CWSR - GOLD TRAIL TOTAL	(3)	0	0	0

ORG : 1470733 CAO: CWSR - GOLD TRAIL

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Residual Equity	0	157	0	(157)
Fund Balance	0	0	159	159
Total Revenue	0	157	159	2
Contingency	0	157	159	2
Total Appropriations	0	157	159	2
ORG 1470733 CAO: CWSR - GOLD TRAIL TOTAL	0	0	0	0

Tahoe Quimby Fees

The Quimby Act, within the Subdivision Map Act, authorizes the legislative body of a city or county to require the dedication of land or to impose in-lieu fees for park or recreational purposes as a condition of the approval of a tentative or parcel subdivision map, if specified requirements are met. The Tahoe Quimby subfunds are for the collections of park fees imposed upon new development within the Tahoe region of the County. Funds can be expended only for new or expanded park facilities within the same region. In FY 2023-24, all Parks subfunds were moved due to a change in budgeting methodology where Parks funds are isolated in a separate accounting structure from other Chief Administrative Office Divisions.

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ORG : 0670738 CAO: CWSR - TAHOE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	912	0	(912)
Total Revenue	0	912	0	(912)
Residual Equity Xfer	0	912	0	(912)
Total Appropriations	0	912	0	(912)
ORG 0670738 CAO: CWSR - TAHOE TOTAL	0	0	0	0

ORG : 1470734 CAO: CWSR - TAHOE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Residual Equity	0	912	0	(912)
Fund Balance	0	0	912	912
Total Revenue	0	912	912	0
Contingency	0	912	912	0
Total Appropriations	0	912	912	0
ORG 1470734 CAO: CWSR - TAHOE TOTAL	0	0	0	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.

ORG : 0670739 CAO: CWSR - TRAILS COMMITTEE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	35	0	0	0
Fund Balance	0	2,104	0	(2,104)
Total Revenue	35	2,104	0	(2,104)
Residual Equity Xfer	0	2,104	0	(2,104)
Total Appropriations	0	2,104	0	(2,104)
ORG 0670739 CAO: CWSR - TRAILS COMMITTEE TOTAL	(35)	0	0	0

ORG : 1470723 CAO: CWSR - TRAILS COMMITTEE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Residual Equity	0	2,104	0	(2,104)
Fund Balance	0	0	2,134	2,134
Total Revenue	0	2,104	2,134	30
Contingency	0	2,104	2,134	30
Total Appropriations	0	2,104	2,134	30
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

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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.

ORG : 0670740 CAO: CWSR - RIVER USE PERMITS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	147,339	0	0	0
Rev Use Money/Prop	6,825	0	0	0
Service Charges	15,618	0	0	0
Miscellaneous Rev	685	0	0	0
Fund Balance	0	347,083	0	(347,083)
Total Revenue	170,467	347,083	0	(347,083)
Other Fin Uses	142,029	0	0	0
Residual Equity Xfer	0	347,083	0	(347,083)
Total Appropriations	142,029	347,083	0	(347,083)
ORG 0670740 CAO: CWSR - RIVER USE PERMITS TOTAL	(28,437)	0	0	0

ORG : 1470740 CAO: CWSR - RIVER USE PERMIT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	0	140,000	140,000	0
Residual Equity	0	347,083	0	(347,083)
Fund Balance	0	0	191,923	191,923
Total Revenue	0	487,083	331,923	(155,160)
Other Fin Uses	0	351,783	182,076	(169,707)
Contingency	0	135,300	149,847	14,547
Total Appropriations	0	487,083	331,923	(155,160)
ORG 1470740 CAO: CWSR - RIVER USE PERMIT TOTAL	0	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.

ORG : 1210150 EMS: AMBULANCE BILLING

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	577	1,500	7,000	5,500
Total Revenue	577	1,500	7,000	5,500
Other Fin Uses	0	1,500	7,000	5,500
Total Appropriations	0	1,500	7,000	5,500
ORG 1210150 EMS: AMBULANCE BILLING TOTAL	(577)	0	0	0

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Maddy Emergency Medical Services Fund

Maddy EMS Funds were authorized by the Legislature 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.

ORG : 1210150 EMS: AMBULANCE BILLING

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	577	1,500	7,000	5,500
Total Revenue	577	1,500	7,000	5,500
Other Fin Uses	0	1,500	7,000	5,500
Total Appropriations	0	1,500	7,000	5,500
ORG 1210150 EMS: AMBULANCE BILLING TOTAL	(577)	0	0	0

Public Health Emergency Preparedness

Public Health Emergency Preparedness, City Readiness, Hospital Preparedness, and Pandemic Flu subfunds are revenue pass-through accounts to comply with grant accounting standards. The Public Health Emergency Preparedness, City Readiness, and Pandemic Flu subfunds are moving to the Health and Human Services Agency Public Health Division in Fiscal Year 2024-25.

ORG : 1210200 EMS: PHEP

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	2,436	1,100	0	(1,100)
IG Rev - Federal	258,999	308,000	0	(308,000)
Total Revenue	261,435	309,100	0	(309,100)
Other Fin Uses	261,435	309,100	0	(309,100)
Total Appropriations	261,435	309,100	0	(309,100)
ORG 1210200 EMS: PHEP TOTAL	0	0	0	0

ORG : 1210210 EMS: CITY READINESS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	480	250	0	(250)
IG Rev - Federal	62,054	52,000	0	(52,000)
Total Revenue	62,534	52,250	0	(52,250)
Other Fin Uses	62,534	52,250	0	(52,250)
Total Appropriations	62,534	52,250	0	(52,250)
ORG 1210210 EMS: CITY READINESS TOTAL	0	0	0	0

ORG : 1210220 EMS: HOSPITAL PREPAREDNESS PRG

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,398	900	2,500	1,600
IG Rev - Federal	95,862	319,000	164,000	(155,000)
Total Revenue	97,259	319,900	166,500	(153,400)
Other Fin Uses	97,259	319,900	166,500	(153,400)
Total Appropriations	97,259	319,900	166,500	(153,400)
TOTAL	0	0	0	0

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ORG : 1210230 EMS: PANDEMIC FLU

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	212	200	0	(200)
IG Rev - State	62,850	67,000	0	(67,000)
Total Revenue	63,061	67,200	0	(67,200)
Other Fin Uses	63,061	67,200	0	(67,200)
Total Appropriations	63,061	67,200	0	(67,200)
ORG 1210230 EMS: PANDEMIC FLU TOTAL	0	0	0	0
FUND 1120 EMS PREPAREDNESS TOTAL	(65,575)	0	0	0

Special Aviation Fund

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

ORG : 3545450 SPECIAL AVIATION

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	58	99	100	1
IG Rev - State	20,000	20,000	20,000	0
Fund Balance	0	773	0	(773)
Total Revenue	20,058	20,872	20,100	(772)
Other Fin Uses	20,033	20,872	20,100	(772)
Total Appropriations	20,033	20,872	20,100	(772)
ORG 3545450 SPECIAL AVIATION TOTAL	(26)	0	0	0
FUND 1105 SPECIAL AVIATION TOTAL	(26)	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

ORG : 3535350 PLACERVILLE UNION CEM

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	633	150	150	0
Fund Balance	0	38,002	38,550	548
Total Revenue	633	38,152	38,700	548
Other Charges	0	0	10,000	10,000
Fixed Assets	0	0	0	0
Contingency	0	38,152	28,700	(9,452)
Total Appropriations	0	38,152	38,700	548
ORG 3535350 PLACERVILLE UNION CEM TOTAL	(633)	0	0	0
FUND 1119 PLACERVILLE UNION CEMETERY TOTAL	(633)	0	0	0

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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.

ORG : 1480801 CAO: CSA #3 - PARK ADMIN

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	3,268	3,267	(1)
Total Revenue	0	3,268	3,267	(1)
Contingency	0	3,268	3,267	(1)
Total Appropriations	0	3,268	3,267	(1)
ORG 1480801 CAO: CSA #3 - PARK ADMIN TOTAL	0	0	0	0

Golden Bear Park

The Golden Bear Park subfund no longer receives revenue and will be closed once the fund balance is transferred to an appropriate location for the restricted funds. In FY 2023-24, all Parks subfunds were moved due to a change in budgeting methodology where Parks funds are isolated in a separate accounting structure from other Chief Administrative Office Divisions.

ORG : 0680802 CAO: CSA #3 - GOLDEN

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	4	0	0	0
Total Revenue	4	0	0	0
ORG 0680802 CAO: CSA #3 - GOLDEN TOTAL	(4)	0	0	0
FUND 1353 County Service Area #3 TOTAL	(4)	0	0	0

ORG : 1480802 CAO: CSA #3 - GOLDEN

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	226	228	2
Total Revenue	0	226	228	2
Contingency	0	226	228	2
Total Appropriations	0	226	228	2
ORG 1480802 CAO: CSA #3 - GOLDEN TOTAL	0	0	0	0

County Service Area 9 Special Revenue Fund in Parks

The County Service Area 9 Fund in the Chief Administrative Office (Fund 1359) contains the Pollock Pines / Camino Recreation and Insurance Reserve Park and Recreation subfunds that no longer receive revenue and will be closed once the fund balance is transferred to an appropriate location for the restricted funds.

Special Revenue Funds

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ORG : 1480862 CAO: CSA #9 - POLKPINE/CAMINO

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	10	9	(1)
Total Revenue	0	10	9	(1)
Contingency	0	10	9	(1)
Total Appropriations	0	10	9	(1)
ORG 1480862 CAO: CSA #9 - POLKPINE/CAMINO TOTAL	0	0	0	0
FUND 1359 County Service Area #9 TOTAL	0	0	0	0

ORG : 0680893 CAO: CSA #9 - INS RSV PARK/REC

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	3,886	0	0	0
Total Revenue	3,886	0	0	0
Other Charges	782	0	0	0
Residual Equity Xfer	98,968	0	0	0
Total Appropriations	99,750	0	0	0
ORG 0680893 CAO: CSA #9 - INS RSV PARK/REC TOTAL	95,864	0	0	0
FUND 1359 County Service Area #9 TOTAL	95,864	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.

ORG : 3593960 CSA #9 GEORGETOWN CEMETRY Zn 3

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	16,106	15,900	16,151	251
Fines & Penalties	230	0	0	0
Rev Use Money/Prop	1,383	0	0	0
Service Charges	5,325	9,000	8,000	(1,000)
Miscellaneous Rev	(350)	6,000	7,000	1,000
Fund Balance	0	97,820	91,339	(6,481)
Total Revenue	22,693	128,720	122,490	(6,230)
Salaries & Benefits	6,812	11,964	7,338	(4,626)
Services & Supplies	10,316	59,200	40,070	(19,130)
Other Charges	0	0	561	561
Contingency	0	57,556	74,521	16,965
Total Appropriations	17,128	128,720	122,490	(6,230)
TOTAL	(5,566)	0	0	0

ORG : 3599999 CSA #9 GEORGETOWN CEM ENDOW

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	519	0	0	0
Miscellaneous Rev	(200)	0	0	0
Total Revenue	319	0	0	0
TOTAL	(319)	0	0	0

Special Revenue Funds

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County Service Area 3 Fund in Emergency Medical Services

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

ORG : 1210100 EMS: CSA 3 SLT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	3,365	2,400	3,000	600
Rev Use Money/Prop	4,330	0	4,000	4,000
IG Rev - State	220,983	0	0	0
Service Charges	3,406,025	3,067,400	4,644,000	1,576,600
Other Fin Sources	1,025,000	2,120,707	750,000	(1,370,707)
Fund Balance	0	333,044	1,712,068	1,379,024
Total Revenue	4,659,703	5,523,551	7,113,068	1,589,517
Services & Supplies	229,989	140,800	203,350	62,550
Other Charges	4,233,808	4,676,000	5,146,500	470,500
Other Fin Uses	292,037	345,607	651,618	306,011
Contingency	0	333,044	1,088,000	754,956
Total Appropriations	4,755,835	5,495,451	7,089,468	1,594,017
ORG 1210100 EMS: CSA 3 SLT	TOTAL	96,132	(28,100)	4,500

ORG : 1210110 EMS: CSA 3 NORTH TAHOE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	108,712	108,500	109,000	500
Fines & Penalties	639	500	500	0
Service Charges	87,757	107,100	138,000	30,900
Total Revenue	197,109	216,100	247,500	31,400
Services & Supplies	37,720	7,300	8,100	800
Other Charges	214,606	236,900	263,000	26,100
Total Appropriations	252,326	244,200	271,100	26,900
ORG 1210110 EMS: CSA 3 NORTH TAHOE	TOTAL	55,217	28,100	(4,500)
FUND 1353 County Service Area #3	TOTAL	151,349	0	0

County Service Area 7 Special Revenue Fund in Emergency Medical Services

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

Special Revenue Funds

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ORG : 1210120 EMS: CSA 7 AMBULANCE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	6,072,261	5,847,200	6,072,000	224,800
Fines & Penalties	10,932	8,700	11,000	2,300
Rev Use Money/Prop	223,317	50,000	223,000	173,000
IG Rev - State	634,694	29,000	29,000	0
Service Charges	9,029,954	8,818,400	11,073,000	2,254,600
Miscellaneous Rev	391,000	300,000	300,000	0
Fund Balance	0	15,229,631	15,800,540	570,909
Total Revenue	16,362,157	30,282,931	33,508,540	3,225,609
Services & Supplies	768,058	442,900	531,150	88,250
Other Charges	13,112,925	14,940,996	16,706,000	1,765,004
Other Fin Uses	906,358	1,166,538	1,718,762	552,224
Contingency	0	13,732,497	14,552,628	820,131
Total Appropriations	14,787,340	30,282,931	33,508,540	3,225,609
ORG 1210120 EMS: CSA 7 AMBULANCE	TOTAL	(1,574,817)	0	0
FUND 1357 County Service Area #7	TOTAL	(1,574,817)	0	0

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GENERAL FUND - GENERAL REVENUES AND NON-DEPARTMENTAL EXPENSES

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

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

ORG : 1570710 ND: AMERICAN RESCUE PLAN

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - Federal	7,573,041	19,746,477	18,077,845	(1,668,632)
Total Revenue	7,573,041	19,746,477	18,077,845	(1,668,632)
Services & Supplies	2,955,802	149,036	149,035	(1)
Other Charges	217,494	847,202	249,504	(597,698)
Other Fin Uses	4,400,746	14,803,421	8,273,748	(6,529,673)
Contingency	0	3,946,818	9,405,558	5,458,740
Total Appropriations	7,574,041	19,746,477	18,077,845	(1,668,632)
ORG 1570710 ND: AMERICAN RESCUE PLAN TOTAL	1,000	0	0	0
FUND 1215 COUNTYWIDE SR - NON DEPARTMENT TOTAL	1,000	0	0	0

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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.”

ORG : 0370706 AU: CWSR - OVERPAYMENTS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Miscellaneous Rev	4,584	2,000	2,000	0
Fund Balance	0	3,177	5,000	1,823
Total Revenue	4,584	5,177	7,000	1,823
Other Fin Uses	8,000	5,000	7,000	2,000
Contingency	0	177	0	(177)
Total Appropriations	8,000	5,177	7,000	1,823
ORG 0370706 AU: CWSR - OVERPAYMENTS TOTAL	3,416	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.

ORG : 0370709 AU: CWSR - AUDITOR EQUIP AUTO

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	377	80	80	0
Fund Balance	0	22,638	23,803	1,165
Total Revenue	377	22,718	23,883	1,165
Other Fin Uses	0	0	23,883	23,883
Contingency	0	22,718	0	(22,718)
Total Appropriations	0	22,718	23,883	1,165
ORG 0370709 AU: CWSR - AUDITOR EQUIP AUTO TOTAL	(377)	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.

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ORG : 0370715 AU: CWSR - TIMESHARE ASSESSMNT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	11,903	3,114	10,000	6,886
Service Charges	349,983	355,000	345,000	(10,000)
Fund Balance	0	1,886	5,000	3,114
Total Revenue	361,886	360,000	360,000	0
Other Fin Uses	360,000	360,000	360,000	0
Total Appropriations	360,000	360,000	360,000	0
TOTAL	(1,886)	0	0	0

Reserve for Cost

The Reserve for Cost subfund is funded by a \$10 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.

ORG : 0370719 AU: CWSR - RESERVE FOR COST

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	58,261	51,738	80,000	28,262
Fund Balance	0	3,262	0	(3,262)
Total Revenue	58,261	55,000	80,000	25,000
Other Fin Uses	55,000	55,000	80,000	25,000
Total Appropriations	55,000	55,000	80,000	25,000
ORG 0370719 AU: CWSR - RESERVE FOR COST TOTAL	(3,261)	0	0	0
FUND 1203 COUNTYWIDE SR - AUDITOR TOTAL	(2,109)	0	0	0

Special Revenue Funds

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TREASURER – TAX COLLECTOR

Countywide Special Revenue Fund in the Treasurer-Tax Collector’s Office

The Countywide Special Revenue Funds in the Treasurer-Tax Collector’s Office (Fund 1204) includes the following subfunds Assessment Trust, Change Difference Treasurer, Change Difference Tax Collector, and Tax Collector Overage. These funds are isolated due to restrictions for use.

(Bond) Assessment Trust

The original purpose of this fund relates to the sale of 1911 Bonds. With the bonds long matured since the early 2000’s, the balance reflects unclaimed bond revenue. The department plans to continue researching the proper disposition of these funds in the coming year to determine if the funds may be transferred to the General Fund.

ORG : 0470300 TR: CWSR - ASSESSMENT TRUST

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	5,527	5,527	0
Total Revenue	0	5,527	5,527	0
Contingency	0	5,527	5,527	0
Total Appropriations	0	5,527	5,527	0
ORG 0470300 TR: CWSR - ASSESSMENT TRUST TOTAL	0	0	0	0

Change Difference Treasurer

Pursuant to Government Code Sections 29371 and 29375, this fund accounts for any overages or shortages reported to the county officer or administrative head of a county department. The current balance is a nominal amount to keep the account open in the general ledger.

ORG : 0470304 TR: CWSR - CHNG DIFF TREASURER

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	45	45	0
Total Revenue	0	45	45	0
Contingency	0	45	45	0
Total Appropriations	0	45	45	0
ORG 0470304 TR: CWSR - CHNG DIFF TREASURER TOTAL	0	0	0	0

Change Difference Tax Collector

Pursuant to Government Code Sections 29373 and 29375, this fund is used to increase short tax payments made by taxpayers within the legal threshold of \$20. The law provides a level of efficiency for the Tax Collector so that accounts can be marked paid in full in a timely manner. The shortages are recorded as a departmental operating expense which has not exceeded \$2,900 per year over the past four years. With the increased use of the on-line payment system, errors in tax payments have decreased steadily since 2019.

Special Revenue Funds

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ORG : 0470511 TR: CWSR - CHNG DIFF TAX CLLCT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Other Fin Sources	1,918	5,000	5,000	0
Fund Balance	0	225	225	0
Total Revenue	1,918	5,225	5,225	0
Services & Supplies	1,918	5,000	5,000	0
Contingency	0	225	225	0
Total Appropriations	1,918	5,225	5,225	0
ORG 0470511 TR: CWSR - CHNG DIFF TAX CLLCT TOTAL	0	0	0	0

Tax Collector Overage

Pursuant to California Government Code Sections 29371, 29373, and Revenue and Taxation Section 2611.5, this fund is used record overages of tax payments made by taxpayers within the legal threshold of \$20 per assessment. The law provides a level of efficiency for the Tax Collector so that accounts can be marked paid in full in a timely manner. The overages are recorded as a departmental operating revenue which has not exceeded \$ 2,200 per year over the past four years. With the increased use of the on-line payment system, errors in tax payments have decreased steadily since 2019.

ORG : 0470512 TR: CWSR - OVERAGE TAX COLLECT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Miscellaneous Rev	1,065	4,999	5,000	1
Fund Balance	0	1	0	(1)
Total Revenue	1,065	5,000	5,000	0
Other Fin Uses	1,065	5,000	5,000	0
Total Appropriations	1,065	5,000	5,000	0
TOTAL	(0)	0	0	0
FUND 1204 COUNTYWIDE SR - TREAS/TAX TOTAL	(0)	0	0	0

Special Revenue Funds

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ASSESSOR

Countywide Special Revenue Fund in the Assessor's Office

The Assessor AB1653 subfund. Revenue collected by the Assessor for providing property information per AB1653 shall be used solely to support, maintain, improve, and provide for the creation, retention, automation, and retrieval of assessor information.

ORG : 0570700 AS: CWSR - AB1653

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	815	0	0	0
Service Charges	17,301	10,000	10,000	0
Fund Balance	0	89,266	89,266	0
Total Revenue	18,117	99,266	99,266	0
Contingency	0	99,266	99,266	0
Total Appropriations	0	99,266	99,266	0
ORG 0570700 AS: CWSR - AB1653	TOTAL	(18,117)	0	0

Special Revenue Funds
RECOMMENDED BUDGET • FY 2024-25

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 therefor, the fee shall no longer be imposed. Use of these funds are restricted by Government Code 27361.4(a).

Over the past years, 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.

ORG : 1870700 RC: CWSR - MICRO

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	14,187	0	0	0
Service Charges	106,483	100,000	90,000	(10,000)
Fund Balance	0	1,009,280	869,280	(140,000)
Total Revenue	120,670	1,109,280	959,280	(150,000)
Other Fin Uses	30,249	240,000	200,000	(40,000)
Contingency	0	869,280	759,280	(110,000)
Total Appropriations	30,249	1,109,280	959,280	(150,000)
ORG 1870700 RC: CWSR - MICRO	TOTAL	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 are 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 2020 without impact to the General Fund.

ORG : 1870701 RC: CWSR - COMPUTER SYSTEM

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	25,099	0	0	0
Service Charges	164,065	100,000	120,000	20,000
Fund Balance	0	1,600,110	1,417,110	(183,000)
Total Revenue	189,164	1,700,110	1,537,110	(163,000)
Other Fin Uses	97,163	283,000	288,551	5,551
Contingency	0	1,417,110	1,248,559	(168,551)
Total Appropriations	97,163	1,700,110	1,537,110	(163,000)
ORG 1870701 RC: CWSR - COMPUTER SYSTEM	TOTAL	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

Notary Confidential Marriage

The Notary Confidential Marriage subaccount is exclusively for the instruction of Authorized Notaries. Use of these funds are restricted by Family Code 536(c).

This fund is used to provide training materials and administration of this program.

ORG : 1870702 RC: CWSR - NOTARY PBLC CNF MRG				
Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	1,800	1,000	1,000	0
Rev Use Money/Prop	169	0	0	0
Fund Balance	0	11,400	11,400	0
Total Revenue	1,969	12,400	12,400	0
Other Fin Uses	1,000	1,000	3,000	2,000
Contingency	0	11,400	9,400	(2,000)
Total Appropriations	1,000	12,400	12,400	0
ORG 1870702 RC: CWSR - NOTARY PBLC CNF MRG TOTAL	(969)	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 are 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.

ORG : 1870703 RC: CWSR - VITAL HEALTH STATS				
Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,694	0	0	0
Service Charges	28,458	22,000	25,000	3,000
Fund Balance	0	119,036	116,036	(3,000)
Total Revenue	30,152	141,036	141,036	0
Other Fin Uses	16,530	25,000	40,000	15,000
Contingency	0	116,036	101,036	(15,000)
Total Appropriations	16,530	141,036	141,036	0
ORG 1870703 RC: CWSR - VITAL HEALTH STATS TOTAL	(13,622)	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 an upcoming image redaction project.

Special Revenue Funds

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ORG : 1870705 RC: CWSR - SOC SEC TRUNCATION

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	8,800	0	0	0
Fund Balance	0	524,501	362,501	(162,000)
Total Revenue	8,800	524,501	362,501	(162,000)
Other Fin Uses	1,205	162,000	16,500	(145,500)
Contingency	0	362,501	346,001	(16,500)
Total Appropriations	1,205	524,501	362,501	(162,000)
ORG 1870705 RC: CWSR - SOC SEC TRUNCATION TOTAL	(7,595)	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 are restricted by Government Code 27397(c)(2) and (c).

These funds are used for quarterly Certna payments, Department of Justice fees, and biannual audits.

ORG : 1870706 RC: CWSR - ELCT RCRD DLVRY SYS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	10,235	0	0	0
Service Charges	35,350	30,000	28,800	(1,200)
Fund Balance	0	611,865	583,865	(28,000)
Total Revenue	45,585	641,865	612,665	(29,200)
Other Fin Uses	25,910	58,000	203,850	145,850
Contingency	0	583,865	408,815	(175,050)
Total Appropriations	25,910	641,865	612,665	(29,200)
ORG 1870706 RC: CWSR - ELCT RCRD DLVRY SYS TOTAL	(19,675)	0	0	0
FUND 1218 COUNTYWIDE SR - RECORDER TOTAL	(224,282)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

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.

ORG : 2270700 DA:CWSR - STATE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	234	0	0	0
Rev Use Money/Prop	793	0	0	0
Fund Balance	0	50,425	106,759	56,334
Total Revenue	1,027	50,425	106,759	56,334
Contingency	0	50,425	106,759	56,334
Total Appropriations	0	50,425	106,759	56,334
ORG 2270700 DA:CWSR - STATE TOTAL	(1,027)	0	0	0

ORG : 2270703 DA:CWSR - FEDERAL AGRMT 6/3/07

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	287,057	0	0	0
Rev Use Money/Prop	7,956	0	0	0
Fund Balance	0	630,099	548,863	(81,236)
Total Revenue	295,014	630,099	548,863	(81,236)
Other Fin Uses	168,803	34,871	88,100	53,229
Contingency	0	595,228	460,763	(134,465)
Total Appropriations	168,803	630,099	548,863	(81,236)
ORG 2270703 DA:CWSR - FEDERAL AGRMT 6/3/07 TOTAL	(126,211)	0	0	0

ORG : 2270706 DA:CWSR - ASSET SEIZURE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	384	0	0	0
Fund Balance	0	23,057	24,169	1,112
Total Revenue	384	23,057	24,169	1,112
Contingency	0	23,057	24,169	1,112
Total Appropriations	0	23,057	24,169	1,112
ORG 2270706 DA:CWSR - ASSET SEIZURE TOTAL	(384)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

ORG : 2270731 DA:CWSR - AUTO FRAUD

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,877	0	0	0
IG Rev - State	207,469	207,544	190,439	(17,105)
Fund Balance	0	31,536	0	(31,536)
Total Revenue	209,346	239,080	190,439	(48,641)
Other Fin Uses	230,163	207,544	190,439	(17,105)
Contingency	0	31,536	0	(31,536)
Total Appropriations	230,163	239,080	190,439	(48,641)
ORG 2270731 DA:CWSR - AUTO FRAUD TOTAL	20,817	0	0	0

ORG : 2270741 DA:CWSR - WORKERS COMP FRAUD

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	3,781	0	0	0
IG Rev - State	453,381	496,090	511,425	15,335
Fund Balance	0	127,303	0	(127,303)
Total Revenue	457,162	623,393	511,425	(111,968)
Other Fin Uses	427,657	496,090	511,425	15,335
Contingency	0	127,303	0	(127,303)
Total Appropriations	427,657	623,393	511,425	(111,968)
TOTAL	(29,505)	0	0	0

ORG : 2270761 DA:CWSR - ENVIRONMENTAL TRUST

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	112,500	3,500	0	(3,500)
Rev Use Money/Prop	(1,499)	0	0	0
Fund Balance	0	172,817	183,650	10,833
Total Revenue	111,001	176,317	183,650	7,333
Other Fin Uses	2,991	5,000	5,000	0
Contingency	0	171,317	178,650	7,333
Total Appropriations	2,991	176,317	183,650	7,333
TOTAL	(108,010)	0	0	0

ORG : 2270762 DA:CWSR - REAL EST FRD PROSCTN

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	11,011	0	0	0
Service Charges	14,486	0	0	0
Fund Balance	0	566,734	485,865	(80,869)
Total Revenue	25,497	566,734	485,865	(80,869)
Other Fin Uses	41,606	100,000	137,921	37,921
Contingency	0	466,734	347,944	(118,790)
Total Appropriations	41,606	566,734	485,865	(80,869)
TOTAL	16,110	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

ORG : 2270763 DA:CWSR - PROPOSITION 64

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	168	0	0	0
Fund Balance	0	10,109	13,627	3,518
Total Revenue	168	10,109	13,627	3,518
Other Fin Uses	0	0	7,000	7,000
Contingency	0	10,109	6,627	(3,482)
Total Appropriations	0	10,109	13,627	3,518
ORG 2270763 DA:CWSR - PROPOSITION 64 TOTAL	(168)	0	0	0

ORG : 2270764 DA:CWSR - 15% ASSET FORFEITURE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	228	0	0	0
Rev Use Money/Prop	1,308	0	0	0
Fund Balance	0	35,592	91,760	56,168
Total Revenue	1,536	35,592	91,760	56,168
Other Fin Uses	15,000	0	0	0
Contingency	0	35,592	91,760	56,168
Total Appropriations	15,000	35,592	91,760	56,168
TOTAL	13,464	0	0	0
FUND 1222 COUNTYWIDE SR - DA TOTAL	(214,916)	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.

FUND : 1278 COUNTYWIDE SR - SLESF

ORG : 2280780 DA: CWSR - SLESF

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	7,899	0	0	0
IG Rev - State	99,916	0	0	0
Fund Balance	0	447,884	552,339	104,455
Total Revenue	107,816	447,884	552,339	104,455
Other Fin Uses	78,157	0	0	0
Contingency	0	447,884	552,339	104,455
Total Appropriations	78,157	447,884	552,339	104,455
ORG 2280780 DA: CWSR - SLESF TOTAL	(29,658)	0	0	0
FUND 1278 COUNTYWIDE SR - SLESF TOTAL	(29,658)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

SHERIFF

Countywide Special Revenue in the Sheriff's Office

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

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.

ORG : 2470701 SH: CWSR - CIVIL FEES

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	10,742	18,000	18,000	0
Rev Use Money/Prop	107	0	0	0
Total Revenue	10,848	18,000	18,000	0
Other Fin Uses	10,848	18,000	18,000	0
Total Appropriations	10,848	18,000	18,000	0
ORG 2470701 SH: CWSR - CIVIL FEES TOTAL	0	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 is far more consistent as it tied to Government Code 30070 and provides an allocated percentage of funding each fiscal year.

ORG : 2470703 SH: CWSR - FED EQUITABLE JUSTC

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	0	2,000	2,000	0
Rev Use Money/Prop	39,188	4,000	4,000	0
Fund Balance	0	438,985	295,000	(143,985)
Total Revenue	39,188	444,985	301,000	(143,985)
Other Fin Uses	640,500	150,000	0	(150,000)
Contingency	0	294,985	301,000	6,015
Total Appropriations	640,500	444,985	301,000	(143,985)
ORG 2470703 SH: CWSR - FED EQUITABLE JUSTC TOTAL	601,312	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

ORG : 2470706 SH: CWSR - FED EQUITABLE TRSRY

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	923	0	0	0
Fund Balance	0	55,420	6,500	(48,920)
Total Revenue	923	55,420	6,500	(48,920)
Other Fin Uses	0	49,000	0	(49,000)
Contingency	0	6,420	6,500	80
Total Appropriations	0	55,420	6,500	(48,920)
ORG 2470706 SH: CWSR - FED EQUITABLE TRSRY TOTAL	(923)	0	0	0

ORG : 2470712 SH: CWSR - RURAL COUNTY

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	30,203	15,000	10,000	(5,000)
IG Rev - State	500,000	500,000	500,000	0
Fund Balance	0	2,723,534	1,900,000	(823,534)
Total Revenue	530,203	3,238,534	2,410,000	(828,534)
Other Fin Uses	60,750	1,357,000	800,000	(557,000)
Contingency	0	1,881,534	1,610,000	(271,534)
Total Appropriations	60,750	3,238,534	2,410,000	(828,534)
ORG 2470712 SH: CWSR - RURAL COUNTY TOTAL	(469,453)	0	0	0

ORG : 2470715 SH: CWSR - STATE ASSET SEIZURE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	218,100	0	0	0
Rev Use Money/Prop	9,066	0	0	0
Fund Balance	0	940,435	500,000	(440,435)
Total Revenue	227,166	940,435	500,000	(440,435)
Other Fin Uses	15,645	471,000	23,000	(448,000)
Contingency	0	469,435	477,000	7,565
Total Appropriations	15,645	940,435	500,000	(440,435)
ORG 2470715 SH: CWSR - STATE ASSET SEIZURE TOTAL	(211,521)	0	0	0

Civil Equipment

The Civil Equipment GC26731 subfund allocates 95% of the moneys in this fund to supplement the costs of the depositor for the implementation, maintenance, and purchase of auxiliary equipment and furnishings for automated systems or other non-automated operational equipment and furnishings deemed necessary by the Sheriff's civil division, and five percent of the moneys to supplement the expenses of the Sheriff's civil division in administering the funds. The funds drawn down from this fund are consistent year to year causing the balance to be consistent each year.

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

ORG : 2470709 SH: CWSR - CIVIL EQUIPMENT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	4,706	0	0	0
Service Charges	23,943	20,000	20,000	0
Fund Balance	0	204,866	225,000	20,134
Total Revenue	28,649	224,866	245,000	20,134
Other Fin Uses	45,209	0	65,000	65,000
Contingency	0	224,866	180,000	(44,866)
Total Appropriations	45,209	224,866	245,000	20,134
ORG 2470709 SH: CWSR - CIVIL EQUIPMENT TOTAL	16,561	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.

ORG : 2470710 SH: CWSR - CALMMET

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	26,097	5,000	5,000	0
IG Rev - State	266,776	200,000	200,000	0
Fund Balance	0	906,582	305,000	(601,582)
Total Revenue	292,873	1,111,582	510,000	(601,582)
Other Fin Uses	414,988	807,600	315,000	(492,600)
Contingency	0	303,982	195,000	(108,982)
Total Appropriations	414,988	1,111,582	510,000	(601,582)
ORG 2470710 SH: CWSR - CALMMET TOTAL	122,115	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.

ORG : 2470711 SH: CWSR - CUSTODY SERVICES

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	9,348	1,500	1,500	0
Service Charges	66,146	25,000	25,000	0
Fund Balance	0	719,756	540,000	(179,756)
Total Revenue	75,494	746,256	566,500	(179,756)
Other Fin Uses	0	207,000	175,000	(32,000)
Contingency	0	539,256	391,500	(147,756)
Total Appropriations	0	746,256	566,500	(179,756)
ORG 2470711 SH: CWSR - CUSTODY SERVICES TOTAL	(75,494)	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.

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

ORG : 2470751 SH: CWSR - SEARCH AND RESCUE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	28	0	0	0
Fund Balance	0	1,659	0	(1,659)
Total Revenue	28	1,659	0	(1,659)
Contingency	0	1,659	0	(1,659)
Total Appropriations	0	1,659	0	(1,659)
ORG 2470751 SH: CWSR - SEARCH AND RESCUE TOTAL	(28)	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.

ORG : 2470753 SH: CWSR - FINGERPRINT ID

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	8,275	2,000	2,000	0
IG Rev - State	215,288	150,000	150,000	0
Fund Balance	0	717,449	475,000	(242,449)
Total Revenue	223,563	869,449	627,000	(242,449)
Other Fin Uses	114,312	406,500	180,000	(226,500)
Contingency	0	462,949	447,000	(15,949)
Total Appropriations	114,312	869,449	627,000	(242,449)
ORG 2470753 SH: CWSR - FINGERPRINT ID TOTAL	(109,251)	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.

ORG : 2470754 SH: CWSR - DNA ID

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	38,572	30,000	30,000	0
Rev Use Money/Prop	409	0	0	0
Fund Balance	0	118,889	100,000	(18,889)
Total Revenue	38,981	148,889	130,000	(18,889)
Other Fin Uses	0	100,000	72,000	(28,000)
Contingency	0	48,889	58,000	9,111
Total Appropriations	0	148,889	130,000	(18,889)
ORG 2470754 SH: CWSR - DNA ID TOTAL	(38,981)	0	0	0
FUND 1224 COUNTYWIDE SR - SHERIFF TOTAL	(165,664)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

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.

FUND : 1278 COUNTYWIDE SR - SLESF
ORG : 2480803 SH: CWSR - SLESF SHERRIF

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	32,966	4,000	5,000	1,000
IG Rev - State	540,532	350,000	350,000	0
Fund Balance	0	1,700,837	725,000	(975,837)
Total Revenue	573,498	2,054,837	1,080,000	(974,837)
Other Fin Uses	451,379	1,332,000	393,500	(938,500)
Contingency	0	722,837	686,500	(36,337)
Total Appropriations	451,379	2,054,837	1,080,000	(974,837)
ORG 2480803 SH: CWSR - SLESF SHERRIF TOTAL	(122,119)	0	0	0

ORG : 2480804 SH: CWSR - SLESF JAIL

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	8,490	1,000	1,000	0
IG Rev - State	99,916	75,000	75,000	0
Fund Balance	0	508,500	385,000	(123,500)
Total Revenue	108,406	584,500	461,000	(123,500)
Other Fin Uses	69,556	200,000	0	(200,000)
Contingency	0	384,500	461,000	76,500
Total Appropriations	69,556	584,500	461,000	(123,500)
ORG 2480804 SH: CWSR - SLESF JAIL TOTAL	(38,850)	0	0	0
FUND 1278 COUNTYWIDE SR - SLESF TOTAL	(160,969)	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.

ORG : 2430350 SH: CUSTODY - COMMISSARY

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	42,950	25,000	25,000	0
Miscellaneous Rev	327,741	0	0	0
Other Fin Sources	8,563	0	0	0
Fund Balance	0	2,219,720	1,700,000	(519,720)
Total Revenue	379,254	2,244,720	1,725,000	(519,720)
Services & Supplies	430,294	827,500	892,000	64,500
Other Charges	1,760	0	0	0
Fixed Assets	8,563	0	0	0
Contingency	0	1,417,220	833,000	(584,220)
Total Appropriations	440,618	2,244,720	1,725,000	(519,720)
ORG 2430350 SH: CUSTODY - COMMISSARY TOTAL	61,364	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

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.

ORG : 1321000 DC: FEDERAL FOREST RESERVE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	3,184	0	0	0
IG Rev - Federal	140,141	140,200	0	(140,200)
Fund Balance	0	266,812	0	(266,812)
Total Revenue	143,325	407,012	0	(407,012)
Services & Supplies	120,641	140,200	0	(140,200)
Contingency	0	266,812	0	(266,812)
Total Appropriations	120,641	407,012	0	(407,012)
ORG 1321000 DC: FEDERAL FOREST RESERVE TOTAL	(22,684)	0	0	0
FUND 1116 FEDERAL FOREST RESERVES TOTAL	(22,684)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

PROBATION

Countywide Special Revenue Funds in the Probation Department

The Countywide Special Revenue in the Probation Department includes the following subfunds:

Assistance for Youth

Assistance for Youth fund consists of donations made to the Juvenile Detention Facilities for at-risk youth in custody.

ORG : 2570701 PB: CWSR - ASSISTANCE FOR YTH

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Other Fin Uses	47	0	0	0
Total Appropriations	47	0	0	0
ORG 2570701 PB: CWSR - ASSISTANCE FOR YTH TOTAL	47	0	0	0

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.

ORG : 2570702 PB: CWSR - SB678

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	3,352	2,538	1,500	(1,038)
IG Rev - State	348,495	348,495	302,709	(45,786)
Fund Balance	0	2,347	0	(2,347)
Total Revenue	351,847	353,380	304,209	(49,171)
Other Fin Uses	349,500	353,380	304,209	(49,171)
Total Appropriations	349,500	353,380	304,209	(49,171)
ORG 2570702 PB: CWSR - SB678 TOTAL	(2,347)	0	0	0

Public Telephone Rebate

The Public Telephone Rebate fund consists of the rebate of a percentage of collect calls made by detained juveniles, funding the purchase of commissary items as part of a reward program and recreational equipment for the juveniles detained.

ORG : 2570725 PB: CWSR - PUBLIC TELEPHONE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Other Fin Uses	1,064	0	0	0
Total Appropriations	1,064	0	0	0
ORG 2570725 PB: CWSR - PUBLIC TELEPHONE TOTAL	1,064	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

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.

ORG : 2570726 PB: CWSR - PB AUTOMATION TRUST

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	2,127	0	0	0
Fund Balance	0	127,636	133,790	6,154
Total Revenue	2,127	127,636	133,790	6,154
Other Fin Uses	0	0	17,145	17,145
Contingency	0	127,636	116,645	(10,991)
Total Appropriations	0	127,636	133,790	6,154
TOTAL	(2,127)	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.

ORG : 2580800 PB: CWSR - SLESF JUVENILE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	30,580	5,000	1,000	(4,000)
IG Rev - State	969,085	506,850	605,350	98,500
Fund Balance	0	692,031	615,090	(76,941)
Total Revenue	999,665	1,203,881	1,221,440	17,559
Other Fin Uses	1,037,850	1,152,940	1,221,440	68,500
Contingency	0	50,941	0	(50,941)
Total Appropriations	1,037,850	1,203,881	1,221,440	17,559
ORG 2580800 PB: CWSR - SLESF JUVENILE TOTAL	38,185	0	0	0
FUND 1278 COUNTYWIDE SR - SLESF TOTAL	38,185	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.

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

ORG : 2570730 PB: CWSR - CMNTY CORRECTIONS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	7,053,600	5,746,175	6,389,346	643,171
Other Fin Sources	75,759	129,172	28,843	(100,329)
Fund Balance	0	8,005,810	2,248,030	(5,757,780)
Total Revenue	7,129,359	13,881,157	8,666,219	(5,214,938)
Services & Supplies	169,168	298,500	298,500	0
Other Charges	0	26,000	26,000	0
Other Fin Uses	4,794,537	5,925,467	7,808,418	1,882,951
Contingency	0	7,631,190	533,301	(7,097,889)
Total Appropriations	4,963,705	13,881,157	8,666,219	(5,214,938)
ORG 2570730 PB: CWSR - CMNTY CORRECTIONS TOTAL	(2,165,655)	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.

ORG : 2570750 PB: CWSR - JUVENILE JUSTICE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	1,135,359	741,688	841,688	100,000
Fund Balance	0	910,345	350,700	(559,645)
Total Revenue	1,135,359	1,652,033	1,192,388	(459,645)
Other Fin Uses	781,688	1,097,388	1,192,388	95,000
Contingency	0	554,645	0	(554,645)
Total Appropriations	781,688	1,652,033	1,192,388	(459,645)
ORG 2570750 PB: CWSR - JUVENILE JUSTICE TOTAL	(353,671)	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.

ORG : 2570760 PB: CWSR - LOCAL INNOVATION

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	129,172	0	0	0
Fund Balance	0	129,173	28,843	(100,330)
Total Revenue	129,172	129,173	28,843	(100,330)
Other Fin Uses	75,759	129,172	28,843	(100,329)
Contingency	0	1	0	(1)
Total Appropriations	75,759	129,173	28,843	(100,330)
ORG 2570760 PB: CWSR - LOCAL INNOVATION TOTAL	(53,413)	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.

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

ORG : 2570770 PB: CWSR- JUVENILE RE-ENTRY

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(23,532)	0	0	0
IG Rev - State	1,542,350	0	0	0
Fund Balance	0	1,761,463	1,036,863	(724,600)
Total Revenue	1,518,818	1,761,463	1,036,863	(724,600)
Other Fin Uses	0	495,000	1,036,863	541,863
Contingency	0	1,266,463	0	(1,266,463)
Total Appropriations	0	1,761,463	1,036,863	(724,600)
ORG 2570770 PB: CWSR- JUVENILE RE-ENTRY TOTAL	(1,518,818)	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.

ORG : 2570720 PB: CWSR - ENHANCING LAW ENFOR

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	394,642	0	0	0
Fund Balance	0	298,969	394,642	95,673
Total Revenue	394,642	298,969	394,642	95,673
Other Fin Uses	280,709	298,969	394,642	95,673
Total Appropriations	280,709	298,969	394,642	95,673
TOTAL	(113,933)	0	0	0

Special Revenue Funds
RECOMMENDED BUDGET • FY 2024-25

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.

ORG : 3170700 AG: CWSR - VITICULTURE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	47,245	0	(47,245)
Total Revenue	0	47,245	0	(47,245)
Contingency	0	47,245	0	(47,245)
Total Appropriations	0	47,245	0	(47,245)
ORG 3170700 AG: CWSR - VITICULTURE TOTAL	0	0	0	0
FUND 1231 COUNTYWIDE SR - AG TOTAL	0	0	0	0

FISH AND WILDLIFE

Countywide Special Revenue fund in the Fish and Wildlife Department

The Countywide Special Revenue fund in the Fish and Wildlife Department funds the Sawmill Pond Restocking Project. The subfund was originally set up for South Lake Tahoe’s Fishing Derbies. The funding from outside agencies has halted and all Fishing Derbies are being funded through the Fish and Wildlife Preservation Funds.

ORG : 3270700 FG: CWSR - SAWMILL POND RESTCK

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	1	0	(1)
Total Revenue	0	1	0	(1)
Contingency	0	1	0	(1)
Total Appropriations	0	1	0	(1)
TOTAL	0	0	0	0
FUND 1232 COUNTYWIDE SR - FISH&GAME TOTAL	0	0	0	0

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.

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

ORG : 3200000 FG: FISH AND GAME PRESERVATION

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	6,315	5,000	5,000	0
Rev Use Money/Prop	239	0	0	0
Other Fin Sources	0	0	15,000	15,000
Fund Balance	0	(2,215)	0	2,215
Total Revenue	6,554	2,785	20,000	17,215
Services & Supplies	14,931	2,785	20,000	17,215
Total Appropriations	14,931	2,785	20,000	17,215
ORG 3200000 FG: FISH AND GAME PRESERVATION TOTAL	8,377	0	0	0
FUND 1106 FISH & GAME TOTAL	8,377	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

TRANSPORTATION

Erosion Control Fund

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

ORG : 3610150 DOT: ENVIRONMENTAL IMPROVEMENT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,912	0	0	0
IG Rev - State	80,410	1,857,343	8,374,940	6,517,597
IG Rev - Federal	2,354,636	4,485,095	1,462,452	(3,022,643)
Service Charges	140,558	312,005	256,428	(55,577)
Miscellaneous Rev	0	502,706	0	(502,706)
Other Fin Sources	15,344	575,000	20,000	(555,000)
Fund Balance	0	136,850	0	(136,850)
Total Revenue	2,592,860	7,868,999	10,113,820	2,244,821
Salaries & Benefits	341,614	451,875	458,538	6,663
Services & Supplies	1,932,340	6,538,557	9,025,260	2,486,703
Other Charges	4,937	30,000	10,000	(20,000)
Intrafund Transfers	232,342	848,567	620,022	(228,545)
Total Appropriations	2,511,233	7,868,999	10,113,820	2,244,821
TOTAL	(81,627)	0	0	0
FUND 1101 EROSION CONTROL TOTAL	(81,627)	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.

ORG : 3600000 DOT: ADMINISTRATION

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Salaries & Benefits	423,817	416,259	448,888	32,629
Services & Supplies	93,842	78,276	85,455	7,179
Other Charges	3,828,347	2,219,394	2,148,281	(71,113)
Total Appropriations	4,346,006	2,713,929	2,682,624	(31,305)
ORG 3600000 DOT: ADMINISTRATION TOTAL	4,346,006	2,713,929	2,682,624	(31,305)

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

ORG : 3600010 DOT: GENERAL DEPARTMENT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	6,366	7,500	7,500	0
License, Pmt, Fran	1,939,314	900,000	800,000	(100,000)
Rev Use Money/Prop	73,739	148,627	(72,027)	(220,654)
IG Rev - State	8,594,570	9,487,472	9,358,262	(129,210)
IG Rev - Federal	798,365	2,271,783	1,272,239	(999,544)
Miscellaneous Rev	7,155	3,000	3,000	0
Other Fin Sources	8,865,893	8,803,329	9,376,221	572,892
Fund Balance	0	6,133,488	5,556,150	(577,338)
Total Revenue	20,285,401	27,755,199	26,301,345	(1,453,854)
Salaries & Benefits	355	0	0	0
Services & Supplies	1,098,520	1,015,896	1,052,650	36,754
Other Charges	164,552	86,478	82,905	(3,573)
Fixed Assets	6,699	23,000	0	(23,000)
Other Fin Uses	0	223,500	1,462,846	1,239,346
Reserves Budgetary	0	1,603,150	0	(1,603,150)
Total Appropriations	1,270,126	2,952,024	2,598,401	(353,623)
ORG 3600010 DOT: GENERAL DEPARTMENT TOTAL	(19,015,275)	(24,803,175)	(23,702,944)	1,100,231

ORG : 3610100 DOT: CAPITAL IMPROVEMENTS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	0	311,223	80,000	(231,223)
IG Rev - State	211,930	14,425,462	9,462,276	(4,963,186)
IG Rev - Federal	30,460,976	56,610,837	73,173,626	16,562,789
Service Charges	3,283,861	45,087	555,460	510,373
Other Fin Sources	3,522,556	20,184,962	15,737,262	(4,447,700)
Total Revenue	37,479,324	91,577,571	99,008,624	7,431,053
Salaries & Benefits	2,274,388	3,434,224	3,576,406	142,182
Services & Supplies	27,242,477	85,175,038	91,137,951	5,962,913
Other Charges	2,922,233	1,275,000	526,882	(748,118)
Fixed Assets	2,203,426	1,693,309	2,311,985	618,676
Intrafund Transfers	0	5,331,450	0	(5,331,450)
Total Appropriations	34,642,524	96,909,021	97,553,224	644,203
ORG 3610100 DOT: CAPITAL IMPROVEMENTS TOTAL	(2,836,800)	5,331,450	(1,455,400)	(6,786,850)

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

ORG : 3620200 DOT: ENGINEERING

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	84,156	100,000	85,000	(15,000)
IG Rev - State	99,411	0	0	0
IG Rev - Federal	50,538	494,303	1,388,560	894,257
Service Charges	2,898,987	1,859,544	2,410,987	551,443
Miscellaneous Rev	1,851	0	0	0
Other Fin Sources	54,571	1,083,270	467,143	(616,127)
Total Revenue	3,189,513	3,537,117	4,351,690	814,573
Salaries & Benefits	4,386,038	4,732,762	4,700,031	(32,731)
Services & Supplies	1,256,430	3,396,944	3,732,019	335,075
Other Charges	67,943	81,800	81,800	0
Fixed Assets	20,000	0	38,500	38,500
Intrafund Abatement	(232,342)	(6,180,017)	(620,022)	5,559,995
Total Appropriations	5,498,068	2,031,489	7,932,328	5,900,839
ORG 3620200 DOT: ENGINEERING TOTAL	2,308,556	(1,505,628)	3,580,638	5,086,266

ORG : 3630300 DOT: MAINTENANCE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	367,367	0	398,386	398,386
IG Rev - Federal	1,170,159	0	1,968,209	1,968,209
Service Charges	258,708	386,504	345,808	(40,696)
Miscellaneous Rev	160,100	203,000	217,000	14,000
Other Fin Sources	17,112,048	17,277,030	14,778,739	(2,498,291)
Total Revenue	19,068,383	17,866,534	17,708,142	(158,392)
Salaries & Benefits	9,446,309	10,816,024	11,421,975	605,951
Services & Supplies	20,705,379	17,288,541	18,327,014	1,038,473
Other Charges	103,688	118,000	109,900	(8,100)
Fixed Assets	652,527	807,000	248,500	(558,500)
Other Fin Uses	10,848	0	100,000	100,000
Total Appropriations	30,918,751	29,029,565	30,207,389	1,177,824
ORG 3630300 DOT: MAINTENANCE TOTAL	11,850,369	11,163,031	12,499,247	1,336,216

ORG : 3630350 DOT: MAINTENANCE - EQUIP SHOP

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - Federal	0	250,000	0	(250,000)
Service Charges	157,564	59,000	64,000	5,000
Other Fin Sources	2,154,902	2,664,000	2,630,000	(34,000)
Total Revenue	2,312,466	2,973,000	2,694,000	(279,000)
Salaries & Benefits	2,095,111	2,074,543	2,116,310	41,767
Services & Supplies	2,161,592	2,019,385	2,275,525	256,140
Other Charges	1,861	0	1,000	1,000
Fixed Assets	2,742,400	5,979,465	4,697,000	(1,282,465)
Total Appropriations	7,000,963	10,073,393	9,089,835	(983,558)
ORG 3630350 DOT: MAINTENANCE - EQUIP SHOP TOTAL	4,688,497	7,100,393	6,395,835	(704,558)
FUND 1103 ROAD FUND TOTAL	1,341,352	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

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.

ORG : 3600020 DOT: ROAD DISTRICT TAX

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	8,747,724	8,646,267	9,294,737	648,470
Fines & Penalties	4,390	3,445	3,703	258
Rev Use Money/Prop	49,462	9,703	10,431	728
IG Rev - State	57,349	58,000	62,350	4,350
Fund Balance	0	80,912	0	(80,912)
Total Revenue	8,858,925	8,798,327	9,371,221	572,894
Other Fin Uses	8,807,667	8,798,327	9,371,221	572,894
Total Appropriations	8,807,667	8,798,327	9,371,221	572,894
ORG 3600020 DOT: ROAD DISTRICT TAX TOTAL	(51,258)	0	0	0
FUND 1104 ROAD DISTRICT TOTAL	(51,258)	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.

ORG : 3670704 DOT: ROAD CONSTR IMPRV IN LIEU

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	4,399	0	5,000	5,000
Fund Balance	0	264,038	270,000	5,962
Total Revenue	4,399	264,038	275,000	10,962
Contingency	0	264,038	275,000	10,962
Total Appropriations	0	264,038	275,000	10,962
ORG 3670704 DOT: ROAD CONSTR IMPRV IN LIEU TOTAL	(4,399)	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 fund for costs incurred for the nominated projects and requires annual reporting to the El Dorado County Transit Commission (EDCTC) detailing project specific funding utilized and remaining balances.

Special Revenue Funds

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ORG : 3670762 DOT:RSTP STBGP-EDCTC

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	0	603,799	603,799	0
Fund Balance	0	1,991,731	589,727	(1,402,004)
Total Revenue	0	2,595,530	1,193,526	(1,402,004)
Other Fin Uses	138,434	2,005,803	827,500	(1,178,303)
Contingency	0	589,727	366,026	(223,701)
Total Appropriations	138,434	2,595,530	1,193,526	(1,402,004)
ORG 3670762 DOT:RSTP STBGP-EDCTC TOTAL	138,434	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.

ORG : 3670763 DOT:RSTP COUNTY MATCH

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	100,000	100,000	100,000	0
Fund Balance	0	568,948	380,299	(188,649)
Total Revenue	100,000	668,948	480,299	(188,649)
Other Fin Uses	131,742	288,649	55,256	(233,393)
Contingency	0	380,299	425,043	44,744
Total Appropriations	131,742	668,948	480,299	(188,649)
ORG 3670763 DOT:RSTP COUNTY MATCH TOTAL	31,742	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.

ORG : 3670764 DOT:RSTP COUNTY EXCHANGE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	359,164	359,164	359,164	0
Fund Balance	0	1,502,176	826,028	(676,148)
Total Revenue	359,164	1,861,340	1,185,192	(676,148)
Other Fin Uses	28,722	680,156	970,499	290,343
Contingency	0	1,181,184	214,693	(966,491)
Total Appropriations	28,722	1,861,340	1,185,192	(676,148)
ORG 3670764 DOT:RSTP COUNTY EXCHANGE TOTAL	(330,442)	0	0	0

Special Revenue Funds

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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.

ORG : 3670715 DOT: TIM ZN 8 EL DORADO HILLS				
Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	294,792	208,000	399,000	191,000
Service Charges	3,289,711	4,776,149	4,249,697	(526,452)
Other Fin Sources	18,256	0	0	0
Fund Balance	0	21,959,608	21,241,309	(718,299)
Total Revenue	3,602,758	26,943,757	25,890,006	(1,053,751)
Other Fin Uses	1,268,929	4,185,644	7,813,716	3,628,072
Contingency	0	22,758,113	18,076,290	(4,681,823)
Total Appropriations	1,268,929	26,943,757	25,890,006	(1,053,751)
ORG 3670715 DOT: TIM ZN 8 EL DORADO HILLS TOTAL	(2,333,829)	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.

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ORG : 3670716 DOT: TIM SILVA VALLEY INTRCHNG

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	33,975	47,000	147,000	100,000
Service Charges	1,813,651	2,046,920	1,821,764	(225,156)
Other Fin Sources	8,114	0	0	0
Fund Balance	0	4,076,879	5,373,189	1,296,310
Total Revenue	1,855,739	6,170,799	7,341,953	1,171,154
Other Fin Uses	1,011,832	797,610	687,610	(110,000)
Contingency	0	5,373,189	6,654,343	1,281,154
Total Appropriations	1,011,832	6,170,799	7,341,953	1,171,154
ORG 3670716 DOT: TIM SILVA VALLEY INTRCHNG TOTAL	(843,907)	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 close when the funds are fully expended.

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

ORG : 3670717 DOT: TIM ZNS 1 TO 7

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	164,767	4,000	100,000	96,000
Service Charges	(9,048)	0	0	0
Fund Balance	0	8,375,302	2,038,858	(6,336,444)
Total Revenue	155,719	8,379,302	2,138,858	(6,240,444)
Other Fin Uses	506,657	6,340,444	1,276,484	(5,063,960)
Contingency	0	2,038,858	862,374	(1,176,484)
Total Appropriations	506,657	8,379,302	2,138,858	(6,240,444)
ORG 3670717 DOT: TIM ZNS 1 TO 7 TOTAL	350,938	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

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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.

ORG : 3670718 DOT: TIM HIGHWAY 50

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	431,538	267,000	770,000	503,000
Service Charges	1,454,265	1,574,849	1,455,685	(119,164)
Other Fin Sources	1,420	0	0	0
Fund Balance	0	28,382,541	29,572,096	1,189,555
Total Revenue	1,887,223	30,224,390	31,797,781	1,573,391
Other Fin Uses	293,047	350,000	1,240,000	890,000
Contingency	0	29,874,390	30,557,781	683,391
Total Appropriations	293,047	30,224,390	31,797,781	1,573,391
ORG 3670718 DOT: TIM HIGHWAY 50	TOTAL	(1,594,177)	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.

ORG : 3670719 DOT: TIF ZONE A

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	298	5,000	38,000	33,000
Service Charges	392,437	205,760	261,865	56,105
Fund Balance	0	906,988	1,297,991	391,003
Total Revenue	392,735	1,117,748	1,597,856	480,108
Contingency	0	1,117,748	1,597,856	480,108
Total Appropriations	0	1,117,748	1,597,856	480,108
ORG 3670719 DOT: TIF ZONE A	TOTAL	(392,735)	0	0

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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.

ORG : 3670720 DOT: TIF ZONE B

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	11,413	31,000	123,000	92,000
Service Charges	565,582	2,298,369	2,063,300	(235,069)
Fund Balance	0	2,115,279	2,789,492	674,213
Total Revenue	576,995	4,444,648	4,975,792	531,144
Contingency	0	4,444,648	4,975,792	531,144
Total Appropriations	0	4,444,648	4,975,792	531,144
ORG 3670720 DOT: TIF ZONE B TOTAL	(576,995)	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.

ORG : 3670760 DOT: TRIBE AGMT-PUBLIC IMPRV

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	181,291	98,000	176,000	78,000
Other Gov Agency	2,928,023	2,986,582	3,046,314	59,732
Fund Balance	0	12,755,792	7,365,719	(5,390,073)
Total Revenue	3,109,313	15,840,374	10,588,033	(5,252,341)
Other Fin Uses	1,572,407	8,474,655	4,021,976	(4,452,679)
Contingency	0	7,365,719	6,566,057	(799,662)
Total Appropriations	1,572,407	15,840,374	10,588,033	(5,252,341)
ORG 3670760 DOT: TRIBE AGMT-PUBLIC IMPRV TOTAL	(1,536,907)	0	0	0

Special Revenue Funds

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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.

ORG : 3670761 DOT: SENATE BILL NO1 - SB1

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	90,184	50,000	100,000	50,000
IG Rev - State	6,823,216	7,550,970	7,851,302	300,332
Fund Balance	0	6,331,837	4,457,583	(1,874,254)
Total Revenue	6,913,400	13,932,807	12,408,885	(1,523,922)
Other Fin Uses	6,863,365	7,019,149	7,880,000	860,851
Contingency	0	6,913,658	4,528,885	(2,384,773)
Total Appropriations	6,863,365	13,932,807	12,408,885	(1,523,922)
ORG 3670761 DOT: SENATE BILL NO1 - SB1 TOTAL	(50,035)	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.

ORG : 3670755 DOT: ITS PROGRAM

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	5,636	0	0	0
Fund Balance	0	338,249	341,000	2,751
Total Revenue	5,636	338,249	341,000	2,751
Contingency	0	338,249	341,000	2,751
Total Appropriations	0	338,249	341,000	2,751
ORG 3670755 DOT: ITS PROGRAM TOTAL	(5,636)	0	0	0

Subdivision Improvement Agreement Indian Creek

The Indian Creek Ranch project, TM 08-1472, executed Subdivision Improvement Agreement #22-5023 in order to meet the Conditions of Approval prior to issuance of Final Map TM-F22-0001. The subdivision Map Act requires a security against the construction of improvements, which most developers provide in the form of surety bonds. However, the Map Act also allows for a cash deposit, which the owners of the Indian Creek Ranch opted to provide instead. This fund will hold the cash security for the duration of the project, to be held for approximately 2-5 years depending on construction timelines, with refunds made at several points during the final 12 months as part of the initiation, and subsequent completion, of the warranty period.

Special Revenue Funds

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ORG : 3670731 DOT: SIA IND CRK

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	1,479,391	0	0	0
Fund Balance	0	1,479,392	1,479,392	0
Total Revenue	1,479,391	1,479,392	1,479,392	0
Contingency	0	1,479,392	1,479,392	0
Total Appropriations	0	1,479,392	1,479,392	0
ORG 3670731 DOT: SIA IND CRK TOTAL	(1,479,391)	0	0	0

Marble Valley Area of Benefit

The Marble Valley Road Area of Benefit (AOB) was established by Resolution 118-2000 on May 2, 2000. Fees are collected with the building permit application for properties within the boundaries of the AOB. The funds will be used to reimburse Developer(s) that build the future roadway known as Marble Valley Road. 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.

ORG : 3670732 DOT: MARBLE VALLEY AOB

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	0	200	0	(200)
Total Revenue	0	200	0	(200)
Contingency	0	200	0	(200)
Total Appropriations	0	200	0	(200)
ORG 3670732 DOT: MARBLE VALLEY AOB TOTAL	0	0	0	0

Frontage Improvement Deferral

The Cool General Retail Project, DR 19-0009, was required to construct a segment of Class II Bike Path along the parcel's frontage on CA-49, per Condition of Approval #13 for the project. The segment of bike path is part of a larger bicycle network included in the El Dorado County Transportation Commission's Active Transportation Plan (ATP), which has not yet been constructed. Due to the lengthy permitting process to encroach on the Caltrans right of way, the lack of connection to adjacent bike paths, and plans for future improvements to the CA-49/CA-193 intersection in the immediate vicinity of the project, it was determined that the frontage improvements would be delayed, and the developer pay an in-lieu fee rather than construct the improvements at the time of building permit issuance. This special revenue fund holds the in-lieu payment, subject to Agreement #22-55007 (recorded as Doc #2022-0009093), until the CA-49/CA-193 intersection improvement project moves forward.

ORG : 3670765 DOT: FIA COOL GENRL D19-0007

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	343	200	200	0
Fund Balance	0	20,567	20,767	200
Total Revenue	343	20,767	20,967	200
Contingency	0	20,767	20,967	200
Total Appropriations	0	20,767	20,967	200
ORG 3670765 DOT: FIA COOL GENRL D19-0007 TOTAL	(343)	0	0	0

Special Revenue Funds

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Serrano Village J7 Frontage Improvements

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

ORG : 3670721 DOT: SERRANO VILLAGE J7 FRONT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,265	0	0	0
Fund Balance	0	75,941	77,039	1,098
Total Revenue	1,265	75,941	77,039	1,098
Contingency	0	75,941	77,039	1,098
Total Appropriations	0	75,941	77,039	1,098
ORG 3670721 DOT: SERRANO VILLAGE J7 FRONT TOTAL	(1,265)	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.

ORG : 3670722 DOT: BASS LK & BRIDWD INTERSCT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,567	0	0	0
Service Charges	30,765	0	0	0
Fund Balance	0	175,451	120,000	(55,451)
Total Revenue	32,332	175,451	120,000	(55,451)
Other Fin Uses	0	80,000	120,000	40,000
Contingency	0	95,451	0	(95,451)
Total Appropriations	0	175,451	120,000	(55,451)
ORG 3670722 DOT: BASS LK & BRIDWD INTERSCT TOTAL	(32,332)	0	0	0

Latrobe Road Widening Phase 1

The Latrobe Road Widening Phase 1 subfund was created for the Capital Improvement Program project 72335, Latrobe Road Widening, White Rock to Suncastr. When the project was complete, the remaining funds were transferred to the TIF account. The remaining balance is residual interest that will be transferred out in FY 2023-24.

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ORG : 3670706 DOT: LATROBE ROAD WIDENING PH1

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	2	0	(2)
Total Revenue	0	2	0	(2)
Other Fin Uses	0	2	0	(2)
Total Appropriations	0	2	0	(2)
TOTAL	0	0	0	0

Bass Lake Hill Specific Plan

The Bass Lake Hills Specific Plan (BLHSP) was approved in 1996 and included a Public Facilities Financing Plan (PFFP), which was updated in 2016. The PFFP identifies funding mechanisms to pay for a specific list of large backbone infrastructure and other public facilities. The Plan Area Fee is to be collected from developers of areas within the BLHSP and to be used to fund the cost of transportation, sewer and water public improvements required to meet the increased demand of vehicular, pedestrian and bike traffic, sewer conveyance and water transmission. An additional fee is collected for the administrative costs of fee collection, accounting, and updates.

ORG : 3670733 DOT: BLHSP PFFP

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	0	7,000	0	(7,000)
Total Revenue	0	7,000	0	(7,000)
Contingency	0	7,000	0	(7,000)
Total Appropriations	0	7,000	0	(7,000)
ORG 3670733 DOT: BLHSP PFFP	0	0	0	0

Administration Fund

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.

ORG : 3670727 DOT: ADMIN BLHSP PFFP

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,111	500	500	0
Service Charges	41,618	50,000	50,000	0
Fund Balance	0	101,042	146,236	45,194
Total Revenue	42,729	151,542	196,736	45,194
Other Fin Uses	21,364	22,000	13,000	(9,000)
Contingency	0	129,542	183,736	54,194
Total Appropriations	21,364	151,542	196,736	45,194
ORG 3670727 DOT: ADMIN BLHSP PFFP	(21,365)	0	0	0

Special Revenue Funds

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Silver Springs

Road Improvement Agreement 12-53452 Section 15, for Silver Springs Parkway, indicates that the Developer shall advance the remaining costs of the Right-of-Way for the off-site portion of Silver Springs Parkway. The project is complete, and all remaining funds were returned. This fund will be closed in FY 2023-24.

ORG : 3670728 DOT: SILVER SPRINGS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	5,043	0	0	0
Miscellaneous Rev	(139,513)	0	0	0
Total Revenue	(134,470)	0	0	0
ORG 3670728 DOT: SILVER SPRINGS TOTAL	134,470	0	0	0

Upper Bass Lake Overlay

Per the Community Benefit and Development Agreement between County of El Dorado and Lennar Winncrest, LLC for the Development known as the Hawk View Residential Project; Section 3.2.4; this fund is for improvements to Bass Lake Road. The work was completed in FY 2022-23 and this fund should be closed out within two years.

ORG : 3670729 DOT: UPPER BASS LAKE OVERLAY

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	9,290	0	0	0
Service Charges	(87,498)	0	0	0
Total Revenue	(78,208)	0	0	0
Other Fin Uses	158,838	0	0	0
Total Appropriations	158,838	0	0	0
ORG 3670729 DOT: UPPER BASS LAKE OVERLAY TOTAL	237,046	0	0	0

County Engineer Grading Deposits

The County Engineer Grading Deposits subfund, 12360425, is for securing deposits from property owners for grading projects with the County, which are later refunded once the grading project is completed. 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. These funds are held as a deposit from others and therefore this subfund will not have a fund balance, reserve, or designation.

ORG : 3670725 DOT: CO ENG GRADING DEPOSITS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
ORG 3670725 DOT: CO ENG GRADING DEPOSITS TOTAL	0	0	0	0

Utility Bond

The Utility Bond subfund, 12360426, is for securing a deposit on a utility project with the county. Property owners pay a refundable deposit when the project begins. After final inspections and billing, the county refunds any remaining deposit to the property owner. 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. These funds are held as a deposit from others and therefore this subfund will not have a fund balance, reserve, or designation.

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

ORG : 3670726 DOT: UTILITY BOND

Description		Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
ORG 3670726 DOT: UTILITY BOND	TOTAL	0	0	0	0

Road Commission

The Road Commissions subfund, 12360430, includes deposits paid for wide load permits. This fund is used to reimburse Road Fund for costs incurred. There is no fund balance, reserves, or designations associated with this subfund.

ORG : 3670730 DOT: ROAD COMMISSION

Description		Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
ORG 3670730 DOT: ROAD COMMISSION	TOTAL	0	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 owner. There is no fund balance, reserves, or designations associated with this subfund.

ORG : 3670753 DOT: BOND: ENCROACHMENT PRPYMT

Description		Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges		31,598	50,000	30,000	(20,000)
Total Revenue		31,598	50,000	30,000	(20,000)
Other Fin Uses		31,598	50,000	30,000	(20,000)
Total Appropriations		31,598	50,000	30,000	(20,000)
TOTAL		0	0	0	0

Developer Deposits

The Developer Deposits subfund is to hold developer deposits for draw down when staff time is earned on projects throughout the County.

ORG : 3670799 DOT: DEVELOPER DEPOSITS

Description		Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges		311,111	902,500	749,180	(153,320)
Total Revenue		311,111	902,500	749,180	(153,320)
Other Fin Uses		311,111	902,500	749,180	(153,320)
Total Appropriations		311,111	902,500	749,180	(153,320)
ORG 3670799 DOT: DEVELOPER DEPOSITS	TOTAL	0	0	0	0
FUND 1236 COUNTYWIDE SR - ROADS	TOTAL	(9,421,032)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

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.

ORG : 3582802 CSA #2 ARROWBEE Zn A

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	20,891	20,706	21,659	953
Fines & Penalties	267	0	0	0
Rev Use Money/Prop	8,600	0	0	0
IG Rev - State	138	0	0	0
Service Charges	41,857	41,457	41,457	0
Fund Balance	0	71,760	125,180	53,420
Total Revenue	71,753	133,923	188,296	54,373
Services & Supplies	194,477	104,267	168,794	64,527
Other Charges	5,266	8,636	7,577	(1,059)
Intrafund Transfers	3,684	4,215	4,594	379
Contingency	0	16,805	7,331	(9,474)
Total Appropriations	203,427	133,923	188,296	54,373
ORG 3582802 CSA #2 ARROWBEE Zn A TOTAL	131,674	0	0	0

ORG : 3582803 CSA #2 HIDDEN LAKES Zn B

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	11,638	10,478	10,959	481
Fines & Penalties	627	0	0	0
Rev Use Money/Prop	(75)	0	0	0
IG Rev - State	77	0	0	0
Service Charges	26,824	26,124	26,124	0
Fund Balance	0	74,302	49,746	(24,556)
Total Revenue	39,091	110,904	86,829	(24,075)
Services & Supplies	22	94,207	71,556	(22,651)
Other Charges	3,160	5,658	6,101	443
Intrafund Transfers	1,838	2,104	2,293	189
Contingency	0	8,935	6,879	(2,056)
Total Appropriations	5,021	110,904	86,829	(24,075)
ORG 3582803 CSA #2 HIDDEN LAKES Zn B TOTAL	(34,071)	0	0	0
FUND 1352 County Service Area #2 TOTAL	97,512	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

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.

ORG : 3583808 CSA #3 W SHORE SNW RMVL Zn 504

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	432	0	0	0
Rev Use Money/Prop	5,255	0	0	0
Service Charges	90,680	90,455	90,553	98
Fund Balance	0	527,214	619,588	92,374
Total Revenue	96,366	617,669	710,141	92,472
Services & Supplies	22	70,025	75,030	5,005
Other Charges	1,497	3,200	2,129	(1,071)
Contingency	0	544,444	632,982	88,538
Total Appropriations	1,519	617,669	710,141	92,472
TOTAL	(94,848)	0	0	0

ORG : 3583809 CSA #3 S SHORE SNW RMVL Zn 501

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	781	0	0	0
Rev Use Money/Prop	1,349	0	0	0
Service Charges	133,172	132,152	132,600	448
Fund Balance	0	395,290	529,011	133,721
Total Revenue	135,302	527,442	661,611	134,169
Services & Supplies	22	325,025	50,030	(274,995)
Other Charges	1,448	1,645	1,729	84
Fixed Assets	0	0	45,000	45,000
Contingency	0	200,772	564,852	364,080
Total Appropriations	1,470	527,442	661,611	134,169
ORG 3583809 CSA #3 S SHORE SNW RMVL Zn 501 TOTAL	(133,832)	0	0	0

ORG : 3583810 CSA #3 CASCADE DRAINAGE Zn 93

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	175	0	0	0
Fines & Penalties	20	0	0	0
Rev Use Money/Prop	2,817	0	0	0
Fund Balance	0	162,286	161,530	(756)
Total Revenue	3,012	162,286	161,530	(756)
Services & Supplies	0	27,000	37,000	10,000
Other Charges	1,854	8,300	1,948	(6,352)
Intrafund Transfers	389	389	389	0
Contingency	0	126,597	122,193	(4,404)
Total Appropriations	2,243	162,286	161,530	(756)
ORG 3583810 CSA #3 CASCADE DRAINAGE Zn 93 TOTAL	(770)	0	0	0
FUND 1353 County Service Area #3 TOTAL	(229,450)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

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.

ORG : 3585815 CSA #5 TAHOMA DG Zn Cty Area 5

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	71,726	68,402	72,201	3,799
Fines & Penalties	37	0	0	0
Rev Use Money/Prop	11,101	0	0	0
IG Rev - State	474	0	0	0
Fund Balance	0	832,383	718,160	(114,223)
Total Revenue	83,337	900,785	790,361	(110,424)
Services & Supplies	0	79,500	96,500	17,000
Other Charges	2,430	10,400	10,912	512
Other Fin Uses	0	200,000	20,000	(180,000)
Contingency	0	610,885	662,949	52,064
Total Appropriations	2,430	900,785	790,361	(110,424)
ORG 3585815 CSA #5 TAHOMA DG Zn Cty Area 5 TOTAL	(80,907)	0	0	0
FUND 1355 County Service Area #5 TOTAL	(80,907)	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, lighting, cemetery services and other localized services to a specific area.

CSA #9 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, Gilmore Vista Zone 22, Tegra Zone 23, Walnut Drive Zone 24, Meadowview Acres Zone 25, Dolly Varden Lane Zone 26, Creekside Drive Zone 27, Pineoakio Zone 29, Lynx Trail Zone 30, Many Oaks Lane 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, 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, Greenvally 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, Eastwood Park Zone 71, Oak Tree Meadows Zone 73, Long View Estates Zone 76, Sierra Sunrise Zone 77, Sundown Estates Zone 78, Cavalry Meadows Zone 79, 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, Highland View 5&6, Ridgeview West 1&2, Bass Lk V 8-13, Highland Village 4, Watermark Zone, Euer Ranch 1-5, Euer Ranch 6&7, Carson Crossing Dr, Highlands Lighting Zone 7, Barnett Business Park Zone 34, Diamond Springs Zone 49, Eastwood Park 5, Pioneer Place Zone 64, Black Oak Estates Zone 70, Black Oak Est 6, Deerfield Est, Hollow Oak, Creekside 2&3, Highland View 3a, Travois, Silver Springs, W Valley Village, and Emerald Meadows.

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

ORG : 3590821 CSA #9 INSURANCE RSRV ROAD ZN

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,487	0	0	0
Other Fin Sources	0	23,000	0	(23,000)
Fund Balance	0	27,553	50,553	23,000
Total Revenue	1,487	50,553	50,553	0
Services & Supplies	40,418	37,015	39,600	2,585
Other Fin Uses	21,000	0	0	0
Intrafund Abatement	(32,343)	(37,015)	(39,599)	(2,584)
Contingency	0	50,553	50,552	(1)
Total Appropriations	29,075	50,553	50,553	0
ORG 3590821 CSA #9 INSURANCE RSRV ROAD ZN TOTAL	27,589	0	0	0

ORG : 3590822 CSA #9 INSURANCE RSRV NONRD ZN

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	8,316	0	8,500	8,500
Fund Balance	0	546,763	581,096	34,333
Total Revenue	8,316	546,763	589,596	42,833
Services & Supplies	0	24,333	0	(24,333)
Intrafund Abatement	(25,305)	(24,333)	(24,463)	(130)
Contingency	0	546,763	614,059	67,296
Total Appropriations	(25,305)	546,763	589,596	42,833
TOTAL	(33,621)	0	0	0

ORG : 3591830 CSA #9 RYAN RANCH Zn 2

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	38,521	40,271	40,271	0
Fines & Penalties	58	0	0	0
Rev Use Money/Prop	1,312	0	0	0
Other Fin Sources	21,000	0	0	0
Fund Balance	0	(200)	10,478	10,678
Total Revenue	60,891	40,071	50,749	10,678
Services & Supplies	100,184	8,644	11,600	2,956
Other Charges	4,795	6,040	8,062	2,022
Other Fin Uses	0	23,000	0	(23,000)
Intrafund Transfers	2,086	2,387	2,601	214
Contingency	0	0	28,486	28,486
Total Appropriations	107,065	40,071	50,749	10,678
ORG 3591830 CSA #9 RYAN RANCH Zn 2 TOTAL	46,175	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

ORG : 3591831 CSA #9 SUNDANCE TRAIL Zn 9

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	11,810	11,810	23,810	12,000
Rev Use Money/Prop	1,102	0	0	0
Fund Balance	0	85,179	85,584	405
Total Revenue	12,912	96,989	109,394	12,405
Services & Supplies	617	90,150	102,276	12,126
Other Charges	1,743	2,843	2,483	(360)
Intrafund Transfers	721	826	899	73
Contingency	0	3,170	3,736	566
Total Appropriations	3,082	96,989	109,394	12,405
ORG 3591831 CSA #9 SUNDANCE TRAIL Zn 9 TOTAL	(9,830)	0	0	0

ORG : 3591832 CSA #9 HOLLY DRIVE Zn 11

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	6,629	6,704	6,704	0
Fines & Penalties	15	0	0	0
Rev Use Money/Prop	568	0	0	0
Fund Balance	0	47,069	53,007	5,938
Total Revenue	7,213	53,773	59,711	5,938
Services & Supplies	0	52,159	57,447	5,288
Other Charges	750	1,146	940	(206)
Intrafund Transfers	202	231	251	20
Contingency	0	237	1,073	836
Total Appropriations	952	53,773	59,711	5,938
ORG 3591832 CSA #9 HOLLY DRIVE Zn 11 TOTAL	(6,261)	0	0	0

ORG : 3591833 CSA #9 TEXAS HILL Zn 12

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	43,890	44,890	43,890	(1,000)
Rev Use Money/Prop	290	0	0	0
Fund Balance	0	90,170	47,222	(42,948)
Total Revenue	44,180	135,060	91,112	(43,948)
Services & Supplies	5,573	125,294	82,722	(42,572)
Other Charges	4,167	6,267	5,996	(271)
Intrafund Transfers	2,061	2,359	2,394	35
Contingency	0	1,140	0	(1,140)
Total Appropriations	11,802	135,060	91,112	(43,948)
ORG 3591833 CSA #9 TEXAS HILL Zn 12 TOTAL	(32,378)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

ORG : 3591834 CSA #9 OAKLEAF CIRCLE Zn 13

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	35	0	0	0
Rev Use Money/Prop	273	0	0	0
Service Charges	7,923	7,773	7,773	0
Fund Balance	0	29,371	34,995	5,624
Total Revenue	8,231	37,144	42,768	5,624
Services & Supplies	22	31,955	37,651	5,696
Other Charges	1,259	1,815	2,031	216
Intrafund Transfers	764	874	952	78
Contingency	0	2,500	2,134	(366)
Total Appropriations	2,045	37,144	42,768	5,624
ORG 3591834 CSA #9 OAKLEAF CIRCLE Zn 13 TOTAL	(6,186)	0	0	0

ORG : 3591835 CSA #9 FERNWOOD-COTHRIN Zn 14

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	38,835	39,210	39,210	0
Fines & Penalties	96	0	0	0
Rev Use Money/Prop	415	0	0	0
Fund Balance	0	20,023	17,431	(2,592)
Total Revenue	39,346	59,233	56,641	(2,592)
Services & Supplies	26,712	38,004	36,339	(1,665)
Other Charges	7,372	13,285	11,643	(1,642)
Intrafund Transfers	6,944	7,944	8,659	715
Total Appropriations	41,027	59,233	56,641	(2,592)
TOTAL	1,681	0	0	0

ORG : 3591836 CSA #9 CARLSON DRIVE Zn 15

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	317	0	0	0
Rev Use Money/Prop	242	0	0	0
Service Charges	22,484	21,551	21,551	0
Fund Balance	0	37,460	56,311	18,851
Total Revenue	23,043	59,011	77,862	18,851
Services & Supplies	10,020	42,608	68,585	25,977
Other Charges	2,263	2,761	3,157	396
Intrafund Transfers	813	931	1,014	83
Contingency	0	12,711	5,106	(7,605)
Total Appropriations	13,096	59,011	77,862	18,851
ORG 3591836 CSA #9 CARLSON DRIVE Zn 15 TOTAL	(9,947)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

ORG : 3591837 CSA #9 EAST EL LARGO Zn 21

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	125	0	0	0
Service Charges	8,711	8,591	8,711	120
Fund Balance	0	20,210	27,237	7,027
Total Revenue	8,836	28,801	35,948	7,147
Services & Supplies	1,560	27,143	30,624	3,481
Other Charges	1,039	1,281	1,406	125
Intrafund Transfers	329	377	410	33
Contingency	0	0	3,508	3,508
Total Appropriations	2,928	28,801	35,948	7,147
ORG 3591837 CSA #9 EAST EL LARGO Zn 21 TOTAL	(5,908)	0	0	0

ORG : 3591838 CSA #9 GILMORE VISTA Zn 22

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	11,355	0	0	0
Fines & Penalties	390	0	0	0
Rev Use Money/Prop	283	0	0	0
Service Charges	340	11,355	0	(11,355)
Fund Balance	0	7,676	0	(7,676)
Total Revenue	12,369	19,031	0	(19,031)
Services & Supplies	9,936	8,544	0	(8,544)
Other Charges	3,720	5,083	0	(5,083)
Intrafund Transfers	445	510	0	(510)
Contingency	0	4,894	0	(4,894)
Total Appropriations	14,102	19,031	0	(19,031)
ORG 3591838 CSA #9 GILMORE VISTA Zn 22 TOTAL	1,733	0	0	0

ORG : 3591839 CSA #9 TEGRA Zn 23

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	175	0	0	0
Service Charges	5,807	5,807	5,807	0
Fund Balance	0	21,567	26,493	4,926
Total Revenue	5,982	27,374	32,300	4,926
Services & Supplies	22	25,025	29,394	4,369
Other Charges	603	928	1,003	75
Intrafund Transfers	350	401	436	35
Contingency	0	1,020	1,467	447
Total Appropriations	975	27,374	32,300	4,926
ORG 3591839 CSA #9 TEGRA Zn 23 TOTAL	(5,007)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

ORG : 3591840 CSA #9 WALNUT DRIVE Zn 24

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	21	0	0	0
Rev Use Money/Prop	1,014	0	0	0
Service Charges	24,152	24,152	24,152	0
Fund Balance	0	53,196	7,441	(45,755)
Total Revenue	25,187	77,348	31,593	(45,755)
Services & Supplies	23,310	54,497	23,470	(31,027)
Other Charges	2,887	7,058	6,412	(646)
Intrafund Transfers	1,372	1,570	1,711	141
Contingency	0	14,223	0	(14,223)
Total Appropriations	27,569	77,348	31,593	(45,755)
ORG 3591840 CSA #9 WALNUT DRIVE Zn 24 TOTAL	2,382	0	0	0

ORG : 3591841 CSA #9 MEADOWVIEW ACRES Zn 25

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	32,484	32,659	32,659	0
Fines & Penalties	23	0	0	0
Rev Use Money/Prop	(55)	0	0	0
Fund Balance	0	38,003	49,218	11,215
Total Revenue	32,452	70,662	81,877	11,215
Services & Supplies	7,361	63,813	69,772	5,959
Other Charges	3,727	4,960	5,482	522
Intrafund Transfers	1,651	1,889	2,059	170
Contingency	0	0	4,564	4,564
Total Appropriations	12,739	70,662	81,877	11,215
TOTAL	(19,713)	0	0	0

ORG : 3591842 CSA #9 DOLLY VARDEN LANE Zn 26

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	1,929	1,929	1,929	0
Rev Use Money/Prop	278	0	0	0
Fund Balance	0	19,295	20,433	1,138
Total Revenue	2,207	21,224	22,362	1,138
Services & Supplies	0	19,386	20,707	1,321
Other Charges	406	1,187	793	(394)
Intrafund Transfers	237	271	295	24
Contingency	0	380	567	187
Total Appropriations	643	21,224	22,362	1,138
ORG 3591842 CSA #9 DOLLY VARDEN LANE Zn 26 TOTAL	(1,563)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

ORG : 3591843 CSA #9 CREEKSIDE DRIVE Zn 27

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	339	0	0	0
Service Charges	2,069	2,282	2,282	0
Fund Balance	0	24,249	26,305	2,056
Total Revenue	2,408	26,531	28,587	2,056
Services & Supplies	22	26,106	27,583	1,477
Other Charges	232	299	333	34
Intrafund Transfers	110	126	137	11
Contingency	0	0	534	534
Total Appropriations	364	26,531	28,587	2,056
ORG 3591843 CSA #9 CREEKSIDE DRIVE Zn 27 TOTAL	(2,044)	0	0	0

ORG : 3591844 CSA #9 PINEOAKIO Zn 29

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	11,973	11,973	20,073	8,100
Rev Use Money/Prop	347	0	0	0
Fund Balance	0	43,306	52,176	8,870
Total Revenue	12,320	55,279	72,249	16,970
Services & Supplies	0	46,264	66,735	20,471
Other Charges	1,295	4,126	1,821	(2,305)
Intrafund Transfers	693	793	864	71
Contingency	0	4,096	2,829	(1,267)
Total Appropriations	1,988	55,279	72,249	16,970
ORG 3591844 CSA #9 PINEOAKIO Zn 29 TOTAL	(10,333)	0	0	0

ORG : 3591845 CSA #9 LYNX TRAIL Zn 30

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	20,177	21,977	21,977	0
Rev Use Money/Prop	1,625	450	0	(450)
Fund Balance	0	10,973	28,735	17,762
Total Revenue	21,803	33,400	50,712	17,312
Services & Supplies	50,427	27,928	44,647	16,719
Other Charges	4,652	4,663	5,183	520
Intrafund Transfers	707	809	882	73
Total Appropriations	55,786	33,400	50,712	17,312
ORG 3591845 CSA #9 LYNX TRAIL Zn 30 TOTAL	33,983	0	0	0

Special Revenue Funds

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ORG : 3591846 CSA #9 MANY OAKS LANE Zn 32

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	23,506	24,006	24,006	0
Rev Use Money/Prop	36	0	0	0
Fund Balance	0	47,299	22,884	(24,415)
Total Revenue	23,542	71,305	46,890	(24,415)
Services & Supplies	22	63,416	38,600	(24,816)
Other Charges	2,315	3,315	3,730	415
Intrafund Transfers	1,375	1,574	1,715	141
Contingency	0	3,000	2,845	(155)
Total Appropriations	3,712	71,305	46,890	(24,415)
ORG 3591846 CSA #9 MANY OAKS LANE Zn 32 TOTAL	(19,830)	0	0	0

ORG : 3591847 CSA #9 PILOT VIEW DRIVE Zn 35

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	13,879	14,179	14,179	0
Fines & Penalties	79	0	0	0
Rev Use Money/Prop	595	0	0	0
Fund Balance	0	62,396	72,860	10,464
Total Revenue	14,554	76,575	87,039	10,464
Services & Supplies	0	72,767	76,642	3,875
Other Charges	1,783	3,201	5,495	2,294
Intrafund Transfers	530	607	661	54
Contingency	0	0	4,241	4,241
Total Appropriations	2,313	76,575	87,039	10,464
ORG 3591847 CSA #9 PILOT VIEW DRIVE Zn 35 TOTAL	(12,241)	0	0	0

ORG : 3591848 CSA #9 GREENSPRINGS Zn 37

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	69	0	0	0
Rev Use Money/Prop	153	0	0	0
Service Charges	4,779	5,604	5,604	0
Fund Balance	0	18,215	21,312	3,097
Total Revenue	5,000	23,819	26,916	3,097
Services & Supplies	22	22,579	24,297	1,718
Other Charges	572	855	906	51
Intrafund Transfers	336	385	419	34
Contingency	0	0	1,294	1,294
Total Appropriations	930	23,819	26,916	3,097
ORG 3591848 CSA #9 GREENSPRINGS Zn 37 TOTAL	(4,070)	0	0	0

Special Revenue Funds

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ORG : 3591849 CSA #9 KING OF THE MTN Zn 38

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	20	0	0	0
Rev Use Money/Prop	511	0	0	0
Service Charges	4,704	5,079	5,250	171
Fund Balance	0	1,816	3,180	1,364
Total Revenue	5,235	6,895	8,430	1,535
Services & Supplies	13,972	4,900	6,284	1,384
Other Charges	1,143	1,724	1,851	127
Intrafund Transfers	237	271	295	24
Total Appropriations	15,352	6,895	8,430	1,535
ORG 3591849 CSA #9 KING OF THE MTN Zn 38 TOTAL	10,117	0	0	0

ORG : 3591850 CSA #9 RANDOLPH CANYON Zn 39

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	462	0	0	0
Service Charges	5,540	5,840	5,840	0
Fund Balance	0	4,964	9,755	4,791
Total Revenue	6,002	10,804	15,595	4,791
Services & Supplies	15,059	9,497	14,156	4,659
Other Charges	589	858	950	92
Intrafund Transfers	392	449	489	40
Total Appropriations	16,041	10,804	15,595	4,791
ORG 3591850 CSA #9 RANDOLPH CANYON Zn 39 TOTAL	10,039	0	0	0

ORG : 3591851 CSA #9 ROLLING RANCH Zn 40

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	9,503	13,334	18,528	5,194
Rev Use Money/Prop	374	0	0	0
Fund Balance	0	27,924	36,022	8,098
Total Revenue	9,877	41,258	54,550	13,292
Services & Supplies	3,075	37,727	48,564	10,837
Other Charges	3,102	3,166	3,425	259
Intrafund Transfers	318	365	397	32
Contingency	0	0	2,164	2,164
Total Appropriations	6,495	41,258	54,550	13,292
ORG 3591851 CSA #9 ROLLING RANCH Zn 40 TOTAL	(3,381)	0	0	0

Special Revenue Funds

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ORG : 3591852 CSA #9 BLANCHARD ESTATES Zn 45

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	6,013	6,438	6,438	0
Fines & Penalties	20	0	0	0
Rev Use Money/Prop	32	0	0	0
Service Charges	140	0	0	0
Fund Balance	0	1,005	4,847	3,842
Total Revenue	6,205	7,443	11,285	3,842
Services & Supplies	4,430	5,789	7,281	1,492
Other Charges	1,595	1,597	1,822	225
Intrafund Transfers	50	57	62	5
Contingency	0	0	2,120	2,120
Total Appropriations	6,074	7,443	11,285	3,842
ORG 3591852 CSA #9 BLANCHARD ESTATES Zn 45 TOTAL	(131)	0	0	0

ORG : 3591853 CSA #9 RIVER PINES EST Zn 46

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	133	0	0	0
Rev Use Money/Prop	87	0	0	0
Service Charges	26,021	25,609	25,609	0
Fund Balance	0	36,168	51,407	15,239
Total Revenue	26,241	61,777	77,016	15,239
Services & Supplies	6,909	51,732	66,571	14,839
Other Charges	3,232	7,416	7,579	163
Intrafund Transfers	2,298	2,629	2,866	237
Total Appropriations	12,438	61,777	77,016	15,239
ORG 3591853 CSA #9 RIVER PINES EST Zn 46 TOTAL	(13,803)	0	0	0

ORG : 3591854 CSA #9 RANCHO PONDEROSA Zn 54

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	546	0	0	0
Service Charges	6,346	6,346	6,346	0
Fund Balance	0	45,237	50,897	5,660
Total Revenue	6,892	51,583	57,243	5,660
Services & Supplies	22	46,215	51,579	5,364
Other Charges	660	918	1,025	107
Intrafund Transfers	230	263	287	24
Contingency	0	4,187	4,352	165
Total Appropriations	912	51,583	57,243	5,660
TOTAL	(5,980)	0	0	0

Special Revenue Funds

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ORG : 3591855 CSA #9 NANCE DRIVE Zn 56

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	1,644	1,644	1,644	0
Rev Use Money/Prop	73	0	0	0
Fund Balance	0	7,521	8,883	1,362
Total Revenue	1,717	9,165	10,527	1,362
Services & Supplies	0	8,793	9,907	1,114
Other Charges	175	270	510	240
Intrafund Transfers	88	102	110	8
Total Appropriations	264	9,165	10,527	1,362
ORG 3591855 CSA #9 NANCE DRIVE Zn 56 TOTAL	(1,453)	0	0	0

ORG : 3591856 CSA #9 DEVIL'S GATE Zn 60

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	0	0	0	0
Fund Balance	0	4	0	(4)
Total Revenue	0	4	0	(4)
Contingency	0	4	0	(4)
Total Appropriations	0	4	0	(4)
ORG 3591856 CSA #9 DEVIL'S GATE Zn 60 TOTAL	(0)	0	0	0

ORG : 3591857 CSA #9 GREEN VALLEY OAKS Zn 69

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	64	0	0	0
Rev Use Money/Prop	2,576	0	0	0
Service Charges	26,248	25,848	25,849	1
Fund Balance	0	125,250	94,408	(30,842)
Total Revenue	28,888	151,098	120,257	(30,841)
Services & Supplies	22	131,350	100,078	(31,272)
Other Charges	3,249	3,469	5,133	1,664
Intrafund Transfers	1,022	1,169	1,274	105
Contingency	0	15,110	13,772	(1,338)
Total Appropriations	4,293	151,098	120,257	(30,841)
ORG 3591857 CSA #9 GREEN VALLEY OAKS Zn 69 TOTAL	(24,595)	0	0	0

ORG : 3591858 CSA #9 MAVERICK Zn 88

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	11,076	10,626	10,626	0
Fines & Penalties	65	0	0	0
Rev Use Money/Prop	842	0	0	0
Fund Balance	0	19,526	28,792	9,266
Total Revenue	11,983	30,152	39,418	9,266
Services & Supplies	53,063	28,487	34,638	6,151
Other Charges	1,197	1,341	1,476	135
Intrafund Transfers	283	324	353	29
Contingency	0	0	2,951	2,951
Total Appropriations	54,543	30,152	39,418	9,266
ORG 3591858 CSA #9 MAVERICK Zn 88 TOTAL	42,559	0	0	0

Special Revenue Funds

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ORG : 3591859 CSA #9 SHADOW LANE Zn 98101

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	4,078	4,289	4,387	98
Fines & Penalties	1	0	0	0
Rev Use Money/Prop	97	0	0	0
IG Rev - State	13	0	0	0
Fund Balance	0	13,874	17,493	3,619
Total Revenue	4,189	18,163	21,880	3,717
Services & Supplies	0	17,506	19,778	2,272
Other Charges	400	454	760	306
Intrafund Transfers	177	203	220	17
Contingency	0	0	1,122	1,122
Total Appropriations	577	18,163	21,880	3,717
ORG 3591859 CSA #9 SHADOW LANE Zn 98101 TOTAL	(3,613)	0	0	0

ORG : 3592890 CSA #9 CREEKSIDE Zn 28

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	837	0	0	0
Service Charges	5,710	5,728	5,728	0
Fund Balance	0	36,562	37,857	1,295
Total Revenue	6,546	42,290	43,585	1,295
Services & Supplies	22	26,525	25,530	(995)
Other Charges	2,416	3,200	3,561	361
Intrafund Transfers	181	181	181	0
Contingency	0	10,575	12,504	1,929
Reserves Budgetary	0	1,809	1,809	0
Total Appropriations	2,619	42,290	43,585	1,295
ORG 3592890 CSA #9 CREEKSIDE Zn 28 TOTAL	(3,928)	0	0	0

ORG : 3592891 CSA #9 STONEGATE VILLAGE Zn 31

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	2	0	0	0
Rev Use Money/Prop	1,822	0	0	0
Service Charges	5,279	5,279	5,279	0
Fund Balance	0	90,144	90,939	795
Total Revenue	7,103	95,423	96,218	795
Services & Supplies	54	36,175	36,180	5
Other Charges	2,560	3,192	3,961	769
Intrafund Transfers	175	175	175	0
Contingency	0	54,134	54,155	21
Reserves Budgetary	0	1,747	1,747	0
Total Appropriations	2,789	95,423	96,218	795
ORG 3592891 CSA #9 STONEGATE VILLAGE Zn 31 TOTAL	(4,314)	0	0	0

Special Revenue Funds

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ORG : 3592892 CSA #9 LA CRESTA Zn 42

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,317	0	0	0
Service Charges	3,337	3,424	3,424	0
Fund Balance	0	62,655	62,085	(570)
Total Revenue	4,654	66,079	65,509	(570)
Services & Supplies	76	30,175	31,580	1,405
Other Charges	2,339	3,342	4,061	719
Intrafund Transfers	437	111	111	0
Contingency	0	31,348	28,654	(2,694)
Reserves Budgetary	0	1,103	1,103	0
Total Appropriations	2,851	66,079	65,509	(570)
ORG 3592892 CSA #9 LA CRESTA Zn 42 TOTAL	(1,803)	0	0	0

ORG : 3592893 CSA #9 BAR J RANCH Zn 43

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	11	0	0	0
Rev Use Money/Prop	1,598	0	0	0
Service Charges	13,064	13,076	13,076	0
Fund Balance	0	67,559	68,849	1,290
Total Revenue	14,672	80,635	81,925	1,290
Services & Supplies	77	18,025	21,530	3,505
Other Charges	4,587	11,842	11,061	(781)
Intrafund Transfers	411	411	411	0
Contingency	0	46,247	44,813	(1,434)
Reserves Budgetary	0	4,110	4,110	0
Total Appropriations	5,075	80,635	81,925	1,290
ORG 3592893 CSA #9 BAR J RANCH Zn 43 TOTAL	(9,597)	0	0	0

ORG : 3592894 CSA #9 WATERFORD Zn 44

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	13	0	0	0
Rev Use Money/Prop	3,551	0	0	0
Service Charges	7,725	7,756	7,756	0
Fund Balance	0	184,339	187,261	2,922
Total Revenue	11,289	192,095	195,017	2,922
Services & Supplies	66	62,675	65,180	2,505
Other Charges	2,618	4,442	4,765	323
Intrafund Transfers	248	248	248	0
Contingency	0	122,254	122,348	94
Reserves Budgetary	0	2,476	2,476	0
Total Appropriations	2,932	192,095	195,017	2,922
ORG 3592894 CSA #9 WATERFORD Zn 44 TOTAL	(8,358)	0	0	0

Special Revenue Funds

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ORG : 3592895 CSA #9 PARKVIEW HEIGHTS Zn 48

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	4	0	0	0
Rev Use Money/Prop	1,392	0	0	0
Service Charges	2,795	2,783	2,783	0
Fund Balance	0	69,052	69,529	477
Total Revenue	4,192	71,835	72,312	477
Services & Supplies	22	28,175	30,130	1,955
Other Charges	1,483	2,200	2,761	561
Intrafund Transfers	92	92	92	0
Contingency	0	40,453	38,414	(2,039)
Reserves Budgetary	0	915	915	0
Total Appropriations	1,597	71,835	72,312	477
ORG 3592895 CSA #9 PARKVIEW HEIGHTS Zn 48 TOTAL	(2,595)	0	0	0

ORG : 3592896 CSA #9 STONERIDGE VLLGE Zn 50

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,405	0	0	0
Service Charges	3,383	3,452	3,452	0
Fund Balance	0	51,115	40,457	(10,658)
Total Revenue	4,788	54,567	43,909	(10,658)
Services & Supplies	48	20,175	23,180	3,005
Other Charges	2,144	4,000	4,305	305
Intrafund Transfers	110	111	111	0
Contingency	0	20,281	6,313	(13,968)
Reserves Budgetary	0	10,000	10,000	0
Total Appropriations	2,303	54,567	43,909	(10,658)
ORG 3592896 CSA #9 STONERIDGE VLLGE Zn 50 TOTAL	(2,486)	0	0	0

ORG : 3592897 CSA #9 RIDGEVIEW ESTATES Zn 51

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	17	0	0	0
Rev Use Money/Prop	1,574	0	0	0
Service Charges	5,142	5,118	5,118	0
Fund Balance	0	73,229	73,564	335
Total Revenue	6,734	78,347	78,682	335
Services & Supplies	104	36,025	41,030	5,005
Other Charges	2,578	4,192	4,461	269
Intrafund Transfers	161	162	162	0
Contingency	0	36,355	31,416	(4,939)
Reserves Budgetary	0	1,613	1,613	0
Total Appropriations	2,843	78,347	78,682	335
ORG 3592897 CSA #9 RIDGEVIEW ESTATES Zn 51 TOTAL	(3,891)	0	0	0

Special Revenue Funds

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ORG : 3592898 CSA #9 CRESCENT RIDGE Zn 52

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	5	0	0	0
Rev Use Money/Prop	816	0	0	0
Service Charges	7,232	7,286	7,286	0
Fund Balance	0	27,426	21,999	(5,427)
Total Revenue	8,053	34,712	29,285	(5,427)
Services & Supplies	112	10,735	10,780	45
Other Charges	4,841	4,792	5,561	769
Intrafund Transfers	229	229	229	0
Contingency	0	11,066	4,825	(6,241)
Reserves Budgetary	0	7,890	7,890	0
Total Appropriations	5,182	34,712	29,285	(5,427)
ORG 3592898 CSA #9 CRESCENT RIDGE Zn 52 TOTAL	(2,871)	0	0	0

ORG : 3592899 CSA #9 GREENVALLEY HILLS Zn 53

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,690	0	0	0
Service Charges	4,085	4,085	4,085	0
Fund Balance	0	69,413	62,187	(7,226)
Total Revenue	5,775	73,498	66,272	(7,226)
Services & Supplies	88	23,825	22,280	(1,545)
Other Charges	2,383	3,347	3,780	433
Intrafund Transfers	133	134	134	0
Contingency	0	37,387	31,273	(6,114)
Reserves Budgetary	0	8,805	8,805	0
Total Appropriations	2,604	73,498	66,272	(7,226)
ORG 3592899 CSA #9 GREENVALLEY HILLS Zn 53 TOTAL	(3,171)	0	0	0

ORG : 3592900 CSA #9 VILLAGE CENTER Zn 55

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	14	0	0	0
Service Charges	0	150	150	0
Fund Balance	0	140	157	17
Total Revenue	14	290	307	17
Services & Supplies	22	177	194	17
Intrafund Transfers	18	20	20	0
Reserves Budgetary	0	93	93	0
Total Appropriations	40	290	307	17
ORG 3592900 CSA #9 VILLAGE CENTER Zn 55 TOTAL	26	0	0	0

Special Revenue Funds

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ORG : 3592901 CSA #9 WINTERHAVEN Zn 58

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	47	0	0	0
Rev Use Money/Prop	1,656	0	0	0
Service Charges	3,971	3,901	3,901	0
Fund Balance	0	85,165	85,217	52
Total Revenue	5,674	89,066	89,118	52
Services & Supplies	47	16,125	20,130	4,005
Other Charges	1,603	3,584	3,872	288
Intrafund Transfers	124	125	125	0
Contingency	0	67,991	63,750	(4,241)
Reserves Budgetary	0	1,241	1,241	0
Total Appropriations	1,774	89,066	89,118	52
ORG 3592901 CSA #9 WINTERHAVEN Zn 58 TOTAL	(3,900)	0	0	0

ORG : 3592902 CSA #9 FAIRCHILD VILLAGE Zn 59

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,457	0	0	0
Service Charges	4,193	4,214	4,214	0
Fund Balance	0	71,690	65,693	(5,997)
Total Revenue	5,650	75,904	69,907	(5,997)
Services & Supplies	69	9,275	12,230	2,955
Other Charges	2,187	3,442	4,361	919
Intrafund Transfers	140	140	140	0
Contingency	0	54,968	45,097	(9,871)
Reserves Budgetary	0	8,079	8,079	0
Total Appropriations	2,396	75,904	69,907	(5,997)
ORG 3592902 CSA #9 FAIRCHILD VILLAGE Zn 59 TOTAL	(3,254)	0	0	0

ORG : 3592903 CSA #9 BASS LAKE VILLAGE Zn 61

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	0	0	0	0
Fund Balance	0	15	15	0
Total Revenue	0	15	15	0
Contingency	0	15	15	0
Total Appropriations	0	15	15	0
ORG 3592903 CSA #9 BASS LAKE VILLAGE Zn 61 TOTAL	(0)	0	0	0

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ORG : 3592904 CSA #9 SOUTHPOINTE Zn 62

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	4	0	0	0
Rev Use Money/Prop	588	0	0	0
Service Charges	3,184	3,206	3,206	0
Fund Balance	0	16,181	13,546	(2,635)
Total Revenue	3,776	19,387	16,752	(2,635)
Services & Supplies	67	7,225	9,958	2,733
Other Charges	3,901	3,400	4,661	1,261
Intrafund Transfers	103	103	103	0
Contingency	0	6,629	0	(6,629)
Reserves Budgetary	0	2,030	2,030	0
Total Appropriations	4,070	19,387	16,752	(2,635)
ORG 3592904 CSA #9 SOUTHPOINTE Zn 62 TOTAL	295	0	0	0

ORG : 3592905 CSA #9 MARINA HILLS Zn 63

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	486	0	0	0
Service Charges	2,217	2,292	2,292	0
Fund Balance	0	16,152	14,706	(1,446)
Total Revenue	2,703	18,444	16,998	(1,446)
Services & Supplies	22	14,257	12,418	(1,839)
Other Charges	3,065	3,368	3,761	393
Intrafund Transfers	74	75	75	0
Reserves Budgetary	0	744	744	0
Total Appropriations	3,161	18,444	16,998	(1,446)
ORG 3592905 CSA #9 MARINA HILLS Zn 63 TOTAL	458	0	0	0

ORG : 3592906 CSA #9 MARINA WOODS Zn 65

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	12	0	0	0
Rev Use Money/Prop	4,100	0	0	0
Service Charges	10,036	10,036	10,036	0
Fund Balance	0	207,489	206,466	(1,023)
Total Revenue	14,149	217,525	216,502	(1,023)
Services & Supplies	50	46,325	50,330	4,005
Other Charges	2,592	4,942	3,561	(1,381)
Intrafund Transfers	310	311	311	0
Contingency	0	156,347	152,700	(3,647)
Reserves Budgetary	0	9,600	9,600	0
Total Appropriations	2,953	217,525	216,502	(1,023)
ORG 3592906 CSA #9 MARINA WOODS Zn 65 TOTAL	(11,196)	0	0	0

Special Revenue Funds

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ORG : 3592907 CSA #9 SUMMIT Zn 66

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	32	0	0	0
Rev Use Money/Prop	3,346	0	0	0
Service Charges	9,729	9,807	9,807	0
Fund Balance	0	168,402	170,506	2,104
Total Revenue	13,107	178,209	180,313	2,104
Services & Supplies	66	44,275	50,280	6,005
Other Charges	5,234	7,400	6,261	(1,139)
Intrafund Transfers	304	305	305	0
Contingency	0	123,157	120,395	(2,762)
Reserves Budgetary	0	3,072	3,072	0
Total Appropriations	5,604	178,209	180,313	2,104
ORG 3592907 CSA #9 SUMMIT Zn 66 TOTAL	(7,504)	0	0	0

ORG : 3592908 CSA #9 CROWN VALLEY Zn 98367

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,802	0	0	0
Service Charges	7,488	7,603	7,603	0
Fund Balance	0	37,841	30,215	(7,626)
Total Revenue	9,291	45,444	37,818	(7,626)
Services & Supplies	162	12,525	10,530	(1,995)
Other Charges	3,493	5,611	4,761	(850)
Intrafund Transfers	235	235	235	0
Contingency	0	15,727	10,946	(4,781)
Reserves Budgetary	0	11,346	11,346	0
Total Appropriations	3,890	45,444	37,818	(7,626)
ORG 3592908 CSA #9 CROWN VALLEY Zn 98367 TOTAL	(5,400)	0	0	0

ORG : 3592909 CSA #9 FRANCISCO OAKS Zn 98368

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	9,292	8,959	8,959	0
Fines & Penalties	59	0	0	0
Rev Use Money/Prop	2,694	0	0	0
Fund Balance	0	78,788	74,082	(4,706)
Total Revenue	12,045	87,747	83,041	(4,706)
Services & Supplies	50	52,500	40,500	(12,000)
Other Charges	2,999	4,192	4,461	269
Intrafund Transfers	275	276	276	0
Contingency	0	19,526	26,551	7,025
Reserves Budgetary	0	11,253	11,253	0
Total Appropriations	3,324	87,747	83,041	(4,706)
ORG 3592909 CSA #9 FRANCISCO OAKS Zn 98368 TOTAL	(8,721)	0	0	0

Special Revenue Funds

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ORG : 3592910 CSA #9 EASTWOOD PARK Zn 71

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	3	0	0	0
Rev Use Money/Prop	1,774	0	0	0
Service Charges	5,649	5,629	5,629	0
Fund Balance	0	65,838	60,687	(5,151)
Total Revenue	7,426	71,467	66,316	(5,151)
Services & Supplies	22	33,125	30,180	(2,945)
Other Charges	2,142	3,700	3,911	211
Intrafund Transfers	178	178	178	0
Contingency	0	26,232	23,815	(2,417)
Reserves Budgetary	0	8,232	8,232	0
Total Appropriations	2,342	71,467	66,316	(5,151)
ORG 3592910 CSA #9 EASTWOOD PARK Zn 71 TOTAL	(5,084)	0	0	0

ORG : 3592911 CSA #9 OAK TREE MEADOWS Zn 73

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	23	0	0	0
Service Charges	0	120	120	0
Fund Balance	0	735	779	44
Total Revenue	23	855	899	44
Services & Supplies	22	795	839	44
Reserves Budgetary	0	60	60	0
Total Appropriations	22	855	899	44
TOTAL	(1)	0	0	0

ORG : 3592912 CSA #9 LONG VIEW ESTATES Zn 76

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	501	0	0	0
Service Charges	3,125	3,210	3,210	0
Fund Balance	0	9,331	6,470	(2,861)
Total Revenue	3,626	12,541	9,680	(2,861)
Services & Supplies	67	4,175	5,248	1,073
Other Charges	2,035	3,450	3,261	(189)
Intrafund Transfers	102	102	102	0
Contingency	0	1,787	0	(1,787)
Reserves Budgetary	0	3,027	1,069	(1,958)
Total Appropriations	2,203	12,541	9,680	(2,861)
ORG 3592912 CSA #9 LONG VIEW ESTATES Zn 76 TOTAL	(1,423)	0	0	0

Special Revenue Funds

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ORG : 3592913 CSA #9 SIERRA SUNRISE Zn 77

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	38	0	0	0
Service Charges	48	48	48	0
Fund Balance	0	1,699	1,683	(16)
Total Revenue	86	1,747	1,731	(16)
Services & Supplies	22	1,625	1,665	40
Intrafund Transfers	24	6	6	0
Contingency	0	56	0	(56)
Reserves Budgetary	0	60	60	0
Total Appropriations	46	1,747	1,731	(16)
ORG 3592913 CSA #9 SIERRA SUNRISE Zn 77 TOTAL	(39)	0	0	0

ORG : 3592914 CSA #9 SUNDOWN ESTATES Zn 78

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	96	0	0	0
Service Charges	840	840	840	0
Fund Balance	0	1,233	2,393	1,160
Total Revenue	936	2,073	3,233	1,160
Services & Supplies	46	719	1,292	573
Other Charges	1,578	1,304	1,911	607
Intrafund Transfers	30	30	30	0
Reserves Budgetary	0	20	0	(20)
Total Appropriations	1,654	2,073	3,233	1,160
ORG 3592914 CSA #9 SUNDOWN ESTATES Zn 78 TOTAL	718	0	0	0

ORG : 3592915 CSA #9 CAVALRY MEADOWS Zn 79

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	180	0	0	0
Service Charges	994	1,049	1,049	0
Fund Balance	0	1,909	3,658	1,749
Total Revenue	1,174	2,958	4,707	1,749
Services & Supplies	22	977	1,259	282
Other Charges	1,459	1,624	3,411	1,787
Intrafund Transfers	36	37	37	0
Reserves Budgetary	0	320	0	(320)
Total Appropriations	1,517	2,958	4,707	1,749
ORG 3592915 CSA #9 CAVALRY MEADOWS Zn 79 TOTAL	343	0	0	0

ORG : 3592916 CSA #9 SERRANO Zn 87

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	0	0	0	0
Fund Balance	0	5	5	0
Total Revenue	0	5	5	0
Contingency	0	5	5	0
Total Appropriations	0	5	5	0
ORG 3592916 CSA #9 SERRANO Zn 87 TOTAL	(0)	0	0	0

Special Revenue Funds

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ORG : 3592917 CSA #9 CREEKSIDE GREENS Zn 89

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	343	0	0	0
Service Charges	2,535	2,535	2,535	0
Fund Balance	0	10,026	9,335	(691)
Total Revenue	2,878	12,561	11,870	(691)
Services & Supplies	67	4,925	5,180	255
Other Charges	1,883	2,542	2,861	319
Intrafund Transfers	82	83	83	0
Contingency	0	3,931	2,666	(1,265)
Reserves Budgetary	0	1,080	1,080	0
Total Appropriations	2,032	12,561	11,870	(691)
ORG 3592917 CSA #9 CREEKSIDE GREENS Zn 89 TOTAL	(846)	0	0	0

ORG : 3592918 CSA #9 CAMERON RIDGE Zn 82

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	18,161	18,161	18,161	0
Rev Use Money/Prop	5,215	0	0	0
Fund Balance	0	152,732	145,131	(7,601)
Total Revenue	23,376	170,893	163,292	(7,601)
Services & Supplies	118	41,500	41,500	0
Other Charges	3,516	5,800	5,061	(739)
Intrafund Transfers	552	552	552	0
Contingency	0	100,187	93,325	(6,862)
Reserves Budgetary	0	22,854	22,854	0
Total Appropriations	4,186	170,893	163,292	(7,601)
ORG 3592918 CSA #9 CAMERON RIDGE Zn 82 TOTAL	(19,190)	0	0	0

ORG : 3592919 CSA #9 HIGHLAND HILLS Zn 83

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1	0	0	0
Fund Balance	0	50	50	0
Total Revenue	1	50	50	0
Contingency	0	50	50	0
Total Appropriations	0	50	50	0
ORG 3592919 CSA #9 HIGHLAND HILLS Zn 83 TOTAL	(1)	0	0	0

Special Revenue Funds

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ORG : 3592920 CSA #9 CAMBRIDGE OAKS Zn 91

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	33,991	33,691	33,492	(199)
Fines & Penalties	84	0	0	0
Rev Use Money/Prop	10,879	0	0	0
Fund Balance	0	403,683	401,427	(2,256)
Total Revenue	44,954	437,374	434,919	(2,455)
Services & Supplies	83	96,500	87,000	(9,500)
Other Charges	4,950	7,900	5,761	(2,139)
Intrafund Transfers	1,014	1,020	1,014	(6)
Contingency	0	296,545	305,735	9,190
Reserves Budgetary	0	35,409	35,409	0
Total Appropriations	6,048	437,374	434,919	(2,455)
ORG 3592920 CSA #9 CAMBRIDGE OAKS Zn 91 TOTAL	(38,906)	0	0	0

ORG : 3592921 CSA #9 CAMERON VALLEY Zn 92

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	23,435	23,735	23,735	0
Rev Use Money/Prop	6,393	0	0	0
Fund Balance	0	177,844	159,268	(18,576)
Total Revenue	29,828	201,579	183,003	(18,576)
Services & Supplies	98	54,000	53,000	(1,000)
Other Charges	3,105	8,900	4,561	(4,339)
Intrafund Transfers	720	720	720	0
Contingency	0	97,555	84,318	(13,237)
Reserves Budgetary	0	40,404	40,404	0
Total Appropriations	3,924	201,579	183,003	(18,576)
ORG 3592921 CSA #9 CAMERON VALLEY Zn 92 TOTAL	(25,904)	0	0	0

ORG : 3592922 CSA #9 WOODLEIGH HEIGHTS Zn 94

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	2,838	2,838	2,838	0
Rev Use Money/Prop	868	0	0	0
Fund Balance	0	44,788	45,283	495
Total Revenue	3,706	47,626	48,121	495
Services & Supplies	0	26,150	27,650	1,500
Other Charges	1,532	2,600	2,411	(189)
Intrafund Transfers	90	90	90	0
Contingency	0	17,820	17,004	(816)
Reserves Budgetary	0	966	966	0
Total Appropriations	1,622	47,626	48,121	495
ORG 3592922 CSA #9 WOODLEIGH HEIGHTS Zn 94 TOTAL	(2,084)	0	0	0

Special Revenue Funds

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ORG : 3592923 CSA #9 THE PLATEAU Zn 95

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	4,554	4,554	4,554	0
Rev Use Money/Prop	1,174	0	0	0
Fund Balance	0	40,910	35,042	(5,868)
Total Revenue	5,728	45,464	39,596	(5,868)
Services & Supplies	25	24,150	23,150	(1,000)
Other Charges	1,881	3,292	3,511	219
Intrafund Transfers	142	142	142	0
Contingency	0	9,096	4,009	(5,087)
Reserves Budgetary	0	8,784	8,784	0
Total Appropriations	2,047	45,464	39,596	(5,868)
ORG 3592923 CSA #9 THE PLATEAU Zn 95 TOTAL	(3,681)	0	0	0

ORG : 3592924 CSA #9 TWIN CANYON EST Zn 96

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	1,866	1,866	1,866	0
Rev Use Money/Prop	493	0	0	0
Fund Balance	0	14,648	11,500	(3,148)
Total Revenue	2,359	16,514	13,366	(3,148)
Services & Supplies	0	12,100	9,208	(2,892)
Other Charges	1,508	2,200	2,411	211
Intrafund Transfers	61	61	61	0
Contingency	0	467	0	(467)
Reserves Budgetary	0	1,686	1,686	0
Total Appropriations	1,569	16,514	13,366	(3,148)
ORG 3592924 CSA #9 TWIN CANYON EST Zn 96 TOTAL	(790)	0	0	0

ORG : 3592925 CSA #9 HIGHLAND VIEW Zn 97

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	22,014	22,014	22,014	0
Rev Use Money/Prop	6,693	0	0	0
Fund Balance	0	173,679	159,768	(13,911)
Total Revenue	28,706	195,693	181,782	(13,911)
Services & Supplies	0	55,500	55,500	0
Other Charges	2,497	6,952	7,375	423
Intrafund Transfers	668	668	668	0
Contingency	0	102,483	88,149	(14,334)
Reserves Budgetary	0	30,090	30,090	0
Total Appropriations	3,165	195,693	181,782	(13,911)
ORG 3592925 CSA #9 HIGHLAND VIEW Zn 97 TOTAL	(25,541)	0	0	0

Special Revenue Funds

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ORG : 3592926 CSA #9 CAMINO VISTA Zn 99

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	1,746	1,746	1,746	0
Rev Use Money/Prop	393	0	0	0
Fund Balance	0	10,410	8,343	(2,067)
Total Revenue	2,139	12,156	10,089	(2,067)
Services & Supplies	0	7,900	6,700	(1,200)
Other Charges	1,508	2,250	1,870	(380)
Intrafund Transfers	57	58	58	0
Contingency	0	487	0	(487)
Reserves Budgetary	0	1,461	1,461	0
Total Appropriations	1,565	12,156	10,089	(2,067)
ORG 3592926 CSA #9 CAMINO VISTA Zn 99 TOTAL	(574)	0	0	0

ORG : 3592927 CSA #9 HILAND VW 3B&4 Zn 98302

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	11,252	11,252	11,252	0
Rev Use Money/Prop	2,432	0	0	0
Fund Balance	0	21,453	15,822	(5,631)
Total Revenue	13,684	32,705	27,074	(5,631)
Services & Supplies	0	12,967	12,534	(433)
Other Charges	1,788	6,613	3,061	(3,552)
Intrafund Transfers	344	345	345	0
Contingency	0	1,646	0	(1,646)
Reserves Budgetary	0	11,134	11,134	0
Total Appropriations	2,132	32,705	27,074	(5,631)
ORG 3592927 CSA #9 HILAND VW 3B&4 Zn 98302 TOTAL	(11,552)	0	0	0

ORG : 3592928 CSA #9 HILAND VW 5&6 Zn 98303

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	14,107	14,284	14,284	0
Rev Use Money/Prop	3,830	0	0	0
Fund Balance	0	124,797	120,346	(4,451)
Total Revenue	17,938	139,081	134,630	(4,451)
Services & Supplies	0	45,500	45,150	(350)
Other Charges	2,190	5,342	4,261	(1,081)
Intrafund Transfers	435	436	436	0
Contingency	0	72,701	69,681	(3,020)
Reserves Budgetary	0	15,102	15,102	0
Total Appropriations	2,626	139,081	134,630	(4,451)
ORG 3592928 CSA #9 HILAND VW 5&6 Zn 98303 TOTAL	(15,312)	0	0	0

Special Revenue Funds

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ORG : 3592929 CSA #9 RDGVW WST 1&2 Zn 98304

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	26,146	25,150	25,150	0
Fines & Penalties	444	0	0	0
Rev Use Money/Prop	4,487	0	0	0
Fund Balance	0	121,163	96,897	(24,266)
Total Revenue	31,077	146,313	122,047	(24,266)
Services & Supplies	0	56,500	61,000	4,500
Other Charges	5,797	8,442	7,461	(981)
Intrafund Transfers	762	762	762	0
Contingency	0	52,205	24,420	(27,785)
Reserves Budgetary	0	28,404	28,404	0
Total Appropriations	6,559	146,313	122,047	(24,266)
TOTAL	(24,517)	0	0	0

ORG : 3592930 CSA #9 BASS LK V 8-13 Zn 98305

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	23,594	23,389	23,389	0
Fines & Penalties	80	0	0	0
Rev Use Money/Prop	6,506	0	0	0
Fund Balance	0	151,600	140,203	(11,397)
Total Revenue	30,181	174,989	163,592	(11,397)
Services & Supplies	50	61,500	56,000	(5,500)
Other Charges	2,468	7,741	3,361	(4,380)
Intrafund Transfers	711	712	712	0
Contingency	0	70,752	69,235	(1,517)
Reserves Budgetary	0	34,284	34,284	0
Total Appropriations	3,229	174,989	163,592	(11,397)
ORG 3592930 CSA #9 BASS LK V 8-13 Zn 98305 TOTAL	(26,952)	0	0	0

ORG : 3592931 CSA #9 HILAND VLLGE 4 Zn 98306

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	1,884	1,884	1,884	0
Rev Use Money/Prop	398	0	0	0
Fund Balance	0	7,946	6,320	(1,626)
Total Revenue	2,282	9,830	8,204	(1,626)
Services & Supplies	22	5,262	4,793	(469)
Other Charges	1,806	2,742	2,761	19
Intrafund Transfers	61	62	62	0
Reserves Budgetary	0	1,764	588	(1,176)
Total Appropriations	1,889	9,830	8,204	(1,626)
ORG 3592931 CSA #9 HILAND VLLGE 4 Zn 98306 TOTAL	(393)	0	0	0

Special Revenue Funds

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ORG : 3592932 CSA #9 WATERMARK Zn 98307

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	6,432	6,330	6,330	0
Fines & Penalties	28	0	0	0
Rev Use Money/Prop	1,303	0	0	0
Fund Balance	0	32,884	29,777	(3,107)
Total Revenue	7,763	39,214	36,107	(3,107)
Services & Supplies	47	20,100	20,100	0
Other Charges	3,411	3,692	4,311	619
Intrafund Transfers	195	196	196	0
Contingency	0	9,001	5,275	(3,726)
Reserves Budgetary	0	6,225	6,225	0
Total Appropriations	3,654	39,214	36,107	(3,107)
ORG 3592932 CSA #9 WATERMARK Zn 98307 TOTAL	(4,109)	0	0	0

ORG : 3592933 CSA #9 EUER RANCH 1-5 Zn 98308

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	67,409	67,409	67,409	0
Rev Use Money/Prop	16,581	0	0	0
Fund Balance	0	371,636	336,183	(35,453)
Total Revenue	83,990	439,045	403,592	(35,453)
Services & Supplies	0	161,000	150,500	(10,500)
Other Charges	3,230	10,987	4,461	(6,526)
Intrafund Transfers	2,016	2,016	2,016	0
Contingency	0	160,426	141,999	(18,427)
Reserves Budgetary	0	104,616	104,616	0
Total Appropriations	5,246	439,045	403,592	(35,453)
ORG 3592933 CSA #9 EUER RANCH 1-5 Zn 98308 TOTAL	(78,745)	0	0	0

ORG : 3592934 CSA #9 EUER RANCH 6&7 Zn 98309

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	55,019	54,624	54,624	0
Fines & Penalties	25	0	0	0
Rev Use Money/Prop	12,069	0	0	0
Fund Balance	0	346,321	322,658	(23,663)
Total Revenue	67,112	400,945	377,282	(23,663)
Services & Supplies	45	125,500	120,500	(5,000)
Other Charges	4,095	8,745	5,161	(3,584)
Intrafund Transfers	1,672	1,672	1,672	0
Contingency	0	187,142	172,063	(15,079)
Reserves Budgetary	0	77,886	77,886	0
Total Appropriations	5,812	400,945	377,282	(23,663)
ORG 3592934 CSA #9 EUER RANCH 6&7 Zn 98309 TOTAL	(61,300)	0	0	0

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ORG : 3592935 CSA #9 CRSN CRSSNG DR Zn 98310

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	889	0	0	0
Service Charges	15,358	15,370	17,221	1,851
Fund Balance	0	79,840	78,665	(1,175)
Total Revenue	16,247	95,210	95,886	676
Services & Supplies	22	39,025	36,030	(2,995)
Other Charges	2,541	2,942	3,361	419
Intrafund Transfers	82	89	99	10
Contingency	0	38,711	41,953	3,242
Reserves Budgetary	0	14,443	14,443	0
Total Appropriations	2,645	95,210	95,886	676
ORG 3592935 CSA #9 CRSN CRSSNG DR Zn 98310 TOTAL	(13,602)	0	0	0

ORG : 3593960 CSA #9 GEORGETOWN CEMETRY Zn 3

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	16,106	15,900	16,151	251
Fines & Penalties	230	0	0	0
Rev Use Money/Prop	1,383	0	0	0
Service Charges	5,325	9,000	8,000	(1,000)
Miscellaneous Rev	(350)	6,000	7,000	1,000
Fund Balance	0	97,820	91,339	(6,481)
Total Revenue	22,693	128,720	122,490	(6,230)
Salaries & Benefits	6,812	11,964	7,338	(4,626)
Services & Supplies	10,316	59,200	40,070	(19,130)
Other Charges	0	0	561	561
Contingency	0	57,556	74,521	16,965
Total Appropriations	17,128	128,720	122,490	(6,230)
TOTAL	(5,566)	0	0	0

ORG : 3594965 CSA #9 HIGHLAND VILLAGE Zn 7

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	0	10,694	10,694	0
Rev Use Money/Prop	100	0	0	0
Service Charges	6,224	0	0	0
Miscellaneous Rev	6,000	0	0	0
Fund Balance	0	1,852	2,003	151
Total Revenue	12,325	12,546	12,697	151
Services & Supplies	8,679	10,824	10,258	(566)
Other Charges	1,620	1,520	2,111	591
Intrafund Transfers	805	202	328	126
Total Appropriations	11,104	12,546	12,697	151
ORG 3594965 CSA #9 HIGHLAND VILLAGE Zn 7 TOTAL	(1,220)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

ORG : 3594966 CSA #9 BARNETT BSNSS PRK Zn 34

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	448	0	0	0
Service Charges	3,268	3,451	3,451	0
Fund Balance	0	29,946	32,282	2,336
Total Revenue	3,716	33,397	35,733	2,336
Services & Supplies	22	20,025	10,030	(9,995)
Other Charges	1,399	2,078	1,911	(167)
Intrafund Transfers	112	110	110	0
Contingency	0	11,184	23,682	12,498
Total Appropriations	1,533	33,397	35,733	2,336
ORG 3594966 CSA #9 BARNETT BSNSS PRK Zn 34 TOTAL	(2,184)	0	0	0

ORG : 3594967 CSA #9 DIAMOND SPRINGS Zn 49

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	53,275	50,771	52,913	2,142
Fines & Penalties	27	0	0	0
Rev Use Money/Prop	11,839	0	0	0
IG Rev - State	352	0	0	0
Fund Balance	0	815,894	865,819	49,925
Total Revenue	65,494	866,665	918,732	52,067
Services & Supplies	5,570	80,000	75,000	(5,000)
Other Charges	1,399	2,078	1,961	(117)
Intrafund Transfers	1,232	1,233	1,233	0
Contingency	0	783,354	840,538	57,184
Total Appropriations	8,201	866,665	918,732	52,067
ORG 3594967 CSA #9 DIAMOND SPRINGS Zn 49 TOTAL	(57,293)	0	0	0

ORG : 3595970 CSA #9 EASTWOOD PRK 5 Zn 98601

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	12,415	12,415	12,415	0
Rev Use Money/Prop	3,226	0	0	0
Fund Balance	0	66,982	58,079	(8,903)
Total Revenue	15,642	79,397	70,494	(8,903)
Services & Supplies	0	21,500	61,770	40,270
Other Charges	1,606	4,641	5,161	520
Intrafund Transfers	250	250	250	0
Contingency	0	34,829	0	(34,829)
Reserves Budgetary	0	18,177	3,313	(14,864)
Total Appropriations	1,856	79,397	70,494	(8,903)
ORG 3595970 CSA #9 EASTWOOD PRK 5 Zn 98601 TOTAL	(13,786)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

ORG : 3595971 CSA #9 PIONEER PLACE Zn 64

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	24,233	24,145	24,145	0
Fines & Penalties	10	0	0	0
Rev Use Money/Prop	2,462	0	0	0
Fund Balance	0	25,822	138,905	113,083
Total Revenue	26,705	49,967	163,050	113,083
Services & Supplies	67	27,371	151,736	124,365
Other Charges	7,200	7,992	9,290	1,298
Intrafund Transfers	311	311	311	0
Reserves Budgetary	0	14,293	1,713	(12,580)
Total Appropriations	7,578	49,967	163,050	113,083
ORG 3595971 CSA #9 PIONEER PLACE Zn 64 TOTAL	(19,128)	0	0	0

ORG : 3595972 CSA #9 BLACK OAK ESTATES Zn 70

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	14,501	14,501	14,501	0
Rev Use Money/Prop	4,065	0	0	0
Fund Balance	0	31,869	65,973	34,104
Total Revenue	18,566	46,370	80,474	34,104
Services & Supplies	0	17,119	70,139	53,020
Other Charges	1,606	3,742	3,971	229
Intrafund Transfers	531	486	486	0
Reserves Budgetary	0	25,023	5,878	(19,145)
Total Appropriations	2,137	46,370	80,474	34,104
ORG 3595972 CSA #9 BLACK OAK ESTATES Zn 70 TOTAL	(16,429)	0	0	0

ORG : 3595973 CSA #9 BLK OAK EST 6 Zn 98604

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	5,511	5,511	5,511	0
Rev Use Money/Prop	1,409	0	0	0
Fund Balance	0	12,194	36,012	23,818
Total Revenue	6,920	17,705	41,523	23,818
Services & Supplies	84	4,984	34,541	29,557
Other Charges	2,548	3,142	4,951	1,809
Intrafund Transfers	170	171	171	0
Reserves Budgetary	0	9,408	1,860	(7,548)
Total Appropriations	2,803	17,705	41,523	23,818
ORG 3595973 CSA #9 BLK OAK EST 6 Zn 98604 TOTAL	(4,117)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

ORG : 3595974 CSA #9 DEERFIELD EST Zn 98605

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	5,063	5,063	5,063	0
Rev Use Money/Prop	1,195	0	0	0
Fund Balance	0	21,598	47,160	25,562
Total Revenue	6,258	26,661	52,223	25,562
Services & Supplies	25	10,500	47,578	37,078
Other Charges	2,054	2,146	3,937	1,791
Intrafund Transfers	183	170	170	0
Contingency	0	733	0	(733)
Reserves Budgetary	0	13,112	538	(12,574)
Total Appropriations	2,262	26,661	52,223	25,562
ORG 3595974 CSA #9 DEERFIELD EST Zn 98605 TOTAL	(3,997)	0	0	0

ORG : 3595975 CSA #9 HOLLOW OAK Zn 98606

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	43,017	43,017	43,017	0
Rev Use Money/Prop	8,620	0	0	0
Fund Balance	0	180,261	156,098	(24,163)
Total Revenue	51,636	223,278	199,115	(24,163)
Services & Supplies	0	63,500	166,694	103,194
Other Charges	1,808	6,408	4,761	(1,647)
Intrafund Transfers	1,188	1,188	1,188	0
Contingency	0	84,724	0	(84,724)
Reserves Budgetary	0	67,458	26,472	(40,986)
Total Appropriations	2,996	223,278	199,115	(24,163)
ORG 3595975 CSA #9 HOLLOW OAK Zn 98606 TOTAL	(48,640)	0	0	0

ORG : 3595976 CSA #9 CREEKSIDE 2&3 Zn 98608

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	29,008	29,008	29,008	0
Rev Use Money/Prop	7,677	0	0	0
Fund Balance	0	48,708	148,992	100,284
Total Revenue	36,686	77,716	178,000	100,284
Services & Supplies	210	21,023	157,525	136,502
Other Charges	4,195	3,942	6,761	2,819
Intrafund Transfers	791	791	791	0
Reserves Budgetary	0	51,960	12,923	(39,037)
Total Appropriations	5,195	77,716	178,000	100,284
ORG 3595976 CSA #9 CREEKSIDE 2&3 Zn 98608 TOTAL	(31,491)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

ORG : 3595977 CSA #9 HIGHLAND VW 3A Zn 98609

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	7,930	7,930	7,930	0
Rev Use Money/Prop	1,481	0	0	0
Fund Balance	0	44,270	57,273	13,003
Total Revenue	9,411	52,200	65,203	13,003
Services & Supplies	52	34,500	59,225	24,725
Other Charges	2,387	2,942	4,761	1,819
Intrafund Transfers	180	180	180	0
Contingency	0	1,777	0	(1,777)
Reserves Budgetary	0	12,801	1,037	(11,764)
Total Appropriations	2,620	52,200	65,203	13,003
ORG 3595977 CSA #9 HIGHLAND VW 3A Zn 98609 TOTAL	(6,791)	0	0	0

ORG : 3595978 CSA #9 TRAVOIS Zn 98610

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	8,482	8,482	8,482	0
Rev Use Money/Prop	1,701	0	0	0
Fund Balance	0	30,692	77,204	46,512
Total Revenue	10,183	39,174	85,686	46,512
Services & Supplies	0	10,260	79,796	69,536
Other Charges	1,979	3,382	4,761	1,379
Intrafund Transfers	78	78	78	0
Contingency	0	19,835	0	(19,835)
Reserves Budgetary	0	5,619	1,051	(4,568)
Total Appropriations	2,057	39,174	85,686	46,512
ORG 3595978 CSA #9 TRAVOIS Zn 98610 TOTAL	(8,127)	0	0	0

ORG : 3595979 CSA #9 SILVER SPRINGS Zn 98611

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	16,445	16,595	16,595	0
Rev Use Money/Prop	3,172	0	0	0
Fund Balance	0	37,805	41,172	3,367
Total Revenue	19,617	54,400	57,767	3,367
Services & Supplies	0	37,866	42,248	4,382
Other Charges	1,679	3,842	2,827	(1,015)
Intrafund Transfers	319	319	319	0
Reserves Budgetary	0	12,373	12,373	0
Total Appropriations	1,998	54,400	57,767	3,367
ORG 3595979 CSA #9 SILVER SPRINGS Zn 98611 TOTAL	(17,619)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

ORG : 3595980 CSA #9 W VALLEY VLLG Zn 98612

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	231,676	231,817	231,817	0
Fines & Penalties	85	0	0	0
Rev Use Money/Prop	35,841	0	0	0
Fund Balance	0	474,795	496,644	21,849
Total Revenue	267,602	706,612	728,461	21,849
Services & Supplies	139	193,000	632,798	439,798
Other Charges	8,426	25,942	15,561	(10,381)
Intrafund Transfers	4,267	4,268	4,268	0
Contingency	0	70,065	0	(70,065)
Reserves Budgetary	0	413,337	75,834	(337,503)
Total Appropriations	12,833	706,612	728,461	21,849
ORG 3595980 CSA #9 W VALLEY VLLG Zn 98612 TOTAL	(254,769)	0	0	0

ORG : 3596990 CSA #9 EMERALD MEADOWS Zn 80

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	15	0	0	0
Rev Use Money/Prop	700	0	0	0
Service Charges	23,169	23,275	23,275	0
Fund Balance	0	20,166	12,217	(7,949)
Total Revenue	23,885	43,441	35,492	(7,949)
Services & Supplies	27,290	38,441	28,659	(9,782)
Other Charges	3,212	4,294	6,127	1,833
Intrafund Transfers	706	706	706	0
Total Appropriations	31,208	43,441	35,492	(7,949)
TOTAL	7,323	0	0	0
FUND 1359 County Service Area #9 TOTAL	(981,157)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

PLANNING AND BUILDING

Countywide Special Revenue – Development Services Fund

Abate Dangerous Buildings

The Abate Dangerous Buildings fund consists of fines collected from parcel owners for violations of the County building ordinance. These are grant awarded for code enforcement to purchase fixed assets, supplies and equipment.

ORG : 3770701 BP: ABATE DANGEROUS BUILDINGS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	331,408	0	(331,408)
Total Revenue	0	331,408	0	(331,408)
Residual Equity Xfer	0	331,408	0	(331,408)
Total Appropriations	0	331,408	0	(331,408)
ORG 3770701 BP: ABATE DANGEROUS BUILDINGS TOTAL	0	0	0	0

Planning Project Fund

The Planning Project subfund is used to hold developer deposits for draw down when staff time is earned on projects throughout the County.

ORG : 3770706 BP: ABATEMENT DANGEROUS BLDGS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	710	400	0	(400)
Residual Equity	0	331,408	0	(331,408)
Fund Balance	0	42,606	680,822	638,216
Total Revenue	710	374,414	680,822	306,408
Other Fin Uses	0	25,000	50,000	25,000
Contingency	0	349,414	630,822	281,408
Total Appropriations	0	374,414	680,822	306,408
TOTAL	(710)	0	0	0

Commercial Grading

The Commercial Grading subfund is used to hold developer deposits for draw down when staff time is earned for permits for grading over 1,500 cubic yards.

ORG : 3770735 BP: COMMERCIAL GRADING

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	8,948	13,469	3,000	(10,469)
Fund Balance	0	(1,469)	0	1,469
Total Revenue	8,948	12,000	3,000	(9,000)
Other Fin Uses	8,948	12,000	3,000	(9,000)
Total Appropriations	8,948	12,000	3,000	(9,000)
ORG 3770735 BP: COMMERCIAL GRADING TOTAL	0	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

Tahoe Regional Planning Agency (TRPA) Allocations

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

ORG : 3770740 BP: TRPA BUILDING ALLOCATIONS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	12,000	50,000	50,000	0
Fund Balance	0	106,000	132,000	26,000
Total Revenue	12,000	156,000	182,000	26,000
Other Fin Uses	10,000	15,000	15,000	0
Contingency	0	141,000	167,000	26,000
Total Appropriations	10,000	156,000	182,000	26,000
ORG 3770740 BP: TRPA BUILDING ALLOCATIONS TOTAL	(2,000)	0	0	0

Surface Mining Reclamation

The Surface Mining Reclamation Act (SMARA) requires that every surface mining operation have a permit, a reclamation plan, and financial assurances. A fundamental purpose of SMARA is that surface mine operators, rather than the taxpaying public, bear the expense of reclaiming lands disturbed by surface mining. The financial assurances must remain in effect for the duration of the mining operation and until reclamation is complete and are made payable to the lead agency and the Department.

ORG : 3770751 BP: SURFACE MINING RECLAMATION

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	15,140	15,140	0
Total Revenue	0	15,140	15,140	0
Contingency	0	15,140	15,140	0
Total Appropriations	0	15,140	15,140	0
ORG 3770751 BP: SURFACE MINING RECLAMATION TOTAL	0	0	0	0

Ecological Preserve Fee

The Ecological Preserve Fee fund is funded by In Lieu of Fees charged for developing in the five designated rare plant areas of El Dorado County; these funds are used to purchase land to preserve rare plant habitats.

ORG : 3770754 BP: ECOLOGICAL PRESERVE FEE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	8,186	5,000	10,000	5,000
Service Charges	151,694	150,000	175,000	25,000
Fund Balance	0	788,446	851,553	63,107
Total Revenue	159,880	943,446	1,036,553	93,107
Other Fin Uses	0	0	436,000	436,000
Contingency	0	943,446	600,553	(342,893)
Total Appropriations	0	943,446	1,036,553	93,107
ORG 3770754 BP: ECOLOGICAL PRESERVE FEE TOTAL	(159,880)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

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.

ORG : 3770755 BP: OAK WOODLANDS CONSERVATION

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	24,851	6,000	17,000	11,000
Service Charges	165,924	200,000	200,000	0
Fund Balance	0	693,228	772,689	79,461
Total Revenue	190,775	899,228	989,689	90,461
Other Fin Uses	58,056	70,000	70,000	0
Residual Equity Xfer	358,309	0	0	0
Contingency	0	829,228	919,689	90,461
Total Appropriations	416,365	899,228	989,689	90,461
TOTAL	225,590	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.

ORG : 3770757 BP: STMS FEES BASS LAKE HLS SP

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	0	0	0	0
Fund Balance	0	14	14	0
Total Revenue	0	14	14	0
Contingency	0	14	14	0
Total Appropriations	0	14	14	0
ORG 3770757 BP: STMS FEES BASS LAKE HLS SP TOTAL	(0)	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.

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

ORG : 3770758 BP: CERTIFIED ACCESS SPECIALST

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	700	750	2,000	1,250
Miscellaneous Rev	48,486	31,000	51,000	20,000
Fund Balance	0	96,341	109,591	13,250
Total Revenue	49,186	128,091	162,591	34,500
Other Charges	4,849	5,000	5,000	0
Other Fin Uses	16,366	13,500	12,000	(1,500)
Contingency	0	109,591	145,591	36,000
Total Appropriations	21,215	128,091	162,591	34,500
ORG 3770758 BP: CERTIFIED ACCESS SPECIALST TOTAL	(27,970)	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.

ORG : 3770759 OAK ADMIN FEE: OAK WOODLAND

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	118	0	0	0
Other Fin Sources	20,374	20,000	20,000	0
Fund Balance	0	62,678	70,678	8,000
Total Revenue	20,491	82,678	90,678	8,000
Other Fin Uses	1,503	12,000	12,000	0
Contingency	0	70,678	78,678	8,000
Total Appropriations	1,503	82,678	90,678	8,000
ORG 3770759 OAK ADMIN FEE: OAK WOODLAND TOTAL	(18,989)	0	0	0

Surety Bond

The Surety Bond subfund, 12370560, is for securing deposits from owners/applicants/developers for construction projects with the county. These deposits are later refunded once the construction project is finalized.

ORG : 3770760 BP: SURETY BOND

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
ORG 3770760 BP: SURETY BOND TOTAL	0	0	0	0

Housing, Community, and Economic Development

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

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

ORG : 3735350 BP: HOUSING UNIT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(21,632)	1,750	0	(1,750)
IG Rev - Federal	1,498,000	537,500	0	(537,500)
Miscellaneous Rev	471	0	0	0
Other Fin Sources	82,186	115,000	115,000	0
Total Revenue	1,559,025	654,250	115,000	(539,250)
Salaries & Benefits	71,274	64,155	21,710	(42,445)
Services & Supplies	1,411,760	930,525	150,828	(779,697)
Other Charges	71,905	42,841	2,662	(40,179)
Intrafund Abatement	(6)	(383,271)	(60,200)	323,071
Total Appropriations	1,554,933	654,250	115,000	(539,250)
ORG 3735350 BP: HOUSING UNIT TOTAL	(4,092)	0	0	0

ORG : 3735351 BP: AFFORDABLE HOUSING

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	2,668	1,700	0	(1,700)
Service Charges	11,474	85,007	60,000	(25,007)
Miscellaneous Rev	20	0	0	0
Other Fin Sources	150,000	0	0	0
Fund Balance	0	338,209	365,000	26,791
Total Revenue	164,163	424,916	425,000	84
Other Charges	0	0	150,000	150,000
Intrafund Transfers	0	1,000	0	(1,000)
Contingency	0	423,916	275,000	(148,916)
Total Appropriations	0	424,916	425,000	84
ORG 3735351 BP: AFFORDABLE HOUSING TOTAL	(164,163)	0	0	0

ORG : 3735352 BP: CDBG REVOLVING LOAN

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	47,012	40,865	5,480	(35,385)
Miscellaneous Rev	20	150	150	0
Other Fin Sources	94,731	94,923	1,680	(93,243)
Fund Balance	0	648,637	648,637	0
Total Revenue	141,764	784,575	655,947	(128,628)
Services & Supplies	0	0	500,000	500,000
Intrafund Transfers	0	135,938	25,000	(110,938)
Contingency	0	648,637	130,947	(517,690)
Total Appropriations	0	784,575	655,947	(128,628)
ORG 3735352 BP: CDBG REVOLVING LOAN TOTAL	(141,764)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

ORG : 3735353 BP: HOME REVOLVING LOAN

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	69,878	43,876	7,000	(36,876)
Miscellaneous Rev	40	0	0	0
Other Fin Sources	238,379	202,457	0	(202,457)
Fund Balance	0	956,717	956,717	0
Total Revenue	308,297	1,203,050	963,717	(239,333)
Services & Supplies	0	0	350,000	350,000
Other Fin Uses	0	0	300,000	300,000
Intrafund Transfers	6	246,333	32,500	(213,833)
Contingency	0	956,717	281,217	(675,500)
Total Appropriations	6	1,203,050	963,717	(239,333)
ORG 3735353 BP: HOME REVOLVING LOAN TOTAL	(308,291)	0	0	0

ORG : 3735354 BP: HOME CONSTRUCT REHAB

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	3,515	3,515	0
Total Revenue	0	3,515	3,515	0
Other Charges	0	3,515	3,515	0
Total Appropriations	0	3,515	3,515	0
ORG 3735354 BP: HOME CONSTRUCT REHAB TOTAL	0	0	0	0

Environmental Impact Report Development Fees Fund

The Environmental Impact Report Development Fees Special Revenue fund was created as a pass-through account to collect funds from developers for subdivisions, commercial grading, and parcel maps. Funds were collected and deposited into this special revenue fund, then transferred to the Current Planning Division as work was completed. The Planning and Building Department (Department) no longer uses this methodology and fund as the process has changed to billing developers or project applicants on a time and materials basis for Department staff time and/or consultant costs. The funds were transferred in FY 2022-23 and the fund will be closed.

ORG : 3720201 BP: EIR DEVELOPMENT COSTS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Other Fin Uses	25,837	0	0	0
Total Appropriations	25,837	0	0	0
ORG 3720201 BP: EIR DEVELOPMENT COSTS TOTAL	25,837	0	0	0

El Dorado Development Project Fund in the Planning and Building Department

The El Dorado Development Fund in the Planning and Building Department includes two subfunds the Missouri Flat and Missouri Flat Project Management subfunds.

The Missouri Flat subfund was established in accordance with Ordinance Code 130.72 for the deposit of fees charged for any non-residential development requiring a building permit within the Missouri Flat Area. The fees were established to reimburse the initial contributing developers that participated in funding the Environmental Impact Report for the Missouri Flat Road Circulation Plan.

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

The Missouri Flat Project Management subfund's primary source of funding is a reimbursement agreement for funding of legal services for the preparation of environmental impact reports.

ORG : 3780801 DEV DIST - MISSOURI FLAT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	5,197	0	0	0
Rev Use Money/Prop	2,950	4,118	4,200	82
Fund Balance	0	188,286	190,275	1,989
Total Revenue	8,147	192,404	194,475	2,071
Contingency	0	192,404	194,475	2,071
Total Appropriations	0	192,404	194,475	2,071
ORG 3780801 DEV DIST - MISSOURI FLAT TOTAL	(8,147)	0	0	0

ORG : 3780802 DEV DIST - MO FLAT PM

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	661	0	0	0
Fund Balance	0	15,626	15,626	0
Total Revenue	661	15,626	15,626	0
Contingency	0	15,626	15,626	0
Total Appropriations	0	15,626	15,626	0
ORG 3780802 DEV DIST - MO FLAT PM TOTAL	(661)	0	0	0
FUND 1374 EL DORADO DEVELOPMENT PRJ TOTAL	(8,808)	0	0	0

Special Revenue Funds
RECOMMENDED BUDGET • FY 2024-25

ENVIRONMENTAL MANAGEMENT FUNDS

Countywide Special Revenue Funds in Environmental Management

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

County Hazardous Waste Management Plan

The County Hazardous Waste Management Plan subfund is used to cover hazardous materials response/activity in the South Lake Tahoe area.

ORG : 3870702 EM: COUNTY HAZ WASTE MGMT PLAN

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Other Fin Uses	2,023	0	0	0
Total Appropriations	2,023	0	0	0
TOTAL	2,023	0	0	0

Meyers Landfill Site

The Meyers Landfill Site subfund is for funds set aside to handle litigation and future mitigation efforts/costs related to the closure of the Meyers Landfill. It is anticipated that more work related to these efforts will occur in the near future.

ORG : 3870703 EM: MEYERS LANDFILL

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Other Fin Sources	0	25,000	25,000	0
Total Revenue	0	25,000	25,000	0
Services & Supplies	0	25,000	25,000	0
Total Appropriations	0	25,000	25,000	0
ORG 3870703 EM: MEYERS LANDFILL TOTAL	0	0	0	0

Civil Penalties Phillips 66

The Civil Penalties Phillips 66 subfund is for funds received from a previous Certified Unified Program Agency (CUPA) enforcement case/litigation. No additional funds will be received for this account; however, the account will continue to earn interest. These funds can only be used for CUPA Program activities/expenses for items such as training, emergency response equipment, etc.

ORG : 3870704 EM: PHILLIPS 66 SETTLEMENT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,528	600	600	0
Fund Balance	0	91,714	81,014	(10,700)
Total Revenue	1,528	92,314	81,614	(10,700)
Other Fin Uses	0	11,300	11,300	0
Contingency	0	81,014	70,314	(10,700)
Total Appropriations	0	92,314	81,614	(10,700)
ORG 3870704 EM: PHILLIPS 66 SETTLEMENT TOTAL	(1,528)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

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.

ORG : 3870705 EM: OIL PAYMENT PROGRAM GRANT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	708	350	500	150
IG Rev - State	30,169	33,068	37,809	4,741
Fund Balance	0	932	0	(932)
Total Revenue	30,877	34,350	38,309	3,959
Other Fin Uses	30,330	34,350	38,309	3,959
Total Appropriations	30,330	34,350	38,309	3,959

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.

ORG : 3870706 EM: UPA ENFORCEMENT PENALTIES

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	77	350	0	(350)
Miscellaneous Rev	30,203	0	0	0
Other Fin Sources	500	0	0	0
Fund Balance	0	72,868	48,218	(24,650)
Total Revenue	30,780	73,218	48,218	(25,000)
Other Fin Uses	0	25,000	25,000	0
Contingency	0	48,218	23,218	(25,000)
Total Appropriations	0	73,218	48,218	(25,000)
ORG 3870706 EM: UPA ENFORCEMENT PENALTIES TOTAL	(30,780)	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.

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

ORG : 3870708 CITY/COUNTY PAYMNT PROGRAM

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(543)	1,343	450	(893)
IG Rev - State	80,592	45,000	45,000	0
Fund Balance	0	(893)	0	893
Total Revenue	80,049	45,450	45,450	0
Other Fin Uses	39,945	45,450	45,450	0
Total Appropriations	39,945	45,450	45,450	0
ORG 3870708 CITY/COUNTY PAYMNT PROGRAM TOTAL	(40,104)	0	0	0
FUND 1238 COUNTYWIDE SR - ENV MGMT TOTAL	(70,936)	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.

ORG : 3830300 EM: VECTOR CONTROL

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	583,174	439,800	496,625	56,825
Fines & Penalties	1,036	586	650	64
Rev Use Money/Prop	51,468	25,000	40,000	15,000
IG Rev - State	4,085	4,100	4,100	0
Other Gov Agency	7,370	6,000	7,000	1,000
Service Charges	125,882	118,300	115,375	(2,925)
Fund Balance	0	3,425,109	3,508,390	83,281
Total Revenue	773,016	4,018,895	4,172,140	153,245
Salaries & Benefits	185,273	372,240	380,607	8,367
Services & Supplies	44,098	68,642	79,540	10,898
Other Charges	56,782	246,423	365,881	119,458
Fixed Assets	0	0	55,000	55,000
Contingency	0	3,331,590	3,291,112	(40,478)
Total Appropriations	286,154	4,018,895	4,172,140	153,245
ORG 3830300 EM: VECTOR CONTROL TOTAL	(486,862)	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.

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

ORG : 3830350 EM: CITY OF SLT SNOW REMOVAL

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	1,618	2,000	2,000	0
Rev Use Money/Prop	4,326	4,197	2,000	(2,197)
Service Charges	183,947	232,450	232,450	0
Fund Balance	0	(7,647)	0	7,647
Total Revenue	189,891	231,000	236,450	5,450
Other Charges	234,183	231,000	236,450	5,450
Total Appropriations	234,183	231,000	236,450	5,450
ORG 3830350 EM: CITY OF SLT SNOW REMOVAL TOTAL	44,292	0	0	0
FUND 1353 County Service Area #3 TOTAL	(442,571)	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.

ORG : 3810100 EM: CSA #10 SOLID WASTE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	22,689	17,500	20,000	2,500
Fines & Penalties	7,981	7,500	7,500	0
Rev Use Money/Prop	20,617	25,000	25,000	0
IG Rev - State	274,940	212,198	524,775	312,577
IG Rev - Federal	307,683	0	0	0
Service Charges	2,545,834	2,550,000	2,475,000	(75,000)
Other Fin Sources	39,945	45,450	45,450	0
Fund Balance	0	3,031,850	2,982,815	(49,035)
Total Revenue	3,219,691	5,889,498	6,080,540	191,042
Salaries & Benefits	1,027,631	1,198,160	1,096,566	(101,594)
Services & Supplies	569,341	1,123,087	1,783,774	660,687
Other Charges	402,700	805,083	801,518	(3,565)
Fixed Assets	0	0	347,500	347,500
Other Fin Uses	30,060	48,000	145,500	97,500
Intrafund Transfers	215,200	428,854	426,369	(2,485)
Contingency	0	2,026,279	1,479,313	(546,966)
Reserves Budgetary	0	260,035	0	(260,035)
Total Appropriations	2,244,932	5,889,498	6,080,540	191,042
ORG 3810100 EM: CSA #10 SOLID WASTE TOTAL	(974,759)	0	0	0

Solid Waste South Lake Tahoe

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

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

ORG : 3810110 EM: CSA #10 SOLID WASTE - SLT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	2,310	800	800	0
Rev Use Money/Prop	6,794	3,500	4,000	500
Service Charges	103,436	89,498	89,498	0
Miscellaneous Rev	0	2,950	0	(2,950)
Fund Balance	0	354,061	381,831	27,770
Total Revenue	112,539	450,809	476,129	25,320
Salaries & Benefits	2,135	6,390	6,685	295
Services & Supplies	63,210	66,600	66,600	0
Other Charges	18,161	30,324	32,066	1,742
Contingency	0	347,495	370,778	23,283
Total Appropriations	83,506	450,809	476,129	25,320
ORG 3810110 EM: CSA #10 SOLID WASTE - SLT TOTAL	(29,033)	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.

ORG : 3810120 EM: CSA #10 LIQUID WASTE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	3,487	2,349	2,349	0
Rev Use Money/Prop	49,651	40,000	50,000	10,000
Service Charges	944,640	850,000	875,000	25,000
Miscellaneous Rev	3,524	0	0	0
Other Fin Sources	4,900	1,925,000	1,925,000	0
Fund Balance	0	3,773,281	3,579,085	(194,196)
Total Revenue	1,006,201	6,590,630	6,431,434	(159,196)
Salaries & Benefits	403,347	417,129	398,999	(18,130)
Services & Supplies	456,968	1,114,126	1,304,376	190,250
Other Charges	8,361	147,960	235,385	87,425
Fixed Assets	0	1,950,000	2,838,000	888,000
Intrafund Abatement	(215,200)	(428,854)	(426,369)	2,485
Contingency	0	3,390,269	2,081,043	(1,309,226)
Total Appropriations	653,476	6,590,630	6,431,434	(159,196)
ORG 3810120 EM: CSA #10 LIQUID WASTE TOTAL	(352,725)	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.

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

ORG : 3810130 EM: CSA #10 HAZARDOUS WASTE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	2,129	1,800	1,800	0
Rev Use Money/Prop	14,454	9,500	15,000	5,500
IG Rev - State	0	206,664	0	(206,664)
Service Charges	254,191	246,000	246,000	0
Other Fin Sources	31,853	68,775	106,359	37,584
Fund Balance	0	1,036,641	1,080,415	43,774
Total Revenue	302,627	1,569,380	1,449,574	(119,806)
Salaries & Benefits	137,493	243,715	223,975	(19,740)
Services & Supplies	74,150	296,583	210,475	(86,108)
Other Charges	5,792	108,334	160,593	52,259
Fixed Assets	0	0	21,300	21,300
Contingency	0	920,748	833,231	(87,517)
Total Appropriations	217,435	1,569,380	1,449,574	(119,806)
TOTAL	(85,192)	0	0	0

Litter Abatement

The Litter Abatement fund supports the South Lake Tahoe Litter Abatement program, which provides for the removal of roadside litter, administration of and response to solid waste complaints, procurement of grants to fund litter abatement activities, and prosecution of litter or illegal dumping violations.

ORG : 3810140 EM: CSA #10 LITTER - SLT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	875	332	332	0
Rev Use Money/Prop	(702)	50	50	0
Service Charges	12,355	35,268	40,000	4,732
Miscellaneous Rev	1,493	0	0	0
Fund Balance	0	(7,268)	0	7,268
Total Revenue	14,021	28,382	40,382	12,000
Services & Supplies	20,945	28,382	40,382	12,000
Total Appropriations	20,945	28,382	40,382	12,000
ORG 3810140 EM: CSA #10 LITTER - SLT TOTAL	6,924	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 to the estimated cost of the closure.

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

ORG : 3898980 EM: UNION MINE CLOSURE/POST CL

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	48,276	18,000	30,000	12,000
Other Fin Sources	30,060	23,000	120,500	97,500
Fund Balance	0	(41,000)	0	41,000
Total Revenue	78,336	0	150,500	150,500
Reserves Budgetary	0	0	150,500	150,500
Total Appropriations	0	0	150,500	150,500
ORG 3898980 EM: UNION MINE CLOSURE/POST CL TOTAL	(78,336)	0	0	0
FUND 1360 County Service Area #10 TOTAL	(1,513,120)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

LIBRARY

Countywide Special Revenue fund in the Library Department

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

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

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

The Bookmobile subfund supports Bookmobile maintenance and operation.

The Museum Donations subfund collects donations and supports the Museum.

ORG : 4370705 LB: CWSR - BOOKMOBILE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	277	200	300	100
Fund Balance	0	16,648	17,000	352
Total Revenue	277	16,848	17,300	452
Other Fin Uses	0	0	17,000	17,000
Contingency	0	16,848	300	(16,548)
Total Appropriations	0	16,848	17,300	452
ORG 4370705 LB: CWSR - BOOKMOBILE TOTAL	(277)	0	0	0

ORG : 4370706 LB: CWSR - SLT HAROOTUNIAN TR

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	2,843	1,000	2,500	1,500
Fund Balance	0	142,537	142,537	0
Total Revenue	2,843	143,537	145,037	1,500
Other Fin Uses	9,442	10,000	10,000	0
Contingency	0	133,537	135,037	1,500
Total Appropriations	9,442	143,537	145,037	1,500
ORG 4370706 LB: CWSR - SLT HAROOTUNIAN TR TOTAL	6,599	0	0	0

ORG : 4370707 LB: CWSR - PLACERVILLE LIBRARY

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	3,395	1,200	4,000	2,800
Fund Balance	0	174,485	174,485	0
Total Revenue	3,395	175,685	178,485	2,800
Other Fin Uses	10,000	10,000	17,634	7,634
Contingency	0	165,685	160,851	(4,834)
Total Appropriations	10,000	175,685	178,485	2,800
ORG 4370707 LB: CWSR - PLACERVILLE LIBRARY TOTAL	6,605	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

ORG : 4370708 LB: CWSR SLT MYERS TRUST

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	7,952	300	8,000	7,700
Miscellaneous Rev	129,211	160,000	160,000	0
Fund Balance	0	414,888	414,888	0
Total Revenue	137,164	575,188	582,888	7,700
Other Fin Uses	135,809	244,000	181,500	(62,500)
Contingency	0	331,188	401,388	70,200
Total Appropriations	135,809	575,188	582,888	7,700
ORG 4370708 LB: CWSR SLT MYERS TRUST TOTAL	(1,354)	0	0	0

ORG : 4370709 LB: CWSR - PP LIBRARY FUND

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	701	400	700	300
Fund Balance	0	42,078	42,078	0
Total Revenue	701	42,478	42,778	300
Other Fin Uses	0	14,260	12,600	(1,660)
Contingency	0	28,218	30,178	1,960
Total Appropriations	0	42,478	42,778	300
ORG 4370709 LB: CWSR - PP LIBRARY FUND TOTAL	(701)	0	0	0

ORG : 4370760 LB: CWSR - MUSEUM DONATIONS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	441	300	600	300
Miscellaneous Rev	3,393	0	0	0
Fund Balance	0	34,628	34,628	0
Total Revenue	3,834	34,928	35,228	300
Contingency	0	34,928	35,228	300
Total Appropriations	0	34,928	35,228	300
ORG 4370760 LB: CWSR - MUSEUM DONATIONS TOTAL	(3,834)	0	0	0
FUND 1243 COUNTYWIDE SR - LIBRARY TOTAL	7,036	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.

ORG : 4360610 LB: CSA #10 - MAIN LIBRARY

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	2,309	1,200	2,500	1,300
Fund Balance	0	138,595	138,595	0
Total Revenue	2,309	139,795	141,095	1,300
Other Fin Uses	0	23,000	20,000	(3,000)
Contingency	0	116,795	121,095	4,300
Total Appropriations	0	139,795	141,095	1,300
ORG 4360610 LB: CSA#10 - MAIN LIBRARY TOTAL	(2,309)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

ORG : 4360620 LB: CSA #10 - SLT LIBRARY

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	538,346	530,000	540,000	10,000
Fines & Penalties	3,823	3,000	4,000	1,000
Rev Use Money/Prop	6,431	6,000	12,000	6,000
Fund Balance	0	631,907	631,907	0
Total Revenue	548,599	1,170,907	1,187,907	17,000
Other Fin Uses	342,396	586,200	585,000	(1,200)
Contingency	0	584,707	602,907	18,200
Total Appropriations	342,396	1,170,907	1,187,907	17,000
ORG 4360620 LB: CSA#10 - SLT LIBRARY TOTAL	(206,203)	0	0	0

ORG : 4360630 LB: CSA #10 - CP LIBRARY

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	592	500	600	100
Rev Use Money/Prop	7,861	4,500	7,000	2,500
Service Charges	274,260	274,000	274,000	0
Fund Balance	0	369,859	369,859	0
Total Revenue	282,713	648,859	651,459	2,600
Other Fin Uses	253,606	296,000	285,000	(11,000)
Contingency	0	352,859	366,459	13,600
Total Appropriations	253,606	648,859	651,459	2,600
ORG 4360630 LB: CSA#10 - CP LIBRARY TOTAL	(29,108)	0	0	0

ORG : 4360640 LB: CSA #10 - GT LIBRARY

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	114,872	110,000	115,000	5,000
Fines & Penalties	2,199	1,500	1,500	0
Rev Use Money/Prop	2,704	1,800	3,500	1,700
Fund Balance	0	196,317	196,317	0
Total Revenue	119,776	309,617	316,317	6,700
Other Fin Uses	82,105	113,500	120,000	6,500
Contingency	0	196,117	196,317	200
Total Appropriations	82,105	309,617	316,317	6,700
ORG 4360640 LB: CSA#10 - GT LIBRARY TOTAL	(37,670)	0	0	0

ORG : 4360650 LB: CSA #10 - EDH LIBRARY

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	498,231	494,000	500,000	6,000
Fines & Penalties	1,076	1,200	1,200	0
Rev Use Money/Prop	7,619	4,500	10,000	5,500
Fund Balance	0	353,741	353,741	0
Total Revenue	506,926	853,441	864,941	11,500
Other Fin Uses	429,712	565,000	545,000	(20,000)
Contingency	0	288,441	319,941	31,500
Total Appropriations	429,712	853,441	864,941	11,500
ORG 4360650 LB: CSA#10 - EDH LIBRARY TOTAL	(77,213)	0	0	0
FUND 1360 County Service Area #10 TOTAL	(352,504)	0	0	0

Special Revenue Funds
RECOMMENDED BUDGET • FY 2024-25

HEALTH AND HUMAN SERVICES AGENCY FUNDS

Countywide Special Revenue fund in the Social Services Division

Children’s Trust Fund Subfund

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

ORG : 5170713 SS: CWSR CHILDRENS TRUST FUND

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	841	200	200	0
IG Rev - State	2,871	3,360	3,360	0
IG Rev - Federal	0	36,266	36,266	0
Service Charges	14,707	23,074	23,074	0
Fund Balance	0	42,826	42,826	0
Total Revenue	18,419	105,726	105,726	0
Services & Supplies	19,570	105,726	105,726	0
Total Appropriations	19,570	105,726	105,726	0
TOTAL	1,151	0	0	0
FUND 1251 COUNTYWIDE SR - SOCIAL SRVS TOTAL	1,151	0	0	0

Countywide Special Revenue – Realignment Fund

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

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

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

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

Special Revenue Funds

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ORG : 5180810 SS: CWSR 1991 REALIGNMENT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	165,920	50,000	100,000	50,000
IG Rev - State	10,090,920	10,090,920	10,090,920	0
Fund Balance	0	2,762,615	1,762,615	(1,000,000)
Total Revenue	10,256,840	12,903,535	11,953,535	(950,000)
Other Fin Uses	10,284,499	12,021,294	12,636,891	615,597
Intrafund Abatement	0	0	(683,356)	(683,356)
Contingency	0	882,241	0	(882,241)
Total Appropriations	10,284,499	12,903,535	11,953,535	(950,000)
ORG 5180810 SS: CWSR 1991 REALIGNMENT TOTAL	27,660	0	0	0

ORG : 5180820 SS: CWSR CAL WORKS MOE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	20,809	1,300	1,300	0
IG Rev - State	2,682,572	2,700,000	2,700,000	0
Fund Balance	0	206,814	206,814	0
Total Revenue	2,703,381	2,908,114	2,908,114	0
Other Fin Uses	2,525,585	2,908,114	2,908,114	0
Total Appropriations	2,525,585	2,908,114	2,908,114	0
ORG 5180820 SS: CWSR CAL WORKS MOE TOTAL	(177,796)	0	0	0

ORG : 5180830 SS: CWSR FAM SUPP CHILD POV

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	42,552	600	600	0
IG Rev - State	3,650,679	3,175,000	3,175,000	0
Fund Balance	0	501,813	501,813	0
Total Revenue	3,693,231	3,677,413	3,677,413	0
Other Fin Uses	3,696,791	3,677,413	3,677,413	0
Total Appropriations	3,696,791	3,677,413	3,677,413	0
ORG 5180830 SS: CWSR FAM SUPP CHILD POV TOTAL	3,560	0	0	0
FUND 1276 COUNTYWIDE SR - REALIGNMNT TOTAL	(146,576)	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.

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

ORG : 5180840 SS: CWSR PROTECT SERV SUBACCT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	12,980,689	11,100,592	11,100,592	0
Fund Balance	0	7,772,536	7,772,536	0
Total Revenue	12,980,689	18,873,128	18,873,128	0
Other Fin Uses	9,247,560	10,727,197	11,033,407	306,210
Intrafund Transfers	359,082	359,082	359,082	0
Contingency	0	7,786,849	7,480,639	(306,210)
Total Appropriations	9,606,642	18,873,128	18,873,128	0
TOTAL	(3,374,047)	0	0	0
FUND 1277 COUNTYWIDE SR - LOCAL REVENUE TOTAL	(3,374,047)	0	0	0

SB 163 Wraparound Special Revenue Fund

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

ORG : 5130310 SS: VICTIM SERVICES GRNT CASA

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	30	0	0	0
IG Rev - Federal	179,846	250,000	250,000	0
Total Revenue	179,876	250,000	250,000	0
Other Charges	179,845	250,000	250,000	0
Total Appropriations	179,845	250,000	250,000	0
ORG 5130310 SS: VICTIM SERVICES GRNT CASA TOTAL	(30)	0	0	0

ORG : 5130320 SS: SB163 WRAPAROUND SERVICES

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	9	306	306	0
IG Rev - State	0	0	360,000	360,000
IG Rev - Federal	0	443,441	0	(443,441)
Fund Balance	0	6,559	0	(6,559)
Total Revenue	9	450,306	360,306	(90,000)
Salaries & Benefits	0	294,149	0	(294,149)
Services & Supplies	0	124,154	110,306	(13,848)
Other Charges	0	32,003	0	(32,003)
Other Fin Uses	0	0	250,000	250,000
Total Appropriations	0	450,306	360,306	(90,000)
TOTAL	(9)	0	0	0
FUND 1113 WRAPAROUND SB163 TOTAL	(39)	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.

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

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

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

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

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

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

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

Special Revenue Funds

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ORG : 5210100 CS: COMMUNITY SERVICE PROG

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(9,148)	0	0	0
IG Rev - State	14	0	0	0
IG Rev - Federal	3,161,120	5,455,160	3,689,895	(1,765,265)
Service Charges	19,897	9,747	13,217	3,470
Miscellaneous Rev	37,456	43,698	43,698	0
Other Fin Sources	261,627	367,885	398,958	31,073
Fund Balance	0	505	505	0
Total Revenue	3,470,966	5,876,995	4,146,273	(1,730,722)
Salaries & Benefits	1,209,005	1,416,016	1,498,413	82,397
Services & Supplies	477,289	615,844	616,205	361
Other Charges	1,889,895	3,988,813	2,153,995	(1,834,818)
Fixed Assets	7,427	0	21,400	21,400
Intrafund Transfers	43,692	46,217	41,498	(4,719)
Intrafund Abatement	(154,614)	(189,895)	(185,238)	4,657
Total Appropriations	3,472,693	5,876,995	4,146,273	(1,730,722)
ORG 5210100 CS: COMMUNITY SERVICE PROG TOTAL	1,727	0	0	0

ORG : 5210101 CS: PROGRAMS NON GRANT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(3,455)	0	0	0
Service Charges	237,829	448,111	448,111	0
Miscellaneous Rev	4,505	303,800	303,800	0
Other Fin Sources	625,528	753,370	830,806	77,436
Fund Balance	0	353	353	0
Total Revenue	864,406	1,505,634	1,583,070	77,436
Salaries & Benefits	623,319	827,114	905,093	77,979
Services & Supplies	92,457	153,710	154,805	1,095
Other Charges	125,421	491,263	490,506	(757)
Intrafund Transfers	23,819	33,547	32,666	(881)
Total Appropriations	865,017	1,505,634	1,583,070	77,436
ORG 5210101 CS: PROGRAMS NON GRANT TOTAL	611	0	0	0

ORG : 5210110 CS: COMMUNITY SERVICES -HEAP

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(22,601)	(5,000)	(5,000)	0
IG Rev - State	0	621,835	1,665,138	1,043,303
IG Rev - Federal	414,313	0	0	0
Miscellaneous Rev	3,908	0	0	0
Other Fin Sources	0	5,000	5,000	0
Fund Balance	0	520,164	628,285	108,121
Total Revenue	395,620	1,141,999	2,293,423	1,151,424
Salaries & Benefits	48,140	0	0	0
Services & Supplies	69,185	250,000	250,000	0
Other Charges	8,939	808,999	2,043,423	1,234,424
Fixed Assets	0	83,000	0	(83,000)
Intrafund Transfers	1,954	0	0	0
Total Appropriations	128,218	1,141,999	2,293,423	1,151,424
ORG 5210110 CS: COMMUNITY SERVICES -HEAP TOTAL	(267,402)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

ORG : 5210111 CS:COMMUNITY SERVICES-CESH

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	52,586	512,333	141,744	(370,589)
IG Rev - Federal	8,280	0	0	0
Fund Balance	0	40,973	3,155	(37,818)
Total Revenue	60,866	553,306	144,899	(408,407)
Services & Supplies	133,940	130,161	130,161	0
Other Charges	0	423,145	14,738	(408,407)
Total Appropriations	133,940	553,306	144,899	(408,407)
ORG 5210111 CS:COMMUNITY SERVICES-CESH TOTAL	73,074	0	0	0

ORG : 5210112 CS:COMMUNITY SERVICES-NPLH

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	46,333	300,427	390,545	90,118
IG Rev - Federal	6,690	0	0	0
Fund Balance	0	47,248	47,248	0
Total Revenue	53,023	347,675	437,793	90,118
Services & Supplies	6,690	0	0	0
Other Charges	0	347,675	437,793	90,118
Total Appropriations	6,690	347,675	437,793	90,118
ORG 5210112 CS:COMMUNITY SERVICES-NPLH TOTAL	(46,333)	0	0	0

ORG : 5210113 CS:COMMUNITY SERVICES-HHAP

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	46,114	0	0	0
IG Rev - State	1,330,334	3,972,620	6,145,122	2,172,502
Fund Balance	0	3,295,138	3,295,138	0
Total Revenue	1,376,448	7,267,758	9,440,260	2,172,502
Salaries & Benefits	40,879	112,216	119,194	6,978
Services & Supplies	318,268	3,266,771	3,266,883	112
Other Charges	18,167	1,084,486	3,250,135	2,165,649
Other Fin Uses	3,409	2,800,000	2,800,000	0
Intrafund Transfers	1,618	4,285	4,048	(237)
Total Appropriations	382,342	7,267,758	9,440,260	2,172,502
ORG 5210113 CS:COMMUNITY SERVICES-HHAP TOTAL	(994,106)	0	0	0

ORG : 5210114 CS:COMMUNITY SERVICES-WPCP

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	2,405	0	0	0
IG Rev - State	0	0	1,654	1,654
Fund Balance	0	7,424	7,424	0
Total Revenue	2,405	7,424	9,078	1,654
Salaries & Benefits	55,921	0	0	0
Services & Supplies	1,558	2,424	6,478	4,054
Other Charges	7,655	5,000	2,600	(2,400)
Intrafund Transfers	2,364	0	0	0
Total Appropriations	67,498	7,424	9,078	1,654
ORG 5210114 CS:COMMUNITY SERVICES-WPCP TOTAL	65,093	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

ORG : 5210115 CS: COMMUNITY SERVICES-ESG-CV

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	0	1,216,000	0	(1,216,000)
IG Rev - Federal	959,933	0	0	0
Fund Balance	0	53,499	0	(53,499)
Total Revenue	959,933	1,269,499	0	(1,269,499)
Services & Supplies	193,170	0	0	0
Other Charges	526,387	1,269,499	0	(1,269,499)
Fixed Assets	110,859	0	0	0
Other Fin Uses	76,018	0	0	0
Total Appropriations	906,434	1,269,499	0	(1,269,499)
TOTAL	(53,499)	0	0	0

ORG : 5210116 CS: COMMUNITY SERVICES-PLHA

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	0	1,217,710	1,113,614	(104,096)
Fund Balance	0	(6,851)	0	6,851
Total Revenue	0	1,210,859	1,113,614	(97,245)
Salaries & Benefits	133,215	328,016	370,170	42,154
Services & Supplies	4,438	2,354	8,582	6,228
Other Charges	25,820	668,549	522,459	(146,090)
Other Fin Uses	0	200,000	200,000	0
Intrafund Transfers	4,637	11,940	12,403	463
Total Appropriations	168,110	1,210,859	1,113,614	(97,245)
ORG 5210116 CS: COMMUNITY SERVICES-PLHA TOTAL	168,110	0	0	0

ORG : 5210120 CS: MAA/TCM LGA COORDINATION

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	3,329	1,000	1,000	0
IG Rev - Federal	4,536	20,000	20,000	0
Fund Balance	0	135,784	135,784	0
Total Revenue	7,865	156,784	156,784	0
Salaries & Benefits	5,369	59,728	60,798	1,070
Services & Supplies	876	80,264	79,366	(898)
Other Charges	928	15,655	15,568	(87)
Intrafund Transfers	57	1,137	1,052	(85)
Total Appropriations	7,230	156,784	156,784	0
ORG 5210120 CS: MAA/TCM LGA COORDINATION TOTAL	(635)	0	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

ORG : 5210140 CS: AAA

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(12,607)	0	0	0
IG Rev - State	689,613	2,114,529	1,747,998	(366,531)
IG Rev - Federal	1,424,971	1,288,103	1,446,325	158,222
Service Charges	264,976	267,042	267,042	0
Miscellaneous Rev	47,521	94,700	164,700	70,000
Other Fin Sources	1,527,767	2,602,087	2,310,637	(291,450)
Fund Balance	0	508	508	0
Total Revenue	3,942,242	6,366,969	5,937,210	(429,759)
Salaries & Benefits	2,001,177	2,708,123	2,841,375	133,252
Services & Supplies	1,334,328	1,683,587	1,546,545	(137,042)
Other Charges	445,501	1,309,397	1,285,719	(23,678)
Fixed Assets	47,733	394,951	170,000	(224,951)
Other Fin Uses	46,858	178,142	0	(178,142)
Intrafund Transfers	76,472	92,769	93,571	802
Total Appropriations	3,952,069	6,366,969	5,937,210	(429,759)
ORG 5210140 CS: AAA	TOTAL	9,827	0	0

ORG : 5210180 CS: MSSP

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	231	1,128	1,128	0
IG Rev - State	74,984	90,000	90,000	0
Fund Balance	0	42	42	0
Total Revenue	75,215	91,170	91,170	0
Other Charges	74,984	91,170	91,170	0
Total Appropriations	74,984	91,170	91,170	0
ORG 5210180 CS: MSSP	TOTAL	(231)	0	0

ORG : 5210190 CS: LINKAGES

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	2,344	2,179	2,179	0
Fund Balance	0	140,707	140,707	0
Total Revenue	2,344	142,886	142,886	0
Services & Supplies	0	142,886	142,886	0
Total Appropriations	0	142,886	142,886	0
ORG 5210190 CS: LINKAGES	TOTAL	(2,344)	0	0
FUND 1107 COMMUNITY SERVICES TOTAL		(1,046,108)	0	0

Public Housing Authority Fund in the Community Services Division

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

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

ORG : 5210150 CS: PUBLIC HOUSING AUTHORITY

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	8,987	1,426	1,426	0
IG Rev - Federal	4,315,552	4,760,728	5,199,523	438,795
Other Gov Agency	0	13,000	13,000	0
Other Fin Sources	26,001	91,500	91,500	0
Fund Balance	0	431,914	431,914	0
Total Revenue	4,350,540	5,298,568	5,737,363	438,795
Salaries & Benefits	239,971	293,257	399,496	106,239
Services & Supplies	36,394	88,936	90,138	1,202
Other Charges	4,309,982	4,916,375	5,247,729	331,354
Fixed Assets	6,989	0	0	0
Total Appropriations	4,593,337	5,298,568	5,737,363	438,795
ORG 5210150 CS: PUBLIC HOUSING AUTHORITY TOTAL	242,797	0	0	0
FUND 1376 PUBLIC HOUSING AUTHORITY TOTAL	242,797	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.

ORG : 5210160 CS: IHSS PUBLIC AUTHORITY

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(296)	300	2,000	1,700
IG Rev - State	324,966	429,943	445,903	15,960
IG Rev - Federal	452,873	469,064	525,004	55,940
Other Fin Sources	73,622	97,451	97,451	0
Fund Balance	0	500	500	0
Total Revenue	851,165	997,258	1,070,858	73,600
Salaries & Benefits	253,169	326,233	358,376	32,143
Services & Supplies	49,095	84,927	91,575	6,648
Other Charges	545,129	586,098	620,907	34,809
Total Appropriations	847,394	997,258	1,070,858	73,600
ORG 5210160 CS: IHSS PUBLIC AUTHORITY TOTAL	(3,771)	0	0	0
FUND 1375 IHSS PUBLIC AUTHORITY TOTAL	(3,771)	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

Special Revenue Funds

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ORG : 5270700 CS: RONALD NEWMAN TRUST

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	2,494	800	2,735	1,935
Fund Balance	0	149,675	149,675	0
Total Revenue	2,494	150,475	152,410	1,935
Contingency	0	150,475	152,410	1,935
Total Appropriations	0	150,475	152,410	1,935
ORG 5270700 CS: RONALD NEWMAN TRUST TOTAL	(2,494)	0	0	0
FUND 1252 COUNTYWIDE SR - CMTY SRVS TOTAL	(2,494)	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 realignment funds from the state for Mental Health; these funds are deposited into this account and transferred to the Mental Health operating fund on a regular basis to net expenditures.

ORG : 5380800 BH: 1991 MH REALIGNMENT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	10,656	10,000	40,000	30,000
IG Rev - State	5,396,628	4,751,694	4,568,336	(183,358)
Other Fin Sources	16,510	16,510	16,510	0
Fund Balance	0	3,341,834	7,196,689	3,854,855
Total Revenue	5,423,795	8,120,038	11,821,535	3,701,497
Other Fin Uses	3,897,161	8,803,394	7,962,714	(840,680)
Intrafund Abatement	(487,500)	(683,356)	(683,356)	0
Contingency	0	0	4,542,177	4,542,177
Total Appropriations	3,409,661	8,120,038	11,821,535	3,701,497
ORG 5380800 BH: 1991 MH REALIGNMENT TOTAL	(2,014,134)	0	0	0
FUND 1276 COUNTYWIDE SR - REALIGNMNT TOTAL	(2,014,134)	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.

ORG : 5380810 BH: 2011 BH LRF

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	5,966,808	8,324,731	5,372,931	(2,951,800)
Fund Balance	0	2,631,789	6,000,000	3,368,211
Total Revenue	5,966,808	10,956,520	11,372,931	416,411
Other Fin Uses	4,515,411	11,315,602	2,609,901	(8,705,701)
Intrafund Abatement	(359,082)	(359,082)	(359,082)	0
Contingency	0	0	9,122,112	9,122,112
Total Appropriations	4,156,329	10,956,520	11,372,931	416,411
ORG 5380810 BH: 2011 BH LRF TOTAL	(1,810,479)	0	0	0
FUND 1277 COUNTYWIDE SR - LOCAL REVENUE TOTAL	(1,810,479)	0	0	0

Special Revenue Funds

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Mental Health

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

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

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

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

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

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

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

Special Revenue Funds

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ORG : 5310100 BH: MENTAL HEALTH TRADITIONAL

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	6,242	(15,000)	40,000	55,000
IG Rev - State	892,572	2,260,055	2,130,000	(130,055)
IG Rev - Federal	4,857,462	7,246,676	7,208,676	(38,000)
Service Charges	719,617	447,000	442,000	(5,000)
Miscellaneous Rev	250,075	0	0	0
Other Fin Sources	9,392,867	20,763,970	9,586,285	(11,177,685)
Fund Balance	0	6,833,204	250,000	(6,583,204)
Total Revenue	16,118,834	37,535,905	19,656,961	(17,878,944)
Salaries & Benefits	3,585,767	4,435,298	4,069,687	(365,611)
Services & Supplies	1,153,390	5,826,253	4,671,839	(1,154,414)
Other Charges	12,016,644	14,015,706	14,770,011	754,305
Fixed Assets	0	0	40,000	40,000
Other Fin Uses	0	35,000	0	(35,000)
Intrafund Transfers	1,338,864	1,400,213	1,367,309	(32,904)
Intrafund Abatement	(4,821,400)	(5,384,345)	(5,511,885)	(127,540)
Contingency	0	17,207,780	250,000	(16,957,780)
Total Appropriations	13,273,265	37,535,905	19,656,961	(17,878,944)
ORG 5310100 BH: MENTAL HEALTH TRADITIONAL TOTAL	(2,845,570)	0	0	0

ORG : 5310150 BH: MENTAL HEALTH MHSA

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	350,015	80,300	125,500	45,200
IG Rev - State	7,822,161	16,463,926	16,541,702	77,776
IG Rev - Federal	4,244,383	9,788,864	13,113,868	3,325,004
Service Charges	43,358	33,600	31,200	(2,400)
Miscellaneous Rev	77,242	70,000	65,000	(5,000)
Other Fin Sources	133,130	207,633	272,137	64,504
Fund Balance	0	6,996,524	7,556,007	559,483
Total Revenue	12,670,290	33,640,847	37,705,414	4,064,567
Salaries & Benefits	5,750,681	7,904,047	10,055,997	2,151,950
Services & Supplies	429,470	6,071,594	5,721,718	(349,876)
Other Charges	10,001,024	15,321,003	15,069,299	(251,704)
Fixed Assets	0	923,920	0	(923,920)
Other Fin Uses	40,281	100,000	100,000	0
Intrafund Transfers	3,157,832	3,883,105	4,159,703	276,598
Intrafund Abatement	(388,773)	(562,822)	(1,207,949)	(645,127)
Contingency	0	0	3,806,646	3,806,646
Total Appropriations	18,990,516	33,640,847	37,705,414	4,064,567
ORG 5310150 BH: MENTAL HEALTH MHSA TOTAL	6,320,225	0	0	0

Special Revenue Funds

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ORG : 5320200 BH: ALCOHOL DRUG PROGRAM

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(1,023)	(10,000)	(20,000)	(10,000)
IG Rev - State	158,017	259,000	289,000	30,000
IG Rev - Federal	2,666,754	4,724,092	5,304,092	580,000
Miscellaneous Rev	59,488	63,705	25,000	(38,705)
Other Fin Sources	1,723,518	1,898,520	1,910,957	12,437
Fund Balance	0	25,223	50,000	24,777
Total Revenue	4,606,753	6,960,540	7,559,049	598,509
Salaries & Benefits	1,981,718	2,416,914	2,537,008	120,094
Services & Supplies	125,179	176,844	605,088	428,244
Other Charges	1,824,493	3,720,420	3,674,656	(45,764)
Intrafund Transfers	713,477	663,849	735,227	71,378
Intrafund Abatement	(45,613)	(44,347)	(42,930)	1,417
Contingency	0	26,860	50,000	23,140
Total Appropriations	4,599,254	6,960,540	7,559,049	598,509
ORG 5320200 BH: ALCOHOL DRUG PROGRAM TOTAL	(7,499)	0	0	0

ORG : 5320210 BH: ADP DRUNK DRIVER SRF

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	22,177	20,000	20,000	0
Rev Use Money/Prop	213	100	200	100
Fund Balance	0	324	0	(324)
Total Revenue	22,391	20,424	20,200	(224)
Intrafund Transfers	22,551	20,424	20,200	(224)
Total Appropriations	22,551	20,424	20,200	(224)
ORG 5320210 BH: ADP DRUNK DRIVER SRF TOTAL	160	0	0	0

ORG : 5320215 BH: ADP DRUG FINE SRF

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	2,845	2,500	2,500	0
Rev Use Money/Prop	18	10	30	20
Fund Balance	0	835	0	(835)
Total Revenue	2,862	3,345	2,530	(815)
Intrafund Transfers	2,511	3,345	2,530	(815)
Total Appropriations	2,511	3,345	2,530	(815)
ORG 5320215 BH: ADP DRUG FINE SRF TOTAL	(351)	0	0	0

ORG : 5320220 BH: ADP ALCOHOL EDUC PREV SRF

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	20,352	20,000	20,000	0
Rev Use Money/Prop	192	100	200	100
Fund Balance	0	478	0	(478)
Total Revenue	20,545	20,578	20,200	(378)
Intrafund Transfers	20,551	20,578	20,200	(378)
Total Appropriations	20,551	20,578	20,200	(378)
ORG 5320220 BH: ADP ALCOHOL EDUC PREV SRF TOTAL	6	0	0	0

Special Revenue Funds

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ORG : 5320225 BH: ADP OPIOID SETTLEMENT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	1,744,420	0	1,100,000	1,100,000
Rev Use Money/Prop	(56,360)	0	30,000	30,000
IG Rev - State	0	600,000	0	(600,000)
Fund Balance	0	1,688,060	1,291,366	(396,694)
Total Revenue	1,688,060	2,288,060	2,421,366	133,306
Salaries & Benefits	0	100,000	70,032	(29,968)
Services & Supplies	0	730,000	354,625	(375,375)
Other Charges	0	1,458,060	1,664,281	206,221
Other Fin Uses	0	0	324,833	324,833
Intrafund Transfers	0	0	7,595	7,595
Total Appropriations	0	2,288,060	2,421,366	133,306
ORG 5320225 BH: ADP OPIOID SETTLEMENT TOTAL	(1,688,060)	0	0	0
FUND 1110 MENTAL HEALTH TOTAL	1,778,912	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 in the Western Slope and South Lake Tahoe.

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

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

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

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

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

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

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

ORG : 5400000 PH: ADMINISTRATION

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(12,704)	80,000	130,000	50,000
IG Rev - State	480,684	1,015,644	2,125,644	1,110,000
IG Rev - Federal	4,003,877	3,576,369	1,200,000	(2,376,369)
Service Charges	1,450	0	0	0
Other Fin Sources	7,339,271	7,418,081	6,226,721	(1,191,360)
Residual Equity	0	107,608	107,608	0
Fund Balance	0	15,104,648	15,104,648	0
Total Revenue	11,812,577	27,302,350	24,894,621	(2,407,729)
Salaries & Benefits	2,396,825	3,176,182	3,450,360	274,178
Services & Supplies	1,336,314	2,361,751	2,065,254	(296,497)
Other Charges	689,928	829,374	843,922	14,548
Fixed Assets	184,698	350,600	22,500	(328,100)
Other Fin Uses	435,051	1,104,790	1,105,562	772
Intrafund Transfers	183,237	171,036	679,511	508,475
Intrafund Abatement	(588,240)	(510,117)	(721,602)	(211,485)
Contingency	0	16,044,946	13,987,934	(2,057,012)
Total Appropriations	4,637,813	23,528,562	21,433,441	(2,095,121)
ORG 5400000 PH: ADMINISTRATION	TOTAL	(7,174,765)	(3,773,788)	(3,461,180)

ORG : 5400010 PH: MAA SRF

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,743	3,000	3,000	0
Fund Balance	0	104,608	104,608	0
Total Revenue	1,743	107,608	107,608	0
Residual Equity Xfer	0	107,608	107,608	0
Total Appropriations	0	107,608	107,608	0
ORG 5400010 PH: MAA SRF	TOTAL	(1,743)	0	0

Special Revenue Funds

RECOMMENDED BUDGET • FY 2024-25

ORG : 5420200 PH: COMMUNICABLE DISEASE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	166,606	3,876	3,876	0
IG Rev - Federal	149,119	4,326	4,326	0
Service Charges	41,687	27,000	27,000	0
Miscellaneous Rev	4,117	0	0	0
Other Fin Sources	13,144	0	0	0
Total Revenue	374,673	35,202	35,202	0
Salaries & Benefits	542,505	813,405	955,584	142,179
Services & Supplies	137,990	128,323	137,673	9,350
Other Charges	137,298	179,255	207,579	28,324
Fixed Assets	13,144	0	0	0
Other Fin Uses	151,578	0	0	0
Intrafund Transfers	44,000	43,153	66,729	23,576
Total Appropriations	1,026,515	1,164,136	1,367,565	203,429
ORG 5420200 PH: COMMUNICABLE DISEASE TOTAL	651,843	1,128,934	1,332,363	203,429

ORG : 5420210 PH: VITAL STATS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	123,925	110,000	110,000	0
Miscellaneous Rev	23,403	20,000	20,000	0
Total Revenue	147,328	130,000	130,000	0
Salaries & Benefits	103,956	106,891	110,215	3,324
Services & Supplies	8,430	5,173	6,464	1,291
Other Charges	24,753	24,769	25,128	359
Intrafund Transfers	8,059	5,541	7,400	1,859
Total Appropriations	145,198	142,374	149,207	6,833
ORG 5420210 PH: VITAL STATS TOTAL	(2,130)	12,374	19,207	6,833

ORG : 5420220 PH: LAB

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	0	16,300	16,300	0
Service Charges	75,000	90,000	90,000	0
Total Revenue	75,000	106,300	106,300	0
Services & Supplies	93,803	125,850	125,350	(500)
Other Charges	509	0	300	300
Total Appropriations	94,312	125,850	125,650	(200)
ORG 5420220 PH: LAB TOTAL	19,312	19,550	19,350	(200)

Special Revenue Funds

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ORG : 5430300 PH: COMMUNITY BASED NRSNG

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	638,305	635,000	1,010,657	375,657
IG Rev - Federal	1,404,323	2,441,999	2,419,151	(22,848)
Other Gov Agency	30,000	30,000	30,000	0
Service Charges	202,571	207,928	216,226	8,298
Miscellaneous Rev	0	2,000	87,484	85,484
Other Fin Sources	629,881	1,062,449	1,097,541	35,092
Total Revenue	2,905,080	4,379,376	4,861,059	481,683
Salaries & Benefits	2,887,109	3,420,708	3,601,106	180,398
Services & Supplies	540,970	1,644,417	1,699,526	55,109
Other Charges	837,220	1,316,490	956,263	(360,227)
Fixed Assets	0	0	54,300	54,300
Intrafund Transfers	255,179	205,237	280,807	75,570
Total Appropriations	4,520,477	6,586,852	6,592,002	5,150
ORG 5430300 PH: COMMUNITY BASED NRSNG TOTAL	1,615,397	2,207,476	1,730,943	(476,533)

ORG : 5430310 PH: AIDS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	12,561	12,416	12,416	0
Total Revenue	12,561	12,416	12,416	0
Salaries & Benefits	13,049	12,416	12,416	0
Services & Supplies	60	200	0	(200)
Other Charges	3,313	0	0	0
Intrafund Transfers	1,059	0	0	0
Total Appropriations	17,481	12,616	12,416	(200)
ORG 5430310 PH: AIDS TOTAL	4,920	200	0	(200)

ORG : 5430330 PH: JAIL

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Other Fin Sources	4,887,567	0	0	0
Total Revenue	4,887,567	0	0	0
Services & Supplies	4,887,567	0	0	0
Total Appropriations	4,887,567	0	0	0
ORG 5430330 PH: JAIL TOTAL	0	0	0	0

ORG : 5430340 PH: WOMEN INFANT CHILDREN

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - Federal	884,650	894,508	894,508	0
Total Revenue	884,650	894,508	894,508	0
Salaries & Benefits	703,842	919,870	913,785	(6,085)
Services & Supplies	35,301	19,173	23,669	4,496
Other Charges	169,392	204,171	221,845	17,674
Intrafund Transfers	55,471	48,556	65,092	16,536
Total Appropriations	964,005	1,191,770	1,224,391	32,621
ORG 5430340 PH: WOMEN INFANT CHILDREN TOTAL	79,355	297,262	329,883	32,621

Special Revenue Funds

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ORG : 5430350 PH: MSSP

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	685	0	0	0
Other Fin Sources	0	24,500	24,500	0
Fund Balance	0	419	419	0
Total Revenue	685	24,919	24,919	0
Services & Supplies	0	24,919	24,919	0
Total Appropriations	0	24,919	24,919	0
ORG 5430350 PH: MSSP TOTAL	(685)	0	0	0

ORG : 5440400 PH: HEALTH EDUCATION

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
IG Rev - State	275,817	309,337	361,548	52,211
IG Rev - Federal	154,743	160,000	190,000	30,000
Total Revenue	430,560	469,337	551,548	82,211
Salaries & Benefits	284,477	342,909	326,646	(16,263)
Services & Supplies	86,865	135,686	138,450	2,764
Other Charges	72,078	79,192	80,820	1,628
Intrafund Transfers	23,883	19,542	23,799	4,257
Total Appropriations	467,303	577,329	569,715	(7,614)
ORG 5440400 PH: HEALTH EDUCATION TOTAL	36,743	107,992	18,167	(89,825)

ORG : 5440410 PH: DOMESTIC VIOLENCE

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
License, Pmt, Fran	43,194	115,000	115,000	0
Fines & Penalties	5,972	20,000	20,000	0
Rev Use Money/Prop	133	0	0	0
Fund Balance	0	(457)	0	457
Total Revenue	49,298	134,543	135,000	457
Other Charges	49,456	134,543	135,000	457
Total Appropriations	49,456	134,543	135,000	457
ORG 5440410 PH: DOMESTIC VIOLENCE TOTAL	158	0	0	0

ORG : 5440420 PH: CARSEAT PROGRAM

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fines & Penalties	2,171	5,500	5,500	0
Rev Use Money/Prop	446	50	50	0
Fund Balance	0	32,081	32,081	0
Total Revenue	2,617	37,631	37,631	0
Services & Supplies	0	37,631	37,631	0
Total Appropriations	0	37,631	37,631	0
ORG 5440420 PH: CARSEAT PROGRAM TOTAL	(2,617)	0	0	0

Special Revenue Funds

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ORG : 5440430 PH: BIKE HELMET PROGRAM

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	0	0	0	0
Fund Balance	0	16	16	0
Total Revenue	0	16	16	0
Services & Supplies	0	16	16	0
Total Appropriations	0	16	16	0
ORG 5440430 PH: BIKE HELMET PROGRAM TOTAL	(0)	0	0	0

ORG : 5440450 PH: TOBACCO USE PREVENTION

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	(30)	0	0	0
IG Rev - State	261,664	300,000	300,000	0
Other Fin Sources	30,417	51,712	147,025	95,313
Fund Balance	0	500	500	0
Total Revenue	292,051	352,212	447,525	95,313
Salaries & Benefits	186,217	186,519	254,618	68,099
Services & Supplies	35,132	88,214	62,897	(25,317)
Other Charges	52,586	60,427	83,397	22,970
Other Fin Uses	0	0	20,000	20,000
Intrafund Transfers	17,353	17,052	26,613	9,561
Total Appropriations	291,288	352,212	447,525	95,313
ORG 5440450 PH: TOBACCO USE PREVENTION TOTAL	(763)	0	0	0

ORG : 5440460 PH: CMSP GRANT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
ORG 5440460 PH: CMSP GRANT TOTAL	0	0	0	0

ORG : 5440470 PH: PROP 56 TOBACCO USE PREVNT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,659	0	2,000	2,000
Fund Balance	0	1,692	1,692	0
Total Revenue	1,659	1,692	3,692	2,000
Contingency	0	1,692	3,692	2,000
Total Appropriations	0	1,692	3,692	2,000
ORG 5440470 PH: PROP 56 TOBACCO USE PREVNT TOTAL	(1,659)	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.

Special Revenue Funds

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ORG : 5480800 PH: HEALTH REALIGNMENT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	95,072	50,000	50,000	0
IG Rev - State	7,906,598	6,833,557	6,833,557	0
Other Fin Sources	704,192	704,192	704,192	0
Total Revenue	8,705,862	7,587,749	7,587,749	0
Other Fin Uses	9,021,887	6,904,393	6,221,037	(683,356)
Intrafund Transfers	487,500	683,356	1,366,712	683,356
Total Appropriations	9,509,387	7,587,749	7,587,749	0
ORG 5480800 PH: HEALTH REALIGNMENT TOTAL	803,525	0	0	0
FUND 1276 COUNTYWIDE SR - REALIGNMNT TOTAL	803,525	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.

ORG : 5570700 AS: CWSR ANIMALS 4 RETIRED FRD

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	272	100	400	300
Miscellaneous Rev	764	2,500	900	(1,600)
Fund Balance	0	16,737	16,737	0
Total Revenue	1,036	19,337	18,037	(1,300)
Services & Supplies	0	17,337	16,037	(1,300)
Other Charges	460	2,000	2,000	0
Total Appropriations	460	19,337	18,037	(1,300)
ORG 5570700 AS: CWSR ANIMALS 4 RETIRED FRD TOTAL	(576)	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.

ORG : 5570701 AS: CWSR NEUTER DEPOSIT

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	7,359	6,000	6,000	0
Miscellaneous Rev	13,871	5,000	12,000	7,000
Fund Balance	0	59,607	59,607	0
Total Revenue	21,230	70,607	77,607	7,000
Services & Supplies	10,540	70,607	77,607	7,000
Total Appropriations	10,540	70,607	77,607	7,000
ORG 5570701 AS: CWSR NEUTER DEPOSIT TOTAL	(10,690)	0	0	0

Special Revenue Funds

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Pet Aid Program

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

ORG : 5570702 AS: CWSR PET AID PROGRAM

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	4,302	4,000	6,000	2,000
Miscellaneous Rev	14,534	25,000	25,000	0
Fund Balance	0	253,471	253,471	0
Total Revenue	18,836	282,471	284,471	2,000
Services & Supplies	14,386	282,471	219,471	(63,000)
Other Fin Uses	0	0	65,000	65,000
Total Appropriations	14,386	282,471	284,471	2,000
ORG 5570702 AS: CWSR PET AID PROGRAM TOTAL	(4,450)	0	0	0
FUND 1255 COUNTYWIDE SR - ANML SRVS TOTAL	(15,715)	0	0	0

Countywide Special Revenue Fund in the Public Guardian Division

The Countywide Special Revenue fund in the Public Guardian Division includes the Board and Care Fund, a fund established to be drawn down by the Public Guardian to make payments for clients residing in board and care facilities and used only when all other manner of funds are exhausted; clients would then pay back any fund used when assets are liquidated. This fund has not been used in several years.

ORG : 5670700 PG: BOARD AND CARE FUND

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Fund Balance	0	12,400	12,400	0
Total Revenue	0	12,400	12,400	0
Other Charges	0	12,400	12,400	0
Total Appropriations	0	12,400	12,400	0
ORG 5670700 PG: BOARD AND CARE FUND TOTAL	0	0	0	0
FUND 1256 COUNTYWIDE SR - PUB GUARD TOTAL	0	0	0	0
Grand Total	(25,692,071)	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.

Special Revenue Funds

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ORG : 4270700 VET: CWSR - VETERAN AFFAIRS

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	1,461	0	0	0
Other Fin Sources	175,000	175,000	175,000	0
Fund Balance	0	213,997	213,997	0
Total Revenue	176,461	388,997	388,997	0
Services & Supplies	146,000	367,997	367,997	0
Other Fin Uses	14,822	21,000	21,000	0
Total Appropriations	160,822	388,997	388,997	0
ORG 4270700 VET: CWSR - VETERAN AFFAIRS TOTAL	(15,640)	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.

ORG : 4270701 VET: CWSR - LICENSE PLATES

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Rev Use Money/Prop	209	50	50	0
Miscellaneous Rev	10,733	6,000	6,000	0
Fund Balance	0	40,120	40,120	0
Total Revenue	10,942	46,170	46,170	0
Other Fin Uses	0	25,454	26,369	915
Contingency	0	20,716	19,801	(915)
Total Appropriations	0	46,170	46,170	0
ORG 4270701 VET: CWSR - LICENSE PLATES TOTAL	(10,942)	0	0	0
FUND 1242 COUNTYWIDE SR - VETERANS TOTAL	(26,582)	0	0	0