**MEETING CONVENES AT 9:00 AM**

**BOARD MEMBERS:**

DISTRICT 1 - Dom Zanger
DISTRICT 2 - Kollin Kosmicki
DISTRICT 3 - Mindy Sotelo
DISTRICT 4 - Angela Curro
DISTRICT 5 - Vacant

**Website:**
www.sanbenitocountyca.gov

COUNTY EXECUTIVE OFFICER:
Esperanza Colio Warren

COUNTY COUNSEL:
Gregory P Priamos

CLERK OF THE BOARD:
Vanessa Delgado

**Agenda**
**Special Meeting of the**
**Board of Supervisors**
**Monday, September 28, 2026**

**County Administration**
**Building**
**Board Chambers**
**481 4th Street**
**Hollister, CA 95023**

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## FY 2026/2027 BUDGET HEARING

**Levine Act - Campaign Contributions (Government Code Section 84308)**
*As of January 1, 2023, the Levine Act (Government Code Section 84308) applies to Board of Supervisors proceedings involving a license, permit, or other entitlement for use.*

*Pursuant to Government Code Section 84308, no Board Member shall accept, solicit, or direct a contribution of more than $500 from any party or their agent, or from any participant or their agent, while a proceeding involving a license, permit, or other entitlement for use is pending before the County or for 12 months after a final decision is rendered in that proceeding. Any Board Member who has received a contribution of more than $500 within the preceding 12 months from a party or their agent, or from a participant or their agent, shall disclose that fact on the record of the proceeding and shall not make, participate in making, or in any way attempt to use their official position to influence the decision.*

*Pursuant to Government Code Section 84308(d), any party to a covered proceeding before the Board is required, and any participant to such a proceeding is strongly urged, to disclose on the record of the proceeding any contribution, including aggregated contributions, of more than $500 made within the preceding 12 months by them or their agent to any Board Member. The disclosure must include the name of the party or participant and any other person making the contribution, if any; the name of the recipient; the amount of the contribution; and the date the contribution was made. The disclosure shall occur in the manner required under Government Code Section 84308 and any applicable state or local regulations, opinions, or policies. No party or their agent, and no participant or their agent, shall make a contribution of more than $500 to any Board Member during the proceeding or for 12 months after a final decision is rendered in that proceeding.*

*The foregoing statements do not constitute legal advice, and parties and participants are urged to consult with their own legal counsel regarding the requirements of the law.*

**CALL TO ORDER**
***The meeting will be available through Zoom, YouTube, and Peak Agenda for those who wish to join or require accommodations.***

*Members of the public may participate remotely via zoom at the following link https://zoom.us/join with*

*the following Webinar ID and Password:*

***Webinar ID: 830 0280 1244***
***Webinar Password: 145002***

***By Phone: +1 408 638 0968 (San Jose)***

*Those participating by phone who would like to make a comment can use the "raise hand" feature by dialing "*9". In order to receive the full zoom experience, please make sure your application is up to date.*

*This Board of Supervisors meeting is open to the public. Staff and members of the public may observe the meeting remotely using the instructions listed under Call to Order. Remote viewing of the meeting via Zoom is provided to members of the public as a courtesy. If the Zoom connection malfunctions for any reason and no Board members are attending via teleconference, the Board of Supervisors will continue the public meeting in Chambers without remote access.*

***Remote Viewing:***
*Members of the public who wish to watch the meeting can view a livestream of the meeting online through either the:*

***A. San Benito County Facebook Page:*** *https://www.facebook.com/sbccalifornia*
***B. San Benito County Government YouTube Page:***
***https://www.youtube.com/@sanbenitocountygovernment***
***C. Peak Agenda Page****: https://cosb.granicus.com/ViewPublisher.php?view_id=1*

***Written Comments & Email Public Comment:***
*Members of the public may submit comments via email by 5:00 PM on the Monday prior to the Board of Supervisor's meeting to the Clerk of the Board at VDelgado@sanbenitocountyca.gov*
*Public Comment Guidelines*

*A. The San Benito County Board of Supervisors welcomes your comments.*

*B. If participating on Zoom, once you are selected, you will hear that you have been unmuted: At this time, please state your first name, last name, and county you reside in for the record.*

*C. Each individual speaker will be limited to a presentation total of three (3) minutes, or such other time as may be designated by the Chair.*

*D. If there are more than 10 speakers on any given item, speakers will be given (2) minutes to speak to be able to give everyone an opportunity to speak.*

*E. Speakers are encouraged to keep their comments brief and to the point, and not to repeat prior testimony, so that as many people as possible can be heard. Your cooperation is appreciated.*

*If you have any questions, please contact the Clerk of the Board, Vanessa Delgado, at (831) 636-4000, Ext. 13 or email VDelgado@sanbenitocountyca.gov*

**Pledge of Allegiance**

**The Pledge of Allegiance to be led by Supervisor Kosmicki District #2.**

**Acknowledge Certificate of Posting**

**Acknowledge Certificate of Posting**
Cert. of Posting Special Mtg. 9-28-2026

## 1. PUBLIC HEARING

1.A **COUNTY EXECUTIVE OFFICE - E. COLIO WARREN**
**1. Receive presentation from the County Executive Officer on the proposed amended Fiscal Year (FY) 2026-2027 recommended County Budget, including proposed changes identified subsequent to the June 30 tentative approval, capital projects, and proposed**

**position allocations.**
**2. Open public hearing, receive public testimony, discuss, deliberate, and consider any proposed revisions to the recommended budget.**
**3. Conclude Public Hearing, adopt the attached resolution adopting the Fiscal Year 2026–27 budget for the County of San Benito and the special districts for which the Board is the governing board, as amended by any changes approved by the Board.**
**4. Approve the Schedule of Authorized Positions for FY 26-27 Recommended Budget.**
**5. If additional review is needed, continue the public hearing to September 29, 2026, and return for adoption after deliberations conclude.**
**6. Direct the County Executive Officer and/or designee(s) to incorporate approved changes into the final budget documents and take the actions necessary to implement the adopted budget**
**SBC FILE NUMBER: 119**
**RESOLUTION: 2026 - 128**
Board Agenda Fact Sheet - Budget Hearing
San Benito County Budget Hearing Slide Deck 9-28-26 FINAL_updated
FY26-27 Recommended Budget Resolution 2026 ccs
Schedule of Authorized Positions - FY 26-27 Final Recommended for Budget 09.22.2026
FY26-27 Budget Detail Reports by Department_Consolidated
Public Notice for Budget Hearing on 09.28.2026
FY2026-27 Adopted Budget Analysis - All Divisions
09-28-26 Email from Treasurer re Impact of closing River City
09-28-26 Email from Auditor re BOS Budget questions
09-28-26 FY 2026-27 Capital Projects _Budget Projections
FY 2026-27 Capital Projects _Budget Projections 09-29-2026
FY 2026-27 Capital Projects _Budget Projections 09-29-2026
09-28-26 Email from Leanne Link re Recorder Fee Data

## 2. CONSENT AGENDA

2.A **INFORMATION TECHNOLOGY - R. GOMEZ**
**1.Approve renewal agreement with Barracuda – Extended Detection and Response (XDR), Cloud Risk Detection October 3, 2026, through October 3, 2029, in the amount of $288.146.40; 3 Annual payments of $96,048.80ea., for Countywide secure Email and Data protection services provided through Barracuda Extended Detection and response, Email Protection, and Data Protection; and**
**2. Authorize County Executive Officer, or designee, to sign agreement.**
**SBC FILE NUMBER: 119.1**
Board Agenda Fact Sheet - KIS-Baraccuda
Sole Source IT - KIS
Barracuda Requisition Quote
Fully Executed Requisition regarding KIS/Barracuda

2.B **PUBLIC WORKS DEPARTMENT - A. GONZALEZ**
**1. Confirm San Benito County's intent to participate as a host jurisdiction for potential electric vehicle DC fast-charging infrastructure at a County-owned public parking site under the California Energy Commission's National Electric Vehicle Infrastructure (NEVI) Round 6 Formula Grant Program.**
**2. Authorize the Chair, County Executive Officer (CEO), or designee to sign the Option Agreement for EV Charging Services Site License with Citizen Energy for the San Juan Oaks Park parking lot.**
**SBC FILE NUMBER:105.3**

Board Agenda Fact Sheet - Option Agreement for EV Charging Services Site License
RCPWG NEVI Round 6 Grant Opportunity Summary
Regional Climate Project Working Group MOU
Option Agreement for EV Charging Services Site License - Citizen Energy
Fully Executed EV Charging Agreement for San Juan Oaks Parking Lot

## 3. REGULAR AGENDA

*For each regular agenda item, the following schedule shall occur:*

*a) Staff report.*
*b) Public opportunity to address the Board on a particular agenda item. Please fill out a speaker card and present it to the Clerk prior to consideration of the item.*
*c) Consideration by the Board*

3.A **COUNTY EXECUTIVE OFFICE - E. COLIO WARREN**

**1. Adopt Resolution to retroactively approve and recognize previously authorized transfers totaling $3,300,000 from the John Smith Road Landfill Enterprise Fund to the Road Fund as an interfund loan, effective January 1, 2024; and**
**2. Recognize $343,769.25 in accumulated interest through June 30, 2026, resulting in a total outstanding loan obligation of $3,643,769.25, consisting of the principal and the interest; and**
**3. Authorize the Auditor Controller to record the loan principal and accumulated interest in the appropriate funds and make any necessary accounting entries; and**
**4. Direct staff to return to the Board, if necessary, with a proposed repayment schedule or any additional actions required to administer and repay the interfund loan.**
**SBC FILE NUMBER: 119**
**RESOLUTION NO. 2026 - 129**
Board Agenda Fact Sheet - Landfill Interfund Loan
2026 RESOLUTION APPROVING INTERFUND LOAN FROM LANDFILL ENTERPRISE FUND TO ROAD FUND.1 ccs
1.K Item2093 12.5.23 RMA Budget Adjustment 1.3M Enterprise Fund to Road Fund E
2.28 Item 1368 6.27.23 RMA Budget Adjustment 2.0M John Smith Landfill E
Resolution No. 2023-03 Proclamation of Local Emergency
Resolution No. 2023-36 Authorization for Emergency Road Repairs
Fully Executed Resolution No. 2026-129 regarding the Landfill Loan

3.B **PUBLIC WORKS DEPARTMENT - A. GONZALEZ**

**1. Approve a retroactive agreement with Toro Petroleum Corporation, effective June 1, 2026 through December 31, 2026, in an amount not to exceed $250,000; and**
**2. Authorize payment of outstanding invoices totaling $155,390.62 for fuel previously delivered to and used by the County; and**
**3. Authorize continued Countywide fuel purchases under the agreement during the limited transition period while Public Works completes the procurement process for ongoing fuel services.**
**SBC FILE NUMBER: 105.3**
Board Agenda Fact Sheet -TORO PETROLEUM
TORO Petroleum Contract June 2026- Dec 2026 - Rev2
Fully Executed Toro Petroleum Contract

3.C **PUBLIC WORKS DEPARTMENT - A. GONZALEZ**

**1. Approve a Retroactive Agreement with Granite Rock Company, effective March 1, 2026 to December 31, 2026, in an amount not to exceed $100,000; and**

**2. Authorize payment of outstanding invoices totaling $78,934.41 for roadway maintenance material previously delivered and used by the County; and**
**3. Authorize continued roadway maintenance material purchases under this agreement during the limited transition period while Public Works completes the procurement process for roadway maintenance materials.**
**SBC FILE NUMBER: 105.3**
Board Agenda Fact Sheet - Granite Rock
Granite Rock Company Contract
Fully Executed Granite Rock Contract

3.D **COUNTY EXECUTIVE OFFICE - E. COLIO WARREN**
**1.Presentation of the San Benito County Emergency Management Program Gap Analysis by Jacob Green and Associates; and**
**2. Provide staff with direction.**
**SBC FILE NUMBER: 119**

Board Agenda Fact Sheet - Emergency Management Program Gap Analysis
San Benito County - Gap Analysis Presentation
Emergency Management Work Plan
San Benito County Gap Analysis Presentation

3.E **EMERGENCY ITEM ADDED TO AGENDA**
**COUNTY COUNSEL - G. P. PRIAMOS**
**1. Adopt Resolution requesting State Director, Governor's Office of Emergency Services, concurrence in local emergency and request for assistance; and**
**2. Authorize Chair to sign.**
**SBC FILE NUMBER: 160**
Resolution No. 2026-130 - El Nino Urgency Item
Fully Executed Resolution No. 2026-130 - El Nino Local Emergency Request for Assistance

## 4. CLOSED SESSION

*Matters discussed during Closed Session include existing and pending litigation, personnel matters and real property negotiations. Reportable actions taken by the Board during Closed Session will be announced during open session. (Gov. Code Section 54957.1(a) and (b), Ralph M. Brown Act.)*

4.A **CONFERENCE WITH LEGAL COUNSEL - SIGNIFICANT EXPOSURE TO LITIGATION**
**Government Code Section 54956.9 (d)(2)(e)(1);**
**Number of Cases: 2**

4.B **CLOSED SESSION – CONFERENCE WITH LABOR NEGOTIATOR(S)**
**Conference with labor negotiator - Government Code Section 54957.6 Agency representatives:**
**Esperanza Colio Warren, CEO and Allyson Hauck, Sloan Sakai**
**Employee Organizations: All Bargaining Units including Management Employees Group (MEG), Law**
**Enforcement Management (LEM), Service Employees International Union (SEIU Local 521), Institutions**
**Association (IA), and Deputy Sheriff's Association (DSA).**
**All Unrepresented, Confidential, and Confidential Management employees, Appointed Department**
**Heads, and Elected Department Heads.**
**SBC FILE NUMBER: 160**

## 5. FUTURE AGENDA ITEMS

5.A **BOARD OF SUPERVISORS**
**Discuss and approve future agenda item requests submitted by board members and provide staff direction if desired.**
**SBC FILE NUMBER: 156**
Future Agenda Items Request Form - Board Members
Future Agenda Item Request - Roads Budgeted (Supervisor Curro)
Future Agenda Item Request - MBEP and Regional CEDS Workshop Response (Supervisor Curro)

**Please be advised that the Board may continue this meeting for its discussion on the FY26/27 Budget at its meeting of September 29, 2026 and that the item may be continued day to day until final action is taken.**

**ADJOURNMENT**

**Adjourn to the next regular meeting of October 13, 2026.**

NOTE: A copy of this Agenda is published, along with supportive documents, on the County's Web site on the Wednesday preceding each Board meeting and may be viewed at https://cosb.granicus.com/ViewPublisher.php?view_id=1. All proposed agenda items with supportive documents are also available for viewing at the San Benito County Administration Building, 481 Fourth Street, Hollister, CA between the hours of 8:00 a.m. and 5:00 p.m., Monday through Friday (except holidays). This is the same packet that the Board of Supervisors reviews and discusses at each Board meeting.

As required by Gov. Code Section 54957.5 any public record distributed to the Board of Supervisors less than 72 hours prior to this meeting in connection with any agenda item shall be made available for public inspection at the office of the Clerk of the Board, San Benito County Administration Building, 481 Fourth Street, Hollister, CA 95023. Public records distributed during the meeting will be available for public inspection at the meeting if prepared by the County. If the public record is prepared by some other person and distributed at the meeting it will be made available for public inspection following the meeting at the office of the Clerk of the Board.

In compliance with the Americans with Disabilities Act (ADA) the Board of Supervisors meeting facility is accessible to persons with disabilities. If you need special assistance to participate in this meeting, please contact the Clerk of the Board's office at (831) 636-4000 at least 48 hours before the meeting to enable the County to make reasonable arrangements to ensure accessibility.

**BOARD MEMBERS:**

DISTRICT 1 - Dom Zanger
DISTRICT 2 - Kollin Kosmicki
DISTRICT 3 - Mindy Sotelo
DISTRICT 4 - Angela Curro
DISTRICT 5 - Vacant

**Agenda Item**
**Special Meeting of the**
**Board of Supervisors**
**Monday, September 28, 2026**

**Website:**
www.sanbenitocountyca.gov

COUNTY EXECUTIVE OFFICER:
Esperanza Colio Warren

COUNTY COUNSEL:
Gregory P Priamos

CLERK OF THE BOARD:
Vanessa Delgado

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**MEETING DATE:** **09/28/2026**

**DEPARTMENT:** CLERK OF THE BOARD

**AGENDA ITEM PREPARER:** Aurelia Rodriguez

**DEPT HEAD/DIRECTOR:** Vanessa Delgado

**SUBJECT:**

**The Pledge of Allegiance to be led by Supervisor Kosmicki District #2.**

**AGENDA SECTION:**

Pledge of Allegiance

**BACKGROUND/SUMMARY:**

N/A

**FISCAL IMPACT:**

N/A

**STAFF RECOMMENDATION:**

N/A.

**ATTACHMENTS:**

**BOARD MEMBERS:**

DISTRICT 1 - Dom Zanger
DISTRICT 2 - Kollin Kosmicki
DISTRICT 3 - Mindy Sotelo
DISTRICT 4 - Angela Curro
DISTRICT 5 - Vacant

**Agenda Item**
**Special Meeting of the**
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**Monday, September 28, 2026**

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COUNTY COUNSEL:
Gregory P Priamos

CLERK OF THE BOARD:
Vanessa Delgado

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**MEETING DATE:** **09/28/2026**

**DEPARTMENT:** CLERK OF THE BOARD

**AGENDA ITEM PREPARER:** Aurelia Rodriguez

**DEPT HEAD/DIRECTOR:** Vanessa Delgado

**SUBJECT:**

**Acknowledge Certificate of Posting**

**AGENDA SECTION:**

Acknowledge Certificate of Posting

**BACKGROUND/SUMMARY:**

N/A.

**FISCAL IMPACT:**

N/A

**STAFF RECOMMENDATION:**

Acknowledge Certificate of Posting.

**BOARD ACTION RESULTS:**

Acknowledged certificate of posting per staff recommendation. (4/0 vote)

**ATTACHMENTS:**
Cert. of Posting Special Mtg. 9-28-2026

COUNTY OF SAN BENITO
BOARD OF SUPERVISORS
CERTIFICATE OF POSTING

Pursuant to California Government Code Section 54956(a), the meeting agenda for the San Benito County Board of Supervisors Special Meeting of Monday, September 28, 2026 at 9:00 AM was posted on the 25th day of September 2026 at 5:00 PM at the following location, freely accessible to the public:

> The bulletin board outside the front entrance of the San Benito County Administration Building, 481 Fourth Street, Hollister, CA

The meeting agenda was also posted on the County of San Benito's website, www.sanbenitocountyca.gov in the BOS/CMSN Agendas sections of the webpage.

I, Aurelia Rodriguez, Senior Board Clerk of Supervisors, certify under penalty of perjury, that the foregoing is true and correct.

_Aurelia Rodriguez_
Aurelia Rodriguez
SENIOR BORAD CLERK
COUNTY OF SAN BENITO, CA

**BOARD MEMBERS:**

DISTRICT 1 - Dom Zanger
DISTRICT 2 - Kollin Kosmicki
DISTRICT 3 - Mindy Sotelo
DISTRICT 4 - Angela Curro
DISTRICT 5 - Vacant

**Agenda Item**
**Special Meeting of the**
**Board of Supervisors**
**Monday, September 28, 2026**

**Website:**
www.sanbenitocountyca.gov

COUNTY EXECUTIVE OFFICER:
Esperanza Colio Warren

COUNTY COUNSEL:
Gregory P Priamos

CLERK OF THE BOARD:
Vanessa Delgado

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**Item Number: 1.A**

**MEETING DATE:** **09/28/2026**

**DEPARTMENT:** COUNTY EXECUTIVE OFFICE

**AGENDA ITEM PREPARER:** Gracie Rodriguez

**DEPT HEAD/DIRECTOR:** Esperanza Colio Warren

**SUBJECT:**

**COUNTY EXECUTIVE OFFICE - E. COLIO WARREN**
1. Receive presentation from the County Executive Officer on the proposed amended Fiscal Year (FY) 2026-2027 recommended County Budget, including proposed changes identified subsequent to the June 30 tentative approval, capital projects, and proposed position allocations.
2. Open public hearing, receive public testimony, discuss, deliberate, and consider any proposed revisions to the recommended budget.
3. Conclude Public Hearing, adopt the attached resolution adopting the Fiscal Year 2026–27 budget for the County of San Benito and the special districts for which the Board is the governing board, as amended by any changes approved by the Board.
4. Approve the Schedule of Authorized Positions for FY 26-27 Recommended Budget.
5. If additional review is needed, continue the public hearing to September 29, 2026, and return for adoption after deliberations conclude.
6. Direct the County Executive Officer and/or designee(s) to incorporate approved changes into the final budget documents and take the actions necessary to implement the adopted budget
SBC FILE NUMBER: 119
RESOLUTION: 2026 - 128

**AGENDA SECTION:**

PUBLIC HEARING

**BACKGROUND/SUMMARY:**

At its June 16 budget workshop, the Board reviewed departmental requests and directed staff to develop balancing options, including review of staffing, reserves, unfunded mandates, and potential revenue. At

the June 24 workshop, the Board directed the County Executive Officer to return on June 30 with a proposed interim budget. On June 30, the Board tentatively approved the CEO recommended FY 2026-27 budget with $239,747,773 in appropriations, $210,967,589 in estimated revenues, and $28,780,184 in budgeted use of fund balance. The Board also authorized continuation of previously appropriated capital projects included in that budget and directed staff to return for budget hearings before adoption.

The budget hearing presentation now identifies amendments since the June 30 action and a final proposed budget for adoption. The hearing provides an opportunity for the Board to receive testimony and make revisions before adopting the budget by resolution. California Government Code section 29088 sets October 2 as the deadline for adoption following the hearing.

The proposed Fiscal Year 2026–27 budget provides $263,162,678 in appropriations across all funds, supported by $231,360,841 in estimated revenue and $31,801,837 in planned use of fund balance. The table below summarizes the presentations proposed adoption totals

| Budget Component | June 30 Tentative | Change | Proposed Adoption |
|---|---|---|---|
| Appropriations, all funds | $239,747,773 | + $23,414,905 | $263,162,678 |
| Est. Revenues, all funds | $210,967,589 | + $20,393,252 | $231,360,841 |
| Budgeted Use of Balance | $28,780,184 | + $3,021,653 | $31,801,837 |
| General Fund Appropriations | $77,231,402 | + $3,033,691 | $80,265,093 |
| General Fund Reserves | $71,248,758 | + $1,952,236 | $73,200,994 |
| General Fund Use of Fund Balance/ Reserves | $5,982,644 | + $1,081,455 | $7,064,099 |

The amended proposal increases all funds appropriations by $23,414,905 and estimated revenue by $20,393,252 compared with June 30. Planned use of fund balance rises by $3,021,653.

In the General Fund, proposed appropriations rise by $3,033,691 to $80,265,093, and estimated revenue rises by $1,952,236 to $73,200,994. Notable appropriation changes include $1,245,066 in General Fund contributions and $1,100,040 for 911 Communications. The presentation also includes the approval of 591.70 allocated positions across multiple departments, including eight positions from the San Benito Council of Government (SBCOG).

Outside the General Fund, proposed appropriations are $182,897,585, and revenue is $158,159,847, reflecting increases of $20,381,214 and $18,441,016, respectively. The largest identified change is $15,765,000 in Capital Projects Fund appropriations with matching revenue.

The proposed budget includes road and bridge work, capital projects, and departmental operating budgets. The presentation identifies planned uses of General Fund reserves for the San Juan Highway ($1,100,000) and the library renovation ($2,900,000). These amounts and the associated reserve projections depend on final fiscal year-end balances.

**Prior Year Estimates and Fund Balance.**

Projected revenue and expenses for the last fiscal year (FY 2025-26) reflect estimates as of June. To date, the FY 2025-26 books have not closed. Until the County has determined actual revenues and expenditures for the last fiscal year, any carry forward and spending associated with it should be treated cautiously. Once final balances are known, the budget can be amended to reflect additional priorities.

The proposed resolution directs the Auditor-Controller, if an unassigned General Fund balance is available at the end of FY 2025–26, to allocate it in order to a General Fund operational reserve of 10% of General Fund expenses, an emergency reserve of 5% of General Fund expenses, a disaster recovery reserve of up to $500,000, and then unassigned available reserves. It also authorizes adjustments to reserves in each fund, as needed, to reconcile estimated and actual fund balances and to balance the funds and the budget.

## FISCAL IMPACT:

Adoption authorizes FY 2026-27 appropriations of $263,162,678 across all funds, supported by $231,360,841 in estimated revenues and $31,801,837 in budgeted use of fund balance. Within those totals, the General Fund has $80,265,093 in appropriations, $73,200,994 in estimated revenues, and $7,064,099 in budgeted use of fund balance and reserves. Actual results will depend on revenues received and expenditures incurred during the fiscal year. Subsequent changes to appropriations will require action in accordance with applicable budget law and County procedures.

## STAFF RECOMMENDATION:

1. Receive presentation from the County Executive Officer on the proposed amended Fiscal Year (FY) 2026-2027 recommended County Budget, including proposed changes identified subsequent to the June 30 tentative approval, capital projects, and proposed position allocations.
2. Open public hearing, receive public testimony, discuss, deliberate, and consider any proposed revisions to the recommended budget.
3. Conclude Public Hearing, adopt the attached resolution adopting the Fiscal Year 2026–27 budget for the County of San Benito and the special districts for which the Board is the governing board, as amended by any changes approved by the Board.
4. Approve the Schedule of Authorized Positions for FY 26-27 Recommended Budget.
5. If additional review is needed, continue the public hearing to September 29, 2026, and return for adoption after deliberations conclude.
6. Direct the County Executive Officer and/or designee(s) to incorporate approved changes into the final budget documents and take the actions necessary to implement the adopted budget

## BOARD ACTION RESULTS:

Public Hearing continued to tomorrow September 29, 2026 at 9:00am.

## ATTACHMENTS:

Board Agenda Fact Sheet - Budget Hearing
San Benito County Budget Hearing Slide Deck 9-28-26 FINAL_updated
FY26-27 Recommended Budget Resolution 2026 ccs
Schedule of Authorized Positions - FY 26-27 Final Recommended for Budget 09.22.2026
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FY 2026-27 Capital Projects _Budget Projections 09-29-2026
09-28-26 Email from Leanne Link re Recorder Fee Data

Docusign Envelope ID: E306C0FD-FA0B-8236-829F-DE521EC4756A

# BOARD AGENDA FACT SHEET

| County Executive Office | Esperanza Colio Warren | September 28-29 |
|---|---|---|
| Department | Dept. Head Name | Requested Board Date |

1. **Request:** *What type of item will this be?*
   Board Approval: ☑
   Other: (specify) ☐
   Information/Presentation Only: ☐
   Public Hearing: ☑
   **9:30 AM**

2. **Requested Action(s):** *List requested action(s) below*

1. Receive presentation from the County Executive Officer on the proposed amended Fiscal Year (FY) 2026-2027 recommended County Budget, including proposed changes identified subsequent to the June 30 tentative approval, capital projects, and proposed position allocations.

2. Open public hearing, receive public testimony, discuss, deliberate, and consider any proposed revisions to the recommended budget.

3. Conclude Public Hearing, adopt the attached resolution adopting the Fiscal Year 2026–27 budget for the County of San Benito and the special districts for which the Board is the governing board, as amended by any changes approved by the Board.

4. Approve the Schedule of Authorized Positions for FY 26-27 Recommended Budget.

5. If additional review is needed, continue the public hearing to September 29, 2026, and return for adoption after deliberations conclude.

6. Direct the County Executive Officer and/or designee(s) to incorporate approved changes into the final budget documents and take the actions necessary to implement the adopted budget

3. Cost: $ N/A  Source of Funding: N/A (*Include G/L #*)

4. If approval of Budget Adjustment, approved by CEO/Budget Officer:
   Date Approved: N/A  By: N/A

5. If approval of contract, resolution, or ordinance, approved by County Counsel:
   Date Approved: 9/25/2026  Name of County Counsel: Signed by: DDBF4D3FEB8A481...

6. If approval of the position allocation change, review and approval by Human Resources:
   Date Approved: N/A  By: N/A

7. Reviewed by IT:
   Date Reviewed: N/A  By: N/A

**INSTRUCTIONS:** Fact sheet needs to be attached to the Agenda Item in Peak Agenda, labeled, and all information and fields need to be filled out **19 DAYS PRIOR** to the requested date. Incomplete forms will make the agenda item incomplete.

Reviewed by: Signed by: 4780114F9AE2465... CEO/Deputy CEO/Admin Analyst

**Clerk of the Board Use Only:**
**Date Received**
9/25/26

**BOARD DATE:** 9/28/26
Consent: _____ Regular: _____
Public Hearing: X Other: _____
Signed by: _____ 9/25/2026
CEO Date:

# San Benito County

## FY 2026-27
## Budget Hearing

Monday, September 28, 2026

# Public Hearing

- Presentation on the FY 2026-27 Budget
  - All Funds Budget
    - Changes to Budget tentatively approved on June 30, 2026 (non-General Fund)
  - General Fund Budget
    - Changes to Budget Tentatively approved on June 30, 2026 (General Fund)
  - New/Changed Position Requests
  - Road Projects
  - Capital Projects
  - Appropriations and Revenues by Department (as selected)

- Public Comment
- Proposals for Revisions
- Consider Closing the Public Hearing and Adopting the Budget by Resolution
  - (or Continue the Public Hearing to Tuesday, September 29)

# FY 2026-27 Budget Overview – All Funds

Uses:

| | |
|---|---|
| • Total Appropriations | $263,162,678 |

Sources:

| | |
|---|---|
| • Total Revenues | $231,360,841 |
| • Use of Fund Balance | 31,801,837 |
| Total | $263,162,678 |

# Changes from Approved to Adoption

## Non-General Fund Departments

| | Revenue | Appropriation | Net County Cost |
|---|---|---|---|
| Approved 6-30-26 | $ 139,718,831 | $ 162,516,371 | $ 22,797,540 |
| Changes for Adoption | 18,441,016 | 20,381,214 | 1,940,198 |
| Proposed for Adoption | $ 158,159,847 | $ 182,897,585 | $ 24,737,738 |
| | | | |
| Fund 210 - Road | $ - | $ 1,141,388 | $ 1,141,388 |
| Fund 221 - Health & Human Services | 2,120,642 | 148,181 | (1,972,461) |
| Fund 224 - Public Health | - | 174,224 | 174,224 |
| Fund 225 - County Integrated Waste Mgmt | - | 250,000 | 250,000 |
| Fund 228 - Behavioral Health | - | 511,689 | 511,689 |
| Fund 230 - BH Substance Abuse | - | 179,444 | 179,444 |
| Fund 240 - HHS Comm Workforce Dev | 40,000 | 102,903 | 62,903 |
| Fund 270 - County Service Areas | - | 71,280 | 71,280 |
| Fund 271 - Community Facility Dists | - | 66,117 | 66,117 |
| Fund 300 - Capital Projects | 15,765,000 | 15,765,000 | - |
| Fund 410 - HHS Trust Funds | - | 108,800 | 108,800 |
| Fund 411 - Realignment Funds | 15,374 | 1,602,188 | 1,586,814 |
| Fund 433 - Juvenile Hall Trust | - | 22,000 | 22,000 |
| Fund 434 - Probation Trust | 500,000 | 238,000 | (262,000) |
| | $ 18,441,016 | $ 20,381,214 | $ 1,940,198 |

# FY 2026-27 Budget Overview – General Fund

Uses:

| | |
|---|---|
| • Total Appropriations | $80,265,093 |

Sources:

| | |
|---|---|
| • Total Revenues | $73,200,994 |
| • Use of Fund Balance/Reserves | 7,064,099 |
| Total | $80,265,093 |

# Changes from Approved to Adoption

General Fund

| | Revenue | Appropriation | Net County Cost |
|---|---|---|---|
| Approved 6-30-26 | $ 71,248,758 | $ 77,231,402 | $ 5,982,644 |
| Changes for Adoption | 1,952,236 | 3,033,691 | 1,081,455 |
| Proposed for Adoption | $ 73,200,994 | $ 80,265,093 | $ 7,064,099 |
| | | | |
| Div 1010 - Administrative Officer | $ - | $ 150,000 | $ 150,000 |
| Div 1015 - General Fund Contributions | - | 1,245,066 | 1,245,066 |
| Div 1030 - Public Defender | 271,212 | - | (271,212) |
| Div 1047 - Disaster Recovery | 798,972 | - | (798,972) |
| Div 1175 - Sheriff Patrol | 135,941 | - | (135,941) |
| Div 1180 - 911 Communications | - | 1,100,040 | 1,100,040 |
| Div 1195 - Jail | 146,137 | 270,635 | 124,498 |
| Div 1205 - District Attorney | 908,267 | - | (908,267) |
| Div 1215 - Probation | (247,169) | 50,000 | 297,169 |
| Div 1220 - Juvenile Hall | (61,124) | 217,952 | 279,076 |
| Div 1265 - Planning & Zoning (Cannabis) | 20,000 | 47,000 | 27,000 |
| Div 1420 - PSA Cannabis | (20,000) | (47,000) | (27,000) |
| | $ 1,952,236 | $ 3,033,693 | $ 1,081,457 |

# Financing the FY 2026-27 General Fund Budget

| | FY 2025-26 PROJECTED | | FY 2026-27 FOR ADOPTION | |
|---|---|---|---|---|
| Beginning Unassigned Fund Balance (6-30-2025) | | $ 6,278,901 | | $ 3,082,644 |
| Revenues (Est. June 2026) | $ 77,042,560 | | $ 73,200,994 | |
| Use of Emergency Reserve | 500,000 | | | |
| | $ 77,542,560 | | | |
| Use of Reserves for San Juan Highway | | | 1,100,000 | |
| Use of Reserves for Library Renovation | | | 2,900,000 | |
| | | | $ 77,200,994 | |
| Expenses (Est. June 2026) | 81,838,817 | | 80,265,093 | |
| Less San Juan Highway Estimate (moved to FY 2026-27) | (1,100,000) | | | |
| | 80,738,817 | | | |
| Net General Fund Cost (Rev. - Exp.) | | (3,196,257) | | (3,064,099) |
| Unassigned Fund Balance Available for Carry Forward | | **$ 3,082,644** | | **$ 18,545** |

# Projected Status of Reserves at June 30, 2027

| | |
|---|---|
| **Operational Reserve** | |
| Balance as of June 30, 2026 | $ 10,700,676 |
| Planned Uses: | |
| San Juan Highway | (1,100,000) |
| Library Renovation | (2,900,000) |
| Estimated Balance 6-30-27 | $ 6,700,676 |
| | |
| **Emergency Reserve** | |
| Balance as of June 30, 2026 | $ 5,350,338 |
| Estimated Balance 6-30-27 | $ 5,350,338 |
| | |
| **Disaster Reserve** | |
| Balance as of June 30, 2026 | $ 500,000 |
| Appropriated FY 2025-26 | (500,000) |
| Estimated Balance 6-30-27 | $ - |
| | |
| **Capital Project Reserves** | |
| Balance as of June 30, 2026 | $ 1,975,058 |
| Estimated Balance 6-30-27 | $ 1,975,058 |
| | |
| **Total In Reserve** | **$ 14,026,072** |

# Road Projects

## Fund 210

| FY 26-27 ROAD FUND BRIDGES AND ROADS | | |
|---|---|---|
| | **PROJECT #** | **FY 26-27 Budget** |
| **TOTAL Road Projects** | | **20,832,995.00** |
| Road Fund Administration | | **4,953,877.00** |
| TOTAL ROAD | | **25,786,872.00** |

# Road Projects

## Fund 210

**FY 26-27 ROAD FUND BRIDGES AND ROADS**

| | | PROJECT # | | FY 26-27 Budget |
|---|---|---|---|---|
| **210.70.2020.1210** | | | | |
| | **Bridge** | | *Cost Plan Only | |

| | | | | |
|---|---|---|---|---|
| **210.70.2020.1211** | **Bridge** | | | |
| | | **RF 8** | Limekiln Bridge | **50,000.00** |
| | | **RF 9** | Hospital Road Low Water Crossing | **15,000.00** |
| | | **RF 24** | Anzar Road Bridge | **1,000,000.00** |
| | | **RF 25** | Union Road Bridge | **800,000.00** |
| | | **RF 28** | Panoche Road Bridge Replacement | **2,500,000.00** |
| | | **RF 33** | RocksRoad Bridge Replacement | **500,000.00** |
| | | **RF 34** | Rosa Morada Bridge Replacement | **3,000,000.00** |
| | | **RF 55** | Panoche Scour Countermeasure | **150,000.00** |
| | | | | **8,015,000.00** |

# Road Projects

## Fund 210

**FY 26-27 ROAD FUND BRIDGES AND ROADS**

| | | PROJECT # | | FY 26-27 Budget |
|---|---|---|---|---|
| | | | | |
| **210.70.2025** | **SB1 Highway Maintenance & Recon** | | | |
| | | | | |
| | | **RF 96** | Cole Rd from Ricardo to N Ricardo to Anzar Road | **50,000.00** |
| | | | | |
| | | **RF 63** | Fairview Road - San Felipe to Ludis Lane | **415,000.00** |
| | | | | |
| | | | F Street - Tres Pinos | |
| | | | MOE | |
| | | | Wright Road FDR from San Feliipe Road to Buena Vista Road | **3,000,000.00** |
| | | | Wright Road - Buena Vista to S25 | |
| | | | Fairview Road - Acquistapace to 1000 N. of Fallon | **1,272,695.00** |
| | | | | |
| | | | | **4,737,695.00** |

# Road Projects

## Fund 210

**FY 26-27 ROAD FUND BRIDGES AND ROADS**

| | | PROJECT # | | FY 26-27 Budget |
|---|---|---|---|---|
| **210.70.2250** | **RSTP Exchange Administration** | | | |
| | | | Matching Funds for Various Road Projects | **453,000.00** |
| | | | . | |
| | | | | **453,000.00** |
| | | | | |
| | | | | |
| | | | | |
| **210.70.2265** | **Disaster Damaged Roads** | | | |
| | | | | |
| | | | New Idria Road Crossing - Bridge | **4,600,000.00** |
| | | | Salinas Road Slide Repair ER Project No. 15J7(154) | **$ 427,300.00** |
| | | | | |
| | | | | **5,027,300.00** |

# Road Projects

## Fund 210

**FY 26-27 ROAD FUND BRIDGES AND ROADS**

| | | PROJECT # | | FY 26-27 Budget |
|---|---|---|---|---|
| **210.70.2270** | **Measure G County Projects** | | | |
| | | | | |
| | | **RF 82** | Cienega Rd Bridge at Bird Creek Replacement | **750,000.00** |
| | | | Carr Avenue Bridge Replacement | |
| | | **RF 75** | San Benito/Nash/ Nash/RiverPkwy/ Union with Intersection Control | **750,000.00** |
| | | | Wright Road - McCloskey Road (SR 25 to Fairview Road) | |
| | | | | **1,500,000.00** |

# Road Projects

## Fund 210

**FY 26-27 ROAD FUND BRIDGES AND ROADS**

| | | PROJECT # | | FY 26-27 Budget |
|---|---|---|---|---|
| **210.70.2275** | **Local Road Projects** | | | |
| | | **RF 72** | Fairview Road/Fallon Road Intersection | **100,000.00** |
| | | **RF 120** | Storm Drain - Fairview Road - Santana Ranch - Santa Ana Creek | |
| | | | Barrier Rail Replacement - HSIP | |
| | | **RF 115** | San Juan Canyon Road - Salinas Road to 6.4 miles beyond Salinas Road | |
| | | | Frazier Lake Road - Shore Road to 1.8 mile beyond Shore Road | |
| | | **RF118** | San Juan HWY Improvements | **400,000.00** |
| | | | CSA/CFD Capital Projects/Multiple locations | |
| | | | Tres Pinos Roads Multiple Locations | |
| | | **RF122** | Union Road - SR156 to 3.0 miles beyond SR 156 | **500,000.00** |
| | | | Salinas Road-Alameda to County limits | |
| | | **RF 124** | Cienega Road Adjacent to Wineries | |
| | | **RF112** | San Juan Bautista Sanitary Sewer (SS)Force Main Project | |
| | | **RF129** | Enterprise Road/SR 25 Intersection Analysis | **20,000.00** |
| | | | Storm Drain-Fairview Rd-SantanaRch-SantaAnaCrk [Storm Drain Mstr] List | **80,000.00** |
| | | | | **1,100,000.00** |

# Capital Projects (Non-Road)

## Fund 300

| County of San Benito – FY 2026-27 Capital Projects Budget | | |
|---|---|---|
| **Project** | **CIP #** | **FY 2026-27 Budget** |
| **Budget Program 300.70.3500.1301** | | |
| Water Refill Station Installation - Administration Building | CIP00192 | $6,500.00 |
| Board Chamber Remodeling - Seats, Carpet, Painting, and A/V Upgrades | CIP00175 | $171,000.00 |
| Administration Building Roof Project | — | $300,000.00 |
| Electric Vehicle Charging Station Replacement (RMA & OES) | CIP00193 | $37,940.00 |
| RMA/Sheriff Building Roof Repair | — | $265,000.00 |
| RMA Security Panic System Installation | CIP00194 | $27,000.00 |
| Board Chamber Upgrade | CIP00199 | $80,000.00 |
| **Total – 300.70.3500.1301** | | **$887,440.00** |

# Capital Projects (Non-Road)

## Fund 300

| County of San Benito – FY 2026-27 Capital Projects Budget | | |
|---|---|---|
| **Project** | **CIP #** | **FY 2026-27 Budget** |
| **Budget Program 300.70.3500.1302** | | |
| Sheriff Alternate Dispatch | CIP00164 | $40,000.00 |
| Public Works Yard Security Camera System | CIP00129 | $35,000.00 |
| Old Jail Showers Flooring | CIP00170 | $579,000.00 |
| OES Interior Remodel | — | $34,400.00 |
| DA Office Roof Replacement - Design Phase | — | $30,000.00 |
| Old Jail Sewer Vent Pipe Replacement | CIP00173 | $62,345.00 |
| Playground at County Jail | — | $40,000.00 |
| Fire Station No. 5 - Planning/Design | — | $500,000.00 |
| Courthouse Building Improvements | — | $1,900,000.00 |
| New Jail Water Softener System | CIP00183 | $80,000.00 |
| Old Jail Fire Alarm System | CIP00166 | $195,000.00 |
| Old Jail Electrical Breaker Replacement | CIP00180 | $129,000.00 |
| Old Jail Mechanical Ductwork Cleaning | CIP00181 | $42,000.00 |
| Old Jail Windows Replacement | CIP00182 | $32,000.00 |
| Juvenile Hall Youth Services Center - Roof Repairs & Ladder Up Post | CIP00185 | $80,600.00 |
| AG Annex Building Roof Repair & Internet Upgrade | CIP00189 | $20,000.00 |
| Public Works Yard - New Backflow Device Installation | CIP00186 | $40,000.00 |
| District Attorney's Office 2nd Floor Interior Improvements | — | $53,000.00 |
| **Total – 300.70.3500.1302** | | **$3,892,345.00** |

# Capital Projects (Non-Road)

## Fund 300

| County of San Benito – FY 2026-27 Capital Projects Budget | | |
|---|---|---|
| **Project** | **CIP #** | **FY 2026-27 Budget** |
| **Budget Program 300.70.3500.1303** | | |
| Sunnyslope County Water District Administrative State Grant Reimbursement | — | $15,000,000.00 |
| **Total – 300.70.3500.1303** | | **$15,000,000.00** |
| | | |
| **Budget Program 300.70.3500.1305** | | |
| 860 North Chappell House Remodel | — | $250,000.00 |
| Homekey Project | CIP00187 | $221,965.00 |
| Migrant Center Light Pole Installation and Lighting Upgrade | CIP00188 | $43,550.00 |
| 1161 San Felipe Fiber Project | CIP00190 | $74,000.00 |
| Migrant Center Backflow Device Replacement | CIP00191 | $25,000.00 |
| Historical Park Urgent Needs - ADA Walkway / Closer Restroom Parking | — | $38,365.00 |
| Veterans Park Picnic Area Restroom Remodel | CIP00179 | $36,500.00 |
| **Total – 300.70.3500.1305** | | **$689,380.00** |
| | | |
| **Budget Program 300.70.3500.1306** | | |
| Library Expansion Match | CIP00143 | $495,000.00 |
| **Total – 300.70.3500.1306** | | **$495,000.00** |

# Capital Projects (Non-Road)

## Fund 300

| County of San Benito – FY 2026-27 Capital Projects Budget | | |
|---|---|---|
| **Project** | **CIP #** | **FY 2026-27 Budget** |
| **Budget Program 300.70.3500.1307** | | |
| Historical Park - Potable Water | CIP00197 | $100,000.00 |
| Historical Park ADA Upgrades Adjacent to Play Structure | — | $0.00 |
| Riverview Regional Park Development - Parking Lot | CIP00195 | $1,200,000.00 |
| Riverview Regional Park Development | CIP0035 | $3,359,615.00 |
| Sunnyside Park Development | CIP00126 | $1,679,200.00 |
| Historical Park New Bathrooms | — | $0.00 |
| Veterans Park Lighting, Resurfacing, Signage and Striping | CIP00102 | $2,200,000.00 |
| Library Expansion | CIP00143 | $2,405,000.00 |
| Historical Park RightHear Accessibility System | CIP00196 | $20,000.00 |
| Historical Park Waste and Recycling Improvements | CIP00198 | $25,000.00 |
| Veterans Park Urgent Needs | — | $352,000.00 |
| North Chappell Road / House Project | CIP00120 | $742,885.00 |
| **Total – 300.70.3500.1307** | | **$12,083,700.00** |
| **Budget Program 300.70.3500.1311–1317** | | |
| Various Capital Projects Non Capitlized Expenses | — | $385,000.00 |
| **Total – 300.70.3500.1311–1317** | | **$385,000.00** |
| **GRAND TOTAL** | | **$33,432,865.00** |

# Budgets by Department

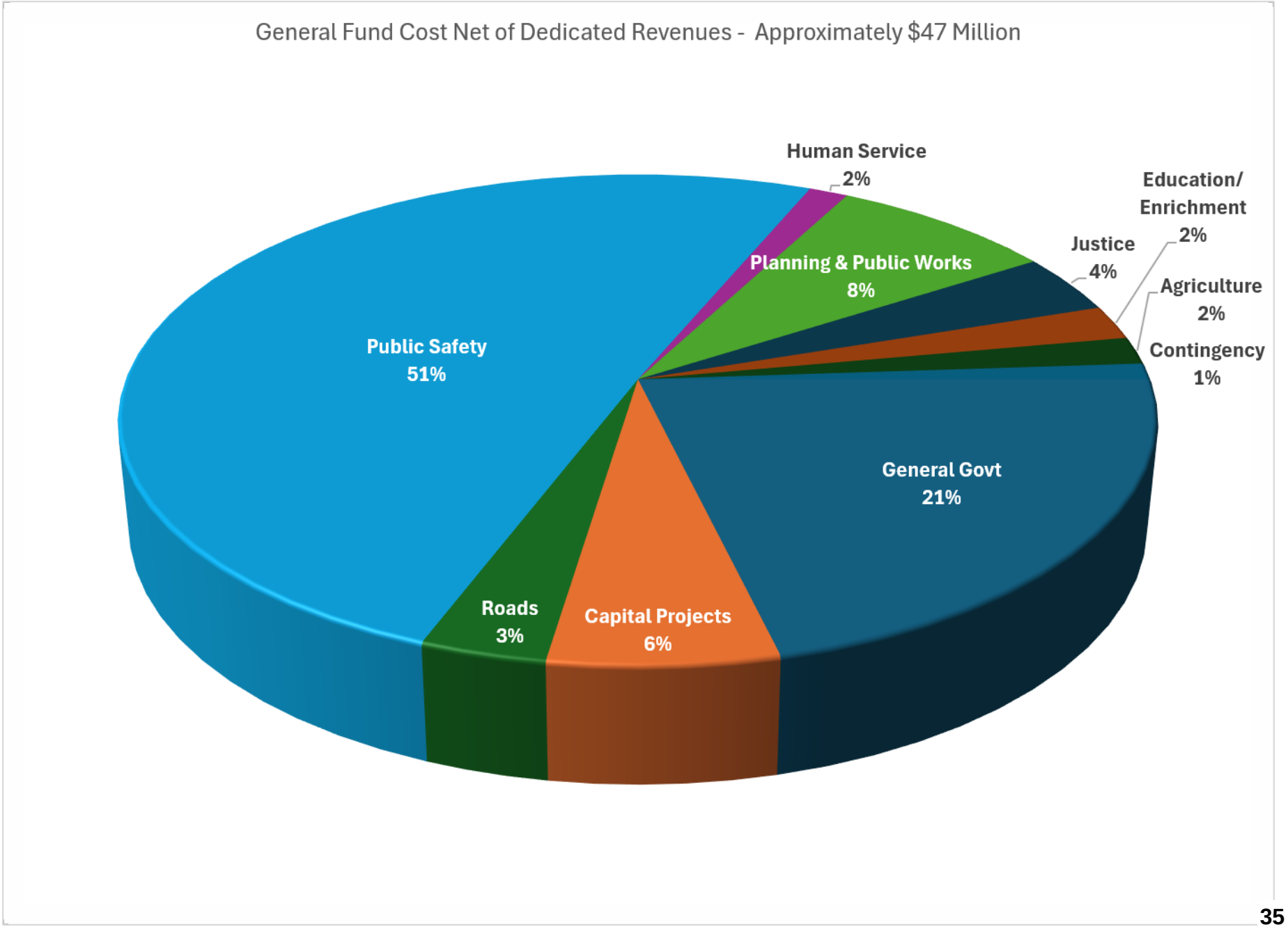
# Administration – Non-Departmental Revenues

*Department 15*

Reference Pages: ADM 2; Overall 2

| Fund 101 - General Fund<br>Department 15 - County Administrative Office<br>Division 1020 - Non Departmental Rev/Expenses | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 2,016,746** | **$ 1,809,212** | **$ 1,929,871** | **$ 426,116** | **$ -** | **$ 426,116** |
| **TOTAL REVENUE** | **$ 43,469,902** | **$ 40,328,094** | **$ 44,845,772** | **$ 40,328,660** | **$ -** | **$ 40,328,660** |
| **NET COUNTY COST** | **$ (41,453,156)** | **$ (38,518,882)** | **$ (42,915,901)** | **$ (39,902,544)** | **$ -** | **$ (39,902,544)** |

# Where does the “discretionary” money go?



# Administration

Reference Pages: ADM 3-59; Overall 3-59

# Administration

*Department 15*

| Fund 101 - General Fund<br>Department 10 - County Administrative Office<br>Divisionn 1005 - Clerk of the Board | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 363,275** | **$ 353,305** | **$ 327,036** | **$ 370,526** | **$ -** | **$ 370,526** |
| **TOTAL REVENUE** | **$ 7,174** | **$ 8,000** | **$ 4,965** | **$ 4,500** | **$ -** | **$ 4,500** |
| **NET COUNTY COST** | **$ 356,101** | **$ 345,305** | **$ 322,071** | **$ 366,026** | **$ -** | **$ 366,026** |

| Fund 101 - General Fund<br>Department 15 - County Administrative Office<br>Division 1010 - Administration Officer | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 2,399,657** | **$ 1,534,735** | **$ 1,371,473** | **$ 1,623,733** | **$ 150,000** | **$ 1,773,733** |
| **TOTAL REVENUE** | **$ 1,768,250** | **$ 1,992,075** | **$ 1,567,156** | **$ 1,562,156** | **$ -** | **$ 1,562,156** |
| **NET COUNTY COST** | **$ 631,407** | **$ (457,340)** | **$ (195,683)** | **$ 61,577** | **$ 150,000** | **$ 211,577** |

# Administration

*Department 15*

| Fund 101 - General Fund<br>Department 15 County Administrative Officer<br>Division 1015 - General Fund Contributions | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 11,630,249** | **$ 9,037,120** | **$ 8,530,646** | **$ 6,586,294** | **$ 1,245,066** | **$ 7,831,360** |
| **TOTAL REVENUE** | **$ 1,253,131** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ 10,377,118** | **$ 9,037,120** | **$ 8,530,646** | **$ 6,586,294** | **$ 1,245,066** | **$ 7,831,360** |

| | | | |
|---|---|---|---|
| $ 2,900,000 | Library Construction Grant Match | $ 185,000 | Retiree Medical Insurance |
| $ 1,600,000 | Roads:. $1.1 million for San Juan Highway; $500 Union Road | $ 30,000 | User Fee Update |
| $ 1,458,010 | Contribution to Fire | $ 25,000 | Homeless Cleanup |
| $ 800,000 | Anticipated Liability Increase | $ 22,740 | Cost Plan Charge + Treasury Fee |
| $ 270,940 | Trial Court MOE | $ 20,000 | Pajaro River Watershed Flood |
| $ 254,670 | Support/Care of Persons | $ 20,000 | Sales Tax Consultants |
| $ 240,000 | Software Subscription | $ 5,000 | Admin Support |

# Administration

*Department 15*

| Fund 101 - General Fund<br>Department 15 - County Administrative Office<br>Division 1025 - Grand Jury | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Adopted Budget FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 46,728** | **$ 17,542** | **$ 1,000** | **$ 17,542** | **$ -** | **$ 17,542** |
| **TOTAL REVENUE** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ 46,728** | **$ 17,542** | **$ 1,000** | **$ 17,542** | **$ -** | **$ 17,542** |

| Fund 101 - General Fund<br>Department 15 - County Administrative Office<br>Division 1030 - Public Defender | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 1,837,271** | **$ 1,879,770** | **$ 1,805,641** | **$ 1,824,341** | **$ -** | **$ 1,824,341** |
| **TOTAL REVENUE** | **$ 696,988** | **$ 619,000** | **$ 530,000** | **$ -** | **$ 271,212** | **$ 271,212** |
| **NET COUNTY COST** | **$ 1,140,283** | **$ 1,260,770** | **$ 1,275,641** | **$ 1,824,341** | **$ (271,212)** | **$ 1,553,129** |

# Administration

*Department 15*

| Fund 101 - General Fund<br>Department 15 - County Administrative Office<br>Division 1045 Office of Emergency Services | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 724,541** | **$ 825,640** | **$ 724,050** | **$ 834,997** | **$ -** | **$ 834,997** |
| **TOTAL REVENUE** | **$ 677,290** | **$ 579,000** | **$ 233,168** | **$ 673,200** | **$ -** | **$ 673,200** |
| **NET COUNTY COST** | **$ 47,251** | **$ 246,640** | **$ 490,882** | **$ 161,797** | **$ -** | **$ 161,797** |

| Fund 101 - General Fund<br>Department 15 - County Administrative Office<br>Division 1047 - Disaster Recovery | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 2,206,063** | **$ 2,938,317** | **$ 4,497,998** | **$ 1,476,023** | **$ -** | **$ 1,476,023** |
| **TOTAL REVENUE** | **$ 1,080,856** | **$ 2,198,972** | **$ 500,000** | **$ -** | **$ 798,972** | **$ 798,972** |
| **NET COUNTY COST** | **$ 1,125,207** | **$ 739,345** | **$ 3,997,998** | **$ 1,476,023** | **$ (798,972)** | **$ 677,051** |

# Administration

*Department 15*

| Fund 101 - General Fund<br>Department 15 - County Administrative Office<br>Division 1050 - Animal Control & Veterinarian | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 614,661** | **$ 646,191** | **$ 1,229** | **$ 644,191** | **$ -** | **$ 644,191** |
| **TOTAL REVENUE** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ 614,661** | **$ 646,191** | **$ 1,229** | **$ 644,191** | **$ -** | **$ 644,191** |

| Fund 101 - General Fund<br>Department 15 - County Administrative Office<br>Division 1065 - Information Technology | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 1,995,797** | **$ 3,338,360** | **$ 1,482,777** | **$ 2,853,487** | **$ -** | **$ 2,853,487** |
| **TOTAL REVENUE** | **$ 1,448,561** | **$ 1,595,823** | **$ 1,177,332** | **$ 1,410,823** | **$ -** | **$ 1,410,823** |
| **NET COUNTY COST** | **$ 547,236** | **$ 1,742,537** | **$ 305,445** | **$ 1,442,664** | **$ -** | **$ 1,442,664** |

# Administration

*Department 15*

| Fund 101 - General Fund<br>Department 15 - County Administrative Office<br>Division 1080 - Internal Services | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 1,041,914** | **$ 822,187** | **$ 1,095,703** | **$ 1,080,946** | **$ -** | **$ 1,080,946** |
| **TOTAL REVENUE** | **$ 961,291** | **$ 1,147,853** | **$ 917,807** | **$ 1,147,853** | **$ -** | **$ 1,147,853** |
| **NET COUNTY COST** | **$ 80,623** | **$ (325,666)** | **$ 177,896** | **$ (66,907)** | **$ -** | **$ (66,907)** |

| Fund 101 - General Fund<br>Department 15 - County Administrative Office<br>Division 1095 - Aid to Indigents | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 369,693** | **$ 400,000** | **$ 425,000** | **$ 360,000** | **$ -** | **$ 360,000** |
| **TOTAL REVENUE** | **$ 54,734** | **$ 45,000** | **$ 40,000** | **$ 52,000** | **$ -** | **$ 52,000** |
| **NET COUNTY COST** | **$ 314,959** | **$ 355,000** | **$ 385,000** | **$ 308,000** | **$ -** | **$ 308,000** |

# Administration

*Department 15*

| Fund 101 - General Fund<br>Department 15 - County Administrative Office<br>Division 1100 - Community Programs | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Adopted Budget FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 79,369** | **$ 110,611** | **$ 24,159** | **$ 74,323** | **$ -** | **$ 74,323** |
| **TOTAL REVENUE** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ 79,369** | **$ 110,611** | **$ 24,159** | **$ 74,323** | **$ -** | **$ 74,323** |

| Department 15 - County Administrative Office<br>Division 1110 - Agricultural Extension | FY 2024-25 | FY 2025-26 | FY 2025-26 | FY 2026-27 | FY 2026-27 | FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 119,368** | **$ 132,183** | **$ 132,183** | **$ 145,401** | **$ -** | **$ 145,401** |
| **TOTAL REVENUE** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ 119,368** | **$ 132,183** | **$ 132,183** | **$ 145,401** | **$ -** | **$ 145,401** |

# Administration

*Department 15*

| Fund 101 - General Fund<br>Department 00 - Non-Department<br>Division 1325 - General Fund Contingencies | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ -** | **$ -** | **$ -** | **$ 500,000** | **$ -** | **$ 500,000** |
| **TOTAL REVENUE** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ -** | **$ -** | **$ -** | **$ 500,000** | **$ -** | **$ 500,000** |

# Emergency Medical Services (Fund 227)

*Department 15 – County Administrative Office*

| 227 - Emergency Medical Services Fund<br>15 - County Administrative Office<br>2475 - Emergency Medical Services | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **830,945** | **1,223,172** | **213,251** | **1,289,308** | **-** | **1,289,308** |
| **TOTAL REVENUE** | **734,514** | **812,202** | **703,536** | **793,046** | **-** | **793,046** |
| **NET COUNTY COST** | **96,431** | **410,970** | **(490,285)** | **496,262** | **-** | **496,262** |

# County Fire Protection (Fund 260)

*Department 15 – County Administrative Office*

| Fund 260 - County Fire Protection Fund<br>Department 15 - County Administrative Office<br>Division 3040 - CDF - State Fire Contract | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 3,560,624** | **$ 4,819,598** | **$ 4,025,048** | **$ 3,729,377** | **$ -** | **$ 3,729,377** |
| **TOTAL REVENUE** | **$ 2,655,722** | **$ 4,819,598** | **$ 4,025,048** | **$ 3,729,377** | **$ -** | **$ 3,729,377** |
| **NET COUNTY COST** | **$ 904,902** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |

# Fish & Game (Fund 263)

*Department 15 – County Administrative Office*

| Fund 263 - Fish & Game Fund<br>Department 15 - County Administrative Office<br>Division 3070 - Fish & Game Commission | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ -** | **$ 804** | **$ 1,015** | **$ 789** | **$ -** | **$ 789** |
| **TOTAL REVENUE** | **$ 194** | **$ 110** | **$ 300** | **$ 110** | **$ -** | **$ 110** |
| **NET COUNTY COST** | **$ (194)** | **$ 694** | **$ 715** | **$ 679** | **$ -** | **$ 679** |

# OPEB (Fund 305)

*Department 15 – County Administrative Office*

| 305 - OPEB Fund<br>15 - County Administrative Office<br>3891 - P.A.R.S. | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **17,177** | **25,000** | **25,000** | **20,000** | **-** | **20,000** |
| **TOTAL REVENUE** | **620,357** | **25,000** | **25,000** | **20,000** | **-** | **20,000** |
| **NET COUNTY COST** | **(603,180)** | **-** | **-** | **-** | **-** | **-** |

# General Debt Service (Fund 370)

*Department 15 – County Administrative Office*

| Fund 370 - General Debt Service<br>Department 15 - County Administrative Office<br>Division 1330 - Behavioral Health Facility COP | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 508,640** | **$ 508,413** | **$ 713,413** | **$ 508,413** | **$ -** | **$ 508,413** |
| **TOTAL REVENUE** | **$ 18,259** | **$ 524,560** | **$ 524,560** | **$ 524,560** | **$ -** | **$ 524,560** |
| **NET COUNTY COST** | **$ 490,381** | **$ (16,147)** | **$ 188,853** | **$ (16,147)** | **$ -** | **$ (16,147)** |

# Realignment Fund (Fund 411)

*Department 15 – County Administrative Office*

| Fund 411 - Realignment Fund<br>Department 15 - County Administrative Office<br>Division 4040 - Local Community Corrections | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 4,260,213** | **$ 6,988,015** | **$ 6,287,708** | **$ 3,644,445** | **$ 731,764** | **$ 4,376,209** |
| **TOTAL REVENUE** | **$ 3,637,585** | **$ 3,406,678** | **$ 3,406,678** | **$ 3,683,575** | **$ (109,862)** | **$ 3,573,713** |
| **NET COUNTY COST** | **$ 622,628** | **$ 3,581,337** | **$ 2,881,030** | **$ (39,130)** | **$ 841,626** | **$ 802,496** |

| Fund 411 - Realignment Fund<br>Department 15 - County Administrative Office<br>Division 4041 - Juvenile Justice Account | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 188,576** | **$ 217,524** | **$ -** | **$ 220,000** | **$ 328,000** | **$ 548,000** |
| **TOTAL REVENUE** | **$ 320,626** | **$ 283,211** | **$ -** | **$ 334,064** | **$ -** | **$ 334,064** |
| **NET COUNTY COST** | **$ (132,050)** | **$ (65,687)** | **$ -** | **$ (114,064)** | **$ 328,000** | **$ 213,936** |

# Realignment Fund (Fund 411)

*Department 15 – County Administrative Office*

| Fund 411 - Realignment Fund<br>Department 15 - County Administrative Office<br>Division 4045 - District Atty & Public Defend | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 108,918** | **$ -** | **$ -** | **$ -** | **$ 542,424** | **$ 542,424** |
| **TOTAL REVENUE** | **$ 127,070** | **$ -** | **$ -** | **$ -** | **$ 125,236** | **$ 125,236** |
| **NET COUNTY COST** | **$ (18,152)** | **$ -** | **$ -** | **$ -** | **$ 417,188** | **$ 417,188** |

# Agricultural Commissioner

Reference Pages AGR 1-11; Overall 60-70

# Agricultural Commissioner

*Department 60*

| Fund 101 - General Fund<br>Department 60 - Agricultural Commissioner<br>Division 1250 - Agricultural Commissioner | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 1,509,856** | **$ 1,476,839** | **$ 1,582,566** | **$ 1,620,064** | **$ -** | **$ 1,620,064** |
| **TOTAL REVENUE** | **$ 1,002,472** | **$ 1,023,900** | **$ 986,536** | **$ 917,700** | **$ -** | **$ 917,700** |
| **NET COUNTY COST** | **$ 507,384** | **$ 452,939** | **$ 596,030** | **$ 702,364** | **$ -** | **$ 702,364** |

# Mosquito Abatement (Fund 261)

*Department 60 – Agricultural Commissioner*

| Fund 261 - Mosquito Abatement Fund<br>Department 60 - Agricultural Commissioner<br>Division 3050 - Mosquito Abatement | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 306,794** | **$ 442,852** | **$ 271,232** | **$ 349,279** | **$ -** | **$ 349,279** |
| **TOTAL REVENUE** | **$ 257,880** | **$ 353,384** | **$ 249,166** | **$ 362,690** | **$ -** | **$ 362,690** |
| **NET COUNTY COST** | **$ 48,914** | **$ 89,468** | **$ 22,066** | **$ (13,411)** | **$ -** | **$ (13,411)** |

# Assessor

Reference Pages ASR 1-8; Overall 71-78

# Assessor

*Department 35*

| Fund 101 - General Fund<br>Department 35 - Assessor<br>Division 1170 - Assessor | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 3,288,669** | **$ 3,325,432** | **$ 3,326,144** | **$ 3,449,826** | **$ -** | **$ 3,449,826** |
| **TOTAL REVENUE** | **$ 961,581** | **$ 893,600** | **$ 838,200** | **$ 825,600** | **$ -** | **$ 825,600** |
| **NET COUNTY COST** | **$ 2,327,088** | **$ 2,431,832** | **$ 2,487,944** | **$ 2,624,226** | **$ -** | **$ 2,624,226** |

| Fund 101 - General Fund<br>Department 15 - County Administrative Office<br>Division 1075 - Geographical Information Systems | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 261,765** | **$ 298,815** | **$ 298,749** | **$ 297,529** | **$ -** | **$ 297,529** |
| **TOTAL REVENUE** | **$ 212,752** | **$ 108,046** | **$ 108,046** | **$ 108,046** | **$ -** | **$ 108,046** |
| **NET COUNTY COST** | **$ 49,013** | **$ 190,769** | **$ 190,703** | **$ 189,483** | **$ -** | **$ 189,483** |

# Auditor-Controller

Reference Pages ACO 1-7; Overall 79-85

# Auditor-Controller

*Department 20*

| Fund 101 - General Fund<br>Department 20 - Auditor Controller<br>Division 1145 - Auditors Office | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 2,231,316** | **$ 2,073,418** | **$ 1,988,597** | **$ 2,048,762** | **$ -** | **$ 2,048,762** |
| **TOTAL REVENUE** | **$ 1,772,049** | **$ 1,809,785** | **$ 1,871,419** | **$ 1,871,000** | **$ -** | **$ 1,871,000** |
| **NET COUNTY COST** | **$ 459,267** | **$ 263,633** | **$ 117,178** | **$ 177,762** | **$ -** | **$ 177,762** |

# Risk Management (Fund 306)

*Department 20 – Auditor-Controller*

| **306 - Risk Management Fund**<br>**20 - Auditor Controller**<br>**3895 - Risk Management Admin Key** | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **2,390,766** | **2,453,138** | **681,901** | **2,512,377** | **-** | **2,512,377** |
| **TOTAL REVENUE** | **1,314,376** | **1,734,700** | **1,326,991** | **1,734,700** | **-** | **1,734,700** |
| **NET COUNTY COST** | **1,076,390** | **718,438** | **(645,090)** | **777,677** | **-** | **777,677** |

# Behavioral Health

Reference Pages BH 1-14; Overall 86-99

# Behavioral Health (Fund 228)

*Department 90 – Behavioral Health*

| **228 - Behavioral Health Fund**<br>**90 - Behavioral Health**<br>**2520 - Mental Health** | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **17,186,344** | **21,120,544** | **15,462,855** | **20,310,765** | **511,689** | **20,822,454** |
| **TOTAL REVENUE** | **15,324,420** | **21,120,544** | **17,303,665** | **20,821,024** | **-** | **20,821,024** |
| **NET COUNTY COST** | **1,861,924** | **-** | **(1,840,810)** | **(510,259)** | **511,689** | **1,430** |

# Behavioral Health – Substance Abuse (Fund 230)

*Department 90 – Behavioral Health*

| **230 - Substance Abuse Fund**<br>**90 - Behavioral Health**<br>**2540 - Substance Abuse** | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **4,052,110** | **6,001,155** | **4,877,024** | **6,328,542** | **179,444** | **6,507,986** |
| **TOTAL REVENUE** | **2,690,099** | **6,401,155** | **4,877,024** | **3,678,570** | **-** | **3,678,570** |
| **NET COUNTY COST** | **1,362,011** | **(400,000)** | **-** | **2,649,972** | **179,444** | **2,829,416** |

# Behavioral Health Trust (Fund 411)

*Department 90 – Behavioral Health*

| **Fund 441 - Behavioral Health Trust Fund**<br>**Department 90 - Behavioral Health**<br>**Division 4746 - Homeless Mentally Ill Outreach** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ -** | **$ 744,607** | **$ -** | **$ 751,289** | **$ -** | **$ 751,289** |
| **TOTAL REVENUE** | **$ 433** | **$ 744,607** | **$ -** | **$ 751,289** | **$ -** | **$ 751,289** |
| **NET COUNTY COST** | **$ (433)** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |

# Board of Supervisors

BOS 1-4; Overall 100-103

# Board of Supervisors

*Department 10*

| Fund 101 - General Fund<br>Department 10 Board of Supervisors<br>Division 1000 Board of Supervisors | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 995,997** | **$ 1,577,664** | **$ 1,145,672** | **$ 1,036,875** | **$ -** | **$ 1,036,875** |
| **TOTAL REVENUE** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ 995,997** | **$ 1,577,664** | **$ 1,145,672** | **$ 1,036,875** | **$ -** | **$ 1,036,875** |

# Child Support Services

Reference Pages CSS 1-5; Overall 104-108

# Child Support Services (Fund 229)

*Department 85 – Child Support Services*

| 229 - Child Support Services<br>85 - Department of Child Support<br>2530 - Child Support Services | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Adopted Budget FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **1,147,957** | **1,468,498** | **1,147,253** | **1,400,000** | **-** | **1,400,000** |
| **TOTAL REVENUE** | **1,165,262** | **1,500,000** | **1,147,253** | **1,400,000** | **-** | **1,400,000** |
| **NET COUNTY COST** | **(17,305)** | **(31,502)** | **-** | **-** | **-** | **-** |

# Clerk-Recorder-Elections

Reference Pages CRE 1-11; Overall 109-119

# Clerk-Recorder-Elections

*Department 32*

| Fund 101 - General Fund<br>Department 32 - County Clerk Recorder Elections<br>Division 1115 - General Elections | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 2,158,714** | **$ 1,860,628** | **$ 1,843,561** | **$ 1,624,136** | **$ -** | **$ 1,624,136** |
| **TOTAL REVENUE** | **$ 610,389** | **$ 489,300** | **$ 418,600** | **$ 375,134** | **$ -** | **$ 375,134** |
| **NET COUNTY COST** | **$ 1,548,325** | **$ 1,371,328** | **$ 1,424,961** | **$ 1,249,002** | **$ -** | **$ 1,249,002** |

| Fund 101 - General Fund<br>Department 32 - County Clerk Recorder Elections<br>Division 1120 - County Clerk | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 512,093** | **$ 515,958** | **$ 476,942** | **$ 416,908** | **$ -** | **$ 416,908** |
| **TOTAL REVENUE** | **$ 69,724** | **$ 57,000** | **$ 51,000** | **$ 64,000** | **$ -** | **$ 64,000** |
| **NET COUNTY COST** | **$ 442,369** | **$ 458,958** | **$ 425,942** | **$ 352,908** | **$ -** | **$ 352,908** |

# Clerk-Recorder-Elections

*Department 32*

| Fund 101 - General Fund<br>Department 32 - County Clerk Recorder Elections<br>Division 1125 - Recorder | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 536,551** | **$ 683,707** | **$ 678,236** | **$ 666,845** | **$ -** | **$ 666,845** |
| **TOTAL REVENUE** | **$ 536,551** | **$ 694,607** | **$ 449,300** | **$ 606,000** | **$ -** | **$ 606,000** |
| **NET COUNTY COST** | **$ -** | **$ (10,900)** | **$ 228,936** | **$ 60,845** | **$ -** | **$ 60,845** |

# County Counsel

Reference Pages CCO 1-5; Overall 120-124

# County Counsel

*Department 25*

| Fund 101 - General Fund<br>Department 25 - County Counsel<br>Division 1210 - County Counsel | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 2,098,447** | **$ 2,300,348** | **$ 1,724,638** | **$ 1,759,600** | **$ -** | **$ 1,759,600** |
| **TOTAL REVENUE** | **$ 1,446,791** | **$ 1,301,591** | **$ 1,197,699** | **$ 1,232,668** | **$ -** | **$ 1,232,668** |
| **NET COUNTY COST** | **$ 651,656** | **$ 998,757** | **$ 526,939** | **$ 526,932** | **$ -** | **$ 526,932** |

# District Attorney

Reference Pages DA 1-10; Overall 125-134

# District Attorney

*Department 45*

| Fund 101 - General Fund<br>Department 45 - District Attorney<br>Division 1205 - District Attorney | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 3,450,805** | **$ 3,168,120** | **$ 3,142,663** | **$ 2,707,807** | **$ -** | **$ 2,707,807** |
| **TOTAL REVENUE** | **$ 772,042** | **$ 1,403,179** | **$ 423,145** | **$ 688,907** | **$ 908,267** | **$ 1,597,174** |
| **NET COUNTY COST** | **$ 2,678,763** | **$ 1,764,941** | **$ 2,719,518** | **$ 2,018,900** | **$ (908,267)** | **$ 1,110,633** |

# Victim Witness (Fund 251)

*Department 45 – District Attorney*

| 251 - Victim Witness Fund<br>45 - District Attorney<br>2980 - Victim Witness | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Adopted Budget FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **325,407** | **314,710** | **464,343** | **352,916** | **-** | **352,916** |
| **TOTAL REVENUE** | **308,873** | **366,040** | **459,497** | **327,070** | **-** | **327,070** |
| **NET COUNTY COST** | **16,534** | **(51,330)** | **4,846** | **25,846** | **-** | **25,846** |

# Health & Human Services

Reference Pages HHS 1-81; Overall 135-215

# Health & Human Services (Fund 221)

*Department 80 – Health & Human Services – Social Services Programs*

| 221 - Health and Human Services Fund<br>80 - Health and Human Services<br>2285 - HSA-Welfare Administration | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adotpion FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **20,941,490** | **27,109,237** | **24,137,547** | **24,061,201** | **148,181** | **24,209,382** |
| **TOTAL REVENUE** | **20,288,675** | **27,489,237** | **24,094,827** | **22,000,469** | **1,099,126** | **23,099,595** |
| **NET COUNTY COST** | **652,815** | **(380,000)** | **42,720** | **2,060,732** | **(950,945)** | **1,109,787** |

| 221 - Health and Human Services Fund<br>80 - Health and Human Services<br>2290 - CalWorks Assistance | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **4,231,176** | **4,004,617** | **3,500,000** | **4,218,026** | **-** | **4,218,026** |
| **TOTAL REVENUE** | **4,245,992** | **4,004,617** | **3,500,000** | **4,218,026** | **-** | **4,218,026** |
| **NET COUNTY COST** | **(14,816)** | **-** | **-** | **-** | **-** | **-** |

# Health & Human Services (Fund 221)

*Department 80 – Health & Human Services – Social Services Programs*

| 221 - Health and Human Services Fund<br>80 - Health and Human Services<br>2295 - Foster Care/Adopt Assistance | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **3,039,515** | **3,519,018** | **3,000,000** | **3,504,851** | **-** | **3,504,851** |
| **TOTAL REVENUE** | **1,638,560** | **2,899,018** | **3,000,000** | **3,504,851** | **-** | **3,504,851** |
| **NET COUNTY COST** | **1,400,955** | **620,000** | **-** | **-** | **-** | **-** |

| Fund 221 - Health and Human Services Fund<br>Department 80 - Health and Human Services<br>Division 2330 - Whole Person Care | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ -** | **$ -** | **$ -** | **$ 296,965** | **$ -** | **$ 296,965** |
| **TOTAL REVENUE** | **$ -** | **$ -** | **$ -** | **$ 118,793** | **$ 178,172** | **$ 296,965** |
| **NET COUNTY COST** | **$ -** | **$ -** | **$ -** | **$ 178,172** | **$ (178,172)** | **$ -** |

# Health & Human Services (Fund 221)

*Department 80 – Health & Human Services – Social Services Programs*

| 221 - Health and Human Services Fund<br>80 - Health and Human Services<br>2331 - Whole Person Care Housing Prog | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | | Adopted Budget FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **-** | **-** | **200,000** | **295,000** | **-** | **295,000** |
| **TOTAL REVENUE** | **12,524** | **-** | **-** | **-** | **843,344** | **843,344** |
| **NET COUNTY COST** | **(12,524)** | **-** | **200,000** | **295,000** | **(843,344)** | **(548,344)** |

# Veterans Services

*Department 80 – Health & Human Services*

| Fund 101 - General Fund<br>Department 80 - Health and Human Services<br>Division 1310 - Veterans Service | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 159,686** | **$ 176,687** | **$ 176,868** | **$ 182,268** | **$ -** | **$ 182,268** |
| **TOTAL REVENUE** | **$ 64,747** | **$ 61,000** | **$ 92,300** | **$ 78,500** | **$ -** | **$ 78,500** |
| **NET COUNTY COST** | **$ 94,939** | **$ 115,687** | **$ 84,568** | **$ 103,768** | **$ -** | **$ 103,768** |

# Public Authority (Fund 222)

*Department 80 – Health & Human Services*

| 222 - Public Authority Fund<br>80 - Health and Human Services<br>2360 - Public Authority | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **605,875** | **800,241** | **742,499** | **812,566** | **-** | **812,566** |
| **TOTAL REVENUE** | **471,850** | **800,241** | **530,776** | **806,422** | **-** | **806,422** |
| **NET COUNTY COST** | **134,025** | **-** | **211,723** | **6,144** | **-** | **6,144** |

# Community Svc. / Workforce Dev (Fund 240)

*Department 80 – Health & Human Services*

| 240 - CSWD Fund<br>80 - Health and Human Services<br>2555 - Comm Serv/Wrk Force Admin | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **5,389,941** | **6,274,216** | **6,989,740** | **8,566,805** | **102,903** | **8,669,708** |
| **TOTAL REVENUE** | **3,744,737** | **6,074,216** | **7,590,924** | **8,816,223** | **40,000** | **8,856,223** |
| **NET COUNTY COST** | **1,645,204** | **200,000** | **(601,184)** | **(249,418)** | **62,903** | **(186,515)** |

# Migrant Labor Camp (Fund 256)

*Department 80 – Health & Human Services*

| Fund 256 - Migrant Labor Camp Fund<br>Department 80 - Health and Human Services<br>Division 3030 - Migrant Labor Camp | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 545,848** | **$ 614,100** | **$ 678,091** | **$ 641,701** | **$ -** | **$ 641,701** |
| **TOTAL REVENUE** | **$ 490,253** | **$ 614,100** | **$ 678,091** | **$ 642,808** | **$ -** | **$ 642,808** |
| **NET COUNTY COST** | **$ 55,595** | **$ -** | **$ -** | **$ (1,107)** | **$ -** | **$ (1,107)** |

# Health & Human Services Trust (Fund 410)

*Department 80 – Health & Human Services*

| Fund 410 - Health and Human Serv Trust Fund<br>Department 80 - Health and Human Services<br>Division 4020 - Children's Trust Fund | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 5,337** | **$ -** | **$ -** | **$ -** | **$ 20,000** | **$ 20,000** |
| **TOTAL REVENUE** | **$ (12,879)** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ 18,216** | **$ -** | **$ -** | **$ -** | **$ 20,000** | **$ 20,000** |

| Fund 410 - Health and Human Serv Trust Fund<br>Department 80 - Health and Human Services<br>Division 4030 - CWS Foster Care Trust | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 1,463** | **$ -** | **$ -** | **$ -** | **$ 15,239** | **$ 15,239** |
| **TOTAL REVENUE** | **$ 65** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ 1,398** | **$ -** | **$ -** | **$ -** | **$ 15,239** | **$ 15,239** |

# Health & Human Services Trust (Fund 410)

*Department 80 – Health & Human Services*

| Fund 410 - Health and Human Serv Trust Fund<br>Department 80 - Health and Human Services<br>Division 4032 - HCD - TAY Grant | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 73,561** | **$ 73,561** |
| **TOTAL REVENUE** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 73,561** | **$ 73,561** |

# Public Health (Fund 224)

*Department 80 – Health & Human Services*

| 224 - Public Health Fund<br>80 - Health and Human Services<br>2370 - Public Health Administration | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **(202)** | **-** | **73,898** | **-** | **174,224** | **174,224** |
| **TOTAL REVENUE** | **231,354** | **-** | **-** | **-** | **-** | **-** |
| **NET COUNTY COST** | **(231,556)** | **-** | **73,898** | **-** | **174,224** | **174,224** |

| 224 - Public Health Fund<br>80 - Health and Human Services<br>2371 - HIV Surveillance | Actuals FY2025 | Adopted Budget FY2026 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **1,609** | **3,367** | **3,367** | **-** | **3,367** | **-** | **3,367** |
| **TOTAL REVENUE** | **1,256** | **3,367** | **3,367** | **-** | **3,367** | **-** | **3,367** |
| **NET COUNTY COST** | **353** | **-** | **-** | **-** | **-** | **-** | **-** |

# Public Health (Fund 224)

*Department 80 – Health & Human Services*

| 224 - Public Health Fund<br>80 - Health and Human Services<br>2380 - Tobacco Education | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **328,586** | **460,813** | **498,288** | **472,450** | **-** | **472,450** |
| **TOTAL REVENUE** | **302,528** | **307,341** | **800,816** | **302,528** | **-** | **302,528** |
| **NET COUNTY COST** | **26,058** | **153,472** | **(302,528)** | **169,922** | **-** | **169,922** |

| 224 - Public Health Fund<br>80 - Health and Human Services<br>2381 - Oral Health Grant | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **164,442** | **149,563** | **161,165** | **149,563** | **-** | **149,563** |
| **TOTAL REVENUE** | **120,531** | **149,563** | **161,165** | **149,563** | **-** | **149,563** |
| **NET COUNTY COST** | **43,911** | **-** | **-** | **-** | **-** | **-** |

# Public Health (Fund 224)

*Department 80 – Health & Human Services*

| 224 - Public Health Fund<br>80 - Health and Human Services<br>2390 - Health Department | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **1,928,844** | **3,558,092** | **3,884,999** | **3,542,066** | **-** | **3,542,066** |
| **TOTAL REVENUE** | **3,185,631** | **3,558,092** | **3,884,999** | **3,542,066** | **-** | **3,542,066** |
| **NET COUNTY COST** | **(1,256,787)** | **-** | **-** | **-** | **-** | **-** |

# Public Health (Fund 224)

*Department 80 – Health & Human Services*

| 224 - Public Health Fund<br>80 - Health and Human Services<br>2392 - CASPHI | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **73,827** | **303,610** | **270,372** | **287,852** | **-** | **287,852** |
| **TOTAL REVENUE** | **29,124** | **303,610** | **270,372** | **287,852** | **-** | **287,852** |
| **NET COUNTY COST** | **44,703** | **-** | **-** | **-** | **-** | **-** |

| 224 - Public Health Fund<br>80 - Health and Human Services<br>2393 - Safe Kids | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **7,994** | **13,000** | **20,000** | **12,500** | **-** | **12,500** |
| **TOTAL REVENUE** | **5,863** | **13,000** | **20,000** | **12,500** | **-** | **12,500** |
| **NET COUNTY COST** | **2,131** | **-** | **-** | **-** | **-** | **-** |

# Public Health (Fund 224)

*Department 80 – Health & Human Services*

| 224 - Public Health Fund<br>80 - Health and Human Services<br>2394 - Future of Public Health (FoPH) | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End Projections<br>FY2026 | CEO Recommended Budget<br>FY2027 | Change from Recommended<br>FY2027 | Proposed for Adoption<br>FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **554,234** | **588,903** | **894,534** | **703,140** | **-** | **703,140** |
| **TOTAL REVENUE** | **405,980** | **588,903** | **894,534** | **703,140** | **-** | **703,140** |
| **NET COUNTY COST** | **148,254** | **-** | **-** | **-** | **-** | **-** |

| 224 - Public Health Fund<br>80 - Health and Human Services<br>2395 - CHDP | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End Projections<br>FY2026 | CEO Recommended Budget<br>FY2027 | Change from Recommended | Proposed for Adoption<br>FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **86,021** | **393,087** | **162,140** | **405,848** | **-** | **405,848** |
| **TOTAL REVENUE** | **11,924** | **393,087** | **162,140** | **405,848** | **-** | **405,848** |
| **NET COUNTY COST** | **74,097** | **-** | **-** | **-** | **-** | **-** |

# Public Health (Fund 224)

*Department 80 – Health & Human Services*

| 224 - Public Health Fund<br>80 - Health and Human Services<br>2397 - PHI & COPN | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **220,240** | **322,200** | **-** | **307,821** | **-** | **307,821** |
| **TOTAL REVENUE** | **202,783** | **307,200** | **-** | **307,821** | **-** | **307,821** |
| **NET COUNTY COST** | **17,457** | **15,000** | **-** | **-** | **-** | **-** |

| 224 - Public Health Fund<br>80 - Health and Human Services<br>2405 - MCH/PCSP | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **362,951** | **433,162** | **373,694** | **460,000** | **-** | **460,000** |
| **TOTAL REVENUE** | **165,247** | **433,162** | **373,694** | **460,000** | **-** | **460,000** |
| **NET COUNTY COST** | **197,704** | **-** | **-** | **-** | **-** | **-** |

# Public Health (Fund 224)

*Department 80 – Health & Human Services*

| 224 - Public Health Fund<br>80 - Health and Human Services<br>2406 - CHVP CA Home Visiting Program | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **95,277** | **442,702** | **-** | **492,546** | **-** | **492,546** |
| **TOTAL REVENUE** | **77,969** | **442,702** | **-** | **492,546** | **-** | **492,546** |
| **NET COUNTY COST** | **17,308** | **-** | **-** | **-** | **-** | **-** |

| 224 - Public Health Fund<br>80 - Health and Human Services<br>2410 - Environmental Health | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **1,585,269** | **1,055,746** | **1,068,050** | **1,125,842** | **-** | **1,125,842** |
| **TOTAL REVENUE** | **1,244,874** | **1,055,746** | **1,065,050** | **1,125,842** | **-** | **1,125,842** |
| **NET COUNTY COST** | **340,395** | **-** | **3,000** | **-** | **-** | **-** |

# Public Health (Fund 224)

*Department 80 – Health & Human Services*

| 224 - Public Health Fund<br>80 - Health and Human Services<br>2420 - Immunization Assistance Prog | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **288,305** | **34,075** | **-** | **28,964** | **-** | **28,964** |
| **TOTAL REVENUE** | **329,443** | **34,075** | **-** | **28,964** | **-** | **28,964** |
| **NET COUNTY COST** | **(41,138)** | **-** | **-** | **-** | **-** | **-** |

| 224 - Public Health Fund<br>80 - Health and Human Services<br>2450 - Local Public Health Prepared | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **279,812** | **586,323** | **569,246** | **527,000** | **-** | **527,000** |
| **TOTAL REVENUE** | **99,801** | **586,323** | **569,246** | **527,000** | **-** | **527,000** |
| **NET COUNTY COST** | **180,011** | **-** | **-** | **-** | **-** | **-** |

# Public Health (Fund 224)

*Department 80 – Health & Human Services*

| 224 - Public Health Fund<br>80 - Health and Human Services<br>2455 - California Child Services | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **135,107** | **225,592** | **246,718** | **269,500** | **-** | **269,500** |
| **TOTAL REVENUE** | **96,342** | **225,592** | **246,718** | **269,500** | **-** | **269,500** |
| **NET COUNTY COST** | **38,765** | **-** | **-** | **-** | **-** | **-** |

# Public Health (Fund 224)

*Department 80 – Health & Human Services*

| 224 - Public Health Fund<br>80 - Health and Human Services<br>2460 - CCS Medical Therapy Unit | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **400,483** | **413,391** | **385,792** | **417,168** | **-** | **417,168** |
| **TOTAL REVENUE** | **128,147** | **413,391** | **385,792** | **417,168** | **-** | **417,168** |
| **NET COUNTY COST** | **272,336** | **-** | **-** | **-** | **-** | **-** |

| 224 - Public Health Fund<br>80 - Health and Human Services<br>2465 - OTS Grant FY 11/12 - FY 12/13 | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adotpion FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **-** | **10,000** | **6,000** | **8,800** | **-** | **8,800** |
| **TOTAL REVENUE** | **717** | **10,000** | **6,000** | **8,800** | **-** | **8,800** |
| **NET COUNTY COST** | **(717)** | **-** | **-** | **-** | **-** | **-** |

# Integrated Waste Management

Reference Pages IWM 1-22; Overall 216-237

# County Waste Management (Fund 225)

*Department 75 – Integrated Waste Management*

| Fund 225 - County IWM Fund<br>Department 75 - Integrated Waste Management<br>Division 3883 - County IWM | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 145,219** | **$ 1,509,264** | **$ 504,654** | **$ 1,546,390** | **$ 250,000** | **$ 1,796,390** |
| **TOTAL REVENUE** | **$ 500,462** | **$ 1,166,000** | **$ 580,000** | **$ 1,190,000** | **$ - ** | **$ 1,190,000** |
| **NET COUNTY COST** | **$ (355,243)** | **$ 343,264** | **$ (75,346)** | **$ 356,390** | **$ 250,000** | **$ 606,390** |

# Regional Agency (Fund 226)

*Department 75 – Integrated Waste Management*

| 226 - Regional Agency Fund<br>75 - Integrated Waste Management<br>3810 - Regional Agency | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **731,693** | **1,172,369** | **1,038,393** | **1,186,182** | **-** | **1,186,182** |
| **TOTAL REVENUE** | **802,659** | **1,595,659** | **1,314,975** | **1,595,097** | **-** | **1,595,097** |
| **NET COUNTY COST** | **(70,966)** | **(423,290)** | **(276,582)** | **(408,915)** | **-** | **(408,915)** |

| 226 - Regional Agency Fund<br>75 - Integrated Waste Management<br>3820 - Household Hazardous Waste | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **213,938** | **280,000** | **-** | **280,000** | **-** | **280,000** |
| **TOTAL REVENUE** | **257,779** | **280,000** | **-** | **280,000** | **-** | **280,000** |
| **NET COUNTY COST** | **(43,841)** | **-** | **-** | **-** | **-** | **-** |

# Regional Agency (Fund 226)

*Department 75 – Integrated Waste Management*

| 226 - Regional Agency Fund<br>75 - Integrated Waste Management<br>3825 - Dept of Cons Recycling Div | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **31,545** | **37,000** | **25,900** | **27,000** | **-** | **27,000** |
| **TOTAL REVENUE** | **26,020** | **27,000** | **25,900** | **27,000** | **-** | **27,000** |
| **NET COUNTY COST** | **5,525** | **10,000** | **-** | **-** | **-** | **-** |

| 226 - Regional Agency Fund<br>75 - Integrated Waste Management<br>3830 - Oil Payment Program Grant | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Adopted Budget FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **25,075** | **22,000** | **-** | **22,000** | **-** | **22,000** |
| **TOTAL REVENUE** | **21,403** | **22,000** | **-** | **22,000** | **-** | **22,000** |
| **NET COUNTY COST** | **3,672** | **-** | **-** | **-** | **-** | **-** |

# Regional Agency (Fund 226)

*Department 75 – Integrated Waste Management*

| 226 - Regional Agency Fund<br>75 - Integrated Waste Management<br>3835 - HD37 Grant | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Adopted Budget FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **16,494** | **-** | **78,500** | **100,000** | **-** | **100,000** |
| **TOTAL REVENUE** | **21,108** | **-** | **50,000** | **100,000** | **-** | **100,000** |
| **NET COUNTY COST** | **(4,614)** | **-** | **28,500** | **-** | **-** | **-** |

| 226 - Regional Agency Fund<br>75 - Integrated Waste Management<br>3840 - SB 1383 Local Assistance Grant | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Adopted Budget FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **13,681** | **200,000** | **-** | **200,000** | **-** | **200,000** |
| **TOTAL REVENUE** | **71,115** | **200,000** | **-** | **200,000** | **-** | **200,000** |
| **NET COUNTY COST** | **(57,434)** | **-** | **-** | **-** | **-** | **-** |

# Regional Agency (Fund 226)

*Department 75 – Integrated Waste Management*

| **226 - Regional Agency Fund**<br>**75 - Integrated Waste Management**<br>**3865 - Reimbursement Programs** | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **38,666** | **2,000** | **-** | **4,000** | **-** | **4,000** |
| **TOTAL REVENUE** | **31,441** | **2,000** | **-** | **4,000** | **-** | **4,000** |
| **NET COUNTY COST** | **7,225** | **-** | **-** | **-** | **-** | **-** |

# Integrated Waste Management (Fund 301)

*Department 75 – Integrated Waste Management*

| **301 - Integrated Waste Mgmt Fund**<br>**75 - Integrated Waste Management**<br>**3800 - Landfill Solid Waste Disposal** | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **553,542** | **537,243** | **655,986** | **501,464** | **-** | **501,464** |
| **TOTAL REVENUE** | **456,671** | **471,550** | **587,300** | **472,550** | **-** | **472,550** |
| **NET COUNTY COST** | **96,871** | **65,693** | **68,686** | **28,914** | **-** | **28,914** |

# Library

Reference Pages LIB 1-10; Overall 238-247

# Library

*Department 55*

| Fund 101 - General Fund<br>Department 55 - Library<br>Division 1235 - County Library | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 1,623,778** | **$ 1,365,204** | **$ 975,566** | **$ 1,045,925** | **$ -** | **$ 1,045,925** |
| **TOTAL REVENUE** | **$ 547,513** | **$ 69,817** | **$ 61,946** | **$ 63,300** | **$ -** | **$ 63,300** |
| **NET COUNTY COST** | **$ 1,076,265** | **$ 1,295,387** | **$ 913,620** | **$ 982,625** | **$ -** | **$ 982,625** |

| Fund 101 - General Fund<br>Department 55 - Library<br>Division 1240 - County Library/Literacy | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 26,261** | **$ 138,576** | **$ 118,721** | **$ 101,000** | **$ -** | **$ 101,000** |
| **TOTAL REVENUE** | **$ 211,094** | **$ 135,214** | **$ 128,315** | **$ 101,000** | **$ -** | **$ 101,000** |
| **NET COUNTY COST** | **$ (184,833)** | **$ 3,362** | **$ (9,594)** | **$ -** | **$ -** | **$ -** |

# Library

*Department 55*

| Fund 101 - General Fund<br>Department 55 - Library<br>Division 1245 - Bookmobile | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 1,507** | **$ 631** | **$ 316** | **$ 2,000** | **$ -** | **$ 2,000** |
| **TOTAL REVENUE** | **$ -** | **$ 15** | **$ -** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ 1,507** | **$ 616** | **$ 316** | **$ 2,000** | **$ -** | **$ 2,000** |

# Probation

Reference Pages PROB 1-16; Overall 248-263

# Probation

*Department 50*

| Fund 101 - General Fund<br>Department 50 - Probation<br>Division 1215 - Probation | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 5,454,022** | **$ 5,382,733** | **$ 5,918,177** | **$ 5,948,638** | **$ 50,000** | **$ 5,998,638** |
| **TOTAL REVENUE** | **$ 2,778,901** | **$ 3,456,644** | **$ 3,817,453** | **$ 2,530,646** | **$ (247,169)** | **$ 2,283,477** |
| **NET COUNTY COST** | **$ 2,675,121** | **$ 1,926,089** | **$ 2,100,724** | **$ 3,417,992** | **$ 297,169** | **$ 3,715,161** |

| Fund 101 - General Fund<br>Department 50 - Probation<br>Division 1220 - Juvenile Hall | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 2,788,706** | **$ 3,287,290** | **$ 3,093,321** | **$ 2,717,852** | **$ 217,952** | **$ 2,935,804** |
| **TOTAL REVENUE** | **$ 411,547** | **$ 497,468** | **$ 810,366** | **$ 676,516** | **$ (61,124)** | **$ 615,392** |
| **NET COUNTY COST** | **$ 2,377,159** | **$ 2,789,822** | **$ 2,282,955** | **$ 2,041,336** | **$ 279,076** | **$ 2,320,412** |

# Juvenile Hall Trust (Fund 433)

*Department 50 - Probation*

| Fund 433 - Juvenile Hall Trust Fund<br>Department 50 - Probation<br>Division 4575 - Juvenile Justice Realignment | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 156,966** | **$ 1,687,217** | **$ 562,208** | **$ 328,070** | **$ 22,000** | **$ 350,070** |
| **TOTAL REVENUE** | **$ 1,238,441** | **$ 2,041,812** | **$ 497,632** | **$ 272,857** | **$ -** | **$ 272,857** |
| **NET COUNTY COST** | **$ (1,081,475)** | **$ (354,595)** | **$ 64,576** | **$ 55,213** | **$ 22,000** | **$ 77,213** |

# Probation Trust (Fund 434)

*Department 50 - Probation*

| Fund 434 - Probation Trust Fund<br>Department 50 - Probation<br>Division 4601 - CalAIM Probation | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ -** | **$ -** | **$ -** | **$ 377,845** | **$ -** | **$ 377,845** |
| **TOTAL REVENUE** | **$ -** | **$ -** | **$ -** | **$ 1,204,282** | **$ -** | **$ 1,204,282** |
| **NET COUNTY COST** | **$ -** | **$ -** | **$ -** | **$ (826,437)** | **$ -** | **$ (826,437)** |

| Fund 434 - Probation Trust Fund<br>Department 50 - Probation<br>Division 4602 - PRCS & SB678 | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 238,000** | **$ 238,000** |
| **TOTAL REVENUE** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 500,000** | **$ 500,000** |
| **NET COUNTY COST** | **$ -** | **$ -** | **$ -** | **$ -** | **$ (262,000)** | **$ (262,000)** |

# Resource Management Agency

## Dept. 65 – Community Development

Reference Pages RMA-CD 1-26; Overall 254-289

# Resource Management Agency

*Department 65 – Community Development*

| Fund 101 - General Fund<br>Department 65 - Community Development<br>Division 1265 - Planning and Zoning | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 3,266,029** | **$ 2,981,581** | **$ 2,705,319** | **$ 3,553,472** | **$ -** | **$ 3,553,472** |
| **TOTAL REVENUE** | **$ 2,747,853** | **$ 3,285,272** | **$ 2,270,074** | **$ 2,675,100** | **$ -** | **$ 2,675,100** |
| **NET COUNTY COST** | **$ 518,176** | **$ (303,691)** | **$ 435,245** | **$ 878,372** | **$ -** | **$ 878,372** |

| Fund 101 - General Fund<br>Department 65 - Community Development<br>Division 1270 - Housing & Economic Development | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 65,658** | **$ 11,082** | **$ 1,051,095** | **$ 42,402** | **$ -** | **$ 42,402** |
| **TOTAL REVENUE** | **$ -** | **$ -** | **$ 1,000,000** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ 65,658** | **$ 11,082** | **$ 51,095** | **$ 42,402** | **$ -** | **$ 42,402** |

# Resource Management Agency

*Department 65 – Community Development*

| Fund 101 - General Fund<br>Department 65 - Community Development<br>Division 1271 - Economic Development | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 145,252** | **$ 35,645** | **$ 2,830** | **$ 35,645** | **$ -** | **$ 35,645** |
| **TOTAL REVENUE** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ 145,252** | **$ 35,645** | **$ 2,830** | **$ 35,645** | **$ -** | **$ 35,645** |

| Fund 101 - General Fund<br>Department 65 - Community Development<br>Division 1285 - Land Development Projects | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 887,835** | **$ 764,771** | **$ 425,811** | **$ 762,000** | **$ -** | **$ 762,000** |
| **TOTAL REVENUE** | **$ 878,726** | **$ 750,000** | **$ 400,000** | **$ 764,771** | **$ -** | **$ 764,771** |
| **NET COUNTY COST** | **$ 9,109** | **$ 14,771** | **$ 25,811** | **$ (2,771)** | **$ -** | **$ (2,771)** |

# Resource Management Agency

*Department 65 – Community Development*

| Fund 101 - General Fund<br>Department 65 - Community Development<br>Division 1287 - Climate Action Planning | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 94,922** | **$ 115,000** | **$ 69,111** | **$ 134,143** | **$ -** | **$ 134,143** |
| **TOTAL REVENUE** | **$ 102,868** | **$ 100,000** | **$ 66,968** | **$ 132,000** | **$ -** | **$ 132,000** |
| **NET COUNTY COST** | **$ (7,946)** | **$ 15,000** | **$ 2,143** | **$ 2,143** | **$ -** | **$ 2,143** |

# Home Loan Fund (Fund 241)

*Department 65 – Community Development*

| 241 - Home Loan Fund<br>65 - Community Development<br>2970 - Home Fund | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End Projections<br>FY2026 | CEO Recommended Budget<br>FY2027 | Change from Recommended<br>FY2027 | Proposed for Adoption<br>FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **-** | **10,000** | **-** | **10,000** | **-** | **10,000** |
| **TOTAL REVENUE** | **212,560** | **13,000** | **1,107,100** | **14,000** | **-** | **14,000** |
| **NET COUNTY COST** | **(212,560)** | **(3,000)** | **(1,107,100)** | **(4,000)** | **-** | **(4,000)** |

# Developers Projects (Fund 639)

*Department 65 – Community Development*

Developers Project Fund

| Fund | Dept No. | Dept. Name | Div. No. | Division Name | FY 2026-27 CEO Recommended Budget Rev | FY 2026-27 CEO Recommended Budget Exp | FY 2026-27 CEO Recommended Budget NCC | FY 2026-27 Adopted Budget Rev | FY 2026-27 Adopted Budget Exp | FY 2026-27 Adopted Budget NCC | Exp Diff | FY2026-27 DIFFERENCE Rev | FY2026-27 DIFFERENCE Exp | FY2026-27 DIFFERENCE NCC |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 639 | 65 | Comm Dev | 7500 | Fairview Corners | 110,000 | 10,000 | (100,000) | 110,000 | 10,000 | (100,000) | | - | - | - |
| | | | 7515 | Vista Del Calabria | - | 5,000 | 5,000 | - | 5,000 | 5,000 | | - | - | - |
| | | | 7520 | San Juan Oaks | - | 20,000 | 20,000 | - | 20,000 | 20,000 | | - | - | - |
| | | | 7525 | Santana Ranch | - | 30,000 | 30,000 | - | 30,000 | 30,000 | | - | - | - |
| | | | 7530 | Ridgemark Promontory | - | 200 | 200 | - | 200 | 200 | | - | - | - |
| | | | 7555 | Bray/Cullen Trust | - | 1,000 | 1,000 | - | 1,000 | 1,000 | | - | - | - |
| | | | 7560 | Angels Co Ridgemark | - | 2,500 | 2,500 | - | 2,500 | 2,500 | | - | - | - |
| | | | 7565 | Lands of Lee | - | 5,000 | 5,000 | - | 5,000 | 5,000 | | - | - | - |
| | | | 7570 | SV Invt Co SBC Travelers | - | 21,000 | 21,000 | - | 21,000 | 21,000 | | - | - | - |
| | | | 7595 | Various Developers Projects | - | 220,000 | 220,000 | - | 220,000 | 220,000 | | - | - | - |
| | | | | TOTAL | 110,000 | 314,700 | 204,700 | 110,000 | 314,700 | 204,700 | | - | - | - |

# Resource Management Agency

Dept. 70 – Public Works

Reference Pages RMA-PW 1-136; Overall 290-425

# Resource Management Agency

*Department 70 – Public Works*

| Fund 101 - General Fund<br>Department 70 - Public Works<br>Division 1290 - Maintenance | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 1,563,524** | **$ 1,786,697** | **$ 3,193,339** | **$ 1,932,286** | **$ -** | **$ 1,932,286** |
| **TOTAL REVENUE** | **$ 1,160,395** | **$ 1,824,447** | **$ 2,116,993** | **$ 1,907,658** | **$ -** | **$ 1,907,658** |
| **NET COUNTY COST** | **$ 403,129** | **$ (37,750)** | **$ 1,076,346** | **$ 24,628** | **$ -** | **$ 24,628** |

| Fund 101 - General Fund<br>Department 70 - Public Works<br>Division 1295 - Administration & Engineering | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 1,993,492** | **$ 2,330,989** | **$ 2,108,911** | **$ 2,757,476** | **$ 1** | **$ 2,757,477** |
| **TOTAL REVENUE** | **$ 177,821** | **$ 145,600** | **$ 117,314** | **$ 237,850** | **$ -** | **$ 237,850** |
| **NET COUNTY COST** | **$ 1,815,671** | **$ 2,185,389** | **$ 1,991,597** | **$ 2,519,626** | **$ 1** | **$ 2,519,627** |

# Resource Management Agency

*Department 70 – Public Works*

| Fund 101 - General Fund<br>Department 70 - Public Works<br>Division 1300 - Veterans Memorial Park | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 41,393** | **$ 21,887** | **$ 166,172** | **$ 146,381** | **$ -** | **$ 146,381** |
| **TOTAL REVENUE** | **$ 16,175** | **$ 15,000** | **$ 15,000** | **$ 15,500** | **$ -** | **$ 15,500** |
| **NET COUNTY COST** | **$ 25,218** | **$ 6,887** | **$ 151,172** | **$ 130,881** | **$ -** | **$ 130,881** |

| Fund 101 - General Fund<br>Department 70 - Public Works<br>Division 1302 - Regional Parks | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ -** | **$ 8,296** | **$ -** | **$ 8,296** | **$ -** | **$ 8,296** |
| **TOTAL REVENUE** | **$ 170,000** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ (170,000)** | **$ 8,296** | **$ -** | **$ 8,296** | **$ -** | **$ 8,296** |

# Resource Management Agency

*Department 70 – Public Works*

| Fund 101 - General Fund<br>Department 70 - Public Works<br>Division 1303 - Sunnyside Park | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 163** | **$ 3,000** | **$ 20,000** | **$ 3,000** | **$ -** | **$ 3,000** |
| **TOTAL REVENUE** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ 163** | **$ 3,000** | **$ 20,000** | **$ 3,000** | **$ -** | **$ 3,000** |

| Fund 101 - General Fund<br>Department 70 - Public Works<br>Division 1305 - Recreation | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 160,188** | **$ 139,864** | **$ 271,714** | **$ 193,754** | **$ (3)** | **$ 193,751** |
| **TOTAL REVENUE** | **$ 9,350** | **$ 5,900** | **$ 175,200** | **$ 7,000** | **$ -** | **$ 7,000** |
| **NET COUNTY COST** | **$ 150,838** | **$ 133,964** | **$ 96,514** | **$ 186,754** | **$ (3)** | **$ 186,751** |

# Road (Fund 210)

*Department 70 – Public Works*

| 210 - Road Fund<br>70 - Public Works<br>2010 - Road Maintenance & Shop | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **4,307,870** | **4,639,191** | **4,015,001** | **4,912,489** | **41,388** | **4,953,877** |
| **TOTAL REVENUE** | **3,537,101** | **3,908,000** | **3,180,680** | **3,460,538** | **-** | **3,460,538** |
| **NET COUNTY COST** | **770,769** | **731,191** | **834,321** | **1,451,951** | **41,388** | **1,493,339** |

| 210 - Road Fund<br>70 - Public Works<br>2020 - Road Projects Admin Key | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY 2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 16,829,538** | **$ 18,491,212** | **$ 281,212** | **$ 8,015,000** | **$ -** | **$ 8,015,000** |
| **TOTAL REVENUE** | **$ 17,784,153** | **$ 18,210,000** | **$ -** | **$ 8,015,000** | **$ -** | **$ 8,015,000** |
| **NET COUNTY COST** | **$ (954,615)** | **$ 281,212** | **$ 281,212** | **$ -** | **$ -** | **$ -** |

# Road (Fund 210)

*Department 70 – Public Works*

| 210 - Road Fund<br>70 - Public Works<br>2025 - Highway Maintenance and Recon | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 3,046,429** | **$ 4,065,485** | **$ 26** | **$ 4,737,695** | **$ -** | **$ 4,737,695** |
| **TOTAL REVENUE** | **$ 3,005,708** | **$ 3,750,000** | **$ -** | **$ 4,737,695** | **$ -** | **$ 4,737,695** |
| **NET COUNTY COST** | **$ 40,721** | **$ 315,485** | **$ 26** | **$ -** | **$ -** | **$ -** |

| 210 - Road Fund<br>70 - Public Works<br>2250 - RSTP Exchange | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **-** | **588,000** | **-** | **453,000** | **-** | **453,000** |
| **TOTAL REVENUE** | **-** | **239,000** | **239,000** | **200,000** | **-** | **200,000** |
| **NET COUNTY COST** | **-** | **349,000** | **(239,000)** | **253,000** | **-** | **253,000** |

# Road (Fund 210)

*Department 70 – Public Works*

| 70 - Public Works<br>2265 - Disaster Damaged Road Repairs | FY2025 | FY2026 | FY2026 | FY2027 | | FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **176,024** | **835,198** | **-** | **5,027,300** | **-** | **5,027,300** |
| **TOTAL REVENUE** | **157,523** | **-** | **-** | **5,027,300** | **-** | **5,027,300** |
| **NET COUNTY COST** | **18,501** | **835,198** | **-** | **-** | **-** | **-** |

| 210 - Road Fund<br>70 - Public Works<br>2270 - Measure G - County Projects | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **1,003,883** | **9,349,626** | **456** | **1,500,000** | **-** | **1,500,000** |
| **TOTAL REVENUE** | **645,882** | **9,351,286** | **3,500,000** | **1,500,000** | **-** | **1,500,000** |
| **NET COUNTY COST** | **358,001** | **(1,660)** | **(3,499,544)** | **-** | **-** | **-** |

# Road (Fund 210)

*Department 70 – Public Works*

| 210 - Road Fund<br>70 - Public Works<br>2275 - Local Road Projects | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **10,568,838** | **18,577,458** | **1,513** | **-** | **1,100,000** | **1,100,000** |
| **TOTAL REVENUE** | **9,906,687** | **25,042,600** | **-** | **-** | **-** | **-** |
| **NET COUNTY COST** | **662,151** | **(6,465,142)** | **1,513** | **-** | **1,100,000** | **1,100,000** |

# County Service Areas (Fund 270)

*Department 70 – Public Works*

| Div. No. | Division Name | FY 2026-27 CEO Recommended Budget Rev | Exp | NCC | FY 2026-27 Adopted Budget Rev | Exp | NCC | Exp Diff | FY2026-27 DIFFERENCE Rev | Exp | NCC |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 3205 | CSA #47 - Oak Creek | 68,537 | 47,035 | (21,502) | 68,537 | 51,235 | (17,302) | | - | 4,200 | 4,200 |
| 3370 | CSA #55 - Creekside | 11,960 | 11,075 | (885) | 11,960 | 17,075 | 5,115 | | - | 6,000 | 6,000 |
| 3235 | CSA #53 - Riverview Estates | 39,212 | 46,965 | 7,753 | 39,212 | 56,165 | 16,953 | | - | 9,200 | 9,200 |
| 3220 | CSA #50 - Dunneville | 67,737 | 107,250 | 39,513 | 67,737 | 107,550 | 39,813 | | - | 300 | 300 |
| 3175 | CSA #35 - Union Heights | 11,370 | 11,023 | (347) | 11,370 | 11,223 | (147) | | - | 200 | 200 |
| 3170 | CSA #34 - Ausaymas Estates | 4,275 | 4,283 | 8 | 4,275 | 4,483 | 208 | | - | 200 | 200 |
| 3130 | CSA #23 - Rancho San Joaquin | 26,320 | 205,990 | 179,670 | 26,320 | 207,990 | 181,670 | | - | 2,000 | 2,000 |
| 3110 | CSA #16 - Holliday Estates | 27,800 | 202,815 | 175,015 | 27,800 | 205,315 | 177,515 | | - | 2,500 | 2,500 |
| 3080 | CSA Operations | - | 251,678 | 251,678 | - | 298,358 | 298,358 | | - | 46,680 | 46,680 |
| 3085 | CSA #04 - Santa Rosa Acres | 3,013 | 3,695 | 682 | 3,013 | 3,695 | 682 | | - | - | - |
| 3090 | CSA #05 - Hillcrest/El Toro | 26,097 | 116,520 | 90,423 | 26,097 | 116,520 | 90,423 | | - | - | - |
| 3095 | CSA #08 - Bonnie View | 6,022 | 740 | (5,282) | 6,022 | 740 | (5,282) | | - | - | - |
| 3100 | CSA #09 - Ridgemark | 135,127 | 216,520 | 81,393 | 135,127 | 216,520 | 81,393 | | - | - | - |
| 3105 | CSA #11 - Simmons/Barnes Lane | 5,932 | 6,780 | 848 | 5,932 | 6,780 | 848 | | - | - | - |
| 3115 | CSA #19 - Springwood | - | - | - | - | - | - | | - | - | - |
| 3120 | CSA #21 - Long Acres | 9,420 | 15,667 | 6,247 | 9,420 | 15,667 | 6,247 | | - | - | - |
| 3125 | CSA #22 - Cielo Vista | 21,797 | 9,030 | (12,767) | 21,797 | 9,030 | (12,767) | | - | - | - |
| 3135 | CSA #24 - Santa Ana Acres | 19,545 | 108,488 | 88,943 | 19,545 | 108,488 | 88,943 | | - | - | - |
| 3140 | CSA #25 - Vineyard Estates | 2,200 | - | (2,200) | 2,200 | - | (2,200) | | - | - | - |
| 3145 | CSA #28 - Heatherwood | 26,349 | 201,263 | 174,914 | 26,349 | 201,263 | 174,914 | | - | - | - |
| 3150 | CSA #29 - Brown Magladry | 900 | - | (900) | 900 | - | (900) | | - | - | - |
| 3155 | CSA #30 - McCloskey Acres | 500 | - | (500) | 500 | - | (500) | | - | - | - |
| 3160 | CSA #31 - Stonegate | 293,894 | 191,960 | (101,934) | 293,894 | 191,960 | (101,934) | | - | - | - |
| 3165 | CSA #33 - Fallon/Fairview | 1,180 | - | (1,180) | 1,180 | - | (1,180) | | - | - | - |
| 3190 | CSA #42 - Lemmon Acres | 16,933 | 22,464 | 5,531 | 16,933 | 22,464 | 5,531 | | - | - | - |
| 3195 | CSA #45 - Rancho Larios | - | - | - | - | - | - | | - | - | - |
| 3200 | CSA #46 - Quail Hollow | 47,761 | 44,680 | (3,081) | 47,761 | 44,680 | (3,081) | | - | - | - |
| 3210 | CSA #48 - Dry Creek Estates | 9,802 | 79,370 | 69,568 | 9,802 | 79,370 | 69,568 | | - | - | - |
| 3225 | CSA #51 - Comstock Estates | 25,863 | 186,562 | 160,699 | 25,863 | 186,562 | 160,699 | | - | - | - |
| 3240 | CSA #54 - Pacheco Creek Estates | 2,345 | 1,534 | (811) | 2,345 | 1,534 | (811) | | - | - | - |
| | TOTAL | 911,891 | 2,093,387 | 1,181,496 | 911,891 | 2,164,667 | 1,252,776 | | - | 71,280 | 71,280 |

# Community Facilities Districts (Fund 271)

*Department 70 – Public Works*

| Div. No. | Division Name | FY 2026-27 CEO Recommended Budget Rev | Exp | NCC | FY 2026-27 Adopted Budget Rev | Exp | NCC | Exp Diff | FY2026-27 DIFFERENCE Rev | Exp | NCC |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 3399 | CFD Admin | - | 309,894 | 309,894 | - | 277,011 | 277,011 | | - | (32,883) | (32,883) |
| 3400 | Santana Ranch | 620,741 | 664,005 | 43,264 | 620,741 | 712,505 | 91,764 | | - | 48,500 | 48,500 |
| 3405 | Bennett Ranch | 199,482 | 326,789 | 127,307 | 199,482 | 336,289 | 136,807 | | - | 9,500 | 9,500 |
| 3406 | Sunnyside Estates | 435,652 | 505,970 | 70,318 | 435,652 | 514,970 | 79,318 | | - | 9,000 | 9,000 |
| 3407 | Bluffs | 87,000 | 145,090 | 58,090 | 87,000 | 145,090 | 58,090 | | - | - | - |
| 3409 | Vallejo | 5,080 | 3,679 | (1,401) | 5,080 | 3,679 | (1,401) | | - | - | - |
| 3410 | San Juan Oaks | 75,450 | 83,715 | 8,265 | 75,450 | 115,715 | 40,265 | | - | 32,000 | 32,000 |
| 3411 | Dassel | - | - | - | - | - | - | | - | - | - |
| 3412 | Jackson/Renz | - | 908 | 908 | - | 908 | 908 | | - | - | - |
| 3416 | Lucas/Ford | - | 908 | 908 | - | 908 | 908 | | - | - | - |
| 3417 | Vista Del Calabria | - | 21,366 | 21,366 | - | 21,366 | 21,366 | | - | - | - |
| | TOTAL | 1,423,405 | 2,062,324 | 638,919 | 1,423,405 | 2,128,441 | 705,036 | | - | 66,117 | 66,117 |

# Capital Projects (Fund 300)

*Department 70 – Public Works*

| 300 - Capital Projects Fund<br>70 - Public Works<br>3500 - Capital Outlay Projects Admin | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **5,878,566** | **36,025,807** | **1,097,449** | **17,667,865** | **15,765,000** | **33,432,865** |
| **TOTAL REVENUE** | **4,769,351** | **35,985,807** | **250,000** | **17,692,865** | **15,765,000** | **33,457,865** |
| **NET COUNTY COST** | **1,109,215** | **40,000** | **847,449** | **(25,000)** | **-** | **(25,000)** |

# Impact Fees (Various Funds)

*Department 70 – Public Works*

| Fund 280 - Impact Fee Fund<br>Department 70 - Public Works<br>Division 3280 - County Fire Mitigation | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ -** | **$ 900,000** | **$ -** | **$ 900,000** | **$ -** | **$ 900,000** |
| **TOTAL REVENUE** | **$ 253,242** | **$ 134,602** | **$ 337,248** | **$ 200,000** | **$ -** | **$ 200,000** |
| **NET COUNTY COST** | **$ (253,242)** | **$ 765,398** | **$ (337,248)** | **$ 700,000** | **$ -** | **$ 700,000** |

| Fund 282 - Jail & Juvenile Hall Impact<br>Department 70 - Public Works<br>Division 3285 - Jail/Juvenile Hall Impact Fees | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 158,759** | **$ 404,769** | **$ 183,760** | **$ 505,000** | **$ -** | **$ 505,000** |
| **TOTAL REVENUE** | **$ 1,348,042** | **$ 270,000** | **$ 614,920** | **$ 505,000** | **$ -** | **$ 505,000** |
| **NET COUNTY COST** | **$ (1,189,283)** | **$ 134,769** | **$ (431,160)** | **$ -** | **$ -** | **$ -** |

# Impact Fees (Various Funds)

*Department 70 – Public Works*

| Fund 281 - Sheriff Equipment Impact<br>Department 70 - Public Works<br>Division 3290 - Sheriff Equipment Impact | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 279,795** | **$ 679,090** | **$ -** | **$ 419,090** | **$ -** | **$ 419,090** |
| **TOTAL REVENUE** | **$ 268,761** | **$ 151,927** | **$ 130,000** | **$ 215,000** | **$ -** | **$ 215,000** |
| **NET COUNTY COST** | **$ 11,034** | **$ 527,163** | **$ (130,000)** | **$ 204,090** | **$ -** | **$ 204,090** |

| Fund 288 - Inclusionary Housing Impact<br>Department 70 - Public Works<br>Division 3295 - Inclusionary Housing Fee O766 | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ (145)** | **$ 299,388** | **$ 1,107** | **$ 299,388** | **$ -** | **$ 299,388** |
| **TOTAL REVENUE** | **$ 12,731** | **$ (612)** | **$ 31,000** | **$ 7,388** | **$ -** | **$ 7,388** |
| **NET COUNTY COST** | **$ (12,876)** | **$ 300,000** | **$ (29,893)** | **$ 292,000** | **$ -** | **$ 292,000** |

# Impact Fees (Various Funds)

*Department 70 – Public Works*

| Fund 286 - Santa Ana Storm Drain Impact<br>Department 70 - Public Works<br>Division 3330 - Storm Drainage Santa Ana | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 54,663** | **$ 80,000** | **$ -** | **$ 610,000** | **$ -** | **$ 610,000** |
| **TOTAL REVENUE** | **$ 169,519** | **$ 68,000** | **$ 217,383** | **$ 120,000** | **$ -** | **$ 120,000** |
| **NET COUNTY COST** | **$ (114,856)** | **$ 12,000** | **$ (217,383)** | **$ 490,000** | **$ -** | **$ 490,000** |

| Department 70 - Public Works<br>Division 3335 - Traffic Impact Fees | FY 2024-25 | FY 2025-26 | FY 2025-26 | FY 2026-27 | FY 2026-27 | FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 2,544,065** | **$ 6,440,000** | **$ -** | **$ 4,900,000** | **$ -** | **$ 4,900,000** |
| **TOTAL REVENUE** | **$ 1,324,708** | **$ 790,000** | **$ 746,986** | **$ 880,000** | **$ -** | **$ 880,000** |
| **NET COUNTY COST** | **$ 1,219,357** | **$ 5,650,000** | **$ (746,986)** | **$ 4,020,000** | **$ -** | **$ 4,020,000** |

# Impact Fees (Various Funds)

*Department 70 – Public Works*

| Fund 284 - Road Equipment Impact<br>Department 70 - Public Works<br>Division 3340 - Road Equipment Impact Fees | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 161,325** | **$ 500,000** | **$ 400,000** | **$ 500,000** | **$ -** | **$ 500,000** |
| **TOTAL REVENUE** | **$ 320,376** | **$ 183,000** | **$ 262,128** | **$ 220,000** | **$ -** | **$ 220,000** |
| **NET COUNTY COST** | **$ (159,051)** | **$ 317,000** | **$ 137,872** | **$ 280,000** | **$ -** | **$ 280,000** |

| Fund 283 - Habitat Impact<br>Department 70 - Public Works<br>Division 3345 - Habitat Conservation Fee | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 108,655** | **$ 500,000** | **$ 50,000** | **$ 500,000** | **$ -** | **$ 500,000** |
| **TOTAL REVENUE** | **$ 71,536** | **$ 21,254** | **$ 57,500** | **$ 35,000** | **$ -** | **$ 35,000** |
| **NET COUNTY COST** | **$ 37,119** | **$ 478,746** | **$ (7,500)** | **$ 465,000** | **$ -** | **$ 465,000** |

# Impact Fees (Various Funds)

*Department 70 – Public Works*

| Fund 285 - Parks & Recreation Impact<br>Department 70 - Public Works<br>Division 3355 - Parks&Recreation Impact Fees | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 190,000** | **$ 5,475,000** | **$ 50,000** | **$ 5,701,700** | **$ -** | **$ 5,701,700** |
| **TOTAL REVENUE** | **$ 1,026,955** | **$ 960,000** | **$ 310,000** | **$ 310,000** | **$ -** | **$ 310,000** |
| **NET COUNTY COST** | **$ (836,955)** | **$ 4,515,000** | **$ (260,000)** | **$ 5,391,700** | **$ -** | **$ 5,391,700** |

| Fund 289 - County Impact Fee Fund 101518<br>Department 70 - Public Works<br>Division 3366 - Countywide Library Facilities | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 327,263** | **$ 2,750,000** | **$ -** | **$ 2,750,000** | **$ -** | **$ 2,750,000** |
| **TOTAL REVENUE** | **$ 606,211** | **$ 119,000** | **$ 50,000** | **$ 219,000** | **$ -** | **$ 219,000** |
| **NET COUNTY COST** | **$ (278,948)** | **$ 2,631,000** | **$ (50,000)** | **$ 2,531,000** | **$ -** | **$ 2,531,000** |

# Sheriff

Reference Pages SHF 1-20; Overall 426-455

# Sheriff

*Department 40*

| Fund 101 - General Fund<br>Department 40 - Sheriff<br>Division 1175 - Sheriff | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 11,016,183** | **$ 10,242,702** | **$ 8,633,663** | **$ 9,896,628** | **$ -** | **$ 9,896,628** |
| **TOTAL REVENUE** | **$ 2,481,432** | **$ 4,731,796** | **$ 3,947,231** | **$ 4,351,806** | **$ 135,941** | **$ 4,487,747** |
| **NET COUNTY COST** | **$ 8,534,751** | **$ 5,510,906** | **$ 4,686,432** | **$ 5,544,822** | **$ (135,941)** | **$ 5,408,881** |

| Fund 101 - General Fund<br>Department 40 - Sheriff<br>Division 1180 - Communications | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 959,903** | **$ 1,153,585** | **$ 1,159,040** | **$ -** | **$ 1,100,040** | **$ 1,100,040** |
| **TOTAL REVENUE** | **$ 179,299** | **$ 187,400** | **$ 178,468** | **$ 74,938** | **$ -** | **$ 74,938** |
| **NET COUNTY COST** | **$ 780,604** | **$ 966,185** | **$ 980,572** | **$ (74,938)** | **$ 1,100,040** | **$ 1,025,102** |

# Sheriff

*Department 40*

| Fund 101 - General Fund<br>Department 40 - Sheriff<br>Division 1190 - Sheriff's Grants | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 520,829** | **$ 652,956** | **$ 760,009** | **$ 855,889** | **$ -** | **$ 855,889** |
| **TOTAL REVENUE** | **$ 325,357** | **$ 874,655** | **$ 560,000** | **$ 897,242** | **$ -** | **$ 897,242** |
| **NET COUNTY COST** | **$ 195,472** | **$ (221,699)** | **$ 200,009** | **$ (41,353)** | **$ -** | **$ (41,353)** |

| Fund 101 - General Fund<br>Department 40 - Sheriff<br>Division 1195 - Jail | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 9,561,429** | **$ 11,193,921** | **$ 11,074,482** | **$ 10,978,255** | **$ 270,635** | **$ 11,248,890** |
| **TOTAL REVENUE** | **$ 1,533,215** | **$ 4,249,454** | **$ 4,254,174** | **$ 4,033,516** | **$ 146,137** | **$ 4,179,653** |
| **NET COUNTY COST** | **$ 8,028,214** | **$ 6,944,467** | **$ 6,820,308** | **$ 6,944,739** | **$ 124,498** | **$ 7,069,237** |

# Sheriff

*Department 40*

| Fund 101 - General Fund<br>Department 40 - Sheriff<br>Division 1200 - Coroner | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 105,392** | **$ 159,489** | **$ 149,814** | **$ 153,700** | **$ -** | **$ 153,700** |
| **TOTAL REVENUE** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ 105,392** | **$ 159,489** | **$ 149,814** | **$ 153,700** | **$ -** | **$ 153,700** |

# Treasurer-Tax Collector

Reference Pages TTC 1-10; Overall 446-455

# Treasurer-Tax Collector

*Department 30*

| Fund 101 - General Fund<br>Department 30 - Treasury<br>Division 1155 - Treasurer | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 534,885** | **$ 614,946** | **$ 626,360** | **$ 671,691** | **$ -** | **$ 671,691** |
| **TOTAL REVENUE** | **$ 523,572** | **$ 828,305** | **$ 626,360** | **$ 664,668** | **$ -** | **$ 664,668** |
| **NET COUNTY COST** | **$ 11,313** | **$ (213,359)** | **$ -** | **$ 7,023** | **$ -** | **$ 7,023** |

| Fund 101 - General Fund<br>Department 30 - Treasury<br>Division 1160 - Tax Collector | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 684,615** | **$ 573,878** | **$ 675,037** | **$ 657,119** | **$ -** | **$ 657,119** |
| **TOTAL REVENUE** | **$ 251,642** | **$ 168,500** | **$ 168,500** | **$ 168,500** | **$ -** | **$ 168,500** |
| **NET COUNTY COST** | **$ 432,973** | **$ 405,378** | **$ 506,537** | **$ 488,619** | **$ -** | **$ 488,619** |

# Treasurer-Tax Collector

*Department 30*

| **Fund 101 - General Fund**<br>**Department 30 - Treasury**<br>**Division 1165 - Public Administrator** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 7,271** | **$ 10,921** | **$ 3,200** | **$ 5,310** | **$ -** | **$ 5,310** |
| **TOTAL REVENUE** | **$ 594** | **$ 2,000** | **$ 5,500** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ 6,677** | **$ 8,921** | **$ (2,300)** | **$ 5,310** | **$ -** | **$ 5,310** |

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**BEFORE THE BOARD OF SUPERVISORS, COUNTY OF SAN BENITO**

A RESOLUTION OF THE SAN BENITO COUNTY BOARD OF SUPERVISORS ADOPTING THE FISCAL YEAR JULY 1, 2026 TO JUNE 30, 2027, COUNTY OF SAN BENITO ADOPTED BUDGET

Resolution No. 2026-____

WHEREAS, on June 30, 2026 the Board of Supervisors of San Benito County tentatively approved the FY2026-27 Recommended Budget pending final adoption of the County budget and directed the County Executive Officer to prepare a proposed amended FY 2026-27 budget for Board consideration; and

WHEREAS, in accordance with Sections 29080 and 29081 of the California Government Code, the Board of Supervisors for the County of San Benito has complied with the requirements to publish, hold, and commence public hearings on the Recommended Budget; and

WHEREAS, pursuant to Sections 29080 through 29092 of the Government Code, the Board, on September 28, 2026, held a duly noticed public hearing for the purpose of considering Amendments to the Recommended Budget, less deletions and reductions, plus such additions and increases as may be made by order of the Board during the budget hearing and prior to the adoption of this Resolution; and

WHEREAS, the Board continued its public hearing to September 29 and said hearing was concluded on September 29, 2026, during which time all modifications to the Recommended Budget for FY 2026-27 were considered; and

WHEREAS, the County is governed by the County Budget Act in accordance with Sections 29120 through 29130 of the California Government Code, which outlines appropriations and transfers; and

WHEREAS, in accordance with Section 29125 of the California Government Code, the Board of Supervisors may designate the County Executive Officer to approve transfers and

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revisions of appropriations within a budget unit if overall appropriations of the budget unit are not increased; and

WHEREAS, the Board has authorized the County Executive Officer to transfer funds between line items within a budget unit and fund in an amount not greater than $50,000 as long as such transfers do not transfer funds from salaries and benefits line items; and

WHEREAS, operational needs for the County and actual expenditures for department program needs and general operations at times may require budgetary transfers between line items in order for departments to achieve their objectives.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED by the Board of Supervisors of the County of San Benito hereby finds, determines, declares, and resolves as follows:

1. All of the above recitals are true and correct.

2. On the recommendation of the County Auditor, the County of San Benito elects to be governed by Revenue and Taxation Code Section 4703.2 rather than the provisions of Section 4703. Upon adoption, a copy of this resolution shall be filed with the county auditor, the county treasurer, and the county tax collector. Except as otherwise provided in this subdivision, this election shall remain in effect each fiscal year unless the board of supervisors adopts another resolution by October 31 of a fiscal year electing to be governed instead by Section 4703.

3. A duly noticed public hearing on Proposed Amendments to the County's FY 2026-27 Recommended Budget was held over several days. All requests regarding revisions to the Recommended Budget were received and considered by the Board.

4. In accordance with Sections 29088 through 29090 of the California Government Code, the Amendments to the Recommended Budget, attached hereto as Attachment A and incorporated herein by reference, are hereby adopted as the Adopted Budget for the County of San Benito and Special Districts, for which the Board of Supervisors is the governing board, for FY 2026-27, as well as:

   a. Any changes to the Recommended Budget that the Board of Supervisors may direct.

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b. In the event that the Board of Supervisors makes any additions or deletions to the Budget after the public hearing, and the items were not proposed in writing and filed with the Clerk of the Board of Supervisors before the close of the public hearing, a four-fifths vote of the Board of Supervisors is required.

5. The Auditor-Controller is hereby authorized if any unassigned General Fund balance is available at FY 2025-26, to allocate the funds in the following order:

- Establish General Fund Operational Reserve of 15% of General Fund Expenses.
- Establish General Fund Emergency Reserve of 5% of General Fund Expenses.
- Any excess available General Fund reserves be set as unassigned and available.

6. The County Executive Officer and the Auditor-Controller, jointly, are hereby authorized to make changes to the Adopted Budget only to accommodate actual fund balance as determined at year end and any technical balancing adjustments to appropriation, revenue, and available reserves as described in Attachment A which has been adopted by the Board.

7. The County Executive Officer is authorized to approve budget transfers between objects within program budget units in the same fund up to $50,000 in accordance with the following:

- Transfers from salaries and benefits cost line items, regardless of the amount, require Board approval.
- The Auditor-Controller is responsible for recording the budget transfer in the County's general ledger for budget tracking purposes.

8. A copy of the Adopted Budget in the format prescribed by the State Controller shall be filed by auditor in the Office of the Clerk of the Board of Supervisors and the Office of the State Controller no later than December 1, 2025.

9. The Adopted Budget as finally determined meets the requirements set forth in Government Code Section 29089.

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BE IT FURTHER RESOLVED by the Board of Supervisors of the County of San Benito that the Auditor-Controller is hereby authorized to adjust the reserves in each fund as necessary to balance the fund and the budget due to differences from the estimated to actual fund balance.

PASSED AND ADOPTED by the San Benito County Board of Supervisors at the meeting of said Board held on the _____ day of September 2026 by the following vote:

AYES: Supervisor(s)
NOES: Supervisor(s)
ABSENT: Supervisor(s)
ABSTAIN: Supervisor(s)

By: _____
Dom Zanger, Chair

ATTEST:
Vanessa Delgado, Clerk of the Board
By: _____
Date: _____

APPROVED AS TO LEGAL FORM
San Benito County Counsel's Office
By: Signed by: DB8F4B3FEB8A481... _____
Gregory P. Priamos, County Counsel
Date: 9/25/2026

**COUNTY OF SAN BENITO**
**SCHEDULE OF AUTHORIZED POSITIONS**
**FISCAL YEAR 2026-27**

| DIVISION KEY | POSITION | ADOPTED FY 25/26 | MID-YEAR CHANGES FY 25-26 | AMENDED FY 25/26 | REQUESTED FY 26/27 | RECOMMENDED FY 26/27 |
|---|---|---|---|---|---|---|
| Board of Supervisors | | | | | | |
| 1000 | Board of Supervisors | | | | | |
| | County Supervisor | 5.00 | | 5.00 | 5.00 | 5.00 |
| | Senior Executive Advisor | 1.00 | | 1.00 | 0.00 | 0.00 |
| | Total Board of Supervisors | 6.00 | | 6.00 | 5.00 | 5.00 |
| County Executive Office | | | | | | |
| 1005 | Clerk of the Board | | | | | |
| | Senior Board Clerk | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Clerk of the Board | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Total Clerk of the Board | 2.00 | | 2.00 | 2.00 | 2.00 |
| 1010 | County Executive Office | | | | | |
| | County Executive Officer (CEO) | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Administrative Office Assistant | 1.00 | | 1.00 | 0.00 | 0.00 |
| | Administrative Office Assistant/Budget Technician | | | | 1.00 | 1.00 |
| | Assistant/Associate/Senior/Principal Administrative Analyst | 2.00 | | 2.00 | 2.00 | 2.00 |
| | Executive Assistant to County Administrative Officer | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Budget & Finance Manager | | 1.00 | 1.00 | 1.00 | 1.00 |
| | Budget Technician | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Total County Executive Office | 6.00 | | 7.00 | 7.00 | 7.00 |
| 1045 | Office of Emergency Services | | | | | |
| | Emergency Services Manager | 0.50 | | 0.50 | 0.50 | 0.50 |
| | Staff Analyst/Emergency Services Specialist | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Total Office of Emergency Services | 1.50 | | 1.50 | 1.50 | 1.50 |
| 1065 | Information Technology | | | | | |
| | AV Technician | | | | 1.00 | 1.00 |
| | Information Security and Network Manager | 1.00 | | 1.00 | 0.00 | 0.00 |
| | Network Engineer | 1.00 | 1.00 | 2.00 | 1.00 | 1.00 |
| | Network Technician | | | | 1.00 | 1.00 |
| | IT Support Technician I/II/III | 5.00 | 1.00 | 6.00 | 6.00 | 6.00 |
| | Information Technology Manager | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Total Information Technology | 8.00 | | 10.00 | 10.00 | 10.00 |
| 1080 | Human Resources | | | | | |
| | Deputy County Executive Officer - HR/Risk | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Senior HR Analyst/HR Analyst I/II | 2.00 | | 2.00 | 2.00 | 2.00 |
| | Human Resources Technician | 2.00 | | 2.00 | 2.00 | 2.00 |
| | Total Human Resources | 5.00 | | 5.00 | 5.00 | 5.00 |
| County Executive Office | | | | | | |
| 2475 | Emergency Medical Services | | | | | |
| | Emergency Services Manager | 0.50 | | 0.50 | 0.50 | 0.50 |
| | Emergency Services Coordinator/Specialist | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Total Emergency Medical Services | 1.50 | | 1.50 | 1.50 | 1.50 |
| | Total Administration Office | 24.00 | | 27.00 | 27.00 | 27.00 |
| Clerk-Recorder-Elections | | | | | | |
| 1115 | Elections | | | | | |
| | County Clerk-Recorder | 0.50 | | 0.50 | 0.50 | 0.50 |
| | Chief Deputy County Clerk-Recorder | 0.50 | | 0.50 | 0.50 | 0.50 |
| | Staff Analyst | 0.90 | | 0.90 | 0.90 | 0.90 |
| | Senior Deputy Clerk-Recorder | 0.75 | | 0.75 | 0.75 | 0.75 |
| | Total Elections | 2.65 | | 2.65 | 2.65 | 2.65 |

**COUNTY OF SAN BENITO**
**SCHEDULE OF AUTHORIZED POSITIONS**
**FISCAL YEAR 2026-27**

| DIVISION KEY | POSITION | ADOPTED FY 25/26 | MID-YEAR CHANGES FY 25-26 | AMENDED FY 25/26 | REQUESTED FY 26/27 | RECOMMENDED FY 26/27 |
|---|---|---|---|---|---|---|
| 1120 | Clerk | | | | | |
| | County Clerk-Recorder | 0.35 | | 0.35 | 0.35 | 0.35 |
| | Deputy Clerk-Recorder I/II/III | 0.50 | | 0.50 | 0.50 | 0.50 |
| | Office Assistant II | 0.00 | | 0.00 | 0.00 | 0.00 |
| | Chief Deputy County Clerk-Recorder | 0.15 | | 0.15 | 0.15 | 0.15 |
| | Staff Analyst | 0.50 | | 0.50 | 0.50 | 0.50 |
| | Senior Deputy Clerk-Recorder | 0.50 | | 0.50 | 0.50 | 0.50 |
| | Total Clerk | 2.00 | | 2.00 | 2.00 | 2.00 |
| 1125 | Recorder | | | | | |
| | County Clerk-Recorder | 0.15 | | 0.15 | 0.15 | 0.15 |
| | Deputy Clerk-Recorder I/II/III | 0.50 | | 0.50 | 0.50 | 0.50 |
| | Chief Deputy County Clerk-Recorder | 0.35 | | 0.35 | 0.35 | 0.35 |
| | Staff Analyst | 0.60 | | 0.60 | 0.60 | 0.60 |
| | Senior Deputy Clerk-Recorder | 0.75 | | 0.75 | 0.75 | 0.75 |
| | Total Recorder | 2.35 | | 2.35 | 2.35 | 2.35 |
| | Total Clerk-Recorder-Elections | 7.00 | | 7.00 | 7.00 | 7.00 |
| Auditor-Controller | | | | | | |
| 1145 | Auditor | | | | | |
| | Accounting Technician | 2.00 | | 2.00 | 2.00 | 2.00 |
| | Auditor-Controller | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Assistant Auditor | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Auditor-Accountant I/II/III | 4.00 | | 4.00 | 4.00 | 4.00 |
| | Payroll Technician | 2.00 | | 2.00 | 2.00 | 2.00 |
| | Accountant II | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Total Auditor | 11.00 | | 11.00 | 11.00 | 11.00 |
| Treasurer-Tax Collector | | | | | | |
| 1155 | Treasurer | | | | | |
| | Deputy Treasurer-Public Administrator I/II/III | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Chief Deputy Treasurer-Tax Collector | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Treasurer-Tax Collector-Public Administrator | 0.45 | | 0.45 | 0.45 | 0.45 |
| | Total Treasurer | 2.45 | | 2.45 | 2.45 | 2.45 |
| 1160 | Tax Collector | | | | | |
| | Accounting Technician | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Deputy Tax Collector I/II/III | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Treasurer-Tax Collector-Public Administrator | 0.55 | | 0.55 | 0.55 | 0.55 |
| | Tax Collector Office Manager | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Total Tax Collector | 3.55 | | 3.55 | 3.55 | 3.55 |
| | Total Treasurer-Tax Collector | 6.00 | | 6.00 | 6.00 | 6.00 |
| Assessor | | | | | | |
| 1170 | Assessor | | | | | |
| | Appraiser I/II/III | 6.00 | | 6.00 | 6.00 | 6.00 |
| | Assessment Clerk I/II/III/Property Transfer Assessment Technician | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Assessment Clerk I/II/III- LT | | | | 1.00 | 1.00 |
| | Assessor | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Assessor's Office Manager | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Assistant Assessor | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Auditor-Appraiser I/II/III | 2.00 | | 2.00 | 3.00 | 3.00 |
| | Auditor-Appraiser I | | 1.00 | 1.00 | 0.00 | 0.00 |
| | Accounting Appraiser Technician | 2.00 | -1.00 | 1.00 | 1.00 | 1.00 |
| | Chief Appraiser | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Computer Mapping Specialist I/II/III | 2.00 | | 2.00 | 2.00 | 2.00 |
| | Senior Property Transfer Assessment Technician | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Total Assessor | 18.00 | | 18.00 | 19.00 | 19.00 |

**COUNTY OF SAN BENITO**
**SCHEDULE OF AUTHORIZED POSITIONS**
**FISCAL YEAR 2026-27**

| DIVISION KEY | POSITION | ADOPTED FY 25/26 | MID-YEAR CHANGES FY 25-26 | AMENDED FY 25/26 | REQUESTED FY 26/27 | RECOMMENDED FY 26/27 |
|---|---|---|---|---|---|---|
| 1075 | Geographic Information Systems | | | | | |
| | GIS Tech/Analyst/Coordinator/Manager | 1.00 | | 1.00 | 0.00 | 0.00 |
| | GIS Manager | | | | 1.00 | 1.00 |
| | Total Geographic Information Systems | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Total Assessor & GIS | 19.00 | | 19.00 | 20.00 | 20.00 |
| Sheriff | | | | | | |
| 1175 | Sheriff - Operations | | | | | |
| | Director of Administrative Services | 1.00 | -1.00 | 0.00 | 0.00 | 0.00 |
| | Sheriff's Administrative Analyst I/II | | 2.00 | 2.00 | 2.00 | 2.00 |
| | Multi Service Officer | 2.00 | | 2.00 | 2.00 | 2.00 |
| | Sheriff's Sergeant | 5.00 | | 5.00 | 5.00 | 5.00 |
| | Sheriff's Captain/Lieutenant | 3.00 | | 3.00 | 3.00 | 3.00 |
| | Undersheriff | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Sheriff's Deputy | 23.00 | | 23.00 | 0.00 | 0.00 |
| | Sheriff's Deputy/Deputy Sheriff Trainee* | | | | 18.00 | 18.00 |
| | Sheriff/Coroner | 0.50 | | 0.50 | 0.50 | 0.50 |
| | Total Sheriff - Operations | 35.50 | | 36.50 | 31.50 | 31.50 |
| 1190 | Sheriff - Grants | | | | | |
| | Administrative Services Specialist II | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Sheriff's Deputy | 2.00 | | 2.00 | 2.00 | 2.00 |
| | Sheriff's Sergeant | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Total Sheriff - Grants | 4.00 | | 4.00 | 4.00 | 4.00 |
| 1195 | Sheriff - Corrections | | | | | |
| | Administrative Services Specialist II | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Sheriff's Captain | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Correctional Officer I/II** | 23.00 | | 23.00 | 25.00 | 25.00 |
| | Correctional Sergeant | 5.00 | | 5.00 | 5.00 | 5.00 |
| | Correctional Sergeant/Officer I/II | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Correctional Sergeant/Sheriff's Lieutenant | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Civil Clerk/Multi-Service Officer | 1.00 | | 1.00 | 0.00 | 0.00 |
| | Multi Service Officer | | | | 1.00 | 1.00 |
| | Re-Entry Program Manager | | | | 1.00 | 1.00 |
| | Sheriff's Technician | 0.00 | | 0.00 | 0.00 | 0.00 |
| | Sheriff's Technician- LT | | 1.00 | 1.00 | 1.00 | 1.00 |
| | Sheriff/Coroner | 0.50 | | 0.50 | 0.50 | 0.50 |
| | Total Sheriff - Corrections | 33.50 | | 34.50 | 37.50 | 37.50 |
| | Total Sheriff | 73.00 | | 75.00 | 73.00 | 73.00 |
| District Attorney | | | | | | |
| 1205 | District Attorney | | | | | |
| | Administrative Services Specialist | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Assistant District Attorney | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Deputy District Attorney I/II/III | 5.00 | | 5.00 | 5.00 | 5.00 |
| | District Attorney | 1.00 | | 1.00 | 1.00 | 1.00 |
| | DA Investigator I/II | 2.00 | | 2.00 | 2.00 | 2.00 |
| | Legal Office Supervisor | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Legal Administrative Assistant I/II | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Investigative Assistant | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Total District Attorney | 13.00 | | 13.00 | 13.00 | 13.00 |
| 2980 | Victim Witness | | | | | |
| | Victim Witness Program Coordinator | 1.00 | | 1.00 | 1.00 | 1.00 |

**COUNTY OF SAN BENITO**
**SCHEDULE OF AUTHORIZED POSITIONS**
**FISCAL YEAR 2026-27**

| DIVISION KEY | POSITION | ADOPTED FY 25/26 | MID-YEAR CHANGES FY 25-26 | AMENDED FY 25/26 | REQUESTED FY 26/27 | RECOMMENDED FY 26/27 |
|---|---|---|---|---|---|---|
| | Victim Advocate I/II | 2.00 | | 2.00 | 2.00 | 2.00 |
| | Total Victim Witness | 3.00 | | 3.00 | 3.00 | 3.00 |
| | Total District Attorney | 16.00 | | 16.00 | 16.00 | 16.00 |
| | | | | | | |
| Probation | | | | | | |
| 1215 | Probation - Operations | | | | | |
| | Director of Administrative Services | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Assistant Chief Probation Officer | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Chief Probation Officer | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Office Assistant I/II/III | 4.00 | | 4.00 | 4.00 | 4.00 |
| | Secretary II | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Probation Aide | 4.00 | | 4.00 | 4.00 | 4.00 |
| | Probation Program Manager | 2.00 | | 2.00 | 2.00 | 2.00 |
| | Supervising Deputy Probation Officer | 2.00 | | 2.00 | 2.00 | 2.00 |
| | Deputy Probation Officer | 15.00 | | 15.00 | 15.00 | 15.00 |
| | Staff Analyst | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Re-Entry Program Manager | 1.00 | | 1.00 | 0.00 | 0.00 |
| | Administrative Services Specialist I/II | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Total Probation - Operations | 34.00 | | 34.00 | 33.00 | 33.00 |
| | | | | | | |
| 1220 | Probation - Juvenile Hall | | | | | |
| | Secretary I/II | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Probation Program Manager | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Supervising Deputy Probation Officer | 4.00 | | 4.00 | 4.00 | 4.00 |
| | Juvenile Institution Officer I/II | 9.00 | | 9.00 | 9.00 | 9.00 |
| | Probation - Juvenile Hall | 15.00 | | 15.00 | 15.00 | 15.00 |
| | Total Probation | 49.00 | | 49.00 | 48.00 | 48.00 |
| | | | | | | |
| Library | | | | | | |
| 1235 | Library | | | | | |
| | County Librarian | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Library Assistant I/II | 3.00 | | 3.00 | 3.00 | 3.00 |
| | Library Assistant - LT | 1.00 | 1.00 | 2.00 | 2.00 | 2.00 |
| | Library Technician | 3.00 | | 3.00 | 3.00 | 3.00 |
| | Total Library | 8.00 | | 9.00 | 9.00 | 9.00 |
| | | | | | | |
| Agricultural Commissioner - Sealer Weights & Measures | | | | | | |
| 1250/3050 | Agricultural Commissioner - Sealer Weights & Measures | | | | | |
| | Ag Biologist-Inspector I/II/III | 3.00 | | 3.00 | 3.00 | 3.00 |
| | Ag Biologist-Inspector Senior | 2.00 | | 2.00 | 2.00 | 2.00 |
| | Ag Biologist-Inspector Supervising | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Ag Commissioner/Sealer of Weights and Measures (W&M) | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Deputy Agricultural Commissioner/Sealer W&M | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Administrative Services Specialist I/II | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Total Ag Commissioner - Sealer Weights & Measures | 9.00 | | 9.00 | 9.00 | 9.00 |
| | | | | | | |
| Building & Planning | | | | | | |
| 1265 | Building & Planning | | | | | |
| | Administrative Services Specialist I/II | | | | 1.00 | 1.00 |
| | Accounting Technician | | | | 1.00 | 1.00 |
| | Chief Building Official | | | | 1.00 | 1.00 |
| | Director Planning & Building | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Building Inspector I/II/III/Code Enforcement Officer I/II/III | 3.00 | | 3.00 | 3.00 | 3.00 |
| | Office Assistant I/II | | | | 1.00 | 1.00 |
| | Planner - Associate/Assistant/Senior | 3.00 | | 3.00 | 3.00 | 3.00 |
| | Plan Checker (New Classification) | | | | 1.00 | 1.00 |

**COUNTY OF SAN BENITO**
**SCHEDULE OF AUTHORIZED POSITIONS**
**FISCAL YEAR 2026-27**

| DIVISION KEY | POSITION | ADOPTED FY 25/26 | MID-YEAR CHANGES FY 25-26 | AMENDED FY 25/26 | REQUESTED FY 26/27 | RECOMMENDED FY 26/27 |
|---|---|---|---|---|---|---|
| | Permit Technician | 2.00 | | 2.00 | 2.00 | 2.00 |
| | Total Building & Planning | 9.00 | | 9.00 | 14.00 | 14.00 |
| | | | | | | |
| Public Works (PW) | | | | | | |
| 1290 | Building & Grounds Maintenance | | | | | |
| | Facilities & Grounds Manager | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Custodian | 5.00 | | 5.00 | 5.00 | 5.00 |
| | Building & Grounds Maintenance Worker I/II | 2.00 | | 2.00 | 2.00 | 2.00 |
| | Building & Grounds Maintenance Supervisor | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Parks and Grounds Worker I/II | | | | 1.00 | 1.00 |
| | Total Maintenance | 9.00 | | 9.00 | 10.00 | 10.00 |
| | | | | | | |
| 1300/1305 | Parks & Recreation | | | | | |
| | Work Crew Supervisor | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Total Parks & Recreation | 1.00 | | 1.00 | 1.00 | 1.00 |
| | | | | | | |
| 1295 | Administration & Engineering | | | | | |
| | Accounting Manager- LT | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 |
| | Department Fiscal Officer | | | | 1.00 | 1.00 |
| | Public Works Administrator | 1.00 | | 1.00 | 0.70 | 0.70 |
| | Accounting Technician/Staff Services Specialist | 1.00 | | 1.00 | 0.00 | 0.00 |
| | Accounting Technician/Accountant I | | | | 1.00 | 1.00 |
| | Staff Services Specialist | 2.00 | | 2.00 | 2.00 | 2.00 |
| | Capital Program Manager | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Administrative Services Manager | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Senior Engineer | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Engineering Technician/Engineer I/II | 1.00 | | 1.00 | 2.00 | 2.00 |
| | Total PW (RMA) - Administration & Engineering | 8.00 | | 9.00 | 9.70 | 9.70 |
| | | | | | | |
| 2010 | Road Maintenance | | | | | |
| | Public Works Administrator | | | | 0.10 | 0.10 |
| | Heavy Equipment Mechanic Assistant/I/II/III | 2.00 | | 2.00 | 2.00 | 2.00 |
| | Public Works Superintendent | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Road Maintenance Supervisor | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Road Maintenance Worker I/II/III | 14.00 | | 14.00 | 14.00 | 14.00 |
| | Accountant I/II | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Office Assistant I/II/III | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Work Crew Supervisor | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Total Road Maintenance | 21.00 | | 21.00 | 21.10 | 21.10 |
| | | | | | | |
| | | | | | | |
| Public Works | | | | | | |
| 3080/3399 | County Service Areas & Community Facilities Districts | | | | | |
| | Account Clerk I/II/III | | | | 1.00 | 1.00 |
| | Building & Grounds Maintenance Worker I/II- LT | | | | 1.00 | 1.00 |
| | Public Works Administrator | | | | 0.15 | 0.15 |
| | Work Crew Supervisor | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Staff Services Specialists | 1.00 | | 1.00 | 0.00 | 0.00 |
| | County Service Area Coordinator | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Total CSA's and CFD's | 3.00 | | 3.00 | 4.15 | 4.15 |
| | | | | | | |
| 3810 | Regional Agency | | | | | |
| | Staff Analyst | 0.50 | | 0.50 | 0.50 | 0.50 |
| | Staff Services Specialist | 1.80 | | 1.80 | 1.80 | 1.80 |
| | Integrated Waste Manager | 0.50 | | 0.50 | 0.50 | 0.50 |
| | Recycling & Resource Recovery Coordinator- LT | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Recycling & Resource Recovery Coordinator | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Total Regional Agency | 4.80 | | 4.80 | 4.80 | 4.80 |

**COUNTY OF SAN BENITO**
**SCHEDULE OF AUTHORIZED POSITIONS**
**FISCAL YEAR 2026-27**

| DIVISION KEY | POSITION | ADOPTED FY 25/26 | MID-YEAR CHANGES FY 25-26 | AMENDED FY 25/26 | REQUESTED FY 26/27 | RECOMMENDED FY 26/27 |
|---|---|---|---|---|---|---|
| 3800 | Landfill Solid Waste Disposal | | | | | |
| | Staff Analyst | 0.10 | | 0.10 | 0.10 | 0.10 |
| | Staff Services Specialist | 0.10 | | 0.10 | 0.10 | 0.10 |
| | Integrated Waste Manager | 0.40 | | 0.40 | 0.40 | 0.40 |
| | Total Landfill | 0.60 | | 0.60 | 0.60 | 0.60 |
| 3883 | County Integrated Waste Management | | | | | |
| | Staff Analyst | 0.40 | | 0.40 | 0.40 | 0.40 |
| | Staff Services Specialist | 0.10 | | 0.10 | 0.10 | 0.10 |
| | Code Enforcement Officer I/II/III | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Integrated Waste Manager | 0.10 | | 0.10 | 0.10 | 0.10 |
| | Public Works Administrator | | | | 0.05 | 0.05 |
| | Total Integrated Waste Management | 1.60 | | 1.60 | 1.65 | 1.65 |
| | Total Resource Management Agency | 58.00 | | 59.00 | 0.00 | 0.00 |
| | Total Public Works | | | | 53.00 | 53.00 |
| Behavioral Health Department | | | | | | |
| 2520 | Mental Health | | | | | |
| | Accountant I/II | 3.20 | | 3.20 | 3.20 | 3.20 |
| | Accountant III/Department Fiscal Officer | 0.50 | | 0.50 | 0.50 | 0.50 |
| | Accounting Technician | | | | 0.50 | 0.50 |
| | Behavioral Health Services Representative (New Classification) | | | | 0.50 | 0.50 |
| | Clinical Psychologist (New Classification) | | | | 1.00 | 1.00 |
| | Deputy Director of Behavioral Health | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Executive Secretary | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Mobile Crisis Rehabilitation Specialist | 2.00 | | 2.00 | 0.00 | 0.00 |
| | Account Clerk I/II/III | 0.80 | | 0.80 | 0.80 | 0.80 |
| | Administrative Services Manager | 0.50 | | 0.50 | 0.50 | 0.50 |
| | Assistant Director - Behavioral Health | 0.50 | | 0.50 | 0.50 | 0.50 |
| | Behavioral Health Clinical Supervisor (Manager) | 3.00 | | 3.00 | 3.00 | 3.00 |
| | Director- Behavioral Health | 0.50 | | 0.50 | 0.50 | 0.50 |
| | Mental Health Case Manager I/II | 17.00 | | 17.00 | 17.00 | 17.00 |
| | Mental Health Case Manager Supervisor | | | | 1.00 | 1.00 |
| | Mental Health Case Management Services Manager | 2.00 | | 2.00 | 0.00 | 0.00 |
| | Mental Health Clinician I/II/III | 14.00 | | 14.00 | 14.00 | 14.00 |
| | Mental Health Nurse I/II | 3.00 | | 3.00 | 3.00 | 3.00 |
| | Office Assistant I/II/III | 9.00 | | 9.00 | 8.00 | 8.00 |
| | Quality Assurance Manager (New Classification) | | | | 0.50 | 0.50 |
| | Quality Improvement Supervisor I/II | 3.50 | | 3.50 | 2.50 | 2.50 |
| | Staff Analyst | 3.00 | | 3.00 | 5.00 | 5.00 |
| | Total Mental Health | 64.50 | | 64.50 | 64.00 | 64.00 |
| 2540 | Substance Abuse | | | | | |
| | Accountant I/II | 0.80 | | 0.80 | 0.80 | 0.80 |
| | Accountant III/Department Fiscal Officer | 0.50 | | 0.50 | 0.50 | 0.50 |
| | Account Clerk I/II/III | 0.20 | | 0.20 | 0.20 | 0.20 |
| | Accounting Technician | | | | 0.50 | 0.50 |
| | Behavioral Health Services Representative (New Classification) | | | | 0.50 | 0.50 |
| | Deputy Director of Behavioral Health | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Administrative Services Manager | 0.50 | | 0.50 | 0.50 | 0.50 |
| | Assistant Director - Behavioral Health | 0.50 | | 0.50 | 0.50 | 0.50 |
| | Director- Behavioral Health | 0.50 | | 0.50 | 0.50 | 0.50 |
| | Mental Health Clinician I/II/III | 2.00 | | 2.00 | 2.00 | 2.00 |
| | Quality Assurance Manager (New Classification) | | | | 0.50 | 0.50 |
| | Quality Improvement Supervisor I/II | 1.50 | | 1.50 | 1.50 | 1.50 |
| | Substance Abuse Counselor | 8.00 | | 8.00 | 8.00 | 8.00 |
| | Substance Use Disorder Clinical Supervisor | 1.00 | | 1.00 | 1.00 | 1.00 |

**COUNTY OF SAN BENITO**
**SCHEDULE OF AUTHORIZED POSITIONS**
**FISCAL YEAR 2026-27**

| DIVISION KEY | POSITION | ADOPTED FY 25/26 | MID-YEAR CHANGES FY 25-26 | AMENDED FY 25/26 | REQUESTED FY 26/27 | RECOMMENDED FY 26/27 |
|---|---|---|---|---|---|---|
| | Total Substance Abuse | 16.50 | | 16.50 | 18.00 | 18.00 |
| | Total Behavioral Health Department | 81.00 | | 81.00 | 82.00 | 82.00 |
| | | | | | | |
| Child Support Services | | | | | | |
| 2530 | Child Support Services | | | | | |
| | Child Support Accounting Specialist | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Child Support Specialist III | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Child Support Specialist I/II | 4.00 | | 4.00 | 4.00 | 4.00 |
| | Child Support Supervisor | 2.00 | | 2.00 | 2.00 | 2.00 |
| | Child Support Branch Manager | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Total Child Support Services | 9.00 | | 9.00 | 9.00 | 9.00 |
| | | | | | | |
| Health & Human Services Agency | | | | | | |
| 2285 | HHSA Administration | | | | | |
| | Account Clerk I/II/III | 2.00 | | 2.00 | 2.00 | 2.00 |
| | Accounting Technician/Accountant I/II | 2.00 | | 2.00 | 2.00 | 2.00 |
| | Accountant I/II | 2.00 | | 2.00 | 2.00 | 2.00 |
| | Administrative Services Manager | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Assistant Director-Health & Human Services Agency | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Department Fiscal Officer/Accounting Manager | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Building & Grounds Maintenance Worker I/II | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Deputy Director- HHSA | 4.00 | | 4.00 | 4.00 | 4.00 |
| | Director-Health & Human Services | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Eligibility Supervisor | 7.00 | | 7.00 | 7.00 | 7.00 |
| | Eligibility Specialist I/II/III | 39.00 | | 39.00 | 39.00 | 39.00 |
| | Information Technology Support Technician I | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Integrated Case Worker I/II/III/Social Worker I/II | 7.00 | | 7.00 | 6.00 | 6.00 |
| | Employment & Training Worker III | | | | 1.00 | 1.00 |
| | Legal Administrative Assistant | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Office Assistant I/II/III | 14.00 | | 14.00 | 14.00 | 14.00 |
| | Office Services Supervisor | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Program Manager | 2.00 | | 2.00 | 2.00 | 2.00 |
| | Social Services Program Manager | 2.00 | | 2.00 | 2.00 | 2.00 |
| | Screener | 3.00 | | 3.00 | 3.00 | 3.00 |
| | Administrative Services Specialist I/II | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Services Support Assistant | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Social Worker I/II/III/IV/Social Worker I/II/III/IV (B) | 24.00 | | 24.00 | 24.00 | 24.00 |
| | Social Work Supervisor I/II/Social Work Supervisor I/II(B) | 7.00 | | 7.00 | 7.00 | 7.00 |
| | Staff Analyst | 4.00 | | 4.00 | 4.00 | 4.00 |
| | Staff Services Analyst I/II | 3.00 | | 3.00 | 3.00 | 3.00 |
| | Staff Services Specialist | 2.00 | | 2.00 | 2.00 | 2.00 |
| | Staff Services Manager | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Supervising Welfare Fraud Investigator | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Senior System Support Analyst | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Total Health and Human Services Administration | 137.00 | | 137.00 | 137.00 | 137.00 |
| | | | | | | |
| 2360 | Public Authority | | | | | |
| | Account Clerk I/II/III | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Office Assistant I/II/III | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Employment & Training Supervisor | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Total Public Authority | 3.00 | | 3.00 | 3.00 | 3.00 |
| | | | | | | |
| 2370 | Public Health | | | | | |
| | Accountant I/II | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Eligibility Specialist I/II /III | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Emergency Services Specialist | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Epidemiologist | 1.00 | | 1.00 | 2.00 | 2.00 |
| | Health Assistant | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Health Education Associate I/II | 8.00 | | 8.00 | 7.00 | 7.00 |

**COUNTY OF SAN BENITO**
**SCHEDULE OF AUTHORIZED POSITIONS**
**FISCAL YEAR 2026-27**

| DIVISION KEY | POSITION | ADOPTED FY 25/26 | MID-YEAR CHANGES FY 25-26 | AMENDED FY 25/26 | REQUESTED FY 26/27 | RECOMMENDED FY 26/27 |
|---|---|---|---|---|---|---|
| | Health Education Associate I/II - LTP | 3.00 | | 3.00 | 3.00 | 3.00 |
| | Office Assistant I/II/III | 4.00 | | 4.00 | 4.00 | 4.00 |
| | Pharmacist | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Deputy Director- HHSA | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Public Health Nurse I/II/III/IV | 3.60 | | 3.60 | 3.00 | 3.00 |
| | Public Health Nurse I/II/III/IV/Licensed Vocational Nurse- LTP | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Public Health Officer | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Licensed Vocational Nurse | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Dental Hygienest | 0.70 | | 0.70 | 0.70 | 0.70 |
| | Public Health Nursing Manager | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Program Manager | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Program Manager/Staff Services Analyst I/II | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Administrative Services Specialist | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Staff Analyst | 0.00 | | 0.00 | 1.00 | 1.00 |
| | Total Public Health | 33.30 | | 33.30 | 33.70 | 33.70 |
| 2410 | Environmental Health | | | | | |
| | Environmental Health Manager | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Environmental Health Specialist I/II/III | 3.00 | | 3.00 | 3.00 | 3.00 |
| | Office Assistant I/II/III | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Total Environmental Health | 5.00 | | 5.00 | 5.00 | 5.00 |
| 2555 | Community Services & Workforce Development (CSWD) | | | | | |
| | Eligibility Specialist I/II/III | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Employment & Train Services Counselor I/II/III | 2.00 | | 2.00 | 2.00 | 2.00 |
| | Employment & Training Supervisor | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Social Work Supervisor I | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Office Assistant I/II/III | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Social Worker I/II | 4.00 | | 4.00 | 4.00 | 4.00 |
| | Staff Services Specialist | 2.00 | | 2.00 | 2.00 | 2.00 |
| | Vocational Assistant | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Total CSWD | 13.00 | | 13.00 | 13.00 | 13.00 |
| 3030 | Migrant Housing Center | | | | | |
| | Migrant Housing Manager | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Building & Grounds Maintenance Worker I/II | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Office Assistant I/II/III | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Total Migrant Housing Center | 3.00 | | 3.00 | 3.00 | 3.00 |
| | Total Health and Human Services | 194.30 | | 194.30 | 194.70 | 194.70 |
| | **Total County Positions** | **570.30** | | **577.30** | **583.70** | **583.70** |
| | **Employment Agreement Agencies/ JPA*** ** | | | | | |
| Council of Governments | | | | | | |
| 1090 | Council of Governments | | | | | |
| | Administrative Services Specialist I/II | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Executive Director- COG | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Heavy Equipment Mechanic I/II or III/Transit Mechanic - COG/LTA | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Office Assistant I/II | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Secretary I/II | 1.00 | | 1.00 | 1.00 | 1.00 |
| | Transportation Planner I/II or III | 2.00 | | 2.00 | 2.00 | 2.00 |
| | Transportation Plan Manager | 1.00 | | 1.00 | 1.00 | 1.00 |
| | **Total Employment Agreement Agencies/JPA Positions** | **8.00** | | **8.00** | **8.00** | **8.00** |
| | **Total County and Employment Agreement/JPA Positions** | | | | **591.70** | **591.70** |

*5.0 FTE Unfunded but not deleted.

**COUNTY OF SAN BENITO**
**SCHEDULE OF AUTHORIZED POSITIONS**
**FISCAL YEAR 2026-27**

| DIVISION KEY | POSITION | ADOPTED FY 25/26 | MID-YEAR CHANGES FY 25-26 | AMENDED FY 25/26 | REQUESTED FY 26/27 | RECOMMENDED FY 26/27 |
|---|---|---|---|---|---|---|

**4.0 FTE Unfunded but not deleted.

***Employment Agreement Agencies are defined in this document as agencies that have an agreement with the County of San Benito to provide staff. Council of




# San Benito County

## FY 2026-27

## Budget Detail by Department

# Administration

# Administration

*Department 15*

| Fund 101 - General Fund<br>Department 15 - County Administrative Office<br>Division 1020 - Non Departmental Rev/Expenses | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 2,016,746** | **$ 1,809,212** | **$ 1,929,871** | **$ 426,116** | **$ -** | **$ 426,116** |
| **TOTAL REVENUE** | **$ 43,469,902** | **$ 40,328,094** | **$ 44,845,772** | **$ 40,328,660** | **$ -** | **$ 40,328,660** |
| **NET COUNTY COST** | **$ (41,453,156)** | **$ (38,518,882)** | **$ (42,915,901)** | **$ (39,902,544)** | **$ -** | **$ (39,902,544)** |

# Administration

*Department 15*

| Fund 101 - General Fund<br>Department 10 - County Administrative Office<br>Divisionn 1005 - Clerk of the Board | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 363,275** | **$ 353,305** | **$ 327,036** | **$ 370,526** | **$ -** | **$ 370,526** |
| **TOTAL REVENUE** | **$ 7,174** | **$ 8,000** | **$ 4,965** | **$ 4,500** | **$ -** | **$ 4,500** |
| **NET COUNTY COST** | **$ 356,101** | **$ 345,305** | **$ 322,071** | **$ 366,026** | **$ -** | **$ 366,026** |

| Fund 101 - General Fund<br>Department 15 - County Administrative Office<br>Division 1010 - Administration Officer | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 2,399,657** | **$ 1,534,735** | **$ 1,371,473** | **$ 1,623,733** | **$ 150,000** | **$ 1,773,733** |
| **TOTAL REVENUE** | **$ 1,768,250** | **$ 1,992,075** | **$ 1,567,156** | **$ 1,562,156** | **$ -** | **$ 1,562,156** |
| **NET COUNTY COST** | **$ 631,407** | **$ (457,340)** | **$ (195,683)** | **$ 61,577** | **$ 150,000** | **$ 211,577** |

# Administration

*Department 15*

| Fund 101 - General Fund<br>Department 15 County Administrative Officer<br>Division 1015 - General Fund Contributions | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 11,630,249** | **$ 9,037,120** | **$ 8,530,646** | **$ 6,586,294** | **$ 1,245,066** | **$ 7,831,360** |
| **TOTAL REVENUE** | **$ 1,253,131** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ 10,377,118** | **$ 9,037,120** | **$ 8,530,646** | **$ 6,586,294** | **$ 1,245,066** | **$ 7,831,360** |

| | | | |
|---|---|---|---|
| $ 2,900,000 | Library Construction Grant Match | $ 185,000 | Retiree Medical Insurance |
| $ 1,600,000 | Roads:. $1.1 million for San Juan Highway; $500 Union Road | $ 30,000 | User Fee Update |
| $ 1,458,010 | Contribution to Fire | $ 25,000 | Homeless Cleanup |
| $ 800,000 | Anticipated Liability Increase | $ 22,740 | Cost Plan Charge + Treasury Fee |
| $ 270,940 | Trial Court MOE | $ 20,000 | Pajaro River Watershed Flood |
| $ 254,670 | Support/Care of Persons | $ 20,000 | Sales Tax Consultants |
| $ 240,000 | Software Subscription | $ 5,000 | Admin Support |

# Administration

*Department 15*

| Fund 101 - General Fund<br>Department 15 - County Administrative Office<br>Division 1025 - Grand Jury | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Adopted Budget FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 46,728** | **$ 17,542** | **$ 1,000** | **$ 17,542** | **$ -** | **$ 17,542** |
| **TOTAL REVENUE** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ 46,728** | **$ 17,542** | **$ 1,000** | **$ 17,542** | **$ -** | **$ 17,542** |

| Fund 101 - General Fund<br>Department 15 - County Administrative Office<br>Division 1030 - Public Defender | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 1,837,271** | **$ 1,879,770** | **$ 1,805,641** | **$ 1,824,341** | **$ -** | **$ 1,824,341** |
| **TOTAL REVENUE** | **$ 696,988** | **$ 619,000** | **$ 530,000** | **$ -** | **$ 271,212** | **$ 271,212** |
| **NET COUNTY COST** | **$ 1,140,283** | **$ 1,260,770** | **$ 1,275,641** | **$ 1,824,341** | **$ (271,212)** | **$ 1,553,129** |

# Administration

*Department 15*

| Fund 101 - General Fund<br>Department 15 - County Administrative Office<br>Division 1045 Office of Emergency Services | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 724,541** | **$ 825,640** | **$ 724,050** | **$ 834,997** | **$ -** | **$ 834,997** |
| **TOTAL REVENUE** | **$ 677,290** | **$ 579,000** | **$ 233,168** | **$ 673,200** | **$ -** | **$ 673,200** |
| **NET COUNTY COST** | **$ 47,251** | **$ 246,640** | **$ 490,882** | **$ 161,797** | **$ -** | **$ 161,797** |

| Fund 101 - General Fund<br>Department 15 - County Administrative Office<br>Division 1047 - Disaster Recovery | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 2,206,063** | **$ 2,938,317** | **$ 4,497,998** | **$ 1,476,023** | **$ -** | **$ 1,476,023** |
| **TOTAL REVENUE** | **$ 1,080,856** | **$ 2,198,972** | **$ 500,000** | **$ -** | **$ 798,972** | **$ 798,972** |
| **NET COUNTY COST** | **$ 1,125,207** | **$ 739,345** | **$ 3,997,998** | **$ 1,476,023** | **$ (798,972)** | **$ 677,051** |

# Administration

*Department 15*

| Fund 101 - General Fund<br>Department 15 - County Administrative Office<br>Division 1050 - Animal Control & Veterinarian | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 614,661** | **$ 646,191** | **$ 1,229** | **$ 644,191** | **$ -** | **$ 644,191** |
| **TOTAL REVENUE** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ 614,661** | **$ 646,191** | **$ 1,229** | **$ 644,191** | **$ -** | **$ 644,191** |

| Fund 101 - General Fund<br>Department 15 - County Administrative Office<br>Division 1065 - Information Technology | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 1,995,797** | **$ 3,338,360** | **$ 1,482,777** | **$ 2,853,487** | **$ -** | **$ 2,853,487** |
| **TOTAL REVENUE** | **$ 1,448,561** | **$ 1,595,823** | **$ 1,177,332** | **$ 1,410,823** | **$ -** | **$ 1,410,823** |
| **NET COUNTY COST** | **$ 547,236** | **$ 1,742,537** | **$ 305,445** | **$ 1,442,664** | **$ -** | **$ 1,442,664** |

# Administration

*Department 15*

| Fund 101 - General Fund<br>Department 15 - County Administrative Office<br>Division 1080 - Internal Services | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 1,041,914** | **$ 822,187** | **$ 1,095,703** | **$ 1,080,946** | **$ -** | **$ 1,080,946** |
| **TOTAL REVENUE** | **$ 961,291** | **$ 1,147,853** | **$ 917,807** | **$ 1,147,853** | **$ -** | **$ 1,147,853** |
| **NET COUNTY COST** | **$ 80,623** | **$ (325,666)** | **$ 177,896** | **$ (66,907)** | **$ -** | **$ (66,907)** |

| Fund 101 - General Fund<br>Department 15 - County Administrative Office<br>Division 1095 - Aid to Indigents | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 369,693** | **$ 400,000** | **$ 425,000** | **$ 360,000** | **$ -** | **$ 360,000** |
| **TOTAL REVENUE** | **$ 54,734** | **$ 45,000** | **$ 40,000** | **$ 52,000** | **$ -** | **$ 52,000** |
| **NET COUNTY COST** | **$ 314,959** | **$ 355,000** | **$ 385,000** | **$ 308,000** | **$ -** | **$ 308,000** |

# Administration

*Department 15*

| Fund 101 - General Fund<br>Department 15 - County Administrative Office<br>Division 1100 - Community Programs | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Adopted Budget FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 79,369** | **$ 110,611** | **$ 24,159** | **$ 74,323** | **$ -** | **$ 74,323** |
| **TOTAL REVENUE** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ 79,369** | **$ 110,611** | **$ 24,159** | **$ 74,323** | **$ -** | **$ 74,323** |

| Department 15 - County Administrative Office<br>Division 1110 - Agricultural Extension | FY 2024-25 | FY 2025-26 | FY 2025-26 | FY 2026-27 | FY 2026-27 | FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 119,368** | **$ 132,183** | **$ 132,183** | **$ 145,401** | **$ -** | **$ 145,401** |
| **TOTAL REVENUE** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ 119,368** | **$ 132,183** | **$ 132,183** | **$ 145,401** | **$ -** | **$ 145,401** |

# Administration

*Department 15*

| Fund 101 - General Fund<br>Department 00 - Non-Department<br>Division 1325 - General Fund Contingencies | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ -** | **$ -** | **$ -** | **$ 500,000** | **$ -** | **$ 500,000** |
| **TOTAL REVENUE** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ -** | **$ -** | **$ -** | **$ 500,000** | **$ -** | **$ 500,000** |

# Emergency Medical Services (Fund 227)

*Department 15 – County Administrative Office*

| 227 - Emergency Medical Services Fund<br>15 - County Administrative Office<br>2475 - Emergency Medical Services | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **830,945** | **1,223,172** | **213,251** | **1,289,308** | **-** | **1,289,308** |
| **TOTAL REVENUE** | **734,514** | **812,202** | **703,536** | **793,046** | **-** | **793,046** |
| **NET COUNTY COST** | **96,431** | **410,970** | **(490,285)** | **496,262** | **-** | **496,262** |

# County Fire Protection (Fund 260)

*Department 15 – County Administrative Office*

| Fund 260 - County Fire Protection Fund<br>Department 15 - County Administrative Office<br>Division 3040 - CDF - State Fire Contract | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 3,560,624** | **$ 4,819,598** | **$ 4,025,048** | **$ 3,729,377** | **$ -** | **$ 3,729,377** |
| **TOTAL REVENUE** | **$ 2,655,722** | **$ 4,819,598** | **$ 4,025,048** | **$ 3,729,377** | **$ -** | **$ 3,729,377** |
| **NET COUNTY COST** | **$ 904,902** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |

# Fish & Game (Fund 263)

*Department 15 – County Administrative Office*

| Fund 263 - Fish & Game Fund<br>Department 15 - County Administrative Office<br>Division 3070 - Fish & Game Commission | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ -** | **$ 804** | **$ 1,015** | **$ 789** | **$ -** | **$ 789** |
| **TOTAL REVENUE** | **$ 194** | **$ 110** | **$ 300** | **$ 110** | **$ -** | **$ 110** |
| **NET COUNTY COST** | **$ (194)** | **$ 694** | **$ 715** | **$ 679** | **$ -** | **$ 679** |

# OPEB (Fund 305)

*Department 15 – County Administrative Office*

| 305 - OPEB Fund<br>15 - County Administrative Office<br>3891 - P.A.R.S. | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **17,177** | **25,000** | **25,000** | **20,000** | **-** | **20,000** |
| **TOTAL REVENUE** | **620,357** | **25,000** | **25,000** | **20,000** | **-** | **20,000** |
| **NET COUNTY COST** | **(603,180)** | **-** | **-** | **-** | **-** | **-** |

# General Debt Service (Fund 370)

*Department 15 – County Administrative Office*

| Fund 370 - General Debt Service<br>Department 15 - County Administrative Office<br>Division 1330 - Behavioral Health Facility COP | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 508,640** | **$ 508,413** | **$ 713,413** | **$ 508,413** | **$ -** | **$ 508,413** |
| **TOTAL REVENUE** | **$ 18,259** | **$ 524,560** | **$ 524,560** | **$ 524,560** | **$ -** | **$ 524,560** |
| **NET COUNTY COST** | **$ 490,381** | **$ (16,147)** | **$ 188,853** | **$ (16,147)** | **$ -** | **$ (16,147)** |

# Realignment Fund (Fund 411)

*Department 15 – County Administrative Office*

| Fund 411 - Realignment Fund<br>Department 15 - County Administrative Office<br>Division 4040 - Local Community Corrections | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 4,260,213** | **$ 6,988,015** | **$ 6,287,708** | **$ 3,644,445** | **$ 731,764** | **$ 4,376,209** |
| **TOTAL REVENUE** | **$ 3,637,585** | **$ 3,406,678** | **$ 3,406,678** | **$ 3,683,575** | **$ (109,862)** | **$ 3,573,713** |
| **NET COUNTY COST** | **$ 622,628** | **$ 3,581,337** | **$ 2,881,030** | **$ (39,130)** | **$ 841,626** | **$ 802,496** |

| Fund 411 - Realignment Fund<br>Department 15 - County Administrative Office<br>Division 4041 - Juvenile Justice Account | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 188,576** | **$ 217,524** | **$ -** | **$ 220,000** | **$ 328,000** | **$ 548,000** |
| **TOTAL REVENUE** | **$ 320,626** | **$ 283,211** | **$ -** | **$ 334,064** | **$ -** | **$ 334,064** |
| **NET COUNTY COST** | **$ (132,050)** | **$ (65,687)** | **$ -** | **$ (114,064)** | **$ 328,000** | **$ 213,936** |

# Realignment Fund (Fund 411)

*Department 15 – County Administrative Office*

| Fund 411 - Realignment Fund<br>Department 15 - County Administrative Office<br>Division 4045 - District Atty & Public Defend | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 108,918** | **$ -** | **$ -** | **$ -** | **$ 542,424** | **$ 542,424** |
| **TOTAL REVENUE** | **$ 127,070** | **$ -** | **$ -** | **$ -** | **$ 125,236** | **$ 125,236** |
| **NET COUNTY COST** | **$ (18,152)** | **$ -** | **$ -** | **$ -** | **$ 417,188** | **$ 417,188** |

| **Fund 101 - General Fund**<br>**Department 15 - County Administrative Office**<br>**Division 1020 - Non Departmental Rev/Expenses** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Services & Supplies | | | | | | |
| 619.175 - Equipment Under $5,000 | 5,175 | - | - | - | - | - |
| 619.134 - Software License | - | 77,534 | - | - | - | - |
| 619.184 - Rent-Equipment | (274) | - | - | 300 | - | 300 |
| 619.186 - Rent-Structures | 131,676 | 180,000 | 140,000 | 131,000 | - | 131,000 |
| 619.250 - Special Dept - Contracts | 1,808,009 | 1,260,737 | 1,510,737 | - | - | - |
| 619.306 - Utilities | 17,874 | 20,000 | 20,000 | 20,000 | - | 20,000 |
| Total Services & Supplies | $ 1,962,460 | $ 1,538,271 | $ 1,670,737 | $ 151,300 | $ - | $ 151,300 |
| Other Charges | | | | | | |
| 640.513 - Other Charges | 10,074 | 24,522 | 12,714 | 24,522 | - | 24,522 |
| 645.704 - Retiree Medical Insurance | 12,998 | 13,835 | 13,836 | 17,710 | - | 17,710 |
| 647.801 - Debt Service Principal | 25,343 | - | - | - | - | - |
| 647.802 - Debt Service Interest | 274 | - | - | - | - | - |
| 649.101 - Cost Plan | 5,597 | 232,584 | 232,584 | 232,584 | - | 232,584 |
| Total Other Charges | $ 54,286 | $ 270,941 | $ 259,134 | $ 274,816 | $ - | $ 274,816 |
| Property Tax | | | | | | |
| 511.101 - Current Secured | 13,884,862 | 14,938,000 | 14,575,000 | 15,227,283 | - | 15,227,283 |
| 511.102 - Prior Secured | (15,015) | - | - | - | - | - |
| 511.201 - Current Unsecured | 725,070 | 750,000 | 750,000 | 781,839 | - | 781,839 |
| 511.202 - Prior Unsecured | 5,174 | 6,500 | 5,000 | 4,229 | - | 4,229 |
| 511.301 - Current Supplemental | 393,668 | 200,000 | 350,000 | 308,706 | - | 308,706 |
| 511.302 - Prior Supplemental | 27,247 | 30,000 | 46,000 | 47,936 | - | 47,936 |
| 511.401 - In-Lieu of VLF | 10,769,341 | 11,473,500 | 11,509,781 | 12,027,721 | - | 12,027,721 |
| Total Property Tax | $ 25,790,347 | $ 27,398,000 | $ 27,235,781 | $ 28,397,714 | $ - | $ 28,397,714 |
| Sales Tax | | | | | | |
| 512.001 - Sales and Use Tax | 3,152,142 | 2,953,809 | 2,800,000 | 3,166,853 | - | 3,166,853 |
| Total Sales Tax | $ 3,152,142 | $ 2,953,809 | $ 2,800,000 | $ 3,166,853 | $ - | $ 3,166,853 |
| Other Taxes | | | | | | |

| Fund 101 - General Fund<br>Department 15 - County Administrative Office<br>Division 1020 - Non Departmental Rev/Expenses | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| 515.101 - Documentary Transfer Tax | 675,473 | 500,000 | 700,000 | 500,000 | - | 500,000 |
| 515.102 - Transient Occupancy Tax | 542,647 | 500,000 | 390,000 | 500,000 | - | 500,000 |
| 515.105 - Aircraft Tax | 73,893 | 77,000 | 83,000 | 80,000 | - | 80,000 |
| 515.108 - Other Taxes Business License Tax Measure H | 403,258 | 400,000 | 360,000 | 400,000 | - | 400,000 |
| Total Other Taxes | $ 1,695,271 | $ 1,477,000 | $ 1,533,000 | $ 1,480,000 | $ - | $ 1,480,000 |
| | | | | | | |
| Fines, Forfeitures & Penalties | | | | | | |
| 520.501 - County Other Fines | 31,445 | 31,894 | 32,000 | 31,000 | - | 31,000 |
| 531.002 - VC 42007 Traffic School | 86,700 | 90,000 | 90,000 | 90,000 | - | 90,000 |
| 531.003 - VC School Fees ($24) | 24,981 | 17,561 | 20,000 | 17,561 | - | 17,561 |
| 531.502 - PC 1464 County Share | 58,215 | 43,171 | 58,000 | 43,171 | - | 43,171 |
| 531.504 - Parking Violations | 2,264 | 2,082 | 2,000 | 2,082 | - | 2,082 |
| 531.507 - Base Fine County Share | 75,970 | 60,697 | 75,000 | 60,697 | - | 60,697 |
| 531.601 - Delinquencies | 1,650,641 | 2,366,516 | 2,300,000 | 452,273 | - | 452,273 |
| Total Fines, Forfeitures & Penalties | $ 1,930,216 | $ 2,611,921 | $ 2,577,000 | $ 696,784 | $ - | $ 696,784 |
| | | | | | | |
| Licenses, Permits, & Franchises | | | | | | |
| 523.015 - Franchise | 732,872 | 570,000 | 765,000 | 759,090 | - | 759,090 |
| 523.502 - Refuse Pick-up | 12,381 | - | 13,000 | 12,780 | - | 12,780 |
| Total Licenses, Permits & Franchises | $ 745,253 | $ 570,000 | $ 778,000 | $ 771,870 | $ - | $ 771,870 |
| | | | | | | |
| Use of Money & Property | | | | | | |
| 541.001 - Interest | 1,104,233 | 1,407,246 | 800,000 | 865,810 | - | 865,810 |
| 542.001 - Rent - Real Estate | 47,811 | 30,000 | 38,000 | 36,000 | - | 36,000 |
| Total Use of Money & Property | $ 1,152,044 | $ 1,437,246 | $ 838,000 | $ 901,810 | $ - | $ 901,810 |
| | | | | | | |
| State Revenue | | | | | | |
| 550.111 - Motor Vehicle License Fee 18.75% | 86,986 | 100,000 | 50,000 | 100,000 | - | 100,000 |
| 550.204 - Proposition 172 Public Safety | 631,529 | - | 4,489,000 | - | - | - |
| 550.901 - Homeowners Property Tax Relief | 65,963 | 66,188 | 66,782 | 68,786 | - | 68,786 |
| Total State Revenue | $ 784,478 | $ 166,188 | $ 4,605,782 | $ 168,786 | $ - | $ 168,786 |
| | | | | | | |
| Grant Revenue | | | | | | |

| Fund 101 - General Fund<br>Department 15 - County Administrative Office<br>Division 1020 - Non Departmental Rev/Expenses | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| 551.001 - SB90 Mandated Costs | 48,249 | 45,193 | 45,000 | 48,249 | - | 48,249 |
| Total Grant Revenue | $ 48,249 | $ 45,193 | $ 45,000 | $ 48,249 | $ - | $ 48,249 |
| | | | | | | |
| Federal Revenue | | | | | | |
| 555.901 - In-Lieu Taxes | 354,273 | 364,536 | 350,000 | 354,273 | - | 354,273 |
| Total Federal Revenue | $ 354,273 | $ 364,536 | $ 350,000 | $ 354,273 | $ - | $ 354,273 |
| | | | | | | |
| Charges for Services | | | | | | |
| 561.911 - Mitigation Fees | 108,563 | 48,000 | 525,000 | 100,000 | - | 100,000 |
| 560.352 - Misc. | - | - | 867 | - | - | - |
| 561.903 - Development Process Fees | 291,736 | 269,076 | 270,000 | 230,000 | - | 230,000 |
| 564.600 - Developer Charges | 11,210 | - | - | - | - | - |
| Total Charges for Services | $ 411,509 | $ 317,076 | $ 795,867 | $ 330,000 | $ - | $ 330,000 |
| | | | | | | |
| Other Revenue | | | | | | |
| 570.002 - Miscellaneous Revenue | 188 | - | 50,000 | 50,000 | - | 50,000 |
| 570.003 - Sales of Fixed Assets | 3,048 | - | - | - | - | - |
| 570.006 - Reimbursable | - | - | 230 | 200 | - | 200 |
| 570.009 - Insurance Recoveries | 1,468,091 | 1,260,737 | 1,510,737 | - | - | - |
| 570.013 - Cash Short/Over | 300 | 15 | 2 | 15 | - | 15 |
| Total Other Revenue | $ 1,471,627 | $ 1,260,752 | $ 1,560,969 | $ 50,215 | $ - | $ 50,215 |
| | | | | | | |
| Interfund Charges | | | | | | |
| 576.012 - Transfers from Misc Trust | 4,366,902 | - | - | - | - | - |
| Total Interfund Charges | $ 4,366,902 | $ - | $ - | $ - | $ - | $ - |
| | | | | | | |
| Interdepartmental Charges | | | | | | |
| 580.001 - Cost Plan | 1,567,591 | 1,726,373 | 1,726,373 | 3,962,106 | - | 3,962,106 |
| Total Interdepartmental Charges | $ 1,567,591 | $ 1,726,373 | $ 1,726,373 | $ 3,962,106 | $ - | $ 3,962,106 |
| | | | | | | |
| **TOTAL EXPENSE** | **$ 2,016,746** | **$ 1,809,212** | **$ 1,929,871** | **$ 426,116** | **$ -** | **$ 426,116** |
| **TOTAL REVENUE** | **$ 43,469,902** | **$ 40,328,094** | **$ 44,845,772** | **$ 40,328,660** | **$ -** | **$ 40,328,660** |

| Fund 101 - General Fund<br>Department 15 - County Administrative Office<br>Division 1020 - Non Departmental Rev/Expenses | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **NET COUNTY COST** | **$ (41,453,156)** | **$ (38,518,882)** | **$ (42,915,901)** | **$ (39,902,544)** | **$ -** | **$ (39,902,544)** |

| Fund 101 - General Fund<br>Department 10 - County Administrative Office<br>Divisionn 1005 - Clerk of the Board | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 161,586 | 167,574 | 250,327 | 180,894 | - | 180,894 |
| 610.111 - Miscellaneous Pay Categories | 4,597 | 4,685 | - | 5,165 | - | 5,165 |
| 610.115 - Admin Comp Paid-Out | 1,716 | 1,716 | - | 1,892 | - | 1,892 |
| 610.401 - Social Security Taxes | 10,023 | 10,390 | - | 11,215 | - | 11,215 |
| 610.402 - Medicare Taxes | 2,344 | 2,430 | - | 2,623 | - | 2,623 |
| 610.501 - Medical Insurance | 18,064 | 15,000 | - | 15,000 | - | 15,000 |
| 610.502 - Dental Insurance | 362 | 360 | - | 360 | - | 360 |
| 610.503 - Life Insurance | 111 | 111 | - | 111 | - | 111 |
| 610.505 - In-Lieu of Medical Insurance | 1,800 | 1,800 | - | 1,800 | - | 1,800 |
| 610.507 - MES Vision | 129 | 130 | - | 130 | - | 130 |
| 610.601 - Unemployment Costs | - | 5,746 | - | - | - | - |
| 610.603 - Workers' Compensation Insurance | 1,856 | 2,152 | - | 2,468 | - | 2,468 |
| 610.701 - Public Service Retirement | 39,377 | 42,578 | - | 45,942 | - | 45,942 |
| 610.801 - OPEB Costs | - | - | - | 4,427 | - | 4,427 |
| Total Salaries & Benefits | $ 241,965 | $ 254,672 | $ 250,327 | $ 272,027 | $ - | $ 272,027 |
| Services & Supplies | | | | | | |
| 619.126 - Magazines and Subscriptions | 580 | - | 100 | - | - | - |
| 619.130 - Clothing and Safety | - | 55 | - | - | - | - |
| 619.132 - Communications | 1,818 | 1,120 | 1,820 | 1,600 | - | 1,600 |
| 619.134 - Software License | 34,322 | 49,000 | 46,981 | - | - | - |
| 619.136 - Software Support | - | - | - | 50,000 | - | 50,000 |
| 619.138 - Computer Maintenance | - | 5,000 | - | 5,000 | - | 5,000 |
| 619.140 - Computer Supplies | 39 | 100 | - | 100 | - | 100 |
| 619.142 - Computer Hardware | 2,968 | 3,000 | - | 3,000 | - | 3,000 |
| 619.152 - Maintenance of Equipment | 1,476 | 1,500 | 2,000 | 2,100 | - | 2,100 |
| 619.166 - Membership Dues | 515 | 650 | 650 | 650 | - | 650 |
| 619.168 - Office Furniture Under $5,000 | 2,964 | 2,000 | - | 2,000 | - | 2,000 |

| Fund 101 - General Fund<br>Department 10 - County Administrative Office | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **Divisionn 1005 - Clerk of the Board** | | | | | | |
| 619.172 - Postage and Delivery | 16 | 100 | - | 100 | - | 100 |
| 619.174 - Office Supplies | 1,287 | 2,000 | 1,000 | 2,000 | - | 2,000 |
| 619.176 - Special Project Supplies | 6,514 | 9,000 | 1,000 | 9,000 | - | 9,000 |
| 619.184 - Rent-Equipment | 55 | 450 | 400 | 450 | - | 450 |
| 619.188 - Rent-Space | 3,896 | 4,500 | 4,000 | 4,500 | - | 4,500 |
| 619.194 - Training | 1,450 | 1,500 | 825 | 1,500 | - | 1,500 |
| 619.196 - Lodging | 2,556 | - | - | 1,300 | - | 1,300 |
| 619.198 - Meals | 510 | 250 | - | 250 | - | 250 |
| 619.200 - Transportation | 1,420 | 500 | 25 | 500 | - | 500 |
| 619.214 - Computer | 1,514 | - | - | - | - | - |
| 619.284 - Special Departmental Expense 1 | 614 | - | - | - | - | - |
| Total Services & Supplies | $ 64,514 | $ 80,725 | $ 58,801 | $ 84,050 | $ - | $ 84,050 |
| | | | | | | |
| Other Charges | | | | | | |
| 645.704 - Retiree Medical Insurance | 3,249 | 3,459 | 3,459 | - | - | - |
| 647.801 - Debt Service Principal | 162 | - | - | - | - | - |
| 647.802 - Debt Service Interest | 12 | - | - | - | - | - |
| 649.101 - Cost Plan | 53,373 | 14,449 | 14,449 | 14,449 | - | 14,449 |
| Total Other Charges | $ 56,796 | $ 17,908 | $ 17,908 | $ 14,449 | $ - | $ 14,449 |
| | | | | | | |
| Charges for Services | | | | | | |
| 561.802 - Clerk of the Board - Non County | 6,054 | 7,000 | 3,300 | 3,000 | - | 3,000 |
| 562.704 - Board Clerk Fees | 585 | 1,000 | 1,665 | 1,500 | - | 1,500 |
| Total Charges for Services | $ 6,639 | $ 8,000 | $ 4,965 | $ 4,500 | $ - | $ 4,500 |
| | | | | | | |
| Other Revenue | | | | | | |
| 570.002 - Miscellaneous Revenue | 535 | - | - | - | - | - |
| Total Other Revenue | $ 535 | $ - | $ - | $ - | $ - | $ - |

| Fund 101 - General Fund<br>Department 10 - County Administrative Office<br>Divisionn 1005 - Clerk of the Board | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 363,275** | **$ 353,305** | **$ 327,036** | **$ 370,526** | **$ -** | **$ 370,526** |
| **TOTAL REVENUE** | **$ 7,174** | **$ 8,000** | **$ 4,965** | **$ 4,500** | **$ -** | **$ 4,500** |
| **NET COUNTY COST** | **$ 356,101** | **$ 345,305** | **$ 322,071** | **$ 366,026** | **$ -** | **$ 366,026** |

| Fund 101 - General Fund<br>Department 15 - County Administrative Office<br>Division 1010 - Administration Officer | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 1,015,883 | 1,013,741 | 871,808 | 885,094 | - | 885,094 |
| 610.102 - Bilingual | - | - | (123,035) | - | - | - |
| 610.108 - Vacation Paid-Out | 930 | 14,744 | - | 15,000 | - | 15,000 |
| 610.110 - Car Allowance | 277 | 7,200 | - | 7,200 | - | 7,200 |
| 610.111 - Miscellaneous Pay Categories | 8,935 | - | - | - | - | - |
| 610.112 - Longevity Pay | 12,235 | - | 13,650 | - | - | - |
| 610.115 - Admin Comp Paid-Out | 7,067 | 15,021 | 13,886 | 13,185 | - | 13,185 |
| 610.118 - Bonus Pay | - | 10,000 | 11,250 | - | - | - |
| 610.201 - Temporary | 32,206 | 20,000 | 15,000 | 20,000 | - | 20,000 |
| 610.301 - Overtime | 4,436 | - | - | 1,000 | - | 1,000 |
| 610.401 - Social Security Taxes | 56,265 | 51,781 | 46,678 | 54,876 | - | 54,876 |
| 610.402 - Medicare Taxes | 13,933 | 14,700 | 12,641 | 12,834 | - | 12,834 |
| 610.501 - Medical Insurance | 111,749 | 105,720 | 84,030 | 90,540 | - | 90,540 |
| 610.502 - Dental Insurance | 2,268 | 2,520 | 2,340 | 2,520 | - | 2,520 |
| 610.503 - Life Insurance | 407 | 445 | 416 | 389 | - | 389 |
| 610.504 - Accident, Disability, Dismem | 5 | 6 | - | 5 | - | 5 |
| 610.505 - In-Lieu of Medical Insurance | 1,523 | 1,800 | - | - | - | - |
| 610.507 - MES Vision | 474 | 520 | 488 | 455 | - | 455 |
| 610.601 - Unemployment Costs | - | 6,300 | - | 1,400 | - | 1,400 |
| 610.603 - Workers' Compensation Insurance | 7,052 | 10,364 | 5,177 | 7,405 | - | 7,405 |
| 610.701 - Public Service Retirement | 251,959 | 268,329 | 215,929 | 233,148 | - | 233,148 |
| 610.901 - Salary Savings | - | (357,194) | (77,606) | - | - | - |
| Total Salaries & Benefits | $ 1,527,604 | $ 1,185,997 | $ 1,092,652 | $ 1,345,051 | $ - | $ 1,345,051 |
| Services & Supplies | | | | | | |
| 619.126 - Magazines and Subscriptions | 1,127 | 200 | - | 200 | - | 200 |
| 619.128 - Non Book Media | 2,492 | 500 | 500 | 200 | - | 200 |
| 619.130 - Clothing and Safety | 56 | - | - | - | - | - |
| 619.131 - Safety Equipment | - | 500 | 500 | 300 | - | 300 |

| Fund 101 - General Fund<br>Department 15 - County Administrative Office<br>Division 1010 - Administration Officer | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| 619.132 - Communications | 15,450 | 10,000 | 5,500 | 10,000 | - | 10,000 |
| 619.134 - Software License | (10,886) | 110,398 | - | - | - | - |
| 619.136 - Software Support | 11,960 | 11,000 | 1,000 | 5,000 | - | 5,000 |
| 619.140 - Computer Supplies | 216 | 500 | 1,000 | 500 | - | 500 |
| 619.142 - Computer Hardware | 4,478 | 4,000 | 4,000 | 2,500 | - | 2,500 |
| 619.152 - Maintenance of Equipment | 1,476 | 1,200 | 1,200 | 2,000 | - | 2,000 |
| 619.156 - Maintenance Repairs-Automobiles | 57 | - | - | - | - | - |
| 619.166 - Membership Dues | 934 | 1,500 | 1,500 | 1,500 | - | 1,500 |
| 619.168 - Office Furniture Under $5,000 | 3,208 | 2,500 | 2,500 | 1,500 | - | 1,500 |
| 619.172 - Postage and Delivery | 182 | 501 | 1,000 | 400 | - | 400 |
| 619.174 - Office Supplies | 2,358 | 1,600 | 13,060 | 1,600 | - | 1,600 |
| 619.175 - Equipment Under $5,000 | 9,875 | - | - | - | - | - |
| 619.176 - Special Project Supplies | 60,569 | 5,000 | 135,000 | - | - | - |
| 619.178 - Banks and Treasurer Charges | 36 | 100 | 100 | 100 | - | 100 |
| 619.180 - Public and Legal Notices | 439 | - | - | 500 | - | 500 |
| 619.184 - Rent-Equipment | 55 | 1,000 | 1,000 | 500 | - | 500 |
| 619.188 - Rent-Space | - | 1,000 | 2,500 | - | - | - |
| 619.194 - Training | 5,530 | 7,500 | 15,000 | 5,000 | - | 5,000 |
| 619.196 - Lodging | 6,797 | 5,000 | 10,000 | 3,000 | - | 3,000 |
| 619.198 - Meals | 1,706 | 2,000 | 4,000 | 1,500 | - | 1,500 |
| 619.200 - Transportation | 1,789 | 2,000 | 2,000 | 1,500 | - | 1,500 |
| 619.202 - Gas and Oil | 152 | - | - | - | - | - |
| 619.206 - Travel - Other | 204 | 1,000 | 1,000 | 500 | - | 500 |
| 619.222 - Other Consultants | 61,150 | 60,000 | 70,000 | 100,000 | 150,000 | 250,000 |
| 619.250 - Special Dept - Contracts | 139,603 | 99,910 | - | 50,000 | - | 50,000 |
| 619.268 - Special Department Other | 15,669 | - | - | 75,000 | - | 75,000 |
| 619.280 - Marketing, Recruiting, Public Request | 37,580 | 1,001 | 1,000 | 1,000 | - | 1,000 |
| 619.284 - Special Departmental Expense 1 | 475,000 | 3,163 | - | 1,000 | - | 1,000 |
| 619.296 - Fines, Assessments, Penalties | - | - | - | 100 | - | 100 |
| 619.400 - Late Charge/Penalty | - | 100 | 100 | - | - | - |
| Total Services & Supplies | $ 849,262 | $ 333,173 | $ 273,460 | $ 265,400 | $ 150,000 | $ 415,400 |

| Fund 101 - General Fund<br>Department 15 - County Administrative Office<br>Division 1010 - Administration Officer | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Other Charges | | | | | | |
| 645.704 - Retiree Medical Insurance | 11,373 | 15,565 | 5,361 | 13,282 | - | 13,282 |
| 647.801 - Debt Service Principal | 11,091 | - | - | - | - | - |
| 647.802 - Debt Service Interest | 327 | - | - | - | - | - |
| Total Other Charges | $ 22,791 | $ 15,565 | $ 5,361 | $ 13,282 | $ - | $ 13,282 |
| Grant Revenue | | | | | | |
| 551.101 - State Aid-Grants | - | 429,919 | - | - | - | - |
| 551.401 - State Miscellaneous Revenue | 429,919 | - | - | - | - | - |
| Total Grant Revenue | $ 429,919 | $ 429,919 | $ - | $ - | $ - | $ - |
| Other Revenue | | | | | | |
| 570.006 - Reimbursable | (206) | - | - | - | - | - |
| 570.015 - Private Grants | 16,000 | - | 5,000 | - | - | - |
| Total Other Revenue | $ 15,794 | $ - | $ 5,000 | $ - | $ - | $ - |
| Interdepartmental Charges | | | | | | |
| 580.001 - Cost Plan | 1,322,537 | 1,562,156 | 1,562,156 | 1,562,156 | - | 1,562,156 |
| Total Interdepartmental Charges | $ 1,322,537 | $ 1,562,156 | $ 1,562,156 | $ 1,562,156 | $ - | $ 1,562,156 |
| **TOTAL EXPENSE** | **$ 2,399,657** | **$ 1,534,735** | **$ 1,371,473** | **$ 1,623,733** | **$ 150,000** | **$ 1,773,733** |
| **TOTAL REVENUE** | **$ 1,768,250** | **$ 1,992,075** | **$ 1,567,156** | **$ 1,562,156** | **$ -** | **$ 1,562,156** |
| **NET COUNTY COST** | **$ 631,407** | **$ (457,340)** | **$ (195,683)** | **$ 61,577** | **$ 150,000** | **$ 211,577** |

| **Fund 101 - General Fund**<br>**Department 15 County Administrative Officer**<br>**Division 1015 - General Fund Contributions** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Services & Supplies | | | | | | |
| 619.134 - Software License | (1,275) | 112,270 | 240,000 | 240,000 | - | 240,000 |
| 619.166 - Membership Dues | 16,353 | 50,000 | 20,000 | 20,000 | - | 20,000 |
| 619.178 - Banks and Treasurer Charges | 54 | - | 54 | - | - | - |
| 619.210 - Legal | 18,149 | - | - | 60 | - | 60 |
| 619.222 - Other Consultants | 40,359 | 100,000 | 20,000 | 20,000 | - | 20,000 |
| 619.226 - Administrative Support | - | - | 4,500 | 5,000 | - | 5,000 |
| 619.250 - Special Dept - Contracts | 64,815 | 179,656 | 80,000 | - | - | - |
| 619.268 - Special Department Other | 29,999 | 30,000 | 30,000 | 30,000 | - | 30,000 |
| 619.284 - Special Departmental Expense 1 | 11,522 | 25,000 | 22,000 | 25,000 | - | 25,000 |
| 619.298 - Litigation Settlements | 460,000 | 1,482,942 | 1,071,740 | 800,000 | - | 800,000 |
| Total Services & Supplies | $ 639,976 | $ 1,979,868 | $ 1,488,294 | $ 1,140,060 | $ - | $ 1,140,060 |
| | | | | | - | |
| Other Charges | | | | | - | |
| 630.104 - Care/Support County | - | 123,000 | 123,000 | 123,000 | 131,670 | 254,670 |
| 640.506 - Gen Fund Cont Trial Crts Rev MOE | 270,940 | 300,000 | 270,940 | 270,940 | - | 270,940 |
| 640.513 - Other Charges | 366,812 | 569,557 | 370,000 | - | - | - |
| 645.704 - Retiree Medical Insurance | - | - | 184,501 | 185,000 | - | 185,000 |
| 647.801 - Debt Service Principal | 107,100 | - | - | - | - | - |
| 649.101 - Cost Plan | 13,358 | 22,680 | 992 | 22,680 | - | 22,680 |
| 640.501 - Gen Fund Cont Public Works | - | 3,500,000 | 4,600,000 | 3,400,000 | 1,100,000 | 4,500,000 |
| 640.504 - Gen Fund Cont. Capital Outlay | - | - | - | - | - | - |
| Total Other Charges | $ 758,210 | $ 4,515,237 | $ 5,549,433 | $ 4,001,620 | $ 1,231,670 | $ 5,233,290 |
| Fixed Asset | | | | | | |
| 650.311 - Fixed Asset Subscription | 329,645 | - | - | - | - | - |
| Total Fixed Asset | $ 329,645 | $ - | $ - | $ - | $ - | $ - |
| | | | | | - | |
| Transfers Out | | | | | - | |
| 670.000 - Other Funds | 9,902,418 | 2,542,015 | 1,492,919 | 1,444,614 | 13,396 | 1,458,010 |
| Transfers Out | $ 9,902,418 | $ 2,542,015 | $ 1,492,919 | $ 1,444,614 | $ 13,396 | $ 1,458,010 |

| Fund 101 - General Fund<br>Department 15 County Administrative Officer<br>Division 1015 - General Fund Contributions | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Use of Money & Property | | | | | | |
| 541.001 - Interest | 67,044 | - | - | - | - | - |
| Total Use of Money & Property | $ 67,044 | $ - | $ - | $ - | $ - | $ - |
| Other Financing Sources | | | | | | |
| 575.200 Subscription financing | 329,645 | - | - | - | - | - |
| Total Other Financing Sources | $ 329,645 | $ - | $ - | $ - | $ - | $ - |
| Interfund Charges | | | | | | |
| 576.012 Transfers from Misc Trust | 856,442 | - | - | - | - | - |
| Total Interfund Charges | $ 856,442 | $ - | $ - | $ - | $ - | $ - |
| **TOTAL EXPENSE** | **$ 11,630,249** | **$ 9,037,120** | **$ 8,530,646** | **$ 6,586,294** | **$ 1,245,066** | **$ 7,831,360** |
| **TOTAL REVENUE** | **$ 1,253,131** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ 10,377,118** | **$ 9,037,120** | **$ 8,530,646** | **$ 6,586,294** | **$ 1,245,066** | **$ 7,831,360** |

| Fund 101 - General Fund<br>Department 15 - County Administrative Office<br>Division 1025 - Grand Jury | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Adopted Budget<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **Services & Supplies** | | | | | | |
| 619.101 - Labor | 15,185 | 25,000 | - | 23,000 | - | 23,000 |
| 619.126 - Magazines and Subscriptions | 123 | - | - | - | - | - |
| 619.132 - Communications | 160 | 160 | (78,264) | 160 | - | 160 |
| 619.152 - Maintenance of Equipment | 99 | - | - | - | - | - |
| 619.172 - Postage and Delivery | 254 | - | - | - | - | - |
| 619.174 - Office Supplies | 420 | 2,300 | 2,500 | 2,300 | - | 2,300 |
| 619.194 - Training | 4,440 | 3,500 | 4,000 | 5,500 | - | 5,500 |
| 619.200 - Transportation | 7,172 | 6,330 | 15,660 | 6,330 | - | 6,330 |
| Total Services & Supplies | $ 27,853 | $ 37,290 | $ (56,104) | $ 37,290 | $ - | $ 37,290 |
| Other Charges | | | | | | |
| 649.101 - Cost Plan | 18,875 | (19,748) | 57,104 | (19,748) | - | (19,748) |
| Total Other Charges | $ 18,875 | $ (19,748) | $ 57,104 | $ (19,748) | $ - | $ (19,748) |
| **TOTAL EXPENSE** | **$ 46,728** | **$ 17,542** | **$ 1,000** | **$ 17,542** | **$ -** | **$ 17,542** |
| **TOTAL REVENUE** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ 46,728** | **$ 17,542** | **$ 1,000** | **$ 17,542** | **$ -** | **$ 17,542** |

| **Fund 101 - General Fund**<br>**Department 15 - County Administrative Office**<br>**Division 1030 - Public Defender** | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| Services & Supplies | | | | | | |
| 619.134 - Software License | - | 25,000 | - | 25,000 | - | 25,000 |
| 619.210 - Legal | 1,525,874 | 1,557,489 | 1,581,645 | 1,550,700 | - | 1,550,700 |
| 619.268 - Special Department Other | 212,574 | 200,000 | 180,000 | 225,000 | - | 225,000 |
| Total Services & Supplies | $ 1,738,448 | $ 1,782,489 | $ 1,761,645 | $ 1,800,700 | $ - | $ 1,800,700 |
| Other Charges | | | | | | |
| 630.600 - Overpayment or Reversion Funds | - | 73,640 | - | - | - | - |
| 649.101 - Cost Plan | 98,823 | 23,641 | 43,996 | 23,641 | - | 23,641 |
| Total Other Charges | $ 98,823 | $ 97,281 | $ 43,996 | $ 23,641 | $ - | $ 23,641 |
| Grant Revenue | 696,988 | 619,000 | 530,000 | - | | 271,212 |
| 551.101 - State Aid-Grants | 112,529 | - | - | - | - | - |
| Total Grant Revenue | $ 112,529 | $ - | $ - | $ - | $ - | $ - |
| Interfund Charges | | | | | | |
| 576.018 - AB109 Realignment | 584,459 | 619,000 | 530,000 | - | 271,212 | 271,212 |
| Total Interfund Charges | $ 584,459 | $ 619,000 | $ 530,000 | $ - | $ 271,212 | $ 271,212 |
| **TOTAL EXPENSE** | **$ 1,837,271** | **$ 1,879,770** | **$ 1,805,641** | **$ 1,824,341** | **$ -** | **$ 1,824,341** |
| **TOTAL REVENUE** | **$ 696,988** | **$ 619,000** | **$ 530,000** | **$ -** | **$ 271,212** | **$ 271,212** |
| **NET COUNTY COST** | **$ 1,140,283** | **$ 1,260,770** | **$ 1,275,641** | **$ 1,824,341** | **$ (271,212)** | **$ 1,553,129** |

| Fund 101 - General Fund<br>Department 15 - County Administrative Office<br>Division 1045 Office of Emergency Services | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 309,826 | 257,894 | 154,000 | 172,653 | - | 172,653 |
| 610.108 - Vacation Paid-Out | 2,159 | - | - | - | - | - |
| 610.112 - Longevity Pay | 2,103 | 1,554 | - | 1,553 | - | 1,553 |
| 610.115 - Admin Comp Paid-Out | 4,515 | 3,321 | 3,326 | 3,320 | - | 3,320 |
| 610.201 - Temporary | 6,510 | - | - | - | - | - |
| 610.401 - Social Security Taxes | 19,771 | 15,990 | 17,113 | 10,704 | - | 10,704 |
| 610.402 - Medicare Taxes | 4,624 | 3,740 | 4,002 | 2,503 | - | 2,503 |
| 610.501 - Medical Insurance | 21,063 | 13,500 | 22,180 | 4,500 | - | 4,500 |
| 610.502 - Dental Insurance | 1,084 | 900 | 700 | 540 | - | 540 |
| 610.503 - Life Insurance | 164 | 139 | 100 | 83 | - | 83 |
| 610.505 - In-Lieu of Medical Insurance | 1,800 | 1,800 | - | 1,800 | - | 1,800 |
| 610.507 - MES Vision | 188 | 163 | 115 | 98 | - | 98 |
| 610.603 - Workers' Compensation Insurance | 1,856 | 3,766 | 1,726 | 1,851 | - | 1,851 |
| 610.701 - Public Service Retirement | 74,045 | 66,889 | 67,695 | 45,321 | - | 45,321 |
| 610.901 - Salary Savings | - | (99,192) | - | - | - | - |
| Total Salaries & Benefits | $ 449,708 | $ 270,464 | $ 270,957 | $ 244,926 | $ - | $ 244,926 |
| Services & Supplies | | | | | | |
| 619.126 - Magazines and Subscriptions | - | 1,000 | - | - | - | - |
| 619.130 - Clothing and Safety | 138 | 300 | - | 300 | - | 300 |
| 619.132 - Communications | 2,251 | 4,150 | 2,000 | 2,000 | - | 2,000 |
| 619.134 - Software License | 6,125 | - | 14,000 | 25,000 | - | 25,000 |
| 619.142 - Computer Hardware | 458 | - | - | - | - | - |
| 619.146 - Food | 380 | - | - | - | - | - |
| 619.152 - Maintenance of Equipment | 26 | 1,000 | 500 | 1,000 | - | 1,000 |
| 619.154 - Maintenance of Eqpmnt-Gas, Oil | 569 | 1,000 | 1,000 | 500 | - | 500 |
| 619.166 - Membership Dues | 394 | 1,200 | 1,200 | 500 | - | 500 |
| 619.172 - Postage and Delivery | 18 | 250 | 250 | 250 | - | 250 |
| 619.174 - Office Supplies | 11,816 | 4,000 | 4,000 | 4,000 | - | 4,000 |

| Fund 101 - General Fund<br>Department 15 - County Administrative Office<br>Division 1045 Office of Emergency Services | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| 619.178 - Banks and Treasurer Charges | 18 | - | - | - | - | - |
| 619.180 - Public and Legal Notices | 1,035 | - | - | - | - | - |
| 619.184 - Rent-Equipment | 486 | 3,000 | 3,000 | 3,000 | - | 3,000 |
| 619.186 - Rent-Structures | 293 | 3,500 | - | - | - | - |
| 619.188 - Rent-Space | - | - | - | 4,500 | - | 4,500 |
| 619.194 - Training | 5,019 | 3,500 | 2,000 | 28,500 | - | 28,500 |
| 619.196 - Lodging | 2,608 | - | - | - | - | - |
| 619.198 - Meals | 708 | - | - | - | - | - |
| 619.200 - Transportation | 592 | - | 500 | - | - | - |
| 619.250 - Special Dept - Contracts | 11,750 | 25,300 | 7,000 | - | - | - |
| 619.252 - Special Dept - Materials | 25,802 | 375,133 | 215,103 | 301,200 | - | 301,200 |
| Total Services & Supplies | $ 70,486 | $ 423,333 | $ 250,553 | $ 370,750 | $ - | $ 370,750 |
| | | | | | | |
| Other Charges | | | | | | |
| 640.513 - Other Charges | 120,560 | 20,000 | 100,000 | 216,000 | - | 216,000 |
| 645.704 - Retiree Medical Insurance | 3,249 | 6,053 | 1,787 | 3,321 | - | 3,321 |
| 647.801 - Debt Service Principal | 5,387 | - | - | - | - | - |
| 647.802 - Debt Service Interest | 715 | - | - | - | - | - |
| 649.101 - Cost Plan | 74,436 | 95,790 | 100,753 | - | - | - |
| Total Other Charges | $ 204,347 | $ 121,843 | $ 202,540 | $ 219,321 | $ - | $ 219,321 |
| | | | | | | |
| Transfer Out | | | | | | |
| 670.000 - Other Funds | - | 10,000 | - | - | - | - |
| Total Transfer Out | $ - | $ 10,000 | $ - | $ - | $ - | $ - |
| | | | | | | |
| State Revenue | | | | | | |
| 550.406 - Other | 64,144 | - | - | - | - | - |
| Total State Revenue | $ 64,144 | $ - | $ - | $ - | $ - | $ - |
| | | | | | | |
| Federal Revenue | | | | | | |
| 555.601 - EMPG Grant | 279,317 | 130,000 | 136,406 | 130,000 | - | 130,000 |

| Fund 101 - General Fund<br>Department 15 - County Administrative Office | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **Division 1045 Office of Emergency Services** | | | | | | |
| 555.602 - Homeland Security | 154,958 | 113,000 | 26,331 | 130,000 | - | 130,000 |
| 555.604 - Homeland Security | - | 74,000 | 45,000 | 137,200 | - | 137,200 |
| 555.605 - Homeland Security | - | 57,000 | - | 56,000 | - | 56,000 |
| 555.606 - Homeland Security | - | 130,000 | - | 220,000 | - | 220,000 |
| 555.607 - Homeland Security 2013-14 | 139,899 | - | - | - | - | - |
| 556.001 - Federal Grants 1 | 28,972 | - | - | - | - | - |
| Total Federal Revenue | $ 603,146 | $ 504,000 | $ 207,737 | $ 673,200 | $ - | $ 673,200 |
| | | | | | | |
| Miscellaneous Revenue | | | | | | |
| 570.002 - Miscellaneous Revenue | 10,000 | 75,000 | 25,431 | - | - | - |
| Total Miscellaneous Revenue | $ 10,000 | $ 75,000 | $ 25,431 | $ - | $ - | $ - |
| | | | | | | |
| **TOTAL EXPENSE** | **$ 724,541** | **$ 825,640** | **$ 724,050** | **$ 834,997** | **$ -** | **$ 834,997** |
| **TOTAL REVENUE** | **$ 677,290** | **$ 579,000** | **$ 233,168** | **$ 673,200** | **$ -** | **$ 673,200** |
| **NET COUNTY COST** | **$ 47,251** | **$ 246,640** | **$ 490,882** | **$ 161,797** | **$ -** | **$ 161,797** |

| **Fund 101 - General Fund**<br>**Department 15 - County Administrative Office**<br>**Division 1047 - Disaster Recovery** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | - | 50,000 | 150,000 | 50,000 | - | 50,000 |
| 610.201 - Temporary | - | 44,000 | 44,000 | 44,000 | - | 44,000 |
| 610.301 - Overtime | - | 1,309 | - | 1,309 | - | 1,309 |
| 610.401 - Social Security Taxes | - | 3,247 | - | 3,247 | - | 3,247 |
| 610.402 - Medicare Taxes | - | 760 | - | 760 | - | 760 |
| 610.601 - Unemployment Costs | - | 3,500 | - | 3,500 | - | 3,500 |
| 610.905 - Force Labor | - | - | 58,000 | - | - | - |
| Total Salaries & Benefits | $ - | $ 102,816 | $ 252,000 | $ 102,816 | $ - | $ 102,816 |
| Services & Supplies | | | | | | |
| 619.103 - Capital Projects | - | - | 100,000 | - | - | - |
| 619.134 - Software License | 171,914 | - | 250,000 | - | - | - |
| 619.136 - Software Support | 64,077 | - | 905,388 | - | - | - |
| 619.222 - Other Consultants | 1,680 | - | - | - | - | - |
| 619.224 - Outside Labor | 3,934 | - | - | - | - | - |
| 619.226 - Administrative Support | 41,301 | - | 132,000 | - | - | - |
| 619.250 - Special Dept - Contracts | 12,430 | 882,972 | 100,000 | 800,000 | - | 800,000 |
| 619.262 - Reimbursements (Other) | 2,525 | - | - | - | - | - |
| 619.268 - Special Department Other | 492,420 | - | 300,000 | - | - | - |
| 619.284 - Special Departmental Expense 1 | - | 100,000 | - | 100,000 | - | 100,000 |
| 619.306 - Utilities | 1,592 | - | - | - | - | - |
| Total Services & Supplies | $ 791,873 | $ 982,972 | $ 1,787,388 | $ 900,000 | $ - | $ 900,000 |
| Other Charges | | | | | | |
| 630.106 - Child Care | 8,781 | - | - | - | - | - |
| 647.801 - Debt Service Principal | 17,519 | - | - | - | - | - |
| 647.802 - Debt Service Interest | 1,223 | - | - | - | - | - |
| 649.101 - Cost Plan | (50,953) | 17,781 | 5,188 | 17,781 | - | 17,781 |
| Total Other Charges | $ (23,430) | $ 17,781 | $ 5,188 | $ 17,781 | $ - | $ 17,781 |

| Fund 101 - General Fund<br>Department 15 - County Administrative Office | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **Division 1047 - Disaster Recovery** | | | | | | |
| Fixed Asset | | | | | | |
| 650.150 - Land | - | - | 1,103,422 | - | - | - |
| 650.205 - Other | - | 1,517,653 | 1,350,000 | 231,644 | - | 231,644 |
| 650.301 - Automobiles, Trucks, Vans | 47,927 | - | - | - | - | - |
| Total Fixed Asset | $ 47,927 | $ 1,517,653 | $ 2,453,422 | $ 231,644 | $ - | $ 231,644 |
| Transfer Out | | | | | | |
| 670.000 - Other Funds | 1,389,693 | 317,095 | - | 223,782 | - | 223,782 |
| Total Transfer Out | $ 1,389,693 | $ 317,095 | $ - | $ 223,782 | $ - | $ 223,782 |
| State Revenue | | | | | | |
| 550.801 - State Disaster Relief | 2,963 | - | - | - | - | - |
| Total State Revenue | $ 2,963 | $ - | $ - | $ - | $ - | $ - |
| Federal Revenue | | | | | | |
| 555.801 - Disaster Relief | 1,077,893 | 1,400,000 | 500,000 | - | - | - |
| 556.301 - Federal Miscellaneous Revenue | - | 798,972 | - | - | 798,972 | 798,972 |
| Total Federal Revenue | $ 1,077,893 | $ 2,198,972 | $ 500,000 | $ - | $ 798,972 | $ 798,972 |
| **TOTAL EXPENSE** | **$ 2,206,063** | **$ 2,938,317** | **$ 4,497,998** | **$ 1,476,023** | **$ -** | **$ 1,476,023** |
| **TOTAL REVENUE** | **$ 1,080,856** | **$ 2,198,972** | **$ 500,000** | **$ -** | **$ 798,972** | **$ 798,972** |
| **NET COUNTY COST** | **$ 1,125,207** | **$ 739,345** | **$ 3,997,998** | **$ 1,476,023** | **$ (798,972)** | **$ 677,051** |

| **Fund 101 - General Fund**<br>**Department 15 - County Administrative Office**<br>**Division 1050 - Animal Control & Veterinarian** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Services & Supplies | | | | | | |
| 619.224 - Outside Labor | 597,269 | 632,000 | - | 630,000 | - | 630,000 |
| Total Services & Supplies | $ 597,269 | $ 632,000 | $ - | $ 630,000 | $ - | $ 630,000 |
| Other Charges | | | | | | |
| 649.101 - Cost Plan | 17,392 | 14,191 | 1,229 | 14,191 | - | 14,191 |
| Total Other Charges | $ 17,392 | $ 14,191 | $ 1,229 | $ 14,191 | $ - | $ 14,191 |
| **TOTAL EXPENSE** | **$ 614,661** | **$ 646,191** | **$ 1,229** | **$ 644,191** | **$ -** | **$ 644,191** |
| **TOTAL REVENUE** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ 614,661** | **$ 646,191** | **$ 1,229** | **$ 644,191** | **$ -** | **$ 644,191** |

| Fund 101 - General Fund<br>Department 15 - County Administrative Office<br>Division 1065 - Information Technology | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 814,398 | 800,342 | 811,841 | 818,327 | - | 818,327 |
| 610.105 - On Call | - | - | - | 500 | - | 500 |
| 610.108 - Vacation Paid-Out | 7,439 | - | 12,286 | 5,000 | - | 5,000 |
| 610.111 - Miscellaneous Pay Categories | - | - | - | 10,000 | - | 10,000 |
| 610.112 - Longevity Pay | 2,113 | 2,150 | - | 2,150 | - | 2,150 |
| 610.115 - Admin Comp Paid-Out | 3,672 | 9,347 | 6,605 | 7,677 | - | 7,677 |
| 610.118 - Bonus Pay | - | - | 13,500 | - | - | - |
| 610.119 - Years of Service | 100 | - | - | - | - | - |
| 610.201 - Temporary | - | - | 15,000 | - | - | - |
| 610.301 - Overtime | 10,784 | 5,000 | 5,000 | 5,000 | - | 5,000 |
| 610.401 - Social Security Taxes | 50,388 | 49,622 | 50,334 | 45,830 | - | 45,830 |
| 610.402 - Medicare Taxes | 11,784 | 11,605 | 11,772 | 11,866 | - | 11,866 |
| 610.501 - Medical Insurance | 82,979 | 72,360 | 91,320 | 78,180 | - | 78,180 |
| 610.502 - Dental Insurance | 2,589 | 2,520 | 3,240 | 2,880 | - | 2,880 |
| 610.503 - Life Insurance | 470 | 444 | 500 | 500 | - | 500 |
| 610.505 - In-Lieu of Medical Insurance | 3,600 | 3,600 | - | 3,600 | - | 3,600 |
| 610.507 - MES Vision | 553 | 520 | 585 | 585 | - | 585 |
| 610.601 - Unemployment Costs | 810 | - | - | - | - | - |
| 610.603 - Workers' Compensation Insurance | 14,036 | 17,798 | 6,040 | 18,496 | - | 18,496 |
| 610.701 - Public Service Retirement | 194,587 | 207,549 | 197,171 | 212,325 | - | 212,325 |
| 610.901 - Salary Savings | (178,616) | - | - | - | - | - |
| 610.905 - Force Labor | - | (424,989) | (194,278) | (424,989) | - | (424,989) |
| Total Salaries & Benefits | $ 1,021,686 | $ 757,868 | $ 1,030,916 | $ 797,927 | $ - | $ 797,927 |
| Services & Supplies | | | | | | |
| 619.126 - Magazines and Subscriptions | 600 | - | - | - | - | - |
| 619.132 - Communications | 83,556 | 85,197 | 44,000 | 120,000 | - | 120,000 |
| 619.134 - Software License | 202,251 | 1,771,918 | - | 1,000,000 | - | 1,000,000 |
| 619.136 - Software Support | 37,572 | 1,000 | 1,000 | 30,000 | - | 30,000 |
| 619.138 - Computer Maintenance | - | 303,212 | 150,000 | 300,000 | - | 300,000 |
| 619.140 - Computer Supplies | 4,913 | 6,000 | 10,000 | 6,000 | - | 6,000 |

| Fund 101 - General Fund<br>Department 15 - County Administrative Office<br>Division 1065 - Information Technology | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| 619.142 - Computer Hardware | 19,931 | 10,000 | - | 300,000 | - | 300,000 |
| 619.154 - Maintenance of Eqpmnt-Gas, Oil | - | 500 | 1,500 | 500 | - | 500 |
| 619.156 - Maintenance Repairs-Automobiles | 171 | 500 | 500 | 500 | - | 500 |
| 619.160 - General Maintenance | - | 5,000 | 10,000 | 4,000 | - | 4,000 |
| 619.166 - Membership Dues | 149 | - | - | 300 | - | 300 |
| 619.172 - Postage and Delivery | 14 | - | - | - | - | - |
| 619.174 - Office Supplies | 1,111 | 1,000 | 1,000 | 1,000 | - | 1,000 |
| 619.176 - Special Project Supplies | 5,356 | 10,000 | 17,500 | 10,000 | - | 10,000 |
| 619.186 - Rent-Structures | - | 1,000 | 8,400 | 1,000 | - | 1,000 |
| 619.194 - Training | 3,240 | 2,000 | 7,500 | 2,000 | - | 2,000 |
| 619.196 - Lodging | - | 1,000 | 2,000 | 1,000 | - | 1,000 |
| 619.198 - Meals | - | 250 | 750 | 250 | - | 250 |
| 619.200 - Transportation | - | 250 | 750 | 250 | - | 250 |
| 619.202 - Gas and Oil | - | - | 600 | - | - | - |
| 619.204 - Repairs | - | - | 500 | - | - | - |
| 619.214 - Computer | 397 | 500 | 500 | 500 | - | 500 |
| 619.222 - Other Consultants | 157,658 | 125,000 | 150,000 | 20,000 | - | 20,000 |
| 619.250 - Special Dept - Contracts | 111,680 | - | - | - | - | - |
| 619.400 - Late Charge/Penalty | 13 | - | - | 150 | - | 150 |
| Total Services & Supplies | $ 628,612 | $ 2,324,327 | $ 406,500 | $ 1,797,450 | $ - | $ 1,797,450 |
| | | | | | | |
| Other Charges | | | | | | |
| 643.601 - Interfund Charges | 308 | 600 | - | 400 | - | 400 |
| 645.704 - Retiree Medical Insurance | 12,998 | 15,565 | 5,361 | 17,710 | - | 17,710 |
| 647.801 - Debt Service Principal | 119,813 | - | - | - | - | - |
| 647.802 - Debt Service Interest | 9,051 | - | - | - | - | - |
| Total Other Charges | $ 142,170 | $ 16,165 | $ 5,361 | $ 18,110 | $ - | $ 18,110 |
| | | | | | | |
| Fixed Assets | | | | | | |
| 650.302 - Equipment other than Computer | 18,400 | 240,000 | 20,000 | 240,000 | - | 240,000 |
| 650.303 - Computer | - | - | 5,000 | - | - | - |
| 650.304 - Furniture and Fixtures | - | - | 15,000 | - | - | - |
| 650.311 - Fixed Asset Subscription | 184,929 | - | - | - | - | - |

| Fund 101 - General Fund<br>Department 15 - County Administrative Office<br>Division 1065 - Information Technology | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Total Fixed Assets | $ 203,329 | $ 240,000 | $ 40,000 | $ 240,000 | $ - | $ 240,000 |
| Federal Revenue | | | | | | |
| 556.001 - Federal Grants 1 | 51,139 | - | - | - | - | - |
| Total Federal Revenue | $ 51,139 | $ - | $ - | $ - | $ - | $ - |
| Other Financing | | | | | | |
| 575.200 - Subscription financing | 184,929 | - | - | - | - | - |
| Total Other Financing | $ 184,929 | $ - | $ - | $ - | $ - | $ - |
| Interdepartmental Charges | | | | | | |
| 580.001 - Cost Plan | 1,152,378 | 1,410,823 | 1,177,332 | 1,410,823 | - | 1,410,823 |
| Total Interdepartmental Charges | $ 1,152,378 | $ 1,410,823 | $ 1,177,332 | $ 1,410,823 | $ - | $ 1,410,823 |
| Transfers In | | | | | | |
| 590.001 - Interfund Transfers In | 60,115 | 185,000 | - | - | | - |
| Total Transfers In | $ 60,115 | $ 185,000 | $ - | $ - | $ - | $ - |
| **TOTAL EXPENSE** | **$ 1,995,797** | **$ 3,338,360** | **$ 1,482,777** | **$ 2,853,487** | **$ -** | **$ 2,853,487** |
| **TOTAL REVENUE** | **$ 1,448,561** | **$ 1,595,823** | **$ 1,177,332** | **$ 1,410,823** | **$ -** | **$ 1,410,823** |
| **NET COUNTY COST** | **$ 547,236** | **$ 1,742,537** | **$ 305,445** | **$ 1,442,664** | **$ -** | **$ 1,442,664** |

| **Fund 101 - General Fund**<br>**Department 15 - County Administrative Office**<br>**Division 1080 - Internal Services** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 563,817 | 503,366 | 569,198 | 532,000 | - | 532,000 |
| 610.111 - Miscellaneous Pay Categories | 25,894 | - | - | 22,010 | - | 22,010 |
| 610.112 - Longevity Pay | 2,977 | - | - | 3,583 | - | 3,583 |
| 610.115 - Admin Comp Paid-Out | 15,146 | 7,374 | 7,323 | 15,452 | - | 15,452 |
| 610.118 - Bonus Pay | - | - | 10,500 | - | - | - |
| 610.119 - Years of Service | 5,050 | - | - | - | - | - |
| 610.201 - Temporary | - | - | - | 48,000 | - | 48,000 |
| 610.301 - Overtime | 131 | - | - | 1,800 | - | 1,800 |
| 610.401 - Social Security Taxes | 33,837 | 31,209 | 35,290 | 32,116 | - | 32,116 |
| 610.402 - Medicare Taxes | 8,680 | 7,299 | 8,253 | 7,511 | - | 7,511 |
| 610.501 - Medical Insurance | 27,404 | 18,180 | 56,160 | 22,000 | - | 22,000 |
| 610.502 - Dental Insurance | 1,160 | 720 | 1,440 | 1,720 | - | 1,720 |
| 610.503 - Life Insurance | 344 | 278 | 389 | 556 | - | 556 |
| 610.504 - Accident, Disability, Dismem | 1 | - | - | - | - | - |
| 610.505 - In-Lieu of Medical Insurance | 7,200 | 7,200 | - | 14,400 | - | 14,400 |
| 610.507 - MES Vision | 401 | 260 | 455 | 650 | - | 650 |
| 610.601 - Unemployment Costs | 309 | 310 | - | 600 | - | 600 |
| 610.603 - Workers' Compensation Insurance | 4,641 | 7,531 | 4,314 | 6,171 | - | 6,171 |
| 610.701 - Public Service Retirement | 134,955 | 131,482 | 141,411 | 135,714 | - | 135,714 |
| 610.901 - Salary Savings | - | - | (11,347) | - | - | - |
| 610.905 - Force Labor | - | (112,000) | - | - | - | - |
| Total Salaries & Benefits | $ 831,947 | $ 603,209 | $ 823,386 | $ 844,283 | $ - | $ 844,283 |
| Services & Supplies | | | | | | |
| 619.126 - Magazines and Subscriptions | 814 | 250 | - | 250 | - | 250 |
| 619.132 - Communications | 3,647 | 4,100 | 2,750 | 3,500 | - | 3,500 |
| 619.134 - Software License | (348) | 2,000 | 2,000 | 1,000 | - | 1,000 |
| 619.136 - Software Support | 14,751 | 16,220 | 500 | 16,300 | - | 16,300 |
| 619.140 - Computer Supplies | 580 | 100 | 100 | 100 | - | 100 |
| 619.142 - Computer Hardware | 5,942 | - | - | - | - | - |

| Fund 101 - General Fund<br>Department 15 - County Administrative Office<br>Division 1080 - Internal Services | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| 619.152 - Maintenance of Equipment | 1,476 | 1,600 | 500 | 1,700 | - | 1,700 |
| 619.166 - Membership Dues | 12,973 | 2,000 | 6,500 | 1,000 | - | 1,000 |
| 619.168 - Office Furniture Under $5,000 | 3,193 | 2,000 | 2,000 | 500 | - | 500 |
| 619.172 - Postage and Delivery | 225 | 500 | 500 | 300 | - | 300 |
| 619.174 - Office Supplies | 6,383 | 3,500 | 4,500 | 3,500 | - | 3,500 |
| 619.176 - Special Project Supplies | - | 500 | 1,000 | 300 | - | 300 |
| 619.180 - Public and Legal Notices | 228 | - | - | 300 | - | 300 |
| 619.184 - Rent-Equipment | 55 | 1,000 | 1,000 | 500 | - | 500 |
| 619.188 - Rent-Space | 3,896 | 3,852 | 2,500 | 5,094 | - | 5,094 |
| 619.194 - Training | 3,922 | 5,000 | 110,000 | 1,500 | - | 1,500 |
| 619.196 - Lodging | 2,681 | 375 | 2,000 | 375 | - | 375 |
| 619.198 - Meals | 876 | 375 | 750 | 375 | - | 375 |
| 619.200 - Transportation | 2,485 | 2,000 | 750 | 2,000 | - | 2,000 |
| 619.206 - Travel - Other | 97 | - | - | - | - | - |
| 619.208 - Tuition Reimbursement Program | 750 | - | - | - | - | - |
| 619.210 - Legal | 49,704 | 90,000 | 80,000 | 130,000 | - | 130,000 |
| 619.214 - Computer | - | - | 15,000 | - | - | - |
| 619.222 - Other Consultants | - | 4,000 | - | - | - | - |
| 619.226 - Administrative Support | 86,567 | 50,000 | 30,000 | 45,000 | - | 45,000 |
| 619.250 - Special Dept - Contracts | - | 2,500 | 5,000 | 2,000 | - | 2,000 |
| 619.280 - Marketing, Recruiting, Public Request | 599 | 15,000 | 500 | 10,000 | - | 10,000 |
| Total Services & Supplies | $ 201,496 | $ 206,872 | $ 267,850 | $ 225,594 | $ - | $ 225,594 |
| | | | | | | |
| Other Charges | | | | | | |
| 645.704 - Retiree Medical Insurance | 8,123 | 12,106 | 4,467 | 11,069 | - | 11,069 |
| 647.801 - Debt Service Principal | 325 | - | - | - | - | - |
| 647.802 - Debt Service Interest | 23 | - | - | - | - | - |
| Total Other Charges | $ 8,471 | $ 12,106 | $ 4,467 | $ 11,069 | $ - | $ 11,069 |
| | | | | | | |
| Interdepartmental Charges | | | | | | |
| 580.001 - Interdepartmental Charges | 961,291 | 1,147,853 | 917,807 | 1,147,853 | - | 1,147,853 |
| Total Interdepartmental Charges | $ 961,291 | $ 1,147,853 | $ 917,807 | $ 1,147,853 | $ - | $ 1,147,853 |

| Fund 101 - General Fund<br>Department 15 - County Administrative Office<br>Division 1080 - Internal Services | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 1,041,914** | **$ 822,187** | **$ 1,095,703** | **$ 1,080,946** | **$ -** | **$ 1,080,946** |
| **TOTAL REVENUE** | **$ 961,291** | **$ 1,147,853** | **$ 917,807** | **$ 1,147,853** | **$ -** | **$ 1,147,853** |
| **NET COUNTY COST** | **$ 80,623** | **$ (325,666)** | **$ 177,896** | **$ (66,907)** | **$ -** | **$ (66,907)** |

| Fund 101 - General Fund<br>Department 15 - County Administrative Office<br>Division 1095 - Aid to Indigents | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Other Charges | | | | | | |
| 630.119 - Care and Support - Other | 369,693 | 400,000 | 425,000 | 360,000 | - | 360,000 |
| Total Other Charges | $ 369,693 | $ 400,000 | $ 425,000 | $ 360,000 | $ - | $ 360,000 |
| Other Revenue | | | | | | |
| 570.004 - Assistance Recoupments | 1,707 | 5,000 | 5,000 | 2,000 | - | 2,000 |
| 570.005 - SSI/SSP Recoupments | 53,027 | 40,000 | 35,000 | 50,000 | - | 50,000 |
| Total Other Revenue | $ 54,734 | $ 45,000 | $ 40,000 | $ 52,000 | $ - | $ 52,000 |
| **TOTAL EXPENSE** | **$ 369,693** | **$ 400,000** | **$ 425,000** | **$ 360,000** | **$ -** | **$ 360,000** |
| **TOTAL REVENUE** | **$ 54,734** | **$ 45,000** | **$ 40,000** | **$ 52,000** | **$ -** | **$ 52,000** |
| **NET COUNTY COST** | **$ 314,959** | **$ 355,000** | **$ 385,000** | **$ 308,000** | **$ -** | **$ 308,000** |

| Fund 101 - General Fund<br>Department 15 - County Administrative Office<br>Division 1100 - Community Programs | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End<br>Projections<br>FY2026 | CEO<br>Recommended<br>Budget<br>FY2027 | Change from<br>Recommended<br>FY2027 | Adopted Budget<br>FY2027 |
|---|---|---|---|---|---|---|
| Other Charges | | | | | | |
| 630.401 - Care and Support - County | 83,188 | 123,706 | - | 87,418 | - | 87,418 |
| 649.101 - Cost Plan | (3,819) | (13,095) | 24,159 | (13,095) | - | (13,095) |
| Total Other Charges | $ 79,369 | $ 110,611 | $ 24,159 | $ 74,323 | $ - | $ 74,323 |
| **TOTAL EXPENSE** | **$ 79,369** | **$ 110,611** | **$ 24,159** | **$ 74,323** | **$ -** | **$ 74,323** |
| **TOTAL REVENUE** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ 79,369** | **$ 110,611** | **$ 24,159** | **$ 74,323** | **$ -** | **$ 74,323** |

| Fund 101 - General Fund<br>Department 15 - County Administrative Office<br>Division 1110 - Agricultural Extension | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Services & Supplies | | | | | | |
| 619.122 - Agricultural | - | - | 2,000 | - | - | - |
| 619.132 - Communications | 2,609 | 2,000 | 2,000 | 1,200 | - | 1,200 |
| 619.142 - Computer Hardware | 476 | 500 | 500 | 1,500 | - | 1,500 |
| 619.156 - Maintenance Repairs-Automobiles | 1,404 | 2,928 | 2,928 | 2,900 | - | 2,900 |
| 619.174 - Office Supplies | 2,385 | 820 | 820 | 1,800 | - | 1,800 |
| 619.184 - Rent-Equipment | 2,210 | 2,000 | 2,000 | 2,500 | - | 2,500 |
| 619.202 - Gas and Oil | 452 | 2,000 | 2,000 | 2,000 | - | 2,000 |
| 619.250 - Special Dept - Contracts | 99,640 | 104,434 | 104,434 | 116,000 | - | 116,000 |
| Total Services & Supplies | $ 109,176 | $ 114,682 | $ 116,682 | $ 127,900 | $ - | $ 127,900 |
| Other Charges | | | | | | |
| 643.601 - Interfund Charges | 1,326 | 2,000 | - | 2,000 | - | 2,000 |
| 649.101 - Cost Plan | 8,866 | 15,501 | 15,501 | 15,501 | - | 15,501 |
| Total Other Charges | $ 10,192 | $ 17,501 | $ 15,501 | $ 17,501 | $ - | $ 17,501 |
| **TOTAL EXPENSE** | **$ 119,368** | **$ 132,183** | **$ 132,183** | **$ 145,401** | **$ -** | **$ 145,401** |
| **TOTAL REVENUE** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ 119,368** | **$ 132,183** | **$ 132,183** | **$ 145,401** | **$ -** | **$ 145,401** |

| **Fund 101 - General Fund**<br>**Department 00 - Non-Department**<br>**Division 1325 - General Fund Contingencies** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Contingencies | | | | | | |
| 999.901 - Contingencies | - | - | - | 500,000 | - | 500,000 |
| Total Contingencies | $ - | $ - | $ - | $ 500,000 | $ - | $ 500,000 |
| **TOTAL EXPENSE** | **$ -** | **$ -** | **$ -** | **$ 500,000** | **$ -** | **$ 500,000** |
| **TOTAL REVENUE** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ -** | **$ -** | **$ -** | **$ 500,000** | **$ -** | **$ 500,000** |

| 227 - Emergency Medical Services Fund<br>15 - County Administrative Office<br>2475 - Emergency Medical Services | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 90,604 | 154,226 | 100,000 | 147,257 | - | 147,257 |
| 610.112 - Longevity Pay | - | 1,554 | - | 1,553 | - | 1,553 |
| 610.115 - Admin Comp Paid-Out | - | 1,195 | - | 1,195 | - | 1,195 |
| 610.201 - Temporary | 5,115 | - | - | - | - | - |
| 610.401 - Social Security Taxes | 5,966 | 9,562 | 7,788 | 9,750 | - | 9,750 |
| 610.402 - Medicare Taxes | 1,395 | 2,237 | 1,821 | 2,280 | - | 2,280 |
| 610.501 - Medical Insurance | - | 4,500 | 17,580 | 4,500 | - | 4,500 |
| 610.502 - Dental Insurance | 361 | 540 | 720 | 540 | - | 540 |
| 610.503 - Life Insurance | 55 | 84 | 111 | 83 | - | 83 |
| 610.505 - In-Lieu of Medical Insurance | 1,800 | 1,800 | - | 1,800 | - | 1,800 |
| 610.507 - MES Vision | 65 | 98 | 130 | 98 | - | 98 |
| 610.603 - Workers' Compensation Insurance | 1,856 | 2,690 | 1,726 | 1,851 | - | 1,851 |
| 610.701 - Public Service Retirement | 21,509 | 40,088 | 31,062 | 41,280 | - | 41,280 |
| Total Salaries & Benefits | 128,726 | 218,574 | 160,938 | 212,187 | - | 212,187 |
| Services & Supplies | | | | | | |
| 619.130 - Clothing and Safety | 82 | 300 | - | 300 | - | 300 |
| 619.132 - Communications | 4,560 | 5,000 | 10,000 | 5,000 | - | 5,000 |
| 619.134 - Software License | 22,011 | - | - | 80,450 | - | 80,450 |
| 619.152 - Maintenance of Equipment | - | 1,500 | 500 | 1,500 | - | 1,500 |
| 619.166 - Membership Dues | 3,850 | 4,000 | 4,000 | 4,000 | - | 4,000 |
| 619.174 - Office Supplies | 18,603 | 16,000 | 16,000 | 10,000 | - | 10,000 |
| 619.176 - Special Project Supplies | - | 10,000 | - | - | - | - |
| 619.180 - Public and Legal Notices | - | 500 | 500 | 500 | - | 500 |
| 619.194 - Training | 2,310 | 12,000 | 5,000 | 8,000 | - | 8,000 |
| 619.200 - Transportation | 250 | 2,000 | 1,000 | 1,000 | - | 1,000 |
| 619.202 - Gas and Oil | 1,352 | 5,000 | 940 | 3,000 | - | 3,000 |
| 619.250 - Special Dept - Contracts | 508,938 | 770,000 | - | 693,050 | - | 693,050 |
| 619.268 - Special Department Other | 1,675 | 18,000 | 2,000 | 2,000 | - | 2,000 |
| Total Services & Supplies | 563,631 | 844,300 | 39,940 | 808,800 | - | 808,800 |

| 227 - Emergency Medical Services Fund<br>15 - County Administrative Office<br>2475 - Emergency Medical Services | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| Other Charges | | | | | | |
| 640.513 - Other Charges | - | - | - | 15,000 | - | 15,000 |
| 640.520 - Property Tax Admin Fee | 6,813 | 7,000 | - | - | - | - |
| 645.704 - Retiree Medical Insurance | 3,249 | 4,323 | 3,250 | 3,321 | - | 3,321 |
| 649.101 - Cost Plan | 21,128 | 17,962 | 7,896 | - | - | - |
| 649.102 - Cost Plan Adjustments | - | 1,013 | - | - | - | - |
| Total Other Charges | 31,190 | 30,298 | 11,146 | 18,321 | - | 18,321 |
| Transfers Out | | | | | | |
| 670.000 - Other Funds | 107,398 | 130,000 | 1,227 | 250,000 | - | 250,000 |
| Total Transfers Out | 107,398 | 130,000 | 1,227 | 250,000 | - | 250,000 |
| Licenses, Permits, Franchises | | | | | | |
| 523.001 - Other | 4,250 | 5,000 | 4,250 | - | - | - |
| Total Licenses, Permits, Franchises | 4,250 | 5,000 | 4,250 | - | - | - |
| Fines, Forfeitures, Penalties | | | | | | |
| 531.005 - Emerg. Med. SVC Fines | 9,342 | 6,000 | 9,000 | - | - | - |
| Total Fines, Forfeitures, Penalties | 9,342 | 6,000 | 9,000 | - | - | - |
| Use of Money & Property | | | | | | |
| 541.001 - Interest | 39,180 | 9,000 | 39,181 | - | - | - |
| Total Use of Money & Property | 39,180 | 9,000 | 39,181 | - | - | - |
| Federal Revenue | | | | | | |
| 556.001 - Federal Grants 1 | - | 2,700 | 2,700 | - | - | - |
| Total Federal Revenue | - | 2,700 | 2,700 | - | - | - |
| Charges for Services | | | | | | |
| 560.215 - Hollister Hills | 49,875 | 99,750 | 72,375 | 45,000 | - | 45,000 |
| 561.000 - Benefit Assessment Charges | 552,426 | 550,000 | 573,030 | 562,240 | - | 562,240 |

| **227 - Emergency Medical Services Fund**<br>**15 - County Administrative Office**<br>**2475 - Emergency Medical Services** | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| 561.501 - Adminstration Charges | 3,055 | - | 2,000 | 2,000 | - | 2,000 |
| 562.607 - Emergency Service Fees | 150 | 5,000 | 1,000 | 4,200 | - | 4,200 |
| Total Charges for Services | 605,506 | 654,750 | 648,405 | 613,440 | - | 613,440 |
| Other Revenue | | | | | | |
| 570.002 - Miscellaneous Revenue | 1,423 | - | - | - | - | - |
| 570.006 - Reimbursable | 74,813 | 1,000 | - | - | - | - |
| Total Other Revenue | 76,236 | 1,000 | - | - | - | - |
| Transfers In | | | | | | |
| 590.888 - Transfers In BC | - | 133,752 | - | 179,606 | - | 179,606 |
| Total Transfers In | - | 133,752 | - | 179,606 | - | 179,606 |
| **TOTAL EXPENSE** | **830,945** | **1,223,172** | **213,251** | **1,289,308** | **-** | **1,289,308** |
| **TOTAL REVENUE** | **734,514** | **812,202** | **703,536** | **793,046** | **-** | **793,046** |
| **NET COUNTY COST** | **96,431** | **410,970** | **(490,285)** | **496,262** | **-** | **496,262** |

| **Fund 260 - County Fire Protection Fund**<br>**Department 15 - County Administrative Office**<br>**Division 3040 - CDF - State Fire Contract** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Services & Supplies | | | | | | |
| 619.222 - Other Consultants | 137,923 | 100,000 | 100,000 | 100,000 | - | 100,000 |
| 619.250 - Special Dept - Contracts | 3,376,329 | 4,272,168 | 3,477,618 | 3,581,947 | - | 3,581,947 |
| Total Services & Supplies | $ 3,514,252 | $ 4,372,168 | $ 3,577,618 | $ 3,681,947 | $ - | $ 3,681,947 |
| Other Charges | | | | | | |
| 649.101 - Cost Plan | 46,372 | 47,430 | 47,430 | 47,430 | - | 47,430 |
| Total Other Charges | $ 46,372 | $ 47,430 | $ 47,430 | $ 47,430 | $ - | $ 47,430 |
| Fixed Assets | | | | | | |
| 650.301 - Automobiles, Trucks, Vans | - | 400,000 | 400,000 | - | - | - |
| Total Fixed Assets | $ - | $ 400,000 | $ 400,000 | $ - | $ - | $ - |
| Property Tax | | | | | | |
| 511.101 - Current Secured | 1,541,025 | 1,696,000 | 1,635,371 | 1,708,962 | - | 1,708,962 |
| 511.102 - Prior Secured | (1,672) | - | - | - | - | - |
| 511.201 - Current Unsecured | 80,912 | 80,000 | 85,000 | 82,000 | - | 82,000 |
| 511.202 - Prior Unsecured | 576 | 500 | 370 | 500 | - | 500 |
| 511.301 - Current Supplemental | 32,100 | 20,000 | 25,500 | 25,000 | - | 25,000 |
| 511.302 - Prior Supplemental | 2,204 | 1,500 | 3,689 | 2,500 | - | 2,500 |
| Total Property Tax | $ 1,655,145 | $ 1,798,000 | $ 1,749,930 | $ 1,818,962 | $ - | $ 1,818,962 |
| Use of Money and Property | | | | | | |
| 541.001 - Interest | 38,225 | 10,000 | (7,500) | - | - | - |
| Total Use of Money and Property | $ 38,225 | $ 10,000 | $ (7,500) | $ - | $ - | $ - |
| State | | | | | | |
| 550.204 - Proposition 172 Public Safety | - | 248,447 | 248,447 | 278,835 | (13,396) | 265,439 |
| 550.901 - Homeowners Property Tax Relief | 7,361 | 7,384 | 7,500 | 7,360 | - | 7,360 |

| Fund 260 - County Fire Protection Fund<br>Department 15 - County Administrative Office<br>Division 3040 - CDF - State Fire Contract | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Total State | $ 7,361 | $ 255,831 | $ 255,947 | $ 286,195 | $ (13,396) | $ 272,799 |
| Other Financing | | | | | | |
| 575.001 - Contribution from General Fund | 954,991 | 2,222,015 | 1,492,919 | 1,444,614 | 13,396 | 1,458,010 |
| Total Other Financing | $ 954,991 | $ 2,222,015 | $ 1,492,919 | $ 1,444,614 | $ 13,396 | $ 1,458,010 |
| Transfer In | | | | | | |
| 590.001 - Interfund Transfers In | - | 400,000 | 400,000 | - | - | - |
| 590.888 - Transfers In BC | - | 133,752 | 133,752 | 179,606 | - | 179,606 |
| Total Transfer In | $ - | $ 533,752 | $ 533,752 | $ 179,606 | $ - | $ 179,606 |
| **TOTAL EXPENSE** | **$ 3,560,624** | **$ 4,819,598** | **$ 4,025,048** | **$ 3,729,377** | **$ -** | **$ 3,729,377** |
| **TOTAL REVENUE** | **$ 2,655,722** | **$ 4,819,598** | **$ 4,025,048** | **$ 3,729,377** | **$ -** | **$ 3,729,377** |
| **NET COUNTY COST** | **$ 904,902** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |

| **Fund 263 - Fish & Game Fund**<br>**Department 15 - County Administrative Office**<br>**Division 3070 - Fish & Game Commission** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Services & Supplies | | | | | | |
| 619.174 - Office Supplies | - | 200 | 1,000 | 200 | - | 200 |
| 619.180 - Public and Legal Notices | - | 589 | - | 589 | - | 589 |
| Total Services & Supplies | $ - | $ 789 | $ 1,000 | $ 789 | $ - | $ 789 |
| Other Charges | | | | | | |
| 649.101 - Cost Plan | - | 15 | 15 | - | - | - |
| Total Other Charges | $ - | $ 15 | $ 15 | $ - | $ - | $ - |
| Fines, Forfeitures and Penalties | | | | | | |
| 520.501 - County Other Fines | - | 50 | 250 | 50 | - | 50 |
| Total Fines, Forfeitures and Penalties | $ - | $ 50 | $ 250 | $ 50 | $ - | $ 50 |
| Use of Money and Property | | | | | | |
| 541.001 - Interest | 194 | 60 | 50 | 60 | - | 60 |
| Total Use of Money and Property | $ 194 | $ 60 | $ 50 | $ 60 | $ - | $ 60 |
| **TOTAL EXPENSE** | **$ -** | **$ 804** | **$ 1,015** | **$ 789** | **$ -** | **$ 789** |
| **TOTAL REVENUE** | **$ 194** | **$ 110** | **$ 300** | **$ 110** | **$ -** | **$ 110** |
| **NET COUNTY COST** | **$ (194)** | **$ 694** | **$ 715** | **$ 679** | **$ -** | **$ 679** |

| 305 - OPEB Fund<br>15 - County Administrative Office<br>3891 - P.A.R.S. | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End<br>Projections<br>FY2026 | CEO<br>Recommended<br>Budget<br>FY2027 | Change from<br>Recommended<br>FY2027 | Proposed for<br>Adoption<br>FY2027 |
|---|---|---|---|---|---|---|
| Services & Supplies | | | | | | |
| 619.178 - Banks and Treasurer Charges | 17,177 | 25,000 | 25,000 | 20,000 | - | 20,000 |
| Total Services & Supplies | 17,177 | 25,000 | 25,000 | 20,000 | - | 20,000 |
| | | | | | | |
| Use of Money & Property | | | | | | |
| 541.001 - Interest | 462,543 | 25,000 | 25,000 | 20,000 | - | 20,000 |
| 541.003 - Increase in FMV | (80,560) | - | - | - | - | - |
| Total Use of Money & Property | 381,983 | 25,000 | 25,000 | 20,000 | - | 20,000 |
| | | | | | | |
| Other Revenue | | | | | | |
| 570.002 - Miscellaneous Revenue | 238,374 | - | - | - | - | - |
| Total Other Revenue | 238,374 | - | - | - | - | - |
| | | | | | | |
| **TOTAL EXPENSE** | **17,177** | **25,000** | **25,000** | **20,000** | **-** | **20,000** |
| **TOTAL REVENUE** | **620,357** | **25,000** | **25,000** | **20,000** | **-** | **20,000** |
| **NET COUNTY COST** | **(603,180)** | **-** | **-** | **-** | **-** | **-** |

| **Fund 370 - General Debt Service**<br>**Department 15 - County Administrative Office**<br>**Division 1330 - Behavioral Health Facility COP** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Services & Supplies | | | | | | |
| 619.178 - Banks and Treasurer Charges | 1,227 | 2,500 | 2,500 | 2,500 | - | 2,500 |
| Total Services & Supplies | $ 1,227 | $ 2,500 | $ 2,500 | $ 2,500 | $ - | $ 2,500 |
| Other Charges | | | | | | |
| 647.801 - Debt Service Principal | 225,000 | 235,000 | 440,000 | 235,000 | - | 235,000 |
| 647.802 - Debt Service Interest | 282,413 | 270,913 | 270,913 | 270,913 | - | 270,913 |
| Total Other Charges | $ 507,413 | $ 505,913 | $ 710,913 | $ 505,913 | $ - | $ 505,913 |
| Use of Money and Property | | | | | | |
| 541.001 - Interest | 17,032 | 18,560 | 18,560 | 18,560 | - | 18,560 |
| Total Use of Money and Property | $ 17,032 | $ 18,560 | $ 18,560 | $ 18,560 | $ - | $ 18,560 |
| Transfer In | | | | | | |
| 590.001 - Interfund Transfers In | - | - | 506,000 | - | - | - |
| 590.888 - Transfers In BC | 1,227 | 506,000 | - | 506,000 | - | 506,000 |
| Total Transfer In | $ 1,227 | $ 506,000 | $ 506,000 | $ 506,000 | $ - | $ 506,000 |
| **TOTAL EXPENSE** | **$ 508,640** | **$ 508,413** | **$ 713,413** | **$ 508,413** | **$ -** | **$ 508,413** |
| **TOTAL REVENUE** | **$ 18,259** | **$ 524,560** | **$ 524,560** | **$ 524,560** | **$ -** | **$ 524,560** |
| **NET COUNTY COST** | **$ 490,381** | **$ (16,147)** | **$ 188,853** | **$ (16,147)** | **$ -** | **$ (16,147)** |

| **Fund 411 - Realignment Fund**<br>**Department 15 - County Administrative Office**<br>**Division 4040 - Local Community Corrections** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Services & Supplies | | | | | | |
| 619.130 - Clothing and Safety | 11,454 | 6,000 | 6,000 | 6,000 | - | 6,000 |
| 619.132 - Communications | 1,246 | 2,000 | 2,000 | 2,000 | - | 2,000 |
| 619.134 - Software License | 5,708 | 25,000 | 25,000 | - | 38,533 | 38,533 |
| 619.136 - Software Support | - | 55,000 | 55,000 | 5,000 | - | 5,000 |
| 619.142 - Computer Hardware | - | 10,000 | 5,000 | 5,000 | - | 5,000 |
| 619.174 - Office Supplies | - | 500 | 500 | 250 | - | 250 |
| 619.184 - Rent-Equipment | (13,511) | - | - | - | - | - |
| 619.185 - Lease/Rent-Vehicles | 16,225 | 20,000 | 20,000 | 19,367 | 13,610 | 32,977 |
| 619.194 - Training | 1,687 | 7,000 | 5,000 | 5,000 | 1,000 | 6,000 |
| 619.196 - Lodging | 3,846 | 5,000 | 2,000 | 6,000 | - | 6,000 |
| 619.198 - Meals | 1,985 | 4,500 | 1,000 | 3,000 | - | 3,000 |
| 619.206 - Travel - Other | 365 | - | - | - | - | - |
| 619.250 - Special Dept - Contracts | 262,159 | 2,047,805 | 2,047,805 | 234,240 | - | 234,240 |
| 619.252 - Special Dept - Materials | - | 26,807 | 5,000 | 500 | - | 500 |
| Total Services & Supplies | $ 291,164 | $ 2,209,612 | $ 2,174,305 | $ 286,357 | $ 53,143 | $ 339,500 |
| Other Charges | | | | | | |
| 630.101 - Community Programs | - | 918,000 | 718,000 | 418,370 | (13,758) | 404,612 |
| 647.801 - Debt Service Principal | 13,348 | - | - | - | - | - |
| 647.802 - Debt Service Interest | 163 | - | - | - | - | - |
| 649.101 - Cost Plan | 6,543 | 1,529 | 1,529 | 1,529 | 11,293 | 12,822 |
| Total Other Charges | $ 20,054 | $ 919,529 | $ 719,529 | $ 419,899 | $ (2,465) | $ 417,434 |
| Fixed Assets | | | | | | |
| 650.301 - Automobiles, Trucks, Vans | 63,595 | - | - | - | - | - |
| Total Fixed Assets | $ 63,595 | $ - | $ - | $ - | $ - | $ - |
| Transfer Out | | | | | | |

| Fund 411 - Realignment Fund<br>Department 15 - County Administrative Office<br>Division 4040 - Local Community Corrections | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| 670.000 - Other Funds | 3,885,400 | 3,858,874 | 3,393,874 | 2,938,189 | 681,086 | 3,619,275 |
| Total Transfer Out | $ 3,885,400 | $ 3,858,874 | $ 3,393,874 | $ 2,938,189 | $ 681,086 | $ 3,619,275 |
| | | | | | | |
| Use of Money and Property | | | | | | |
| 541.001 - Interest | 535,599 | 465,999 | 465,999 | 485,000 | - | 485,000 |
| Total Use of Money and Property | $ 535,599 | $ 465,999 | $ 465,999 | $ 485,000 | $ - | $ 485,000 |
| | | | | | | |
| State | | | | | | |
| 550.208 - AB109 Realignment | 3,101,986 | 2,940,679 | 2,940,679 | 2,960,386 | 128,327 | 3,088,713 |
| Total State | $ 3,101,986 | $ 2,940,679 | $ 2,940,679 | $ 2,960,386 | $ 128,327 | $ 3,088,713 |
| | | | | | | |
| Grant Revenue | | | | | | |
| 551.101 - State Aid-Grants | - | - | - | 238,189 | (238,189) | - |
| Total Grant Revenue | $ - | $ - | $ - | $ 238,189 | $ (238,189) | $ - |
| | | | | | | |
| **TOTAL EXPENSE** | **$ 4,260,213** | **$ 6,988,015** | **$ 6,287,708** | **$ 3,644,445** | **$ 731,764** | **$ 4,376,209** |
| **TOTAL REVENUE** | **$ 3,637,585** | **$ 3,406,678** | **$ 3,406,678** | **$ 3,683,575** | **$ (109,862)** | **$ 3,573,713** |
| **NET COUNTY COST** | **$ 622,628** | **$ 3,581,337** | **$ 2,881,030** | **$ (39,130)** | **$ 841,626** | **$ 802,496** |

| Fund 411 - Realignment Fund<br>Department 15 - County Administrative Office<br>Division 4041 - Juvenile Justice Account | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Services & Supplies | | | | | | |
| 619.250 - Special Dept - Contracts | - | - | - | 150,000 | - | 150,000 |
| Total Services & Supplies | $ - | $ - | $ - | $ 150,000 | $ - | $ 150,000 |
| Transfer Out | | | | | | |
| 670.000 - Other Funds | 188,576 | 217,524 | - | 70,000 | 328,000 | 398,000 |
| Total Transfer Out | $ 188,576 | $ 217,524 | $ - | $ 70,000 | $ 328,000 | $ 398,000 |
| State | | | | | | |
| 550.201 - Realignment | 320,626 | 283,211 | - | 334,064 | - | 334,064 |
| Total State | $ 320,626 | $ 283,211 | $ - | $ 334,064 | $ - | $ 334,064 |
| **TOTAL EXPENSE** | **$ 188,576** | **$ 217,524** | **$ -** | **$ 220,000** | **$ 328,000** | **$ 548,000** |
| **TOTAL REVENUE** | **$ 320,626** | **$ 283,211** | **$ -** | **$ 334,064** | **$ -** | **$ 334,064** |
| **NET COUNTY COST** | **$ (132,050)** | **$ (65,687)** | **$ -** | **$ (114,064)** | **$ 328,000** | **$ 213,936** |

| Fund 411 - Realignment Fund<br>Department 15 - County Administrative Office<br>Division 4045 - District Atty & Public Defend | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Transfer Out | | | | | | |
| 670.000 - Other Funds | 108,918 | - | - | - | 542,424 | 542,424 |
| Total Transfer Out | $ 108,918 | $ - | $ - | $ - | $ 542,424 | $ 542,424 |
| Use of Money and Property | | | | | | |
| 541.001 - Interest | 3,292 | - | - | - | - | - |
| Total Use of Money and Property | $ 3,292 | $ - | $ - | $ - | $ - | $ - |
| State | | | | | | |
| 550.208 - AB109 Realignment | 123,778 | - | - | - | 125,236 | 125,236 |
| Total State | $ 123,778 | $ - | $ - | $ - | $ 125,236 | $ 125,236 |
| **TOTAL EXPENSE** | **$ 108,918** | **$ -** | **$ -** | **$ -** | **$ 542,424** | **$ 542,424** |
| **TOTAL REVENUE** | **$ 127,070** | **$ -** | **$ -** | **$ -** | **$ 125,236** | **$ 125,236** |
| **NET COUNTY COST** | **$ (18,152)** | **$ -** | **$ -** | **$ -** | **$ 417,188** | **$ 417,188** |

# Agricultural Commissioner

# Agricultural Commissioner

*Department 60*

| Fund 101 - General Fund<br>Department 60 - Agricultural Commissioner<br>Division 1250 - Agricultural Commissioner | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 1,509,856** | **$ 1,476,839** | **$ 1,582,566** | **$ 1,620,064** | **$ -** | **$ 1,620,064** |
| **TOTAL REVENUE** | **$ 1,002,472** | **$ 1,023,900** | **$ 986,536** | **$ 917,700** | **$ -** | **$ 917,700** |
| **NET COUNTY COST** | **$ 507,384** | **$ 452,939** | **$ 596,030** | **$ 702,364** | **$ -** | **$ 702,364** |

# Mosquito Abatement (Fund 261)

*Department 60 – Agricultural Commissioner*

| Fund 261 - Mosquito Abatement Fund<br>Department 60 - Agricultural Commissioner<br>Division 3050 - Mosquito Abatement | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 306,794** | **$ 442,852** | **$ 271,232** | **$ 349,279** | **$ -** | **$ 349,279** |
| **TOTAL REVENUE** | **$ 257,880** | **$ 353,384** | **$ 249,166** | **$ 362,690** | **$ -** | **$ 362,690** |
| **NET COUNTY COST** | **$ 48,914** | **$ 89,468** | **$ 22,066** | **$ (13,411)** | **$ -** | **$ (13,411)** |

| **Fund 101 - General Fund**<br>**Department 60 - Agricultural Commissioner**<br>**Division 1250 - Agricultural Commissioner** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 552,358 | 638,648 | 705,046 | 684,761 | - | 684,761 |
| 610.102 - Bilingual | 3,912 | 6,000 | 2,025 | 4,500 | - | 4,500 |
| 610.111 - Miscellaneous Pay Categories | 11,506 | 10,000 | - | - | - | - |
| 610.112 - Longevity Pay | 10,839 | 9,207 | 4,278 | 6,370 | - | 6,370 |
| 610.115 - Admin Comp Paid-Out | 4,438 | 5,000 | 5,290 | 2,192 | - | 2,192 |
| 610.119 - Years of Service | 330 | - | - | - | - | - |
| 610.201 - Temporary | 167,035 | 137,200 | 140,000 | 168,000 | - | 168,000 |
| 610.301 - Overtime | 6,720 | 5,000 | 8,000 | 6,500 | - | 6,500 |
| 610.401 - Social Security Taxes | 46,115 | 49,849 | 43,713 | 42,455 | - | 42,455 |
| 610.402 - Medicare Taxes | 10,785 | 11,805 | 10,223 | 9,929 | - | 9,929 |
| 610.501 - Medical Insurance | 66,419 | 63,744 | 75,150 | 80,370 | - | 80,370 |
| 610.502 - Dental Insurance | 2,091 | 2,160 | 3,041 | 2,956 | - | 2,956 |
| 610.503 - Life Insurance | 340 | 389 | 524 | 456 | - | 456 |
| 610.505 - In-Lieu of Medical Insurance | 3,600 | 3,600 | - | 1,800 | - | 1,800 |
| 610.507 - MES Vision | 399 | 390 | 614 | 534 | - | 534 |
| 610.601 - Unemployment Costs | 13,288 | 20,000 | 19,000 | 19,000 | - | 19,000 |
| 610.603 - Workers' Compensation Insurance | 8,818 | 10,759 | 12,967 | 11,200 | - | 11,200 |
| 610.701 - Public Service Retirement | 135,165 | 217,807 | 173,138 | 182,756 | - | 182,756 |
| 610.801 - OPEB Costs | - | - | - | 19,924 | - | 19,924 |
| 610.901 - Salary Savings | - | - | (68,602) | - | - | - |
| 610.905 - Force Labor | - | (100,000) | 68,602 | - | - | - |
| Total Salaries & Benefits | $ 1,044,158 | $ 1,091,558 | $ 1,203,009 | $ 1,243,703 | $ - | $ 1,243,703 |
| Services & Supplies | | | | | | |
| 619.122 - Agricultural | 18,764 | 24,684 | 22,500 | 27,500 | - | 27,500 |
| 619.130 - Clothing and Safety | - | 600 | - | 600 | - | 600 |
| 619.132 - Communications | 5,697 | 7,500 | 6,000 | 6,500 | - | 6,500 |

| Fund 101 - General Fund<br>Department 60 - Agricultural Commissioner<br>Division 1250 - Agricultural Commissioner | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| 619.134 - Software License | 9,600 | 600 | 9,600 | 600 | - | 600 |
| 619.142 - Computer Hardware | - | 3,000 | 6,000 | 1,500 | - | 1,500 |
| 619.152 - Maintenance of Equipment | 243 | 1,000 | 400 | 1,000 | - | 1,000 |
| 619.156 - Maintenance Repairs-Automobiles | 10,429 | 12,000 | 7,000 | 10,000 | - | 10,000 |
| 619.166 - Membership Dues | 3,242 | 3,750 | 3,534 | 2,000 | - | 2,000 |
| 619.172 - Postage and Delivery | 1,024 | 1,750 | 1,250 | 1,250 | - | 1,250 |
| 619.174 - Office Supplies | 6,334 | 8,200 | 6,200 | 6,200 | - | 6,200 |
| 619.176 - Special Project Supplies | - | 600 | 600 | - | - | - |
| 619.178 - Banks and Treasurer Charges | 41 | 100 | 50 | 100 | - | 100 |
| 619.180 - Public and Legal Notices | - | 750 | - | - | - | - |
| 619.184 - Rent-Equipment | 2,260 | 4,500 | 2,144 | 3,000 | - | 3,000 |
| 619.190 - Small Tools | 163 | 1,200 | 200 | 1,000 | - | 1,000 |
| 619.194 - Training | 700 | 600 | 750 | 600 | - | 600 |
| 619.196 - Lodging | 2,637 | 1,300 | 2,600 | 1,300 | - | 1,300 |
| 619.198 - Meals | 436 | 600 | 500 | 600 | - | 600 |
| 619.200 - Transportation | 8 | 800 | 50 | 300 | - | 300 |
| 619.202 - Gas and Oil | 854 | 1,000 | 1,000 | 1,000 | - | 1,000 |
| 619.206 - Travel - Other | 664 | 500 | 800 | 500 | - | 500 |
| 619.222 - Other Consultants | - | 750 | - | - | - | - |
| 619.224 - Outside Labor | - | - | 200 | - | - | - |
| Total Services & Supplies | $ 63,096 | $ 75,784 | $ 71,378 | $ 65,550 | $ - | $ 65,550 |
| | | | | | | |
| Other Charges | | | | | | |
| 643.601 - Interfund Charges | 12,716 | 14,316 | 13,000 | 13,000 | - | 13,000 |
| 645.704 - Retiree Medical Insurance | 15,435 | 17,294 | 17,292 | 19,924 | - | 19,924 |
| 647.801 - Debt Service Principal | 2,374 | - | - | - | - | - |
| 647.802 - Debt Service Interest | 386 | - | - | - | - | - |
| 649.101 - Cost Plan | 241,363 | 277,887 | 277,887 | 277,887 | - | 277,887 |
| Total Other Charges | $ 272,274 | $ 309,497 | $ 308,179 | $ 310,811 | $ - | $ 310,811 |

| Fund 101 - General Fund<br>Department 60 - Agricultural Commissioner<br>Division 1250 - Agricultural Commissioner | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Fixed Assets | | | | | | |
| 650.301 - Automobiles, Trucks, Vans | 32,580 | - | - | - | - | - |
| 650.310 - Capital Lease | 12,748 | - | - | - | - | - |
| Total Fixed Assets | $ 45,328 | $ - | $ - | $ - | $ - | $ - |
| Transfer Out | | | | | | |
| 670.000 - Other Funds | 85,000 | - | - | - | - | - |
| Total Transfer Out | $ 85,000 | $ - | $ - | $ - | $ - | $ - |
| Licenses, Permits and Franchises | | | | | | |
| 521.607 - Pest Use Enforcement | 8,918 | 8,500 | 7,500 | 9,000 | - | 9,000 |
| 521.609 - Weights and Measures | 66,379 | 66,500 | 70,000 | 67,000 | - | 67,000 |
| Total Licenses, Permits and Franchises | $ 75,297 | $ 75,000 | $ 77,500 | $ 76,000 | $ - | $ 76,000 |
| Fines, Forfeitures and Penalties | | | | | | |
| 531.506 - AG | 4,550 | 1,600 | 2,700 | 4,000 | - | 4,000 |
| 531.702 - Weights and Measures | - | 400 | - | - | - | - |
| Total Fines, Forfeitures and Penalties | $ 4,550 | $ 2,000 | $ 2,700 | $ 4,000 | $ - | $ 4,000 |
| State | | | | | | |
| 550.501 - State Aid Agric AG Comm Salaries | - | 3,300 | - | - | - | - |
| 550.502 - Agric-State Device Fee | - | 300 | - | - | - | - |
| 550.503 - Agric Nursery Inspection | - | 500 | 500 | 500 | - | 500 |
| 550.504 - Pesticides Mill Fee | 336,485 | 325,000 | 344,084 | 350,000 | - | 350,000 |
| 550.505 - Agric Seed Inspection | 4,818 | 7,500 | 4,800 | 6,000 | - | 6,000 |
| 550.506 - Agric Weights and Measures | 3,060 | 2,000 | 1,600 | 3,000 | - | 3,000 |
| 550.507 - Agriculture, Other | 5,347 | - | 1,000 | - | - | - |
| 550.508 - Pest Detection | 90,974 | 44,000 | 44,000 | 22,000 | - | 22,000 |

| Fund 101 - General Fund<br>Department 60 - Agricultural Commissioner<br>Division 1250 - Agricultural Commissioner | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| 550.509 - Reimbursement-Device Repair | - | 300 | - | 300 | - | 300 |
| 550.510 - Pesticide Enforcement | 13,961 | 2,000 | 13,000 | 15,000 | - | 15,000 |
| 550.511 - Unclaimed Gas Tax | 117,944 | 100,000 | 185,717 | 180,000 | - | 180,000 |
| 550.513 - Weed Management | 24,597 | 20,000 | 20,000 | - | - | - |
| 550.515 - Asian Citrus Psyllid | 18,380 | - | - | - | - | - |
| 550.516 - Glassy-winged Sharpshooter | 13,458 | 20,000 | 14,000 | 5,000 | - | 5,000 |
| 550.517 - European Grape Vine Moth | 31,692 | 22,000 | 22,000 | - | - | - |
| Total State | $ 660,716 | $ 546,900 | $ 650,701 | $ 581,800 | $ - | $ 581,800 |
| | | | | | | |
| Federal | | | | | | |
| 555.502 - Grazing Fees | 5,965 | 4,000 | 4,000 | 5,000 | - | 5,000 |
| Total Federal | $ 5,965 | $ 4,000 | $ 4,000 | $ 5,000 | $ - | $ 5,000 |
| | | | | | | |
| Charges for Services | | | | | | |
| 562.001 - Agricultural Services - Quaranti | 210,481 | 260,000 | 210,000 | 210,000 | - | 210,000 |
| 562.002 - Agriculutral Services-Fruits&Veg | - | 500 | - | 500 | - | 500 |
| 562.003 - Agricultural Serv-Organic Crops | 3,400 | 2,500 | 3,400 | 3,400 | - | 3,400 |
| 562.004 - Ag Services - Cert Producer | 8,390 | 8,000 | 6,500 | 8,000 | - | 8,000 |
| 562.005 - Ag Services - Lettuce | 14,447 | 20,000 | 16,500 | 14,000 | - | 14,000 |
| Total Charges for Services | $ 236,718 | $ 291,000 | $ 236,400 | $ 235,900 | $ - | $ 235,900 |
| | | | | | | |
| Other Revenue | | | | | | |
| 570.001 - Other Sales | 6,208 | 40,000 | 15,000 | 15,000 | - | 15,000 |
| 570.002 - Miscellaneous Revenue | 270 | - | 235 | - | - | - |
| Total Other Revenue | $ 6,478 | $ 40,000 | $ 15,235 | $ 15,000 | $ - | $ 15,000 |
| | | | | | | |
| Other Financing | | | | | | |
| 575.100 - Capital Lease Financing | 12,748 | - | - | - | - | - |
| Total Other Financing | $ 12,748 | $ - | $ - | $ - | $ - | $ - |

| **Fund 101 - General Fund**<br>**Department 60 - Agricultural Commissioner**<br>**Division 1250 - Agricultural Commissioner** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Interdepartmental Charges | | | | | | |
| 580.002 - Administration Charges | - | 65,000 | - | - | - | - |
| Total Interdepartmental Charges | $ - | $ 65,000 | $ - | $ - | $ - | $ - |
| **TOTAL EXPENSE** | **$ 1,509,856** | **$ 1,476,839** | **$ 1,582,566** | **$ 1,620,064** | **$ -** | **$ 1,620,064** |
| **TOTAL REVENUE** | **$ 1,002,472** | **$ 1,023,900** | **$ 986,536** | **$ 917,700** | **$ -** | **$ 917,700** |
| **NET COUNTY COST** | **$ 507,384** | **$ 452,939** | **$ 596,030** | **$ 702,364** | **$ -** | **$ 702,364** |

| **Fund 261 - Mosquito Abatement Fund**<br>**Department 60 - Agricultural Commissioner**<br>**Division 3050 - Mosquito Abatement** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 152,188 | 189,225 | 129,484 | 79,141 | - | 79,141 |
| 610.102 - Bilingual | 1,454 | - | 975 | - | - | - |
| 610.111 - Miscellaneous Pay Categories | 2,876 | - | - | - | - | - |
| 610.112 - Longevity Pay | 718 | - | 1,226 | 1,716 | - | 1,716 |
| 610.115 - Admin Comp Paid-Out | 562 | 726 | 1,443 | 660 | - | 660 |
| 610.118 - Bonus Pay | - | 2,400 | 2,325 | - | - | - |
| 610.119 - Years of Service | 20 | - | - | - | - | - |
| 610.201 - Temporary | 5,549 | 16,000 | - | 10,000 | - | 10,000 |
| 610.301 - Overtime | 1,046 | 1,100 | - | 1,100 | - | 1,100 |
| 610.401 - Social Security Taxes | 9,782 | 10,766 | 8,028 | 4,907 | - | 4,907 |
| 610.402 - Medicare Taxes | 2,274 | 2,518 | 1,878 | 1,148 | - | 1,148 |
| 610.501 - Medical Insurance | 26,341 | 10,836 | 12,630 | 11,850 | - | 11,850 |
| 610.502 - Dental Insurance | 687 | 720 | 558 | 284 | - | 284 |
| 610.503 - Life Insurance | 103 | 111 | 86 | 44 | - | 44 |
| 610.505 - In-Lieu of Medical Insurance | - | - | - | - | - | - |
| 610.507 - MES Vision | 123 | 130 | 101 | 51 | - | 51 |
| 610.701 - Public Service Retirement | 35,925 | 46,250 | 31,936 | 21,438 | - | 21,438 |
| 610.905 - Force Labor | - | 65,000 | - | 65,000 | - | 65,000 |
| Total Salaries & Benefits | $ 239,648 | $ 345,782 | $ 190,670 | $ 197,339 | $ - | $ 197,339 |
| Services & Supplies | | | | | | |
| 619.122 - Agricultural | 30,957 | 43,202 | 26,600 | 41,200 | - | 41,200 |
| 619.130 - Clothing and Safety | 360 | 800 | 800 | 1,200 | - | 1,200 |
| 619.152 - Maintenance of Equipment | - | 1,200 | 1,200 | 6,500 | - | 6,500 |
| 619.154 - Maintenance of Eqpmnt-Gas, Oil | - | - | 3,200 | - | - | - |
| 619.156 - Maintenance Repairs-Automobiles | 910 | 5,500 | 1,200 | 6,000 | - | 6,000 |
| 619.164 - Medical/Dental/Lab Supplies | 1,991 | 2,200 | 2,200 | 2,200 | - | 2,200 |

| Fund 261 - Mosquito Abatement Fund<br>Department 60 - Agricultural Commissioner<br>Division 3050 - Mosquito Abatement | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| 619.166 - Membership Dues | 3,572 | 3,500 | 3,000 | 3,500 | - | 3,500 |
| 619.172 - Postage and Delivery | 647 | 1,000 | 1,000 | 1,500 | - | 1,500 |
| 619.174 - Office Supplies | - | - | 1,000 | 500 | - | 500 |
| 619.180 - Public and Legal Notices | 489 | 750 | - | 750 | - | 750 |
| 619.184 - Rent-Equipment | - | - | 600 | 1,600 | - | 1,600 |
| 619.190 - Small Tools | - | - | 800 | 800 | - | 800 |
| 619.194 - Training | 800 | (2,110) | 1,800 | 2,000 | - | 2,000 |
| 619.196 - Lodging | 1,088 | 1,200 | 400 | 400 | - | 400 |
| 619.198 - Meals | 241 | - | 400 | 400 | - | 400 |
| 619.200 - Transportation | - | 600 | 600 | 600 | - | 600 |
| 619.202 - Gas and Oil | - | (592) | - | - | - | - |
| 619.206 - Travel - Other | - | - | 200 | 200 | - | 200 |
| 619.222 - Other Consultants | 10,624 | 14,000 | 11,000 | 14,000 | - | 14,000 |
| 619.250 - Special Dept - Contracts | - | 1,000 | 3,500 | 10,000 | - | 10,000 |
| 619.252 - Special Dept - Materials | 535 | 2,000 | 2,000 | 2,000 | - | 2,000 |
| Total Services & Supplies | $ 52,214 | $ 74,250 | $ 61,500 | $ 95,350 | $ - | $ 95,350 |
| | | | | | | |
| Other Charges | | | | | | |
| 640.520 - Property Tax Admin Fee | 6,185 | 6,425 | 5,000 | 6,500 | - | 6,500 |
| 643.601 - Interfund Charges | 2,731 | 4,575 | - | 5,000 | - | 5,000 |
| 645.701 - General Liability Insurance | - | 5,000 | 5,000 | 5,000 | - | 5,000 |
| 649.101 - Cost Plan | 6,016 | 6,820 | 9,062 | 10,900 | - | 10,900 |
| Total Other Charges | $ 14,932 | $ 22,820 | $ 19,062 | $ 27,400 | $ - | $ 27,400 |
| | | | | | | |
| Fixed Assets | | | | | | |
| 650.301 - Automobiles, Trucks, Vans | - | - | - | 29,190 | - | 29,190 |
| Total Fixed Assets | $ - | $ - | $ - | $ 29,190 | $ - | $ 29,190 |
| | | | | | | |
| Property Tax | | | | | | |

| Fund 261 - Mosquito Abatement Fund<br>Department 60 - Agricultural Commissioner<br>Division 3050 - Mosquito Abatement | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| 511.101 - Current Secured | 251,053 | 348,384 | 244,166 | 357,690 | - | 357,690 |
| Total Property Tax | $ 251,053 | $ 348,384 | $ 244,166 | $ 357,690 | $ - | $ 357,690 |
| Use of Money and Property | | | | | | |
| 541.001 - Interest | 6,835 | - | - | - | - | - |
| Total Use of Money and Property | $ 6,835 | $ - | $ - | $ - | $ - | $ - |
| Charges for Services | | | | | | |
| 561.000 - Benefit Assessment Charges | (8) | 5,000 | 5,000 | 5,000 | - | 5,000 |
| Total Charges for Services | $ (8) | $ 5,000 | $ 5,000 | $ 5,000 | $ - | $ 5,000 |
| **TOTAL EXPENSE** | **$ 306,794** | **$ 442,852** | **$ 271,232** | **$ 349,279** | **$ -** | **$ 349,279** |
| **TOTAL REVENUE** | **$ 257,880** | **$ 353,384** | **$ 249,166** | **$ 362,690** | **$ -** | **$ 362,690** |
| **NET COUNTY COST** | **$ 48,914** | **$ 89,468** | **$ 22,066** | **$ (13,411)** | **$ -** | **$ (13,411)** |

# Assessor

# Assessor

*Department 35*

| Fund 101 - General Fund<br>Department 35 - Assessor<br>Division 1170 - Assessor | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 3,288,669** | **$ 3,325,432** | **$ 3,326,144** | **$ 3,449,826** | **$ -** | **$ 3,449,826** |
| **TOTAL REVENUE** | **$ 961,581** | **$ 893,600** | **$ 838,200** | **$ 825,600** | **$ -** | **$ 825,600** |
| **NET COUNTY COST** | **$ 2,327,088** | **$ 2,431,832** | **$ 2,487,944** | **$ 2,624,226** | **$ -** | **$ 2,624,226** |

| Fund 101 - General Fund<br>Department 15 - County Administrative Office<br>Division 1075 - Geographical Information Systems | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 261,765** | **$ 298,815** | **$ 298,749** | **$ 297,529** | **$ -** | **$ 297,529** |
| **TOTAL REVENUE** | **$ 212,752** | **$ 108,046** | **$ 108,046** | **$ 108,046** | **$ -** | **$ 108,046** |
| **NET COUNTY COST** | **$ 49,013** | **$ 190,769** | **$ 190,703** | **$ 189,483** | **$ -** | **$ 189,483** |

| **Fund 101 - General Fund**<br>**Department 35 - Assessor**<br>**Division 1170 - Assessor** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 1,690,702 | 1,643,187 | 1,705,787 | 1,752,651 | - | 1,752,651 |
| 610.102 - Bilingual | 1,906 | 4,500 | 2,500 | 2,460 | - | 2,460 |
| 610.107 - Sick Paid-out | 12,157 | 13,000 | - | 51,500 | - | 51,500 |
| 610.108 - Vacation Paid-Out | 14,189 | 15,000 | - | 32,500 | - | 32,500 |
| 610.110 - Car Allowance | 25,663 | 28,920 | 31,257 | 30,247 | - | 30,247 |
| 610.111 - Miscellaneous Pay Categories | 2,176 | - | 500 | 17,200 | - | 17,200 |
| 610.112 - Longevity Pay | 34,667 | 31,391 | 33,052 | 43,266 | - | 43,266 |
| 610.115 - Admin Comp Paid-Out | 11,570 | 11,480 | 11,480 | 11,555 | - | 11,555 |
| 610.118 - Bonus Pay | - | 1,500 | 1,500 | - | - | - |
| 610.119 - Years of Service | 300 | - | - | - | - | - |
| 610.201 - Temporary | 142,039 | 129,000 | 112,000 | 83,600 | - | 83,600 |
| 610.301 - Overtime | 2,071 | - | - | - | - | - |
| 610.401 - Social Security Taxes | 109,874 | 114,848 | 99,446 | 107,741 | - | 107,741 |
| 610.402 - Medicare Taxes | 25,696 | 26,860 | 23,806 | 25,197 | - | 25,197 |
| 610.501 - Medical Insurance | 190,201 | 199,080 | 214,200 | 180,900 | - | 180,900 |
| 610.502 - Dental Insurance | 5,432 | 5,760 | 7,200 | 5,400 | - | 5,400 |
| 610.503 - Life Insurance | 1,004 | 1,110 | 1,111 | 999 | - | 999 |
| 610.504 - Accident, Disability, Dismem | 18 | 18 | - | 18 | - | 18 |
| 610.505 - In-Lieu of Medical Insurance | 11,008 | 10,800 | 10,800 | 9,000 | - | 9,000 |
| 610.507 - MES Vision | 1,206 | 1,300 | 1,300 | 1,170 | - | 1,170 |
| 610.603 - Workers' Compensation Insurance | 17,635 | 21,518 | 21,518 | 22,215 | - | 22,215 |
| 610.701 - Public Service Retirement | 352,910 | 420,104 | 404,131 | 402,491 | - | 402,491 |
| 610.801 - OPEB Costs | - | - | - | 39,847 | - | 39,847 |
| Total Salaries & Benefits | $ 2,652,424 | $ 2,679,376 | $ 2,681,588 | $ 2,819,957 | $ - | $ 2,819,957 |
| Services & Supplies | | | | | | |
| 619.124 - Books | 179 | 500 | 500 | 500 | - | 500 |
| 619.126 - Magazines and Subscriptions | 3,792 | 5,500 | 4,000 | 4,000 | - | 4,000 |

| Fund 101 - General Fund<br>Department 35 - Assessor<br>Division 1170 - Assessor | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| 619.128 - Non Book Media | 11,058 | 5,500 | 11,000 | 11,000 | - | 11,000 |
| 619.132 - Communications | 3,285 | 1,500 | 1,500 | 1,500 | - | 1,500 |
| 619.134 - Software License | 23,728 | 22,000 | 13,500 | 15,000 | - | 15,000 |
| 619.138 - Computer Maintenance | - | - | - | 2,500 | - | 2,500 |
| 619.140 - Computer Supplies | - | 3,000 | - | - | - | - |
| 619.142 - Computer Hardware | - | 2,500 | 2,500 | - | - | - |
| 619.152 - Maintenance of Equipment | - | 2,500 | 2,500 | 1,500 | - | 1,500 |
| 619.158 - Maint of Buildings and Grounds | 2,550 | - | - | - | - | - |
| 619.166 - Membership Dues | 1,582 | 1,500 | 1,500 | 1,600 | - | 1,600 |
| 619.168 - Office Furniture Under $5,000 | 3,260 | - | - | - | - | - |
| 619.172 - Postage and Delivery | 8,029 | 8,000 | 8,000 | 8,500 | - | 8,500 |
| 619.174 - Office Supplies | 7,114 | 13,000 | 10,000 | 9,500 | - | 9,500 |
| 619.176 - Special Project Supplies | 533 | - | - | - | - | - |
| 619.180 - Public and Legal Notices | 536 | - | - | - | - | - |
| 619.194 - Training | 4,495 | 4,000 | 4,000 | 4,000 | - | 4,000 |
| 619.196 - Lodging | 6,781 | 4,000 | 4,000 | 3,500 | - | 3,500 |
| 619.198 - Meals | 1,845 | 1,000 | 1,000 | 1,000 | - | 1,000 |
| 619.200 - Transportation | 4,226 | 2,500 | 1,500 | 2,500 | - | 2,500 |
| 619.250 - Special Dept - Contracts | 165,904 | 157,900 | 177,900 | 162,113 | - | 162,113 |
| 619.252 - Special Dept - Materials | 18 | - | - | - | - | - |
| Total Services & Supplies | $ 248,915 | $ 234,900 | $ 243,400 | $ 228,713 | $ - | $ 228,713 |
| | | | | | | |
| Other Charges | | | | | | |
| 645.704 - Retiree Medical Insurance | 30,869 | 34,588 | 34,588 | 34,588 | - | 34,588 |
| 647.801 - Debt Service Principal | 3,079 | - | - | - | - | - |
| 647.802 - Debt Service Interest | 248 | - | - | - | - | - |
| 649.101 - Cost Plan | 318,134 | 366,568 | 366,568 | 366,568 | - | 366,568 |
| Total Other Charges | $ 352,330 | $ 401,156 | $ 401,156 | $ 401,156 | $ - | $ 401,156 |
| | | | | | | |
| Transfer Out | | | | | | |

| **Fund 101 - General Fund**<br>**Department 35 - Assessor**<br>**Division 1170 - Assessor** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| 670.000 - Other Funds | 35,000 | 10,000 | - | - | - | - |
| Total Transfer Out | $ 35,000 | $ 10,000 | $ - | $ - | $ - | $ - |
| Property Tax | | | | | | |
| 511.801 - Property Tax LEOP Penalty | 118,848 | - | - | - | - | - |
| Total Property Tax | $ 118,848 | $ - | $ - | $ - | $ - | $ - |
| Grant Revenue | | | | | | |
| 551.101 - State Aid-Grants | - | 60,000 | - | - | - | - |
| Total Grant Revenue | $ - | $ 60,000 | $ - | $ - | $ - | $ - |
| Charges for Services | | | | | | |
| 561.001 - Tax Admin Fees-SB2557 | 594,869 | 550,000 | 594,600 | 585,000 | - | 585,000 |
| 561.002 - Supplemental Tax Admin Fees | 224,335 | 225,000 | 225,000 | 225,000 | - | 225,000 |
| 561.003 - Assess & Tax Collection Fees-LCA | 7,455 | 10,000 | 10,000 | 10,000 | - | 10,000 |
| 561.005 - Assess & Tax Collect Fees Admins | 175 | 100 | 100 | 100 | - | 100 |
| 564.505 - Property Tax System Access | 11,104 | 3,000 | 3,000 | - | - | - |
| Total Charges for Services | $ 837,938 | $ 788,100 | $ 832,700 | $ 820,100 | $ - | $ 820,100 |
| Other Revenue | | | | | | |
| 570.001 - Other Sales | 565 | 1,500 | 1,500 | 1,500 | - | 1,500 |
| 570.002 - Miscellaneous Revenue | 4,230 | 4,000 | 4,000 | 4,000 | - | 4,000 |
| Total Other Revenue | $ 4,795 | $ 5,500 | $ 5,500 | $ 5,500 | $ - | $ 5,500 |
| Interfund Charges | | | | | | |
| 576.012 - Transfers from Misc Trust | - | 40,000 | - | - | - | - |
| Total Interfund Charges | $ - | $ 40,000 | $ - | $ - | $ - | $ - |
| **TOTAL EXPENSE** | **$ 3,288,669** | **$ 3,325,432** | **$ 3,326,144** | **$ 3,449,826** | **$ -** | **$ 3,449,826** |

| Fund 101 - General Fund<br>Department 35 - Assessor<br>Division 1170 - Assessor | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL REVENUE** | **$ 961,581** | **$ 893,600** | **$ 838,200** | **$ 825,600** | **$ -** | **$ 825,600** |
| **NET COUNTY COST** | **$ 2,327,088** | **$ 2,431,832** | **$ 2,487,944** | **$ 2,624,226** | **$ -** | **$ 2,624,226** |

| Fund 101 - General Fund<br>Department 15 - County Administrative Office<br>Division 1075 - Geographical Information Systems | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 123,366 | 128,378 | 128,378 | 128,378 | - | 128,378 |
| 610.112 - Longevity Pay | 6,080 | 6,419 | 6,419 | 6,419 | - | 6,419 |
| 610.119 - Years of Service | 150 | - | - | - | - | - |
| 610.201 - Temporary | 30,295 | 40,066 | 40,066 | 40,066 | - | 40,066 |
| 610.401 - Social Security Taxes | 10,021 | 7,960 | 10,326 | 7,959 | - | 7,959 |
| 610.402 - Medicare Taxes | 2,344 | 1,862 | 2,415 | 1,861 | - | 1,861 |
| 610.502 - Dental Insurance | - | - | 360 | - | - | - |
| 610.503 - Life Insurance | 55 | 56 | 56 | 56 | - | 56 |
| 610.505 - In-Lieu of Medical Insurance | 1,800 | 1,800 | 1,800 | 1,800 | - | 1,800 |
| 610.507 - MES Vision | 65 | 65 | 66 | 65 | - | 65 |
| 610.603 - Workers' Compensation Insurance | 928 | 2,152 | 1,000 | 1,234 | - | 1,234 |
| 610.701 - Public Service Retirement | 37,975 | 33,700 | 41,585 | 35,699 | - | 35,699 |
| 610.801 - OPEB Costs | - | - | - | 2,214 | - | 2,214 |
| Total Salaries & Benefits | $ 213,079 | $ 222,458 | $ 232,471 | $ 225,751 | $ - | $ 225,751 |
| Services & Supplies | | | | | | |
| 619.132 - Communications | 782 | - | - | - | | - |
| 619.134 - Software License | 1,895 | 32,850 | 32,850 | 29,500 | - | 29,500 |
| 619.136 - Software Support | 6,497 | - | - | - | - | - |
| 619.142 - Computer Hardware | - | 700 | 500 | 700 | - | 700 |
| 619.174 - Office Supplies | 16 | 1,000 | 1,000 | 1,200 | - | 1,200 |
| 619.194 - Training | - | 500 | 500 | 1,500 | - | 1,500 |
| 619.196 - Lodging | - | 1,000 | 1,000 | 900 | - | 900 |
| 619.198 - Meals | 148 | 300 | 300 | 200 | - | 200 |
| 619.200 - Transportation | 296 | 900 | 700 | 400 | - | 400 |
| 619.206 - Travel - Other | 305 | - | - | - | - | - |
| 619.222 - Other Consultants | 24,895 | 20,000 | 20,000 | 20,000 | - | 20,000 |
| Total Services & Supplies | $ 34,834 | $ 57,250 | $ 56,850 | $ 54,400 | $ - | $ 54,400 |
| Other Charges | | | | | | |
| 645.704 - Retiree Medical Insurance | 1,625 | 3,459 | - | 1,730 | - | 1,730 |
| 647.801 - Debt Service Principal | 560 | - | - | - | - | - |

| Fund 101 - General Fund<br>Department 15 - County Administrative Office<br>Division 1075 - Geographical Information Systems | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| 647.802 - Debt Service Interest | 45 | - | - | - | - | - |
| 649.101 - Cost Plan | 11,622 | 15,648 | 9,428 | 15,648 | - | 15,648 |
| Total Other Charges | $ 13,852 | $ 19,107 | $ 9,428 | $ 17,378 | $ - | $ 17,378 |
| | | | | | | |
| Charges for Services | | | | | | |
| 560.203 - Contribution City of Hollister | 169,138 | 68,516 | 68,516 | 68,516 | - | 68,516 |
| 560.204 - Contribution City of SJB | 2,624 | 2,637 | 2,637 | 2,637 | - | 2,637 |
| 560.206 - Contribution COG | 5,248 | 5,270 | 5,270 | 5,270 | - | 5,270 |
| 560.207 - Contribution SBC Office of Educa | 7,873 | 7,906 | 7,906 | 7,906 | - | 7,906 |
| 560.208 - Contribution LAFCO | 6,875 | 2,635 | 2,635 | 2,635 | - | 2,635 |
| 560.210 - Contribution Sunnyslope Water District | 20,994 | 21,082 | 21,082 | 21,082 | - | 21,082 |
| Total Charges for Services | $ 212,752 | $ 108,046 | $ 108,046 | $ 108,046 | $ - | $ 108,046 |
| | | | | | | |
| **TOTAL EXPENSE** | **$ 261,765** | **$ 298,815** | **$ 298,749** | **$ 297,529** | **$ -** | **$ 297,529** |
| **TOTAL REVENUE** | **$ 212,752** | **$ 108,046** | **$ 108,046** | **$ 108,046** | **$ -** | **$ 108,046** |
| **NET COUNTY COST** | **$ 49,013** | **$ 190,769** | **$ 190,703** | **$ 189,483** | **$ -** | **$ 189,483** |

# Auditor-Controller

# Auditor-Controller

*Department 20*

| Fund 101 - General Fund<br>Department 20 - Auditor Controller<br>Division 1145 - Auditors Office | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 2,231,316** | **$ 2,073,418** | **$ 1,988,597** | **$ 2,048,762** | **$ -** | **$ 2,048,762** |
| **TOTAL REVENUE** | **$ 1,772,049** | **$ 1,809,785** | **$ 1,871,419** | **$ 1,871,000** | **$ -** | **$ 1,871,000** |
| **NET COUNTY COST** | **$ 459,267** | **$ 263,633** | **$ 117,178** | **$ 177,762** | **$ -** | **$ 177,762** |

# Risk Management (Fund 306)

*Department 20 – Auditor-Controller*

| 306 - Risk Management Fund<br>20 - Auditor Controller<br>3895 - Risk Management Admin Key | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **2,390,766** | **2,453,138** | **681,901** | **2,512,377** | **-** | **2,512,377** |
| **TOTAL REVENUE** | **1,314,376** | **1,734,700** | **1,326,991** | **1,734,700** | **-** | **1,734,700** |
| **NET COUNTY COST** | **1,076,390** | **718,438** | **(645,090)** | **777,677** | **-** | **777,677** |

| **Fund 101 - General Fund**<br>**Department 20 - Auditor Controller**<br>**Division 1145 - Auditors Office** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 1,294,562 | 1,314,393 | 1,137,567 | 1,152,397 | - | 1,152,397 |
| 610.108 - Vacation Paid-Out | - | - | 26,796 | - | - | - |
| 610.111 - Miscellaneous Pay Categories | 12,651 | 12,673 | 2,974 | - | - | - |
| 610.112 - Longevity Pay | 29,845 | 34,994 | 36,644 | 37,773 | - | 37,773 |
| 610.115 - Admin Comp Paid-Out | 12,727 | 12,728 | 7,864 | 7,853 | - | 7,853 |
| 610.119 - Years of Service | 550 | - | - | - | - | - |
| 610.301 - Overtime | 823 | - | - | - | - | - |
| 610.401 - Social Security Taxes | 77,487 | 81,493 | 70,782 | 71,449 | - | 71,449 |
| 610.402 - Medicare Taxes | 18,287 | 19,059 | 16,646 | 16,710 | - | 16,710 |
| 610.501 - Medical Insurance | 71,389 | 60,000 | 58,549 | 51,000 | - | 51,000 |
| 610.502 - Dental Insurance | 2,899 | 2,880 | 2,419 | 2,520 | - | 2,520 |
| 610.503 - Life Insurance | 647 | 666 | 610 | 611 | - | 611 |
| 610.504 - Accident, Disability, Dismem | 12 | - | 13 | - | - | - |
| 610.505 - In-Lieu of Medical Insurance | 10,835 | 10,800 | 10,600 | 10,800 | - | 10,800 |
| 610.507 - MES Vision | 776 | 780 | 701 | 715 | - | 715 |
| 610.603 - Workers' Compensation Insurance | 11,788 | 12,911 | 12,911 | - | - | - |
| 610.701 - Public Service Retirement | 256,694 | 288,163 | 222,398 | 243,684 | - | 243,684 |
| 610.901 - Salary Savings | (9,482) | (187,625) | (10,265) | - | - | - |
| Total Salaries & Benefits | $ 1,792,490 | $ 1,663,915 | $ 1,597,209 | $ 1,595,512 | $ - | $ 1,595,512 |
| Services & Supplies | | | | | | |
| 619.124 - Books | 199 | 250 | - | 250 | - | 250 |
| 619.126 - Magazines and Subscriptions | 527 | 1,000 | 1 | 1,000 | - | 1,000 |
| 619.132 - Communications | 5,027 | 5,000 | 3,993 | 5,000 | - | 5,000 |
| 619.134 - Software License | 7,900 | 83,000 | 81,235 | 86,000 | - | 86,000 |
| 619.136 - Software Support | 176,033 | 113,000 | 109,591 | 120,000 | - | 120,000 |
| 619.140 - Computer Supplies | 411 | - | - | - | - | - |
| 619.142 - Computer Hardware | 4,329 | - | - | - | - | - |
| 619.146 - Food | 152 | - | - | - | - | - |
| 619.152 - Maintenance of Equipment | 661 | 1,000 | 769 | 1,000 | - | 1,000 |
| 619.156 - Maintenance Repairs-Automobiles | 6 | (2,500) | - | - | - | - |
| 619.166 - Membership Dues | 3,483 | (1,000) | 2,060 | 2,500 | - | 2,500 |

| Fund 101 - General Fund<br>Department 20 - Auditor Controller<br>Division 1145 - Auditors Office | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| 619.168 - Office Furniture Under $5,000 | 6,149 | - | - | - | - | - |
| 619.172 - Postage and Delivery | 12,713 | 10,000 | 10,765 | 11,000 | - | 11,000 |
| 619.174 - Office Supplies | 16,236 | 12,000 | 12,027 | 13,000 | - | 13,000 |
| 619.178 - Banks and Treasurer Charges | 139 | - | 260 | - | - | - |
| 619.184 - Rent-Equipment | 987 | 4,000 | 3,752 | 4,000 | - | 4,000 |
| 619.194 - Training | 1,365 | 10,000 | 5,000 | 2,500 | - | 2,500 |
| 619.196 - Lodging | 4,971 | 500 | 500 | 2,000 | - | 2,000 |
| 619.198 - Meals | 1,228 | 500 | 1,000 | 500 | - | 500 |
| 619.200 - Transportation | 2,205 | 500 | 500 | - | - | - |
| 619.202 - Gas and Oil | 78 | - | - | 500 | - | 500 |
| 619.204 - Repairs | 245 | - | - | - | - | - |
| 619.206 - Travel - Other | 3,052 | - | - | - | - | - |
| 619.212 - Accounting | 139,274 | 120,000 | 113,160 | 124,000 | - | 124,000 |
| 619.222 - Other Consultants | 17,252 | 31,500 | 26,000 | 80,000 | - | 80,000 |
| 619.226 - Administrative Support | 10,652 | - | - | - | - | - |
| Total Services & Supplies | $ 415,274 | $ 388,750 | $ 370,613 | $ 453,250 | $ - | $ 453,250 |
| | | | | | | |
| Other Charges | | | | | | |
| 645.704 - Retiree Medical Insurance | 20,634 | 20,753 | 20,775 | - | - | - |
| 647.801 - Debt Service Principal | 2,606 | - | - | - | - | - |
| 647.802 - Debt Service Interest | 312 | - | - | - | - | - |
| Total Other Charges | $ 23,552 | $ 20,753 | $ 20,775 | $ - | $ - | $ - |
| | | | | | | |
| Charges for Services | | | | | | |
| 561.001 - Tax Admin Fees-SB2557 | 24,086 | 20,000 | 22,103 | 22,000 | - | 22,000 |
| 561.002 - Supplemental Tax Admin Fees | 2,395 | 5,000 | 2,400 | 2,500 | - | 2,500 |
| 561.007 - Tax Admin Fee Debt Srv .25% | 50,862 | 42,000 | 50,351 | 50,000 | - | 50,000 |
| 561.501 - Adminstration Charges | 35,767 | 35,000 | 35,000 | 35,000 | - | 35,000 |
| Total Charges for Services | $ 113,110 | $ 102,000 | $ 109,854 | $ 109,500 | $ - | $ 109,500 |
| | | | | | | |
| Other Revenue | | | | | | |
| 570.006 - Reimbursable | - | - | 71 | - | - | - |
| 570.013 - Cash Short/Over | 5 | - | - | - | - | - |
| Total Other Revenue | $ 5 | $ - | $ 71 | $ - | $ - | $ - |

| Fund 101 - General Fund<br>Department 20 - Auditor Controller<br>Division 1145 - Auditors Office | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Interdepartmental Charges | | | | | | |
| 580.001 - Cost Plan | 1,658,934 | 1,707,785 | 1,761,494 | 1,761,500 | - | 1,761,500 |
| Total Interdepartmental Charges | $ 1,658,934 | $ 1,707,785 | $ 1,761,494 | $ 1,761,500 | $ - | $ 1,761,500 |
| **TOTAL EXPENSE** | **$ 2,231,316** | **$ 2,073,418** | **$ 1,988,597** | **$ 2,048,762** | **$ -** | **$ 2,048,762** |
| **TOTAL REVENUE** | **$ 1,772,049** | **$ 1,809,785** | **$ 1,871,419** | **$ 1,871,000** | **$ -** | **$ 1,871,000** |
| **NET COUNTY COST** | **$ 459,267** | **$ 263,633** | **$ 117,178** | **$ 177,762** | **$ -** | **$ 177,762** |

| **306 - Risk Management Fund**<br>**20 - Auditor Controller**<br>**3895 - Risk Management Admin Key** | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.603 - Workers' Compensation Insurance | (1,904,315) | (2,349,437) | (1,493,218) | (2,379,019) | - | (2,379,019) |
| Total Salaries & Benefits | (1,904,315) | (2,349,437) | (1,493,218) | (2,379,019) | - | (2,379,019) |
| Other Charges | | | | | | |
| 645.701 - General Liability Insurance | 1,460,392 | 1,422,312 | - | 1,430,449 | - | 1,430,449 |
| 645.702 - Bond/Crime | 7,711 | 8,524 | 7,396 | 8,909 | - | 8,909 |
| 645.705 - Special Department Insurance | 39,160 | 135,694 | 122,472 | 226,333 | - | 226,333 |
| 645.706 - Workers' Comp Ins. | 1,889,329 | 2,349,437 | 1,493,218 | 2,379,019 | - | 2,379,019 |
| 645.707 - Property | 898,489 | 886,608 | 552,033 | 846,686 | - | 846,686 |
| Total Other Charges | 4,295,081 | 4,802,575 | 2,175,119 | 4,891,396 | - | 4,891,396 |
| Use of Money & Property | | | | | | |
| 543.002 - Insurance Dividends | - | 10,000 | 62,500 | 10,000 | - | 10,000 |
| Total Use of Money & Property | - | 10,000 | 62,500 | 10,000 | - | 10,000 |
| Interdepartmental Charges | | | | | | |
| 580.001 - Cost Plan | 1,314,376 | 1,724,700 | 1,264,491 | 1,724,700 | - | 1,724,700 |
| Total Interdepartmental Charges | 1,314,376 | 1,724,700 | 1,264,491 | 1,724,700 | - | 1,724,700 |
| **TOTAL EXPENSE** | **2,390,766** | **2,453,138** | **681,901** | **2,512,377** | **-** | **2,512,377** |
| **TOTAL REVENUE** | **1,314,376** | **1,734,700** | **1,326,991** | **1,734,700** | **-** | **1,734,700** |
| **NET COUNTY COST** | **1,076,390** | **718,438** | **(645,090)** | **777,677** | **-** | **777,677** |

# Behavioral Health

# Behavioral Health (Fund 228)

*Department 90 – Behavioral Health*

| **228 - Behavioral Health Fund**<br>**90 - Behavioral Health**<br>**2520 - Mental Health** | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **17,186,344** | **21,120,544** | **15,462,855** | **20,310,765** | **511,689** | **20,822,454** |
| **TOTAL REVENUE** | **15,324,420** | **21,120,544** | **17,303,665** | **20,821,024** | **-** | **20,821,024** |
| **NET COUNTY COST** | **1,861,924** | **-** | **(1,840,810)** | **(510,259)** | **511,689** | **1,430** |

# Behavioral Health – Substance Abuse (Fund 230)

*Department 90 – Behavioral Health*

| **230 - Substance Abuse Fund**<br>**90 - Behavioral Health**<br>**2540 - Substance Abuse** | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **4,052,110** | **6,001,155** | **4,877,024** | **6,328,542** | **179,444** | **6,507,986** |
| **TOTAL REVENUE** | **2,690,099** | **6,401,155** | **4,877,024** | **3,678,570** | **-** | **3,678,570** |
| **NET COUNTY COST** | **1,362,011** | **(400,000)** | **-** | **2,649,972** | **179,444** | **2,829,416** |

# Behavioral Health Trust (Fund 411)

*Department 90 – Behavioral Health*

| **Fund 441 - Behavioral Health Trust Fund**<br>**Department 90 - Behavioral Health**<br>**Division 4746 - Homeless Mentally Ill Outreach** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ -** | **$ 744,607** | **$ -** | **$ 751,289** | **$ -** | **$ 751,289** |
| **TOTAL REVENUE** | **$ 433** | **$ 744,607** | **$ -** | **$ 751,289** | **$ -** | **$ 751,289** |
| **NET COUNTY COST** | **$ (433)** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |

| 228 - Behavioral Health Fund<br>90 - Behavioral Health<br>2520 - Mental Health | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 4,965,621 | 6,400,833 | 4,611,000 | 5,837,258 | 362,404 | 6,199,662 |
| 610.102 - Bilingual | 23,646 | 21,888 | 16,128 | 25,236 | - | 25,236 |
| 610.105 - On Call | 23,345 | 26,230 | - | - | - | - |
| 610.108 - Vacation Paid-Out | 25,145 | 26,512 | - | - | - | - |
| 610.111 - Miscellaneous Pay Categories | 139,073 | 26,387 | 11,675 | 20,471 | - | 20,471 |
| 610.112 - Longevity Pay | 41,743 | 44,431 | 17,483 | 31,614 | - | 31,614 |
| 610.115 - Admin Comp Paid-Out | 18,801 | 42,416 | 30,221 | 36,830 | - | 36,830 |
| 610.119 - Years of Service | 1,330 | - | - | - | - | - |
| 610.201 - Temporary | 106,613 | 80,000 | - | - | - | - |
| 610.301 - Overtime | 56,050 | - | - | - | - | - |
| 610.401 - Social Security Taxes | 325,421 | 396,852 | 300,617 | 334,313 | 22,469 | 356,782 |
| 610.402 - Medicare Taxes | 76,519 | 92,813 | 74,911 | 84,640 | 5,255 | 89,895 |
| 610.501 - Medical Insurance | 446,873 | 758,958 | 381,874 | 502,470 | 27,180 | 529,650 |
| 610.502 - Dental Insurance | 16,320 | 20,952 | 14,844 | 17,964 | 1,080 | 19,044 |
| 610.503 - Life Insurance | 2,961 | 3,702 | 3,691 | 3,192 | 166 | 3,358 |
| 610.504 - Accident, Disability, Dismem | 6 | - | - | - | - | - |
| 610.505 - In-Lieu of Medical Insurance | 35,183 | 32,040 | - | 32,220 | - | 32,220 |
| 610.507 - MES Vision | 3,564 | 4,303 | 4,323 | 3,998 | 195 | 4,193 |
| 610.601 - Unemployment Costs | 16,333 | - | - | - | - | - |
| 610.603 - Workers' Compensation Insurance | 116,620 | 157,778 | 157,778 | 220,924 | - | 220,924 |
| 610.701 - Public Service Retirement | 1,162,969 | 1,650,583 | 1,162,136 | 1,521,653 | 92,940 | 1,614,593 |
| 610.905 - Force Labor | 119,766 | 303,720 | - | 40,000 | - | 40,000 |
| Total Salaries & Benefits | 7,723,902 | 10,090,398 | 6,786,681 | 8,712,783 | 511,689 | 9,224,472 |
| Services & Supplies | | | | | | |
| 619.124 - Books | 3,276 | 200 | - | 200 | - | 200 |
| 619.126 - Magazines and Subscriptions | - | 3,500 | - | 3,500 | - | 3,500 |
| 619.128 - Non Book Media | 1,890 | - | - | 9,500 | - | 9,500 |
| 619.132 - Communications | 54,858 | 32,000 | 32,000 | 32,000 | - | 32,000 |
| 619.134 - Software License | 194,302 | 100,800 | 800 | 273,300 | - | 273,300 |
| 619.136 - Software Support | 18,672 | 50,000 | 296,000 | 18,700 | - | 18,700 |

| 228 - Behavioral Health Fund<br>90 - Behavioral Health<br>2520 - Mental Health | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| 619.140 - Computer Supplies | 8,760 | 20,000 | 1,200 | 8,800 | - | 8,800 |
| 619.142 - Computer Hardware | 39,853 | 50,000 | - | 51,000 | - | 51,000 |
| 619.144 - Tech Support | 4,880 | - | - | 13,200 | - | 13,200 |
| 619.146 - Food | 7,867 | 5,500 | 4,500 | 5,500 | - | 5,500 |
| 619.148 - Household Expenses | 2,519 | 10,000 | 10,000 | 2,600 | - | 2,600 |
| 619.152 - Maintenance of Equipment | - | 1,000 | 1,000 | 1,000 | - | 1,000 |
| 619.156 - Maintenance Repairs-Automobiles | 3,237 | 5,000 | 3,000 | 3,300 | - | 3,300 |
| 619.158 - Maint of Buildings and Grounds | 29,519 | 26,500 | 26,500 | 26,500 | - | 26,500 |
| 619.162 - Janitorial | 6,994 | 37,777 | 6,700 | 9,500 | - | 9,500 |
| 619.164 - Medical/Dental/Lab Supplies | 6,928 | 5,000 | 2,500 | 5,000 | - | 5,000 |
| 619.166 - Membership Dues | 30,757 | 35,000 | 25,000 | 32,000 | - | 32,000 |
| 619.168 - Office Furniture Under $5,000 | 8,897 | 2,500 | 1,500 | 2,500 | - | 2,500 |
| 619.170 - Office Equipment Under $5,000 | - | 36,000 | 13,000 | 36,000 | - | 36,000 |
| 619.172 - Postage and Delivery | 1,206 | 5,400 | 5,400 | 1,300 | - | 1,300 |
| 619.174 - Office Supplies | 20,907 | 40,000 | 20,000 | 21,300 | - | 21,300 |
| 619.176 - Special Project Supplies | 11,605 | 6,000 | 3,000 | 6,000 | - | 6,000 |
| 619.178 - Banks and Treasurer Charges | 423 | 200 | 200 | 430 | - | 430 |
| 619.180 - Public and Legal Notices | 392 | 3,000 | 500 | 3,000 | - | 3,000 |
| 619.182 - Permits and Licenses | 288 | 2,500 | 1,500 | 2,500 | - | 2,500 |
| 619.184 - Rent-Equipment | 1,908 | 10,000 | 5,000 | 4,900 | - | 4,900 |
| 619.185 - Lease/Rent-Vehicles | 29,281 | 48,000 | 32,000 | 30,500 | - | 30,500 |
| 619.186 - Rent-Structures | 48,981 | 68,000 | 68,000 | 83,900 | - | 83,900 |
| 619.188 - Rent-Space | 1,507 | 1,500 | 1,500 | 1,500 | - | 1,500 |
| 619.194 - Training | 154,311 | 80,000 | 80,000 | 96,100 | - | 96,100 |
| 619.196 - Lodging | 2,904 | 7,000 | 3,700 | 7,000 | - | 7,000 |
| 619.198 - Meals | 600 | 2,000 | 600 | 600 | - | 600 |
| 619.200 - Transportation | 3,070 | 15,000 | 1,000 | 3,100 | - | 3,100 |
| 619.202 - Gas and Oil | 5,238 | 8,000 | 5,400 | 5,300 | - | 5,300 |
| 619.206 - Travel - Other | 117 | - | - | 120 | - | 120 |
| 619.208 - Tuition Reimbursement Program | 1,589 | - | - | 1,800 | - | 1,800 |
| 619.210 - Legal | 27,000 | 25,000 | - | 50,000 | - | 50,000 |
| 619.216 - Court Reporters | 89,517 | - | - | 89,600 | - | 89,600 |

| 228 - Behavioral Health Fund<br>90 - Behavioral Health<br>2520 - Mental Health | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| 619.218 - Physicians | 1,703,634 | 1,790,815 | 1,410,000 | 1,700,000 | - | 1,700,000 |
| 619.222 - Other Consultants | 70,460 | 240,000 | 211,000 | 211,000 | - | 211,000 |
| 619.224 - Outside Labor | 984,089 | 400,000 | 320,000 | 1,100,000 | - | 1,100,000 |
| 619.226 - Administrative Support | 184,450 | 298,773 | 400,000 | 152,700 | - | 152,700 |
| 619.250 - Special Dept - Contracts | 2,506,330 | 2,800,000 | 2,412,780 | 2,516,479 | - | 2,516,479 |
| 619.260 - SS Capital | - | 12,000 | - | 12,000 | - | 12,000 |
| 619.268 - Special Department Other | 9,015 | 122,180 | 10,000 | 8,300 | - | 8,300 |
| 619.280 - Marketing, Recruiting, Public Request | 98,776 | 15,000 | 15,000 | 99,000 | - | 99,000 |
| 619.284 - Special Departmental Expense 1 | 2,853 | 15,000 | 10,531 | 2,900 | - | 2,900 |
| 619.306 - Utilities | 63,165 | 68,000 | 68,000 | 68,000 | - | 68,000 |
| 619.400 - Late Charge/Penalty | 242 | - | - | 250 | - | 250 |
| Total Services & Supplies | 6,447,067 | 6,504,145 | 5,508,811 | 6,813,679 | - | 6,813,679 |
| Other Charges | | | | | | |
| 630.104 - Care/Support County | 450 | - | - | 500 | - | 500 |
| 630.115 - Rent Assistance | - | 350,000 | - | - | - | - |
| 630.116 - Care & Support Clnt Facil & Phys | 1,404,794 | 1,500,176 | 950,000 | 1,658,242 | - | 1,658,242 |
| 630.600 - Overpayment or Reversion Funds | 5,996 | - | - | - | - | - |
| 643.601 - Interfund Charges | 28,550 | 8,923 | – | 9,000 | - | 9,000 |
| 645.701 - General Liability Insurance | 24,899 | 25,924 | 12,855 | 31,097 | - | 31,097 |
| 645.704 - Retiree Medical Insurance | 102,193 | 138,697 | 49,580 | 142,786 | - | 142,786 |
| 647.801 - Debt Service Principal | 171,991 | - | - | - | - | - |
| 647.802 - Debt Service Interest | 9,032 | - | - | - | - | - |
| 649.101 - Cost Plan | 1,163,853 | 2,078,034 | 1,747,728 | 2,078,100 | - | 2,078,100 |
| Total Other Charges | 2,911,758 | 4,101,754 | 2,760,163 | 3,919,725 | - | 3,919,725 |
| Fixed Assets | | | | | | |
| 650.301 - Automobiles, Trucks, Vans | 38,190 | - | - | - | - | - |
| 650.302 - Equipment other than Computer | - | 15,820 | - | - | - | - |
| 650.304 - Furniture and Fixtures | 44,457 | - | - | - | - | - |
| 650.311 - Fixed Asset Subscription | 19,743 | - | - | - | - | - |
| Total Fixed Assets | 102,390 | 15,820 | - | - | - | - |

| **228 - Behavioral Health Fund**<br>**90 - Behavioral Health**<br>**2520 - Mental Health** | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| Transfers Out | | | | | | |
| 670.000 - Other Funds | 1,227 | 408,427 | 407,200 | 408,500 | - | 408,500 |
| 670.888 - Transfers Out BC | - | - | - | 456,078 | - | 456,078 |
| Total Transfers Out | 1,227 | 408,427 | 407,200 | 864,578 | - | 864,578 |
| Use of Money & Property | | | | | | |
| 541.001 - Interest | 487,399 | 500,000 | 304,221 | 500,000 | - | 500,000 |
| Total Use of Money & Property | 487,399 | 500,000 | 304,221 | 500,000 | - | 500,000 |
| State Revenue | | | | | | |
| 550.201 - Realignment | 1,858,202 | 1,858,203 | 1,486,000 | 1,858,202 | - | 1,858,202 |
| 550.203 - Vehicle License Fees Realignment | 21,275 | 21,300 | 21,300 | 21,300 | - | 21,300 |
| 550.401 - Public Assistance Programs | 6,948,467 | 7,200,000 | 6,893,100 | 7,200,000 | - | 7,200,000 |
| 550.406 - Other | 302,357 | 245,381 | 245,381 | 302,400 | - | 302,400 |
| 550.410 - SAMHSA | 8,387 | 62,927 | 62,927 | 62,927 | - | 62,927 |
| 550.411 - Managed Care | (118,662) | 312,700 | 312,700 | 312,700 | - | 312,700 |
| 550.412 - SEP | - | - | 499,723 | - | - | - |
| 550.413 - EDSDT | 222,931 | 240,000 | 240,000 | 240,000 | - | 240,000 |
| 550.415 - MHSSA MH Student Services Act | 499,637 | 499,637 | - | 499,637 | - | 499,637 |
| 551.401 - State Miscellaneous Revenue | 350,576 | 1,020,000 | - | - | - | - |
| Total State Revenue | 10,093,170 | 11,460,148 | 9,761,131 | 10,497,166 | - | 10,497,166 |
| Federal Revenue | | | | | | |
| 555.405 - MediCal | 4,477,748 | 6,417,232 | 4,477,965 | 6,417,232 | - | 6,417,232 |
| 555.412 - Medicare | 28,584 | 28,585 | 28,585 | 28,585 | - | 28,585 |
| 556.301 - Federal Miscellaneous Revenue | 66,638 | 66,638 | 66,638 | 599,800 | - | 599,800 |
| Total Federal Revenue | 4,572,970 | 6,512,455 | 4,573,188 | 7,045,617 | - | 7,045,617 |
| Charges for Services | | | | | | |
| 562.601 - Client Fees | 40,652 | 85,000 | 85,000 | 85,000 | - | 85,000 |

| **228 - Behavioral Health Fund**<br>**90 - Behavioral Health**<br>**2520 - Mental Health** | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End<br>Projections<br>FY2026 | CEO<br>Recommended<br>Budget<br>FY2027 | Change from<br>Recommended<br>FY2027 | Proposed for<br>Adoption<br>FY2027 |
|---|---|---|---|---|---|---|
| Total Charges for Services | 40,652 | 85,000 | 85,000 | 85,000 | - | 85,000 |
| Other Financing Sources | | | | | | |
| 575.001 - Contribution from General Fund | - | 118,156 | 118,156 | 118,156 | - | 118,156 |
| 575.200 - Subscription financing | 17,183 | - | 17,184 | 17,200 | - | 17,200 |
| Total Other Financing Sources | 17,183 | 118,156 | 135,340 | 135,356 | - | 135,356 |
| Interfund Charges | | | | | | |
| 576.020 - Interfund Charges | 113,046 | - | - | 113,100 | - | 113,100 |
| Total Interfund Charges | 113,046 | - | - | 113,100 | - | 113,100 |
| Transfers In | | | | | | |
| 590.001 - Interfund Transfers In | - | 2,444,785 | 2,444,785 | 2,444,785 | - | 2,444,785 |
| Total Transfers In | - | 2,444,785 | 2,444,785 | 2,444,785 | - | 2,444,785 |
| **TOTAL EXPENSE** | **17,186,344** | **21,120,544** | **15,462,855** | **20,310,765** | **511,689** | **20,822,454** |
| **TOTAL REVENUE** | **15,324,420** | **21,120,544** | **17,303,665** | **20,821,024** | **-** | **20,821,024** |
| **NET COUNTY COST** | **1,861,924** | **-** | **(1,840,810)** | **(510,259)** | **511,689** | **1,430** |

| **230 - Substance Abuse Fund**<br>**90 - Behavioral Health**<br>**2540 - Substance Abuse** | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End Projections<br>FY2026 | CEO Recommended Budget<br>FY2027 | Change from Recommended<br>FY2027 | Proposed for Adoption<br>FY2027 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 1,060,581 | 1,620,551 | 1,100,000 | 1,825,732 | 131,592 | 1,957,324 |
| 610.102 - Bilingual | 2,334 | 3,072 | 3,072 | 4,764 | 960 | 5,724 |
| 610.107 - Sick Paid-out | 987 | - | - | - | - | - |
| 610.108 - Vacation Paid-Out | 17,143 | 12,600 | - | - | - | - |
| 610.111 - Miscellaneous Pay Categories | 9,691 | - | - | - | - | - |
| 610.112 - Longevity Pay | 14,022 | 14,810 | 11,733 | 14,184 | - | 14,184 |
| 610.115 - Admin Comp Paid-Out | 6,894 | 15,447 | 8,825 | 18,343 | - | 18,343 |
| 610.119 - Years of Service | 220 | - | - | - | - | - |
| 610.301 - Overtime | 1,661 | 5,433 | - | - | - | - |
| 610.401 - Social Security Taxes | 67,642 | 100,475 | 77,168 | 100,188 | 8,159 | 108,347 |
| 610.402 - Medicare Taxes | 15,923 | 23,498 | 18,051 | 26,473 | 1,908 | 28,381 |
| 610.501 - Medical Insurance | 75,123 | 120,702 | 80,876 | 131,910 | - | 131,910 |
| 610.502 - Dental Insurance | 2,970 | 3,888 | 5,256 | 4,536 | 360 | 4,896 |
| 610.503 - Life Insurance | 624 | 850 | 944 | 860 | 56 | 916 |
| 610.504 - Accident, Disability, Dismem | - | 1 | - | - | - | - |
| 610.505 - In-Lieu of Medical Insurance | 9,402 | 11,160 | - | 12,060 | 1,800 | 13,860 |
| 610.507 - MES Vision | 741 | 962 | 1,105 | 1,105 | 65 | 1,170 |
| 610.601 - Unemployment Costs | 79 | - | - | - | - | - |
| 610.603 - Workers' Compensation Insurance | 12,623 | 14,848 | 11,216 | 20,363 | - | 20,363 |
| 610.701 - Public Service Retirement | 246,377 | 428,156 | 256,312 | 478,797 | 34,544 | 513,341 |
| 610.905 - Force Labor | 17,237 | 33,919 | 16,390 | 10,000 | - | 10,000 |
| Total Salaries & Benefits | 1,562,274 | 2,410,372 | 1,590,948 | 2,649,315 | 179,444 | 2,828,759 |
| Services & Supplies | | | | | | |
| 619.124 - Books | - | 2,500 | - | 2,500 | - | 2,500 |
| 619.126 - Magazines and Subscriptions | - | 900 | - | 900 | - | 900 |
| 619.128 - Non Book Media | 210 | 2,500 | - | 2,500 | - | 2,500 |
| 619.132 - Communications | 12,424 | 8,000 | 8,000 | 12,424 | - | 12,424 |
| 619.134 - Software License | 51,855 | 25,200 | 200 | 51,854 | - | 51,854 |
| 619.136 - Software Support | 4,668 | 74,000 | 74,000 | 74,000 | - | 74,000 |
| 619.140 - Computer Supplies | 2,202 | 5,300 | 300 | 5,300 | - | 5,300 |
| 619.142 - Computer Hardware | 8,736 | 4,000 | - | 8,736 | - | 8,736 |

| 230 - Substance Abuse Fund<br>90 - Behavioral Health<br>2540 - Substance Abuse | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| 619.144 - Tech Support | 996 | 700 | - | 996 | - | 996 |
| 619.146 - Food | 1,206 | 1,500 | 1,500 | 1,500 | - | 1,500 |
| 619.148 - Household Expenses | 626 | 2,500 | 2,500 | 2,500 | - | 2,500 |
| 619.152 - Maintenance of Equipment | - | 250 | 250 | 250 | - | 250 |
| 619.156 - Maintenance Repairs-Automobiles | 688 | 800 | 800 | 800 | - | 800 |
| 619.158 - Maint of Buildings and Grounds | 6,973 | 6,400 | 6,400 | 6,973 | - | 6,973 |
| 619.162 - Janitorial | 1,745 | 8,269 | 10,500 | 8,269 | - | 8,269 |
| 619.164 - Medical/Dental/Lab Supplies | 18,068 | 15,000 | 15,000 | 18,068 | - | 18,068 |
| 619.166 - Membership Dues | 7,202 | 12,500 | 6,000 | 12,500 | - | 12,500 |
| 619.168 - Office Furniture Under $5,000 | 620 | 1,000 | 1,000 | 1,000 | - | 1,000 |
| 619.170 - Office Equipment Under $5,000 | - | 9,000 | 9,000 | 9,000 | - | 9,000 |
| 619.172 - Postage and Delivery | 296 | 1,350 | 1,350 | 1,350 | - | 1,350 |
| 619.174 - Office Supplies | 4,360 | 7,500 | 7,500 | 7,500 | - | 7,500 |
| 619.176 - Special Project Supplies | 7,597 | 10,000 | 10,000 | 10,000 | - | 10,000 |
| 619.178 - Banks and Treasurer Charges | 270 | 100 | 100 | 270 | - | 270 |
| 619.180 - Public and Legal Notices | - | 750 | 750 | 750 | - | 750 |
| 619.182 - Permits and Licenses | 5,470 | 4,000 | 4,000 | 5,470 | - | 5,470 |
| 619.184 - Rent-Equipment | 352 | 3,000 | 3,000 | 3,000 | - | 3,000 |
| 619.185 - Lease/Rent-Vehicles | 7,320 | 12,000 | 12,000 | 12,000 | - | 12,000 |
| 619.188 - Rent-Space | 377 | 300 | 300 | 377 | - | 377 |
| 619.194 - Training | 1,513 | 20,000 | 20,000 | 20,000 | - | 20,000 |
| 619.196 - Lodging | 739 | 1,300 | 1,300 | 1,300 | - | 1,300 |
| 619.198 - Meals | 201 | 1,000 | 1,000 | 1,000 | - | 1,000 |
| 619.200 - Transportation | 420 | 3,000 | 3,000 | 3,000 | - | 3,000 |
| 619.202 - Gas and Oil | 1,369 | 4,600 | 1,600 | 4,600 | - | 4,600 |
| 619.210 - Legal | - | 2,500 | - | 2,500 | - | 2,500 |
| 619.218 - Physicians | 23,625 | 30,500 | 62,890 | 35,000 | - | 35,000 |
| 619.222 - Other Consultants | - | 100,000 | - | 100,000 | - | 100,000 |
| 619.224 - Outside Labor | 30,752 | - | - | 30,752 | - | 30,752 |
| 619.226 - Administrative Support | 36,695 | 100,000 | 50,000 | 100,000 | - | 100,000 |
| 619.250 - Special Dept - Contracts | 23,123 | - | - | - | - | - |
| 619.268 - Special Department Other | 1,013 | 2,500 | 2,500 | 2,500 | - | 2,500 |
| 619.280 - Marketing, Recruiting, Public Request | 29,772 | 75,000 | 58,805 | 75,000 | - | 75,000 |

| 230 - Substance Abuse Fund<br>90 - Behavioral Health<br>2540 - Substance Abuse | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| 619.306 - Utilities | 10,662 | 12,400 | 12,400 | 12,400 | - | 12,400 |
| 619.400 - Late Charge/Penalty | 55 | - | - | - | - | - |
| Total Services & Supplies | 304,200 | 572,119 | 387,945 | 648,839 | - | 648,839 |
| Other Charges | | | | | | |
| 630.116 - Care & Support Clnt Facil & Phys | 2,003,478 | 2,700,000 | 2,700,000 | 2,700,000 | - | 2,700,000 |
| 643.601 - Interfund Charges | 7,138 | 2,231 | - | - | - | - |
| 645.701 - General Liability Insurance | 6,225 | 6,481 | 4,018 | 7,775 | - | 7,775 |
| 645.704 - Retiree Medical Insurance | 22,096 | 23,866 | 9,827 | 36,527 | - | 36,527 |
| 647.801 - Debt Service Principal | 35,531 | - | - | - | - | - |
| 647.802 - Debt Service Interest | 2,210 | - | - | - | - | - |
| 649.101 - Cost Plan | 104,022 | 184,286 | 184,286 | 184,286 | - | 184,286 |
| Total Other Charges | 2,180,700 | 2,916,864 | 2,898,131 | 2,928,588 | - | 2,928,588 |
| Fixed Assets | | | | | | |
| 650.311 - Fixed Asset Subscription | 4,936 | - | - | - | - | - |
| Total Fixed Assets | 4,936 | - | - | - | - | - |
| Transfers Out | | | | | | |
| 670.000 - Other Funds | - | 101,800 | - | 101,800 | - | 101,800 |
| Total Transfers Out | - | 101,800 | - | 101,800 | - | 101,800 |
| State Revenue | | | | | | |
| 550.201 - Realignment | - | - | - | - | - | - |
| 550.208 - AB109 Realignment | - | - | - | 100,000 | - | 100,000 |
| 550.406 - Other | 276,701 | 349,076 | 349,076 | 349,076 | - | 349,076 |
| 550.514 - Drug Courts | 25,000 | - | - | 25,000 | - | 25,000 |
| 551.401 - State Miscellaneous Revenue | - | - | - | - | - | - |
| Total State Revenue | 301,701 | 349,076 | 349,076 | 474,076 | - | 474,076 |
| Federal Revenue | | | | | | |
| 555.405 - MediCal | 1,769,070 | 2,099,810 | 2,099,810 | 2,099,810 | - | 2,099,810 |

| 230 - Substance Abuse Fund<br>90 - Behavioral Health<br>2540 - Substance Abuse | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End Projections<br>FY2026 | CEO Recommended Budget<br>FY2027 | Change from Recommended<br>FY2027 | Proposed for Adoption<br>FY2027 |
|---|---|---|---|---|---|---|
| 555.408 - SAPT | 573,672 | 528,788 | 528,788 | 528,788 | - | 528,788 |
| 556.301 - Federal Miscellaneous Revenue | 16,660 | - | - | 16,660 | - | 16,660 |
| Total Federal Revenue | 2,359,402 | 2,628,598 | 2,628,598 | 2,645,258 | - | 2,645,258 |
| Charges for Services | | | | | | |
| 562.601 - Client Fees | 3,500 | 5,900 | 5,900 | 3,500 | - | 3,500 |
| Total Charges for Services | 3,500 | 5,900 | 5,900 | 3,500 | - | 3,500 |
| Other Revenue | | | | | | |
| 570.002 - Miscellaneous Revenue | - | 125,440 | 125,440 | 125,440 | - | 125,440 |
| 570.012 - Donations | 1,200 | 6,000 | 6,000 | 6,000 | - | 6,000 |
| Total Other Revenue | 1,200 | 131,440 | 131,440 | 131,440 | - | 131,440 |
| Other Financing Sources | | | | | | |
| 575.200 - Subscription financing | 4,296 | - | - | 4,296 | - | 4,296 |
| Total Other Financing Sources | 4,296 | - | - | 4,296 | - | 4,296 |
| Interfund Charges | | | | | | |
| 576.005 - Interfund Charges Transfer from 2011 Realignment | - | 2,886,141 | - | - | - | - |
| 576.018 - AB109 Realignment | 20,000 | - | - | 20,000 | - | 20,000 |
| Total Interfund Charges | 20,000 | 2,886,141 | - | 20,000 | - | 20,000 |
| Transfers In | | | | | | |
| 590.001 - Interfund Transfers In | - | 400,000 | 1,362,010 | - | - | - |
| 590.888 - Transfers In BC | - | - | 400,000 | 400,000 | - | 400,000 |
| Total Transfers In | - | 400,000 | 1,762,010 | 400,000 | - | 400,000 |
| **TOTAL EXPENSE** | **4,052,110** | **6,001,155** | **4,877,024** | **6,328,542** | **179,444** | **6,507,986** |
| **TOTAL REVENUE** | **2,690,099** | **6,401,155** | **4,877,024** | **3,678,570** | **-** | **3,678,570** |
| **NET COUNTY COST** | **1,362,011** | **(400,000)** | **-** | **2,649,972** | **179,444** | **2,829,416** |

| **Fund 441 - Behavioral Health Trust Fund**<br>**Department 90 - Behavioral Health**<br>**Division 4746 - Homeless Mentally Ill Outreach** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.905 - Force Labor | - | 286,276 | - | - | - | - |
| Total Salaries & Benefits | $ - | $ 286,276 | $ - | $ - | $ - | $ - |
| Other Charges | | | | | | |
| 630.101 - Community Programs | - | - | - | 18,930 | - | 18,930 |
| 630.109 - Participant Needs Based Payment | - | - | - | 30,000 | - | 30,000 |
| 630.110 - Program Supplies | - | - | - | 5,000 | - | 5,000 |
| 630.115 - Rent Assistance | - | 458,331 | - | 697,359 | - | 697,359 |
| Total Other Charges | $ - | $ 458,331 | $ - | $ 751,289 | $ - | $ 751,289 |
| Use of Money and Property | | | | | | |
| 541.001 - Interest | 433 | - | - | 1 | - | 1 |
| Total Use of Money and Property | $ 433 | $ - | $ - | $ 1 | $ - | $ 1 |
| Grant Revenue | | | | | | |
| 551.401 - State Miscellaneous Revenue | - | 744,607 | - | 751,288 | - | 751,288 |
| Total Grant Revenue | $ - | $ 744,607 | $ - | $ 751,288 | $ - | $ 751,288 |
| **TOTAL EXPENSE** | **$ -** | **$ 744,607** | **$ -** | **$ 751,289** | **$ -** | **$ 751,289** |
| **TOTAL REVENUE** | **$ 433** | **$ 744,607** | **$ -** | **$ 751,289** | **$ -** | **$ 751,289** |
| **NET COUNTY COST** | **$ (433)** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |

# Board of Supervisors

# Board of Supervisors

*Department 10*

| Fund 101 - General Fund<br>Department 10 Board of Supervisors<br>Division 1000 Board of Supervisors | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 995,997** | **$ 1,577,664** | **$ 1,145,672** | **$ 1,036,875** | **$ -** | **$ 1,036,875** |
| **TOTAL REVENUE** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ 995,997** | **$ 1,577,664** | **$ 1,145,672** | **$ 1,036,875** | **$ -** | **$ 1,036,875** |

| Fund 101 - General Fund<br>Department 10 Board of Supervisors<br>Division 1000 Board of Supervisors | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 495,037 | 710,542 | 451,575 | 500,911 | - | 500,911 |
| 610.107 - Sick Paid-out | - | 72,069 | - | - | - | - |
| 610.108 - Vacation Paid-Out | - | 144,063 | - | - | - | - |
| 610.112 - Longevity Pay | - | 15,482 | - | - | - | - |
| 610.115 - Admin Comp Paid-Out | 9,633 | 15,588 | 8,493 | 9,633 | - | 9,633 |
| 610.118 - Bonus Pay | - | - | 7,500 | - | - | - |
| 610.401 - Social Security Taxes | 27,946 | 50,254 | 27,998 | 31,056 | - | 31,056 |
| 610.402 - Medicare Taxes | 6,536 | 11,753 | 6,548 | 7,263 | - | 7,263 |
| 610.501 - Medical Insurance | 60,586 | 15,000 | 41,760 | 36,360 | - | 36,360 |
| 610.502 - Dental Insurance | 1,085 | 720 | 1,800 | 720 | - | 720 |
| 610.503 - Life Insurance | 273 | 333 | 278 | 278 | - | 278 |
| 610.505 - In-Lieu of Medical Insurance | 3,635 | 9,000 | - | 5,400 | - | 5,400 |
| 610.507 - MES Vision | 323 | 260 | 325 | 260 | - | 260 |
| 610.603 - Workers' Compensation Insurance | 4,641 | 5,380 | 4,314 | 7,405 | - | 7,405 |
| 610.701 - Public Service Retirement | 117,367 | 220,520 | 112,750 | 134,533 | - | 134,533 |
| Total Salaries & Benefits | $ 727,062 | $ 1,270,964 | $ 663,341 | $ 733,819 | $ - | $ 733,819 |
| Services & Supplies | | | | | | |
| 619.130 - Clothing and Safety | 26 | - | - | - | - | - |
| 619.132 - Communications | 4,672 | 3,500 | 9,000 | 3,000 | - | 3,000 |
| 619.134 - Software License | 1,648 | 2,500 | 25,000 | 1,000 | - | 1,000 |
| 619.138 - Computer Maintenance | - | 118 | 1,000 | 118 | - | 118 |
| 619.140 - Computer Supplies | - | 500 | 500 | 250 | - | 250 |
| 619.142 - Computer Hardware | 1,369 | 750 | 5,000 | 500 | - | 500 |
| 619.144 - Tech Support | - | 500 | 500 | 250 | - | 250 |
| 619.146 - Food | 598 | - | - | - | - | - |
| 619.152 - Maintenance of Equipment | 1,476 | 1,000 | 1,000 | 1,600 | - | 1,600 |
| 619.166 - Membership Dues | 1,197 | 8,000 | 20,000 | 22,330 | - | 22,330 |
| 619.174 - Office Supplies | 1,260 | 1,500 | 2,000 | 500 | - | 500 |

| Fund 101 - General Fund<br>Department 10 Board of Supervisors<br>Division 1000 Board of Supervisors | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| 619.176 - Special Project Supplies | - | 200 | 200 | 100 | - | 100 |
| 619.180 - Public and Legal Notices | 5,676 | 3,000 | 12,000 | 2,000 | - | 2,000 |
| 619.182 - Permits and Licenses | - | - | 200 | - | - | - |
| 619.184 - Rent-Equipment | 55 | (250) | 700 | 250 | - | 250 |
| 619.191 - Rent (non-lease) | 150 | 1,000 | - | 150 | - | 150 |
| 619.194 - Training | 4,128 | 6,500 | 20,000 | 1,500 | - | 1,500 |
| 619.196 - Lodging | 10,335 | 4,500 | 11,000 | 2,000 | - | 2,000 |
| 619.198 - Meals | 5,217 | 2,500 | 4,000 | 1,000 | - | 1,000 |
| 619.200 - Transportation | 3,228 | 2,000 | 9,000 | 1,500 | - | 1,500 |
| 619.202 - Gas and Oil | 50 | - | - | - | - | - |
| 619.206 - Travel - Other | 548 | 200 | 200 | 250 | - | 250 |
| 619.222 - Other Consultants | - | - | 4,000 | 500 | - | 500 |
| Total Services & Supplies | $ 41,633 | $ 38,018 | $ 125,300 | $ 38,798 | $ - | $ 38,798 |
| | | | | | | |
| Other Charges | | | | | | |
| 630.101 - Community Programs | 11,987 | - | 15,000 | - | - | - |
| 645.704 - Retiree Medical Insurance | 8,123 | 4,397 | 7,875 | - | - | - |
| 649.101 - Cost Plan | 207,192 | 264,285 | 334,156 | 264,258 | - | 264,258 |
| Total Other Charges | $ 227,302 | $ 268,682 | $ 357,031 | $ 264,258 | $ - | $ 264,258 |
| | | | | | | |
| **TOTAL EXPENSE** | **$ 995,997** | **$ 1,577,664** | **$ 1,145,672** | **$ 1,036,875** | **$ -** | **$ 1,036,875** |
| **TOTAL REVENUE** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ 995,997** | **$ 1,577,664** | **$ 1,145,672** | **$ 1,036,875** | **$ -** | **$ 1,036,875** |

# Child Support Services

# Child Support Services (Fund 229)

*Department 85 – Child Support Services*

| 229 - Child Support Services<br>85 - Department of Child Support<br>2530 - Child Support Services | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Adopted Budget FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **1,147,957** | **1,468,498** | **1,147,253** | **1,400,000** | **-** | **1,400,000** |
| **TOTAL REVENUE** | **1,165,262** | **1,500,000** | **1,147,253** | **1,400,000** | **-** | **1,400,000** |
| **NET COUNTY COST** | **(17,305)** | **(31,502)** | **-** | **-** | **-** | **-** |

| **229 - Child Support Services**<br>**85 - Department of Child Support**<br>**2530 - Child Support Services** | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Adopted Budget FY2027 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 562,467 | 670,900 | 529,333 | 668,175 | - | 668,175 |
| 610.102 - Bilingual | 4,401 | 4,500 | 10,001 | 4,500 | - | 4,500 |
| 610.107 - Sick Paid-out | 468 | 2,000 | - | - | - | - |
| 610.108 - Vacation Paid-Out | 709 | 20,000 | - | - | - | - |
| 610.112 - Longevity Pay | 31,533 | 31,451 | 27,695 | 32,763 | - | 32,763 |
| 610.119 - Years of Service | 900 | - | - | - | - | - |
| 610.201 - Temporary | - | 30,842 | - | 6,422 | - | 6,422 |
| 610.301 - Overtime | - | 500 | - | - | - | - |
| 610.401 - Social Security Taxes | 35,567 | 41,596 | 33,101 | 41,427 | - | 41,427 |
| 610.402 - Medicare Taxes | 8,318 | 9,728 | 7,741 | 9,689 | - | 9,689 |
| 610.501 - Medical Insurance | 65,425 | 79,215 | 60,293 | 69,360 | - | 69,360 |
| 610.502 - Dental Insurance | 2,599 | 2,790 | 2,609 | 2,880 | - | 2,880 |
| 610.503 - Life Insurance | 476 | 486 | 460 | 500 | - | 500 |
| 610.504 - Accident, Disability, Dismem | 10 | - | 6 | - | - | - |
| 610.505 - In-Lieu of Medical Insurance | 6,231 | - | 5,288 | 7,200 | - | 7,200 |
| 610.507 - MES Vision | 571 | 543 | 524 | 585 | - | 585 |
| 610.603 - Workers' Compensation Insurance | 10,210 | 10,759 | 10,759 | 11,107 | - | 11,107 |
| 610.701 - Public Service Retirement | 136,252 | 178,288 | 135,286 | 181,673 | - | 181,673 |
| 610.801 - OPEB Costs | - | - | - | 19,924 | - | 19,924 |
| Total Salaries & Benefits | 866,137 | 1,083,598 | 823,096 | 1,056,205 | - | 1,056,205 |
| Services & Supplies | | | | | | |
| 619.126 - Magazines and Subscriptions | - | 120 | 484 | 120 | - | 120 |
| 619.132 - Communications | 6,586 | 12,000 | 6,553 | 8,000 | - | 8,000 |
| 619.134 - Software License | 4,497 | - | 1,749 | - | - | - |
| 619.138 - Computer Maintenance | 360 | 600 | 600 | 600 | - | 600 |
| 619.140 - Computer Supplies | 534 | 1,300 | 6,162 | 4,000 | - | 4,000 |
| 619.152 - Maintenance of Equipment | 1,749 | - | - | - | - | - |
| 619.156 - Maintenance Repairs-Automobiles | 67 | 500 | 500 | 500 | - | 500 |
| 619.158 - Maint of Buildings and Grounds | 19,825 | 30,000 | 20,213 | 20,000 | - | 20,000 |
| 619.160 - General Maintenance | 1,984 | 2,000 | 2,817 | 2,000 | - | 2,000 |
| 619.166 - Membership Dues | 3,751 | 4,000 | - | 4,000 | - | 4,000 |

| **229 - Child Support Services**<br>**85 - Department of Child Support**<br>**2530 - Child Support Services** | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Adopted Budget FY2027 |
|---|---|---|---|---|---|---|
| 619.168 - Office Furniture Under $5,000 | - | 5,000 | - | 2,000 | - | 2,000 |
| 619.170 - Office Equipment Under $5,000 | - | 9,500 | - | - | - | - |
| 619.172 - Postage and Delivery | 4,086 | 3,600 | 7,070 | 6,000 | - | 6,000 |
| 619.174 - Office Supplies | 12,383 | 20,000 | 8,870 | 10,000 | - | 10,000 |
| 619.184 - Rent-Equipment | 1,062 | 4,000 | 2,662 | 4,000 | - | 4,000 |
| 619.186 - Rent-Structures | 25,813 | 48,435 | 45,285 | 50,000 | - | 50,000 |
| 619.194 - Training | 105 | 6,000 | - | 6,000 | - | 6,000 |
| 619.196 - Lodging | 2,168 | 2,500 | 4,586 | 2,500 | - | 2,500 |
| 619.198 - Meals | 974 | 1,000 | 2,000 | 1,000 | - | 1,000 |
| 619.200 - Transportation | (233) | - | 750 | - | - | - |
| 619.202 - Gas and Oil | 214 | 1,055 | - | 1,000 | - | 1,000 |
| 619.204 - Repairs | 723 | - | 516 | - | - | - |
| 619.206 - Travel - Other | - | - | 132 | - | - | - |
| 619.210 - Legal | 1,773 | 2,400 | - | 2,400 | - | 2,400 |
| 619.218 - Physicians | 1,960 | 1,500 | 1,389 | 1,500 | - | 1,500 |
| 619.222 - Other Consultants | 9,790 | 7,000 | 9,035 | 9,000 | - | 9,000 |
| 619.224 - Outside Labor | 158 | - | 117 | - | - | - |
| 619.262 - Reimbursements (Other) | 50 | - | - | - | - | - |
| 619.306 - Utilities | 14,227 | 30,000 | 11,648 | 15,000 | - | 15,000 |
| Total Services & Supplies | 114,606 | 192,510 | 133,138 | 149,620 | - | 149,620 |
| Other Charges | | | | | | |
| 640.302 - Interdepartmental Sheriff | 4,350 | 6,000 | 4,629 | 6,000 | - | 6,000 |
| 640.513 - Other Charges | 8,911 | 24,717 | 24,717 | - | - | - |
| 645.704 - Retiree Medical Insurance | 17,872 | 17,294 | 17,294 | 43,796 | - | 43,796 |
| 647.801 - Debt Service Principal | 20,424 | - | - | - | - | - |
| 647.802 - Debt Service Interest | 396 | - | - | - | - | - |
| 649.101 - Cost Plan | 115,261 | 144,379 | 144,379 | 144,379 | - | 144,379 |
| Total Other Charges | 167,214 | 192,390 | 191,019 | 194,175 | - | 194,175 |
| State Revenue | | | | | | |
| 550.301 - Public Assistance Adminstration | 397,111 | 510,000 | 390,066 | 476,000 | - | 476,000 |

| **229 - Child Support Services**<br>**85 - Department of Child Support**<br>**2530 - Child Support Services** | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End Projections<br>FY2026 | CEO Recommended Budget<br>FY2027 | Change from Recommended<br>FY2027 | Adopted Budget<br>FY2027 |
|---|---|---|---|---|---|---|
| Total State Revenue | 397,111 | 510,000 | 390,066 | 476,000 | - | 476,000 |
| Federal Revenue | | | | | | |
| 556.101 - Administration Advance | 768,151 | 990,000 | 757,187 | 924,000 | - | 924,000 |
| Total Federal Revenue | 768,151 | 990,000 | 757,187 | 924,000 | - | 924,000 |
| **TOTAL EXPENSE** | **1,147,957** | **1,468,498** | **1,147,253** | **1,400,000** | **-** | **1,400,000** |
| **TOTAL REVENUE** | **1,165,262** | **1,500,000** | **1,147,253** | **1,400,000** | **-** | **1,400,000** |
| **NET COUNTY COST** | **(17,305)** | **(31,502)** | **-** | **-** | **-** | **-** |

# Clerk-Recorder-Elections

# Clerk-Recorder-Elections

*Department 32*

| Fund 101 - General Fund<br>Department 32 - County Clerk Recorder Elections<br>Division 1115 - General Elections | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 2,158,714** | **$ 1,860,628** | **$ 1,843,561** | **$ 1,624,136** | **$ -** | **$ 1,624,136** |
| **TOTAL REVENUE** | **$ 610,389** | **$ 489,300** | **$ 418,600** | **$ 375,134** | **$ -** | **$ 375,134** |
| **NET COUNTY COST** | **$ 1,548,325** | **$ 1,371,328** | **$ 1,424,961** | **$ 1,249,002** | **$ -** | **$ 1,249,002** |

| Fund 101 - General Fund<br>Department 32 - County Clerk Recorder Elections<br>Division 1120 - County Clerk | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 512,093** | **$ 515,958** | **$ 476,942** | **$ 416,908** | **$ -** | **$ 416,908** |
| **TOTAL REVENUE** | **$ 69,724** | **$ 57,000** | **$ 51,000** | **$ 64,000** | **$ -** | **$ 64,000** |
| **NET COUNTY COST** | **$ 442,369** | **$ 458,958** | **$ 425,942** | **$ 352,908** | **$ -** | **$ 352,908** |

# Clerk-Recorder-Elections

*Department 32*

| Fund 101 - General Fund<br>Department 32 - County Clerk Recorder Elections<br>Division 1125 - Recorder | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 536,551** | **$ 683,707** | **$ 678,236** | **$ 666,845** | **$ -** | **$ 666,845** |
| **TOTAL REVENUE** | **$ 536,551** | **$ 694,607** | **$ 449,300** | **$ 606,000** | **$ -** | **$ 606,000** |
| **NET COUNTY COST** | **$ -** | **$ (10,900)** | **$ 228,936** | **$ 60,845** | **$ -** | **$ 60,845** |

| **Fund 101 - General Fund**<br>**Department 32 - County Clerk Recorder Elections**<br>**Division 1115 - General Elections** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 352,698 | 379,923 | 270,057 | 314,903 | - | 314,903 |
| 610.102 - Bilingual | 1,183 | 1,000 | - | - | - | - |
| 610.108 - Vacation Paid-Out | - | 2,500 | - | - | - | - |
| 610.111 - Miscellaneous Pay Categories | 31,988 | 15,000 | 15,000 | 15,000 | - | 15,000 |
| 610.112 - Longevity Pay | 1,040 | 1,000 | 2,000 | 1,053 | - | 1,053 |
| 610.115 - Admin Comp Paid-Out | 4,771 | 5,000 | 5,000 | 4,929 | - | 4,929 |
| 610.118 - Bonus Pay | - | - | 4,305 | - | - | - |
| 610.119 - Years of Service | 40 | - | - | - | - | - |
| 610.201 - Temporary | 112,951 | 79,335 | 70,000 | 70,000 | - | 70,000 |
| 610.301 - Overtime | 19,819 | 15,000 | 12,000 | 10,000 | - | 10,000 |
| 610.401 - Social Security Taxes | 28,961 | 23,556 | 15,890 | 19,524 | - | 19,524 |
| 610.402 - Medicare Taxes | 6,910 | 5,509 | 3,916 | 4,566 | - | 4,566 |
| 610.501 - Medical Insurance | 41,428 | 30,750 | 22,213 | 26,250 | - | 26,250 |
| 610.502 - Dental Insurance | 1,312 | 1,134 | 817 | 954 | - | 954 |
| 610.503 - Life Insurance | 205 | 175 | 159 | 147 | - | 147 |
| 610.505 - In-Lieu of Medical Insurance | 208 | - | - | - | - | - |
| 610.507 - MES Vision | 242 | 173 | 187 | 140 | - | 140 |
| 610.601 - Unemployment Costs | 21,537 | - | - | - | - | - |
| 610.603 - Workers' Compensation Insurance | 3,109 | 4,035 | 3,278 | 3,270 | - | 3,270 |
| 610.701 - Public Service Retirement | 84,419 | 100,432 | 66,866 | 82,991 | - | 82,991 |
| 610.801 - OPEB Costs | - | 16,423 | - | 5,866 | - | 5,866 |
| 610.901 - Salary Savings | - | (39,462) | (33,267) | - | - | - |
| Total Salaries & Benefits | $ 712,821 | $ 641,483 | $ 458,421 | $ 559,593 | $ - | $ 559,593 |
| Services & Supplies | | | | | | |
| 619.124 - Books | 535 | 500 | 500 | 500 | - | 500 |
| 619.132 - Communications | 7,023 | 6,600 | 6,600 | 6,600 | - | 6,600 |
| 619.134 - Software License | 78,871 | 40,750 | 40,750 | 49,922 | - | 49,922 |
| 619.136 - Software Support | 1,208 | 1,900 | 3,370 | 4,070 | - | 4,070 |
| 619.142 - Computer Hardware | 5,048 | 500 | 500 | 1,200 | - | 1,200 |
| 619.144 - Tech Support | 18,774 | 10,000 | 8,000 | 14,100 | - | 14,100 |
| 619.152 - Maintenance of Equipment | 4,139 | 5,796 | 4,750 | 5,000 | - | 5,000 |
| 619.156 - Maintenance Repairs-Automobiles | 281 | 1,100 | 1,000 | 2,000 | - | 2,000 |
| 619.158 - Maint of Buildings and Grounds | 660 | - | - | - | - | - |

| Fund 101 - General Fund<br>Department 32 - County Clerk Recorder Elections | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **Division 1115 - General Elections** | | | | | | |
| 619.166 - Membership Dues | 1,253 | 1,500 | 1,200 | 1,500 | - | 1,500 |
| 619.168 - Office Furniture Under $5,000 | - | - | - | - | - | - |
| 619.172 - Postage and Delivery | 9,997 | 78,538 | 70,000 | 30,000 | - | 30,000 |
| 619.174 - Office Supplies | 27,431 | 22,083 | 22,000 | 12,000 | - | 12,000 |
| 619.176 - Special Project Supplies | 31,273 | 18,000 | 16,000 | 16,000 | - | 16,000 |
| 619.178 - Banks and Treasurer Charges | 8 | - | - | - | - | - |
| 619.182 - Permits and Licenses | - | 1,000 | 750 | 1,000 | - | 1,000 |
| 619.184 - Rent-Equipment | (156,794) | 2,000 | 1,000 | 2,000 | - | 2,000 |
| 619.186 - Rent-Structures | 156,794 | 157,794 | 157,794 | 158,000 | - | 158,000 |
| 619.188 - Rent-Space | 880 | 1,000 | - | 1,000 | - | 1,000 |
| 619.191 - Rent (non-lease) | 600 | 5,700 | 4,200 | 2,000 | - | 2,000 |
| 619.194 - Training | 5,882 | 2,050 | 2,000 | 2,000 | - | 2,000 |
| 619.196 - Lodging | 4,939 | 1,250 | 1,250 | 1,250 | - | 1,250 |
| 619.198 - Meals | 3,092 | 1,000 | 1,000 | 1,000 | - | 1,000 |
| 619.200 - Transportation | 616 | 500 | 200 | - | - | - |
| 619.202 - Gas and Oil | 2,330 | 2,000 | 1,000 | 2,000 | - | 2,000 |
| 619.250 - Special Dept - Contracts | 751,624 | 567,914 | 530,000 | 422,600 | - | 422,600 |
| 619.252 - Special Dept - Materials | 52,572 | - | - | 54,800 | - | 54,800 |
| 619.268 - Special Department Other | - | 5,000 | - | - | - | - |
| 619.280 - Marketing, Recruiting, Public Request | 58,139 | 29,185 | 26,000 | 25,000 | - | 25,000 |
| 619.306 - Utilities | 66,439 | 61,061 | 60,000 | 61,062 | - | 61,062 |
| 619.400 - Late Charge/Penalty | 52 | - | - | - | - | - |
| Total Services & Supplies | $ 1,133,666 | $ 1,024,721 | $ 959,864 | $ 876,604 | $ - | $ 876,604 |
| Other Charges | | | | | | |
| 643.601 - Interfund Charges | 1,625 | 3,000 | 2,000 | 3,000 | - | 3,000 |
| 645.704 - Retiree Medical Insurance | 5,443 | 6,485 | 3,887 | - | - | - |
| 647.801 - Debt Service Principal | 158,909 | - | - | - | - | - |
| 647.802 - Debt Service Interest | 17,013 | - | - | - | - | - |
| 649.101 - Cost Plan | 74,488 | 184,939 | 419,389 | 184,939 | - | 184,939 |
| Total Other Charges | $ 257,478 | $ 194,424 | $ 425,276 | $ 187,939 | $ - | $ 187,939 |
| Fixed Assets | | | | | | |
| 650.301 - Automobiles, Trucks, Vans | 54,749 | - | - | - | - | - |
| Total Fixed Assets | $ 54,749 | $ - | $ - | $ - | $ - | $ - |

| Fund 101 - General Fund<br>Department 32 - County Clerk Recorder Elections<br>Division 1115 - General Elections | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Grant Revenue | | | | | | |
| 551.101 - State Aid-Grants | 25,000 | 377,300 | 357,000 | - | - | - |
| Total Grant Revenue | $ 25,000 | $ 377,300 | $ 357,000 | $ - | $ - | $ - |
| Local Assistance | | | | | | |
| 552.002 - Local Contribution | - | - | - | 19,434 | - | 19,434 |
| Total Local Assistance | $ - | $ - | $ - | $ 19,434 | $ - | $ 19,434 |
| Aid from Federal | | | | | | |
| 556.001 - Federal Grants 1 | 48,861 | - | - | - | - | - |
| Total Aid from Federal | $ 48,861 | $ - | $ - | $ - | $ - | $ - |
| Charges for Services | | | | | | |
| 561.701 - Election Services - Candidates | 10,087 | 4,000 | 12,000 | 5,400 | - | 5,400 |
| 561.702 - Election Srv-Public & Legal | 4,199 | 2,000 | 3,600 | 4,300 | - | 4,300 |
| 561.703 - Misc. Election Services | 515,273 | 100,000 | 40,000 | 340,000 | - | 340,000 |
| 561.704 - Election State Reimbursment | 5,769 | 6,000 | 6,000 | 4,600 | - | 4,600 |
| Total Charges for Services | $ 535,328 | $ 112,000 | $ 61,600 | $ 354,300 | $ - | $ 354,300 |
| Other Revenue | | | | | | |
| 570.002 - Miscellaneous Revenue | - | - | - | 1,400 | - | 1,400 |
| 570.012 - Donations | 1,200 | - | - | - | - | - |
| Total Other Revenue | $ 1,200 | $ - | $ - | $ 1,400 | $ - | $ 1,400 |
| **TOTAL EXPENSE** | **$ 2,158,714** | **$ 1,860,628** | **$ 1,843,561** | **$ 1,624,136** | **$ -** | **$ 1,624,136** |
| **TOTAL REVENUE** | **$ 610,389** | **$ 489,300** | **$ 418,600** | **$ 375,134** | **$ -** | **$ 375,134** |
| **NET COUNTY COST** | **$ 1,548,325** | **$ 1,371,328** | **$ 1,424,961** | **$ 1,249,002** | **$ -** | **$ 1,249,002** |

| Fund 101 - General Fund<br>Department 32 - County Clerk Recorder Elections<br>Division 1120 - County Clerk | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 240,253 | 298,000 | 176,884 | 205,215 | - | 205,215 |
| 610.102 - Bilingual | 1,702 | 2,000 | 900 | 1,500 | - | 1,500 |
| 610.111 - Miscellaneous Pay Categories | 2,251 | 3,876 | - | - | - | - |
| 610.112 - Longevity Pay | 392 | - | - | - | - | - |
| 610.115 - Admin Comp Paid-Out | 2,572 | 3,484 | 5,000 | 2,648 | - | 2,648 |
| 610.118 - Bonus Pay | - | - | 3,300 | - | - | - |
| 610.201 - Temporary | 12,215 | - | 1,000 | - | - | - |
| 610.301 - Overtime | 342 | - | - | 2,000 | - | 2,000 |
| 610.401 - Social Security Taxes | 15,186 | 18,476 | 10,369 | 12,723 | - | 12,723 |
| 610.402 - Medicare Taxes | 3,647 | 4,321 | 2,565 | 2,976 | - | 2,976 |
| 610.501 - Medical Insurance | 25,027 | 26,100 | 11,640 | 18,000 | - | 18,000 |
| 610.502 - Dental Insurance | 812 | 720 | 576 | 540 | - | 540 |
| 610.503 - Life Insurance | 150 | 161 | 122 | 111 | - | 111 |
| 610.505 - In-Lieu of Medical Insurance | 900 | - | - | - | - | - |
| 610.507 - MES Vision | 177 | 130 | 143 | 98 | - | 98 |
| 610.603 - Workers' Compensation Insurance | 2,088 | 3,658 | 2,543 | 2,468 | - | 2,468 |
| 610.701 - Public Service Retirement | 57,873 | 73,177 | 43,729 | 48,515 | - | 48,515 |
| 610.801 - OPEB Costs | - | - | - | 4,427 | - | 4,427 |
| 610.901 - Salary Savings | - | (39,462) | - | - | - | - |
| Total Salaries & Benefits | $ 365,587 | $ 394,641 | $ 258,771 | $ 301,221 | $ - | $ 301,221 |
| Services & Supplies | | | | | | |
| 619.175 - Equipment Under $5,000 | - | 400 | 200 | 400 | - | 400 |
| 619.126 - Magazines and Subscriptions | - | - | 100 | - | - | - |
| 619.132 - Communications | - | 2,000 | 3,000 | 2,000 | - | 2,000 |
| 619.142 - Computer Hardware | - | 1,000 | 700 | 1,000 | - | 1,000 |
| 619.152 - Maintenance of Equipment | 1,963 | 3,000 | 3,000 | 3,000 | - | 3,000 |
| 619.166 - Membership Dues | 850 | 800 | 700 | 800 | - | 800 |
| 619.168 - Office Furniture Under $5,000 | - | - | - | 500 | - | 500 |
| 619.172 - Postage and Delivery | 15,041 | 14,000 | 14,000 | 14,000 | - | 14,000 |
| 619.174 - Office Supplies | 4,990 | 3,500 | 3,000 | 3,500 | - | 3,500 |
| 619.176 - Special Project Supplies | 38 | 4,000 | 4,000 | 3,500 | - | 3,500 |

| Fund 101 - General Fund<br>Department 32 - County Clerk Recorder Elections<br>Division 1120 - County Clerk | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| 619.182 - Permits and Licenses | - | 500 | 500 | 500 | - | 500 |
| 619.194 - Training | 2,067 | 1,000 | 1,400 | 1,500 | - | 1,500 |
| 619.196 - Lodging | 5,950 | 1,250 | 3,400 | 1,750 | - | 1,750 |
| 619.198 - Meals | 993 | 500 | 398 | 500 | - | 500 |
| 619.200 - Transportation | 140 | 500 | - | - | - | - |
| 619.202 - Gas and Oil | 647 | 1,000 | 500 | 750 | - | 750 |
| 619.250 - Special Dept - Contracts | 50,275 | 68,428 | 68,428 | 68,428 | - | 68,428 |
| 619.280 - Marketing, Recruiting, Public Request | 4,000 | - | - | - | - | - |
| Total Services & Supplies | $ 86,954 | $ 101,878 | $ 103,326 | $ 102,128 | $ - | $ 102,128 |
| | | | | | | |
| Other Charges | | | | | | |
| 645.704 - Retiree Medical Insurance | 3,656 | 5,880 | 1,698 | - | - | - |
| 649.101 - Cost Plan | 55,896 | 13,559 | 113,147 | 13,559 | - | 13,559 |
| Total Other Charges | $ 59,552 | $ 19,439 | $ 114,845 | $ 13,559 | $ - | $ 13,559 |
| | | | | | | |
| Charges for Services | | | | | | |
| 562.703 - County Clerk Fees | 69,724 | 57,000 | 51,000 | 64,000 | - | 64,000 |
| Total Charges for Services | $ 69,724 | $ 57,000 | $ 51,000 | $ 64,000 | $ - | $ 64,000 |
| | | | | | | |
| **TOTAL EXPENSE** | **$ 512,093** | **$ 515,958** | **$ 476,942** | **$ 416,908** | **$ -** | **$ 416,908** |
| **TOTAL REVENUE** | **$ 69,724** | **$ 57,000** | **$ 51,000** | **$ 64,000** | **$ -** | **$ 64,000** |
| **NET COUNTY COST** | **$ 442,369** | **$ 458,958** | **$ 425,942** | **$ 352,908** | **$ -** | **$ 352,908** |

| **Fund 101 - General Fund**<br>**Department 32 - County Clerk Recorder Elections**<br>**Division 1125 - Recorder** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 210,392 | 290,641 | 319,242 | 223,875 | - | 223,875 |
| 610.102 - Bilingual | 1,500 | 1,500 | 2,100 | 1,500 | - | 1,500 |
| 610.111 - Miscellaneous Pay Categories | 2,996 | 6,158 | 1,090 | 8,000 | - | 8,000 |
| 610.112 - Longevity Pay | 972 | 1,600 | - | 1,579 | - | 1,579 |
| 610.115 - Admin Comp Paid-Out | 2,604 | 2,604 | 2,643 | 3,000 | - | 3,000 |
| 610.118 - Bonus Pay | - | - | 7,395 | - | - | - |
| 610.119 - Years of Service | 60 | - | - | - | - | - |
| 610.201 - Temporary | 1,115 | - | - | 20,000 | - | 20,000 |
| 610.301 - Overtime | 167 | - | - | 3,000 | - | 3,000 |
| 610.401 - Social Security Taxes | 12,986 | 18,020 | 19,537 | 13,880 | - | 13,880 |
| 610.402 - Medicare Taxes | 3,078 | 4,215 | 4,629 | 3,246 | - | 3,246 |
| 610.501 - Medical Insurance | 26,260 | 24,750 | 40,907 | 24,750 | - | 24,750 |
| 610.502 - Dental Insurance | 806 | 666 | 1,487 | 666 | - | 666 |
| 610.503 - Life Insurance | 136 | 131 | 274 | 130 | - | 130 |
| 610.505 - In-Lieu of Medical Insurance | 692 | - | - | - | - | - |
| 610.507 - MES Vision | 169 | 153 | 320 | 153 | - | 153 |
| 610.603 - Workers' Compensation Insurance | 3,434 | 4,142 | 3,408 | 2,900 | - | 2,900 |
| 610.701 - Public Service Retirement | 49,441 | 51,266 | 78,381 | 53,092 | - | 53,092 |
| 610.801 - OPEB Costs | - | - | - | 5,202 | - | 5,202 |
| Total Salaries & Benefits | $ 316,808 | $ 405,846 | $ 481,413 | $ 364,973 | $ - | $ 364,973 |
| Services & Supplies | | | | | | |
| 619.124 - Books | 150 | 500 | 400 | 500 | - | 500 |
| 619.132 - Communications | - | 2,000 | 2,000 | 2,000 | - | 2,000 |
| 619.134 - Software License | (4,539) | 3,000 | 3,000 | 3,000 | - | 3,000 |
| 619.142 - Computer Hardware | - | 2,000 | 1,600 | 2,000 | - | 2,000 |
| 619.152 - Maintenance of Equipment | 555 | 3,000 | 3,000 | 3,000 | - | 3,000 |
| 619.166 - Membership Dues | 50 | 1,000 | 800 | 1,000 | - | 1,000 |
| 619.172 - Postage and Delivery | 15,000 | 10,000 | 10,000 | 25,000 | - | 25,000 |
| 619.174 - Office Supplies | 12,278 | 2,842 | 2,500 | 4,000 | - | 4,000 |
| 619.175 - Equipment Under $5,000 | - | 1,000 | 500 | 1,000 | - | 1,000 |

| Fund 101 - General Fund<br>Department 32 - County Clerk Recorder Elections<br>Division 1125 - Recorder | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| 619.176 - Special Project Supplies | 2,560 | 5,000 | 4,200 | 5,000 | - | 5,000 |
| 619.184 - Rent-Equipment | (1,439) | - | - | - | - | - |
| 619.188 - Rent-Space | 13,492 | 3,200 | 3,150 | 6,000 | - | 6,000 |
| 619.194 - Training | 5,425 | 2,000 | 2,000 | 2,000 | - | 2,000 |
| 619.196 - Lodging | 1,250 | 1,250 | 1,000 | 1,250 | - | 1,250 |
| 619.198 - Meals | 417 | 500 | 300 | 500 | - | 500 |
| 619.202 - Gas and Oil | 363 | 1,000 | 750 | 500 | - | 500 |
| 619.250 - Special Dept - Contracts | 92,657 | 78,400 | 76,000 | 90,611 | - | 90,611 |
| 619.400 - Late Charge/Penalty | 49 | - | - | - | - | - |
| Total Services & Supplies | $ 138,268 | $ 116,692 | $ 111,200 | $ 147,361 | $ - | $ 147,361 |
| | | | | | | |
| Other Charges | | | | | | |
| 645.704 - Retiree Medical Insurance | 6,011 | 6,658 | 3,440 | - | - | - |
| 647.801 - Debt Service Principal | 5,954 | - | - | - | - | - |
| 647.802 - Debt Service Interest | 24 | - | - | - | - | - |
| 649.101 - Cost Plan | 69,486 | 154,511 | 82,183 | 154,511 | - | 154,511 |
| Total Other Charges | $ 81,475 | $ 161,169 | $ 85,623 | $ 154,511 | $ - | $ 154,511 |
| | | | | | | |
| Local Assistance | | | | | | |
| 552.002 - Local Contribution | - | 50,000 | - | - | - | - |
| Total Local Assistance | $ - | $ 50,000 | $ - | $ - | $ - | $ - |
| | | | | | | |
| Charges for Services | | | | | | |
| 562.701 - Recording Fees County Recorder | 328,140 | 150,000 | 178,000 | 167,000 | - | 167,000 |
| 562.706 - Access to Recorder's Web | 20,000 | 12,000 | 12,000 | 8,000 | - | 8,000 |
| 562.709 - SB2 Administrative Fees | - | 22,000 | 41,000 | 28,000 | - | 28,000 |
| Total Charges for Services | $ 348,140 | $ 184,000 | $ 231,000 | $ 203,000 | $ - | $ 203,000 |
| | | | | | | |
| Other Revenue | | | | | | |
| 570.013 - Cash Short/Over | (1,094) | 500 | 300 | 3,000 | - | 3,000 |
| Total Other Revenue | $ (1,094) | $ 500 | $ 300 | $ 3,000 | $ - | $ 3,000 |
| | | | | | | |
| Interfund Charges | | | | | | |

| Fund 101 - General Fund<br>Department 32 - County Clerk Recorder Elections<br>Division 1125 - Recorder | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| 576.012 - Transfers from Misc Trust | 158,313 | 310,107 | - | 400,000 | - | 400,000 |
| 576.013 - Recorder Modernization Fees | 30,000 | 150,000 | - | - | - | - |
| 576.020 - Interfund Charges | 1,192 | - | - | - | - | - |
| Total Interfund Charges | $ 189,505 | $ 460,107 | $ - | $ 400,000 | $ - | $ 400,000 |
| | | | | | | |
| Transfer In | | | | | | |
| 590.001 - Interfund Transfers In | - | - | 218,000 | - | - | - |
| Total Transfer In | $ - | $ - | $ 218,000 | $ - | $ - | $ - |
| | | | | | | |
| **TOTAL EXPENSE** | **$ 536,551** | **$ 683,707** | **$ 678,236** | **$ 666,845** | **$ -** | **$ 666,845** |
| **TOTAL REVENUE** | **$ 536,551** | **$ 694,607** | **$ 449,300** | **$ 606,000** | **$ -** | **$ 606,000** |
| **NET COUNTY COST** | **$ -** | **$ (10,900)** | **$ 228,936** | **$ 60,845** | **$ -** | **$ 60,845** |

# County Counsel

# County Counsel

*Department 25*

| Fund 101 - General Fund<br>Department 25 - County Counsel<br>Division 1210 - County Counsel | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 2,098,447** | **$ 2,300,348** | **$ 1,724,638** | **$ 1,759,600** | **$ -** | **$ 1,759,600** |
| **TOTAL REVENUE** | **$ 1,446,791** | **$ 1,301,591** | **$ 1,197,699** | **$ 1,232,668** | **$ -** | **$ 1,232,668** |
| **NET COUNTY COST** | **$ 651,656** | **$ 998,757** | **$ 526,939** | **$ 526,932** | **$ -** | **$ 526,932** |

| **Fund 101 - General Fund**<br>**Department 25 - County Counsel**<br>**Division 1210 - County Counsel** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 568,365 | 451,669 | 284,145 | - | - | - |
| 610.107 - Sick Paid-out | 42,458 | - | - | - | - | - |
| 610.108 - Vacation Paid-Out | 49,163 | 308,109 | 236,726 | - | - | - |
| 610.109 - Uniform Allowance | - | 6,401 | - | - | - | - |
| 610.112 - Longevity Pay | 29,159 | 24,930 | 6,544 | - | - | - |
| 610.115 - Admin Comp Paid-Out | 7,882 | 8,130 | - | - | - | - |
| 610.119 - Years of Service | 150 | - | - | - | - | - |
| 610.401 - Social Security Taxes | 31,848 | 30,422 | 9,793 | - | - | - |
| 610.402 - Medicare Taxes | 9,763 | 7,115 | 7,510 | - | - | - |
| 610.501 - Medical Insurance | 33,085 | (23,160) | 12,600 | - | - | - |
| 610.502 - Dental Insurance | 835 | (355) | 163 | - | - | - |
| 610.503 - Life Insurance | 190 | 2 | 28 | - | - | - |
| 610.504 - Accident, Disability, Dismem | 6 | 6 | 2 | - | - | - |
| 610.505 - In-Lieu of Medical Insurance | 3,946 | 3,600 | 277 | - | - | - |
| 610.507 - MES Vision | 222 | 15 | 33 | - | - | - |
| 610.603 - Workers' Compensation Insurance | 7,425 | 6,455 | 6,455 | - | - | - |
| 610.701 - Public Service Retirement | 140,672 | 135,227 | 30,362 | - | - | - |
| 610.901 - Salary Savings | (156,596) | (245,154) | - | - | - | - |
| 610.905 - Force Labor | 11,274 | (10,000) | - | - | - | - |
| Total Salaries & Benefits | $ 779,847 | $ 703,412 | $ 594,638 | $ - | $ - | $ - |
| Services & Supplies | | | | | | |
| 619.124 - Books | 5,822 | 6,000 | - | - | - | - |
| 619.128 - Non Book Media | 10,848 | 14,600 | - | - | - | - |
| 619.132 - Communications | 6,150 | 6,500 | - | - | - | - |
| 619.134 - Software License | (33,329) | 14,590 | - | - | - | - |
| 619.138 - Computer Maintenance | - | 1,500 | - | - | - | - |
| 619.140 - Computer Supplies | 2,204 | 2,100 | - | - | - | - |
| 619.142 - Computer Hardware | 186 | 4,250 | - | - | - | - |

| Fund 101 - General Fund<br>Department 25 - County Counsel<br>Division 1210 - County Counsel | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| 619.152 - Maintenance of Equipment | 225 | 535 | - | - | - | - |
| 619.156 - Maintenance Repairs-Automobiles | 273 | 2,000 | - | - | - | - |
| 619.166 - Membership Dues | 2,845 | 11,310 | - | 7,600 | - | 7,600 |
| 619.168 - Office Furniture Under $5,000 | 1,491 | 1,800 | - | - | - | - |
| 619.170 - Office Equipment Under $5,000 | - | 500 | - | - | - | - |
| 619.172 - Postage and Delivery | 161 | 520 | - | - | - | - |
| 619.174 - Office Supplies | 1,151 | 4,200 | - | - | - | - |
| 619.178 - Banks and Treasurer Charges | 18 | - | - | - | - | - |
| 619.184 - Rent-Equipment | 2,257 | 3,730 | - | - | - | - |
| 619.188 - Rent-Space | 3,852 | 4,000 | - | 2,000 | - | 2,000 |
| 619.194 - Training | 1,254 | 1,500 | - | - | - | - |
| 619.196 - Lodging | 1,758 | 1,500 | - | - | - | - |
| 619.198 - Meals | 423 | 800 | - | - | - | - |
| 619.200 - Transportation | 1,440 | 2,625 | - | - | - | - |
| 619.210 - Legal | 1,254,606 | 1,502,000 | 1,100,000 | 1,750,000 | - | 1,750,000 |
| 619.222 - Other Consultants | - | - | 30,000 | - | - | - |
| 619.268 - Special Department Other | 32 | - | - | - | - | - |
| Total Services & Supplies | $ 1,263,667 | $ 1,586,560 | $ 1,130,000 | $ 1,759,600 | $ - | $ 1,759,600 |
| | | | | | | |
| Other Charges | | | | | | |
| 645.704 - Retiree Medical Insurance | 12,998 | 10,376 | - | - | - | - |
| 647.801 - Debt Service Principal | 37,996 | - | - | - | - | - |
| 647.802 - Debt Service Interest | 3,939 | - | - | - | - | - |
| Total Other Charges | $ 54,933 | $ 10,376 | $ - | $ - | $ - | $ - |
| | | | | | | |
| Charges for Services | | | | | | |
| 561.801 - County Counsel - Non County | 34,075 | - | 20,000 | 18,000 | - | 18,000 |
| 564.601 - Developer Salary Reimbursable | 1,328 | - | - | 2,000 | - | 2,000 |
| Total Charges for Services | $ 35,403 | $ - | $ 20,000 | $ 20,000 | $ - | $ 20,000 |
| | | | | | | |
| Other Revenue | | | | | | |

| Fund 101 - General Fund<br>Department 25 - County Counsel<br>Division 1210 - County Counsel | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| 570.006 - Reimbursable | 37,044 | 2,000 | - | - | - | - |
| Total Other Revenue | $ 37,044 | $ 2,000 | $ - | $ - | $ - | $ - |
| | | | | | | |
| Interfund Charges | | | | | | |
| 576.020 - Interfund Charges | 67,078 | 150,000 | - | 67,077 | - | 67,077 |
| Total Interfund Charges | $ 67,078 | $ 150,000 | $ - | $ 67,077 | $ - | $ 67,077 |
| | | | | | | |
| Interdepartmental Charges | | | | | | |
| 580.001 - Cost Plan | 1,296,493 | 1,139,591 | 1,157,699 | 1,139,591 | - | 1,139,591 |
| 580.005 - County Counsel | 10,773 | 10,000 | 20,000 | 6,000 | - | 6,000 |
| Total Interdepartmental Charges | $ 1,307,266 | $ 1,149,591 | $ 1,177,699 | $ 1,145,591 | $ - | $ 1,145,591 |
| | | | | | | |
| **TOTAL EXPENSE** | **$ 2,098,447** | **$ 2,300,348** | **$ 1,724,638** | **$ 1,759,600** | **$ -** | **$ 1,759,600** |
| **TOTAL REVENUE** | **$ 1,446,791** | **$ 1,301,591** | **$ 1,197,699** | **$ 1,232,668** | **$ -** | **$ 1,232,668** |
| **NET COUNTY COST** | **$ 651,656** | **$ 998,757** | **$ 526,939** | **$ 526,932** | **$ -** | **$ 526,932** |

# District Attorney

# District Attorney

*Department 45*

| Fund 101 - General Fund<br>Department 45 - District Attorney<br>Division 1205 - District Attorney | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 3,450,805** | **$ 3,168,120** | **$ 3,142,663** | **$ 2,707,807** | **$ -** | **$ 2,707,807** |
| **TOTAL REVENUE** | **$ 772,042** | **$ 1,403,179** | **$ 423,145** | **$ 688,907** | **$ 908,267** | **$ 1,597,174** |
| **NET COUNTY COST** | **$ 2,678,763** | **$ 1,764,941** | **$ 2,719,518** | **$ 2,018,900** | **$ (908,267)** | **$ 1,110,633** |

# Victim Witness (Fund 251)

*Department 45 – District Attorney*

| 251 - Victim Witness Fund<br>45 - District Attorney<br>2980 - Victim Witness | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Adopted Budget FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **325,407** | **314,710** | **464,343** | **352,916** | **-** | **352,916** |
| **TOTAL REVENUE** | **308,873** | **366,040** | **459,497** | **327,070** | **-** | **327,070** |
| **NET COUNTY COST** | **16,534** | **(51,330)** | **4,846** | **25,846** | **-** | **25,846** |

| **Fund 101 - General Fund**<br>**Department 45 - District Attorney**<br>**Division 1205 - District Attorney** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 1,802,894 | 1,657,690 | 1,661,668 | 1,731,685 | - | 1,731,685 |
| 610.102 - Bilingual | 1,500 | 1,500 | 3,000 | 1,500 | - | 1,500 |
| 610.103 - Holiday | - | 20,054 | 17,680 | 13,369 | - | 13,369 |
| 610.106 - Certification POST | 13,165 | - | 11,787 | - | - | - |
| 610.107 - Sick Paid-out | - | 7,600 | - | - | - | - |
| 610.108 - Vacation Paid-Out | - | 12,500 | - | - | - | - |
| 610.109 - Uniform Allowance | 2,400 | 5,601 | - | 4,000 | - | 4,000 |
| 610.111 - Miscellaneous Pay Categories | - | 500 | - | - | - | - |
| 610.112 - Longevity Pay | 69,221 | 80,316 | 41,254 | 46,894 | - | 46,894 |
| 610.115 - Admin Comp Paid-Out | 16,540 | 23,407 | 19,049 | 24,268 | - | 24,268 |
| 610.118 - Bonus Pay | - | - | 22,500 | - | - | - |
| 610.119 - Years of Service | 850 | - | - | - | - | - |
| 610.301 - Overtime | 12,802 | 10,000 | - | - | - | - |
| 610.401 - Social Security Taxes | 77,797 | 91,495 | 95,545 | 90,787 | - | 90,787 |
| 610.402 - Medicare Taxes | 26,193 | 27,214 | 24,094 | 25,109 | - | 25,109 |
| 610.501 - Medical Insurance | 148,230 | 114,720 | 138,660 | 105,720 | - | 105,720 |
| 610.502 - Dental Insurance | 3,418 | 2,880 | 3,600 | 2,880 | - | 2,880 |
| 610.503 - Life Insurance | 784 | 833 | 833 | 722 | - | 722 |
| 610.504 - Accident, Disability, Dismem | 24 | 25 | - | - | - | - |
| 610.505 - In-Lieu of Medical Insurance | 11,561 | 12,600 | - | 10,800 | - | 10,800 |
| 610.507 - MES Vision | 958 | 910 | 975 | 780 | - | 780 |
| 610.603 - Workers' Compensation Insurance | 53,193 | 65,485 | 91,550 | - | - | - |
| 610.701 - Public Service Retirement | 751,224 | 570,280 | 535,862 | 511,393 | - | 511,393 |
| Total Salaries & Benefits | $ 2,992,754 | $ 2,705,610 | $ 2,668,057 | $ 2,569,907 | $ - | $ 2,569,907 |
| Services & Supplies | | | | | | |
| 619.126 - Magazines and Subscriptions | 6,256 | 2,650 | 2,000 | 2,650 | - | 2,650 |
| 619.132 - Communications | 8,394 | 9,900 | 9,900 | 10,000 | - | 10,000 |

| Fund 101 - General Fund<br>Department 45 - District Attorney<br>Division 1205 - District Attorney | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| 619.134 - Software License | 20,864 | 36,575 | 33,250 | 40,000 | - | 40,000 |
| 619.140 - Computer Supplies | 833 | 2,000 | 2,000 | - | - | - |
| 619.142 - Computer Hardware | 1,833 | 2,500 | 3,000 | 2,500 | - | 2,500 |
| 619.150 - Jury and Witness | 854 | 10,000 | 18,000 | 10,000 | - | 10,000 |
| 619.152 - Maintenance of Equipment | 542 | 900 | 900 | 900 | - | 900 |
| 619.154 - Maintenance of Eqpmnt-Gas, Oil | - | - | 850 | 850 | - | 850 |
| 619.156 - Maintenance Repairs-Automobiles | 269 | 4,100 | 4,100 | 4,100 | - | 4,100 |
| 619.164 - Medical/Dental/Lab Supplies | - | 10,000 | 25,000 | 10,000 | - | 10,000 |
| 619.166 - Membership Dues | 7,796 | 9,000 | 7,000 | 9,900 | - | 9,900 |
| 619.168 - Office Furniture Under $5,000 | 870 | 1,500 | 2,000 | 1,500 | - | 1,500 |
| 619.172 - Postage and Delivery | - | 1,250 | 1,250 | 1,000 | - | 1,000 |
| 619.174 - Office Supplies | 1,262 | 4,000 | 5,000 | 4,000 | - | 4,000 |
| 619.176 - Special Project Supplies | 555 | 3,300 | 5,300 | 3,000 | - | 3,000 |
| 619.178 - Banks and Treasurer Charges | - | - | 50 | - | - | - |
| 619.184 - Rent-Equipment | 307 | 4,200 | 4,200 | 4,200 | - | 4,200 |
| 619.188 - Rent-Space | 4,977 | 5,000 | 5,000 | 5,000 | - | 5,000 |
| 619.194 - Training | 2,399 | 3,500 | - | 6,000 | - | 6,000 |
| 619.196 - Lodging | 4,183 | 2,000 | - | 4,500 | - | 4,500 |
| 619.198 - Meals | 1,556 | 1,250 | - | 1,800 | - | 1,800 |
| 619.200 - Transportation | 224 | 150 | - | 1,000 | - | 1,000 |
| 619.206 - Travel - Other | 14 | - | - | - | - | - |
| 619.222 - Other Consultants | - | - | 50,000 | - | - | - |
| Total Services & Supplies | $ 63,988 | $ 113,775 | $ 178,800 | $ 122,900 | $ - | $ 122,900 |
| | | | | | | |
| Other Charges | | | | | | |
| 643.601 - Interfund Charges | 1,905 | 1,700 | - | - | - | - |
| 645.704 - Retiree Medical Insurance | 22,746 | 25,941 | 12,507 | - | - | - |
| 647.801 - Debt Service Principal | 9,285 | - | - | - | - | - |
| 647.802 - Debt Service Interest | 649 | - | - | - | - | - |
| 649.101 - Cost Plan | 330,736 | 306,094 | 283,299 | - | - | - |

| Fund 101 - General Fund<br>Department 45 - District Attorney<br>Division 1205 - District Attorney | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Total Other Charges | $ 365,321 | $ 333,735 | $ 295,806 | $ - | $ - | $ - |
| Fixed Assets | | | | | | |
| 650.301 - Automobiles, Trucks, Vans | - | 15,000 | - | 15,000 | - | 15,000 |
| 650.311 - Fixed Asset Subscription | 28,742 | - | - | - | - | - |
| Total Fixed Assets | $ 28,742 | $ 15,000 | $ - | $ 15,000 | $ - | $ 15,000 |
| State | | | | | | |
| 550.204 - Proposition 172 Public Safety | - | 596,272 | - | - | 637,055 | 637,055 |
| 550.602 - Citizens Options for Public Safe | 36,175 | 28,000 | 28,000 | - | - | - |
| 550.605 - Vehicle Theft Allocation | 72,343 | 69,000 | 69,000 | - | - | - |
| Total State | $ 108,518 | $ 693,272 | $ 97,000 | $ - | $ 637,055 | $ 637,055 |
| Grant Revenue | | | | | | |
| 551.101 - State Aid-Grants | - | 202,500 | 5,000 | 202,500 | - | 202,500 |
| Total Grant Revenue | $ - | $ 202,500 | $ 5,000 | $ 202,500 | $ - | $ 202,500 |
| Aid from Federal | | | | | | |
| 556.001 - Federal Grants 1 | 150,997 | - | - | - | - | - |
| Total Aid from Federal | $ 150,997 | $ - | $ - | $ - | $ - | $ - |
| Charges for Services | | | | | | |
| 562.412 - Drug Testing Fee | - | 6,000 | 6,000 | - | - | - |
| Total Charges for Services | $ - | $ 6,000 | $ 6,000 | $ - | $ - | $ - |
| Other Revenue | | | | | | |
| 570.006 - Reimbursable | 1,000 | - | - | - | - | - |
| Total Other Revenue | $ 1,000 | $ - | $ - | $ - | $ - | $ - |
| Other Financing | | | | | | |

| Fund 101 - General Fund<br>Department 45 - District Attorney<br>Division 1205 - District Attorney | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| 575.200 - Subscription financing | 28,742 | - | - | - | - | - |
| Total Other Financing | $ 28,742 | $ - | $ - | $ - | $ - | $ - |
| | | | | | | |
| Interfund Charges | | | | | | |
| 576.012 - Transfers from Misc Trust | - | 15,000 | - | - | - | - |
| 576.018 - AB109 Realignment | 482,785 | 486,407 | 315,145 | 486,407 | 271,212 | 757,619 |
| Total Interfund Charges | $ 482,785 | $ 501,407 | $ 315,145 | $ 486,407 | $ 271,212 | $ 757,619 |
| | | | | | | |
| **TOTAL EXPENSE** | **$ 3,450,805** | **$ 3,168,120** | **$ 3,142,663** | **$ 2,707,807** | **$ -** | **$ 2,707,807** |
| **TOTAL REVENUE** | **$ 772,042** | **$ 1,403,179** | **$ 423,145** | **$ 688,907** | **$ 908,267** | **$ 1,597,174** |
| **NET COUNTY COST** | **$ 2,678,763** | **$ 1,764,941** | **$ 2,719,518** | **$ 2,018,900** | **$ (908,267)** | **$ 1,110,633** |

| 251 - Victim Witness Fund<br>45 - District Attorney<br>2980 - Victim Witness | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Adopted Budget FY2027 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 190,882 | 145,648 | 259,195 | 238,110 | | 238,110 |
| 610.102 - Bilingual | 2,193 | 1,500 | 3,000 | 1,500 | | 1,500 |
| 610.112 - Longevity Pay | 1,735 | 1,766 | - | 1,765 | | 1,765 |
| 610.115 - Admin Comp Paid-Out | 1,881 | 1,882 | 1,659 | 1,881 | | 1,881 |
| 610.118 - Bonus Pay | - | - | 6,000 | - | | - |
| 610.201 - Temporary | - | 24,234 | - | - | | - |
| 610.401 - Social Security Taxes | 11,846 | 10,444 | 16,070 | 14,763 | | 14,763 |
| 610.402 - Medicare Taxes | 2,770 | 2,443 | 3,758 | 3,453 | | 3,453 |
| 610.501 - Medical Insurance | 10,539 | 9,000 | 35,580 | 27,180 | | 27,180 |
| 610.502 - Dental Insurance | 880 | 720 | 1,440 | 1,080 | | 1,080 |
| 610.503 - Life Insurance | 135 | 111 | 222 | 167 | | 167 |
| 610.505 - In-Lieu of Medical Insurance | 2,631 | 1,800 | - | 1,800 | | 1,800 |
| 610.507 - MES Vision | 157 | 130 | 260 | 195 | | 195 |
| 610.603 - Workers' Compensation Insurance | 3,713 | 3,228 | - | - | | - |
| 610.701 - Public Service Retirement | 44,139 | 45,703 | 63,488 | 61,022 | | 61,022 |
| Total Salaries & Benefits | 273,501 | 248,609 | 390,672 | 352,916 | - | 352,916 |
| Services & Supplies | | | | | | |
| 619.132 - Communications | 1,509 | 1,400 | 1,600 | - | | - |
| 619.134 - Software License | 1,775 | - | - | - | | - |
| 619.136 - Software Support | - | 2,200 | 2,200 | - | | - |
| 619.142 - Computer Hardware | 5,034 | - | - | - | | - |
| 619.156 - Maintenance Repairs-Automobiles | - | 250 | 250 | - | | - |
| 619.166 - Membership Dues | 135 | 265 | 265 | - | | - |
| 619.168 - Office Furniture Under $5,000 | 53 | 500 | 1,000 | - | | - |
| 619.170 - Office Equipment Under $5,000 | 207 | 500 | 786 | - | | - |
| 619.172 - Postage and Delivery | 339 | 200 | 1,200 | - | | - |
| 619.174 - Office Supplies | 1,547 | 1,000 | 5,000 | - | | - |
| 619.176 - Special Project Supplies | 6 | 1,324 | 7,324 | - | | - |
| 619.184 - Rent-Equipment | 765 | - | - | - | | - |

| 251 - Victim Witness Fund<br>45 - District Attorney<br>2980 - Victim Witness | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Adopted Budget FY2027 |
|---|---|---|---|---|---|---|
| 619.188 - Rent-Space | - | 1,020 | - | - | | - |
| 619.194 - Training | - | 1,600 | 2,000 | - | | - |
| 619.196 - Lodging | 1,214 | 2,000 | 4,000 | - | | - |
| 619.198 - Meals | 463 | 1,000 | 1,500 | - | | - |
| 619.200 - Transportation | 367 | 1,500 | 1,500 | - | | - |
| 619.202 - Gas and Oil | - | - | 600 | - | | - |
| 619.206 - Travel - Other | 72 | 300 | 1,000 | - | | - |
| 619.280 - Marketing, Recruiting, Public Request | - | - | 7,600 | - | | - |
| Total Services & Supplies | 13,486 | 15,059 | 37,825 | - | - | - |
| Other Charges | | | | | | |
| 630.109 - Participant Needs Based Payment | 2,662 | 5,000 | 12,000 | - | | - |
| 630.110 - Program Supplies | 850 | - | 500 | - | | - |
| 640.320 - OPEB Charges | - | 13,139 | - | - | | - |
| 643.601 - Interfund Charges | - | 300 | - | - | | - |
| 645.704 - Retiree Medical Insurance | 6,499 | 5,188 | 3,573 | - | | - |
| 647.801 - Debt Service Principal | 382 | - | - | - | | - |
| 647.802 - Debt Service Interest | 18 | - | - | - | | - |
| 649.101 - Cost Plan | 28,009 | 27,415 | 19,773 | - | | - |
| Total Other Charges | 38,420 | 51,042 | 35,846 | - | - | - |
| Use of Money & Property | | | | | | |
| 541.001 - Interest | (6,409) | - | - | - | | - |
| Total Use of Money & Property | (6,409) | - | - | - | - | - |
| State Revenue | | | | | | |
| 551.101 - State Aid-Grants | 90,658 | 156,523 | 21,600 | 142,655 | | 142,655 |
| Total State Revenue | 90,658 | 156,523 | 21,600 | 142,655 | - | 142,655 |
| Federal Revenue | | | | | | |

| **251 - Victim Witness Fund**<br>**45 - District Attorney**<br>**2980 - Victim Witness** | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Adopted Budget FY2027 |
|---|---|---|---|---|---|---|
| 556.001 - Federal Grants 1 | 215,125 | 157,902 | 426,282 | 172,800 | | 172,800 |
| Total Federal Revenue | 215,125 | 157,902 | 426,282 | 172,800 | - | 172,800 |
| Charges for Services | | | | | | |
| 562.701 - Recording Fees County Recorder | 9,499 | 11,615 | 11,615 | 11,615 | | 11,615 |
| Total Charges for Services | 9,499 | 11,615 | 11,615 | 11,615 | - | 11,615 |
| Transfers In | | | | | | |
| 590.888 - Transfers In BC | - | 40,000 | - | - | | - |
| Total Transfers In | - | 40,000 | - | - | - | - |
| **TOTAL EXPENSE** | **325,407** | **314,710** | **464,343** | **352,916** | **-** | **352,916** |
| **TOTAL REVENUE** | **308,873** | **366,040** | **459,497** | **327,070** | **-** | **327,070** |
| **NET COUNTY COST** | **16,534** | **(51,330)** | **4,846** | **25,846** | **-** | **25,846** |

# Health & Human Services

# Health & Human Services (Fund 221)

*Department 80 – Health & Human Services – Social Services Programs*

| 221 - Health and Human Services Fund<br>80 - Health and Human Services<br>2285 - HSA-Welfare Administration | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adotpion FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **20,941,490** | **27,109,237** | **24,137,547** | **24,061,201** | **148,181** | **24,209,382** |
| **TOTAL REVENUE** | **20,288,675** | **27,489,237** | **24,094,827** | **22,000,469** | **1,099,126** | **23,099,595** |
| **NET COUNTY COST** | **652,815** | **(380,000)** | **42,720** | **2,060,732** | **(950,945)** | **1,109,787** |

| 221 - Health and Human Services Fund<br>80 - Health and Human Services<br>2290 - CalWorks Assistance | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **4,231,176** | **4,004,617** | **3,500,000** | **4,218,026** | **-** | **4,218,026** |
| **TOTAL REVENUE** | **4,245,992** | **4,004,617** | **3,500,000** | **4,218,026** | **-** | **4,218,026** |
| **NET COUNTY COST** | **(14,816)** | **-** | **-** | **-** | **-** | **-** |

# Health & Human Services (Fund 221)

*Department 80 – Health & Human Services – Social Services Programs*

| 221 - Health and Human Services Fund<br>80 - Health and Human Services<br>2295 - Foster Care/Adopt Assistance | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **3,039,515** | **3,519,018** | **3,000,000** | **3,504,851** | **-** | **3,504,851** |
| **TOTAL REVENUE** | **1,638,560** | **2,899,018** | **3,000,000** | **3,504,851** | **-** | **3,504,851** |
| **NET COUNTY COST** | **1,400,955** | **620,000** | **-** | **-** | **-** | **-** |

| Fund 221 - Health and Human Services Fund<br>Department 80 - Health and Human Services<br>Division 2330 - Whole Person Care | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ -** | **$ -** | **$ -** | **$ 296,965** | **$ -** | **$ 296,965** |
| **TOTAL REVENUE** | **$ -** | **$ -** | **$ -** | **$ 118,793** | **$ 178,172** | **$ 296,965** |
| **NET COUNTY COST** | **$ -** | **$ -** | **$ -** | **$ 178,172** | **$ (178,172)** | **$ -** |

# Health & Human Services (Fund 221)

*Department 80 – Health & Human Services – Social Services Programs*

| **221 - Health and Human Services Fund**<br>**80 - Health and Human Services**<br>**2331 - Whole Person Care Housing Prog** | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | | Adopted Budget FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **-** | **-** | **200,000** | **295,000** | **-** | **295,000** |
| **TOTAL REVENUE** | **12,524** | **-** | **-** | **-** | **843,344** | **843,344** |
| **NET COUNTY COST** | **(12,524)** | **-** | **200,000** | **295,000** | **(843,344)** | **(548,344)** |

# Veterans Services

*Department 80 – Health & Human Services*

| Fund 101 - General Fund<br>Department 80 - Health and Human Services<br>Division 1310 - Veterans Service | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 159,686** | **$ 176,687** | **$ 176,868** | **$ 182,268** | **$ -** | **$ 182,268** |
| **TOTAL REVENUE** | **$ 64,747** | **$ 61,000** | **$ 92,300** | **$ 78,500** | **$ -** | **$ 78,500** |
| **NET COUNTY COST** | **$ 94,939** | **$ 115,687** | **$ 84,568** | **$ 103,768** | **$ -** | **$ 103,768** |

# Public Authority (Fund 222)

*Department 80 – Health & Human Services*

| 222 - Public Authority Fund<br>80 - Health and Human Services<br>2360 - Public Authority | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **605,875** | **800,241** | **742,499** | **812,566** | **-** | **812,566** |
| **TOTAL REVENUE** | **471,850** | **800,241** | **530,776** | **806,422** | **-** | **806,422** |
| **NET COUNTY COST** | **134,025** | **-** | **211,723** | **6,144** | **-** | **6,144** |

# Community Svc. / Workforce Dev (Fund 240)

*Department 80 – Health & Human Services*

| 240 - CSWD Fund<br>80 - Health and Human Services<br>2555 - Comm Serv/Wrk Force Admin | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **5,389,941** | **6,274,216** | **6,989,740** | **8,566,805** | **102,903** | **8,669,708** |
| **TOTAL REVENUE** | **3,744,737** | **6,074,216** | **7,590,924** | **8,816,223** | **40,000** | **8,856,223** |
| **NET COUNTY COST** | **1,645,204** | **200,000** | **(601,184)** | **(249,418)** | **62,903** | **(186,515)** |

# Migrant Labor Camp (Fund 256)

*Department 80 – Health & Human Services*

| Fund 256 - Migrant Labor Camp Fund<br>Department 80 - Health and Human Services<br>Division 3030 - Migrant Labor Camp | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 545,848** | **$ 614,100** | **$ 678,091** | **$ 641,701** | **$ -** | **$ 641,701** |
| **TOTAL REVENUE** | **$ 490,253** | **$ 614,100** | **$ 678,091** | **$ 642,808** | **$ -** | **$ 642,808** |
| **NET COUNTY COST** | **$ 55,595** | **$ -** | **$ -** | **$ (1,107)** | **$ -** | **$ (1,107)** |

# Health & Human Services Trust (Fund 410)

*Department 80 – Health & Human Services*

| Fund 410 - Health and Human Serv Trust Fund<br>Department 80 - Health and Human Services<br>Division 4020 - Children's Trust Fund | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 5,337** | **$ -** | **$ -** | **$ -** | **$ 20,000** | **$ 20,000** |
| **TOTAL REVENUE** | **$ (12,879)** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ 18,216** | **$ -** | **$ -** | **$ -** | **$ 20,000** | **$ 20,000** |

| Fund 410 - Health and Human Serv Trust Fund<br>Department 80 - Health and Human Services<br>Division 4030 - CWS Foster Care Trust | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 1,463** | **$ -** | **$ -** | **$ -** | **$ 15,239** | **$ 15,239** |
| **TOTAL REVENUE** | **$ 65** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ 1,398** | **$ -** | **$ -** | **$ -** | **$ 15,239** | **$ 15,239** |

# Health & Human Services Trust (Fund 410)

*Department 80 – Health & Human Services*

| Fund 410 - Health and Human Serv Trust Fund<br>Department 80 - Health and Human Services<br>Division 4032 - HCD - TAY Grant | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 73,561** | **$ 73,561** |
| **TOTAL REVENUE** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 73,561** | **$ 73,561** |

# Public Health (Fund 224)

*Department 80 – Health & Human Services*

| 224 - Public Health Fund<br>80 - Health and Human Services<br>2370 - Public Health Administration | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **(202)** | **-** | **73,898** | **-** | **174,224** | **174,224** |
| **TOTAL REVENUE** | **231,354** | **-** | **-** | **-** | **-** | **-** |
| **NET COUNTY COST** | **(231,556)** | **-** | **73,898** | **-** | **174,224** | **174,224** |

| 224 - Public Health Fund<br>80 - Health and Human Services<br>2371 - HIV Surveillance | Actuals FY2025 | Adopted Budget FY2026 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **1,609** | **3,367** | **3,367** | **-** | **3,367** | **-** | **3,367** |
| **TOTAL REVENUE** | **1,256** | **3,367** | **3,367** | **-** | **3,367** | **-** | **3,367** |
| **NET COUNTY COST** | **353** | **-** | **-** | **-** | **-** | **-** | **-** |

# Public Health (Fund 224)

*Department 80 – Health & Human Services*

| 224 - Public Health Fund<br>80 - Health and Human Services<br>2380 - Tobacco Education | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **328,586** | **460,813** | **498,288** | **472,450** | **-** | **472,450** |
| **TOTAL REVENUE** | **302,528** | **307,341** | **800,816** | **302,528** | **-** | **302,528** |
| **NET COUNTY COST** | **26,058** | **153,472** | **(302,528)** | **169,922** | **-** | **169,922** |

| 224 - Public Health Fund<br>80 - Health and Human Services<br>2381 - Oral Health Grant | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **164,442** | **149,563** | **161,165** | **149,563** | **-** | **149,563** |
| **TOTAL REVENUE** | **120,531** | **149,563** | **161,165** | **149,563** | **-** | **149,563** |
| **NET COUNTY COST** | **43,911** | **-** | **-** | **-** | **-** | **-** |

# Public Health (Fund 224)

*Department 80 – Health & Human Services*

| 224 - Public Health Fund<br>80 - Health and Human Services<br>2390 - Health Department | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **1,928,844** | **3,558,092** | **3,884,999** | **3,542,066** | **-** | **3,542,066** |
| **TOTAL REVENUE** | **3,185,631** | **3,558,092** | **3,884,999** | **3,542,066** | **-** | **3,542,066** |
| **NET COUNTY COST** | **(1,256,787)** | **-** | **-** | **-** | **-** | **-** |

# Public Health (Fund 224)

*Department 80 – Health & Human Services*

| 224 - Public Health Fund<br>80 - Health and Human Services<br>2392 - CASPHI | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **73,827** | **303,610** | **270,372** | **287,852** | **-** | **287,852** |
| **TOTAL REVENUE** | **29,124** | **303,610** | **270,372** | **287,852** | **-** | **287,852** |
| **NET COUNTY COST** | **44,703** | **-** | **-** | **-** | **-** | **-** |

| 224 - Public Health Fund<br>80 - Health and Human Services<br>2393 - Safe Kids | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **7,994** | **13,000** | **20,000** | **12,500** | **-** | **12,500** |
| **TOTAL REVENUE** | **5,863** | **13,000** | **20,000** | **12,500** | **-** | **12,500** |
| **NET COUNTY COST** | **2,131** | **-** | **-** | **-** | **-** | **-** |

# Public Health (Fund 224)

*Department 80 – Health & Human Services*

| 224 - Public Health Fund<br>80 - Health and Human Services<br>2394 - Future of Public Health (FoPH) | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End Projections<br>FY2026 | CEO Recommended Budget<br>FY2027 | Change from Recommended<br>FY2027 | Proposed for Adoption<br>FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **554,234** | **588,903** | **894,534** | **703,140** | **-** | **703,140** |
| **TOTAL REVENUE** | **405,980** | **588,903** | **894,534** | **703,140** | **-** | **703,140** |
| **NET COUNTY COST** | **148,254** | **-** | **-** | **-** | **-** | **-** |

| 224 - Public Health Fund<br>80 - Health and Human Services<br>2395 - CHDP | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End Projections<br>FY2026 | CEO Recommended Budget<br>FY2027 | Change from Recommended | Proposed for Adoption<br>FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **86,021** | **393,087** | **162,140** | **405,848** | **-** | **405,848** |
| **TOTAL REVENUE** | **11,924** | **393,087** | **162,140** | **405,848** | **-** | **405,848** |
| **NET COUNTY COST** | **74,097** | **-** | **-** | **-** | **-** | **-** |

# Public Health (Fund 224)

*Department 80 – Health & Human Services*

| 224 - Public Health Fund<br>80 - Health and Human Services<br>2397 - PHI & COPN | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **220,240** | **322,200** | **-** | **307,821** | **-** | **307,821** |
| **TOTAL REVENUE** | **202,783** | **307,200** | **-** | **307,821** | **-** | **307,821** |
| **NET COUNTY COST** | **17,457** | **15,000** | **-** | **-** | **-** | **-** |

| 224 - Public Health Fund<br>80 - Health and Human Services<br>2405 - MCH/PCSP | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **362,951** | **433,162** | **373,694** | **460,000** | **-** | **460,000** |
| **TOTAL REVENUE** | **165,247** | **433,162** | **373,694** | **460,000** | **-** | **460,000** |
| **NET COUNTY COST** | **197,704** | **-** | **-** | **-** | **-** | **-** |

# Public Health (Fund 224)

*Department 80 – Health & Human Services*

| 224 - Public Health Fund<br>80 - Health and Human Services<br>2406 - CHVP CA Home Visiting Program | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **95,277** | **442,702** | **-** | **492,546** | **-** | **492,546** |
| **TOTAL REVENUE** | **77,969** | **442,702** | **-** | **492,546** | **-** | **492,546** |
| **NET COUNTY COST** | **17,308** | **-** | **-** | **-** | **-** | **-** |

| 224 - Public Health Fund<br>80 - Health and Human Services<br>2410 - Environmental Health | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **1,585,269** | **1,055,746** | **1,068,050** | **1,125,842** | **-** | **1,125,842** |
| **TOTAL REVENUE** | **1,244,874** | **1,055,746** | **1,065,050** | **1,125,842** | **-** | **1,125,842** |
| **NET COUNTY COST** | **340,395** | **-** | **3,000** | **-** | **-** | **-** |

# Public Health (Fund 224)

*Department 80 – Health & Human Services*

| 224 - Public Health Fund<br>80 - Health and Human Services<br>2420 - Immunization Assistance Prog | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **288,305** | **34,075** | **-** | **28,964** | **-** | **28,964** |
| **TOTAL REVENUE** | **329,443** | **34,075** | **-** | **28,964** | **-** | **28,964** |
| **NET COUNTY COST** | **(41,138)** | **-** | **-** | **-** | **-** | **-** |

| 224 - Public Health Fund<br>80 - Health and Human Services<br>2450 - Local Public Health Prepared | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **279,812** | **586,323** | **569,246** | **527,000** | **-** | **527,000** |
| **TOTAL REVENUE** | **99,801** | **586,323** | **569,246** | **527,000** | **-** | **527,000** |
| **NET COUNTY COST** | **180,011** | **-** | **-** | **-** | **-** | **-** |

# Public Health (Fund 224)

*Department 80 – Health & Human Services*

| 224 - Public Health Fund<br>80 - Health and Human Services<br>2455 - California Child Services | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **135,107** | **225,592** | **246,718** | **269,500** | **-** | **269,500** |
| **TOTAL REVENUE** | **96,342** | **225,592** | **246,718** | **269,500** | **-** | **269,500** |
| **NET COUNTY COST** | **38,765** | **-** | **-** | **-** | **-** | **-** |

# Public Health (Fund 224)

*Department 80 – Health & Human Services*

| 224 - Public Health Fund<br>80 - Health and Human Services<br>2460 - CCS Medical Therapy Unit | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **400,483** | **413,391** | **385,792** | **417,168** | **-** | **417,168** |
| **TOTAL REVENUE** | **128,147** | **413,391** | **385,792** | **417,168** | **-** | **417,168** |
| **NET COUNTY COST** | **272,336** | **-** | **-** | **-** | **-** | **-** |

| 224 - Public Health Fund<br>80 - Health and Human Services<br>2465 - OTS Grant FY 11/12 - FY 12/13 | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adotpion FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **-** | **10,000** | **6,000** | **8,800** | **-** | **8,800** |
| **TOTAL REVENUE** | **717** | **10,000** | **6,000** | **8,800** | **-** | **8,800** |
| **NET COUNTY COST** | **(717)** | **-** | **-** | **-** | **-** | **-** |

| 221 - Health and Human Services Fund<br>80 - Health and Human Services<br>2285 - HSA-Welfare Administration | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adotpion FY2027 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 8,893,696 | 11,047,163 | 9,081,438 | 11,115,551 | - | 11,115,551 |
| 610.102 - Bilingual | 58,220 | 58,620 | 55,440 | 50,700 | - | 50,700 |
| 610.105 - On Call | 33,159 | 44,516 | 35,000 | 34,320 | - | 34,320 |
| 610.108 - Vacation Paid-Out | 27,564 | 42,929 | - | 50,892 | - | 50,892 |
| 610.111 - Miscellaneous Pay Categories | - | - | 3,975 | - | - | - |
| 610.112 - Longevity Pay | 119,716 | 129,487 | 84,265 | 126,349 | - | 126,349 |
| 610.115 - Admin Comp Paid-Out | 23,984 | 51,107 | 37,312 | 53,993 | - | 53,993 |
| 610.118 - Bonus Pay | - | - | 205,500 | - | - | - |
| 610.119 - Years of Service | 3,250 | - | - | - | - | - |
| 610.201 - Temporary | 317,324 | 257,999 | 150,000 | 116,212 | - | 116,212 |
| 610.301 - Overtime | 86,726 | 127,192 | 130,000 | 134,224 | - | 134,224 |
| 610.401 - Social Security Taxes | 570,051 | 664,083 | 559,538 | 689,164 | - | 689,164 |
| 610.402 - Medicare Taxes | 134,329 | 155,310 | 131,681 | 161,175 | - | 161,175 |
| 610.501 - Medical Insurance | 855,819 | 1,296,360 | 1,291,200 | 1,082,580 | - | 1,082,580 |
| 610.502 - Dental Insurance | 33,462 | 40,320 | 41,400 | 41,760 | - | 41,760 |
| 610.503 - Life Insurance | 6,462 | 7,548 | 7,937 | 7,604 | - | 7,604 |
| 610.504 - Accident, Disability, Dismem | 54 | 72 | - | 52 | - | 52 |
| 610.505 - In-Lieu of Medical Insurance | 99,414 | 88,200 | - | 99,000 | - | 99,000 |
| 610.507 - MES Vision | 7,718 | 8,775 | 9,295 | 8,840 | - | 8,840 |
| 610.601 - Unemployment Costs | 13,212 | 31,000 | 31,000 | - | - | - |
| 610.603 - Workers' Compensation Insurance | 334,011 | 464,740 | 262,075 | 341,866 | - | 341,866 |
| 610.701 - Public Service Retirement | 2,086,819 | 2,793,109 | 2,231,183 | 2,890,003 | - | 2,890,003 |
| 610.901 - Salary Savings | - | (669,990) | - | (1,808,024) | - | (1,808,024) |
| 610.905 - Force Labor | (56,102) | (183,810) | 450,000 | (104,444) | (227,663) | (332,107) |
| Total Salaries & Benefits | 13,648,888 | 16,454,730 | 14,798,239 | 15,091,817 | (227,663) | 14,864,154 |
| Services & Supplies | | | | | | |
| 619.126 - Magazines and Subscriptions | 1,508 | 450 | 250 | 650 | - | 650 |
| 619.132 - Communications | 95,600 | 103,614 | 105,000 | 103,614 | - | 103,614 |
| 619.134 - Software License | 69,359 | 75,000 | 600 | 5,000 | - | 5,000 |

| 221 - Health and Human Services Fund<br>80 - Health and Human Services | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adotpion FY2027 |
|---|---|---|---|---|---|---|
| **2285 - HSA-Welfare Administration** | | | | | | |
| 619.136 - Software Support | 26,907 | 569,472 | 40,000 | 49,352 | - | 49,352 |
| 619.138 - Computer Maintenance | 10,419 | 4,334 | 20,000 | 500 | - | 500 |
| 619.140 - Computer Supplies | 5,877 | 3,408 | 2,000 | 3,640 | - | 3,640 |
| 619.142 - Computer Hardware | 36,894 | 67,000 | 65,000 | 96,663 | - | 96,663 |
| 619.152 - Maintenance of Equipment | 18,918 | 27,639 | 19,000 | 27,639 | - | 27,639 |
| 619.158 - Maint of Buildings and Grounds | 19,656 | 31,208 | 10,000 | 20,246 | - | 20,246 |
| 619.160 - General Maintenance | 55 | - | - | - | - | - |
| 619.162 - Janitorial | 4,398 | 6,093 | - | 5,246 | - | 5,246 |
| 619.166 - Membership Dues | 45,712 | 46,934 | 54,000 | 48,342 | - | 48,342 |
| 619.168 - Office Furniture Under $5,000 | 6,274 | 15,047 | 10,000 | 5,000 | - | 5,000 |
| 619.170 - Office Equipment Under $5,000 | 1,509 | - | 10,000 | 10,000 | - | 10,000 |
| 619.172 - Postage and Delivery | 115,499 | 126,068 | 73,000 | 133,096 | - | 133,096 |
| 619.174 - Office Supplies | 64,992 | 66,386 | 69,000 | 67,080 | - | 67,080 |
| 619.178 - Banks and Treasurer Charges | 819 | 1,050 | 750 | 1,082 | - | 1,082 |
| 619.184 - Rent-Equipment | (12,834) | 71,940 | 40,000 | 38,485 | - | 38,485 |
| 619.185 - Lease/Rent-Vehicles | 21,586 | 85,004 | 60,000 | 50,574 | - | 50,574 |
| 619.186 - Rent-Structures | (42,647) | 325,989 | 575,000 | 350,158 | - | 350,158 |
| 619.194 - Training | 93,934 | 102,250 | 175,000 | 51,500 | - | 51,500 |
| 619.196 - Lodging | 25,778 | 28,193 | 40,000 | 14,056 | - | 14,056 |
| 619.198 - Meals | 10,168 | 10,284 | 20,000 | 7,597 | - | 7,597 |
| 619.200 - Transportation | 3,899 | 7,225 | 7,500 | 4,599 | - | 4,599 |
| 619.202 - Gas and Oil | 18,800 | 17,930 | 25,000 | 26,021 | - | 26,021 |
| 619.204 - Repairs | 12,287 | 20,335 | 10,000 | 20,636 | - | 20,636 |
| 619.208 - Tuition Reimbursement Program | 1,600 | 3,400 | 3,400 | - | - | - |
| 619.222 - Other Consultants | 72,980 | - | 550,000 | - | - | - |
| 619.250 - Special Dept - Contracts | 1,513,996 | 2,372,124 | 1,000,000 | 1,851,451 | - | 1,851,451 |
| 619.278 - Food Stamp Transactions | 6,777 | 4,407 | 2,000 | - | - | - |
| 619.306 - Utilities | 96,132 | 73,228 | 65,000 | 84,000 | - | 84,000 |
| 619.400 - Late Charge/Penalty | - | - | 50 | - | | - |
| Total Services & Supplies | 2,346,852 | 4,266,012 | 3,051,550 | 3,076,227 | - | 3,076,227 |

Other Charges

| 221 - Health and Human Services Fund<br>80 - Health and Human Services | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End<br>Projections<br>FY2026 | CEO<br>Recommended<br>Budget<br>FY2027 | Change from<br>Recommended<br>FY2027 | Proposed for<br>Adotpion<br>FY2027 |
|---|---|---|---|---|---|---|
| **2285 - HSA-Welfare Administration** | | | | | | |
| 630.101 - Community Programs | 17,050 | 72,582 | - | 3,000 | - | 3,000 |
| 630.104 - Care/Support County | 1,895,893 | 2,150,977 | 2,500,000 | 2,350,336 | 194,198 | 2,544,534 |
| 630.105 - Child Care | 7,638 | - | 100,000 | 900 | - | 900 |
| 630.107 - Participant Mileage | 106,182 | 133,708 | 100,000 | 109,368 | - | 109,368 |
| 630.108 - Participant Childcare | 289,626 | 388,140 | 350,000 | 422,008 | (100,000) | 322,008 |
| 630.109 - Participant Needs Based Payment | 86,589 | 78,047 | 100,000 | 184,762 | - | 184,762 |
| 630.110 - Program Supplies | 10,976 | 20,885 | 1,000 | - | - | - |
| 630.114 - Utility Assistance | - | 38,660 | - | - | - | - |
| 630.115 - Rent Assistance | 258,786 | 860,122 | 492,057 | 466,234 | - | 466,234 |
| 630.119 - Care and Support - Other | 16,179 | 16,664 | 20,000 | 5,000 | - | 5,000 |
| 630.600 - Overpayment or Reversion Funds | 17,600 | - | - | - | - | - |
| 640.513 - Other Charges | 45,302 | 116,410 | 73,000 | 200,000 | - | 200,000 |
| 643.601 - Interfund Charges | - | - | - | - | 191,646 | 191,646 |
| 645.704 - Retiree Medical Insurance | 222,659 | 250,762 | 150,000 | 635,042 | - | 635,042 |
| 647.801 - Debt Service Principal | 471,775 | - | - | - | - | - |
| 647.802 - Debt Service Interest | 9,335 | - | - | - | - | - |
| Total Other Charges | 3,455,590 | 4,126,957 | 3,886,057 | 4,376,650 | 285,844 | 4,662,494 |
| | | | | | | |
| Fixed Assets | | | | | | |
| 649.101 - Cost Plan | 1,449,602 | 1,538,507 | 275,182 | 1,516,507 | - | 1,516,507 |
| 650.303 - Computer | - | 41,566 | 50,000 | - | - | - |
| 650.304 - Furniture and Fixtures | 40,558 | - | - | - | - | - |
| Total Fixed Assets | 1,490,160 | 1,580,073 | 325,182 | 1,516,507 | - | 1,516,507 |
| | | | | | | |
| Transfers Out | | | | | | |
| 670.000 - Other Funds | - | 681,465 | - | - | - | - |
| 670.888 - Transfers Out BC | - | - | - | - | 90,000 | 90,000 |
| Total Transfers Out | - | 681,465 | - | - | 90,000 | 90,000 |
| | | | | | | |
| Contingency | | | | | | |
| 999.901 - Contingencies | - | - | 2,076,519 | - | - | - |
| Total Contingency | - | - | 2,076,519 | - | - | - |

| **221 - Health and Human Services Fund**<br>**80 - Health and Human Services**<br>**2285 - HSA-Welfare Administration** | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adotpion FY2027 |
|---|---|---|---|---|---|---|
| Use of Money & Property | | | | | | |
| 541.001 - Interest | 470,601 | 510,533 | 92,000 | - | 510,533 | 510,533 |
| 544.004 - Building & Structure | 10,970 | - | - | - | - | - |
| Total Use of Money & Property | 481,571 | 510,533 | 92,000 | - | 510,533 | 510,533 |
| State Revenue | | | | | | |
| 550.201 - Realignment | 3,548,983 | 2,953,664 | 7,500,000 | 3,581,365 | - | 3,581,365 |
| 550.202 - Sales and Use Tax Realignment | 3,145,432 | 3,523,700 | 3,300,000 | 3,182,125 | - | 3,182,125 |
| 550.203 - Vehicle License Fees Realignment | 375,551 | 436,100 | 375,000 | 348,807 | - | 348,807 |
| 550.220 - Family Support | (493,568) | 104,036 | 1,115,000 | - | - | - |
| 550.301 - Public Assistance Adminstration | 6,107,985 | 9,439,488 | 4,629,827 | 7,028,807 | - | 7,028,807 |
| 550.406 - Other | 16,650 | 1,500 | - | - | - | - |
| Total State Revenue | 12,701,033 | 16,458,488 | 16,919,827 | 14,141,104 | - | 14,141,104 |
| Federal Revenue | | | | | | |
| 555.406 - SAMHSA | - | 1,331,075 | - | - | - | - |
| 556.101 - Administration Advance | 6,960,453 | 8,006,770 | 6,500,000 | 7,715,365 | - | 7,715,365 |
| 556.301 - Federal Miscellaneous Revenue | 16,361 | 10,569 | 50,000 | - | - | - |
| Total Federal Revenue | 6,976,814 | 9,348,414 | 6,550,000 | 7,715,365 | - | 7,715,365 |
| Other Revenue | | | | | | |
| 570.002 - Miscellaneous Revenue | 108,128 | 735,795 | 530,000 | 144,000 | - | 144,000 |
| 570.011 - Prior Year Revenue | - | 420,593 | - | - | | - |
| Total Other Revenue | 108,128 | 1,156,388 | 530,000 | 144,000 | - | 144,000 |
| Interfund Charges | | | | | | |
| 576.012 - Transfers from Misc Trust | 21,129 | 15,414 | 3,000 | - | 168,000 | 168,000 |
| 590.001 - Interfund Transfers In | - | - | - | - | 420,593 | 420,593 |
| Total Interfund Charges | 21,129 | 15,414 | 3,000 | - | 588,593 | 588,593 |
| **TOTAL EXPENSE** | **20,941,490** | **27,109,237** | **24,137,547** | **24,061,201** | **148,181** | **24,209,382** |

| 221 - Health and Human Services Fund<br>80 - Health and Human Services<br>2285 - HSA-Welfare Administration | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End<br>Projections<br>FY2026 | CEO<br>Recommended<br>Budget<br>FY2027 | Change from<br>Recommended<br>FY2027 | Proposed for<br>Adotpion<br>FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL REVENUE** | **20,288,675** | **27,489,237** | **24,094,827** | **22,000,469** | **1,099,126** | **23,099,595** |
| **NET COUNTY COST** | **652,815** | **(380,000)** | **42,720** | **2,060,732** | **(950,945)** | **1,109,787** |

| **221 - Health and Human Services Fund**<br>**80 - Health and Human Services**<br>**2290 - CalWorks Assistance** | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End Projections<br>FY2026 | CEO Recommended Budget<br>FY2027 | Change from Recommended<br>FY2027 | Proposed for Adoption<br>FY2027 |
|---|---|---|---|---|---|---|
| Other Charges | | | | | | |
| 630.102 - Care/Support Federal | 1,438,273 | 1,366,515 | 1,750,000 | 1,455,702 | - | 1,455,702 |
| 630.103 - Care/Support State | 2,743,924 | 2,603,939 | 1,600,000 | 2,712,932 | - | 2,712,932 |
| 630.104 - Care/Support County | 48,979 | 34,163 | 150,000 | 49,392 | - | 49,392 |
| Total Other Charges | 4,231,176 | 4,004,617 | 3,500,000 | 4,218,026 | - | 4,218,026 |
| State Revenue | | | | | | |
| 550.218 - Cal Works MOE GC 30028.5(a-g) | 8,760 | - | - | - | - | - |
| 550.401 - Public Assistance Programs | 2,767,583 | 3,304,961 | 2,250,000 | 3,107,195 | - | 3,107,195 |
| Total state Revenue | 2,776,343 | 3,304,961 | 2,250,000 | 3,107,195 | - | 3,107,195 |
| Federal Revenue | | | | | | |
| 556.102 - Programs Assistance Advance | 1,469,649 | 665,493 | 750,000 | 1,061,439 | - | 1,061,439 |
| Total Federal Revenue | 1,469,649 | 665,493 | 750,000 | 1,061,439 | - | 1,061,439 |
| Transfer In | | | | | | |
| 590.001 - Interfund Transfers In | - | 34,163 | 500,000 | 49,392 | - | 49,392 |
| Total Transfer In | - | 34,163 | 500,000 | 49,392 | - | 49,392 |
| **TOTAL EXPENSE** | **4,231,176** | **4,004,617** | **3,500,000** | **4,218,026** | **-** | **4,218,026** |
| **TOTAL REVENUE** | **4,245,992** | **4,004,617** | **3,500,000** | **4,218,026** | **-** | **4,218,026** |
| **NET COUNTY COST** | **(14,816)** | **-** | **-** | **-** | **-** | **-** |

| **221 - Health and Human Services Fund**<br>**80 - Health and Human Services**<br>**2295 - Foster Care/Adopt Assistance** | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End<br>Projections<br>FY2026 | CEO<br>Recommended<br>Budget<br>FY2027 | Change from<br>Recommended | Proposed for<br>Adoption<br>FY2027 |
|---|---|---|---|---|---|---|
| Other Charges | | | | | | |
| 630.102 - Care/Support Federal | 1,262,909 | 1,338,089 | 1,250,000 | 1,206,153 | - | 1,206,153 |
| 630.103 - Care/Support State | 68,223 | 86,110 | 100,000 | 181,996 | - | 181,996 |
| 630.104 - Care/Support County | 1,708,383 | 2,094,819 | 1,650,000 | 2,116,702 | - | 2,116,702 |
| Total Other Charges | 3,039,515 | 3,519,018 | 3,000,000 | 3,504,851 | - | 3,504,851 |
| State Revenue | | | | | | |
| 550.401 - Public Assistance Programs | 360,709 | 45,944 | - | 597,153 | - | 597,153 |
| Total State Revenue | 360,709 | 45,944 | - | 597,153 | - | 597,153 |
| Federal Revenue | | | | | | |
| 556.102 - Programs Assistance Advance | 1,277,851 | 1,647,948 | 1,500,000 | 1,231,074 | - | 1,231,074 |
| Total Federal Revenue | 1,277,851 | 1,647,948 | 1,500,000 | 1,231,074 | - | 1,231,074 |
| Transfer In | | | | | | |
| 590.001 - Interfund Transfers In | - | 1,205,126 | 1,500,000 | 1,676,624 | - | 1,676,624 |
| Total Transfer In | - | 1,205,126 | 1,500,000 | 1,676,624 | - | 1,676,624 |
| **TOTAL EXPENSE** | **3,039,515** | **3,519,018** | **3,000,000** | **3,504,851** | **-** | **3,504,851** |
| **TOTAL REVENUE** | **1,638,560** | **2,899,018** | **3,000,000** | **3,504,851** | **-** | **3,504,851** |
| **NET COUNTY COST** | **1,400,955** | **620,000** | **-** | **-** | **-** | **-** |

| **Fund 221 - Health and Human Services Fund**<br>**Department 80 - Health and Human Services**<br>**Division 2330 - Whole Person Care** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Services & Supplies | | | | | | |
| 619.158 - Maint of Buildings and Grounds | - | - | - | 50,000 | - | 50,000 |
| Total Services & Supplies | $ - | $ - | $ - | $ 50,000 | $ - | $ 50,000 |
| Other Charges | | | | | | |
| 630.101 - Community Programs | - | - | - | 221,965 | - | 221,965 |
| 630.110 - Program Supplies | - | - | - | 25,000 | - | 25,000 |
| Total Other Charges | $ - | $ - | $ - | $ 246,965 | $ - | $ 246,965 |
| Aid from Federal | | | | | | |
| 556.301 - Federal Miscellaneous Revenue | - | - | - | 118,793 | (118,793) | - |
| Total Aid from Federal | $ - | $ - | $ - | $ 118,793 | $ (118,793) | $ - |
| Other Revenue | | | | | | |
| 570.002 - Miscellaneous Revenue | - | - | - | - | 60,965 | 60,965 |
| Total Other Revenue | $ - | $ - | $ - | $ - | $ 60,965 | $ 60,965 |
| Transfer In | | | | | | |
| 590.001 - Interfund Transfers In | - | - | - | - | 236,000 | 236,000 |
| Total Transfer In | $ - | $ - | $ - | $ - | $ 236,000 | $ 236,000 |
| **TOTAL EXPENSE** | **$ -** | **$ -** | **$ -** | **$ 296,965** | **$ -** | **$ 296,965** |
| **TOTAL REVENUE** | **$ -** | **$ -** | **$ -** | **$ 118,793** | **$ 178,172** | **$ 296,965** |
| **NET COUNTY COST** | **$ -** | **$ -** | **$ -** | **$ 178,172** | **$ (178,172)** | **$ -** |

| **221 - Health and Human Services Fund**<br>**80 - Health and Human Services**<br>**2331 - Whole Person Care Housing Prog** | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | | Adopted Budget FY2027 |
|---|---|---|---|---|---|---|
| Other Charges | | | | | | |
| 630.101 - Community Programs | - | - | - | 225,000 | - | 225,000 |
| 630.110 - Program Supplies | - | - | - | 70,000 | - | 70,000 |
| 630.115 - Rent Assistance | - | - | - | 812,858 | (812,858) | - |
| Total Other Charges | - | - | - | 1,107,858 | (812,858) | 295,000 |
| Transfer out | | | | | | |
| 670.000 - Other Funds | - | - | 200,000 | - | - | - |
| 670.888 - Transfers Out BC | - | - | - | (812,858) | 812,858 | - |
| Total Transfer Out | - | - | 200,000 | (812,858) | 812,858 | - |
| Use of Money & Property | | | | | | |
| 541.001 - Interest | 12,524 | - | - | - | - | - |
| Total use of Money & Property | 12,524 | - | - | - | - | - |
| Other Revenue | | | | | | |
| 570.002 - Miscellaneous Revenue | - | - | - | - | 274,172 | 274,172 |
| Total Other Revenue | - | - | - | - | 274,172 | 274,172 |
| Transfer In | | | | | | |
| 590.001 - Interfund Transfers In | - | - | - | - | 569,172 | 569,172 |
| Total Transfer In | - | - | - | - | 569,172 | 569,172 |
| TOTAL EXPENSE | - | - | 200,000 | 295,000 | - | 295,000 |
| TOTAL REVENUE | 12,524 | - | - | - | 843,344 | 843,344 |
| NET COUNTY COST | (12,524) | - | 200,000 | 295,000 | (843,344) | (548,344) |

| Fund 101 - General Fund<br>Department 80 - Health and Human Services<br>Division 1310 - Veterans Service | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 110 | 612 | 850 | 850 | - | 850 |
| 610.201 - Temporary | 16,917 | 15,927 | 20,000 | 20,000 | - | 20,000 |
| 610.401 - Social Security Taxes | 1,056 | 1,026 | 1,300 | 1,300 | - | 1,300 |
| 610.402 - Medicare Taxes | 247 | 240 | 300 | 300 | - | 300 |
| 610.601 - Unemployment Costs | 4,011 | - | - | - | - | - |
| 610.701 - Public Service Retirement | 704 | 4,101 | 800 | 800 | - | 800 |
| Total Salaries & Benefits | $ 23,045 | $ 21,906 | $ 23,250 | $ 23,250 | $ - | $ 23,250 |
| Services & Supplies | | | | | | |
| 619.132 - Communications | 1,622 | 2,000 | 1,700 | 1,700 | - | 1,700 |
| 619.142 - Computer Hardware | - | 455 | - | 400 | - | 400 |
| 619.174 - Office Supplies | 749 | 1,208 | 800 | 800 | - | 800 |
| 619.222 - Other Consultants | 135,000 | 145,000 | 145,000 | 150,000 | - | 150,000 |
| Total Services & Supplies | $ 137,371 | $ 148,663 | $ 147,500 | $ 152,900 | $ - | $ 152,900 |
| Other Charges | | | | | | |
| 649.101 - Cost Plan | (730) | 6,118 | 6,118 | 6,118 | - | 6,118 |
| Total Other Charges | $ (730) | $ 6,118 | $ 6,118 | $ 6,118 | $ - | $ 6,118 |
| Grant Revenue | | | | | | |
| 551.301 - Veteran's Affairs | 64,747 | 61,000 | 92,300 | 78,500 | - | 78,500 |
| Total Grant Revenue | $ 64,747 | $ 61,000 | $ 92,300 | $ 78,500 | $ - | $ 78,500 |
| **TOTAL EXPENSE** | **$ 159,686** | **$ 176,687** | **$ 176,868** | **$ 182,268** | **$ -** | **$ 182,268** |
| **TOTAL REVENUE** | **$ 64,747** | **$ 61,000** | **$ 92,300** | **$ 78,500** | **$ -** | **$ 78,500** |
| **NET COUNTY COST** | **$ 94,939** | **$ 115,687** | **$ 84,568** | **$ 103,768** | **$ -** | **$ 103,768** |

| 222 - Public Authority Fund<br>80 - Health and Human Services<br>2360 - Public Authority | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 138,127 | 179,302 | 184,518 | 193,756 | - | 193,756 |
| 610.102 - Bilingual | 2,453 | 2,460 | 4,105 | 4,311 | - | 4,311 |
| 610.108 - Vacation Paid-Out | 1,593 | - | - | - | - | - |
| 610.112 - Longevity Pay | - | - | 1,275 | 1,339 | - | 1,339 |
| 610.301 - Overtime | 93 | - | - | - | - | - |
| 610.401 - Social Security Taxes | 8,718 | 11,117 | 11,710 | 12,897 | - | 12,897 |
| 610.402 - Medicare Taxes | 2,039 | 2,600 | 2,739 | 3,016 | - | 3,016 |
| 610.501 - Medical Insurance | 10,538 | 18,000 | 11,027 | 2,578 | - | 2,578 |
| 610.502 - Dental Insurance | 361 | 720 | 376 | 395 | - | 395 |
| 610.503 - Life Insurance | 119 | 167 | 173 | 182 | - | 182 |
| 610.505 - In-Lieu of Medical Insurance | 1,246 | 1,800 | 1,906 | 3,801 | - | 3,801 |
| 610.507 - MES Vision | 144 | 130 | 202 | 212 | - | 212 |
| 610.601 - Unemployment Costs | 2,430 | - | - | - | - | - |
| 610.603 - Workers' Compensation Insurance | 1,856 | 2,599 | 3,228 | 3,702 | - | 3,702 |
| 610.701 - Public Service Retirement | 33,919 | 46,104 | 45,667 | 50,861 | - | 50,861 |
| 610.905 - Force Labor | 26,908 | 25,000 | 19,689 | 20,673 | - | 20,673 |
| Total Salaries & Benefits | 230,544 | 289,999 | 286,615 | 297,723 | - | 297,723 |
| Services & Supplies | | | | | | |
| 619.132 - Communications | 573 | 600 | 600 | 600 | - | 600 |
| 619.134 - Software License | 1,061 | - | 16,836 | 18,200 | - | 18,200 |
| 619.140 - Computer Supplies | 358 | 200 | - | - | - | - |
| 619.142 - Computer Hardware | 2,071 | 3,000 | - | 1,000 | - | 1,000 |
| 619.152 - Maintenance of Equipment | 256 | 200 | - | 200 | - | 200 |
| 619.166 - Membership Dues | 8,920 | 15,000 | 8,994 | 10,000 | - | 10,000 |
| 619.172 - Postage and Delivery | - | 200 | 200 | 200 | - | 200 |
| 619.174 - Office Supplies | 376 | 700 | 977 | 1,100 | - | 1,100 |
| 619.184 - Rent-Equipment | (157) | 200 | 383 | 500 | - | 500 |
| 619.186 - Rent-Structures | 3,813 | 5,000 | 6,540 | 6,800 | - | 6,800 |
| 619.194 - Training | 5,744 | 8,900 | - | - | - | - |

| 222 - Public Authority Fund<br>80 - Health and Human Services | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **2360 - Public Authority** | | | | | | |
| 619.196 - Lodging | 156 | - | - | - | - | - |
| 619.250 - Special Dept - Contracts | 10,236 | 16,100 | - | 1,000 | - | 1,000 |
| 619.306 - Utilities | 1,230 | 700 | 1,578 | 1,700 | - | 1,700 |
| Total Services & Supplies | 34,637 | 50,800 | 36,108 | 41,300 | - | 41,300 |
| | | | | | | |
| Other Charges | | | | | | |
| 630.119 - Care and Support - Other | 247,983 | 320,432 | 284,309 | 332,700 | - | 332,700 |
| 640.513 - Other Charges | 782 | 1,020 | - | - | - | - |
| 645.701 - General Liability Insurance | 13,087 | 18,000 | 13,988 | 18,000 | - | 18,000 |
| 645.704 - Retiree Medical Insurance | 3,249 | 5,188 | 10,377 | 6,641 | - | 6,641 |
| 647.801 - Debt Service Principal | 439 | 5,000 | - | 5,000 | - | 5,000 |
| 647.802 - Debt Service Interest | 46 | 100 | - | 100 | - | 100 |
| 649.101 - Cost Plan | 75,108 | 109,702 | 111,102 | 111,102 | - | 111,102 |
| Total Other Charges | 340,694 | 459,442 | 419,776 | 473,543 | - | 473,543 |
| | | | | | | |
| Use of Money & Property | | | | | | |
| 541.001 - Interest | - | 7,000 | - | - | - | - |
| 541.003 - Increase in FMV | - | 500 | - | - | - | - |
| Total Use of Money & Property | - | 7,500 | - | - | - | - |
| | | | | | | |
| State Revenue | | | | | | |
| 550.301 - Public Assistance Adminstration | 234,587 | 383,061 | 200,000 | 406,437 | - | 406,437 |
| Total State Revenue | 234,587 | 383,061 | 200,000 | 406,437 | - | 406,437 |
| | | | | | | |
| Federal Revenue | | | | | | |
| 556.101 - Administration Advance | 237,263 | 409,680 | 200,000 | 399,985 | - | 399,985 |
| Total Federal Revenue | 237,263 | 409,680 | 200,000 | 399,985 | - | 399,985 |
| | | | | | | |
| Other Revenue | | | | | | |
| 570.002 - Miscellaneous Revenue | - | - | 1,000 | - | - | - |
| Total Other Revenue | - | - | 1,000 | - | - | - |

| 222 - Public Authority Fund<br>80 - Health and Human Services<br>2360 - Public Authority | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End<br>Projections<br>FY2026 | CEO<br>Recommended<br>Budget<br>FY2027 | Change from<br>Recommended<br>FY2027 | Proposed for<br>Adoption<br>FY2027 |
|---|---|---|---|---|---|---|
| Transfers In | | | | | | |
| 590.001 - Interfund Transfers In | - | - | 129,776 | - | - | - |
| Total Transfer In | - | - | 129,776 | - | - | - |
| **TOTAL EXPENSE** | **605,875** | **800,241** | **742,499** | **812,566** | **-** | **812,566** |
| **TOTAL REVENUE** | **471,850** | **800,241** | **530,776** | **806,422** | **-** | **806,422** |
| **NET COUNTY COST** | **134,025** | **-** | **211,723** | **6,144** | **-** | **6,144** |

| 240 - CSWD Fund<br>80 - Health and Human Services<br>2555 - Comm Serv/Wrk Force Admin | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 839,722 | 1,009,872 | 1,145,738 | 948,876 | - | 948,876 |
| 610.102 - Bilingual | 7,374 | 8,340 | 4,920 | 8,340 | - | 8,340 |
| 610.107 - Sick Paid-out | 2,210 | - | - | - | - | - |
| 610.108 - Vacation Paid-Out | 31,677 | - | - | - | - | - |
| 610.111 - Miscellaneous Pay Categories | 6,089 | - | - | - | - | - |
| 610.112 - Longevity Pay | 9,430 | 8,115 | 15,693 | 2,390 | - | 2,390 |
| 610.115 - Admin Comp Paid-Out | - | - | 6,112 | - | - | - |
| 610.118 - Bonus Pay | - | - | 25,500 | - | - | - |
| 610.119 - Years of Service | 100 | - | - | - | - | - |
| 610.201 - Temporary | 157,260 | 233,951 | 376,157 | 156,000 | - | 156,000 |
| 610.301 - Overtime | 3,012 | - | - | - | - | - |
| 610.401 - Social Security Taxes | 62,375 | 80,862 | 94,791 | 69,030 | - | 69,030 |
| 610.402 - Medicare Taxes | 14,588 | 24,439 | 22,212 | 18,384 | - | 18,384 |
| 610.501 - Medical Insurance | 113,790 | 144,900 | 127,380 | 126,540 | - | 126,540 |
| 610.502 - Dental Insurance | 3,981 | 5,040 | 5,760 | 4,680 | - | 4,680 |
| 610.503 - Life Insurance | 663 | 778 | 944 | 722 | - | 722 |
| 610.504 - Accident, Disability, Dismem | 12 | - | - | - | - | - |
| 610.505 - In-Lieu of Medical Insurance | 8,377 | 17,000 | - | 7,200 | - | 7,200 |
| 610.507 - MES Vision | 772 | 910 | 1,105 | 845 | - | 845 |
| 610.603 - Workers' Compensation Insurance | - | 12,911 | 12,079 | 16,044 | - | 16,044 |
| 610.701 - Public Service Retirement | 208,357 | 266,140 | 283,629 | 247,969 | - | 247,969 |
| 610.905 - Force Labor | 266,991 | 352,448 | 68,854 | 1,106,176 | 1,425,538 | 2,531,714 |
| Total Salaries & Benefits | 1,736,780 | 2,165,706 | 2,190,874 | 2,713,196 | 1,425,538 | 4,138,734 |
| Services & Supplies | | | | | | |
| 619.126 - Magazines and Subscriptions | 35 | 3,150 | 149 | 541 | - | 541 |
| 619.132 - Communications | 9,173 | 19,423 | 28,268 | 23,703 | - | 23,703 |
| 619.134 - Software License | 6,474 | - | - | - | - | - |
| 619.136 - Software Support | 4,800 | - | - | - | - | - |
| 619.138 - Computer Maintenance | - | 4,250 | - | - | - | - |
| 619.140 - Computer Supplies | - | 1,900 | 301 | 700 | - | 700 |
| 619.142 - Computer Hardware | 5,640 | 22,065 | 22,940 | 580,000 | (570,000) | 10,000 |

| 240 - CSWD Fund<br>80 - Health and Human Services | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End Projections<br>FY2026 | CEO Recommended Budget<br>FY2027 | Change from Recommended<br>FY2027 | Proposed for Adoption<br>FY2027 |
|---|---|---|---|---|---|---|
| **2555 - Comm Serv/Wrk Force Admin** | | | | | | |
| 619.152 - Maintenance of Equipment | 7,471 | 14,385 | 20,751 | 21,702 | - | 21,702 |
| 619.158 - Maint of Buildings and Grounds | 2,424 | 9,535 | 9,848 | 10,549 | - | 10,549 |
| 619.162 - Janitorial | 3,039 | 21,872 | 5,453 | 15,025 | - | 15,025 |
| 619.166 - Membership Dues | 7,245 | 3,600 | 1,953 | 2,510 | - | 2,510 |
| 619.172 - Postage and Delivery | (1,095) | 2,967 | 8,727 | 4,040 | - | 4,040 |
| 619.174 - Office Supplies | 20,178 | 16,005 | 27,549 | 25,306 | - | 25,306 |
| 619.178 - Banks and Treasurer Charges | 205 | 420 | 918 | 600 | - | 600 |
| 619.180 - Public and Legal Notices | 35 | 1,600 | 547 | 800 | - | 800 |
| 619.184 - Rent-Equipment | 1,754 | 16,855 | 20,649 | 18,934 | - | 18,934 |
| 619.186 - Rent-Structures | 113,422 | 191,583 | 138,050 | 192,887 | (10,000) | 182,887 |
| 619.188 - Rent-Space | 1,575 | 4,500 | 3,000 | - | - | - |
| 619.194 - Training | 3,860 | 11,598 | 34,749 | 11,068 | - | 11,068 |
| 619.196 - Lodging | 3,057 | 10,800 | 3,530 | 8,500 | - | 8,500 |
| 619.198 - Meals | 1,417 | 3,400 | 2,300 | 2,500 | - | 2,500 |
| 619.200 - Transportation | 659 | 2,500 | 1,150 | 1,147 | - | 1,147 |
| 619.202 - Gas and Oil | 157 | 3,202 | 10,070 | 740 | - | 740 |
| 619.204 - Repairs | - | 2,875 | 5,000 | - | - | - |
| 619.206 - Travel - Other | 619 | - | - | - | - | - |
| 619.222 - Other Consultants | 49 | - | 6,037 | - | - | - |
| 619.250 - Special Dept - Contracts | 381,317 | 1,180,293 | 1,040,168 | 1,455,894 | 712,297 | 2,168,191 |
| 619.268 - Special Department Other | - | 2,700 | 19,033 | 3,750 | - | 3,750 |
| 619.306 - Utilities | 61,173 | 88,072 | 118,451 | 171,543 | - | 171,543 |
| Total Services & Supplies | 634,683 | 1,639,550 | 1,529,591 | 2,552,439 | 132,297 | 2,684,736 |
| | | | | | | |
| Other Charges | | | | | | |
| 630.101 - Community Programs | 422,589 | 620,375 | 382,868 | 395,676 | (1,500) | 394,176 |
| 630.107 - Participant Mileage | 240 | - | 8,654 | - | - | - |
| 630.110 - Program Supplies | 154 | 1,128 | 14,847 | 431,537 | (19,885) | 411,652 |
| 630.112 - Food Vouchers | 1,510 | - | 9,600 | 12,000 | - | 12,000 |
| 630.114 - Utility Assistance | 3,540 | 26,293 | 4,000 | 5,000 | - | 5,000 |
| 630.115 - Rent Assistance | 182,201 | 746,263 | 277,425 | 2,175,804 | - | 2,175,804 |
| 630.123 - Participant Tuition Payments | - | - | 14,873 | - | - | - |
| 630.123 - Participant Tuition Payments | 55,719 | 154,958 | 158,346 | 179,009 | - | 179,009 |
| 640.309 - Interdepartmental Human Services | - | - | (408,041) | (432,256) | (1,433,547) | (1,865,803) |

| 240 - CSWD Fund<br>80 - Health and Human Services | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End Projections<br>FY2026 | CEO Recommended Budget<br>FY2027 | Change from Recommended<br>FY2027 | Proposed for Adoption<br>FY2027 |
|---|---|---|---|---|---|---|
| **2555 - Comm Serv/Wrk Force Admin** | | | | | | |
| 640.513 - Other Charges | 9,533 | 66,733 | 73,968 | 5,000 | - | 5,000 |
| 645.704 - Retiree Medical Insurance | - | 20,753 | 23,780 | 28,779 | - | 28,779 |
| 647.801 - Debt Service Principal | 6,639 | - | - | - | - | - |
| 647.802 - Debt Service Interest | 846 | - | - | - | - | - |
| 649.101 - Cost Plan | 185,653 | 408,634 | 358,216 | 500,621 | - | 500,621 |
| Total Other Charges | 868,624 | 2,045,137 | 918,536 | 3,301,170 | (1,454,932) | 1,846,238 |
| | | | | | | |
| Transfers Out | | | | | | |
| 670.000 - Other Funds | 2,149,854 | 200,000 | 2,301,239 | - | - | - |
| Total Transfers Out | 2,149,854 | 200,000 | 2,301,239 | - | - | - |
| | | | | | | |
| Contingencies | | | | | | |
| 999.901 - Contingencies | - | 223,823 | 49,500 | - | - | - |
| Total Contingencies | - | 223,823 | 49,500 | - | - | - |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| Use of Money & Property | | | | | - | |
| 541.001 - Interest | 72,719 | 50,500 | - | - | - | - |
| 544.004 - Building & Structure | 50,583 | - | - | - | - | - |
| Total Use of Money & Property | 123,302 | 50,500 | - | - | - | - |
| | | | | | | |
| State Revenue | | | | | | |
| 550.406 - Other | - | - | 514 | - | - | - |
| 551.101 - State Aid-Grants | 686,256 | 2,471,739 | 3,948,886 | 4,132,818 | - | 4,132,818 |
| 551.500 - State Aid passthrough Local Gov't | 82,006 | - | - | 158,000 | - | 158,000 |
| Total State Revenue | 768,262 | 2,471,739 | 3,949,400 | 4,290,818 | - | 4,290,818 |
| | | | | | | |
| Federal Revenue | | | | | | |
| 556.001 - Federal Grants 1 | 2,786,253 | 2,856,679 | 2,749,605 | 4,202,909 | - | 4,202,909 |
| Total Federal Revenue | 2,786,253 | 2,856,679 | 2,749,605 | 4,202,909 | - | 4,202,909 |
| | | | | | | |
| Other Revenue | | | | | | |

| 240 - CSWD Fund<br>80 - Health and Human Services<br>2555 - Comm Serv/Wrk Force Admin | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End Projections<br>FY2026 | CEO Recommended Budget<br>FY2027 | Change from Recommended<br>FY2027 | Proposed for Adoption<br>FY2027 |
|---|---|---|---|---|---|---|
| 570.001 - Other Sales | 66,920 | 63,000 | 42,000 | 57,500 | - | 57,500 |
| 570.010 - Reimbursable Other | - | - | 290,989 | - | - | - |
| 570.011 - Prior Year Revenue | - | - | - | 14,000 | - | 14,000 |
| Total Other Revenue | 66,920 | 63,000 | 332,989 | 71,500 | - | 71,500 |
| | | | | | | |
| Transfers In | | | | | | |
| 590.001 - Interfund Transfers In | - | 632,298 | 558,930 | 250,996 | 40,000 | 290,996 |
| total Transfers In | - | 632,298 | 558,930 | 250,996 | 40,000 | 290,996 |
| | | | | | | |
| **TOTAL EXPENSE** | **5,389,941** | **6,274,216** | **6,989,740** | **8,566,805** | **102,903** | **8,669,708** |
| **TOTAL REVENUE** | **3,744,737** | **6,074,216** | **7,590,924** | **8,816,223** | **40,000** | **8,856,223** |
| **NET COUNTY COST** | **1,645,204** | **200,000** | **(601,184)** | **(249,418)** | **62,903** | **(186,515)** |

| Fund 256 - Migrant Labor Camp Fund<br>Department 80 - Health and Human Services<br>Division 3030 - Migrant Labor Camp | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 182,962 | 189,713 | 173,000 | 189,713 | - | 189,713 |
| 610.102 - Bilingual | 960 | 960 | 960 | 960 | - | 960 |
| 610.112 - Longevity Pay | 1,919 | 1,954 | - | 1,954 | - | 1,954 |
| 610.115 - Admin Comp Paid-Out | 1,502 | 1,503 | 1,286 | 1,503 | - | 1,503 |
| 610.118 - Bonus Pay | - | - | 4,500 | - | - | - |
| 610.119 - Years of Service | 100 | - | - | - | - | - |
| 610.401 - Social Security Taxes | 10,833 | 11,763 | 10,726 | 11,763 | - | 11,763 |
| 610.402 - Medicare Taxes | 2,533 | 2,751 | 2,508 | 2,751 | - | 2,751 |
| 610.501 - Medical Insurance | 18,062 | 18,600 | 34,980 | 18,600 | - | 18,600 |
| 610.502 - Dental Insurance | 723 | 720 | 720 | 760 | - | 760 |
| 610.503 - Life Insurance | 147 | 167 | 167 | 167 | - | 167 |
| 610.504 - Accident, Disability, Dismem | 6 | - | - | - | - | - |
| 610.505 - In-Lieu of Medical Insurance | 3,600 | 3,600 | - | 1,800 | - | 1,800 |
| 610.507 - MES Vision | 194 | 195 | 195 | 195 | - | 195 |
| 610.603 - Workers' Compensation Insurance | 2,785 | 3,228 | 2,588 | 3,702 | - | 3,702 |
| 610.701 - Public Service Retirement | 44,067 | 48,647 | 42,517 | 49,340 | - | 49,340 |
| 610.905 - Force Labor | 38,663 | 16,982 | 21,810 | 18,848 | - | 18,848 |
| Total Salaries & Benefits | $ 309,056 | $ 300,783 | $ 295,957 | $ 302,056 | $ - | $ 302,056 |
| Services & Supplies | | | | | | |
| 619.130 - Clothing and Safety | 98 | - | - | - | - | - |
| 619.132 - Communications | 2,289 | 2,500 | 3,500 | 2,500 | - | 2,500 |
| 619.134 - Software License | 1,708 | 2,100 | - | - | - | - |
| 619.148 - Household Expenses | - | 1,000 | 1,500 | 1,000 | - | 1,000 |
| 619.152 - Maintenance of Equipment | 1,853 | 5,000 | 3,000 | 5,000 | - | 5,000 |
| 619.158 - Maint of Buildings and Grounds | 17,808 | 69,875 | 68,250 | 50,350 | - | 50,350 |
| 619.170 - Office Equipment Under $5,000 | - | - | 1,000 | - | - | - |
| 619.174 - Office Supplies | 2,342 | 4,000 | 3,500 | 4,000 | - | 4,000 |

| Fund 256 - Migrant Labor Camp Fund<br>Department 80 - Health and Human Services<br>Division 3030 - Migrant Labor Camp | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| 619.175 - Equipment Under $5,000 | 20,399 | 200 | 35,875 | 200 | - | 200 |
| 619.178 - Banks and Treasurer Charges | 90 | - | - | - | - | - |
| 619.184 - Rent-Equipment | - | 300 | 1,500 | 300 | - | 300 |
| 619.194 - Training | 551 | 900 | - | 600 | - | 600 |
| 619.196 - Lodging | - | 200 | 500 | 300 | - | 300 |
| 619.198 - Meals | - | 100 | 500 | 200 | - | 200 |
| 619.200 - Transportation | - | 100 | 2,000 | 200 | - | 200 |
| 619.202 - Gas and Oil | - | - | 4,000 | - | - | - |
| 619.204 - Repairs | 2,586 | 3,000 | 3,000 | 3,000 | - | 3,000 |
| 619.268 - Special Department Other | 930 | 1,800 | 3,000 | 3,300 | - | 3,300 |
| 619.306 - Utilities | 145,402 | 175,000 | 150,000 | 175,000 | - | 175,000 |
| 619.400 - Late Charge/Penalty | - | - | 20 | - | - | - |
| Total Services & Supplies | $ 196,056 | $ 266,075 | $ 281,145 | $ 245,950 | $ - | $ 245,950 |
| | | | | | | |
| Other Charges | | | | | | |
| 643.601 - Interfund Charges | 2,866 | 5,000 | - | 5,000 | - | 5,000 |
| 645.704 - Retiree Medical Insurance | 4,874 | 5,188 | 4,725 | 6,641 | - | 6,641 |
| 647.801 - Debt Service Principal | 226 | - | - | - | - | - |
| 647.802 - Debt Service Interest | 6 | - | - | - | - | - |
| 649.101 - Cost Plan | 32,764 | 37,054 | 29,264 | 37,054 | - | 37,054 |
| Total Other Charges | $ 40,736 | $ 47,242 | $ 33,989 | $ 48,695 | $ - | $ 48,695 |
| | | | | | | |
| Fixed Assets | | | | | | |
| 650.205 - Other | - | - | 15,000 | - | - | - |
| 650.301 - Automobiles, Trucks, Vans | - | - | 20,000 | - | - | - |
| 650.302 - Equipment other than Computer | - | - | 32,000 | - | - | - |
| Total Fixed Assets | $ - | $ - | $ 67,000 | $ - | $ - | $ - |
| | | | | | | |
| Transfer Out | | | | | | |
| 670.000 - Other Funds | - | - | - | 45,000 | - | 45,000 |

| Fund 256 - Migrant Labor Camp Fund<br>Department 80 - Health and Human Services<br>Division 3030 - Migrant Labor Camp | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Total Transfer Out | $ - | $ - | $ - | $ 45,000 | $ - | $ 45,000 |
| Use of Money and Property | | | | | | |
| 541.001 - Interest | (7,939) | - | - | - | - | - |
| Total Use of Money and Property | $ (7,939) | $ - | $ - | $ - | $ - | $ - |
| Grant Revenue | | | | | | |
| 551.101 - State Aid-Grants | 498,192 | 594,400 | 661,223 | 579,808 | - | 579,808 |
| Total Grant Revenue | $ 498,192 | $ 594,400 | $ 661,223 | $ 579,808 | $ - | $ 579,808 |
| Interfund Charges | | | | | | |
| 576.012 - Transfers from Misc Trust | - | 14,512 | 16,868 | 18,000 | - | 18,000 |
| Total Interfund Charges | $ - | $ 14,512 | $ 16,868 | $ 18,000 | $ - | $ 18,000 |
| Transfer In | | | | | | |
| 590.001 - Interfund Transfers In | - | 5,188 | - | 45,000 | - | 45,000 |
| Total Transfer In | $ - | $ 5,188 | $ - | $ 45,000 | $ - | $ 45,000 |
| **TOTAL EXPENSE** | **$ 545,848** | **$ 614,100** | **$ 678,091** | **$ 641,701** | **$ -** | **$ 641,701** |
| **TOTAL REVENUE** | **$ 490,253** | **$ 614,100** | **$ 678,091** | **$ 642,808** | **$ -** | **$ 642,808** |
| **NET COUNTY COST** | **$ 55,595** | **$ -** | **$ -** | **$ (1,107)** | **$ -** | **$ (1,107)** |

| Fund 410 - Health and Human Serv Trust Fund<br>Department 80 - Health and Human Services<br>Division 4020 - Children's Trust Fund | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Other Charges | | | | | | |
| 630.101 - Community Programs | 5,337 | - | - | - | 18,182 | 18,182 |
| 630.119 - Care and Support - Other | - | - | - | - | 1,818 | 1,818 |
| Total Other Charges | $ 5,337 | $ - | $ - | $ - | $ 20,000 | $ 20,000 |
| Use of Money and Property | | | | | | |
| 541.001 - Interest | 6,427 | - | - | - | - | - |
| Total Use of Money and Property | $ 6,427 | $ - | $ - | $ - | $ - | $ - |
| Charges for Services | | | | | | |
| 560.352 - Misc. | 5,609 | - | - | - | - | - |
| Total Charges for Services | $ 5,609 | $ - | $ - | $ - | $ - | $ - |
| Interfund Charges | | | | | | |
| 576.012 - Transfers from Misc Trust | (18,488) | - | - | - | - | - |
| Total Interfund Charges | $ (18,488) | $ - | $ - | $ - | $ - | $ - |
| **TOTAL EXPENSE** | **$ 5,337** | **$ -** | **$ -** | **$ -** | **$ 20,000** | **$ 20,000** |
| **TOTAL REVENUE** | **$ (12,879)** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ 18,216** | **$ -** | **$ -** | **$ -** | **$ 20,000** | **$ 20,000** |

| **Fund 410 - Health and Human Serv Trust Fund**<br>**Department 80 - Health and Human Services**<br>**Division 4030 - CWS Foster Care Trust** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Services & Supplies | | | | | | |
| 619.250 - Special Dept - Contracts | - | - | - | - | 5,000 | 5,000 |
| Total Services & Supplies | $ - | $ - | $ - | $ - | $ 5,000 | $ 5,000 |
| Other Charges | | | | | | |
| 630.101 - Community Programs | 1,463 | - | - | - | 10,239 | 10,239 |
| Total Other Charges | $ 1,463 | $ - | $ - | $ - | $ 10,239 | $ 10,239 |
| Use of Money and Property | | | | | | |
| 541.001 - Interest | 781 | - | - | - | - | - |
| Total Use of Money and Property | $ 781 | $ - | $ - | $ - | $ - | $ - |
| Other Revenue | | | | | | |
| 570.012 - Donations | 1,925 | - | - | - | - | - |
| Total Other Revenue | $ 1,925 | $ - | $ - | $ - | $ - | $ - |
| Interfund Charges | | | | | | |
| 576.012 - Transfers from Misc Trust | (2,641) | - | - | - | - | - |
| Total Interfund Charges | $ (2,641) | $ - | $ - | $ - | $ - | $ - |
| **TOTAL EXPENSE** | **$ 1,463** | **$ -** | **$ -** | **$ -** | **$ 15,239** | **$ 15,239** |
| **TOTAL REVENUE** | **$ 65** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ 1,398** | **$ -** | **$ -** | **$ -** | **$ 15,239** | **$ 15,239** |

| **Fund 410 - Health and Human Serv Trust Fund**<br>**Department 80 - Health and Human Services**<br>**Division 4032 - HCD - TAY Grant** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Services & Supplies | | | | | | |
| 619.250 - Special Dept - Contracts | - | - | - | - | 25,000 | 25,000 |
| Total Services & Supplies | $ - | $ - | $ - | $ - | $ 25,000 | $ 25,000 |
| Other Charges | | | | | | |
| 630.101 - Community Programs | - | - | - | - | 41,874 | 41,874 |
| 630.119 - Care and Support - Other | - | - | - | - | 6,687 | 6,687 |
| Total Other Charges | $ - | $ - | $ - | $ - | $ 48,561 | $ 48,561 |
| **TOTAL EXPENSE** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 73,561** | **$ 73,561** |
| **TOTAL REVENUE** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 73,561** | **$ 73,561** |

| 224 - Public Health Fund<br>80 - Health and Human Services<br>2370 - Public Health Administration | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 3,609 | 3,175,399 | 3,657,312 | 3,174,774 | 115,584 | 3,290,358 |
| 610.102 - Bilingual | - | 16,800 | 9,840 | 15,840 | - | 15,840 |
| 610.112 - Longevity Pay | 201 | 13,096 | 15,968 | 13,096 | - | 13,096 |
| 610.115 - Admin Comp Paid-Out | - | 19,090 | 18,195 | 19,090 | 2,126 | 21,216 |
| 610.118 - Bonus Pay | - | – | 73,500 | - | - | - |
| 610.201 - Temporary | 526 | – | 10,000 | - | - | - |
| 610.301 - Overtime | - | - | 10,000 | - | - | - |
| 610.401 - Social Security Taxes | 245 | 187,155 | 218,283 | 190,932 | 7,167 | 198,099 |
| 610.402 - Medicare Taxes | 57 | 46,044 | 53,031 | 44,964 | 1,676 | 46,640 |
| 610.501 - Medical Insurance | 916 | 422,100 | 491,460 | 425,880 | 18,180 | 444,060 |
| 610.502 - Dental Insurance | 14 | 10,080 | 15,840 | 10,440 | 360 | 10,800 |
| 610.503 - Life Insurance | 2 | 1,887 | 2,720 | 1,888 | 55 | 1,943 |
| 610.505 - In-Lieu of Medical Insurance | - | 12,600 | - | 12,600 | - | 12,600 |
| 610.507 - MES Vision | 2 | 2,080 | 3,185 | 2,145 | 65 | 2,210 |
| 610.603 - Workers' Compensation Insurance | - | 56,400 | 31,320 | 52,322 | - | 52,322 |
| 610.701 - Public Service Retirement | 607 | 807,873 | 888,722 | 799,160 | 29,011 | 828,171 |
| 610.905 - Force Labor | (6,180) | (4,770,604) | (5,425,478) | - | - | - |
| Total Salaries & Benefits | (1) | - | 73,898 | 4,763,131 | 174,224 | 4,937,355 |
| Services & Supplies | | | | | | |
| 619.126 - Magazines and Subscriptions | - | 4,000 | 6,000 | 4,000 | - | 4,000 |
| 619.132 - Communications | - | 15,000 | 15,000 | 15,000 | - | 15,000 |
| 619.134 - Software License | (22,876) | 30,000 | - | 30,000 | - | 30,000 |
| 619.140 - Computer Supplies | - | 1,000 | - | 10,000 | - | 10,000 |
| 619.152 - Maintenance of Equipment | - | 5,000 | 5,000 | 10,000 | - | 10,000 |
| 619.158 - Maint of Buildings and Grounds | - | 2,000 | 2,000 | 10,000 | - | 10,000 |
| 619.172 - Postage and Delivery | (200) | 500 | 500 | 3,000 | - | 3,000 |
| 619.174 - Office Supplies | - | 7,000 | 13,000 | 7,000 | - | 7,000 |
| 619.184 - Rent-Equipment | (7,084) | 4,000 | 4,000 | 9,000 | - | 9,000 |
| 619.186 - Rent-Structures | - | 50,000 | 50,000 | 141,732 | - | 141,732 |

| 224 - Public Health Fund<br>80 - Health and Human Services | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End<br>Projections<br>FY2026 | CEO<br>Recommended<br>Budget<br>FY2027 | Change from<br>Recommended<br>FY2027 | Proposed for<br>Adoption<br>FY2027 |
|---|---|---|---|---|---|---|
| **2370 - Public Health Administration** | | | | | | |
| 619.194 - Training | - | 3,000 | 3,000 | 3,000 | - | 3,000 |
| 619.198 - Meals | - | 500 | 100 | 2,000 | - | 2,000 |
| 619.202 - Gas and Oil | - | 2,000 | 2,000 | 2,000 | - | 2,000 |
| 619.204 - Repairs | - | 1,500 | 1,500 | 3,000 | - | 3,000 |
| 619.250 - Special Dept - Contracts | - | 1,000 | 2,000 | 1,000 | - | 1,000 |
| 619.306 - Utilities | - | 6,000 | 6,000 | 6,000 | - | 6,000 |
| 619.400 - Late Charge/Penalty | - | 50 | 50 | 50 | - | 50 |
| Total Services & Supplies | (30,160) | 132,550 | 110,150 | 256,782 | - | 256,782 |
| | | | | | | |
| Other Charges | | | | | | |
| 630.101 - Community Programs | - | 1,000 | - | 1,000 | - | 1,000 |
| 630.110 - Program Supplies | - | – | 1,000 | - | - | - |
| 640.309 - Interdepartmental Human Services | - | (1,000,000) | (473,644) | (5,920,309) | - | (5,920,309) |
| 645.701 - General Liability Insurance | - | 40,000 | 20,000 | 38,871 | - | 38,871 |
| 645.704 - Retiree Medical Insurance | - | 125,134 | 56,596 | 73,717 | - | 73,717 |
| 647.801 - Debt Service Principal | 27,276 | - | - | - | - | - |
| 647.802 - Debt Service Interest | 2,683 | - | - | - | - | - |
| 649.101 - Cost Plan | - | 701,316 | 285,898 | 786,808 | - | 786,808 |
| Total Other Charges | 29,959 | (132,550) | (110,150) | (5,019,913) | - | (5,019,913) |
| | | | | | | |
| Use of Money & Property | | | | | | |
| 541.001 - Interest | 231,354 | - | - | - | - | - |
| Total Use of Money & Property | 231,354 | - | - | - | - | - |
| | | | | | | |
| **TOTAL EXPENSE** | **(202)** | **-** | **73,898** | **-** | **174,224** | **174,224** |
| **TOTAL REVENUE** | **231,354** | **-** | **-** | **-** | **-** | **-** |
| **NET COUNTY COST** | **(231,556)** | **-** | **73,898** | **-** | **174,224** | **174,224** |

| 224 - Public Health Fund<br>80 - Health and Human Services<br>2371 - HIV Surveillance | Actuals FY2025 | Adopted Budget FY2026 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | | |
| 610.603 - Workers' Compensation Insurance | 4 | 50 | 50 | - | 20 | - | 20 |
| 610.905 - Force Labor | 1,605 | 1,762 | 1,762 | - | 1,785 | - | 1,785 |
| Total Salaries & Benefits | 1,609 | 1,812 | 1,812 | - | 1,805 | - | 1,805 |
| Services & Supplies | | | | | | | |
| 619.126 - Magazines and Subscriptions | - | 50 | 50 | - | 25 | - | 25 |
| 619.132 - Communications | - | 100 | 100 | - | 50 | - | 50 |
| 619.134 - Software License | - | 90 | 90 | - | 90 | - | 90 |
| 619.140 - Computer Supplies | - | 50 | 50 | - | 50 | - | 50 |
| 619.142 - Computer Hardware | - | 50 | 50 | - | 50 | - | 50 |
| 619.152 - Maintenance of Equipment | - | 50 | 50 | - | 50 | - | 50 |
| 619.158 - Maint of Buildings and Grounds | - | 50 | 50 | - | 50 | - | 50 |
| 619.166 - Membership Dues | - | 50 | 50 | - | 50 | - | 50 |
| 619.170 - Office Equipment Under $5,000 | - | 50 | 50 | - | 50 | - | 50 |
| 619.172 - Postage and Delivery | - | 50 | 50 | - | 50 | - | 50 |
| 619.174 - Office Supplies | - | 100 | 100 | - | 231 | - | 231 |
| 619.178 - Banks and Treasurer Charges | - | 50 | 50 | - | 50 | - | 50 |
| 619.184 - Rent-Equipment | - | 50 | 50 | - | 50 | - | 50 |
| 619.186 - Rent-Structures | - | 90 | 90 | - | 90 | - | 90 |
| 619.194 - Training | - | 150 | 150 | - | 100 | - | 100 |
| 619.196 - Lodging | - | 100 | 100 | - | 100 | - | 100 |
| 619.198 - Meals | - | 100 | 100 | - | 100 | - | 100 |
| 619.200 - Transportation | - | 100 | 100 | - | 100 | - | 100 |
| 619.202 - Gas and Oil | - | 50 | 50 | - | 50 | - | 50 |
| 619.204 - Repairs | - | 50 | 50 | - | 50 | - | 50 |
| 619.306 - Utilities | - | 100 | 100 | - | 100 | - | 100 |
| Total Services & Supplies | - | 1,530 | 1,530 | - | 1,536 | - | 1,536 |
| Other Charges | | | | | | | |
| 645.704 - Retiree Medical Insurance | - | 25 | 25 | - | 26 | - | 26 |
| Total Other Charges | - | 25 | 25 | - | 26 | - | 26 |

| 224 - Public Health Fund<br>80 - Health and Human Services | Actuals<br>FY2025 | Adopted Budget<br>FY2026 | Amended Budget<br>FY2026 | Year End<br>Projections<br>FY2026 | CEO<br>Recommended<br>Budget<br>FY2027 | Change from<br>Recommended<br>FY2027 | Proposed for<br>Adoption<br>FY2027 |
|---|---|---|---|---|---|---|---|
| **2371 - HIV Surveillance** | | | | | | | |
| State Revenue | | | | | | | |
| 551.101 - State Aid-Grants | 1,256 | 3,367 | 3,367 | - | 3,367 | - | 3,367 |
| Total State Revenue | 1,256 | 3,367 | 3,367 | - | 3,367 | - | 3,367 |
| | | | | | | | |
| **TOTAL EXPENSE** | **1,609** | **3,367** | **3,367** | **-** | **3,367** | **-** | **3,367** |
| **TOTAL REVENUE** | **1,256** | **3,367** | **3,367** | **-** | **3,367** | **-** | **3,367** |
| **NET COUNTY COST** | **353** | **-** | **-** | **-** | **-** | **-** | **-** |

| Fund 224 - Public Health Fund<br>Department 80 - Health and Human Services<br>Division 2380 - Tobacco Education | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.603 - Workers' Compensation Insurance | 4,698 | 5,600 | 3,467 | 5,117 | - | 5,117 |
| 610.905 - Force Labor | 270,139 | 315,000 | 289,941 | 321,990 | - | 321,990 |
| Total Salaries & Benefits | $ 274,837 | $ 320,600 | $ 293,408 | $ 327,107 | $ - | $ 327,107 |
| Services & Supplies | | | | | | |
| 619.126 - Magazines and Subscriptions | 1,352 | 1,600 | 2,000 | 1,600 | - | 1,600 |
| 619.132 - Communications | 3,743 | 4,200 | 8,000 | 4,200 | - | 4,200 |
| 619.134 - Software License | - | 2,200 | - | 2,200 | - | 2,200 |
| 619.140 - Computer Supplies | 197 | 100 | - | 100 | - | 100 |
| 619.142 - Computer Hardware | 3,415 | 1,000 | 1,000 | 100 | - | 100 |
| 619.152 - Maintenance of Equipment | 439 | 500 | 600 | 500 | - | 500 |
| 619.158 - Maint of Buildings and Grounds | 167 | 100 | 500 | 700 | - | 700 |
| 619.166 - Membership Dues | - | 100 | 1,200 | 200 | - | 200 |
| 619.170 - Office Equipment Under $5,000 | - | 100 | 3,000 | 100 | - | 100 |
| 619.172 - Postage and Delivery | 19 | 100 | 300 | 100 | - | 100 |
| 619.174 - Office Supplies | 925 | 850 | 3,000 | 850 | - | 850 |
| 619.178 - Banks and Treasurer Charges | - | 100 | - | 100 | - | 100 |
| 619.180 - Public and Legal Notices | - | - | 500 | - | - | - |
| 619.184 - Rent-Equipment | 790 | 800 | 1,000 | 800 | - | 800 |
| 619.186 - Rent-Structures | 12,119 | 13,650 | 12,480 | 13,861 | - | 13,861 |
| 619.194 - Training | 1,152 | 700 | 2,500 | 1,700 | - | 1,700 |
| 619.196 - Lodging | 2,374 | 2,500 | 2,000 | 2,500 | - | 2,500 |
| 619.198 - Meals | 768 | 1,600 | 1,000 | 1,600 | - | 1,600 |
| 619.200 - Transportation | 215 | 1,600 | 1,000 | 1,600 | - | 1,600 |
| 619.202 - Gas and Oil | 288 | 700 | 500 | 300 | - | 300 |
| 619.204 - Repairs | 444 | 300 | 300 | 100 | - | 100 |
| 619.208 - Tuition Reimbursement Program | - | - | 1,000 | - | - | - |
| 619.222 - Other Consultants | 5,360 | - | 31,600 | - | - | - |

| Fund 224 - Public Health Fund<br>Department 80 - Health and Human Services<br>Division 2380 - Tobacco Education | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| 619.250 - Special Dept - Contracts | 1,748 | 21,000 | - | 25,000 | - | 25,000 |
| 619.306 - Utilities | 2,888 | 3,200 | 2,500 | 3,200 | - | 3,200 |
| Total Services & Supplies | $ 38,403 | $ 57,000 | $ 75,980 | $ 61,411 | $ - | $ 61,411 |
| Other Charges | | | | | | |
| 630.101 - Community Programs | 2,690 | 15,350 | 30,000 | 8,415 | - | 8,415 |
| 630.110 - Program Supplies | 17 | - | 70,222 | - | - | - |
| 645.704 - Retiree Medical Insurance | 6,806 | 7,500 | 3,900 | 7,209 | - | 7,209 |
| 649.101 - Cost Plan | 5,833 | 60,363 | 24,778 | 68,308 | - | 68,308 |
| Total Other Charges | $ 15,346 | $ 83,213 | $ 128,900 | $ 83,932 | $ - | $ 83,932 |
| Interfund Charges | | | | | | |
| 576.012 - Transfers from Misc Trust | 302,528 | 456,000 | - | 472,450 | - | 472,450 |
| Total Interfund Charges | $ 302,528 | $ 456,000 | $ - | $ 472,450 | $ - | $ 472,450 |
| Transfer In | | | | | | |
| 590.001 - Interfund Transfers In | - | 4,813 | 498,288 | - | - | - |
| Total Transfer In | $ - | $ 4,813 | $ 498,288 | $ - | $ - | $ - |
| **TOTAL EXPENSE** | **$ 328,586** | **$ 460,813** | **$ 498,288** | **$ 472,450** | **$ -** | **$ 472,450** |
| **TOTAL REVENUE** | **$ 302,528** | **$ 460,813** | **$ 498,288** | **$ 472,450** | **$ -** | **$ 472,450** |
| **NET COUNTY COST** | **$ 26,058** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |

| 224 - Public Health Fund<br>80 - Health and Human Services<br>2381 - Oral Health Grant | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.603 - Workers' Compensation Insurance | 1,524 | 1,300 | 1,440 | 1,156 | - | 1,156 |
| 610.905 - Force Labor | 154,463 | 115,300 | 152,705 | 112,765 | - | 112,765 |
| Total Salaries & Benefits | 155,987 | 116,600 | 154,145 | 113,921 | - | 113,921 |
| Services & Supplies | | | | | | |
| 619.126 - Magazines and Subscriptions | 240 | 600 | 100 | 600 | - | 600 |
| 619.132 - Communications | 825 | 1,200 | 1,500 | 1,200 | - | 1,200 |
| 619.134 - Software License | - | 1,000 | - | 1,000 | - | 1,000 |
| 619.140 - Computer Supplies | - | 300 | 300 | 300 | - | 300 |
| 619.142 - Computer Hardware | - | 100 | - | 100 | - | 100 |
| 619.152 - Maintenance of Equipment | - | 300 | 300 | 300 | - | 300 |
| 619.158 - Maint of Buildings and Grounds | - | 100 | - | 250 | - | 250 |
| 619.166 - Membership Dues | - | 100 | - | 100 | - | 100 |
| 619.170 - Office Equipment Under $5,000 | - | 100 | - | 100 | - | 100 |
| 619.172 - Postage and Delivery | - | 100 | - | 100 | - | 100 |
| 619.174 - Office Supplies | - | 1,132 | 1,000 | 1,143 | - | 1,143 |
| 619.178 - Banks and Treasurer Charges | - | 100 | - | 100 | - | 100 |
| 619.184 - Rent-Equipment | - | 100 | - | 270 | - | 270 |
| 619.186 - Rent-Structures | - | 3,100 | - | 3,824 | - | 3,824 |
| 619.194 - Training | - | 500 | - | 500 | - | 500 |
| 619.196 - Lodging | 148 | 800 | 700 | 800 | - | 800 |
| 619.198 - Meals | 67 | 300 | 200 | 300 | - | 300 |
| 619.200 - Transportation | 291 | 400 | 300 | 400 | - | 400 |
| 619.202 - Gas and Oil | - | 200 | - | 200 | - | 200 |
| 619.204 - Repairs | - | 200 | - | 200 | - | 200 |
| 619.306 - Utilities | - | 2,000 | - | 2,000 | - | 2,000 |
| Total Services & Supplies | 1,571 | 12,732 | 4,400 | 13,787 | - | 13,787 |

| **224 - Public Health Fund**<br>**80 - Health and Human Services**<br>**2381 - Oral Health Grant** | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End Projections<br>FY2026 | CEO Recommended Budget<br>FY2027 | Change from Recommended<br>FY2027 | Proposed for Adoption<br>FY2027 |
|---|---|---|---|---|---|---|
| Other Charges | | | | | | |
| 630.101 - Community Programs | 145 | 2,000 | - | 2,000 | - | 2,000 |
| 630.110 - Program Supplies | - | - | 1,000 | - | - | - |
| 645.704 - Retiree Medical Insurance | 2,208 | 1,800 | 1,620 | 1,628 | - | 1,628 |
| 649.101 - Cost Plan | 4,531 | 16,431 | - | 18,227 | - | 18,227 |
| Total Other Charges | 6,884 | 20,231 | 2,620 | 21,855 | - | 21,855 |
| State Revenue | | | | | | |
| 551.101 - State Aid-Grants | 120,531 | 149,563 | 149,563 | 149,563 | - | 149,563 |
| Total State Revenue | 120,531 | 149,563 | 149,563 | 149,563 | - | 149,563 |
| Transfers In | | | | | | |
| 590.001 - Interfund Transfers In | - | – | 11,602 | - | | - |
| Total Transfers In | - | - | 11,602 | - | - | - |
| **TOTAL EXPENSE** | **164,442** | **149,563** | **161,165** | **149,563** | **-** | **149,563** |
| **TOTAL REVENUE** | **120,531** | **149,563** | **161,165** | **149,563** | **-** | **149,563** |
| **NET COUNTY COST** | **43,911** | **-** | **-** | **-** | **-** | **-** |

| 224 - Public Health Fund<br>80 - Health and Human Services<br>2390 - Health Department | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 2,625,626 | - | - | - | - | - |
| 610.102 - Bilingual | 16,632 | - | - | - | - | - |
| 610.108 - Vacation Paid-Out | 3,352 | - | - | - | - | - |
| 610.112 - Longevity Pay | 15,481 | - | - | - | - | - |
| 610.115 - Admin Comp Paid-Out | 7,768 | - | - | - | - | - |
| 610.119 - Years of Service | 550 | - | - | - | - | - |
| 610.301 - Overtime | 2,139 | - | - | - | - | - |
| 610.401 - Social Security Taxes | 153,023 | - | - | - | - | - |
| 610.402 - Medicare Taxes | 37,267 | - | - | - | - | - |
| 610.501 - Medical Insurance | 308,871 | - | - | - | - | - |
| 610.502 - Dental Insurance | 9,113 | - | - | - | - | - |
| 610.503 - Life Insurance | 1,665 | - | - | - | - | - |
| 610.504 - Accident, Disability, Dismem | 12 | - | - | - | - | - |
| 610.505 - In-Lieu of Medical Insurance | 17,723 | - | - | - | - | - |
| 610.507 - MES Vision | 1,975 | - | - | - | - | - |
| 610.601 - Unemployment Costs | 4,783 | - | - | - | - | - |
| 610.603 - Workers' Compensation Insurance | 9,208 | 22,000 | 22,867 | 16,598 | - | 16,598 |
| 610.701 - Public Service Retirement | 602,019 | - | - | - | - | - |
| 610.905 - Force Labor | (3,063,835) | 1,705,736 | 2,055,451 | 1,767,062 | - | 1,767,062 |
| Total Salaries & Benefits | 753,372 | 1,727,736 | 2,078,318 | 1,783,660 | - | 1,783,660 |
| Services & Supplies | | | | | | |
| 619.126 - Magazines and Subscriptions | (52) | 500 | 3,000 | 500 | - | 500 |
| 619.132 - Communications | 15,456 | 22,270 | 30,000 | 18,900 | - | 18,900 |
| 619.134 - Software License | 21,156 | 8,600 | - | 23,760 | - | 23,760 |
| 619.136 - Software Support | 15 | - | 10,000 | 200 | - | 200 |
| 619.138 - Computer Maintenance | - | 1,000 | 10,000 | 1,500 | - | 1,500 |
| 619.140 - Computer Supplies | 16 | 500 | 5,000 | 1,000 | - | 1,000 |
| 619.142 - Computer Hardware | 91 | 6,500 | 15,000 | 2,000 | - | 2,000 |
| 619.152 - Maintenance of Equipment | 1,940 | 1,500 | 5,000 | 2,500 | - | 2,500 |

| 224 - Public Health Fund<br>80 - Health and Human Services | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **2390 - Health Department** | | | | | | |
| 619.158 - Maint of Buildings and Grounds | 522 | 9,700 | 4,000 | 2,500 | - | 2,500 |
| 619.162 - Janitorial | - | - | - | - | - | - |
| 619.164 - Medical/Dental/Lab Supplies | 1,003 | 1,410 | 30,000 | - | - | - |
| 619.166 - Membership Dues | 29,855 | 35,200 | 30,000 | 32,000 | - | 32,000 |
| 619.168 - Office Furniture Under $5,000 | 175 | 500 | 10,000 | 200 | - | 200 |
| 619.170 - Office Equipment Under $5,000 | - | (500) | 10,000 | 200 | - | 200 |
| 619.172 - Postage and Delivery | 277 | 2,800 | 5,000 | 500 | - | 500 |
| 619.174 - Office Supplies | 4,885 | 9,600 | 10,000 | 9,000 | - | 9,000 |
| 619.178 - Banks and Treasurer Charges | 52 | 100 | 50 | 100 | - | 100 |
| 619.180 - Public and Legal Notices | - | - | 200 | - | - | - |
| 619.184 - Rent-Equipment | (15,874) | 3,000 | 4,000 | 4,000 | - | 4,000 |
| 619.185 - Lease/Rent-Vehicles | 6,295 | 8,000 | 12,000 | 7,000 | - | 7,000 |
| 619.186 - Rent-Structures | 45,213 | 131,200 | 45,000 | 102,992 | - | 102,992 |
| 619.188 - Rent-Space | 1,925 | 3,000 | 3,500 | 3,000 | - | 3,000 |
| 619.194 - Training | 6,443 | 5,000 | 18,000 | 3,000 | - | 3,000 |
| 619.196 - Lodging | 1,766 | 8,000 | 8,000 | 3,000 | - | 3,000 |
| 619.198 - Meals | 754 | 3,500 | 3,000 | 1,500 | - | 1,500 |
| 619.200 - Transportation | 2,486 | 3,000 | 5,000 | 2,500 | - | 2,500 |
| 619.202 - Gas and Oil | 872 | 2,100 | 3,000 | 1,500 | - | 1,500 |
| 619.204 - Repairs | 1,590 | 2,500 | 500 | 2,000 | - | 2,000 |
| 619.208 - Tuition Reimbursement Program | 1,700 | 3,400 | - | 3,400 | - | 3,400 |
| 619.210 - Legal | - | - | 2,000 | - | - | - |
| 619.222 - Other Consultants | 4,894 | - | 50,000 | - | - | - |
| 619.250 - Special Dept - Contracts | 650 | 15,000 | 50,000 | 9,150 | - | 9,150 |
| 619.306 - Utilities | 10,774 | 14,000 | 10,000 | 15,000 | - | 15,000 |
| 619.400 - Late Charge/Penalty | - | 280 | - | 100 | - | 100 |
| Total Services & Supplies | 144,879 | 301,660 | 391,250 | 253,002 | - | 253,002 |
| | | | | | | |
| Other Charges | | | | | | |
| 630.101 - Community Programs | 27,262 | 181,474 | - | 12,727 | - | 12,727 |
| 630.110 - Program Supplies | 71 | - | 60,000 | - | - | - |
| 630.116 - Care & Support Clnt Facil & Phys | - | - | 200 | - | - | - |

| 224 - Public Health Fund<br>80 - Health and Human Services<br>2390 - Health Department | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| 630.119 - Care and Support - Other | - | - | 600 | - | - | - |
| 645.701 - General Liability Insurance | 31,124 | 32,405 | 26,248 | 38,871 | - | 38,871 |
| 645.704 - Retiree Medical Insurance | 13,357 | 26,000 | 24,975 | 23,385 | - | 23,385 |
| 647.801 - Debt Service Principal | 34,704 | - | - | - | - | - |
| 647.802 - Debt Service Interest | 4,828 | - | - | - | - | - |
| 649.101 - Cost Plan | 797,638 | 273,946 | 108,000 | 264,782 | - | 264,782 |
| Total Other Charges | 908,984 | 513,825 | 220,023 | 339,765 | - | 339,765 |
| | | | | | | |
| Fixed Assets | | | | | | |
| 650.302 - Equipment other than Computer | - | - | 20,000 | - | - | - |
| 650.304 - Furniture and Fixtures | - | - | 10,000 | - | - | - |
| 650.310 - Capital Lease | 121,609 | - | - | - | - | - |
| Total Fixed Assets | 121,609 | - | 30,000 | - | - | - |
| | | | | | | |
| Transfers Out | | | | | | |
| 670.000 - Other Funds | - | 1,014,871 | 865,408 | 1,165,639 | - | 1,165,639 |
| Total Transfers Out | - | 1,014,871 | 865,408 | 1,165,639 | - | 1,165,639 |
| | | | | | | |
| Contingencies | | | | | | |
| 999.901 - Contingencies | - | - | 300,000 | - | - | - |
| Total Contingencies | - | - | 300,000 | - | - | - |
| | | | | | | |
| | | | | | | |
| State Revenue | | | | | | |
| 550.202 - Sales and Use Tax Realignment | 416,605 | 509,354 | 450,000 | 425,000 | - | 425,000 |
| 550.203 - Vehicle License Fees Realignment | 2,154,010 | 2,600,000 | 2,258,749 | 2,165,000 | - | 2,165,000 |
| 551.101 - State Aid-Grants | 3,314 | 2,961 | - | 3,769 | - | 3,769 |
| 551.401 - State Miscellaneous Revenue | - | 53,869 | 35,000 | 107,738 | - | 107,738 |
| Total State Revenue | 2,573,929 | 3,166,184 | 2,743,749 | 2,701,507 | - | 2,701,507 |
| | | | | | | |
| Federal Revenue | | | | | | |
| 556.001 - Federal Grants 1 | 316,319 | 3,309 | 1,059,200 | 3,163 | - | 3,163 |

| 224 - Public Health Fund<br>80 - Health and Human Services<br>2390 - Health Department | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| Total Federal Revenue | 316,319 | 3,309 | 1,059,200 | 3,163 | - | 3,163 |
| | | | | | | |
| Charges for Services | | | | | | |
| 562.603 - Health Fees-Immunization | 43 | 100 | 50 | 100 | - | 100 |
| 562.612 - Medical Marijuana ID Card Fees | 469 | 700 | 2,000 | 600 | - | 600 |
| 562.702 - Recording Fees Vital Statistic | 23,219 | 23,000 | 35,000 | 25,000 | - | 25,000 |
| Total Charges for Services | 23,731 | 23,800 | 37,050 | 25,700 | - | 25,700 |
| | | | | | | |
| Miscellaneous Revenue | | | | | | |
| 570.002 - Miscellaneous Revenue | 43 | - | - | - | - | - |
| 570.011 - Prior Year Revenue | - | 125,000 | - | - | - | - |
| 570.015 - Private Grants | 150,000 | - | 30,000 | - | - | - |
| Total Miscellaneous Revenue | 150,043 | 125,000 | 30,000 | - | - | - |
| | | | | | | |
| Other Financing Sources | | | | | | |
| 575.100 - Capital Lease Financing | 121,609 | - | - | - | - | - |
| Total Other Financing Sources | 121,609 | - | - | - | - | - |
| | | | | | | |
| Transfers In | | | | | | |
| 590.001 - Interfund Transfers In | - | 239,799 | 15,000 | 811,696 | - | 811,696 |
| Total Transfers In | - | 239,799 | 15,000 | 811,696 | - | 811,696 |
| | | | | | | |
| **TOTAL EXPENSE** | **1,928,844** | **3,558,092** | **3,884,999** | **3,542,066** | **-** | **3,542,066** |
| **TOTAL REVENUE** | **3,185,631** | **3,558,092** | **3,884,999** | **3,542,066** | **-** | **3,542,066** |
| **NET COUNTY COST** | **(1,256,787)** | **-** | **-** | **-** | **-** | **-** |

| **224 - Public Health Fund**<br>**80 - Health and Human Services**<br>**2392 - CASPHI** | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End Projections<br>FY2026 | CEO Recommended Budget<br>FY2027 | Change from Recommended<br>FY2027 | Proposed for Adoption<br>FY2027 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.603 - Workers' Compensation Insurance | 1,073 | 3,650 | 1,333 | 3,301 | - | 3,301 |
| 610.905 - Force Labor | 56,370 | 229,063 | 175,409 | 222,929 | - | 222,929 |
| Total Salaries & Benefits | 57,443 | 232,713 | 176,742 | 226,230 | - | 226,230 |
| Services & Supplies | | | | | | |
| 619.126 - Magazines and Subscriptions | 5 | 200 | 50 | - | - | - |
| 619.132 - Communications | 590 | 1,500 | 1,000 | 960 | - | 960 |
| 619.134 - Software License | 9,248 | 13,400 | 68,000 | 300 | - | 300 |
| 619.140 - Computer Supplies | - | 200 | - | - | - | - |
| 619.152 - Maintenance of Equipment | 106 | 100 | 100 | 300 | - | 300 |
| 619.158 - Maint of Buildings and Grounds | 3 | 200 | 50 | 500 | - | 500 |
| 619.166 - Membership Dues | - | 100 | 100 | - | - | - |
| 619.170 - Office Equipment Under $5,000 | - | 100 | 5,000 | - | - | - |
| 619.172 - Postage and Delivery | - | 100 | 100 | 50 | - | 50 |
| 619.174 - Office Supplies | 174 | 400 | 500 | 300 | - | 300 |
| 619.184 - Rent-Equipment | 137 | 500 | 500 | 600 | - | 600 |
| 619.186 - Rent-Structures | 3,298 | 8,800 | 4,800 | 8,942 | - | 8,942 |
| 619.194 - Training | 305 | 200 | 200 | - | - | - |
| 619.196 - Lodging | - | 100 | 500 | - | - | - |
| 619.198 - Meals | - | 100 | 500 | - | - | - |
| 619.200 - Transportation | - | 100 | 500 | - | - | - |
| 619.202 - Gas and Oil | 42 | 100 | 100 | 100 | - | 100 |
| 619.204 - Repairs | 90 | 300 | 100 | 100 | - | 100 |
| 619.306 - Utilities | 815 | 2,000 | 500 | 2,300 | - | 2,300 |
| Total Services & Supplies | 14,813 | 28,500 | 82,600 | 14,452 | - | 14,452 |
| Other Charges | | | | | | |
| 630.101 - Community Programs | 11 | 200 | - | - | - | - |
| 630.110 - Program Supplies | 6 | - | - | - | - | - |
| 645.704 - Retiree Medical Insurance | 1,554 | 4,800 | 1,500 | 4,650 | - | 4,650 |
| 649.101 - Cost Plan | - | 37,397 | 9,530 | 42,520 | - | 42,520 |

| 224 - Public Health Fund<br>80 - Health and Human Services | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End Projections<br>FY2026 | CEO Recommended Budget<br>FY2027 | Change from Recommended<br>FY2027 | Proposed for Adoption<br>FY2027 |
|---|---|---|---|---|---|---|
| **2392 - CASPHI** | | | | | | |
| Total Other Charges | 1,571 | 42,397 | 11,030 | 47,170 | - | 47,170 |
| | | | | | | |
| Federal Revenue | | | | | | |
| 556.001 - Federal Grants 1 | 29,124 | 303,610 | 270,372 | 257,835 | - | 257,835 |
| Total Federal Revenue | 29,124 | 303,610 | 270,372 | 257,835 | - | 257,835 |
| | | | | | | |
| Transfers In | | | | | | |
| 590.001 - Interfund Transfers In | - | - | - | 30,017 | - | 30,017 |
| Total Transfers In | - | - | - | 30,017 | - | 30,017 |
| | | | | | | |
| **TOTAL EXPENSE** | **73,827** | **303,610** | **270,372** | **287,852** | **-** | **287,852** |
| **TOTAL REVENUE** | **29,124** | **303,610** | **270,372** | **287,852** | **-** | **287,852** |
| **NET COUNTY COST** | **44,703** | **-** | **-** | **-** | **-** | **-** |

| 224 - Public Health Fund<br>80 - Health and Human Services<br>2393 - Safe Kids | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End<br>Projections<br>FY2026 | CEO Recommended<br>Budget<br>FY2027 | Change from<br>Recommended<br>FY2027 | Proposed for<br>Adoption<br>FY2027 |
|---|---|---|---|---|---|---|
| Services & Supplies | | | | | | |
| 619.174 - Office Supplies | - | - | 2,000 | - | - | - |
| 619.188 - Rent-Space | - | 1,500 | - | - | - | - |
| 619.194 - Training | 180 | 350 | - | - | - | - |
| 619.196 - Lodging | 640 | 1,200 | - | - | - | - |
| 619.198 - Meals | 766 | 1,000 | - | - | - | - |
| 619.200 - Transportation | 45 | 250 | - | - | - | - |
| Total Services & Supplies | 1,631 | 4,300 | 2,000 | - | - | - |
| Other Charges | | | | | | |
| 630.101 - Community Programs | 5,748 | 8,622 | 9,000 | 12,422 | - | 12,422 |
| 630.110 - Program Supplies | 521 | – | 9,000 | - | - | - |
| 649.101 - Cost Plan | 94 | 78 | - | 78 | - | 78 |
| Total Other Charges | 6,363 | 8,700 | 18,000 | 12,500 | - | 12,500 |
| Use of Money & Property | | | | | | |
| 541.001 - Interest | 563 | - | - | - | - | - |
| Total use of Money & Property | 563 | - | - | - | - | - |
| Miscellaneous Revenue | | | | | | |
| 570.012 - Donations | 5,300 | 13,000 | 20,000 | 5,500 | - | 5,500 |
| Total Miscellaneous Revenue | 5,300 | 13,000 | 20,000 | 5,500 | - | 5,500 |
| Transfers In | | | | | | |
| 590.001 - Interfund Transfers In | - | - | - | 7,000 | - | 7,000 |
| Total Transfers In | - | - | - | 7,000 | - | 7,000 |

| 224 - Public Health Fund<br>80 - Health and Human Services | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End Projections<br>FY2026 | CEO Recommended Budget<br>FY2027 | Change from Recommended<br>FY2027 | Proposed for Adoption<br>FY2027 |
|---|---|---|---|---|---|---|
| **2393 - Safe Kids** | | | | | | |
| **TOTAL EXPENSE** | **7,994** | **13,000** | **20,000** | **12,500** | **-** | **12,500** |
| **TOTAL REVENUE** | **5,863** | **13,000** | **20,000** | **12,500** | **-** | **12,500** |
| **NET COUNTY COST** | **2,131** | **-** | **-** | **-** | **-** | **-** |

| 224 - Public Health Fund<br>80 - Health and Human Services<br>2394 - Future of Public Health (FoPH) | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End<br>Projections<br>FY2026 | CEO<br>Recommended<br>Budget<br>FY2027 | Change from<br>Recommended<br>FY2027 | Proposed for<br>Adoption<br>FY2027 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.603 - Workers' Compensation Insurance | 6,169 | 6,350 | 6,533 | 6,875 | - | 6,875 |
| 610.905 - Force Labor | 483,898 | 446,900 | 797,734 | 509,005 | - | 509,005 |
| Total Salaries & Benefits | 490,067 | 453,250 | 804,267 | 515,880 | - | 515,880 |
| Services & Supplies | | | | | | |
| 619.126 - Magazines and Subscriptions | 157 | 500 | 500 | 900 | - | 900 |
| 619.132 - Communications | 5,182 | 4,500 | 2,000 | 4,000 | - | 4,000 |
| 619.134 - Software License | 700 | 2,500 | - | 39,471 | - | 39,471 |
| 619.140 - Computer Supplies | - | 1,000 | - | - | - | - |
| 619.142 - Computer Hardware | - | 1,000 | - | - | - | - |
| 619.152 - Maintenance of Equipment | 587 | 1,000 | 500 | 800 | - | 800 |
| 619.158 - Maint of Buildings and Grounds | 319 | 1,000 | 200 | 800 | - | 800 |
| 619.166 - Membership Dues | - | 200 | - | 100 | - | 100 |
| 619.172 - Postage and Delivery | 21 | 200 | 500 | 100 | - | 100 |
| 619.174 - Office Supplies | 1,631 | 2,000 | 1,000 | 800 | - | 800 |
| 619.184 - Rent-Equipment | 1,076 | 1,775 | 1,000 | 1,000 | - | 1,000 |
| 619.186 - Rent-Structures | 15,165 | 15,400 | 23,520 | 18,622 | - | 18,622 |
| 619.194 - Training | 799 | - | 1,000 | 600 | - | 600 |
| 619.196 - Lodging | 2,543 | - | 1,000 | 500 | - | 500 |
| 619.198 - Meals | 555 | - | 500 | 200 | - | 200 |
| 619.200 - Transportation | 29 | - | 1,000 | 200 | - | 200 |
| 619.202 - Gas and Oil | 313 | 500 | 500 | 100 | - | 100 |
| 619.204 - Repairs | 709 | 500 | 1,000 | 200 | - | 200 |
| 619.222 - Other Consultants | - | 500 | - | - | - | - |
| 619.250 - Special Dept - Contracts | 11,384 | - | - | - | - | - |
| 619.306 - Utilities | 3,864 | 4,500 | 2,000 | 4,500 | - | 4,500 |
| Total Services & Supplies | 45,034 | 37,075 | 36,220 | 72,893 | - | 72,893 |
| Other Charges | | | | | | |

| 224 - Public Health Fund<br>80 - Health and Human Services | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End<br>Projections<br>FY2026 | CEO<br>Recommended<br>Budget<br>FY2027 | Change from<br>Recommended<br>FY2027 | Proposed for<br>Adoption<br>FY2027 |
|---|---|---|---|---|---|---|
| **2394 - Future of Public Health (FoPH)** | | | | | | |
| 630.101 - Community Programs | 2,030 | 9,402 | - | 2,000 | - | 2,000 |
| 630.110 - Program Supplies | 17 | - | - | - | - | - |
| 645.704 - Retiree Medical Insurance | 8,937 | 8,500 | 7,350 | 9,686 | - | 9,686 |
| 649.101 - Cost Plan | 8,149 | 80,676 | 46,697 | 102,681 | - | 102,681 |
| Total Other Charges | 19,133 | 98,578 | 54,047 | 114,367 | - | 114,367 |
| | | | | | | |
| State Revenue | | | | | | |
| 550.404 - Health Programs | - | - | 894,534 | - | - | - |
| 550.406 - Other | 405,980 | 588,903 | - | 588,903 | - | 588,903 |
| Total State Revenue | 405,980 | 588,903 | 894,534 | 588,903 | - | 588,903 |
| | | | | | | |
| Transfers In | | | | | | |
| 590.001 - Interfund Transfers In | - | - | - | 114,237 | - | 114,237 |
| Total Transfers In | - | - | - | 114,237 | - | 114,237 |
| | | | | | | |
| **TOTAL EXPENSE** | **554,234** | **588,903** | **894,534** | **703,140** | **-** | **703,140** |
| **TOTAL REVENUE** | **405,980** | **588,903** | **894,534** | **703,140** | **-** | **703,140** |
| **NET COUNTY COST** | **148,254** | **-** | **-** | **-** | **-** | **-** |

| **224 - Public Health Fund**<br>**80 - Health and Human Services**<br>**2395 - CHDP** | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| Salries & Benefits | | | | | | |
| 610.603 - Workers' Compensation Insurance | 995 | 1,650 | 1,333 | 1,486 | - | 1,486 |
| 610.905 - Force Labor | 57,926 | 277,300 | 90,807 | 301,995 | - | 301,995 |
| Total Salaries & Benefits | 58,921 | 278,950 | 92,140 | 303,481 | - | 303,481 |
| Services & Supplies | | | | | | |
| 619.126 - Magazines and Subscriptions | - | 100 | 50 | 100 | - | 100 |
| 619.132 - Communications | 449 | 1,000 | 1,000 | 1,000 | - | 1,000 |
| 619.134 - Software License | - | 630 | - | 400 | - | 400 |
| 619.152 - Maintenance of Equipment | 94 | 400 | 100 | 400 | - | 400 |
| 619.158 - Maint of Buildings and Grounds | 64 | 500 | 50 | 4,024 | - | 4,024 |
| 619.166 - Membership Dues | - | 200 | 100 | 200 | - | 200 |
| 619.172 - Postage and Delivery | 8 | 200 | 100 | 200 | - | 200 |
| 619.174 - Office Supplies | 157 | 500 | 500 | 500 | - | 500 |
| 619.184 - Rent-Equipment | 179 | 800 | 500 | 800 | - | 800 |
| 619.186 - Rent-Structures | 2,214 | 4,000 | 4,800 | 4,400 | - | 4,400 |
| 619.194 - Training | - | 500 | 200 | 200 | - | 200 |
| 619.196 - Lodging | - | 500 | 500 | 100 | - | 100 |
| 619.198 - Meals | - | 500 | 500 | 100 | - | 100 |
| 619.200 - Transportation | - | 500 | 500 | 100 | - | 100 |
| 619.202 - Gas and Oil | 53 | 200 | 100 | 200 | - | 200 |
| 619.204 - Repairs | 104 | 200 | 100 | 100 | - | 100 |
| 619.222 - Other Consultants | 20,467 | 65,000 | 50,000 | - | - | - |
| 619.306 - Utilities | 546 | 1,200 | 500 | 1,500 | - | 1,500 |
| Total Services & Supplies | 24,335 | 76,930 | 59,600 | 14,324 | - | 14,324 |
| Other Charges | | | | | | |
| 630.101 - Community Programs | - | 20,603 | - | 69,240 | - | 69,240 |
| 645.704 - Retiree Medical Insurance | 1,442 | 2,200 | 870 | 2,093 | - | 2,093 |
| 649.101 - Cost Plan | 1,323 | 14,404 | 9,530 | 16,710 | - | 16,710 |
| Total Other Charges | 2,765 | 37,207 | 10,400 | 88,043 | - | 88,043 |

| 224 - Public Health Fund<br>80 - Health and Human Services<br>2395 - CHDP | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End<br>Projections<br>FY2026 | CEO<br>Recommended<br>Budget<br>FY2027 | Change from<br>Recommended | Proposed for<br>Adoption<br>FY2027 |
|---|---|---|---|---|---|---|
| State Revenue | | | | | | |
| 550.404 - Health Programs | 9,569 | 153,642 | 43,098 | 156,472 | - | 156,472 |
| Total State Revenue | 9,569 | 153,642 | 43,098 | 156,472 | - | 156,472 |
| Federal Revenue | | | | | | |
| 556.001 - Federal Grants 1 | 2,355 | 239,445 | 52,675 | 249,376 | - | 249,376 |
| Total Federal Revenue | 2,355 | 239,445 | 52,675 | 249,376 | - | 249,376 |
| Transfers In | | | | | | |
| 590.001 - Interfund Transfers In | - | | 66,367 | - | - | - |
| Total Transfers In | - | - | 66,367 | - | - | - |
| **TOTAL EXPENSE** | **86,021** | **393,087** | **162,140** | **405,848** | **-** | **405,848** |
| **TOTAL REVENUE** | **11,924** | **393,087** | **162,140** | **405,848** | **-** | **405,848** |
| **NET COUNTY COST** | **74,097** | **-** | **-** | **-** | **-** | **-** |

| 224 - Public Health Fund<br>80 - Health and Human Services<br>2397 - PHI & COPN | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.603 - Workers' Compensation Insurance | 1,944 | 2,300 | - | 2,064 | - | 2,064 |
| 610.905 - Force Labor | 189,342 | 195,206 | - | 191,694 | - | 191,694 |
| Total Salaries & Benefits | 191,286 | 197,506 | - | 193,758 | - | 193,758 |
| Services & Supplies | | | | | | |
| 619.126 - Magazines and Subscriptions | - | 200 | - | 180 | - | 180 |
| 619.132 - Communications | - | 350 | - | 200 | - | 200 |
| 619.134 - Software License | - | 400 | - | 100 | - | 100 |
| 619.152 - Maintenance of Equipment | - | 200 | - | 180 | - | 180 |
| 619.158 - Maint of Buildings and Grounds | - | 400 | - | 300 | - | 300 |
| 619.166 - Membership Dues | - | 50 | - | 50 | - | 50 |
| 619.172 - Postage and Delivery | - | 50 | - | - | - | - |
| 619.174 - Office Supplies | - | 300 | - | 200 | - | 200 |
| 619.184 - Rent-Equipment | - | 400 | - | 300 | - | 300 |
| 619.186 - Rent-Structures | - | 5,865 | - | 5,881 | - | 5,881 |
| 619.194 - Training | - | 100 | - | 100 | - | 100 |
| 619.196 - Lodging | - | 50 | - | 50 | - | 50 |
| 619.198 - Meals | - | 50 | - | 50 | - | 50 |
| 619.200 - Transportation | 5 | 50 | - | 50 | - | 50 |
| 619.202 - Gas and Oil | - | 50 | - | 50 | - | 50 |
| 619.204 - Repairs | - | 50 | - | 50 | - | 50 |
| 619.222 - Other Consultants | 15,780 | - | - | - | - | - |
| 619.250 - Special Dept - Contracts | - | 94,679 | - | 94,667 | - | 94,667 |
| 619.306 - Utilities | - | 1,450 | - | 1,460 | - | 1,460 |
| Total Services & Supplies | 15,785 | 104,694 | - | 103,868 | - | 103,868 |

| 224 - Public Health Fund<br>80 - Health and Human Services | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **2397 - PHI & COPN** | | | | | | |
| Other Charges | | | | | | |
| 630.101 - Community Programs | 9,524 | 16,500 | - | 7,288 | - | 7,288 |
| 630.110 - Program Supplies | 829 | - | - | - | - | - |
| 645.704 - Retiree Medical Insurance | 2,816 | 3,500 | - | 2,907 | - | 2,907 |
| Total Other Charges | 13,169 | 20,000 | - | 10,195 | - | 10,195 |
| | | | | | | |
| State Revenue | | | | | | |
| 550.404 - Health Programs | 71,617 | 56,600 | - | 38,960 | - | 38,960 |
| Total State Revenue | 71,617 | 56,600 | - | 38,960 | - | 38,960 |
| | | | | | | |
| Federal Revenue | | | | | | |
| 556.001 - Federal Grants 1 | 45,166 | 165,600 | - | 178,000 | - | 178,000 |
| Total Federal Revenue | 45,166 | 165,600 | - | 178,000 | - | 178,000 |
| | | | | | | |
| Miscellaneous Revenue | | | | | | |
| 570.015 - Private Grants | 1,000 | - | - | - | - | - |
| Total Miscellaneous Revenue | 1,000 | - | - | - | - | - |
| | | | | | | |
| Transfers In | | | | | | |
| 590.001 - Interfund Transfers In | 85,000 | 85,000 | - | 90,861 | - | 90,861 |
| Total Transfers In | 85,000 | 85,000 | - | 90,861 | - | 90,861 |
| | | | | | | |
| **TOTAL EXPENSE** | **220,240** | **322,200** | **-** | **307,821** | **-** | **307,821** |
| **TOTAL REVENUE** | **202,783** | **307,200** | **-** | **307,821** | **-** | **307,821** |
| **NET COUNTY COST** | **17,457** | **15,000** | **-** | **-** | **-** | **-** |

| 224 - Public Health Fund<br>80 - Health and Human Services<br>2405 - MCH/PCSP | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.603 - Workers' Compensation Insurance | 3,611 | 4,500 | 2,693 | 4,700 | - | 4,700 |
| 610.905 - Force Labor | 327,854 | 341,100 | 261,024 | 351,949 | - | 351,949 |
| Total Salaries & Benefits | 331,465 | 345,600 | 263,717 | 356,649 | - | 356,649 |
| Services & Supplies | | | | | | |
| 619.126 - Magazines and Subscriptions | 6 | 100 | - | 1,000 | - | 1,000 |
| 619.132 - Communications | 2,694 | 2,850 | 3,000 | 3,000 | - | 3,000 |
| 619.134 - Software License | - | 1,750 | - | 2,000 | - | 2,000 |
| 619.142 - Computer Hardware | - | - | 1,000 | - | - | - |
| 619.152 - Maintenance of Equipment | 337 | 400 | 500 | 1,000 | - | 1,000 |
| 619.158 - Maint of Buildings and Grounds | 133 | 50 | - | 1,000 | - | 1,000 |
| 619.166 - Membership Dues | 325 | 1,000 | 2,500 | 2,000 | - | 2,000 |
| 619.172 - Postage and Delivery | 15 | 50 | 200 | 1,000 | - | 1,000 |
| 619.174 - Office Supplies | 637 | 800 | 1,000 | 1,000 | - | 1,000 |
| 619.184 - Rent-Equipment | 612 | 700 | 500 | 1,000 | - | 1,000 |
| 619.186 - Rent-Structures | 9,254 | 10,900 | 9,696 | 12,000 | - | 12,000 |
| 619.194 - Training | 1,537 | 2,000 | 2,000 | 2,000 | - | 2,000 |
| 619.196 - Lodging | 1,909 | 2,000 | 3,000 | 2,000 | - | 2,000 |
| 619.198 - Meals | 1,397 | 2,000 | 500 | 2,000 | - | 2,000 |
| 619.200 - Transportation | - | 2,000 | 2,000 | 2,000 | - | 2,000 |
| 619.202 - Gas and Oil | 177 | 160 | 200 | 1,000 | - | 1,000 |
| 619.204 - Repairs | 345 | 280 | 100 | 1,000 | - | 1,000 |
| 619.222 - Other Consultants | - | - | 60,000 | - | - | - |
| 619.250 - Special Dept - Contracts | 50 | - | - | - | - | - |
| 619.306 - Utilities | 2,208 | 2,500 | 1,500 | 3,000 | - | 3,000 |
| Total Services & Supplies | 21,636 | 29,540 | 87,696 | 38,000 | - | 38,000 |
| Other Charges | | | | | | |
| 630.101 - Community Programs | 24 | 1,000 | - | 2,000 | - | 2,000 |
| 630.110 - Program Supplies | 13 | - | - | - | - | - |

| 224 - Public Health Fund<br>80 - Health and Human Services<br>2405 - MCH/PCSP | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| 645.704 - Retiree Medical Insurance | 5,231 | 6,000 | 3,030 | 6,000 | - | 6,000 |
| 649.101 - Cost Plan | 4,582 | 51,022 | 19,251 | 57,351 | - | 57,351 |
| Total Other Charges | 9,850 | 58,022 | 22,281 | 65,351 | - | 65,351 |
| | | | | | | |
| Federal Revenue | | | | | | |
| 556.001 - Federal Grants 1 | 165,247 | 200,000 | 205,011 | 200,000 | - | 200,000 |
| Total Federal Revenue | 165,247 | 200,000 | 205,011 | 200,000 | - | 200,000 |
| | | | | | | |
| Transfers In | | | | | | |
| 590.001 - Interfund Transfers In | - | 233,162 | 168,683 | 260,000 | - | 260,000 |
| Total Transfers In | - | 233,162 | 168,683 | 260,000 | - | 260,000 |
| | | | | | | |
| **TOTAL EXPENSE** | **362,951** | **433,162** | **373,694** | **460,000** | **-** | **460,000** |
| **TOTAL REVENUE** | **165,247** | **433,162** | **373,694** | **460,000** | **-** | **460,000** |
| **NET COUNTY COST** | **197,704** | **-** | **-** | **-** | **-** | **-** |

| **224 - Public Health Fund**<br>**80 - Health and Human Services**<br>**2406 - CHVP CA Home Visiting Program** | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.603 - Workers' Compensation Insurance | 786 | 2,750 | - | 4,127 | - | 4,127 |
| 610.905 - Force Labor | 85,278 | 371,459 | - | 389,344 | - | 389,344 |
| Total Salaries & Benefits | 86,064 | 374,209 | - | 393,471 | - | 393,471 |
| Services & Supplies | | | | | | |
| 619.126 - Magazines and Subscriptions | - | 300 | - | 300 | - | 300 |
| 619.132 - Communications | 391 | 1,500 | - | 1,500 | - | 1,500 |
| 619.134 - Software License | - | 1,100 | - | 1,100 | - | 1,100 |
| 619.140 - Computer Supplies | - | 100 | - | 100 | - | 100 |
| 619.142 - Computer Hardware | 1,441 | 2,800 | - | 2,800 | - | 2,800 |
| 619.152 - Maintenance of Equipment | 74 | 600 | - | 600 | - | 600 |
| 619.158 - Maint of Buildings and Grounds | - | 100 | - | 100 | - | 100 |
| 619.166 - Membership Dues | 1,250 | 5,000 | - | 5,000 | - | 5,000 |
| 619.170 - Office Equipment Under $5,000 | - | 100 | - | 100 | - | 100 |
| 619.172 - Postage and Delivery | 3 | 100 | - | 100 | - | 100 |
| 619.174 - Office Supplies | 830 | 3,000 | - | 3,000 | - | 3,000 |
| 619.184 - Rent-Equipment | 129 | 200 | - | 200 | - | 200 |
| 619.186 - Rent-Structures | 2,050 | 6,650 | - | 11,178 | - | 11,178 |
| 619.194 - Training | 90 | 1,500 | - | 1,500 | - | 1,500 |
| 619.196 - Lodging | - | 1,500 | - | 1,500 | - | 1,500 |
| 619.198 - Meals | - | 1,000 | - | 1,000 | - | 1,000 |
| 619.200 - Transportation | - | 1,250 | - | 1,250 | - | 1,250 |
| 619.202 - Gas and Oil | 38 | 100 | - | 100 | - | 100 |
| 619.204 - Repairs | 74 | 100 | - | 100 | - | 100 |
| 619.250 - Special Dept - Contracts | 13 | - | - | - | - | - |
| 619.306 - Utilities | 492 | 1,000 | - | 1,000 | - | 1,000 |
| Total Services & Supplies | 6,875 | 28,000 | - | 32,528 | - | 32,528 |
| Other Charges | | | | | | |
| 630.101 - Community Programs | 1,199 | 10,000 | - | 10,500 | - | 10,500 |

| 224 - Public Health Fund<br>80 - Health and Human Services<br>2406 - CHVP CA Home Visiting Program | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End<br>Projections<br>FY2026 | CEO<br>Recommended<br>Budget<br>FY2027 | Change from<br>Recommended<br>FY2027 | Proposed for<br>Adoption<br>FY2027 |
|---|---|---|---|---|---|---|
| 645.704 - Retiree Medical Insurance | 1,139 | 3,700 | - | 5,814 | - | 5,814 |
| 649.101 - Cost Plan | - | 26,793 | - | 50,233 | - | 50,233 |
| Total Other Charges | 2,338 | 40,493 | - | 66,547 | - | 66,547 |
| | | | | | | |
| State Revenue | | | | | | |
| 550.404 - Health Programs | 77,969 | 442,702 | - | 442,702 | - | 442,702 |
| Total State Revenue | 77,969 | 442,702 | - | 442,702 | - | 442,702 |
| | | | | | | |
| Federal Revenue | | | | | | |
| 556.001 - Federal Grants 1 | - | - | - | 49,844 | - | 49,844 |
| Total Federal Revenue | - | - | - | 49,844 | - | 49,844 |
| | | | | | | |
| **TOTAL EXPENSE** | **95,277** | **442,702** | **-** | **492,546** | **-** | **492,546** |
| **TOTAL REVENUE** | **77,969** | **442,702** | **-** | **492,546** | **-** | **492,546** |
| **NET COUNTY COST** | **17,308** | **-** | **-** | **-** | **-** | **-** |

| 224 - Public Health Fund<br>80 - Health and Human Services<br>2410 - Environmental Health | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 485,941 | 516,000 | 595,517 | 523,361 | - | 523,361 |
| 610.102 - Bilingual | 1,904 | 1,500 | 1,500 | 1,500 | - | 1,500 |
| 610.105 - On Call | 16,218 | - | - | - | - | - |
| 610.108 - Vacation Paid-Out | 1,336 | - | - | - | - | - |
| 610.112 - Longevity Pay | 16,756 | 16,100 | 8,274 | 17,048 | - | 17,048 |
| 610.115 - Admin Comp Paid-Out | 2,509 | 2,510 | 2,148 | 2,761 | - | 2,761 |
| 610.118 - Bonus Pay | - | - | 9,000 | - | - | - |
| 610.119 - Years of Service | 150 | - | - | - | - | - |
| 610.301 - Overtime | 10,967 | 10,000 | - | - | - | - |
| 610.401 - Social Security Taxes | 32,558 | 32,000 | 36,922 | 32,112 | - | 32,112 |
| 610.402 - Medicare Taxes | 7,614 | 7,500 | 8,635 | 7,510 | - | 7,510 |
| 610.501 - Medical Insurance | 36,199 | 88,000 | 73,140 | 90,900 | - | 90,900 |
| 610.502 - Dental Insurance | 1,310 | 1,800 | 1,800 | 1,800 | - | 1,800 |
| 610.503 - Life Insurance | 237 | 300 | 333 | 278 | - | 278 |
| 610.504 - Accident, Disability, Dismem | 6 | - | - | - | - | - |
| 610.505 - In-Lieu of Medical Insurance | 3,600 | - | - | - | - | - |
| 610.507 - MES Vision | 299 | 350 | 390 | 325 | - | 325 |
| 610.603 - Workers' Compensation Insurance | 5,569 | 6,600 | 7,867 | 6,575 | - | 6,575 |
| 610.701 - Public Service Retirement | 119,772 | 132,000 | 146,505 | 134,854 | - | 134,854 |
| 610.905 - Force Labor | 21,769 | 30,800 | 7,200 | 24,480 | - | 24,480 |
| Total Salaries & Benefits | 764,714 | 845,460 | 899,231 | 843,504 | - | 843,504 |
| Services & Supplies | | | | | | |
| 619.126 - Magazines and Subscriptions | - | 100 | 200 | - | - | - |
| 619.130 - Clothing and Safety | - | 1,000 | 1,500 | - | - | - |
| 619.132 - Communications | 10,827 | 11,000 | 15,000 | 11,000 | - | 11,000 |
| 619.134 - Software License | 19,763 | 4,000 | - | 4,000 | - | 4,000 |
| 619.140 - Computer Supplies | 354 | 1,000 | 1,000 | 1,000 | - | 1,000 |
| 619.142 - Computer Hardware | 10,010 | 5,800 | 1,000 | 5,800 | - | 5,800 |
| 619.152 - Maintenance of Equipment | 535 | 1,000 | 3,000 | 1,000 | - | 1,000 |
| 619.158 - Maint of Buildings and Grounds | 120 | 350 | 500 | 450 | - | 450 |

| 224 - Public Health Fund<br>80 - Health and Human Services<br>2410 - Environmental Health | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| 619.166 - Membership Dues | 1,207 | 1,000 | 1,500 | 1,000 | - | 1,000 |
| 619.168 - Office Furniture Under $5,000 | 910 | 2,000 | - | 1,000 | - | 1,000 |
| 619.172 - Postage and Delivery | 969 | 500 | 2,000 | 1,000 | - | 1,000 |
| 619.174 - Office Supplies | 4,267 | 6,000 | 4,421 | 5,000 | - | 5,000 |
| 619.178 - Banks and Treasurer Charges | - | 50 | 50 | - | - | - |
| 619.180 - Public and Legal Notices | - | - | 1,000 | 800 | - | 800 |
| 619.184 - Rent-Equipment | (99,570) | 3,500 | 3,000 | 2,000 | - | 2,000 |
| 619.185 - Lease/Rent-Vehicles | 3,810 | 16,000 | 15,000 | 16,000 | - | 16,000 |
| 619.186 - Rent-Structures | 28,712 | 27,500 | 25,000 | 28,092 | - | 28,092 |
| 619.194 - Training | 3,417 | 3,500 | 2,000 | 1,000 | - | 1,000 |
| 619.196 - Lodging | 657 | 1,500 | 2,000 | 2,500 | - | 2,500 |
| 619.198 - Meals | 31 | 1,500 | 1,000 | 1,000 | - | 1,000 |
| 619.200 - Transportation | 254 | 1,500 | 2,000 | 1,000 | - | 1,000 |
| 619.202 - Gas and Oil | 4,614 | 4,500 | 3,000 | 4,500 | - | 4,500 |
| 619.204 - Repairs | 847 | 1,000 | 3,000 | 1,000 | - | 1,000 |
| 619.208 - Tuition Reimbursement Program | - | 1,000 | - | 1,000 | - | 1,000 |
| 619.222 - Other Consultants | 19,484 | - | 16,500 | - | - | - |
| 619.250 - Special Dept - Contracts | 1,815 | 25,000 | - | 100,000 | - | 100,000 |
| 619.280 - Marketing, Recruiting, Public Request | - | 100 | 100 | - | - | - |
| 619.306 - Utilities | 6,864 | 8,000 | 5,000 | 8,000 | - | 8,000 |
| 619.400 - Late Charge/Penalty | - | 50 | 50 | 200 | - | 200 |
| Total Services & Supplies | 19,897 | 128,450 | 108,821 | 198,342 | - | 198,342 |
| | | | | | | |
| Other Charges | | | | | | |
| 630.101 - Community Programs | 418 | 1,000 | - | - | - | - |
| 645.704 - Retiree Medical Insurance | 9,748 | 10,500 | 8,850 | 11,069 | - | 11,069 |
| 647.801 - Debt Service Principal | 99,243 | - | - | - | - | - |
| 647.802 - Debt Service Interest | 16,006 | - | - | - | - | - |
| 649.101 - Cost Plan | 64,616 | 70,336 | 51,148 | 72,927 | - | 72,927 |
| Total Other Charges | 190,031 | 81,836 | 59,998 | 83,996 | - | 83,996 |
| | | | | | | |
| Fixed Assets | | | | | | |

| **224 - Public Health Fund**<br>**80 - Health and Human Services**<br>**2410 - Environmental Health** | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End<br>Projections<br>FY2026 | CEO<br>Recommended<br>Budget<br>FY2027 | Change from<br>Recommended<br>FY2027 | Proposed for<br>Adoption<br>FY2027 |
|---|---|---|---|---|---|---|
| 650.310 - Capital Lease | 610,627 | - | - | - | - | - |
| Total Fixed Assets | 610,627 | - | - | - | - | - |
| | | | | | | |
| Charges for Services | | | | | | |
| 562.604 - Hazardous Materials Reporting Fe | 299,380 | 300,000 | 310,000 | 300,000 | - | 300,000 |
| 562.608 - Environmental Health Fees | 333,805 | 350,000 | 410,000 | 350,000 | - | 350,000 |
| 562.610 - Humane Services | 620 | 1,500 | - | 1,000 | - | 1,000 |
| Total Charges for Services | 633,805 | 651,500 | 720,000 | 651,000 | - | 651,000 |
| | | | | | | |
| Other Financing Sources | | | | | | |
| 575.100 - Capital Lease Financing | 610,627 | - | - | - | - | - |
| Total Other Financing Sources | 610,627 | - | - | - | - | - |
| | | | | | | |
| Interdepartmental Charges | | | | | | |
| 580.002 - Administration Charges | 442 | 6,500 | - | - | - | - |
| Total Interdepartmental Charges | 442 | 6,500 | - | - | - | - |
| | | | | | | |
| Transfers In | | | | | | |
| 590.001 - Interfund Transfers In | - | 397,746 | 345,050 | 474,842 | - | 474,842 |
| Total Transfers In | - | 397,746 | 345,050 | 474,842 | - | 474,842 |
| | | | | | | |
| **TOTAL EXPENSE** | **1,585,269** | **1,055,746** | **1,068,050** | **1,125,842** | **-** | **1,125,842** |
| **TOTAL REVENUE** | **1,244,874** | **1,055,746** | **1,065,050** | **1,125,842** | **-** | **1,125,842** |
| **NET COUNTY COST** | **340,395** | **-** | **3,000** | **-** | **-** | **-** |

| 224 - Public Health Fund<br>80 - Health and Human Services<br>2420 - Immunization Assistance Prog | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.603 - Workers' Compensation Insurance | 3,556 | - | - | - | - | - |
| 610.905 - Force Labor | 264,284 | - | - | - | - | - |
| Total Salaries & Benefits | 267,840 | - | - | - | - | - |
| Services & Supplies | | | | | | |
| 619.126 - Magazines and Subscriptions | - | 100 | - | 800 | - | 800 |
| 619.138 - Computer Maintenance | 1,455 | - | - | - | - | - |
| 619.140 - Computer Supplies | 894 | - | - | - | - | - |
| 619.152 - Maintenance of Equipment | 7,789 | - | - | - | - | - |
| 619.164 - Medical/Dental/Lab Supplies | 1,345 | 24,775 | - | 22,964 | - | 22,964 |
| 619.166 - Membership Dues | 612 | 700 | - | - | - | - |
| 619.174 - Office Supplies | 276 | 1,500 | - | 200 | - | 200 |
| 619.194 - Training | 362 | 2,000 | - | 1,500 | - | 1,500 |
| 619.196 - Lodging | 451 | 1,500 | - | 1,250 | - | 1,250 |
| 619.198 - Meals | 163 | 1,500 | - | 1,000 | - | 1,000 |
| 619.200 - Transportation | 217 | 2,000 | - | 1,250 | - | 1,250 |
| Total Services & Supplies | 13,564 | 34,075 | - | 28,964 | - | 28,964 |
| Other Charges | | | | | | |
| 630.101 - Community Programs | 1,904 | - | - | - | - | - |
| 630.110 - Program Supplies | (154) | - | - | - | - | - |
| 645.704 - Retiree Medical Insurance | 5,151 | - | - | - | - | - |
| Total Other Charges | 6,901 | - | - | - | - | - |
| State Revenue | | | | | | |
| 551.101 - State Aid-Grants | - | - | - | 9,743 | - | 9,743 |
| Total State Revenue | - | - | - | 9,743 | - | 9,743 |
| Federal Revenue | | | | | | |
| 556.001 - Federal Grants 1 | 329,443 | 34,075 | - | 19,221 | - | 19,221 |

| 224 - Public Health Fund<br>80 - Health and Human Services<br>2420 - Immunization Assistance Prog | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| Total Federal Revenue | 329,443 | 34,075 | - | 19,221 | - | 19,221 |
| **TOTAL EXPENSE** | **288,305** | **34,075** | **-** | **28,964** | **-** | **28,964** |
| **TOTAL REVENUE** | **329,443** | **34,075** | **-** | **28,964** | **-** | **28,964** |
| **NET COUNTY COST** | **(41,138)** | **-** | **-** | **-** | **-** | **-** |

| **224 - Public Health Fund**<br>**80 - Health and Human Services**<br>**2450 - Local Public Health Prepared** | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.603 - Workers' Compensation Insurance | 2,339 | 3,450 | 2,533 | 3,137 | - | 3,137 |
| 610.905 - Force Labor | 159,017 | 311,950 | 283,056 | 282,810 | - | 282,810 |
| Total Salaries & Benefits | 161,356 | 315,400 | 285,589 | 285,947 | - | 285,947 |
| Services & Supplies | | | | | | |
| 619.126 - Magazines and Subscriptions | 2 | 400 | 100 | 100 | - | 100 |
| 619.132 - Communications | 3,231 | 4,000 | 1,500 | 4,000 | - | 4,000 |
| 619.134 - Software License | - | 1,500 | 6,500 | 500 | - | 500 |
| 619.140 - Computer Supplies | - | 2,500 | 2,000 | - | - | - |
| 619.142 - Computer Hardware | - | 2,000 | 33,000 | - | - | - |
| 619.152 - Maintenance of Equipment | 216 | 1,500 | 2,000 | 1,000 | - | 1,000 |
| 619.158 - Maint of Buildings and Grounds | 100 | 200 | 100 | 500 | - | 500 |
| 619.166 - Membership Dues | - | 5,000 | 500 | 1,000 | - | 1,000 |
| 619.170 - Office Equipment Under $5,000 | - | 10,000 | 20,000 | - | - | - |
| 619.172 - Postage and Delivery | 12 | 700 | 500 | 200 | - | 200 |
| 619.174 - Office Supplies | 517 | 1,783 | 15,000 | 1,500 | - | 1,500 |
| 619.184 - Rent-Equipment | 414 | 2,000 | 2,000 | 1,500 | - | 1,500 |
| 619.186 - Rent-Structures | 5,774 | 8,350 | 20,000 | 8,495 | - | 8,495 |
| 619.188 - Rent-Space | - | 1,000 | 1,000 | - | - | - |
| 619.194 - Training | 2,062 | 8,500 | 8,000 | 2,500 | - | 2,500 |
| 619.196 - Lodging | 3,424 | 8,500 | 8,000 | 3,500 | - | 3,500 |
| 619.198 - Meals | 1,110 | 4,500 | 4,000 | 1,500 | - | 1,500 |
| 619.200 - Transportation | 1,627 | 5,500 | 5,000 | 2,000 | - | 2,000 |
| 619.202 - Gas and Oil | 177 | 1,500 | 1,000 | 1,000 | - | 1,000 |
| 619.204 - Repairs | 226 | 1,000 | 500 | 1,000 | - | 1,000 |
| 619.222 - Other Consultants | - | – | 10,000 | - | - | - |
| 619.250 - Special Dept - Contracts | 99,024 | 10,000 | - | 10,000 | - | 10,000 |
| 619.306 - Utilities | 1,361 | 2,500 | 2,000 | 2,500 | - | 2,500 |
| Total Services & Supplies | 119,277 | 82,933 | 142,700 | 42,795 | - | 42,795 |
| Other Charges | | | | | | |

| **224 - Public Health Fund**<br>**80 - Health and Human Services**<br>**2450 - Local Public Health Prepared** | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End Projections<br>FY2026 | CEO Recommended Budget<br>FY2027 | Change from Recommended<br>FY2027 | Proposed for Adoption<br>FY2027 |
|---|---|---|---|---|---|---|
| 630.101 - Community Programs | 2,081 | 122,333 | 20,000 | 144,687 | - | 144,687 |
| 630.110 - Program Supplies | 8 | – | 40,000 | - | - | - |
| 645.704 - Retiree Medical Insurance | 3,388 | 4,600 | 2,850 | 4,419 | - | 4,419 |
| 649.101 - Cost Plan | (6,298) | 34,282 | 18,107 | 39,152 | - | 39,152 |
| Total Other Charges | (821) | 161,215 | 80,957 | 188,258 | - | 188,258 |
| Transfers Out | | | | | | |
| 670.000 - Other Funds | - | 26,775 | 60,000 | 10,000 | - | 10,000 |
| Total Transfers Out | - | 26,775 | 60,000 | 10,000 | - | 10,000 |
| Transfers In | | | | | | |
| 576.012 - Transfers from Misc Trust | 99,801 | 586,323 | 569,246 | 527,000 | - | 527,000 |
| Total Transfers In | 99,801 | 586,323 | 569,246 | 527,000 | - | 527,000 |
| **TOTAL EXPENSE** | **279,812** | **586,323** | **569,246** | **527,000** | **-** | **527,000** |
| **TOTAL REVENUE** | **99,801** | **586,323** | **569,246** | **527,000** | **-** | **527,000** |
| **NET COUNTY COST** | **180,011** | **-** | **-** | **-** | **-** | **-** |

| 224 - Public Health Fund<br>80 - Health and Human Services<br>2455 - California Child Services | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.603 - Workers' Compensation Insurance | 1,780 | 2,400 | 1,840 | 2,724 | - | 2,724 |
| 610.905 - Force Labor | 99,079 | 141,000 | 159,949 | 177,835 | - | 177,835 |
| Total Salaries & Benefits | 100,859 | 143,400 | 161,789 | 180,559 | - | 180,559 |
| | | | | | - | |
| Services & Supplies | | | | | - | |
| 619.126 - Magazines and Subscriptions | 6 | 200 | 500 | 100 | - | 100 |
| 619.132 - Communications | 14,893 | 20,000 | 8,000 | 16,000 | - | 16,000 |
| 619.134 - Software License | - | 3,700 | - | 1,000 | - | 1,000 |
| 619.138 - Computer Maintenance | 1,116 | 1,000 | - | 1,200 | - | 1,200 |
| 619.140 - Computer Supplies | - | 1,000 | - | 1,000 | - | 1,000 |
| 619.142 - Computer Hardware | - | 1,000 | 500 | 3,000 | - | 3,000 |
| 619.152 - Maintenance of Equipment | 320 | 500 | 500 | 500 | - | 500 |
| 619.158 - Maint of Buildings and Grounds | 127 | 500 | 100 | 500 | - | 500 |
| 619.166 - Membership Dues | - | 500 | 200 | 100 | - | 100 |
| 619.172 - Postage and Delivery | 106 | 100 | 500 | 200 | - | 200 |
| 619.174 - Office Supplies | 1,119 | 3,000 | 1,000 | 3,000 | - | 3,000 |
| 619.184 - Rent-Equipment | 580 | 750 | 500 | 750 | - | 750 |
| 619.186 - Rent-Structures | 8,779 | 10,100 | 14,400 | 11,849 | - | 11,849 |
| 619.194 - Training | 343 | 1,000 | 1,000 | - | - | - |
| 619.198 - Meals | - | 1,000 | 500 | - | - | - |
| 619.200 - Transportation | - | 1,000 | 500 | - | - | - |
| 619.202 - Gas and Oil | 168 | 500 | 500 | 500 | - | 500 |
| 619.204 - Repairs | 332 | 500 | 500 | 500 | - | 500 |
| 619.222 - Other Consultants | - | - | 20,000 | - | - | - |
| 619.306 - Utilities | 2,104 | 5,000 | 2,000 | 5,000 | - | 5,000 |
| Total Services & Supplies | 29,993 | 51,350 | 51,200 | 45,199 | - | 45,199 |
| | | | | | | |
| Other Charges | | | | | | |
| 630.101 - Community Programs | 359 | 6,600 | - | 8,672 | - | 8,672 |
| 630.110 - Program Supplies | 13 | – | 639 | - | - | - |
| 645.704 - Retiree Medical Insurance | 2,578 | 3,200 | 4,500 | 3,837 | - | 3,837 |

| **224 - Public Health Fund**<br>**80 - Health and Human Services**<br>**2455 - California Child Services** | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| 649.101 - Cost Plan | 1,305 | 21,042 | 28,590 | 31,233 | - | 31,233 |
| Total Other Charges | 4,255 | 30,842 | 33,729 | 43,742 | - | 43,742 |
| | | | | | | |
| State Revenue | | | | | | |
| 550.404 - Health Programs | 47,629 | 84,000 | 89,859 | 105,400 | - | 105,400 |
| Total State Revenue | 47,629 | 84,000 | 89,859 | 105,400 | - | 105,400 |
| | | | | | | |
| Federal Revenue | | | | | | |
| 556.001 - Federal Grants 1 | 47,980 | 84,000 | 89,859 | 164,100 | - | 164,100 |
| Total Federal Revenue | 47,980 | 84,000 | 89,859 | 164,100 | - | 164,100 |
| | | | | | | |
| Charges for Services | | | | | | |
| 562.602 - California Childrens Services | 733 | - | - | - | - | - |
| Total Charges for Services | 733 | - | - | - | - | - |
| | | | | | | |
| Transfers In | | | | | | |
| 590.001 - Interfund Transfers In | - | 57,592 | 67,000 | - | - | - |
| Total Transfers In | - | 57,592 | 67,000 | - | - | - |
| | | | | | | |
| **TOTAL EXPENSE** | **135,107** | **225,592** | **246,718** | **269,500** | **-** | **269,500** |
| **TOTAL REVENUE** | **96,342** | **225,592** | **246,718** | **269,500** | **-** | **269,500** |
| **NET COUNTY COST** | **38,765** | **-** | **-** | **-** | **-** | **-** |

| 224 - Public Health Fund<br>80 - Health and Human Services<br>2460 - CCS Medical Therapy Unit | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.603 - Workers' Compensation Insurance | 1,640 | 1,850 | 1,733 | 1,651 | - | 1,651 |
| 610.905 - Force Labor | 79,394 | 96,200 | 104,935 | 97,584 | - | 97,584 |
| Total Salaries & Benefits | 81,034 | 98,050 | 106,668 | 99,235 | - | 99,235 |
| Services & Supplies | | | | | | |
| 619.126 - Magazines and Subscriptions | - | - | 50 | - | - | - |
| 619.132 - Communications | - | - | 1,000 | - | - | - |
| 619.138 - Computer Maintenance | 352 | - | - | - | - | - |
| 619.142 - Computer Hardware | - | - | 2,000 | - | - | - |
| 619.152 - Maintenance of Equipment | - | - | 500 | - | - | - |
| 619.158 - Maint of Buildings and Grounds | 115 | - | - | - | - | - |
| 619.166 - Membership Dues | - | - | 200 | - | - | - |
| 619.172 - Postage and Delivery | 350 | 800 | 350 | - | - | - |
| 619.174 - Office Supplies | - | - | 2,694 | - | - | - |
| 619.178 - Banks and Treasurer Charges | 18 | - | 50 | - | - | - |
| 619.184 - Rent-Equipment | - | - | 500 | - | - | - |
| 619.186 - Rent-Structures | - | - | 11,040 | - | - | - |
| 619.194 - Training | - | - | 500 | - | - | - |
| 619.198 - Meals | - | - | 500 | - | - | - |
| 619.200 - Transportation | - | - | 500 | - | - | - |
| 619.202 - Gas and Oil | - | - | 200 | - | - | - |
| 619.204 - Repairs | - | - | 200 | - | - | - |
| 619.222 - Other Consultants | 307,827 | - | 226,000 | - | - | - |
| 619.224 - Outside Labor | - | - | 500 | - | - | - |
| 619.250 - Special Dept - Contracts | - | 278,000 | - | 278,000 | - | 278,000 |
| 619.284 - Special Departmental Expense 1 | 1,522 | 10,000 | 15,000 | 10,000 | - | 10,000 |
| 619.306 - Utilities | - | - | 1,000 | - | - | - |
| Total Services & Supplies | 310,184 | 288,800 | 262,784 | 288,000 | - | 288,000 |
| Other Charges | | | | | | |
| 630.101 - Community Programs | 1,833 | 3,000 | - | 5,000 | - | 5,000 |

| **224 - Public Health Fund**<br>**80 - Health and Human Services**<br>**2460 - CCS Medical Therapy Unit** | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End Projections<br>FY2026 | CEO Recommended Budget<br>FY2027 | Change from Recommended<br>FY2027 | Proposed for Adoption<br>FY2027 |
|---|---|---|---|---|---|---|
| 630.110 - Program Supplies | 53 | - | 1,000 | - | - | - |
| 630.116 - Care & Support Clnt Facil & Phys | - | - | 500 | - | - | - |
| 630.119 - Care and Support - Other | 266 | 1,000 | 500 | - | - | - |
| 645.704 - Retiree Medical Insurance | 2,376 | 2,500 | 1,950 | 2,326 | - | 2,326 |
| 649.101 - Cost Plan | 4,737 | 20,041 | 12,390 | 22,607 | - | 22,607 |
| Total Other Charges | 9,265 | 26,541 | 16,340 | 29,933 | - | 29,933 |
| | | | | | | |
| State Revenue | | | | | | |
| 550.404 - Health Programs | 128,147 | 180,018 | 205,792 | 151,486 | - | 151,486 |
| Total State Revenue | 128,147 | 180,018 | 205,792 | 151,486 | - | 151,486 |
| | | | | | | |
| Transfers In | | | | | | |
| 590.001 - Interfund Transfers In | - | 233,373 | 180,000 | 265,682 | - | 265,682 |
| Total Transfers In | - | 233,373 | 180,000 | 265,682 | - | 265,682 |
| | | | | | | |
| **TOTAL EXPENSE** | **400,483** | **413,391** | **385,792** | **417,168** | **-** | **417,168** |
| **TOTAL REVENUE** | **128,147** | **413,391** | **385,792** | **417,168** | **-** | **417,168** |
| **NET COUNTY COST** | **272,336** | **-** | **-** | **-** | **-** | **-** |

| 224 - Public Health Fund<br>80 - Health and Human Services<br>2465 - OTS Grant FY 11/12 - FY 12/13 | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End<br>Projections<br>FY2026 | CEO<br>Recommended<br>Budget<br>FY2027 | Change from<br>Recommended<br>FY2027 | Proposed for<br>Adotpion<br>FY2027 |
|---|---|---|---|---|---|---|
| Services & Supplies | | | | | | |
| 619.194 - Training | - | 350 | 200 | - | - | - |
| 619.196 - Lodging | - | 1,200 | - | - | - | - |
| 619.198 - Meals | - | 1,000 | - | - | - | - |
| 619.200 - Transportation | - | 250 | - | - | - | - |
| Total Services & Supplies | - | 2,800 | 200 | - | - | - |
| Other Charges | | | | | | |
| 630.101 - Community Programs | - | 7,200 | - | 8,800 | - | 8,800 |
| 630.110 - Program Supplies | - | - | 5,800 | - | - | - |
| Total Other Charges | - | 7,200 | 5,800 | 8,800 | - | 8,800 |
| Fines, Fees & Forfeitures | | | | | | |
| 531.006 - VC 27360.6 Car Seat Fines | 717 | 1,000 | 1,000 | 800 | - | 800 |
| Total Fines, Fees & Forfeitures | 717 | 1,000 | 1,000 | 800 | - | 800 |
| Transfers In | | | | | | |
| 590.001 - Interfund Transfers In | - | 9,000 | 5,000 | 8,000 | - | 8,000 |
| Total Transfers In | - | 9,000 | 5,000 | 8,000 | - | 8,000 |
| **TOTAL EXPENSE** | **-** | **10,000** | **6,000** | **8,800** | **-** | **8,800** |
| **TOTAL REVENUE** | **717** | **10,000** | **6,000** | **8,800** | **-** | **8,800** |
| **NET COUNTY COST** | **(717)** | **-** | **-** | **-** | **-** | **-** |

# Integrated Waste Management

# County Waste Management (Fund 225)

*Department 75 – Integrated Waste Management*

| Fund 225 - County IWM Fund<br>Department 75 - Integrated Waste Management<br>Division 3883 - County IWM | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 145,219** | **$ 1,509,264** | **$ 504,654** | **$ 1,546,390** | **$ 250,000** | **$ 1,796,390** |
| **TOTAL REVENUE** | **$ 500,462** | **$ 1,166,000** | **$ 580,000** | **$ 1,190,000** | **$ -** | **$ 1,190,000** |
| **NET COUNTY COST** | **$ (355,243)** | **$ 343,264** | **$ (75,346)** | **$ 356,390** | **$ 250,000** | **$ 606,390** |

# Regional Agency (Fund 226)

*Department 75 – Integrated Waste Management*

| 226 - Regional Agency Fund<br>75 - Integrated Waste Management<br>3810 - Regional Agency | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **731,693** | **1,172,369** | **1,038,393** | **1,186,182** | **-** | **1,186,182** |
| **TOTAL REVENUE** | **802,659** | **1,595,659** | **1,314,975** | **1,595,097** | **-** | **1,595,097** |
| **NET COUNTY COST** | **(70,966)** | **(423,290)** | **(276,582)** | **(408,915)** | **-** | **(408,915)** |

| 226 - Regional Agency Fund<br>75 - Integrated Waste Management<br>3820 - Household Hazardous Waste | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **213,938** | **280,000** | **-** | **280,000** | **-** | **280,000** |
| **TOTAL REVENUE** | **257,779** | **280,000** | **-** | **280,000** | **-** | **280,000** |
| **NET COUNTY COST** | **(43,841)** | **-** | **-** | **-** | **-** | **-** |

# Regional Agency (Fund 226)

*Department 75 – Integrated Waste Management*

| 226 - Regional Agency Fund<br>75 - Integrated Waste Management<br>3825 - Dept of Cons Recycling Div | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **31,545** | **37,000** | **25,900** | **27,000** | **-** | **27,000** |
| **TOTAL REVENUE** | **26,020** | **27,000** | **25,900** | **27,000** | **-** | **27,000** |
| **NET COUNTY COST** | **5,525** | **10,000** | **-** | **-** | **-** | **-** |

| 226 - Regional Agency Fund<br>75 - Integrated Waste Management<br>3830 - Oil Payment Program Grant | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Adopted Budget FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **25,075** | **22,000** | **-** | **22,000** | **-** | **22,000** |
| **TOTAL REVENUE** | **21,403** | **22,000** | **-** | **22,000** | **-** | **22,000** |
| **NET COUNTY COST** | **3,672** | **-** | **-** | **-** | **-** | **-** |

# Regional Agency (Fund 226)

*Department 75 – Integrated Waste Management*

| 226 - Regional Agency Fund<br>75 - Integrated Waste Management<br>3835 - HD37 Grant | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Adopted Budget FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **16,494** | **-** | **78,500** | **100,000** | **-** | **100,000** |
| **TOTAL REVENUE** | **21,108** | **-** | **50,000** | **100,000** | **-** | **100,000** |
| **NET COUNTY COST** | **(4,614)** | **-** | **28,500** | **-** | **-** | **-** |

| 226 - Regional Agency Fund<br>75 - Integrated Waste Management<br>3840 - SB 1383 Local Assistance Grant | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Adopted Budget FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **13,681** | **200,000** | **-** | **200,000** | **-** | **200,000** |
| **TOTAL REVENUE** | **71,115** | **200,000** | **-** | **200,000** | **-** | **200,000** |
| **NET COUNTY COST** | **(57,434)** | **-** | **-** | **-** | **-** | **-** |

# Regional Agency (Fund 226)

*Department 75 – Integrated Waste Management*

| **226 - Regional Agency Fund**<br>**75 - Integrated Waste Management**<br>**3865 - Reimbursement Programs** | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **38,666** | **2,000** | **-** | **4,000** | **-** | **4,000** |
| **TOTAL REVENUE** | **31,441** | **2,000** | **-** | **4,000** | **-** | **4,000** |
| **NET COUNTY COST** | **7,225** | **-** | **-** | **-** | **-** | **-** |

# Integrated Waste Management (Fund 301)

*Department 75 – Integrated Waste Management*

| **301 - Integrated Waste Mgmt Fund**<br>**75 - Integrated Waste Management**<br>**3800 - Landfill Solid Waste Disposal** | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **553,542** | **537,243** | **655,986** | **501,464** | **-** | **501,464** |
| **TOTAL REVENUE** | **456,671** | **471,550** | **587,300** | **472,550** | **-** | **472,550** |
| **NET COUNTY COST** | **96,871** | **65,693** | **68,686** | **28,914** | **-** | **28,914** |

| Fund 225 - County IWM Fund<br>Department 75 - Integrated Waste Management<br>Division 3883 - County IWM | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 60,413 | 158,315 | 50,021 | 158,315 | - | 158,315 |
| 610.102 - Bilingual | 119 | 96 | - | 200 | - | 200 |
| 610.115 - Admin Comp Paid-Out | 771 | 996 | 805 | 1,098 | - | 1,098 |
| 610.118 - Bonus Pay | - | - | 900 | - | - | - |
| 610.201 - Temporary | - | - | - | 50,000 | - | 50,000 |
| 610.301 - Overtime | 290 | 7,000 | - | 2,000 | - | 2,000 |
| 610.401 - Social Security Taxes | 3,648 | 9,816 | 3,101 | 9,816 | - | 9,816 |
| 610.402 - Medicare Taxes | 853 | 2,296 | 725 | 2,100 | - | 2,100 |
| 610.501 - Medical Insurance | 8,464 | 25,980 | 3,960 | 25,980 | - | 25,980 |
| 610.502 - Dental Insurance | 217 | 576 | 36 | 576 | - | 576 |
| 610.503 - Life Insurance | 33 | 89 | 33 | 89 | - | 89 |
| 610.505 - In-Lieu of Medical Insurance | 76 | - | - | - | - | - |
| 610.507 - MES Vision | 39 | 104 | 39 | 104 | - | 104 |
| 610.603 - Workers' Compensation Insurance | - | - | - | 2,304 | - | 2,304 |
| 610.701 - Public Service Retirement | 14,373 | 41,054 | 12,034 | 41,054 | - | 41,054 |
| 610.801 - OPEB Costs | - | 8,730 | - | - | - | - |
| Total Salaries & Benefits | $ 89,296 | $ 255,052 | $ 71,654 | $ 293,636 | $ - | $ 293,636 |
| Services & Supplies | | | | | | |
| 619.132 - Communications | 498 | 2,000 | 5,000 | 2,000 | - | 2,000 |
| 619.134 - Software License | 6,184 | 10,000 | - | 10,000 | - | 10,000 |
| 619.140 - Computer Supplies | - | 2,000 | - | 1,000 | - | 1,000 |
| 619.142 - Computer Hardware | 3,055 | 5,000 | 5,000 | 1,000 | - | 1,000 |
| 619.152 - Maintenance of Equipment | 1,089 | 10,000 | - | 8,000 | - | 8,000 |
| 619.154 - Maintenance of Eqpmnt-Gas, Oil | 275 | - | - | 2,000 | - | 2,000 |
| 619.166 - Membership Dues | 1,735 | 3,000 | - | 3,000 | - | 3,000 |
| 619.168 - Office Furniture Under $5,000 | 61 | 3,000 | - | 3,000 | - | 3,000 |
| 619.172 - Postage and Delivery | - | 2,000 | - | 2,000 | - | 2,000 |
| 619.174 - Office Supplies | 1,825 | 2,000 | 3,000 | 2,000 | - | 2,000 |
| 619.175 - Equipment Under $5,000 | 4,827 | 5,000 | - | 5,000 | - | 5,000 |
| 619.176 - Special Project Supplies | 267 | 10,000 | 15,000 | 10,000 | - | 10,000 |

| Fund 225 - County IWM Fund<br>Department 75 - Integrated Waste Management<br>Division 3883 - County IWM | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| 619.180 - Public and Legal Notices | - | 2,000 | - | 2,000 | - | 2,000 |
| 619.194 - Training | 1,845 | 5,000 | 5,000 | 5,000 | - | 5,000 |
| 619.196 - Lodging | 417 | 3,000 | - | 3,000 | - | 3,000 |
| 619.198 - Meals | 124 | 500 | - | 500 | - | 500 |
| 619.200 - Transportation | 369 | 500 | - | 500 | - | 500 |
| 619.222 - Other Consultants | - | - | 300,000 | - | - | - |
| 619.250 - Special Dept - Contracts | 18,956 | 100,000 | 100,000 | 100,000 | 250,000 | 350,000 |
| 619.262 - Reimbursements (Other) | 2,387 | - | - | - | - | - |
| 619.268 - Special Department Other | 7,920 | - | - | - | - | - |
| Total Services & Supplies | $ 51,834 | $ 165,000 | $ 433,000 | $ 160,000 | $ 250,000 | $ 410,000 |
| | | | | | | |
| Other Charges | | | | | | |
| 640.513 - Other Charges | - | 1,066,622 | - | 1,066,622 | - | 1,066,622 |
| 645.704 - Retiree Medical Insurance | - | - | - | 3,542 | - | 3,542 |
| 649.101 - Cost Plan | - | 22,590 | - | 22,590 | - | 22,590 |
| Total Other Charges | $ - | $ 1,089,212 | $ - | $ 1,092,754 | $ - | $ 1,092,754 |
| | | | | | | |
| Fixed Assets | | | | | | |
| 650.312 - Depreciation Expense | 4,089 | - | - | - | - | - |
| Total Fixed Assets | $ 4,089 | $ - | $ - | $ - | $ - | $ - |
| | | | | | | |
| Licenses, Permits and Franchises | | | | | | |
| 523.015 - Franchise | 72,524 | 100,000 | - | 100,000 | - | 100,000 |
| 523.502 - Refuse Pick-up | 277,465 | 290,000 | 290,000 | 300,000 | - | 300,000 |
| 523.504 - Licenses, Permits and Franchises AB 939 | 249,719 | 260,000 | 220,000 | 270,000 | - | 270,000 |
| 523.505 - Licenses, Permits and Franchises Litter Abatement | 55,493 | 56,000 | 47,000 | 60,000 | - | 60,000 |
| 523.506 - C&D CalGreen Compliance Fee | 33,269 | 40,000 | 23,000 | 40,000 | - | 40,000 |
| Total Licenses, Permits and Franchises | $ 688,470 | $ 746,000 | $ 580,000 | $ 770,000 | $ - | $ 770,000 |
| | | | | | | |
| Use of Money and Property | | | | | | |
| 541.001 - Interest | 35,557 | - | - | - | - | - |
| Total Use of Money and Property | $ 35,557 | $ - | $ - | $ - | $ - | $ - |

| Fund 225 - County IWM Fund<br>Department 75 - Integrated Waste Management<br>Division 3883 - County IWM | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Grant Revenue | | | | | | |
| 551.101 - State Aid-Grants | 9,847 | - | - | - | - | - |
| Total Grant Revenue | $ 9,847 | $ - | $ - | $ - | $ - | $ - |
| | | | | | | |
| Other Revenue | | | | | | |
| 570.002 - Miscellaneous Revenue | - | 100,000 | - | 100,000 | - | 100,000 |
| Total Other Revenue | $ - | $ 100,000 | $ - | $ 100,000 | $ - | $ 100,000 |
| | | | | | | |
| Interfund Charges | | | | | | |
| 576.012 - Transfers from Misc Trust | (233,412) | - | - | - | - | - |
| Total Interfund Charges | $ (233,412) | $ - | $ - | $ - | $ - | $ - |
| | | | | | | |
| Transfer In | | | | | | |
| 590.001 - Interfund Transfers In | - | 320,000 | - | 320,000 | - | 320,000 |
| Total Transfer In | $ - | $ 320,000 | $ - | $ 320,000 | $ - | $ 320,000 |
| | | | | | | |
| **TOTAL EXPENSE** | **$ 145,219** | **$ 1,509,264** | **$ 504,654** | **$ 1,546,390** | **$ 250,000** | **$ 1,796,390** |
| **TOTAL REVENUE** | **$ 500,462** | **$ 1,166,000** | **$ 580,000** | **$ 1,190,000** | **$ - ** | **$ 1,190,000** |
| **NET COUNTY COST** | **$ (355,243)** | **$ 343,264** | **$ (75,346)** | **$ 356,390** | **$ 250,000** | **$ 606,390** |

| 226 - Regional Agency Fund<br>75 - Integrated Waste Management<br>3810 - Regional Agency | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 289,487 | 433,184 | 293,013 | 433,184 | - | 433,184 |
| 610.102 - Bilingual | 1,532 | 768 | - | 3,000 | - | 3,000 |
| 610.108 - Vacation Paid-Out | 726 | - | - | - | - | - |
| 610.115 - Admin Comp Paid-Out | 964 | 2,087 | 1,714 | 2,301 | - | 2,301 |
| 610.118 - Bonus Pay | - | - | 5,700 | - | - | - |
| 610.201 - Temporary | 22,081 | 108,000 | 100,000 | 100,000 | - | 100,000 |
| 610.301 - Overtime | 5,332 | - | – | 5,000 | - | 5,000 |
| 610.401 - Social Security Taxes | 19,329 | 22,867 | 18,167 | 22,867 | - | 22,867 |
| 610.402 - Medicare Taxes | 4,520 | 6,282 | 4,249 | 6,282 | - | 6,282 |
| 610.501 - Medical Insurance | 29,309 | 46,380 | 25,080 | 46,380 | - | 46,380 |
| 610.502 - Dental Insurance | 1,123 | 1,368 | 900 | 1,368 | - | 1,368 |
| 610.503 - Life Insurance | 172 | 211 | 211 | 211 | - | 211 |
| 610.505 - In-Lieu of Medical Insurance | 1,301 | - | - | - | - | - |
| 610.507 - MES Vision | 200 | 247 | 247 | 247 | - | 247 |
| 610.603 - Workers' Compensation Insurance | 3,527 | 4,088 | 2,416 | 5,471 | - | 5,471 |
| 610.701 - Public Service Retirement | 69,099 | 95,316 | 70,193 | 95,316 | - | 95,316 |
| 610.801 - OPEB Costs | 5,240 | - | - | - | - | - |
| Total Salaries & Benefits | 453,942 | 720,798 | 521,890 | 721,627 | - | 721,627 |
| Services & Supplies | | | | | | |
| 619.132 - Communications | 1,871 | - | – | 2,000 | - | 2,000 |
| 619.142 - Computer Hardware | 3,055 | - | – | - | - | - |
| 619.152 - Maintenance of Equipment | 1,040 | - | – | 5,000 | - | 5,000 |
| 619.154 - Maintenance of Eqpmnt-Gas, Oil | 275 | 5,000 | 1,000 | 2,000 | - | 2,000 |
| 619.166 - Membership Dues | 8,705 | 12,000 | 10,000 | 15,000 | - | 15,000 |
| 619.168 - Office Furniture Under $5,000 | 61 | - | – | - | - | - |
| 619.172 - Postage and Delivery | 574 | - | – | 15,000 | - | 15,000 |
| 619.174 - Office Supplies | 5,661 | 40,000 | 34,500 | 15,000 | - | 15,000 |
| 619.176 - Special Project Supplies | 1,084 | - | – | 5,000 | - | 5,000 |
| 619.182 - Permits and Licenses | 34 | - | – | 1,000 | - | 1,000 |
| 619.184 - Rent-Equipment | (84) | - | – | 1,000 | - | 1,000 |

| 226 - Regional Agency Fund<br>75 - Integrated Waste Management<br>3810 - Regional Agency | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| 619.194 - Training | 2,500 | 18,000 | 25,000 | 13,000 | - | 13,000 |
| 619.196 - Lodging | 17 | 4,000 | - | 4,000 | - | 4,000 |
| 619.198 - Meals | 1,565 | 2,000 | - | 2,000 | - | 2,000 |
| 619.200 - Transportation | 315 | 3,000 | - | 3,000 | - | 3,000 |
| 619.210 - Legal | - | 25,000 | 25,000 | 25,000 | - | 25,000 |
| 619.250 - Special Dept - Contracts | 193,066 | 240,000 | 330,000 | 250,000 | - | 250,000 |
| 619.252 - Special Dept - Materials | 1,738 | 25,000 | 10,000 | 10,000 | - | 10,000 |
| 619.262 - Reimbursements (Other) | 102 | - | - | - | - | - |
| 619.266 - Hazard Waste and Oil Disposal | - | - | 10,000 | - | - | - |
| 619.268 - Special Department Other | 16,133 | 10,000 | 10,000 | 15,000 | - | 15,000 |
| 619.280 - Marketing, Recruiting, Public Request | 1,568 | - | - | 20,000 | - | 20,000 |
| 619.400 - Late Charge/Penalty | 57 | - | - | - | - | - |
| Total Services & Supplies | 239,337 | 384,000 | 455,500 | 403,000 | - | 403,000 |
| Other Charges | | | | | | |
| 645.704 - Retiree Medical Insurance | 6,174 | 16,642 | 2,500 | 10,626 | - | 10,626 |
| 649.101 - Cost Plan | 28,151 | 50,929 | 58,503 | 50,929 | - | 50,929 |
| Total Other Charges | 34,325 | 67,571 | 61,003 | 61,555 | - | 61,555 |
| Fixed Assets | | | | | | |
| 650.312 - Depreciation Expense | 4,089 | - | - | - | - | - |
| Total Fixed Assets | 4,089 | - | - | - | - | - |
| Licenses, Permits and Franchises | | | | | | |
| 523.503 - Household Hazardous Waste | 2,387 | - | 230,000 | - | - | - |
| Total Licenses, Permits and Franchises | 2,387 | - | 230,000 | - | - | - |
| Use of Money & Property | | | | | | |
| 541.001 - Interest | (19,630) | 2,000 | 2,000 | 2,000 | - | 2,000 |
| Total Use of Money & Property | (19,630) | 2,000 | 2,000 | 2,000 | - | 2,000 |

| 226 - Regional Agency Fund<br>75 - Integrated Waste Management<br>3810 - Regional Agency | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| Charges for Services | | | | | | |
| 562.906 - Reimbursable City of Hollister | 513,940 | 814,830 | 685,415 | 807,954 | - | 807,954 |
| 562.908 - Reimbursement City of SJB | 24,037 | 38,801 | 33,744 | 38,474 | - | 38,474 |
| 562.909 - Reimbursement SBC Regional Agenc | - | 389,028 | 335,316 | 394,669 | - | 394,669 |
| Total Charges for Services | 537,977 | 1,242,659 | 1,054,475 | 1,241,097 | - | 1,241,097 |
| Other Revenue | | | | | | |
| 570.002 - Miscellaneous Revenue | 48,263 | - | 28,500 | - | - | - |
| 570.012 - Donations | 250 | - | - | - | - | - |
| Total Other Revenue | 48,513 | - | 28,500 | - | - | - |
| Interfund Transfers | | | | | | |
| 575.004 - Transfer In from Landfill | - | 31,000 | - | 32,000 | - | 32,000 |
| 576.012 - Transfers from Misc Trust | 233,412 | - | - | - | - | - |
| Total Interfund Transfers | 233,412 | 31,000 | - | 32,000 | - | 32,000 |
| Transfers In | | | | | | |
| 590.001 - Interfund Transfers In | - | 320,000 | - | 320,000 | - | 320,000 |
| Total Transfers In | - | 320,000 | - | 320,000 | - | 320,000 |
| **TOTAL EXPENSE** | **731,693** | **1,172,369** | **1,038,393** | **1,186,182** | **-** | **1,186,182** |
| **TOTAL REVENUE** | **802,659** | **1,595,659** | **1,314,975** | **1,595,097** | **-** | **1,595,097** |
| **NET COUNTY COST** | **(70,966)** | **(423,290)** | **(276,582)** | **(408,915)** | **-** | **(408,915)** |

| **226 - Regional Agency Fund**<br>**75 - Integrated Waste Management**<br>**3820 - Household Hazardous Waste** | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End Projections<br>FY2026 | CEO Recommended Budget<br>FY2027 | Change from Recommended<br>FY2027 | Proposed for Adoption<br>FY2027 |
|---|---|---|---|---|---|---|
| Serfices & Supplies | | | | | | |
| 619.176 - Special Project Supplies | 707 | - | - | - | - | - |
| 619.182 - Permits and Licenses | 458 | - | - | - | - | - |
| 619.184 - Rent-Equipment | 2,046 | - | - | - | - | - |
| 619.194 - Training | 2,466 | 280,000 | - | - | - | - |
| 619.206 - Travel - Other | 111 | - | - | - | - | - |
| 619.250 - Special Dept - Contracts | - | - | - | 280,000 | - | 280,000 |
| 619.252 - Special Dept - Materials | 1,962 | - | - | - | - | - |
| 619.268 - Special Department Other | 206,188 | - | - | - | - | - |
| Total Services & Supplies | 213,938 | 280,000 | - | 280,000 | - | 280,000 |
| | | | | | - | |
| Licenses, Permits, Franchises | | | | | - | |
| 523.503 - Household Hazardous Waste | 257,779 | 280,000 | - | 280,000 | - | 280,000 |
| Total Licenses, Permits, Franchises | 257,779 | 280,000 | - | 280,000 | - | 280,000 |
| **TOTAL EXPENSE** | **213,938** | **280,000** | **-** | **280,000** | **-** | **280,000** |
| **TOTAL REVENUE** | **257,779** | **280,000** | **-** | **280,000** | **-** | **280,000** |
| **NET COUNTY COST** | **(43,841)** | **-** | **-** | **-** | **-** | **-** |

| 226 - Regional Agency Fund<br>75 - Integrated Waste Management<br>3825 - Dept of Cons Recycling Div | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| Services & Supplies | | | | | | |
| 619.166 - Membership Dues | 2,000 | - | - | - | - | - |
| 619.194 - Training | 2,960 | - | - | - | - | - |
| 619.196 - Lodging | 1,014 | - | - | - | - | - |
| 619.198 - Meals | 253 | - | - | - | - | - |
| 619.200 - Transportation | 736 | - | - | - | - | - |
| 619.250 - Special Dept - Contracts | - | - | - | 27,000 | - | 27,000 |
| 619.252 - Special Dept - Materials | - | 27,000 | 25,900 | - | - | - |
| 619.268 - Special Department Other | 24,582 | 10,000 | - | - | - | - |
| Total Services & Supplies | 31,545 | 37,000 | 25,900 | 27,000 | - | 27,000 |
| State Revenue | | | | | | |
| 551.101 - State Aid-Grants | 26,020 | 27,000 | 25,900 | 27,000 | - | 27,000 |
| Total State Revenue | 26,020 | 27,000 | 25,900 | 27,000 | - | 27,000 |
| **TOTAL EXPENSE** | **31,545** | **37,000** | **25,900** | **27,000** | **-** | **27,000** |
| **TOTAL REVENUE** | **26,020** | **27,000** | **25,900** | **27,000** | **-** | **27,000** |
| **NET COUNTY COST** | **5,525** | **10,000** | **-** | **-** | **-** | **-** |

| **226 - Regional Agency Fund**<br>**75 - Integrated Waste Management**<br>**3830 - Oil Payment Program Grant** | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End<br>Projections<br>FY2026 | CEO<br>Recommended<br>Budget<br>FY2027 | Change from<br>Recommended<br>FY2027 | Adopted Budget<br>FY2027 |
|---|---|---|---|---|---|---|
| Services & Supplies | | | | | | |
| 619.250 - Special Dept - Contracts | - | 22,000 | - | 22,000 | - | 22,000 |
| 619.268 - Special Department Other | 22,375 | - | – | - | - | - |
| 619.280 - Marketing, Recruiting, Public Request | 2,700 | - | - | - | - | - |
| Total Services & Supplies | 25,075 | 22,000 | - | 22,000 | - | 22,000 |
| State Revenue | | | | | | |
| 551.101 - State Aid-Grants | 21,403 | 22,000 | - | 22,000 | - | 22,000 |
| Total State Revenue | 21,403 | 22,000 | - | 22,000 | - | 22,000 |
| **TOTAL EXPENSE** | **25,075** | **22,000** | **-** | **22,000** | **-** | **22,000** |
| **TOTAL REVENUE** | **21,403** | **22,000** | **-** | **22,000** | **-** | **22,000** |
| **NET COUNTY COST** | **3,672** | **-** | **-** | **-** | **-** | **-** |

| **226 - Regional Agency Fund**<br>**75 - Integrated Waste Management**<br>**3835 - HD37 Grant** | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Adopted Budget FY2027 |
|---|---|---|---|---|---|---|
| Services & Supplies | | | | | | |
| 619.126 - Magazines and Subscriptions | - | - | 78,500 | - | - | - |
| 619.250 - Special Dept - Contracts | 7,000 | - | - | 100,000 | - | 100,000 |
| 619.266 - Hazard Waste and Oil Disposal | 9,494 | - | - | - | - | - |
| Total Services & Supplies | 16,494 | - | 78,500 | 100,000 | - | 100,000 |
| State Revenue | | | | | | |
| 551.101 - State Aid-Grants | 21,108 | - | 50,000 | 100,000 | - | 100,000 |
| Total State Revenue | 21,108 | - | 50,000 | 100,000 | - | 100,000 |
| **TOTAL EXPENSE** | **16,494** | **-** | **78,500** | **100,000** | **-** | **100,000** |
| **TOTAL REVENUE** | **21,108** | **-** | **50,000** | **100,000** | **-** | **100,000** |
| NET COUNTY COST | (4,614) | - | 28,500 | - | - | - |

| **226 - Regional Agency Fund**<br>**75 - Integrated Waste Management**<br>**3840 - SB 1383 Local Assistance Grant** | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End<br>Projections<br>FY2026 | CEO<br>Recommended<br>Budget<br>FY2027 | Change from<br>Recommended<br>FY2027 | Adopted Budget<br>FY2027 |
|---|---|---|---|---|---|---|
| Services & Supplies | | | | | | |
| 619.176 - Special Project Supplies | 4,818 | - | - | - | - | - |
| 619.250 - Special Dept - Contracts | 7,403 | 200,000 | - | 200,000 | - | 200,000 |
| 619.268 - Special Department Other | 1,460 | - | - | - | - | - |
| Total Services & Supplies | 13,681 | 200,000 | - | 200,000 | - | 200,000 |
| State Revenue | | | | | | |
| 551.101 - State Aid-Grants | 71,115 | 200,000 | - | 200,000 | - | 200,000 |
| Total State Revenue | 71,115 | 200,000 | - | 200,000 | - | 200,000 |
| **TOTAL EXPENSE** | **13,681** | **200,000** | **-** | **200,000** | **-** | **200,000** |
| **TOTAL REVENUE** | **71,115** | **200,000** | **-** | **200,000** | **-** | **200,000** |
| **NET COUNTY COST** | **(57,434)** | **-** | **-** | **-** | **-** | **-** |

| **226 - Regional Agency Fund**<br>**75 - Integrated Waste Management**<br>**3865 - Reimbursement Programs** | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End<br>Projections<br>FY2026 | CEO<br>Recommended<br>Budget<br>FY2027 | Change from<br>Recommended<br>FY2027 | Proposed for<br>Adoption<br>FY2027 |
|---|---|---|---|---|---|---|
| Services & Supplies | | | | | | |
| 619.250 - Special Dept - Contracts | 4,000 | 2,000 | - | 4,000 | | 4,000 |
| 619.252 - Special Dept - Materials | 32,366 | - | - | - | | - |
| 619.266 - Hazard Waste and Oil Disposal | 2,300 | - | - | - | | - |
| Total Servies & Supplies | 38,666 | 2,000 | - | 4,000 | - | 4,000 |
| State Revenue | | | | | | |
| 550.406 - Other | 3,960 | 2,000 | - | 4,000 | | 4,000 |
| Total State Revenue | 3,960 | 2,000 | - | 4,000 | - | 4,000 |
| Other Revenue | | | | | | |
| 570.015 - Private Grants | 27,481 | - | - | - | | - |
| Total Other Revenue | 27,481 | - | - | - | - | - |
| **TOTAL EXPENSE** | **38,666** | **2,000** | **-** | **4,000** | **-** | **4,000** |
| **TOTAL REVENUE** | **31,441** | **2,000** | **-** | **4,000** | **-** | **4,000** |
| **NET COUNTY COST** | **7,225** | **-** | **-** | **-** | **-** | **-** |

| 301 - Integrated Waste Mgmt Fund<br>75 - Integrated Waste Management<br>3800 - Landfill Solid Waste Disposal | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 66,052 | 98,105 | 56,189 | 98,105 | - | 98,105 |
| 610.102 - Bilingual | 119 | 96 | - | 200 | - | 200 |
| 610.115 - Admin Comp Paid-Out | 193 | 1,092 | 909 | 1,092 | - | 1,092 |
| 610.118 - Bonus Pay | - | - | 900 | - | - | - |
| 610.201 - Temporary | - | 4,000 | 3,000 | - | - | - |
| 610.301 - Overtime | 290 | - | - | 1,000 | - | 1,000 |
| 610.401 - Social Security Taxes | 4,040 | 4,157 | 3,484 | 4,157 | - | 4,157 |
| 610.402 - Medicare Taxes | 945 | 973 | 815 | 973 | - | 973 |
| 610.501 - Medical Insurance | 6,544 | 6,000 | 3,960 | 6,000 | - | 6,000 |
| 610.502 - Dental Insurance | 217 | 216 | 144 | 216 | - | 216 |
| 610.503 - Life Insurance | 33 | 34 | 33 | 34 | - | 34 |
| 610.505 - In-Lieu of Medical Insurance | 76 | - | - | - | - | - |
| 610.507 - MES Vision | 39 | 39 | 39 | 39 | - | 39 |
| 610.603 - Workers' Compensation Insurance | 1,114 | 2,637 | 1,035 | 864 | - | 864 |
| 610.605 - Compensated absences | 24,388 | - | - | - | - | - |
| 610.701 - Public Service Retirement | 33,047 | 16,899 | 13,407 | 16,899 | - | 16,899 |
| 610.801 - OPEB Costs | 5,240 | - | - | - | - | - |
| Total Salaries & Benefits | 142,337 | 134,248 | 83,915 | 129,579 | - | 129,579 |
| Services & Supplies | | | | | | |
| 619.132 - Communications | 891 | 1,000 | 2,000 | 1,000 | - | 1,000 |
| 619.142 - Computer Hardware | 3,055 | 2,000 | - | 1,000 | - | 1,000 |
| 619.152 - Maintenance of Equipment | 339 | - | - | 500 | - | 500 |
| 619.154 - Maintenance of Eqpmnt-Gas, Oil | 275 | - | - | 500 | - | 500 |
| 619.166 - Membership Dues | 285 | 1,000 | - | 600 | - | 600 |
| 619.168 - Office Furniture Under $5,000 | 61 | - | - | - | - | - |
| 619.174 - Office Supplies | 411 | 5,000 | 4,600 | 3,000 | - | 3,000 |
| 619.180 - Public and Legal Notices | 1,338 | 1,000 | - | 1,000 | - | 1,000 |
| 619.182 - Permits and Licenses | 355 | - | 27,000 | - | - | - |
| 619.184 - Rent-Equipment | - | - | 2,000 | - | - | - |
| 619.194 - Training | 2,175 | 4,000 | 2,000 | 3,000 | - | 3,000 |

| 301 - Integrated Waste Mgmt Fund<br>75 - Integrated Waste Management<br>3800 - Landfill Solid Waste Disposal | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| 619.196 - Lodging | 600 | 2,000 | - | 2,000 | - | 2,000 |
| 619.198 - Meals | 243 | 250 | - | 250 | - | 250 |
| 619.200 - Transportation | 708 | 300 | - | 300 | - | 300 |
| 619.210 - Legal | 28,080 | 75,500 | 100,000 | 30,000 | - | 30,000 |
| 619.220 - Planning and Engineering | 92,162 | 75,500 | 150,000 | 70,000 | - | 70,000 |
| 619.222 - Other Consultants | 4,440 | - | 80,000 | - | - | - |
| 619.224 - Outside Labor | 40,000 | 40,000 | - | 30,000 | - | 30,000 |
| 619.250 - Special Dept - Contracts | 36,439 | 60,000 | 150,000 | 60,000 | - | 60,000 |
| 619.262 - Reimbursements (Other) | 23,263 | - | - | - | - | - |
| 619.266 - Hazard Waste and Oil Disposal | 11,626 | - | - | - | - | - |
| 619.290 - Post Closure Class I | 26,955 | - | 15,000 | - | - | - |
| 619.306 - Utilities | 273 | 400 | 400 | 400 | - | 400 |
| Total Services & Supplies | 273,974 | 267,950 | 533,000 | 203,550 | - | 203,550 |
| Other Charges | | | | | | |
| 640.513 - Other Charges | - | - | - | 32,000 | - | 32,000 |
| 643.601 - Interfund Charges | - | 31,000 | - | 32,000 | - | 32,000 |
| 645.704 - Retiree Medical Insurance | 1,583 | 1,038 | 5,000 | 1,328 | - | 1,328 |
| 649.101 - Cost Plan | 83,927 | 103,007 | 34,071 | 103,007 | - | 103,007 |
| Total Other Charges | 85,510 | 135,045 | 39,071 | 168,335 | - | 168,335 |
| Fixed Assets | | | | | | |
| 650.312 - Depreciation Expense | 51,721 | - | - | - | - | - |
| Total Fixed Assets | 51,721 | - | - | - | - | - |
| Use of Money & Property | | | | | | |
| 541.001 - Interest | 96,491 | 36,000 | 12,000 | 36,000 | - | 36,000 |
| 542.001 - Rent - Real Estate | 2,700 | 3,300 | - | 3,300 | - | 3,300 |
| Total Use of Money & Property | 99,191 | 39,300 | 12,000 | 39,300 | - | 39,300 |
| Charges for Services | | | | | | |

| **301 - Integrated Waste Mgmt Fund**<br>**75 - Integrated Waste Management**<br>**3800 - Landfill Solid Waste Disposal** | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| 560.203 - Contribution City of Hollister | - | 1,250 | - | 1,250 | - | 1,250 |
| 560.352 - Misc. | 1,250 | - | - | - | - | - |
| 562.903 - Reimbursable John Smith L Inc | 325,645 | 400,000 | 572,000 | 400,000 | - | 400,000 |
| Total Charges for Services | 326,895 | 401,250 | 572,000 | 401,250 | - | 401,250 |
| | | | | | | |
| Other Revenue | | | | | | |
| 570.002 - Miscellaneous Revenue | 30,585 | 31,000 | 3,300 | 32,000 | - | 32,000 |
| Total Other Revenue | 30,585 | 31,000 | 3,300 | 32,000 | - | 32,000 |
| | | | | | | |
| **TOTAL EXPENSE** | **553,542** | **537,243** | **655,986** | **501,464** | **-** | **501,464** |
| **TOTAL REVENUE** | **456,671** | **471,550** | **587,300** | **472,550** | **-** | **472,550** |
| **NET COUNTY COST** | **96,871** | **65,693** | **68,686** | **28,914** | **-** | **28,914** |

# Library

# Library

*Department 55*

| Fund 101 - General Fund<br>Department 55 - Library<br>Division 1235 - County Library | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 1,623,778** | **$ 1,365,204** | **$ 975,566** | **$ 1,045,925** | **$ -** | **$ 1,045,925** |
| **TOTAL REVENUE** | **$ 547,513** | **$ 69,817** | **$ 61,946** | **$ 63,300** | **$ -** | **$ 63,300** |
| **NET COUNTY COST** | **$ 1,076,265** | **$ 1,295,387** | **$ 913,620** | **$ 982,625** | **$ -** | **$ 982,625** |

| Fund 101 - General Fund<br>Department 55 - Library<br>Division 1240 - County Library/Literacy | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 26,261** | **$ 138,576** | **$ 118,721** | **$ 101,000** | **$ -** | **$ 101,000** |
| **TOTAL REVENUE** | **$ 211,094** | **$ 135,214** | **$ 128,315** | **$ 101,000** | **$ -** | **$ 101,000** |
| **NET COUNTY COST** | **$ (184,833)** | **$ 3,362** | **$ (9,594)** | **$ -** | **$ -** | **$ -** |

# Library

*Department 55*

| Fund 101 - General Fund<br>Department 55 - Library<br>Division 1245 - Bookmobile | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 1,507** | **$ 631** | **$ 316** | **$ 2,000** | **$ -** | **$ 2,000** |
| **TOTAL REVENUE** | **$ -** | **$ 15** | **$ -** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ 1,507** | **$ 616** | **$ 316** | **$ 2,000** | **$ -** | **$ 2,000** |

| **Fund 101 - General Fund**<br>**Department 55 - Library**<br>**Division 1235 - County Library** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 457,936 | 523,062 | 407,836 | 574,038 | - | 574,038 |
| 610.102 - Bilingual | 4,328 | 4,500 | 3,059 | 4,500 | - | 4,500 |
| 610.111 - Miscellaneous Pay Categories | 6,131 | 9,000 | 6,498 | - | - | - |
| 610.112 - Longevity Pay | 4,135 | 5,094 | 19 | 5,093 | - | 5,093 |
| 610.115 - Admin Comp Paid-Out | - | 2,378 | 2,378 | 2,377 | - | 2,377 |
| 610.118 - Bonus Pay | - | - | 19,500 | - | - | - |
| 610.201 - Temporary | 156,668 | 17,758 | 21,270 | 65,000 | - | 65,000 |
| 610.301 - Overtime | 663 | 1,000 | - | - | - | - |
| 610.401 - Social Security Taxes | 38,961 | 33,050 | 26,434 | 35,590 | - | 35,590 |
| 610.402 - Medicare Taxes | 9,112 | 7,730 | 6,183 | 8,324 | - | 8,324 |
| 610.501 - Medical Insurance | 38,697 | 54,360 | 47,113 | 45,000 | - | 45,000 |
| 610.502 - Dental Insurance | 2,691 | 2,880 | 2,288 | 2,520 | - | 2,520 |
| 610.503 - Life Insurance | 403 | 444 | 351 | 500 | - | 500 |
| 610.504 - Accident, Disability, Dismem | - | 10 | - | - | - | - |
| 610.505 - In-Lieu of Medical Insurance | 6,646 | 7,200 | 4,570 | 7,200 | - | 7,200 |
| 610.507 - MES Vision | 481 | 520 | 409 | 585 | - | 585 |
| 610.601 - Unemployment Costs | 1,236 | - | - | - | - | - |
| 610.603 - Workers' Compensation Insurance | 45,173 | 53,077 | 26,539 | - | - | - |
| 610.701 - Public Service Retirement | 109,989 | 129,093 | 98,697 | 133,998 | - | 133,998 |
| Total Salaries & Benefits | $ 883,250 | $ 851,156 | $ 673,144 | $ 884,725 | $ - | $ 884,725 |
| Services & Supplies | | | | | | |
| 619.124 - Books | 10,233 | 3,026 | 5,285 | 18,000 | - | 18,000 |
| 619.126 - Magazines and Subscriptions | 50,567 | 22,204 | 28,948 | 35,000 | - | 35,000 |
| 619.128 - Non Book Media | - | 1,000 | - | 5,000 | - | 5,000 |
| 619.132 - Communications | 6,203 | 7,000 | 5,475 | 10,000 | - | 10,000 |
| 619.134 - Software License | (14,656) | 1,000 | 839 | 10,000 | - | 10,000 |

| Fund 101 - General Fund<br>Department 55 - Library<br>Division 1235 - County Library | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| 619.136 - Software Support | 2,084 | 50 | - | - | - | - |
| 619.138 - Computer Maintenance | - | 500 | - | 1,000 | - | 1,000 |
| 619.140 - Computer Supplies | 1,197 | 1,500 | 1,455 | 3,000 | - | 3,000 |
| 619.142 - Computer Hardware | - | 7,000 | - | 7,000 | - | 7,000 |
| 619.144 - Tech Support | 4,728 | 4,000 | 4,823 | 15,000 | - | 15,000 |
| 619.146 - Food | 36 | - | - | - | - | - |
| 619.152 - Maintenance of Equipment | 29 | 250 | 250 | 1,000 | - | 1,000 |
| 619.154 - Maintenance of Eqpmnt-Gas, Oil | - | - | - | - | - | - |
| 619.156 - Maintenance Repairs-Automobiles | 110 | (2,000) | 330 | - | - | - |
| 619.166 - Membership Dues | 8,641 | 7,641 | 7,641 | 10,000 | - | 10,000 |
| 619.168 - Office Furniture Under $5,000 | - | - | - | - | - | - |
| 619.170 - Office Equipment Under $5,000 | - | 1,000 | 140 | - | - | - |
| 619.172 - Postage and Delivery | 747 | 1,000 | 943 | 1,000 | - | 1,000 |
| 619.174 - Office Supplies | 5,851 | 7,610 | 7,427 | 10,000 | - | 10,000 |
| 619.175 - Equipment Under $5,000 | 459 | - | - | - | - | - |
| 619.178 - Banks and Treasurer Charges | 18 | - | - | - | - | - |
| 619.184 - Rent-Equipment | 4,526 | 5,000 | 3,290 | - | - | - |
| 619.192 - Inter-Library Loans | 115 | - | - | - | - | - |
| 619.194 - Training | 415 | 1,000 | 1,078 | 500 | - | 500 |
| 619.196 - Lodging | - | - | - | 1,000 | - | 1,000 |
| 619.198 - Meals | - | 500 | 55 | 500 | - | 500 |
| 619.200 - Transportation | - | 500 | 148 | 500 | - | 500 |
| 619.206 - Travel - Other | - | - | 120 | - | - | - |
| 619.222 - Other Consultants | 49 | - | - | - | - | - |
| 619.252 - Special Dept - Materials | 3,770 | 5,250 | 3,000 | 5,000 | - | 5,000 |
| 619.268 - Special Department Other | 9,338 | - | - | - | - | - |
| 619.284 - Special Departmental Expense 1 | 7,875 | 6,030 | - | 10,200 | - | 10,200 |
| 619.288 - Special Departmental Expense 3 | 4,471 | 16,000 | 16,000 | 17,000 | - | 17,000 |
| Total Services & Supplies | $ 106,806 | $ 97,061 | $ 87,247 | $ 160,700 | $ - | $ 160,700 |

| **Fund 101 - General Fund**<br>**Department 55 - Library**<br>**Division 1235 - County Library** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Other Charges | | | | | | |
| 643.601 - Interfund Charges | 834 | 500 | 70 | 500 | - | 500 |
| 645.704 - Retiree Medical Insurance | 19,496 | 18,159 | 9,080 | - | - | - |
| 647.801 - Debt Service Principal | 14,491 | - | - | - | - | - |
| 647.802 - Debt Service Interest | 728 | - | - | - | - | - |
| 649.101 - Cost Plan | 577,574 | 398,328 | 206,025 | - | - | - |
| Total Other Charges | $ 613,123 | $ 416,987 | $ 215,175 | $ 500 | $ - | $ 500 |
| Fixed Assets | | | | | | |
| 650.311 - Fixed Asset Subscription | 20,599 | - | - | - | - | - |
| Total Fixed Assets | $ 20,599 | $ - | $ - | $ - | $ - | $ - |
| Grant Revenue | | | | | | |
| 551.101 - State Aid-Grants | 73,612 | 28,990 | 22,960 | 27,200 | - | 27,200 |
| Total Grant Revenue | $ 73,612 | $ 28,990 | $ 22,960 | $ 27,200 | $ - | $ 27,200 |
| Aid from Federal | | | | | | |
| 556.001 - Federal Grants 1 | 425,333 | - | - | - | - | - |
| Total Aid from Federal | $ 425,333 | $ - | $ - | $ - | $ - | $ - |
| Charges for Services | | | | | | |
| 560.203 - Contribution City of Hollister | - | 15,000 | 15,000 | 15,000 | - | 15,000 |
| 563.002 - Library Copier Services | 3,682 | 3,000 | 8,096 | 8,100 | - | 8,100 |
| 563.004 - Library Services - Fines | 1,884 | 7,827 | 890 | 1,000 | - | 1,000 |
| Total Charges for Services | $ 5,566 | $ 25,827 | $ 23,986 | $ 24,100 | $ - | $ 24,100 |
| Other Revenue | | | | | | |
| 570.002 - Miscellaneous Revenue | 75 | - | - | - | - | - |

| **Fund 101 - General Fund**<br>**Department 55 - Library**<br>**Division 1235 - County Library** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| 570.014 - Contributions | 22,078 | 5,000 | 5,000 | 2,000 | - | 2,000 |
| 570.015 - Private Grants | 250 | 10,000 | 10,000 | 10,000 | - | 10,000 |
| Total Other Revenue | $ 22,403 | $ 15,000 | $ 15,000 | $ 12,000 | $ - | $ 12,000 |
| | | | | | | |
| Other Financing | | | | | | |
| 575.200 - Subscription financing | 20,599 | - | - | - | - | - |
| Total Other Financing | $ 20,599 | $ - | $ - | $ - | $ - | $ - |
| | | | | | | |
| **TOTAL EXPENSE** | **$ 1,623,778** | **$ 1,365,204** | **$ 975,566** | **$ 1,045,925** | **$ -** | **$ 1,045,925** |
| **TOTAL REVENUE** | **$ 547,513** | **$ 69,817** | **$ 61,946** | **$ 63,300** | **$ -** | **$ 63,300** |
| **NET COUNTY COST** | **$ 1,076,265** | **$ 1,295,387** | **$ 913,620** | **$ 982,625** | **$ -** | **$ 982,625** |

| Fund 101 - General Fund<br>Department 55 - Library<br>Division 1240 - County Library/Literacy | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 15,433 | 102,335 | 88,900 | 80,000 | - | 80,000 |
| 610.201 - Temporary | 3,781 | - | - | - | - | - |
| 610.301 - Overtime | 42 | - | - | - | - | - |
| 610.401 - Social Security Taxes | 1,172 | - | - | - | - | - |
| 610.402 - Medicare Taxes | 274 | - | - | - | - | - |
| 610.501 - Medical Insurance | 2,548 | - | - | - | - | - |
| 610.502 - Dental Insurance | 87 | - | - | - | - | - |
| 610.503 - Life Insurance | 13 | - | - | - | - | - |
| 610.507 - MES Vision | 16 | - | - | - | - | - |
| 610.701 - Public Service Retirement | 3,591 | - | - | - | - | - |
| Total Salaries & Benefits | $ 26,957 | $ 102,335 | $ 88,900 | $ 80,000 | $ - | $ 80,000 |
| Services & Supplies | | | | | | |
| 619.252 - Special Dept - Materials | - | 28,594 | 28,434 | 21,000 | - | 21,000 |
| Total Services & Supplies | $ - | $ 28,594 | $ 28,434 | $ 21,000 | $ - | $ 21,000 |
| Other Charges | | | | | | |
| 649.101 - Cost Plan | (696) | 7,647 | 1,387 | - | - | - |
| Total Other Charges | $ (696) | $ 7,647 | $ 1,387 | $ - | $ - | $ - |
| Grant Revenue | | | | | | |
| 551.101 - State Aid-Grants | 211,094 | 134,501 | 128,315 | 101,000 | - | 101,000 |
| Total Grant Revenue | $ 211,094 | $ 134,501 | $ 128,315 | $ 101,000 | $ - | $ 101,000 |
| Interdepartmental Charges | | | | | | |
| 580.001 - Cost Plan | - | 713 | - | - | - | - |

| Fund 101 - General Fund<br>Department 55 - Library<br>Division 1240 - County Library/Literacy | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Total Interdepartmental Charges | $ - | $ 713 | $ - | $ - | $ - | $ - |
| **TOTAL EXPENSE** | **$ 26,261** | **$ 138,576** | **$ 118,721** | **$ 101,000** | **$ -** | **$ 101,000** |
| **TOTAL REVENUE** | **$ 211,094** | **$ 135,214** | **$ 128,315** | **$ 101,000** | **$ -** | **$ 101,000** |
| **NET COUNTY COST** | **$ (184,833)** | **$ 3,362** | **$ (9,594)** | **$ -** | **$ -** | **$ -** |

| **Fund 101 - General Fund**<br>**Department 55 - Library**<br>**Division 1245 - Bookmobile** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Services & Supplies | | | | | | |
| 619.124 - Books | 49 | - | - | 1,000 | - | 1,000 |
| 619.132 - Communications | 1,580 | - | - | - | - | - |
| 619.156 - Maintenance Repairs-Automobiles | 164 | - | - | - | - | - |
| 619.174 - Office Supplies | - | - | - | - | - | - |
| 619.284 - Special Departmental Expense 1 | - | - | - | 1,000 | - | 1,000 |
| Total Services & Supplies | $ 1,793 | $ - | $ - | $ 2,000 | $ - | $ 2,000 |
| Other Charges | | | | | | |
| 649.101 - Cost Plan | (286) | 631 | 316 | - | - | - |
| Total Other Charges | $ (286) | $ 631 | $ 316 | $ - | $ - | $ - |
| Interdepartmental Charges | | | | | | |
| 580.001 - Cost Plan | - | 15 | - | - | - | - |
| Total Interdepartmental Charges | $ - | $ 15 | $ - | $ - | $ - | $ - |
| **TOTAL EXPENSE** | **$ 1,507** | **$ 631** | **$ 316** | **$ 2,000** | **$ -** | **$ 2,000** |
| **TOTAL REVENUE** | **$ -** | **$ 15** | **$ -** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ 1,507** | **$ 616** | **$ 316** | **$ 2,000** | **$ -** | **$ 2,000** |

# Probation

# Probation

*Department 50*

| Fund 101 - General Fund<br>Department 50 - Probation<br>Division 1215 - Probation | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 5,454,022** | **$ 5,382,733** | **$ 5,918,177** | **$ 5,948,638** | **$ 50,000** | **$ 5,998,638** |
| **TOTAL REVENUE** | **$ 2,778,901** | **$ 3,456,644** | **$ 3,817,453** | **$ 2,530,646** | **$ (247,169)** | **$ 2,283,477** |
| **NET COUNTY COST** | **$ 2,675,121** | **$ 1,926,089** | **$ 2,100,724** | **$ 3,417,992** | **$ 297,169** | **$ 3,715,161** |

| Fund 101 - General Fund<br>Department 50 - Probation<br>Division 1220 - Juvenile Hall | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 2,788,706** | **$ 3,287,290** | **$ 3,093,321** | **$ 2,717,852** | **$ 217,952** | **$ 2,935,804** |
| **TOTAL REVENUE** | **$ 411,547** | **$ 497,468** | **$ 810,366** | **$ 676,516** | **$ (61,124)** | **$ 615,392** |
| **NET COUNTY COST** | **$ 2,377,159** | **$ 2,789,822** | **$ 2,282,955** | **$ 2,041,336** | **$ 279,076** | **$ 2,320,412** |

# Juvenile Hall Trust (Fund 433)

*Department 50 - Probation*

| Fund 433 - Juvenile Hall Trust Fund<br>Department 50 - Probation<br>Division 4575 - Juvenile Justice Realignment | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 156,966** | **$ 1,687,217** | **$ 562,208** | **$ 328,070** | **$ 22,000** | **$ 350,070** |
| **TOTAL REVENUE** | **$ 1,238,441** | **$ 2,041,812** | **$ 497,632** | **$ 272,857** | **$ -** | **$ 272,857** |
| **NET COUNTY COST** | **$ (1,081,475)** | **$ (354,595)** | **$ 64,576** | **$ 55,213** | **$ 22,000** | **$ 77,213** |

# Probation Trust (Fund 434)

*Department 50 - Probation*

| Fund 434 - Probation Trust Fund<br>Department 50 - Probation<br>Division 4601 - CalAIM Probation | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ -** | **$ -** | **$ -** | **$ 377,845** | **$ -** | **$ 377,845** |
| **TOTAL REVENUE** | **$ -** | **$ -** | **$ -** | **$ 1,204,282** | **$ -** | **$ 1,204,282** |
| **NET COUNTY COST** | **$ -** | **$ -** | **$ -** | **$ (826,437)** | **$ -** | **$ (826,437)** |

| Fund 434 - Probation Trust Fund<br>Department 50 - Probation<br>Division 4602 - PRCS & SB678 | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 238,000** | **$ 238,000** |
| **TOTAL REVENUE** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 500,000** | **$ 500,000** |
| **NET COUNTY COST** | **$ -** | **$ -** | **$ -** | **$ -** | **$ (262,000)** | **$ (262,000)** |

| **Fund 101 - General Fund**<br>**Department 50 - Probation**<br>**Division 1215 - Probation** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 2,619,493 | 2,903,155 | 2,903,155 | 2,903,155 | - | 2,903,155 |
| 610.102 - Bilingual | 16,728 | 17,460 | 17,460 | 20,000 | - | 20,000 |
| 610.103 - Holiday | - | 17,164 | 17,164 | 20,000 | - | 20,000 |
| 610.107 - Sick Paid-out | 24,966 | 23,603 | 23,603 | 20,000 | - | 20,000 |
| 610.108 - Vacation Paid-Out | 14,963 | 13,412 | 14,000 | 17,000 | - | 17,000 |
| 610.109 - Uniform Allowance | 13,133 | 16,777 | 16,777 | 17,000 | - | 17,000 |
| 610.111 - Miscellaneous Pay Categories | 24,309 | 64,988 | 64,988 | 60,000 | - | 60,000 |
| 610.112 - Longevity Pay | 24,934 | 44,207 | 44,207 | 45,000 | - | 45,000 |
| 610.115 - Admin Comp Paid-Out | 13,420 | 18,191 | 18,191 | 19,000 | - | 19,000 |
| 610.119 - Years of Service | 350 | - | - | - | - | - |
| 610.201 - Temporary | 9,810 | 10,000 | 10,000 | 10,000 | - | 10,000 |
| 610.301 - Overtime | 12,101 | 20,000 | 48,218 | 40,000 | - | 40,000 |
| 610.401 - Social Security Taxes | 66,552 | 73,077 | 73,077 | 73,000 | - | 73,000 |
| 610.402 - Medicare Taxes | 35,685 | 42,096 | 42,096 | 42,000 | - | 42,000 |
| 610.501 - Medical Insurance | 191,567 | 228,900 | 228,900 | 228,900 | - | 228,900 |
| 610.502 - Dental Insurance | 8,357 | 9,360 | 9,360 | 9,360 | - | 9,360 |
| 610.503 - Life Insurance | 1,602 | 1,887 | 1,887 | 1,887 | - | 1,887 |
| 610.504 - Accident, Disability, Dismem | 6 | - | - | 6 | - | 6 |
| 610.505 - In-Lieu of Medical Insurance | 24,023 | 27,000 | 27,000 | 27,000 | - | 27,000 |
| 610.507 - MES Vision | 1,900 | 2,080 | 2,080 | 2,080 | - | 2,080 |
| 610.601 - Unemployment Costs | 4,217 | 4,000 | 3,000 | 4,000 | - | 4,000 |
| 610.603 - Workers' Compensation Insurance | 77,703 | 95,442 | 95,442 | 98,379 | - | 98,379 |
| 610.701 - Public Service Retirement | 594,681 | 899,555 | 899,555 | 899,554 | - | 899,554 |
| 610.901 - Salary Savings | - | (510,000) | - | - | - | - |
| 610.905 - Force Labor | (50,819) | - | - | - | 50,000 | 50,000 |
| Total Salaries & Benefits | $ 3,729,681 | $ 4,022,354 | $ 4,560,160 | $ 4,557,321 | $ 50,000 | $ 4,607,321 |

| Fund 101 - General Fund<br>Department 50 - Probation<br>Division 1215 - Probation | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Services & Supplies | | | | | | |
| 619.124 - Books | 529 | 700 | 350 | 600 | - | 600 |
| 619.126 - Magazines and Subscriptions | 12,213 | 14,000 | 15,288 | 15,000 | - | 15,000 |
| 619.130 - Clothing and Safety | 71,748 | 20,000 | 12,500 | 20,000 | - | 20,000 |
| 619.132 - Communications | 27,273 | 20,000 | 20,000 | 20,000 | - | 20,000 |
| 619.134 - Software License | 10,784 | 15,000 | 15,000 | 15,000 | - | 15,000 |
| 619.136 - Software Support | 741 | 103,000 | 103,000 | 108,000 | - | 108,000 |
| 619.138 - Computer Maintenance | 1,058 | 1,000 | - | 1,050 | - | 1,050 |
| 619.142 - Computer Hardware | 17,663 | 6,000 | 6,000 | 7,000 | - | 7,000 |
| 619.148 - Household Expenses | 1,169 | 1,200 | 1,200 | 1,500 | - | 1,500 |
| 619.152 - Maintenance of Equipment | 1,803 | 1,500 | 2,000 | 2,000 | - | 2,000 |
| 619.154 - Maintenance of Eqpmnt-Gas, Oil | - | 500 | 500 | 500 | - | 500 |
| 619.156 - Maintenance Repairs-Automobiles | 14,776 | 5,000 | 10,000 | 5,500 | - | 5,500 |
| 619.158 - Maint of Buildings and Grounds | 134 | 500 | 200 | 250 | - | 250 |
| 619.164 - Medical/Dental/Lab Supplies | 24,949 | 22,000 | 22,000 | 26,000 | - | 26,000 |
| 619.166 - Membership Dues | 3,751 | 4,000 | 4,000 | 4,500 | - | 4,500 |
| 619.168 - Office Furniture Under $5,000 | 4,493 | - | - | 2,000 | - | 2,000 |
| 619.172 - Postage and Delivery | 551 | 1,000 | 1,000 | 1,200 | - | 1,200 |
| 619.174 - Office Supplies | 12,883 | 10,000 | 10,000 | 10,000 | - | 10,000 |
| 619.175 - Equipment Under $5,000 | 3,205 | - | - | - | - | - |
| 619.178 - Banks and Treasurer Charges | 90 | 50 | 50 | - | - | - |
| 619.184 - Rent-Equipment | (12,638) | - | - | 50 | - | 50 |
| 619.185 - Lease/Rent-Vehicles | 19,418 | 15,000 | 15,000 | 15,000 | - | 15,000 |
| 619.190 - Small Tools | 201 | 250 | 250 | 250 | - | 250 |
| 619.194 - Training | 26,526 | 27,000 | 27,000 | 27,000 | - | 27,000 |
| 619.196 - Lodging | 53,536 | 25,000 | 25,000 | 30,000 | - | 30,000 |
| 619.198 - Meals | 25,818 | 20,000 | 20,000 | 18,000 | - | 18,000 |
| 619.200 - Transportation | 1,156 | 2,000 | 2,000 | 1,500 | - | 1,500 |
| 619.202 - Gas and Oil | 7,618 | 7,000 | 7,000 | 6,000 | - | 6,000 |

| Fund 101 - General Fund<br>Department 50 - Probation<br>Division 1215 - Probation | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| 619.206 - Travel - Other | 1,033 | 1,000 | 1,000 | 1,000 | - | 1,000 |
| 619.208 - Tuition Reimbursement Program | - | 1,500 | 1,500 | 1,500 | - | 1,500 |
| 619.250 - Special Dept - Contracts | 199,149 | 270,000 | 270,000 | 270,000 | - | 270,000 |
| 619.252 - Special Dept - Materials | 14,688 | 12,000 | 12,000 | 12,000 | - | 12,000 |
| 619.306 - Utilities | - | 250 | 250 | 250 | - | 250 |
| 619.400 - Late Charge/Penalty | 30 | - | - | - | - | - |
| Total Services & Supplies | $ 546,348 | $ 606,450 | $ 604,088 | $ 622,650 | $ - | $ 622,650 |
| | | | | | | |
| Other Charges | | | | | | |
| 630.101 - Community Programs | 1,052 | 1,000 | 1,000 | 1,000 | - | 1,000 |
| 643.601 - Interfund Charges | 6,554 | 7,000 | 7,000 | 7,000 | - | 7,000 |
| 645.704 - Retiree Medical Insurance | 53,615 | 60,529 | 60,529 | 75,267 | - | 75,267 |
| 647.801 - Debt Service Principal | 11,730 | - | - | - | - | - |
| 647.802 - Debt Service Interest | 907 | - | - | - | - | - |
| 649.101 - Cost Plan | 830,485 | 685,400 | 685,400 | 685,400 | - | 685,400 |
| Total Other Charges | $ 904,343 | $ 753,929 | $ 753,929 | $ 768,667 | $ - | $ 768,667 |
| | | | | | | |
| Fixed Assets | | | | | | |
| 650.301 - Automobiles, Trucks, Vans | 273,650 | - | - | - | - | - |
| Total Fixed Assets | $ 273,650 | $ - | $ - | $ - | $ - | $ - |
| | | | | | | |
| State | | | | | | |
| 550.406 - Other | 298,671 | 106,380 | 188,225 | 81,845 | - | 81,845 |
| 550.602 - Citizens Options for Public Safe | 351,218 | 287,328 | 400,000 | 300,000 | - | 300,000 |
| 550.604 - Officer Training | 19,186 | 25,000 | 25,000 | 20,000 | - | 20,000 |
| 550.612 - Community Corrections | - | 294,600 | 294,600 | - | - | - |
| Total State | $ 669,075 | $ 713,308 | $ 907,825 | $ 401,845 | $ - | $ 401,845 |
| | | | | | | |
| Grant Revenue | | | | | | |

| Fund 101 - General Fund<br>Department 50 - Probation<br>Division 1215 - Probation | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| 551.115 - JPCF | 631,413 | 531,047 | 700,259 | 600,000 | (275,669) | 324,331 |
| Total Grant Revenue | $ 631,413 | $ 531,047 | $ 700,259 | $ 600,000 | $ (275,669) | $ 324,331 |
| Charges for Services | | | | | | |
| 560.211 - Contribution Other | 126,920 | 306,486 | 306,486 | 220,000 | 30,000 | 250,000 |
| 562.402 - Drug Diversion | 388 | - | - | 150 | - | 150 |
| 562.407 - Batterers Prog App Fee | - | 500 | 500 | 500 | - | 500 |
| Total Charges for Services | $ 127,308 | $ 306,986 | $ 306,986 | $ 220,650 | $ 30,000 | $ 250,650 |
| Other Revenue | | | | | | |
| 570.002 - Miscellaneous Revenue | 6 | - | - | - | - | - |
| 570.006 - Reimbursable | 21,608 | 6,000 | 1,691 | 6,000 | (1,500) | 4,500 |
| 570.009 - Insurance Recoveries | 21,533 | - | 1,389 | - | - | - |
| Total Other Revenue | $ 43,147 | $ 6,000 | $ 3,080 | $ 6,000 | $ (1,500) | $ 4,500 |
| Interfund Charges | | | | | | |
| 576.018 - AB109 Realignment | 1,239,573 | 1,434,303 | 1,434,303 | 1,064,151 | - | 1,064,151 |
| Total Interfund Charges | $ 1,239,573 | $ 1,434,303 | $ 1,434,303 | $ 1,064,151 | $ - | $ 1,064,151 |
| Transfer In | | | | | | |
| 590.001 - Interfund Transfers In | 68,385 | 465,000 | 465,000 | 238,000 | - | 238,000 |
| Total Transfer In | $ 68,385 | $ 465,000 | $ 465,000 | $ 238,000 | $ - | $ 238,000 |
| **TOTAL EXPENSE** | **$ 5,454,022** | **$ 5,382,733** | **$ 5,918,177** | **$ 5,948,638** | **$ 50,000** | **$ 5,998,638** |
| **TOTAL REVENUE** | **$ 2,778,901** | **$ 3,456,644** | **$ 3,817,453** | **$ 2,530,646** | **$ (247,169)** | **$ 2,283,477** |
| **NET COUNTY COST** | **$ 2,675,121** | **$ 1,926,089** | **$ 2,100,724** | **$ 3,417,992** | **$ 297,169** | **$ 3,715,161** |

| **Fund 101 - General Fund**<br>**Department 50 - Probation**<br>**Division 1220 - Juvenile Hall** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 960,164 | 1,111,806 | 1,111,806 | 1,111,806 | - | 1,111,806 |
| 610.102 - Bilingual | 9,867 | 10,500 | 10,500 | 11,000 | - | 11,000 |
| 610.103 - Holiday | 41,454 | 45,525 | 45,525 | 50,000 | - | 50,000 |
| 610.107 - Sick Paid-out | 925 | - | - | - | - | - |
| 610.108 - Vacation Paid-Out | 10,023 | 5,000 | 6,443 | 6,500 | - | 6,500 |
| 610.109 - Uniform Allowance | 5,833 | 3,993 | 3,993 | 4,500 | - | 4,500 |
| 610.111 - Miscellaneous Pay Categories | 5,724 | - | - | - | - | - |
| 610.112 - Longevity Pay | 54,780 | 59,643 | 59,643 | 60,000 | - | 60,000 |
| 610.115 - Admin Comp Paid-Out | - | 2,292 | - | 2,292 | - | 2,292 |
| 610.119 - Years of Service | 500 | - | - | - | - | - |
| 610.201 - Temporary | 98,759 | 55,000 | 84,417 | 65,000 | - | 65,000 |
| 610.301 - Overtime | 76,314 | 45,000 | 67,236 | 55,000 | - | 55,000 |
| 610.401 - Social Security Taxes | 9,951 | 4,211 | 6,158 | 7,000 | - | 7,000 |
| 610.402 - Medicare Taxes | 21,189 | 16,122 | 16,122 | 18,000 | - | 18,000 |
| 610.501 - Medical Insurance | 174,752 | 153,900 | 153,900 | 154,000 | - | 154,000 |
| 610.502 - Dental Insurance | 4,546 | 4,320 | 4,320 | 4,500 | - | 4,500 |
| 610.503 - Life Insurance | 854 | 833 | 833 | 900 | - | 900 |
| 610.504 - Accident, Disability, Dismem | 25 | 30 | 30 | 30 | - | 30 |
| 610.505 - In-Lieu of Medical Insurance | 3,531 | 5,400 | 2,000 | 3,500 | - | 3,500 |
| 610.507 - MES Vision | 1,009 | 910 | 910 | 1,000 | - | 1,000 |
| 610.603 - Workers' Compensation Insurance | 11,360 | 16,411 | 12,097 | 19,060 | - | 19,060 |
| 610.701 - Public Service Retirement | 602,006 | 400,836 | 593,275 | 400,836 | 217,952 | 618,788 |
| 610.801 - OPEB Costs | (577) | - | - | - | - | - |
| Total Salaries & Benefits | $ 2,092,989 | $ 1,941,732 | $ 2,179,208 | $ 1,974,924 | $ 217,952 | $ 2,192,876 |
| Services & Supplies | | | | | | |
| 619.122 - Agricultural | 143 | 400 | 150 | 200 | - | 200 |

| Fund 101 - General Fund<br>Department 50 - Probation<br>Division 1220 - Juvenile Hall | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| 619.124 - Books | 194 | 500 | 350 | 300 | - | 300 |
| 619.126 - Magazines and Subscriptions | 7,675 | 10,000 | 10,000 | 10,000 | - | 10,000 |
| 619.130 - Clothing and Safety | 8,345 | 8,000 | 8,000 | 8,000 | - | 8,000 |
| 619.132 - Communications | 14,961 | 16,000 | 16,000 | 15,000 | - | 15,000 |
| 619.134 - Software License | 5,414 | 14,000 | 14,000 | 6,000 | - | 6,000 |
| 619.142 - Computer Hardware | 4,905 | 5,000 | 3,000 | 3,000 | - | 3,000 |
| 619.146 - Food | 47,653 | 45,000 | 45,000 | 50,000 | - | 50,000 |
| 619.148 - Household Expenses | 13,916 | 20,000 | 20,000 | 10,000 | - | 10,000 |
| 619.152 - Maintenance of Equipment | 175 | 500 | 500 | 500 | - | 500 |
| 619.154 - Maintenance of Eqpmnt-Gas, Oil | - | 500 | 500 | 500 | - | 500 |
| 619.156 - Maintenance Repairs-Automobiles | 300 | 1,000 | 1,000 | 1,000 | - | 1,000 |
| 619.158 - Maint of Buildings and Grounds | 3,585 | 5,000 | 9,000 | 9,000 | - | 9,000 |
| 619.164 - Medical/Dental/Lab Supplies | 2,117 | 10,000 | 5,000 | 3,000 | - | 3,000 |
| 619.166 - Membership Dues | - | 200 | 250 | 300 | - | 300 |
| 619.168 - Office Furniture Under $5,000 | 314 | 2,000 | 2,000 | 1,500 | - | 1,500 |
| 619.172 - Postage and Delivery | 512 | 1,000 | 500 | 1,000 | - | 1,000 |
| 619.174 - Office Supplies | 2,498 | 2,500 | 2,500 | 2,500 | - | 2,500 |
| 619.175 - Equipment Under $5,000 | 9,248 | - | - | - | - | - |
| 619.180 - Public and Legal Notices | 189 | - | - | - | - | - |
| 619.184 - Rent-Equipment | - | 500 | 1,000 | 250 | - | 250 |
| 619.190 - Small Tools | - | 150 | 150 | 150 | - | 150 |
| 619.194 - Training | 9,657 | 8,000 | 8,000 | 9,000 | - | 9,000 |
| 619.196 - Lodging | 17,985 | 15,000 | 12,000 | 15,000 | - | 15,000 |
| 619.198 - Meals | 10,217 | 9,000 | 5,000 | 9,000 | - | 9,000 |
| 619.200 - Transportation | - | 500 | 250 | 500 | - | 500 |
| 619.202 - Gas and Oil | 30 | 500 | 250 | 250 | - | 250 |
| 619.206 - Travel - Other | 558 | 1,000 | - | 1,000 | - | 1,000 |
| 619.218 - Physicians | 282,053 | 699,595 | 350,000 | 100,000 | - | 100,000 |
| 619.222 - Other Consultants | 1,530 | 3,000 | 3,000 | 2,000 | - | 2,000 |

| Fund 101 - General Fund<br>Department 50 - Probation<br>Division 1220 - Juvenile Hall | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| 619.250 - Special Dept - Contracts | 59,420 | 97,000 | 97,000 | 170,000 | - | 170,000 |
| 619.252 - Special Dept - Materials | - | - | - | 7,000 | - | 7,000 |
| 619.306 - Utilities | 38,348 | 35,000 | 35,000 | 35,000 | - | 35,000 |
| 619.400 - Late Charge/Penalty | - | 25 | 25 | 25 | - | 25 |
| Total Services & Supplies | $ 541,942 | $ 1,010,870 | $ 649,425 | $ 470,975 | $ - | $ 470,975 |
| | | | | | | |
| Other Charges | | | | | | |
| 640.513 - Other Charges | 7,384 | 38,000 | 38,000 | 38,000 | - | 38,000 |
| 643.601 - Interfund Charges | 1,891 | 1,500 | 1,500 | 1,500 | - | 1,500 |
| 645.704 - Retiree Medical Insurance | 19,496 | 25,941 | 25,941 | 33,206 | - | 33,206 |
| 649.101 - Cost Plan | 80,629 | 199,247 | 199,247 | 199,247 | - | 199,247 |
| Total Other Charges | $ 109,400 | $ 264,688 | $ 264,688 | $ 271,953 | $ - | $ 271,953 |
| | | | | | | |
| Fixed Assets | | | | | | |
| 650.301 - Automobiles, Trucks, Vans | 44,375 | - | - | - | - | - |
| Total Fixed Assets | $ 44,375 | $ - | $ - | $ - | $ - | $ - |
| | | | | | | |
| Transfer Out | | | | | | |
| 670.000 - Other Funds | - | 70,000 | - | - | - | - |
| Total Transfer Out | $ - | $ 70,000 | $ - | $ - | $ - | $ - |
| | | | | | | |
| Fines, Forfeitures and Penalties | | | | | | |
| 520.500 - Criminal Justice Facility | - | 39,000 | 39,000 | 39,000 | - | 39,000 |
| Total Fines, Forfeitures and Penalties | $ - | $ 39,000 | $ 39,000 | $ 39,000 | $ - | $ 39,000 |
| | | | | | | |
| State | | | | | | |
| 550.604 - Officer Training | 6,827 | 5,000 | 5,000 | 5,000 | - | 5,000 |
| Total State | $ 6,827 | $ 5,000 | $ 5,000 | $ 5,000 | $ - | $ 5,000 |

| **Fund 101 - General Fund**<br>**Department 50 - Probation**<br>**Division 1220 - Juvenile Hall** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Grant Revenue | | | | | | |
| 551.101 - State Aid-Grants | 70,000 | 112,000 | 112,000 | 70,000 | - | 70,000 |
| Total Grant Revenue | $ 70,000 | $ 112,000 | $ 112,000 | $ 70,000 | $ - | $ 70,000 |
| Charges for Services | | | | | | |
| 562.204 - Institution and Care | 4,480 | - | - | - | - | - |
| Total Charges for Services | $ 4,480 | $ - | $ - | $ - | $ - | $ - |
| Other Revenue | | | | | | |
| 570.006 - Reimbursable | 10,310 | - | - | - | - | - |
| Total Other Revenue | $ 10,310 | $ - | $ - | $ - | $ - | $ - |
| Interfund Charges | | | | | | |
| 576.018 - AB109 Realignment | 271,487 | 197,102 | 160,000 | 150,392 | - | 150,392 |
| Total Interfund Charges | $ 271,487 | $ 197,102 | $ 160,000 | $ 150,392 | $ - | $ 150,392 |
| Transfer In | | | | | | |
| 590.001 - Interfund Transfers In | 48,443 | 144,366 | 494,366 | 412,124 | (61,124) | 351,000 |
| Total Transfer In | $ 48,443 | $ 144,366 | $ 494,366 | $ 412,124 | $ (61,124) | $ 351,000 |
| **TOTAL EXPENSE** | **$ 2,788,706** | **$ 3,287,290** | **$ 3,093,321** | **$ 2,717,852** | **$ 217,952** | **$ 2,935,804** |
| **TOTAL REVENUE** | **$ 411,547** | **$ 497,468** | **$ 810,366** | **$ 676,516** | **$ (61,124)** | **$ 615,392** |
| **NET COUNTY COST** | **$ 2,377,159** | **$ 2,789,822** | **$ 2,282,955** | **$ 2,041,336** | **$ 279,076** | **$ 2,320,412** |

| Fund 433 - Juvenile Hall Trust Fund<br>Department 50 - Probation<br>Division 4575 - Juvenile Justice Realignment | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.905 - Force Labor | - | 200,000 | - | - | - | - |
| Total Salaries & Benefits | $ - | $ 200,000 | $ - | $ - | $ - | $ - |
| Services & Supplies | | | | | | |
| 619.134 - Software License | 1,882 | - | - | - | - | - |
| 619.152 - Maintenance of Equipment | 6,826 | - | - | - | - | - |
| 619.166 - Membership Dues | - | 4,075 | - | - | - | - |
| 619.174 - Office Supplies | 733 | 1,000 | - | - | - | - |
| 619.175 - Equipment Under $5,000 | 9,918 | - | - | - | - | - |
| 619.194 - Training | - | 5,000 | 5,000 | 2,500 | - | 2,500 |
| 619.196 - Lodging | - | 3,000 | - | 2,000 | - | 2,000 |
| 619.198 - Meals | - | 3,000 | - | 1,500 | - | 1,500 |
| 619.202 - Gas and Oil | - | 3,000 | - | 750 | - | 750 |
| 619.250 - Special Dept - Contracts | 98,902 | 996,250 | 502,746 | 321,320 | - | 321,320 |
| Total Services & Supplies | $ 118,261 | $ 1,015,325 | $ 507,746 | $ 328,070 | $ - | $ 328,070 |
| Other Charges | | | | | | |
| 630.101 - Community Programs | - | 314,750 | 750 | - | - | - |
| Total Other Charges | $ - | $ 314,750 | $ 750 | $ - | $ - | $ - |
| Fixed Assets | | | | | | |
| 650.301 - Automobiles, Trucks, Vans | 38,705 | 103,430 | - | - | - | - |
| Total Fixed Assets | $ 38,705 | $ 103,430 | $ - | $ - | $ - | $ - |
| Transfer Out | | | | | | |
| 670.000 - Other Funds | - | 53,712 | 53,712 | - | 22,000 | 22,000 |
| Total Transfer Out | $ - | $ 53,712 | $ 53,712 | $ - | $ 22,000 | $ 22,000 |

| Fund 433 - Juvenile Hall Trust Fund<br>Department 50 - Probation<br>Division 4575 - Juvenile Justice Realignment | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Use of Money and Property | | | | | | |
| 541.001 - Interest | 65,584 | - | - | - | - | - |
| Total Use of Money and Property | $ 65,584 | $ - | $ - | $ - | $ - | $ - |
| State | | | | | | |
| 550.201 - Realignment | 272,857 | 1,687,217 | 497,632 | 272,857 | - | 272,857 |
| Total State | $ 272,857 | $ 1,687,217 | $ 497,632 | $ 272,857 | $ - | $ 272,857 |
| Aid from Federal | | | | | | |
| 556.001 - Federal Grants 1 | 900,000 | - | - | - | - | - |
| Total Aid from Federal | $ 900,000 | $ - | $ - | $ - | $ - | $ - |
| Interfund Charges | | | | | | |
| 576.012 - Transfers from Misc Trust | - | 354,595 | - | - | - | - |
| Total Interfund Charges | $ - | $ 354,595 | $ - | $ - | $ - | $ - |
| **TOTAL EXPENSE** | **$ 156,966** | **$ 1,687,217** | **$ 562,208** | **$ 328,070** | **$ 22,000** | **$ 350,070** |
| **TOTAL REVENUE** | **$ 1,238,441** | **$ 2,041,812** | **$ 497,632** | **$ 272,857** | **$ -** | **$ 272,857** |
| **NET COUNTY COST** | **$ (1,081,475)** | **$ (354,595)** | **$ 64,576** | **$ 55,213** | **$ 22,000** | **$ 77,213** |

| Fund 434 - Probation Trust Fund<br>Department 50 - Probation<br>Division 4601 - CalAIM Probation | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Services & Supplies | | | | | | |
| 619.164 - Medical/Dental/Lab Supplies | - | - | - | 2,500 | - | 2,500 |
| 619.168 - Office Furniture Under $5,000 | - | - | - | 16,000 | - | 16,000 |
| 619.174 - Office Supplies | - | - | - | 500 | - | 500 |
| 619.194 - Training | - | - | - | 2,500 | - | 2,500 |
| 619.196 - Lodging | - | - | - | 2,000 | - | 2,000 |
| 619.198 - Meals | - | - | - | 1,500 | - | 1,500 |
| 619.202 - Gas and Oil | - | - | - | 750 | - | 750 |
| 619.218 - Physicians | - | - | - | 349,595 | - | 349,595 |
| 619.250 - Special Dept - Contracts | - | - | - | 2,500 | - | 2,500 |
| Total Services & Supplies | $ - | $ - | $ - | $ 377,845 | $ - | $ 377,845 |
| State | | | | | | |
| 550.201 - Realignment | - | - | - | 225,255 | - | 225,255 |
| Total State | $ - | $ - | $ - | $ 225,255 | $ - | $ 225,255 |
| Transfer In | | | | | | |
| 590.001 - Interfund Transfers In | - | - | - | 979,027 | - | 979,027 |
| Total Transfer In | $ - | $ - | $ - | $ 979,027 | $ - | $ 979,027 |
| **TOTAL EXPENSE** | **$ -** | **$ -** | **$ -** | **$ 377,845** | **$ -** | **$ 377,845** |
| **TOTAL REVENUE** | **$ -** | **$ -** | **$ -** | **$ 1,204,282** | **$ -** | **$ 1,204,282** |
| **NET COUNTY COST** | **$ -** | **$ -** | **$ -** | **$ (826,437)** | **$ -** | **$ (826,437)** |

| **Fund 434 - Probation Trust Fund**<br>**Department 50 - Probation**<br>**Division 4602 - PRCS & SB678** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Transfer Out | | | | | | |
| 670.000 - Other Funds | - | - | - | - | 238,000 | 238,000 |
| Total Transfer Out | $ - | $ - | $ - | $ - | $ 238,000 | $ 238,000 |
| Transfer In | | | | | | |
| 590.001 - Interfund Transfers In | - | - | - | - | 500,000 | 500,000 |
| Total Transfer In | $ - | $ - | $ - | $ - | $ 500,000 | $ 500,000 |
| **TOTAL EXPENSE** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 238,000** | **$ 238,000** |
| **TOTAL REVENUE** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 500,000** | **$ 500,000** |
| **NET COUNTY COST** | **$ -** | **$ -** | **$ -** | **$ -** | **$ (262,000)** | **$ (262,000)** |

# Resource Management Agency

Dept. 65 – Community Development

# Resource Management Agency

*Department 65 – Community Development*

| Fund 101 - General Fund<br>Department 65 - Community Development<br>Division 1265 - Planning and Zoning | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 3,266,029** | **$ 2,981,581** | **$ 2,705,319** | **$ 3,553,472** | **$ -** | **$ 3,553,472** |
| **TOTAL REVENUE** | **$ 2,747,853** | **$ 3,285,272** | **$ 2,270,074** | **$ 2,675,100** | **$ -** | **$ 2,675,100** |
| **NET COUNTY COST** | **$ 518,176** | **$ (303,691)** | **$ 435,245** | **$ 878,372** | **$ -** | **$ 878,372** |

| Fund 101 - General Fund<br>Department 65 - Community Development<br>Division 1270 - Housing & Economic Development | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 65,658** | **$ 11,082** | **$ 1,051,095** | **$ 42,402** | **$ -** | **$ 42,402** |
| **TOTAL REVENUE** | **$ -** | **$ -** | **$ 1,000,000** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ 65,658** | **$ 11,082** | **$ 51,095** | **$ 42,402** | **$ -** | **$ 42,402** |

# Resource Management Agency

*Department 65 – Community Development*

| Fund 101 - General Fund<br>Department 65 - Community Development<br>Division 1271 - Economic Development | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 145,252** | **$ 35,645** | **$ 2,830** | **$ 35,645** | **$ -** | **$ 35,645** |
| **TOTAL REVENUE** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ 145,252** | **$ 35,645** | **$ 2,830** | **$ 35,645** | **$ -** | **$ 35,645** |

| Fund 101 - General Fund<br>Department 65 - Community Development<br>Division 1285 - Land Development Projects | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 887,835** | **$ 764,771** | **$ 425,811** | **$ 762,000** | **$ -** | **$ 762,000** |
| **TOTAL REVENUE** | **$ 878,726** | **$ 750,000** | **$ 400,000** | **$ 764,771** | **$ -** | **$ 764,771** |
| **NET COUNTY COST** | **$ 9,109** | **$ 14,771** | **$ 25,811** | **$ (2,771)** | **$ -** | **$ (2,771)** |

# Resource Management Agency

*Department 65 – Community Development*

| Fund 101 - General Fund<br>Department 65 - Community Development<br>Division 1287 - Climate Action Planning | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 94,922** | **$ 115,000** | **$ 69,111** | **$ 134,143** | **$ -** | **$ 134,143** |
| **TOTAL REVENUE** | **$ 102,868** | **$ 100,000** | **$ 66,968** | **$ 132,000** | **$ -** | **$ 132,000** |
| **NET COUNTY COST** | **$ (7,946)** | **$ 15,000** | **$ 2,143** | **$ 2,143** | **$ -** | **$ 2,143** |

# Home Loan Fund (Fund 241)

*Department 65 – Community Development*

| 241 - Home Loan Fund<br>65 - Community Development<br>2970 - Home Fund | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End Projections<br>FY2026 | CEO Recommended Budget<br>FY2027 | Change from Recommended<br>FY2027 | Proposed for Adoption<br>FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **-** | **10,000** | **-** | **10,000** | **-** | **10,000** |
| **TOTAL REVENUE** | **212,560** | **13,000** | **1,107,100** | **14,000** | **-** | **14,000** |
| **NET COUNTY COST** | **(212,560)** | **(3,000)** | **(1,107,100)** | **(4,000)** | **-** | **(4,000)** |

# Developers Projects (Fund 639)

*Department 65 – Community Development*

Developers Project Fund

| Fund | Dept No. | Dept. Name | Div. No. | Division Name | FY 2026-27 CEO Recommended Budget Rev | FY 2026-27 CEO Recommended Budget Exp | FY 2026-27 CEO Recommended Budget NCC | FY 2026-27 Adopted Budget Rev | FY 2026-27 Adopted Budget Exp | FY 2026-27 Adopted Budget NCC | Exp Diff | FY2026-27 DIFFERENCE Rev | FY2026-27 DIFFERENCE Exp | FY2026-27 DIFFERENCE NCC |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 639 | 65 | Comm Dev | 7500 | Fairview Corners | 110,000 | 10,000 | (100,000) | 110,000 | 10,000 | (100,000) | | - | - | - |
| | | | 7515 | Vista Del Calabria | - | 5,000 | 5,000 | - | 5,000 | 5,000 | | - | - | - |
| | | | 7520 | San Juan Oaks | - | 20,000 | 20,000 | - | 20,000 | 20,000 | | - | - | - |
| | | | 7525 | Santana Ranch | - | 30,000 | 30,000 | - | 30,000 | 30,000 | | - | - | - |
| | | | 7530 | Ridgemark Promontory | - | 200 | 200 | - | 200 | 200 | | - | - | - |
| | | | 7555 | Bray/Cullen Trust | - | 1,000 | 1,000 | - | 1,000 | 1,000 | | - | - | - |
| | | | 7560 | Angels Co Ridgemark | - | 2,500 | 2,500 | - | 2,500 | 2,500 | | - | - | - |
| | | | 7565 | Lands of Lee | - | 5,000 | 5,000 | - | 5,000 | 5,000 | | - | - | - |
| | | | 7570 | SV Invt Co SBC Travelers | - | 21,000 | 21,000 | - | 21,000 | 21,000 | | - | - | - |
| | | | 7595 | Various Developers Projects | - | 220,000 | 220,000 | - | 220,000 | 220,000 | | - | - | - |
| | | | | TOTAL | 110,000 | 314,700 | 204,700 | 110,000 | 314,700 | 204,700 | | - | - | - |

| Fund 101 - General Fund<br>Department 65 - Community Development<br>Division 1265 - Planning and Zoning | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 1,115,245 | 972,868 | 803,689 | 1,235,012 | - | 1,235,012 |
| 610.102 - Bilingual | 3,808 | 4,500 | 3,500 | 3,000 | - | 3,000 |
| 610.108 - Vacation Paid-Out | 2,151 | - | 30,584 | - | - | - |
| 610.111 - Miscellaneous Pay Categories | 30,775 | 20,667 | 17,318 | - | - | - |
| 610.112 - Longevity Pay | 6,735 | 9,020 | 9,622 | 9,019 | - | 9,019 |
| 610.115 - Admin Comp Paid-Out | 6,460 | 6,460 | 4,173 | 8,792 | - | 8,792 |
| 610.119 - Years of Service | 150 | - | - | - | - | - |
| 610.301 - Overtime | 16,496 | - | 3,057 | - | - | - |
| 610.401 - Social Security Taxes | 68,302 | 75,021 | 48,693 | 55,291 | - | 55,291 |
| 610.402 - Medicare Taxes | 16,610 | 17,546 | 12,147 | 17,908 | - | 17,908 |
| 610.501 - Medical Insurance | 126,685 | 138,720 | 84,181 | 162,110 | - | 162,110 |
| 610.502 - Dental Insurance | 3,913 | 4,320 | 2,623 | 4,890 | - | 4,890 |
| 610.503 - Life Insurance | 602 | 666 | 613 | 722 | - | 722 |
| 610.505 - In-Lieu of Medical Insurance | 4,292 | 3,600 | 3,525 | 3,600 | - | 3,600 |
| 610.507 - MES Vision | 714 | 780 | 472 | 910 | - | 910 |
| 610.601 - Unemployment Costs | 3,041 | - | - | - | - | - |
| 610.603 - Workers' Compensation Insurance | 12,066 | 13,987 | 13,987 | - | - | - |
| 610.701 - Public Service Retirement | 265,732 | 319,643 | 192,363 | 271,111 | - | 271,111 |
| 610.901 - Salary Savings | - | (18,000) | (61,712) | - | - | - |
| 610.905 - Force Labor | - | 20,000 | 1,500 | 11,000 | - | 11,000 |
| Total Salaries & Benefits | $ 1,683,777 | $ 1,589,798 | $ 1,170,335 | $ 1,783,365 | $ - | $ 1,783,365 |
| Services & Supplies | | | | | | |
| 619.124 - Books | - | 500 | 200 | 500 | - | 500 |
| 619.130 - Clothing and Safety | 1,082 | 500 | 200 | 1,000 | - | 1,000 |
| 619.132 - Communications | 14,514 | 15,000 | 10,000 | 12,000 | - | 12,000 |
| 619.134 - Software License | 44,204 | 140,000 | 109,609 | 125,000 | - | 125,000 |
| 619.136 - Software Support | 162 | - | - | - | - | - |

| Fund 101 - General Fund<br>Department 65 - Community Development<br>Division 1265 - Planning and Zoning | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| 619.142 - Computer Hardware | 1,387 | 5,000 | - | 5,000 | - | 5,000 |
| 619.152 - Maintenance of Equipment | 229 | 4,000 | 7,058 | 5,000 | - | 5,000 |
| 619.154 - Maintenance of Eqpmnt-Gas, Oil | - | - | 200 | - | - | - |
| 619.156 - Maintenance Repairs-Automobiles | 3,157 | 1,000 | 400 | 600 | - | 600 |
| 619.166 - Membership Dues | 125 | 1,000 | 250 | 1,200 | - | 1,200 |
| 619.168 - Office Furniture Under $5,000 | - | 1,000 | - | 999 | - | 999 |
| 619.172 - Postage and Delivery | 2,421 | 4,000 | 5,000 | 3,000 | - | 3,000 |
| 619.174 - Office Supplies | 16,834 | 14,000 | 14,000 | 15,000 | - | 15,000 |
| 619.178 - Banks and Treasurer Charges | 5,357 | - | 13,000 | 200 | - | 200 |
| 619.180 - Public and Legal Notices | 13,362 | 6,000 | 350 | 14,000 | - | 14,000 |
| 619.184 - Rent-Equipment | 44 | 3,500 | 8,000 | 13,000 | - | 13,000 |
| 619.185 - Lease/Rent-Vehicles | 2,096 | 18,000 | 18,000 | 20,000 | - | 20,000 |
| 619.190 - Small Tools | - | 200 | - | 200 | - | 200 |
| 619.194 - Training | 5,638 | 3,000 | - | 6,499 | - | 6,499 |
| 619.196 - Lodging | 2,139 | 2,500 | - | 1,150 | - | 1,150 |
| 619.198 - Meals | 509 | - | - | 800 | - | 800 |
| 619.200 - Transportation | 254 | 500 | - | 499 | - | 499 |
| 619.208 - Tuition Reimbursement Program | - | - | - | 1,700 | - | 1,700 |
| 619.210 - Legal | 13,845 | - | 10,000 | 10,000 | - | 10,000 |
| 619.222 - Other Consultants | 978,339 | 679,985 | 825,000 | 1,000,000 | - | 1,000,000 |
| 619.250 - Special Dept - Contracts | 308 | - | 12,000 | 30,000 | - | 30,000 |
| 619.400 - Late Charge/Penalty | 312 | - | 110 | - | - | - |
| Total Services & Supplies | $ 1,106,318 | $ 899,685 | $ 1,033,377 | $ 1,267,347 | $ - | $ 1,267,347 |
| | | | | | | |
| Other Charges | | | | | | |
| 643.601 - Interfund Charges | 6,773 | 4,000 | - | 10,000 | - | 10,000 |
| 645.704 - Retiree Medical Insurance | 21,121 | 22,482 | 30,000 | 30,000 | - | 30,000 |
| 647.801 - Debt Service Principal | 125,356 | - | - | - | - | - |
| 647.802 - Debt Service Interest | 1,282 | - | - | - | - | - |
| 649.101 - Cost Plan | - | 465,616 | 471,607 | 462,760 | - | 462,760 |

| Fund 101 - General Fund<br>Department 65 - Community Development<br>Division 1265 - Planning and Zoning | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Total Other Charges | $ 154,532 | $ 492,098 | $ 501,607 | $ 502,760 | $ - | $ 502,760 |
| Fixed Assets | | | | | | |
| 650.311 - Fixed Asset Subscription | 321,402 | - | - | - | - | - |
| Total Fixed Assets | $ 321,402 | $ - | $ - | $ - | $ - | $ - |
| Licenses, Permits and Franchises | | | | | | |
| 522.201 - Construction Permits | 1,465,668 | 1,200,000 | 1,287,070 | 1,300,000 | - | 1,300,000 |
| 522.402 - Planning Permits | 177,410 | 150,000 | 200,544 | 200,000 | - | 200,000 |
| Total Licenses, Permits and Franchises | $ 1,643,078 | $ 1,350,000 | $ 1,487,614 | $ 1,500,000 | $ - | $ 1,500,000 |
| Charges for Services | | | | | | |
| 525.010 - Fire Bldg Check Fees | 100 | - | - | - | - | - |
| 525.012 - Fire Planning Check Fee | 1,450 | 2,000 | 1,091 | 1,100 | - | 1,100 |
| Total Charges for Services | $ 1,550 | $ 2,000 | $ 1,091 | $ 1,100 | $ - | $ 1,100 |
| Fines, Forfeitures and Penalties | | | | | | |
| 531.704 - Code Enforcement | 92,824 | 78,000 | 2,257 | 3,000 | - | 3,000 |
| Total Fines, Forfeitures and Penalties | $ 92,824 | $ 78,000 | $ 2,257 | $ 3,000 | $ - | $ 3,000 |
| Grant Revenue | | | | | | |
| 551.101 - State Aid-Grants | 216,283 | 479,985 | - | 100,000 | - | 100,000 |
| 551.407 - Planning Grant | 65,000 | - | - | - | - | - |
| Total Grant Revenue | $ 281,283 | $ 479,985 | $ - | $ 100,000 | $ - | $ 100,000 |
| Aid from Federal | | | | | | |
| 556.001 - Federal Grants 1 | 80,186 | 800,000 | - | 200,000 | - | 200,000 |
| Total Aid from Federal | $ 80,186 | $ 800,000 | $ - | $ 200,000 | $ - | $ 200,000 |
| Charges for Services | | | | | | |

| Fund 101 - General Fund<br>Department 65 - Community Development<br>Division 1265 - Planning and Zoning | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| 561.904 - Planning & Engineering Services | 207,584 | 200,000 | 417,217 | 400,000 | - | 400,000 |
| 561.936 - Planning Fee | - | - | - | 85,000 | - | 85,000 |
| 561.941 - Prsnl Cultivation Cannabis | (2,205) | 20,000 | 1,500 | 20,000 | - | 20,000 |
| 564.600 - Developer Charges | - | - | (7,528) | - | - | - |
| 564.601 - Developer Salary Reimbursable | 4,958 | - | 86,286 | 85,000 | - | 85,000 |
| Total Charges for Services | $ 210,337 | $ 220,000 | $ 497,475 | $ 590,000 | $ - | $ 590,000 |
| | | | | | | |
| Other Revenue | | | | | | |
| 570.002 - Miscellaneous Revenue | 2,136 | - | 8,145 | 7,500 | - | 7,500 |
| 570.019 - Appeal Fees | 6,402 | 5,000 | 3,492 | 3,500 | - | 3,500 |
| Total Other Revenue | $ 8,538 | $ 5,000 | $ 11,637 | $ 11,000 | $ - | $ 11,000 |
| | | | | | | |
| Other Financing | | | | | | |
| 575.200 - Subscription financing | 321,402 | - | - | - | - | - |
| Total Other Financing | $ 321,402 | $ - | $ - | $ - | $ - | $ - |
| | | | | | | |
| Interdepartmental Charges | | | | | | |
| 580.001 - Cost Plan | - | 287 | - | - | - | - |
| Total Interdepartmental Charges | $ - | $ 287 | $ - | $ - | $ - | $ - |
| | | | | | | |
| Transfer In | | | | | | |
| 590.001 - Interfund Transfers In | 108,655 | 350,000 | 270,000 | 270,000 | - | 270,000 |
| Total Transfer In | $ 108,655 | $ 350,000 | $ 270,000 | $ 270,000 | $ - | $ 270,000 |
| | | | | | | |
| **TOTAL EXPENSE** | **$ 3,266,029** | **$ 2,981,581** | **$ 2,705,319** | **$ 3,553,472** | **$ -** | **$ 3,553,472** |
| **TOTAL REVENUE** | **$ 2,747,853** | **$ 3,285,272** | **$ 2,270,074** | **$ 2,675,100** | **$ -** | **$ 2,675,100** |
| **NET COUNTY COST** | **$ 518,176** | **$ (303,691)** | **$ 435,245** | **$ 878,372** | **$ -** | **$ 878,372** |

| **Fund 101 - General Fund**<br>**Department 65 - Community Development**<br>**Division 1270 - Housing & Economic Development** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 44,652 | - | 34,886 | 22,300 | - | 22,300 |
| 610.118 - Bonus Pay | - | - | 750 | - | - | - |
| 610.401 - Social Security Taxes | 2,725 | - | 2,163 | 1,400 | - | 1,400 |
| 610.402 - Medicare Taxes | 637 | - | 506 | 300 | - | 300 |
| 610.501 - Medical Insurance | 5,269 | - | 3,300 | 2,200 | - | 2,200 |
| 610.502 - Dental Insurance | 181 | - | - | 90 | - | 90 |
| 610.503 - Life Insurance | 28 | - | 28 | 15 | - | 15 |
| 610.507 - MES Vision | 32 | - | 33 | 15 | - | 15 |
| 610.701 - Public Service Retirement | 10,631 | - | 8,304 | 5,000 | - | 5,000 |
| Total Salaries & Benefits | $ 64,155 | $ - | $ 49,970 | $ 31,320 | $ - | $ 31,320 |
| Services & Supplies | | | | | | |
| 619.222 - Other Consultants | - | - | 1,000,000 | - | - | - |
| Total Services & Supplies | $ - | $ - | $ 1,000,000 | $ - | $ - | $ - |
| Other Charges | | | | | | |
| 649.101 - Cost Plan | 1,503 | 11,082 | 1,125 | 11,082 | - | 11,082 |
| Total Other Charges | $ 1,503 | $ 11,082 | $ 1,125 | $ 11,082 | $ - | $ 11,082 |
| Grant Revenue | | | | | | |
| 551.101 - State Aid-Grants | - | - | 1,000,000 | - | - | - |
| Total Grant Revenue | $ - | $ - | $ 1,000,000 | $ - | $ - | $ - |
| **TOTAL EXPENSE** | **$ 65,658** | **$ 11,082** | **$ 1,051,095** | **$ 42,402** | **$ -** | **$ 42,402** |
| **TOTAL REVENUE** | **$ -** | **$ -** | **$ 1,000,000** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ 65,658** | **$ 11,082** | **$ 51,095** | **$ 42,402** | **$ -** | **$ 42,402** |

| Fund 101 - General Fund<br>Department 65 - Community Development<br>Division 1271 - Economic Development | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Other Charges | | | | | | |
| 630.101 - Community Programs | 126,495 | 25,000 | - | 25,000 | - | 25,000 |
| 649.101 - Cost Plan | 18,757 | 10,645 | 2,830 | 10,645 | - | 10,645 |
| Total Other Charges | 145,252 | 35,645 | 2,830 | 35,645 | - | 35,645 |
| **TOTAL EXPENSE** | **$ 145,252** | **$ 35,645** | **$ 2,830** | **$ 35,645** | **$ -** | **$ 35,645** |
| **TOTAL REVENUE** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ 145,252** | **$ 35,645** | **$ 2,830** | **$ 35,645** | **$ -** | **$ 35,645** |

| **Fund 101 - General Fund**<br>**Department 65 - Community Development**<br>**Division 1285 - Land Development Projects** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.905 - Force Labor | - | - | - | 50,000 | - | 50,000 |
| Total Salaries & Benefits | $ - | $ - | $ - | $ 50,000 | $ - | $ 50,000 |
| Services & Supplies | | | | | | |
| 619.222 - Other Consultants | - | 750,000 | 400,000 | 700,000 | - | 700,000 |
| 619.246 - Sandman Quarry | 1,349 | - | - | - | - | - |
| 619.250 - Special Dept - Contracts | 689,614 | - | - | - | - | - |
| Total Services & Supplies | $ 690,963 | $ 750,000 | $ 400,000 | $ 700,000 | $ - | $ 700,000 |
| Other Charges | | | | | | |
| 643.601 - Interfund Charges | 2,968 | - | - | - | - | - |
| 649.101 - Cost Plan | 193,904 | 14,771 | 25,811 | 12,000 | - | 12,000 |
| Total Other Charges | $ 196,872 | $ 14,771 | $ 25,811 | $ 12,000 | $ - | $ 12,000 |
| Charges for Services | | | | | | |
| 564.600 - Developer Charges | 878,726 | 750,000 | 400,000 | 750,000 | - | 750,000 |
| Total Charges for Services | $ 878,726 | $ 750,000 | $ 400,000 | $ 750,000 | $ - | $ 750,000 |
| Interdepartmental Charges | | | | | | |
| 580.001 - Cost Plan | - | - | - | 14,771 | - | 14,771 |
| Total Interdepartmental Charges | $ - | $ - | $ - | $ 14,771 | $ - | $ 14,771 |
| **TOTAL EXPENSE** | **$ 887,835** | **$ 764,771** | **$ 425,811** | **$ 762,000** | **$ -** | **$ 762,000** |
| **TOTAL REVENUE** | **$ 878,726** | **$ 750,000** | **$ 400,000** | **$ 764,771** | **$ -** | **$ 764,771** |
| **NET COUNTY COST** | **$ 9,109** | **$ 14,771** | **$ 25,811** | **$ (2,771)** | **$ -** | **$ (2,771)** |

| **Fund 101 - General Fund**<br>**Department 65 - Community Development**<br>**Division 1287 - Climate Action Planning** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Services & Supplies | | | | | | |
| 619.166 - Membership Dues | - | - | - | 15,000 | - | 15,000 |
| 619.222 - Other Consultants | (7,946) | 115,000 | - | - | - | - |
| 619.250 - Special Dept - Contracts | 102,868 | - | 66,968 | - | - | - |
| Total Services & Supplies | $ 94,922 | $ 115,000 | $ 66,968 | $ 15,000 | $ - | $ 15,000 |
| Other Charges | | | | | | |
| 649.101 - Cost Plan | - | - | 2,143 | 2,143 | - | 2,143 |
| Total Other Charges | $ - | $ - | $ 2,143 | $ 2,143 | $ - | $ 2,143 |
| Fixed Assets | | | | | | |
| 650.301 - Automobiles, Trucks, Vans | - | - | - | 117,000 | - | 117,000 |
| Total Fixed Assets | $ - | $ - | $ - | $ 117,000 | $ - | $ 117,000 |
| State | | | | | | |
| 550.406 - Other | - | 100,000 | - | - | - | - |
| Total State | $ - | $ 100,000 | $ - | $ - | $ - | $ - |
| Aid from Federal | | | | | | |
| 556.001 - Federal Grants 1 | 102,868 | - | 66,968 | 117,000 | - | 117,000 |
| Total Aid from Federal | $ 102,868 | $ - | $ 66,968 | $ 117,000 | $ - | $ 117,000 |
| Transfer In | | | | | | |
| 590.001 - Interfund Transfers In | - | - | - | 15,000 | - | 15,000 |
| Total Transfer In | $ - | $ - | $ - | $ 15,000 | $ - | $ 15,000 |
| **TOTAL EXPENSE** | **$ 94,922** | **$ 115,000** | **$ 69,111** | **$ 134,143** | **$ -** | **$ 134,143** |

| Fund 101 - General Fund<br>Department 65 - Community Development<br>Division 1287 - Climate Action Planning | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL REVENUE** | **$ 102,868** | **$ 100,000** | **$ 66,968** | **$ 132,000** | **$ -** | **$ 132,000** |
| **NET COUNTY COST** | **$ (7,946)** | **$ 15,000** | **$ 2,143** | **$ 2,143** | **$ -** | **$ 2,143** |

| 241 - Home Loan Fund<br>65 - Community Development<br>2970 - Home Fund | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End<br>Projections<br>FY2026 | CEO<br>Recommended<br>Budget<br>FY2027 | Change from<br>Recommended<br>FY2027 | Proposed for<br>Adoption<br>FY2027 |
|---|---|---|---|---|---|---|
| Services & Supplies | | | | | | |
| 619.222 - Other Consultants | - | 10,000 | - | 10,000 | - | 10,000 |
| Total Services & Supplies | - | 10,000 | - | 10,000 | - | 10,000 |
| | | | | | | |
| Use of Money & Property | | | | | | |
| 541.001 - Interest | 156,835 | 3,000 | 3,000 | 9,000 | - | 9,000 |
| 541.002 - Return of Principal | - | 10,000 | 4,100 | 5,000 | - | 5,000 |
| Total Use of Money & Property | 156,835 | 13,000 | 7,100 | 14,000 | - | 14,000 |
| | | | | | | |
| State Revenue | | | | | | |
| 551.101 - State Aid-Grants | 50,000 | - | - | - | - | - |
| Total State Revenue | 50,000 | - | - | - | - | - |
| | | | | | | |
| Federal Revenue | | | | | | |
| 556.001 - Federal Grants 1 | - | – | 1,100,000 | - | - | - |
| Total Federal Revenue | - | - | 1,100,000 | - | - | - |
| | | | | | | |
| Other Revenue | | | | | | |
| 570.002 - Miscellaneous Revenue | 5,725 | - | - | - | - | - |
| Total Other Revenue | 5,725 | - | - | - | - | - |
| | | | | | | |
| **TOTAL EXPENSE** | **-** | **10,000** | **-** | **10,000** | **-** | **10,000** |
| **TOTAL REVENUE** | **212,560** | **13,000** | **1,107,100** | **14,000** | **-** | **14,000** |
| **NET COUNTY COST** | **(212,560)** | **(3,000)** | **(1,107,100)** | **(4,000)** | **-** | **(4,000)** |

| **Fund 639 - Developer Project Fund**<br>**Department 70 - Public Works**<br>**Division 7500 - Fairview Corners** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.905 - Force Labor | - | - | - | 10,000 | - | 10,000 |
| Total Salaries & Benefits | $ - | $ - | $ - | $ 10,000 | $ - | $ 10,000 |
| Services & Supplies | | | | | | |
| 619.180 - Public and Legal Notices | - | 600 | - | - | - | - |
| 619.210 - Legal | - | 19,400 | - | - | - | - |
| 619.222 - Other Consultants | 24,939 | 180,000 | 250,000 | - | - | - |
| Total Services & Supplies | $ 24,939 | $ 200,000 | $ 250,000 | $ - | $ - | $ - |
| Other Charges | | | | | | |
| 643.601 - Interfund Charges | 7,590 | - | - | - | - | - |
| Total Other Charges | $ 7,590 | $ - | $ - | $ - | $ - | $ - |
| Charges for Services | | | | | | |
| 564.600 - Developer Charges | 26,298 | 200,000 | 250,000 | 100,000 | - | 100,000 |
| 564.601 - Developer Salary Reimbursable | 6,231 | - | - | 10,000 | - | 10,000 |
| Total Charges for Services | $ 32,529 | $ 200,000 | $ 250,000 | $ 110,000 | $ - | $ 110,000 |
| **TOTAL EXPENSE** | **$ 32,529** | **$ 200,000** | **$ 250,000** | **$ 10,000** | **$ -** | **$ 10,000** |
| **TOTAL REVENUE** | **$ 32,529** | **$ 200,000** | **$ 250,000** | **$ 110,000** | **$ -** | **$ 110,000** |
| **NET COUNTY COST** | **$ -** | **$ -** | **$ -** | **$ (100,000)** | **$ -** | **$ (100,000)** |

| **Fund 639 - Developer Project Fund**<br>**Department 70 - Public Works**<br>**Division 7515 - Vista Del Calabria (LICO/GRECO)** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.905 - Force Labor | - | - | - | 5,000 | - | 5,000 |
| Total Salaries & Benefits | $ - | $ - | $ - | $ 5,000 | $ - | $ 5,000 |
| Services & Supplies | | | | | | |
| 619.180 - Public and Legal Notices | 321 | - | - | - | - | - |
| 619.222 - Other Consultants | 759 | 100,000 | - | - | - | - |
| Total Services & Supplies | $ 1,080 | $ 100,000 | $ - | $ - | $ - | $ - |
| Other Charges | | | | | | |
| 643.601 - Interfund Charges | 3,938 | - | - | - | - | - |
| Total Other Charges | $ 3,938 | $ - | $ - | $ - | $ - | $ - |
| Charges for Services | | | | | | |
| 564.600 - Developer Charges | 5,000 | 100,000 | - | - | - | - |
| Total Charges for Services | $ 5,000 | $ 100,000 | $ - | $ - | $ - | $ - |
| **TOTAL EXPENSE** | **$ 5,018** | **$ 100,000** | **$ -** | **$ 5,000** | **$ -** | **$ 5,000** |
| **TOTAL REVENUE** | **$ 5,000** | **$ 100,000** | **$ -** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ 18** | **$ -** | **$ -** | **$ 5,000** | **$ -** | **$ 5,000** |

| **Fund 639 - Developer Project Fund**<br>**Department 70 - Public Works**<br>**Division 7520 - San Juan Oaks** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.905 - Force Labor | - | - | - | 20,000 | - | 20,000 |
| Total Salaries & Benefits | $ - | $ - | $ - | $ 20,000 | $ - | $ 20,000 |
| Services & Supplies | | | | | | |
| 619.222 - Other Consultants | 77,428 | 200,000 | 375,000 | - | - | - |
| Total Services & Supplies | $ 77,428 | $ 200,000 | $ 375,000 | $ - | $ - | $ - |
| Other Charges | | | | | | |
| 643.601 - Interfund Charges | 4,073 | - | - | - | - | - |
| Total Other Charges | $ 4,073 | $ - | $ - | $ - | $ - | $ - |
| Charges for Services | | | | | | |
| 564.600 - Developer Charges | 71,052 | 200,000 | 375,000 | - | - | - |
| 564.601 - Developer Salary Reimbursable | 2,278 | - | - | - | - | - |
| Total Charges for Services | $ 73,330 | $ 200,000 | $ 375,000 | $ - | $ - | $ - |
| **TOTAL EXPENSE** | **$ 81,501** | **$ 200,000** | **$ 375,000** | **$ 20,000** | **$ -** | **$ 20,000** |
| **TOTAL REVENUE** | **$ 73,330** | **$ 200,000** | **$ 375,000** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ 8,171** | **$ -** | **$ -** | **$ 20,000** | **$ -** | **$ 20,000** |

| **Fund 639 - Developer Project Fund**<br>**Department 70 - Public Works**<br>**Division 7525 - Santana Ranch** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.905 - Force Labor | - | - | - | 30,000 | - | 30,000 |
| Total Salaries & Benefits | $ - | $ - | $ - | $ 30,000 | $ - | $ 30,000 |
| Services & Supplies | | | | | | |
| 619.222 - Other Consultants | 12,659 | 30,000 | 200,000 | - | - | - |
| Total Services & Supplies | $ 12,659 | $ 30,000 | $ 200,000 | $ - | $ - | $ - |
| Other Charges | | | | | | |
| 643.601 - Interfund Charges | 290 | - | - | - | - | - |
| Total Other Charges | $ 290 | $ - | $ - | $ - | $ - | $ - |
| Charges for Services | | | | | | |
| 564.600 - Developer Charges | 8,126 | 30,000 | 200,000 | - | - | - |
| 564.601 - Developer Salary Reimbursable | 4,076 | - | - | - | - | - |
| Total Charges for Services | $ 12,202 | $ 30,000 | $ 200,000 | $ - | $ - | $ - |
| **TOTAL EXPENSE** | **$ 12,949** | **$ 30,000** | **$ 200,000** | **$ 30,000** | **$ -** | **$ 30,000** |
| **TOTAL REVENUE** | **$ 12,202** | **$ 30,000** | **$ 200,000** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ 747** | **$ -** | **$ -** | **$ 30,000** | **$ -** | **$ 30,000** |

| **Fund 639 - Developer Project Fund**<br>**Department 70 - Public Works**<br>**Division 7530 - Ridgemark Promontory (Bluffs)** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.905 - Force Labor | - | - | - | 200 | - | 200 |
| Total Salaries & Benefits | $ - | $ - | $ - | $ 200 | $ - | $ 200 |
| Services & Supplies | | | | | | |
| 619.222 - Other Consultants | 802 | 2,000 | - | - | - | - |
| Total Services & Supplies | $ 802 | $ 2,000 | $ - | $ - | $ - | $ - |
| Charges for Services | | | | | | |
| 564.600 - Developer Charges | 902 | 2,000 | - | - | - | - |
| Total Charges for Services | $ 902 | $ 2,000 | $ - | $ - | $ - | $ - |
| **TOTAL EXPENSE** | **$ 802** | **$ 2,000** | **$ -** | **$ 200** | **$ -** | **$ 200** |
| **TOTAL REVENUE** | **$ 902** | **$ 2,000** | **$ -** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ (100)** | **$ -** | **$ -** | **$ 200** | **$ -** | **$ 200** |

| **Fund 639 - Developer Project Fund**<br>**Department 70 - Public Works**<br>**Division 7555 - Bray/Cullen Trust Subdivision** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.905 - Force Labor | - | - | - | 1,000 | - | 1,000 |
| Total Salaries & Benefits | $ - | $ - | $ - | $ 1,000 | $ - | $ 1,000 |
| Services & Supplies | | | | | | |
| 619.222 - Other Consultants | - | 1,000 | - | - | - | - |
| Total Services & Supplies | $ - | $ 1,000 | $ - | $ - | $ - | $ - |
| Charges for Services | | | | | | |
| 564.600 - Developer Charges | - | 1,000 | - | - | - | - |
| Total Charges for Services | $ - | $ 1,000 | $ - | $ - | $ - | $ - |
| **TOTAL EXPENSE** | **$ -** | **$ 1,000** | **$ -** | **$ 1,000** | **$ -** | **$ 1,000** |
| **TOTAL REVENUE** | **$ -** | **$ 1,000** | **$ -** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ -** | **$ -** | **$ -** | **$ 1,000** | **$ -** | **$ 1,000** |

| **Fund 639 - Developer Project Fund**<br>**Department 70 - Public Works**<br>**Division 7560 - Angels Co. Ridgemark Master Plan** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.905 - Force Labor | - | - | - | 2,500 | - | 2,500 |
| Total Salaries & Benefits | $ - | $ - | $ - | $ 2,500 | $ - | $ 2,500 |
| Services & Supplies | | | | | | |
| 619.222 - Other Consultants | 13,106 | 50,000 | - | - | - | - |
| Total Services & Supplies | $ 13,106 | $ 50,000 | $ - | $ - | $ - | $ - |
| Other Charges | | | | | | |
| 643.601 - Interfund Charges | 2,475 | - | - | - | - | - |
| Total Other Charges | $ 2,475 | $ - | $ - | $ - | $ - | $ - |
| Charges for Services | | | | | | |
| 564.600 - Developer Charges | 15,581 | 50,000 | - | - | - | - |
| Total Charges for Services | $ 15,581 | $ 50,000 | $ - | $ - | $ - | $ - |
| **TOTAL EXPENSE** | **$ 15,581** | **$ 50,000** | **$ -** | **$ 2,500** | **$ -** | **$ 2,500** |
| **TOTAL REVENUE** | **$ 15,581** | **$ 50,000** | **$ -** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ -** | **$ -** | **$ -** | **$ 2,500** | **$ -** | **$ 2,500** |

| **Fund 639 - Developer Project Fund**<br>**Department 70 - Public Works**<br>**Division 7565 - Lands of Lee** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.905 - Force Labor | - | - | - | 5,000 | - | 5,000 |
| Total Salaries & Benefits | $ - | $ - | $ - | $ 5,000 | $ - | $ 5,000 |
| Services & Supplies | | | | | | |
| 619.180 - Public and Legal Notices | 1,023 | - | - | - | - | - |
| 619.222 - Other Consultants | 3,300 | 50,000 | - | - | - | - |
| Total Services & Supplies | $ 4,323 | $ 50,000 | $ - | $ - | $ - | $ - |
| Other Charges | | | | | | |
| 643.601 - Interfund Charges | 18,664 | - | - | - | - | - |
| Total Other Charges | $ 18,664 | $ - | $ - | $ - | $ - | $ - |
| Charges for Services | | | | | | |
| 564.600 - Developer Charges | 22,986 | 50,000 | - | - | - | - |
| Total Charges for Services | $ 22,986 | $ 50,000 | $ - | $ - | $ - | $ - |
| **TOTAL EXPENSE** | **$ 22,987** | **$ 50,000** | **$ -** | **$ 5,000** | **$ -** | **$ 5,000** |
| **TOTAL REVENUE** | **$ 22,986** | **$ 50,000** | **$ -** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ 1** | **$ -** | **$ -** | **$ 5,000** | **$ -** | **$ 5,000** |

| **Fund 639 - Developer Project Fund**<br>**Department 70 - Public Works**<br>**Division 7570 - SV Invt. Co. SBC Travelers Statn** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.905 - Force Labor | - | - | - | 3,000 | - | 3,000 |
| Total Salaries & Benefits | $ - | $ - | $ - | $ 3,000 | $ - | $ 3,000 |
| Services & Supplies | | | | | | |
| 619.222 - Other Consultants | 21,548 | 50,000 | - | 18,000 | - | 18,000 |
| Total Services & Supplies | $ 21,548 | $ 50,000 | $ - | $ 18,000 | $ - | $ 18,000 |
| Charges for Services | | | | | | |
| 564.600 - Developer Charges | - | 50,000 | - | - | - | - |
| 564.601 - Developer Salary Reimbursable | 28,570 | - | - | - | - | - |
| Total Charges for Services | $ 28,570 | $ 50,000 | $ - | $ - | $ - | $ - |
| **TOTAL EXPENSE** | **$ 21,548** | **$ 50,000** | **$ -** | **$ 21,000** | **$ -** | **$ 21,000** |
| **TOTAL REVENUE** | **$ 28,570** | **$ 50,000** | **$ -** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ (7,022)** | **$ -** | **$ -** | **$ 21,000** | **$ -** | **$ 21,000** |

| **Fund 639 - Developer Project Fund**<br>**Department 70 - Public Works**<br>**Division 7595 - Various Developers Projects** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.905 - Force Labor | - | - | - | 20,000 | - | 20,000 |
| Total Salaries & Benefits | $ - | $ - | $ - | $ 20,000 | $ - | $ 20,000 |
| Services & Supplies | | | | | | |
| 619.172 - Postage and Delivery | 74 | - | - | - | - | - |
| 619.180 - Public and Legal Notices | 9,666 | - | - | - | - | - |
| 619.222 - Other Consultants | 46,859 | 100,000 | - | 200,000 | - | 200,000 |
| Total Services & Supplies | $ 56,599 | $ 100,000 | $ - | $ 200,000 | $ - | $ 200,000 |
| Other Charges | | | | | | |
| 643.601 - Interfund Charges | 14,865 | - | - | - | - | - |
| Total Other Charges | $ 14,865 | $ - | $ - | $ - | $ - | $ - |
| Charges for Services | | | | | | |
| 564.600 - Developer Charges | 61,725 | 100,000 | - | - | - | - |
| 564.601 - Developer Salary Reimbursable | 11,672 | - | - | - | - | - |
| Total Charges for Services | $ 73,397 | $ 100,000 | $ - | $ - | $ - | $ - |
| **TOTAL EXPENSE** | **$ 71,464** | **$ 100,000** | **$ -** | **$ 220,000** | **$ -** | **$ 220,000** |
| **TOTAL REVENUE** | **$ 73,397** | **$ 100,000** | **$ -** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ (1,933)** | **$ -** | **$ -** | **$ 220,000** | **$ -** | **$ 220,000** |

# Resource Management Agency

Dept. 70 – Public Works

# Resource Management Agency

*Department 70 – Public Works*

| Fund 101 - General Fund<br>Department 70 - Public Works<br>Division 1290 - Maintenance | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 1,563,524** | **$ 1,786,697** | **$ 3,193,339** | **$ 1,932,286** | **$ -** | **$ 1,932,286** |
| **TOTAL REVENUE** | **$ 1,160,395** | **$ 1,824,447** | **$ 2,116,993** | **$ 1,907,658** | **$ -** | **$ 1,907,658** |
| **NET COUNTY COST** | **$ 403,129** | **$ (37,750)** | **$ 1,076,346** | **$ 24,628** | **$ -** | **$ 24,628** |

| Fund 101 - General Fund<br>Department 70 - Public Works<br>Division 1295 - Administration & Engineering | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 1,993,492** | **$ 2,330,989** | **$ 2,108,911** | **$ 2,757,476** | **$ 1** | **$ 2,757,477** |
| **TOTAL REVENUE** | **$ 177,821** | **$ 145,600** | **$ 117,314** | **$ 237,850** | **$ -** | **$ 237,850** |
| **NET COUNTY COST** | **$ 1,815,671** | **$ 2,185,389** | **$ 1,991,597** | **$ 2,519,626** | **$ 1** | **$ 2,519,627** |

# Resource Management Agency

*Department 70 – Public Works*

| Fund 101 - General Fund<br>Department 70 - Public Works<br>Division 1300 - Veterans Memorial Park | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 41,393** | **$ 21,887** | **$ 166,172** | **$ 146,381** | **$ -** | **$ 146,381** |
| **TOTAL REVENUE** | **$ 16,175** | **$ 15,000** | **$ 15,000** | **$ 15,500** | **$ -** | **$ 15,500** |
| **NET COUNTY COST** | **$ 25,218** | **$ 6,887** | **$ 151,172** | **$ 130,881** | **$ -** | **$ 130,881** |

| Fund 101 - General Fund<br>Department 70 - Public Works<br>Division 1302 - Regional Parks | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ -** | **$ 8,296** | **$ -** | **$ 8,296** | **$ -** | **$ 8,296** |
| **TOTAL REVENUE** | **$ 170,000** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ (170,000)** | **$ 8,296** | **$ -** | **$ 8,296** | **$ -** | **$ 8,296** |

# Resource Management Agency

*Department 70 – Public Works*

| Fund 101 - General Fund<br>Department 70 - Public Works<br>Division 1303 - Sunnyside Park | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 163** | **$ 3,000** | **$ 20,000** | **$ 3,000** | **$ -** | **$ 3,000** |
| **TOTAL REVENUE** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ 163** | **$ 3,000** | **$ 20,000** | **$ 3,000** | **$ -** | **$ 3,000** |

| Fund 101 - General Fund<br>Department 70 - Public Works<br>Division 1305 - Recreation | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 160,188** | **$ 139,864** | **$ 271,714** | **$ 193,754** | **$ (3)** | **$ 193,751** |
| **TOTAL REVENUE** | **$ 9,350** | **$ 5,900** | **$ 175,200** | **$ 7,000** | **$ -** | **$ 7,000** |
| **NET COUNTY COST** | **$ 150,838** | **$ 133,964** | **$ 96,514** | **$ 186,754** | **$ (3)** | **$ 186,751** |

# Road (Fund 210)

*Department 70 – Public Works*

| 210 - Road Fund<br>70 - Public Works<br>2010 - Road Maintenance & Shop | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **4,307,870** | **4,639,191** | **4,015,001** | **4,912,489** | **41,388** | **4,953,877** |
| **TOTAL REVENUE** | **3,537,101** | **3,908,000** | **3,180,680** | **3,460,538** | **-** | **3,460,538** |
| **NET COUNTY COST** | **770,769** | **731,191** | **834,321** | **1,451,951** | **41,388** | **1,493,339** |

| 210 - Road Fund<br>70 - Public Works<br>2020 - Road Projects Admin Key | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY 2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 16,829,538** | **$ 18,491,212** | **$ 281,212** | **$ 8,015,000** | **$ -** | **$ 8,015,000** |
| **TOTAL REVENUE** | **$ 17,784,153** | **$ 18,210,000** | **$ -** | **$ 8,015,000** | **$ -** | **$ 8,015,000** |
| **NET COUNTY COST** | **$ (954,615)** | **$ 281,212** | **$ 281,212** | **$ -** | **$ -** | **$ -** |

# Road (Fund 210)

*Department 70 – Public Works*

| 210 - Road Fund<br>70 - Public Works<br>2025 - Highway Maintenance and Recon | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 3,046,429** | **$ 4,065,485** | **$ 26** | **$ 4,737,695** | **$ -** | **$ 4,737,695** |
| **TOTAL REVENUE** | **$ 3,005,708** | **$ 3,750,000** | **$ -** | **$ 4,737,695** | **$ -** | **$ 4,737,695** |
| **NET COUNTY COST** | **$ 40,721** | **$ 315,485** | **$ 26** | **$ -** | **$ -** | **$ -** |

| 210 - Road Fund<br>70 - Public Works<br>2250 - RSTP Exchange | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **-** | **588,000** | **-** | **453,000** | **-** | **453,000** |
| **TOTAL REVENUE** | **-** | **239,000** | **239,000** | **200,000** | **-** | **200,000** |
| **NET COUNTY COST** | **-** | **349,000** | **(239,000)** | **253,000** | **-** | **253,000** |

# Road (Fund 210)

*Department 70 – Public Works*

| 70 - Public Works<br>2265 - Disaster Damaged Road Repairs | FY2025 | FY2026 | FY2026 | FY2027 | | FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **176,024** | **835,198** | **-** | **5,027,300** | **-** | **5,027,300** |
| **TOTAL REVENUE** | **157,523** | **-** | **-** | **5,027,300** | **-** | **5,027,300** |
| **NET COUNTY COST** | **18,501** | **835,198** | **-** | **-** | **-** | **-** |

| 210 - Road Fund<br>70 - Public Works<br>2270 - Measure G - County Projects | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **1,003,883** | **9,349,626** | **456** | **1,500,000** | **-** | **1,500,000** |
| **TOTAL REVENUE** | **645,882** | **9,351,286** | **3,500,000** | **1,500,000** | **-** | **1,500,000** |
| **NET COUNTY COST** | **358,001** | **(1,660)** | **(3,499,544)** | **-** | **-** | **-** |

# Road (Fund 210)

*Department 70 – Public Works*

| 210 - Road Fund<br>70 - Public Works<br>2275 - Local Road Projects | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **10,568,838** | **18,577,458** | **1,513** | **-** | **1,100,000** | **1,100,000** |
| **TOTAL REVENUE** | **9,906,687** | **25,042,600** | **-** | **-** | **-** | **-** |
| **NET COUNTY COST** | **662,151** | **(6,465,142)** | **1,513** | **-** | **1,100,000** | **1,100,000** |

# County Service Areas (Fund 270)

*Department 70 – Public Works*

| Div. No. | Division Name | FY 2026-27 CEO Recommended Budget Rev | Exp | NCC | FY 2026-27 Adopted Budget Rev | Exp | NCC | Exp Diff | FY2026-27 DIFFERENCE Rev | Exp | NCC |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 3205 | CSA #47 - Oak Creek | 68,537 | 47,035 | (21,502) | 68,537 | 51,235 | (17,302) | | - | 4,200 | 4,200 |
| 3370 | CSA #55 - Creekside | 11,960 | 11,075 | (885) | 11,960 | 17,075 | 5,115 | | - | 6,000 | 6,000 |
| 3235 | CSA #53 - Riverview Estates | 39,212 | 46,965 | 7,753 | 39,212 | 56,165 | 16,953 | | - | 9,200 | 9,200 |
| 3220 | CSA #50 - Dunneville | 67,737 | 107,250 | 39,513 | 67,737 | 107,550 | 39,813 | | - | 300 | 300 |
| 3175 | CSA #35 - Union Heights | 11,370 | 11,023 | (347) | 11,370 | 11,223 | (147) | | - | 200 | 200 |
| 3170 | CSA #34 - Ausaymas Estates | 4,275 | 4,283 | 8 | 4,275 | 4,483 | 208 | | - | 200 | 200 |
| 3130 | CSA #23 - Rancho San Joaquin | 26,320 | 205,990 | 179,670 | 26,320 | 207,990 | 181,670 | | - | 2,000 | 2,000 |
| 3110 | CSA #16 - Holliday Estates | 27,800 | 202,815 | 175,015 | 27,800 | 205,315 | 177,515 | | - | 2,500 | 2,500 |
| 3080 | CSA Operations | - | 251,678 | 251,678 | - | 298,358 | 298,358 | | - | 46,680 | 46,680 |
| 3085 | CSA #04 - Santa Rosa Acres | 3,013 | 3,695 | 682 | 3,013 | 3,695 | 682 | | - | - | - |
| 3090 | CSA #05 - Hillcrest/El Toro | 26,097 | 116,520 | 90,423 | 26,097 | 116,520 | 90,423 | | - | - | - |
| 3095 | CSA #08 - Bonnie View | 6,022 | 740 | (5,282) | 6,022 | 740 | (5,282) | | - | - | - |
| 3100 | CSA #09 - Ridgemark | 135,127 | 216,520 | 81,393 | 135,127 | 216,520 | 81,393 | | - | - | - |
| 3105 | CSA #11 - Simmons/Barnes Lane | 5,932 | 6,780 | 848 | 5,932 | 6,780 | 848 | | - | - | - |
| 3115 | CSA #19 - Springwood | - | - | - | - | - | - | | - | - | - |
| 3120 | CSA #21 - Long Acres | 9,420 | 15,667 | 6,247 | 9,420 | 15,667 | 6,247 | | - | - | - |
| 3125 | CSA #22 - Cielo Vista | 21,797 | 9,030 | (12,767) | 21,797 | 9,030 | (12,767) | | - | - | - |
| 3135 | CSA #24 - Santa Ana Acres | 19,545 | 108,488 | 88,943 | 19,545 | 108,488 | 88,943 | | - | - | - |
| 3140 | CSA #25 - Vineyard Estates | 2,200 | - | (2,200) | 2,200 | - | (2,200) | | - | - | - |
| 3145 | CSA #28 - Heatherwood | 26,349 | 201,263 | 174,914 | 26,349 | 201,263 | 174,914 | | - | - | - |
| 3150 | CSA #29 - Brown Magladry | 900 | - | (900) | 900 | - | (900) | | - | - | - |
| 3155 | CSA #30 - McCloskey Acres | 500 | - | (500) | 500 | - | (500) | | - | - | - |
| 3160 | CSA #31 - Stonegate | 293,894 | 191,960 | (101,934) | 293,894 | 191,960 | (101,934) | | - | - | - |
| 3165 | CSA #33 - Fallon/Fairview | 1,180 | - | (1,180) | 1,180 | - | (1,180) | | - | - | - |
| 3190 | CSA #42 - Lemmon Acres | 16,933 | 22,464 | 5,531 | 16,933 | 22,464 | 5,531 | | - | - | - |
| 3195 | CSA #45 - Rancho Larios | - | - | - | - | - | - | | - | - | - |
| 3200 | CSA #46 - Quail Hollow | 47,761 | 44,680 | (3,081) | 47,761 | 44,680 | (3,081) | | - | - | - |
| 3210 | CSA #48 - Dry Creek Estates | 9,802 | 79,370 | 69,568 | 9,802 | 79,370 | 69,568 | | - | - | - |
| 3225 | CSA #51 - Comstock Estates | 25,863 | 186,562 | 160,699 | 25,863 | 186,562 | 160,699 | | - | - | - |
| 3240 | CSA #54 - Pacheco Creek Estates | 2,345 | 1,534 | (811) | 2,345 | 1,534 | (811) | | - | - | - |
| | TOTAL | 911,891 | 2,093,387 | 1,181,496 | 911,891 | 2,164,667 | 1,252,776 | | - | 71,280 | 71,280 |

# Community Facilities Districts (Fund 271)

*Department 70 – Public Works*

| Div. No. | Division Name | FY 2026-27 CEO Recommended Budget Rev | Exp | NCC | FY 2026-27 Adopted Budget Rev | Exp | NCC | Exp Diff | FY2026-27 DIFFERENCE Rev | Exp | NCC |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 3399 | CFD Admin | - | 309,894 | 309,894 | - | 277,011 | 277,011 | | - | (32,883) | (32,883) |
| 3400 | Santana Ranch | 620,741 | 664,005 | 43,264 | 620,741 | 712,505 | 91,764 | | - | 48,500 | 48,500 |
| 3405 | Bennett Ranch | 199,482 | 326,789 | 127,307 | 199,482 | 336,289 | 136,807 | | - | 9,500 | 9,500 |
| 3406 | Sunnyside Estates | 435,652 | 505,970 | 70,318 | 435,652 | 514,970 | 79,318 | | - | 9,000 | 9,000 |
| 3407 | Bluffs | 87,000 | 145,090 | 58,090 | 87,000 | 145,090 | 58,090 | | - | - | - |
| 3409 | Vallejo | 5,080 | 3,679 | (1,401) | 5,080 | 3,679 | (1,401) | | - | - | - |
| 3410 | San Juan Oaks | 75,450 | 83,715 | 8,265 | 75,450 | 115,715 | 40,265 | | - | 32,000 | 32,000 |
| 3411 | Dassel | - | - | - | - | - | - | | - | - | - |
| 3412 | Jackson/Renz | - | 908 | 908 | - | 908 | 908 | | - | - | - |
| 3416 | Lucas/Ford | - | 908 | 908 | - | 908 | 908 | | - | - | - |
| 3417 | Vista Del Calabria | - | 21,366 | 21,366 | - | 21,366 | 21,366 | | - | - | - |
| | TOTAL | 1,423,405 | 2,062,324 | 638,919 | 1,423,405 | 2,128,441 | 705,036 | | - | 66,117 | 66,117 |

# Capital Projects (Fund 300)

*Department 70 – Public Works*

| 300 - Capital Projects Fund<br>70 - Public Works<br>3500 - Capital Outlay Projects Admin | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **5,878,566** | **36,025,807** | **1,097,449** | **17,667,865** | **15,765,000** | **33,432,865** |
| **TOTAL REVENUE** | **4,769,351** | **35,985,807** | **250,000** | **17,692,865** | **15,765,000** | **33,457,865** |
| **NET COUNTY COST** | **1,109,215** | **40,000** | **847,449** | **(25,000)** | **-** | **(25,000)** |

# Impact Fees (Various Funds)

*Department 70 – Public Works*

| Fund 280 - Impact Fee Fund<br>Department 70 - Public Works<br>Division 3280 - County Fire Mitigation | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ -** | **$ 900,000** | **$ -** | **$ 900,000** | **$ -** | **$ 900,000** |
| **TOTAL REVENUE** | **$ 253,242** | **$ 134,602** | **$ 337,248** | **$ 200,000** | **$ -** | **$ 200,000** |
| **NET COUNTY COST** | **$ (253,242)** | **$ 765,398** | **$ (337,248)** | **$ 700,000** | **$ -** | **$ 700,000** |

| Fund 282 - Jail & Juvenile Hall Impact<br>Department 70 - Public Works<br>Division 3285 - Jail/Juvenile Hall Impact Fees | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 158,759** | **$ 404,769** | **$ 183,760** | **$ 505,000** | **$ -** | **$ 505,000** |
| **TOTAL REVENUE** | **$ 1,348,042** | **$ 270,000** | **$ 614,920** | **$ 505,000** | **$ -** | **$ 505,000** |
| **NET COUNTY COST** | **$ (1,189,283)** | **$ 134,769** | **$ (431,160)** | **$ -** | **$ -** | **$ -** |

# Impact Fees (Various Funds)

*Department 70 – Public Works*

| Fund 281 - Sheriff Equipment Impact<br>Department 70 - Public Works<br>Division 3290 - Sheriff Equipment Impact | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 279,795** | **$ 679,090** | **$ -** | **$ 419,090** | **$ -** | **$ 419,090** |
| **TOTAL REVENUE** | **$ 268,761** | **$ 151,927** | **$ 130,000** | **$ 215,000** | **$ -** | **$ 215,000** |
| **NET COUNTY COST** | **$ 11,034** | **$ 527,163** | **$ (130,000)** | **$ 204,090** | **$ -** | **$ 204,090** |

| Fund 288 - Inclusionary Housing Impact<br>Department 70 - Public Works<br>Division 3295 - Inclusionary Housing Fee O766 | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ (145)** | **$ 299,388** | **$ 1,107** | **$ 299,388** | **$ -** | **$ 299,388** |
| **TOTAL REVENUE** | **$ 12,731** | **$ (612)** | **$ 31,000** | **$ 7,388** | **$ -** | **$ 7,388** |
| **NET COUNTY COST** | **$ (12,876)** | **$ 300,000** | **$ (29,893)** | **$ 292,000** | **$ -** | **$ 292,000** |

# Impact Fees (Various Funds)

*Department 70 – Public Works*

| Fund 286 - Santa Ana Storm Drain Impact<br>Department 70 - Public Works<br>Division 3330 - Storm Drainage Santa Ana | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 54,663** | **$ 80,000** | **$ -** | **$ 610,000** | **$ -** | **$ 610,000** |
| **TOTAL REVENUE** | **$ 169,519** | **$ 68,000** | **$ 217,383** | **$ 120,000** | **$ -** | **$ 120,000** |
| **NET COUNTY COST** | **$ (114,856)** | **$ 12,000** | **$ (217,383)** | **$ 490,000** | **$ -** | **$ 490,000** |

| Department 70 - Public Works<br>Division 3335 - Traffic Impact Fees | FY 2024-25 | FY 2025-26 | FY 2025-26 | FY 2026-27 | FY 2026-27 | FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 2,544,065** | **$ 6,440,000** | **$ -** | **$ 4,900,000** | **$ -** | **$ 4,900,000** |
| **TOTAL REVENUE** | **$ 1,324,708** | **$ 790,000** | **$ 746,986** | **$ 880,000** | **$ -** | **$ 880,000** |
| **NET COUNTY COST** | **$ 1,219,357** | **$ 5,650,000** | **$ (746,986)** | **$ 4,020,000** | **$ -** | **$ 4,020,000** |

# Impact Fees (Various Funds)

*Department 70 – Public Works*

| Fund 284 - Road Equipment Impact<br>Department 70 - Public Works<br>Division 3340 - Road Equipment Impact Fees | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 161,325** | **$ 500,000** | **$ 400,000** | **$ 500,000** | **$ -** | **$ 500,000** |
| **TOTAL REVENUE** | **$ 320,376** | **$ 183,000** | **$ 262,128** | **$ 220,000** | **$ -** | **$ 220,000** |
| **NET COUNTY COST** | **$ (159,051)** | **$ 317,000** | **$ 137,872** | **$ 280,000** | **$ -** | **$ 280,000** |

| Fund 283 - Habitat Impact<br>Department 70 - Public Works<br>Division 3345 - Habitat Conservation Fee | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 108,655** | **$ 500,000** | **$ 50,000** | **$ 500,000** | **$ -** | **$ 500,000** |
| **TOTAL REVENUE** | **$ 71,536** | **$ 21,254** | **$ 57,500** | **$ 35,000** | **$ -** | **$ 35,000** |
| **NET COUNTY COST** | **$ 37,119** | **$ 478,746** | **$ (7,500)** | **$ 465,000** | **$ -** | **$ 465,000** |

# Impact Fees (Various Funds)

*Department 70 – Public Works*

| Fund 285 - Parks & Recreation Impact<br>Department 70 - Public Works<br>Division 3355 - Parks&Recreation Impact Fees | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 190,000** | **$ 5,475,000** | **$ 50,000** | **$ 5,701,700** | **$ -** | **$ 5,701,700** |
| **TOTAL REVENUE** | **$ 1,026,955** | **$ 960,000** | **$ 310,000** | **$ 310,000** | **$ -** | **$ 310,000** |
| **NET COUNTY COST** | **$ (836,955)** | **$ 4,515,000** | **$ (260,000)** | **$ 5,391,700** | **$ -** | **$ 5,391,700** |

| Fund 289 - County Impact Fee Fund 101518<br>Department 70 - Public Works<br>Division 3366 - Countywide Library Facilities | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 327,263** | **$ 2,750,000** | **$ -** | **$ 2,750,000** | **$ -** | **$ 2,750,000** |
| **TOTAL REVENUE** | **$ 606,211** | **$ 119,000** | **$ 50,000** | **$ 219,000** | **$ -** | **$ 219,000** |
| **NET COUNTY COST** | **$ (278,948)** | **$ 2,631,000** | **$ (50,000)** | **$ 2,531,000** | **$ -** | **$ 2,531,000** |

| **Fund 101 - General Fund**<br>**Department 70 - Public Works**<br>**Division 1290 - Maintenance** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 616,533 | 695,744 | 1,222,154 | 588,611 | - | 588,611 |
| 610.105 - On Call | 24,511 | 17,000 | 58,529 | 25,000 | - | 25,000 |
| 610.109 - Uniform Allowance | - | - | 8,333 | - | - | - |
| 610.112 - Longevity Pay | 4,443 | 6,782 | 9,222 | 6,782 | - | 6,782 |
| 610.115 - Admin Comp Paid-Out | 1,609 | 1,610 | 3,877 | 1,873 | - | 1,873 |
| 610.118 - Bonus Pay | - | - | 16,950 | - | - | - |
| 610.119 - Years of Service | 150 | - | - | - | - | - |
| 610.301 - Overtime | 3,568 | 6,750 | 2,813 | 5,000 | - | 5,000 |
| 610.401 - Social Security Taxes | 40,533 | 43,137 | 82,487 | 36,494 | - | 36,494 |
| 610.402 - Medicare Taxes | 9,480 | 10,089 | 19,292 | 8,535 | - | 8,535 |
| 610.501 - Medical Insurance | 40,322 | 42,180 | 136,708 | 27,750 | - | 27,750 |
| 610.502 - Dental Insurance | 1,704 | 1,800 | 5,286 | 1,458 | - | 1,458 |
| 610.503 - Life Insurance | 570 | 611 | 1,183 | 502 | - | 502 |
| 610.504 - Accident, Disability, Dismem | 6 | 12 | 7 | - | - | - |
| 610.505 - In-Lieu of Medical Insurance | 12,946 | 14,400 | 12,695 | 10,800 | - | 10,800 |
| 610.507 - MES Vision | 680 | 715 | 1,379 | 588 | - | 588 |
| 610.603 - Workers' Compensation Insurance | 11,996 | 23,143 | 20,149 | 11,916 | - | 11,916 |
| 610.701 - Public Service Retirement | 147,792 | 180,801 | 311,245 | 153,730 | - | 153,730 |
| 610.801 - OPEB Costs | - | - | - | 19,924 | - | 19,924 |
| 610.901 - Salary Savings | - | - | (22,223) | - | - | - |
| Total Salaries & Benefits | $ 916,843 | $ 1,044,774 | $ 1,890,086 | $ 898,963 | $ - | $ 898,963 |
| Services & Supplies | | | | | | |
| 619.130 - Clothing and Safety | 3,075 | 3,000 | 16,543 | 12,000 | - | 12,000 |
| 619.132 - Communications | 5,073 | 4,800 | 7,679 | 5,000 | - | 5,000 |
| 619.142 - Computer Hardware | - | - | - | 3,200 | - | 3,200 |
| 619.148 - Household Expenses | 23,794 | 20,000 | 42,040 | 20,000 | - | 20,000 |

| Fund 101 - General Fund<br>Department 70 - Public Works<br>Division 1290 - Maintenance | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| 619.152 - Maintenance of Equipment | 21,731 | 40,000 | 12,025 | 60,000 | - | 60,000 |
| 619.154 - Maintenance of Eqpmnt-Gas, Oil | - | 1,000 | 24,389 | 1,000 | - | 1,000 |
| 619.156 - Maintenance Repairs-Automobiles | 3,091 | 1,000 | 13,466 | 4,000 | - | 4,000 |
| 619.158 - Maint of Buildings and Grounds | 276,628 | 160,000 | 365,860 | 225,000 | - | 225,000 |
| 619.164 - Medical/Dental/Lab Supplies | 98 | - | - | - | - | - |
| 619.168 - Office Furniture Under $5,000 | - | - | 8,000 | - | - | - |
| 619.170 - Office Equipment Under $5,000 | 8,089 | 10,000 | - | 1,000 | - | 1,000 |
| 619.172 - Postage and Delivery | 54 | 100 | - | 100 | - | 100 |
| 619.174 - Office Supplies | 523 | 500 | 92 | 500 | - | 500 |
| 619.175 - Equipment Under $5,000 | 16,135 | - | 7,156 | 5,000 | - | 5,000 |
| 619.182 - Permits and Licenses | 6,249 | - | 12,019 | 5,000 | - | 5,000 |
| 619.184 - Rent-Equipment | (12,178) | 5,000 | 5,473 | 5,000 | - | 5,000 |
| 619.185 - Lease/Rent-Vehicles | 22,839 | 32,500 | 39,000 | 32,500 | - | 32,500 |
| 619.186 - Rent-Structures | - | - | 20,000 | - | - | - |
| 619.190 - Small Tools | 4,235 | 5,000 | 35,299 | 5,000 | - | 5,000 |
| 619.194 - Training | 14,760 | 1,000 | 8,458 | 3,000 | - | 3,000 |
| 619.210 - Legal | - | - | - | 5,000 | - | 5,000 |
| 619.224 - Outside Labor | 10,415 | 20,000 | - | - | - | - |
| 619.250 - Special Dept - Contracts | - | 14,000 | 3,300 | - | - | - |
| 619.306 - Utilities | 188,787 | 175,000 | 374,491 | 185,000 | - | 185,000 |
| 619.400 - Late Charge/Penalty | 217 | 10,000 | - | - | - | - |
| Total Services & Supplies | $ 593,615 | $ 502,900 | $ 995,290 | $ 577,300 | $ - | $ 577,300 |
| | | | | | | |
| Other Charges | | | | | | |
| 643.601 - Interfund Charges | 8,561 | 8,000 | 7,148 | 7,000 | - | 7,000 |
| 645.704 - Retiree Medical Insurance | 18,359 | 19,023 | 28,823 | 19,023 | - | 19,023 |
| 647.801 - Debt Service Principal | 19,012 | - | - | - | - | - |
| 647.802 - Debt Service Interest | 541 | - | - | - | - | - |
| Total Other Charges | $ 46,473 | $ 27,023 | $ 35,971 | $ 26,023 | $ - | $ 26,023 |

| **Fund 101 - General Fund**<br>**Department 70 - Public Works**<br>**Division 1290 - Maintenance** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Fixed Assets | | | | | | |
| 650.301 - Automobiles, Trucks, Vans | 6,593 | - | (3) | 80,000 | - | 80,000 |
| 650.302 - Equipment other than Computer | - | 12,000 | 71,995 | - | - | - |
| Total Fixed Assets | $ 6,593 | $ 12,000 | $ 71,992 | $ 80,000 | $ - | $ 80,000 |
| Transfer Out | | | | | | |
| 670.000 - Other Funds | - | 200,000 | 200,000 | 350,000 | - | 350,000 |
| Total Transfer Out | $ - | $ 200,000 | $ 200,000 | $ 350,000 | $ - | $ 350,000 |
| Other Revenue | | | | | | |
| 570.001 - Other Sales | 100 | - | - | - | - | - |
| Total Other Revenue | $ 100 | $ - | $ - | $ - | $ - | $ - |
| Interfund Charges | | | | | | |
| 576.020 - Interfund Charges | 35,688 | - | - | - | - | - |
| Total Interfund Charges | $ 35,688 | $ - | $ - | $ - | $ - | $ - |
| Interdepartmental Charges | | | | | | |
| 580.001 - Cost Plan | 1,124,607 | 1,824,447 | 2,116,993 | 1,907,658 | - | 1,907,658 |
| Total Interdepartmental Charges | $ 1,124,607 | $ 1,824,447 | $ 2,116,993 | $ 1,907,658 | $ - | $ 1,907,658 |
| **TOTAL EXPENSE** | **$ 1,563,524** | **$ 1,786,697** | **$ 3,193,339** | **$ 1,932,286** | **$ -** | **$ 1,932,286** |
| **TOTAL REVENUE** | **$ 1,160,395** | **$ 1,824,447** | **$ 2,116,993** | **$ 1,907,658** | **$ -** | **$ 1,907,658** |
| **NET COUNTY COST** | **$ 403,129** | **$ (37,750)** | **$ 1,076,346** | **$ 24,628** | **$ -** | **$ 24,628** |

| Fund 101 - General Fund<br>Department 70 - Public Works<br>Division 1295 - Administration & Engineering | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 981,139 | 740,510 | 888,574 | 1,139,227 | - | 1,139,227 |
| 610.102 - Bilingual | 231 | - | - | 1,800 | - | 1,800 |
| 610.107 - Sick Paid-out | 14,175 | - | - | - | - | - |
| 610.108 - Vacation Paid-Out | 21,593 | - | - | - | - | - |
| 610.111 - Miscellaneous Pay Categories | 1,368 | - | - | - | - | - |
| 610.112 - Longevity Pay | 9,971 | 10,471 | 8,600 | 10,470 | - | 10,470 |
| 610.115 - Admin Comp Paid-Out | 11,175 | 15,286 | 10,437 | 13,600 | - | 13,600 |
| 610.118 - Bonus Pay | - | - | 16,500 | - | - | - |
| 610.119 - Years of Service | 300 | - | - | - | - | - |
| 610.201 - Temporary | 39,972 | - | 73,000 | 75,000 | - | 75,000 |
| 610.301 - Overtime | 2,923 | - | - | - | - | - |
| 610.401 - Social Security Taxes | 62,920 | 67,166 | 60,752 | 56,481 | - | 56,481 |
| 610.402 - Medicare Taxes | 15,124 | 15,709 | 14,519 | 16,518 | 1 | 16,519 |
| 610.501 - Medical Insurance | 109,338 | 117,720 | 133,680 | 130,500 | - | 130,500 |
| 610.502 - Dental Insurance | 3,048 | 3,240 | 3,960 | 3,780 | - | 3,780 |
| 610.503 - Life Insurance | 502 | 555 | 611 | 597 | - | 597 |
| 610.505 - In-Lieu of Medical Insurance | 5,118 | 5,400 | - | 3,600 | - | 3,600 |
| 610.507 - MES Vision | 609 | 650 | 715 | 764 | - | 764 |
| 610.603 - Workers' Compensation Insurance | 44,457 | 52,735 | 264,519 | 159,771 | - | 159,771 |
| 610.701 - Public Service Retirement | 223,833 | 285,361 | 246,296 | 309,288 | - | 309,288 |
| 610.801 - OPEB Costs | - | - | - | 17,710 | - | 17,710 |
| 610.901 - Salary Savings | - | (74,757) | (74,757) | (190,000) | - | (190,000) |
| 610.905 - Force Labor | (134,781) | - | - | (225,000) | - | (225,000) |
| Total Salaries & Benefits | $ 1,413,015 | $ 1,240,046 | $ 1,647,406 | $ 1,524,106 | $ 1 | $ 1,524,107 |
| Services & Supplies | | | | | | |
| 619.126 - Magazines and Subscriptions | - | - | 6,000 | - | - | - |
| 619.130 - Clothing and Safety | 487 | 600 | - | 400 | - | 400 |

| Fund 101 - General Fund<br>Department 70 - Public Works<br>Division 1295 - Administration & Engineering | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| 619.132 - Communications | 5,972 | 5,000 | 5,000 | 7,500 | - | 7,500 |
| 619.134 - Software License | 46,645 | 43,000 | - | 5,000 | - | 5,000 |
| 619.138 - Computer Maintenance | - | - | 8,400 | - | - | - |
| 619.142 - Computer Hardware | 6,929 | - | - | - | - | - |
| 619.152 - Maintenance of Equipment | 7,853 | 8,000 | 3,200 | 28,000 | - | 28,000 |
| 619.154 - Maintenance of Eqpmnt-Gas, Oil | - | - | 2,200 | - | - | - |
| 619.156 - Maintenance Repairs-Automobiles | 735 | - | - | - | - | - |
| 619.158 - Maint of Buildings and Grounds | 617 | - | - | - | - | - |
| 619.166 - Membership Dues | 3,599 | 3,000 | - | 3,000 | - | 3,000 |
| 619.168 - Office Furniture Under $5,000 | - | - | - | 1,000 | - | 1,000 |
| 619.170 - Office Equipment Under $5,000 | - | - | - | 1,500 | - | 1,500 |
| 619.172 - Postage and Delivery | 1,256 | 1,000 | 1,200 | 1,000 | - | 1,000 |
| 619.174 - Office Supplies | 8,595 | 7,000 | 10,500 | 10,000 | - | 10,000 |
| 619.175 - Equipment Under $5,000 | 3,464 | - | - | - | - | - |
| 619.178 - Banks and Treasurer Charges | - | - | - | 50 | - | 50 |
| 619.180 - Public and Legal Notices | - | - | - | 1,500 | - | 1,500 |
| 619.182 - Permits and Licenses | 816 | - | - | 6,000 | - | 6,000 |
| 619.184 - Rent-Equipment | (369) | 3,500 | 4,000 | 1,000 | - | 1,000 |
| 619.191 - Rent (non-lease) | 8,048 | - | - | - | - | - |
| 619.194 - Training | 1,296 | - | - | 4,000 | - | 4,000 |
| 619.196 - Lodging | - | - | 2,000 | - | - | - |
| 619.198 - Meals | - | - | 1,000 | - | - | - |
| 619.200 - Transportation | - | (30,000) | 1,500 | - | - | - |
| 619.208 - Tuition Reimbursement Program | - | - | - | 1,600 | - | 1,600 |
| 619.210 - Legal | - | - | - | 5,000 | - | 5,000 |
| 619.220 - Planning and Engineering | 15,104 | (100,000) | - | - | - | - |
| 619.222 - Other Consultants | 239,709 | 350,000 | - | 250,000 | - | 250,000 |
| 619.250 - Special Dept - Contracts | 60 | - | - | 30,000 | - | 30,000 |
| 619.280 - Marketing, Recruiting, Public Request | 301 | - | - | - | - | - |
| 619.400 - Late Charge/Penalty | 114 | - | - | - | - | - |

| Fund 101 - General Fund<br>Department 70 - Public Works<br>Division 1295 - Administration & Engineering | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Total Services & Supplies | $ 351,231 | $ 291,100 | $ 45,000 | $ 356,550 | $ - | $ 356,550 |
| | | | | | | |
| Other Charges | | | | | | |
| 643.601 - Interfund Charges | 1,631 | 500 | - | 500 | - | 500 |
| 645.704 - Retiree Medical Insurance | 19,496 | 19,023 | 15,000 | 16,000 | - | 16,000 |
| 647.801 - Debt Service Principal | 28,342 | - | - | - | - | - |
| 647.802 - Debt Service Interest | 2,638 | - | - | - | - | - |
| 649.101 - Cost Plan | 177,139 | 780,320 | 401,505 | 780,320 | - | 780,320 |
| Total Other Charges | $ 229,246 | $ 799,843 | $ 416,505 | $ 796,820 | $ - | $ 796,820 |
| | | | | | | |
| Contingencies | | | | | | |
| 999.901 - Contingencies | - | - | - | 80,000 | - | 80,000 |
| Total Contingencies | $ - | $ - | $ - | $ 80,000 | $ - | $ 80,000 |
| | | | | | | |
| Licenses, Permits and Franchises | | | | | | |
| 522.301 - Road Priviledges and Permits | 8,862 | 10,000 | 8,984 | 10,000 | - | 10,000 |
| 522.403 - Address Change | 594 | 600 | 1,431 | 1,350 | - | 1,350 |
| Total Licenses, Permits and Franchises | $ 9,456 | $ 10,600 | $ 10,415 | $ 11,350 | $ - | $ 11,350 |
| | | | | | | |
| Charges for Services | | | | | | |
| 561.901 - Inspection Fees | 8,485 | 9,000 | 1,798 | 500 | - | 500 |
| 561.902 - Surveyor Insepction Fees | 22,318 | 20,000 | 48,683 | 32,000 | - | 32,000 |
| 561.903 - Development Process Fees | 2,387 | 3,000 | 6,401 | 4,500 | - | 4,500 |
| 561.904 - Planning & Engineering Services | 3,170 | 3,000 | - | - | - | - |
| 562.802 - Enchrochments | 99,368 | 100,000 | 40,015 | 125,000 | - | 125,000 |
| 564.501 - Copies | - | - | 2 | - | - | - |
| 564.600 - Developer Charges | 32,637 | - | 10,000 | - | - | - |
| 564.601 - Developer Salary Reimbursable | - | - | - | 42,500 | - | 42,500 |
| Total Charges for Services | $ 168,365 | $ 135,000 | $ 106,899 | $ 204,500 | $ - | $ 204,500 |

| Fund 101 - General Fund<br>Department 70 - Public Works<br>Division 1295 - Administration & Engineering | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Interdepartmental Charges | | | | | | |
| 580.002 - Administration Charges | - | - | - | 22,000 | - | 22,000 |
| Total Interdepartmental Charges | $ - | $ - | $ - | $ 22,000 | $ - | $ 22,000 |
| | | | | | | |
| **TOTAL EXPENSE** | **$ 1,993,492** | **$ 2,330,989** | **$ 2,108,911** | **$ 2,757,476** | **$ 1** | **$ 2,757,477** |
| **TOTAL REVENUE** | **$ 177,821** | **$ 145,600** | **$ 117,314** | **$ 237,850** | **$ -** | **$ 237,850** |
| **NET COUNTY COST** | **$ 1,815,671** | **$ 2,185,389** | **$ 1,991,597** | **$ 2,519,626** | **$ 1** | **$ 2,519,627** |

| **Fund 101 - General Fund**<br>**Department 70 - Public Works**<br>**Division 1300 - Veterans Memorial Park** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 5,556 | - | 67,904 | 67,904 | - | 67,904 |
| 610.102 - Bilingual | 67 | - | 672 | 672 | - | 672 |
| 610.112 - Longevity Pay | 406 | - | 3,807 | 3,807 | - | 3,807 |
| 610.118 - Bonus Pay | - | - | 1,425 | 1,425 | - | 1,425 |
| 610.401 - Social Security Taxes | 370 | - | 4,210 | 4,210 | - | 4,210 |
| 610.402 - Medicare Taxes | 86 | - | 985 | 985 | - | 985 |
| 610.501 - Medical Insurance | 1,716 | - | 8,106 | 8,106 | - | 8,106 |
| 610.502 - Dental Insurance | 28 | - | 252 | 252 | - | 252 |
| 610.503 - Life Insurance | 4 | - | 53 | 53 | - | 53 |
| 610.507 - MES Vision | 5 | - | 62 | 62 | - | 62 |
| 610.701 - Public Service Retirement | 1,433 | - | 16,768 | 16,768 | - | 16,768 |
| Total Salaries & Benefits | $ 9,671 | $ - | $ 104,244 | $ 104,244 | $ - | $ 104,244 |
| Services & Supplies | | | | | | |
| 619.132 - Communications | 308 | 400 | 400 | 150 | - | 150 |
| 619.136 - Software Support | 162 | - | - | - | - | - |
| 619.148 - Household Expenses | - | - | 3,200 | - | - | - |
| 619.152 - Maintenance of Equipment | - | - | 35,000 | - | - | - |
| 619.158 - Maint of Buildings and Grounds | 15,351 | 5,000 | 6,000 | 15,000 | - | 15,000 |
| 619.176 - Special Project Supplies | - | - | - | 10,000 | - | 10,000 |
| 619.184 - Rent-Equipment | 354 | - | 1,200 | - | - | - |
| 619.190 - Small Tools | - | - | 200 | - | - | - |
| 619.306 - Utilities | 9,089 | 7,500 | 15,500 | 8,000 | - | 8,000 |
| Total Services & Supplies | $ 25,264 | $ 12,900 | $ 61,500 | $ 33,150 | $ - | $ 33,150 |
| Other Charges | | | | | | |

| Fund 101 - General Fund<br>Department 70 - Public Works<br>Division 1300 - Veterans Memorial Park | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| 649.101 - Cost Plan | 6,458 | 8,987 | 428 | 8,987 | - | 8,987 |
| Total Other Charges | $ 6,458 | $ 8,987 | $ 428 | $ 8,987 | $ - | $ 8,987 |
| | | | | | | |
| Charges for Services | | | | | | |
| 564.002 - Vets Memorial | 16,625 | 15,000 | 15,000 | 15,500 | - | 15,500 |
| 564.003 - Historical | (450) | - | - | - | - | - |
| Total Charges for Services | $ 16,175 | $ 15,000 | $ 15,000 | $ 15,500 | $ - | $ 15,500 |
| | | | | | | |
| **TOTAL EXPENSE** | **$ 41,393** | **$ 21,887** | **$ 166,172** | **$ 146,381** | **$ -** | **$ 146,381** |
| **TOTAL REVENUE** | **$ 16,175** | **$ 15,000** | **$ 15,000** | **$ 15,500** | **$ -** | **$ 15,500** |
| **NET COUNTY COST** | **$ 25,218** | **$ 6,887** | **$ 151,172** | **$ 130,881** | **$ -** | **$ 130,881** |

| **Fund 101 - General Fund**<br>**Department 70 - Public Works**<br>**Division 1302 - Regional Parks** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Other Charges | | | | | | |
| 649.101 - Cost Plan | - | 8,296 | - | 8,296 | - | 8,296 |
| Total Other Charges | $ - | $ 8,296 | $ - | $ 8,296 | $ - | $ 8,296 |
| Transfer In | | | | | | |
| 590.001 - Interfund Transfers In | 170,000 | - | - | - | - | - |
| Total Transfer In | $ 170,000 | $ - | $ - | $ - | $ - | $ - |
| **TOTAL EXPENSE** | **$ -** | **$ 8,296** | **$ -** | **$ 8,296** | **$ -** | **$ 8,296** |
| **TOTAL REVENUE** | **$ 170,000** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ (170,000)** | **$ 8,296** | **$ -** | **$ 8,296** | **$ -** | **$ 8,296** |

| **Fund 101 - General Fund**<br>**Department 70 - Public Works**<br>**Division 1303 - Sunnyside Park** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Services & Supplies | | | | | | |
| 619.148 - Household Expenses | - | 500 | 3,000 | 500 | - | 500 |
| 619.158 - Maint of Buildings and Grounds | - | 2,000 | 14,000 | 2,000 | - | 2,000 |
| 619.306 - Utilities | 163 | 500 | 3,000 | 500 | - | 500 |
| Total Services & Supplies | $ 163 | $ 3,000 | $ 20,000 | $ 3,000 | $ - | $ 3,000 |
| **TOTAL EXPENSE** | **$ 163** | **$ 3,000** | **$ 20,000** | **$ 3,000** | **$ -** | **$ 3,000** |
| **TOTAL REVENUE** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ 163** | **$ 3,000** | **$ 20,000** | **$ 3,000** | **$ -** | **$ 3,000** |

| **Fund 101 - General Fund**<br>**Department 70 - Public Works**<br>**Division 1305 - Recreation** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 81,728 | 82,251 | 37,075 | 114,353 | (1) | 114,352 |
| 610.102 - Bilingual | 960 | - | 480 | - | - | - |
| 610.112 - Longevity Pay | 6,061 | - | 2,719 | - | - | - |
| 610.118 - Bonus Pay | - | - | 750 | - | - | - |
| 610.119 - Years of Service | 300 | - | - | - | - | - |
| 610.301 - Overtime | 7,926 | - | - | - | - | - |
| 610.401 - Social Security Taxes | 5,844 | 5,100 | 2,299 | 4,353 | - | 4,353 |
| 610.402 - Medicare Taxes | 1,367 | 1,193 | 538 | 1,658 | - | 1,658 |
| 610.501 - Medical Insurance | 10,577 | 18,180 | 3,300 | 22,750 | - | 22,750 |
| 610.502 - Dental Insurance | 363 | 360 | 180 | 690 | - | 690 |
| 610.503 - Life Insurance | 56 | 55 | 28 | 112 | (1) | 111 |
| 610.504 - Accident, Disability, Dismem | 6 | - | - | - | - | - |
| 610.507 - MES Vision | 65 | 65 | 33 | 130 | - | 130 |
| 610.603 - Workers' Compensation Insurance | 1,439 | 1,291 | 1,078 | 1,234 | - | 1,234 |
| 610.701 - Public Service Retirement | 20,964 | 21,665 | 9,257 | 23,106 | (1) | 23,105 |
| 610.801 - OPEB Costs | - | - | - | 2,214 | - | 2,214 |
| Total Salaries & Benefits | $ 137,656 | $ 130,160 | $ 57,737 | $ 170,600 | $ (3) | $ 170,597 |
| Services & Supplies | | | | | | |
| 619.130 - Clothing and Safety | 250 | 250 | 250 | 250 | - | 250 |
| 619.132 - Communications | 308 | 100 | 200 | 500 | - | 500 |
| 619.148 - Household Expenses | - | 500 | 3,200 | - | - | - |
| 619.152 - Maintenance of Equipment | - | 100 | 200 | - | - | - |
| 619.158 - Maint of Buildings and Grounds | 4,042 | 3,200 | 2,000 | 6,800 | - | 6,800 |
| 619.184 - Rent-Equipment | 1,856 | 800 | 1,100 | 2,600 | - | 2,600 |
| 619.306 - Utilities | 5,804 | 7,500 | 3,400 | 5,000 | - | 5,000 |
| 645.704 - Retiree Medical Insurance | 2,518 | 2,075 | 900 | 2,500 | - | 2,500 |

| **Fund 101 - General Fund**<br>**Department 70 - Public Works**<br>**Division 1305 - Recreation** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Total Services & Supplies | $ 14,778.0 | $ 14,525.0 | $ 11,250.0 | $ 17,650.0 | $ - | $ 17,650.0 |
| Other Charges | | | | | | |
| 649.101 - Cost Plan | 7,754 | (4,821) | 32,727 | 5,504 | - | 5,504 |
| Total Other Charges | $ 7,754 | $ (4,821) | $ 32,727 | $ 5,504 | $ - | $ 5,504 |
| Fixed Assets | | | | | | |
| 650.301 - Automobiles, Trucks, Vans | - | - | 170,000 | - | - | - |
| Total Fixed Assets | $ - | $ - | $ 170,000 | $ - | $ - | $ - |
| Charges for Services | | | | | | |
| 564.003 - Historical | 8,175 | 5,000 | 4,000 | 6,000 | - | 6,000 |
| 564.004 - Parking | 1,175 | 900 | 1,200 | 1,000 | - | 1,000 |
| Total Charges for Services | $ 9,350 | $ 5,900 | $ 5,200 | $ 7,000 | $ - | $ 7,000 |
| Transfer In | | | | | | |
| 590.001 - Interfund Transfers In | - | - | 170,000 | - | - | - |
| Total Transfer In | $ - | $ - | $ 170,000 | $ - | $ - | $ - |
| **TOTAL EXPENSE** | **$ 160,188** | **$ 139,864** | **$ 271,714** | **$ 193,754** | **$ (3)** | **$ 193,751** |
| **TOTAL REVENUE** | **$ 9,350** | **$ 5,900** | **$ 175,200** | **$ 7,000** | **$ -** | **$ 7,000** |
| **NET COUNTY COST** | **$ 150,838** | **$ 133,964** | **$ 96,514** | **$ 186,754** | **$ (3)** | **$ 186,751** |

| 210 - Road Fund<br>70 - Public Works<br>2010 - Road Maintenance & Shop | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End<br>Projections<br>FY2026 | CEO<br>Recommended<br>Budget<br>FY2027 | Change from<br>Recommended<br>FY2027 | Proposed for<br>Adoption<br>FY2027 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 1,202,939 | 1,688,601 | 1,293,588 | 1,494,188 | 28,787 | 1,522,975 |
| 610.102 - Bilingual | 894 | 960 | 918 | 960 | - | 960 |
| 610.105 - On Call | 15,105 | - | - | - | - | - |
| 610.108 - Vacation Paid-Out | 2,401 | - | 8,406 | - | - | - |
| 610.112 - Longevity Pay | 23,488 | 26,080 | 23,554 | 19,506 | - | 19,506 |
| 610.115 - Admin Comp Paid-Out | 2,400 | 2,401 | 2,713 | 2,400 | 552 | 2,952 |
| 610.118 - Bonus Pay | - | - | 32,250 | - | - | - |
| 610.119 - Years of Service | 850 | - | - | - | - | - |
| 610.301 - Overtime | 32,139 | 24,600 | 24,352 | - | - | - |
| 610.401 - Social Security Taxes | 77,354 | 104,694 | 79,234 | 92,640 | 1,784 | 94,424 |
| 610.402 - Medicare Taxes | 18,091 | 24,485 | 18,529 | 21,666 | 417 | 22,083 |
| 610.501 - Medical Insurance | 147,300 | 287,340 | 183,935 | 201,540 | 2,250 | 203,790 |
| 610.502 - Dental Insurance | 4,816 | 7,200 | 6,056 | 7,200 | 54 | 7,254 |
| 610.503 - Life Insurance | 819 | 1,221 | 958 | 1,110 | 8 | 1,118 |
| 610.504 - Accident, Disability, Dismem | 18 | - | 17 | - | - | - |
| 610.505 - In-Lieu of Medical Insurance | 8,446 | 31,800 | 7,826 | 7,200 | - | 7,200 |
| 610.507 - MES Vision | 1,046 | 1,430 | 1,184 | 1,300 | 10 | 1,310 |
| 610.601 - Unemployment Costs | 3,500 | - | 305 | - | - | - |
| 610.603 - Workers' Compensation Insurance | 16,150 | 23,455 | 13,257 | 25,917 | - | 25,917 |
| 610.701 - Public Service Retirement | 293,224 | 444,501 | 318,653 | 390,274 | 7,526 | 397,800 |
| 610.801 - OPEB Costs | - | - | - | 46,489 | - | 46,489 |
| Total Salaries & Benefits | 1,850,980 | 2,668,768 | 2,015,735 | 2,312,390 | 41,388 | 2,353,778 |
| Services & Supplies | | | | | | |
| 619.115 - Road Maintenance | 85,223 | - | – | 49,600 | - | 49,600 |
| 619.130 - Clothing and Safety | 17,882 | 15,000 | 17,056 | 20,000 | - | 20,000 |
| 619.132 - Communications | 13,752 | 14,000 | 14,382 | 14,200 | - | 14,200 |
| 619.134 - Software License | 601 | 120,000 | 24,944 | 111,000 | - | 111,000 |

| 210 - Road Fund<br>70 - Public Works | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End<br>Projections<br>FY2026 | CEO<br>Recommended<br>Budget<br>FY2027 | Change from<br>Recommended<br>FY2027 | Proposed for<br>Adoption<br>FY2027 |
|---|---|---|---|---|---|---|
| **2010 - Road Maintenance & Shop** | | | | | | |
| 619.136 - Software Support | 23,351 | - | - | 30,500 | - | 30,500 |
| 619.138 - Computer Maintenance | - | 25,000 | - | - | - | - |
| 619.142 - Computer Hardware | 1,486 | - | - | 1,000 | - | 1,000 |
| 619.148 - Household Expenses | 3,230 | 2,500 | 7,589 | 2,500 | - | 2,500 |
| 619.152 - Maintenance of Equipment | 194,831 | 150,000 | 174,366 | 200,000 | - | 200,000 |
| 619.154 - Maintenance of Eqpmnt-Gas, Oil | 401,066 | 450,000 | 701,466 | 603,500 | - | 603,500 |
| 619.156 - Maintenance Repairs-Automobiles | 274 | - | - | 1,500 | - | 1,500 |
| 619.158 - Maint of Buildings and Grounds | - | 1,200 | 537 | 500 | - | 500 |
| 619.164 - Medical/Dental/Lab Supplies | 2,060 | 2,000 | 3,840 | 5,000 | - | 5,000 |
| 619.174 - Office Supplies | 826 | 1,500 | 787 | 1,000 | - | 1,000 |
| 619.182 - Permits and Licenses | 3,124 | - | 3,198 | 250 | - | 250 |
| 619.184 - Rent-Equipment | 1,452 | 15,000 | 3,276 | 31,750 | - | 31,750 |
| 619.186 - Rent-Structures | 11,703 | - | - | - | - | - |
| 619.190 - Small Tools | 738 | 7,500 | 157 | 7,500 | - | 7,500 |
| 619.194 - Training | 11,349 | 30,000 | 11,722 | 28,000 | - | 28,000 |
| 619.196 - Lodging | - | 2,000 | 4,400 | 1,000 | - | 1,000 |
| 619.198 - Meals | - | 200 | 200 | 200 | - | 200 |
| 619.200 - Transportation | 118 | 300 | 200 | 300 | - | 300 |
| 619.210 - Legal | - | - | - | 25,000 | - | 25,000 |
| 619.212 - Accounting | 5,085 | - | - | - | - | - |
| 619.222 - Other Consultants | 30,986 | 10,000 | - | - | - | - |
| 619.224 - Outside Labor | 27,200 | 7,500 | 26,580 | 12,150 | - | 12,150 |
| 619.252 - Special Dept - Materials | 310,723 | 250,000 | 281,502 | 500,000 | - | 500,000 |
| 619.268 - Special Department Other | - | 36,800 | - | 125,000 | - | 125,000 |
| 619.306 - Utilities | 52,469 | 48,000 | 55,436 | 56,000 | - | 56,000 |
| 619.400 - Late Charge/Penalty | 16 | - | 36 | - | - | - |
| Total Services & Supplies | 1,199,545 | 1,188,500 | 1,331,674 | 1,827,450 | - | 1,827,450 |
| | | | | | | |
| Other Charges | | | | | | |
| 640.513 - Other Charges | 40,358 | - | - | - | - | - |

| 210 - Road Fund<br>70 - Public Works | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End<br>Projections<br>FY2026 | CEO<br>Recommended<br>Budget<br>FY2027 | Change from<br>Recommended<br>FY2027 | Proposed for<br>Adoption<br>FY2027 |
|---|---|---|---|---|---|---|
| **2010 - Road Maintenance & Shop** | | | | | | |
| 645.704 - Retiree Medical Insurance | 28,270 | 37,701 | 52,700 | 37,701 | - | 37,701 |
| 647.801 - Debt Service Principal | 118,854 | - | - | - | - | - |
| 647.802 - Debt Service Interest | 1,483 | - | - | - | - | - |
| 649.101 - Cost Plan | 332,421 | 258,055 | 226,892 | (1,052) | - | (1,052) |
| 649.102 - Cost Plan Adjustments | - | (297,108) | - | - | - | - |
| Total Other Charges | 521,386 | (1,352) | 279,592 | 36,649 | - | 36,649 |
| | | | | | | |
| Fixed Assets | | | | | | |
| 650.301 - Automobiles, Trucks, Vans | 161,325 | 570,000 | - | 386,000 | - | 386,000 |
| 650.311 - Fixed Asset Subscription | 374,810 | - | - | - | - | - |
| Total Fixed Assets | 536,135 | 570,000 | - | 386,000 | - | 386,000 |
| | | | | | | |
| Transfer Out | | | | | | |
| 670.000 - Other Funds | 199,824 | 213,275 | 388,000 | 350,000 | - | 350,000 |
| Total Transfer Out | 199,824 | 213,275 | 388,000 | 350,000 | - | 350,000 |
| | | | | | | |
| State Revenue | | | | | | |
| 550.100 - Highway Users Tax - 2103 | 1,056,951 | 1,225,000 | 1,040,000 | 1,108,930 | - | 1,108,930 |
| 550.101 - Highway Users Tax - 2105 | 634,421 | 668,000 | 625,000 | 667,766 | - | 667,766 |
| 550.102 - Highway Users Tax - 2104 LTF | 854,117 | 900,000 | 845,000 | 908,765 | - | 908,765 |
| 550.104 - Highway Users Tax - 2106 | 164,952 | 175,000 | 165,000 | 179,077 | - | 179,077 |
| Total State Revenue | 2,710,441 | 2,968,000 | 2,675,000 | 2,864,538 | - | 2,864,538 |
| | | | | | | |
| Charges for Services | | | | | | |
| 560.352 - Misc. | 238,856 | - | 180,000 | 180,000 | - | 180,000 |
| Total Charges for Services | 238,856 | - | 180,000 | 180,000 | - | 180,000 |
| | | | | | | |
| Other Financing Sources | | | | | | |
| 575.200 - Subscription financing | 374,810 | - | - | - | - | - |

| 210 - Road Fund<br>70 - Public Works | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End<br>Projections<br>FY2026 | CEO<br>Recommended<br>Budget<br>FY2027 | Change from<br>Recommended<br>FY2027 | Proposed for<br>Adoption<br>FY2027 |
|---|---|---|---|---|---|---|
| **2010 - Road Maintenance & Shop** | | | | | | |
| Total Other Financing Sources | 374,810 | - | - | - | - | - |
| | | | | | | |
| Other Financing Sources | | | | | | |
| 580.006 - Road Services | 51,669 | 370,000 | 30,000 | 30,000 | - | 30,000 |
| Total Other Financing Sources | 51,669 | 370,000 | 30,000 | 30,000 | - | 30,000 |
| | | | | | | |
| Transfer In | | | | | | |
| 590.001 - Interfund Transfers In | 161,325 | 570,000 | 295,680 | 386,000 | - | 386,000 |
| Total Transfers In | 161,325 | 570,000 | 295,680 | 386,000 | - | 386,000 |
| | | | | | | |
| **TOTAL EXPENSE** | **4,307,870** | **4,639,191** | **4,015,001** | **4,912,489** | **41,388** | **4,953,877** |
| **TOTAL REVENUE** | **3,537,101** | **3,908,000** | **3,180,680** | **3,460,538** | **-** | **3,460,538** |
| **NET COUNTY COST** | **770,769** | **731,191** | **834,321** | **1,451,951** | **41,388** | **1,493,339** |

| 210 - Road Fund<br>70 - Public Works<br>2020 - Road Projects Admin Key | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY 2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| Services & Supplies | | | | | | |
| 619.172 - Postage and Delivery | 426 | - | - | - | - | - |
| 619.182 - Permits and Licenses | 3,540 | - | - | - | - | - |
| 619.220 - Planning and Engineering | 26,350 | - | - | - | - | - |
| 619.222 - Other Consultants | 58,001 | - | - | 100,000 | - | 100,000 |
| 619.268 - Special Department Other | - | - | - | 50,000 | - | 50,000 |
| 619.400 - Late Charge/Penalty | 712 | - | - | - | - | - |
| Total Services & Supplies | $ 89,029 | $ - | $ - | $ 150,000 | $ - | $ 150,000 |
| Other Charges | | | | | | |
| 649.101 - Cost Plan | - | 281,212 | 281,212 | - | - | - |
| Total Other Charges | $ - | $ 281,212 | $ 281,212 | $ - | $ - | $ - |
| Fixed Assets | | | | | | |
| 650.201 - Roads | 16,523,684 | 18,210,000 | - | 7,779,000 | - | 7,779,000 |
| 650.203 - Right of Way | 216,825 | - | - | 86,000 | - | 86,000 |
| Total Fixed Assets | $ 16,740,509 | $ 18,210,000 | $ - | $ 7,865,000 | $ - | $ 7,865,000 |
| Other Revenue | | | | | | |
| 570.002 - Miscellaneous Revenue | 400 | - | - | - | - | - |
| 570.016 - CalTrans Reimbursements | 16,112,428 | 17,082,000 | - | 7,466,000 | - | 7,466,000 |
| Total Other Revenue | $ 16,112,828 | $ 17,082,000 | $ - | $ 7,466,000 | $ - | $ 7,466,000 |
| Transfer In | | | | | | |
| 590.001 - Interfund Transfers In | 1,671,325 | 1,128,000 | - | 549,000 | - | 549,000 |
| Total Transfer In | $ 1,671,325 | $ 1,128,000 | $ - | $ 549,000 | $ - | $ 549,000 |

| 210 - Road Fund<br>70 - Public Works<br>2020 - Road Projects Admin Key | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End<br>Projections<br>FY2026 | CEO<br>Recommended<br>Budget<br>FY2027 | Change from<br>Recommended<br>FY 2027 | Proposed for<br>Adoption<br>FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 16,829,538** | **$ 18,491,212** | **$ 281,212** | **$ 8,015,000** | **$ -** | **$ 8,015,000** |
| **TOTAL REVENUE** | **$ 17,784,153** | **$ 18,210,000** | **$ -** | **$ 8,015,000** | **$ -** | **$ 8,015,000** |
| **NET COUNTY COST** | **$ (954,615)** | **$ 281,212** | **$ 281,212** | **$ -** | **$ -** | **$ -** |

| **210 - Road Fund**<br>**70 - Public Works**<br>**2025 - Highway Maintenance and Recon** | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| Services & Supplies | | | | | | |
| 619.115 - Road Maintenance | 9,089 | - | - | - | - | - |
| 619.222 - Other Consultants | 1,920 | - | - | - | - | - |
| 619.250 - Special Dept - Contracts | - | 500,000 | - | 250,000 | - | 250,000 |
| Total Services & Supplies | $ 11,009 | $ 500,000 | $ - | $ 250,000 | $ - | $ 250,000 |
| Other Charges | | | | | | |
| 649.101 - Cost Plan | (60,850) | - | 26 | - | - | - |
| Total Other Charges | $ (60,850) | $ - | $ 26 | $ - | $ - | $ - |
| Fixed Assets | | | | | | |
| 650.201 - Roads | 3,096,270 | 3,565,485 | - | 4,487,695 | - | 4,487,695 |
| Total Fixed Assets | $ 3,096,270 | $ 3,565,485 | $ - | $ 4,487,695 | $ - | $ 4,487,695 |
| State Revenue | | | | | | |
| 550.113 - Proposition 18 | 3,005,708 | 3,750,000 | - | 3,152,095 | - | 3,152,095 |
| Total State Revenue | $ 3,005,708 | $ 3,750,000 | $ - | $ 3,152,095 | $ - | $ 3,152,095 |
| Transfers In | | | | | | |
| 590.001 - Interfund Transfers In | - | - | - | 1,585,600 | - | 1,585,600 |
| Total Transfers In | $ - | $ - | $ - | $ 1,585,600 | $ - | $ 1,585,600 |
| **TOTAL EXPENSE** | **$ 3,046,429** | **$ 4,065,485** | **$ 26** | **$ 4,737,695** | **$ -** | **$ 4,737,695** |
| **TOTAL REVENUE** | **$ 3,005,708** | **$ 3,750,000** | **$ -** | **$ 4,737,695** | **$ -** | **$ 4,737,695** |
| **NET COUNTY COST** | **$ 40,721** | **$ 315,485** | **$ 26** | **$ -** | **$ -** | **$ -** |

| **210 - Road Fund**<br>**70 - Public Works**<br>**2250 - RSTP Exchange** | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End<br>Projections<br>FY2026 | CEO<br>Recommended<br>Budget<br>FY2027 | Change from<br>Recommended<br>FY2027 | Proposed for<br>Adoption<br>FY2027 |
|---|---|---|---|---|---|---|
| Transfers Out | | | | | | |
| 670.000 - Other Funds | - | 588,000 | - | 453,000 | | 453,000 |
| Total Transfers Out | - | 588,000 | - | 453,000 | - | 453,000 |
| | | | | | | |
| State Revenue | | | | | | |
| 550.118 - Regional Surface Transportation | - | 239,000 | 239,000 | 200,000 | | 200,000 |
| Total State Revenue | - | 239,000 | 239,000 | 200,000 | - | 200,000 |
| | | | | | | |
| **TOTAL EXPENSE** | **-** | **588,000** | **-** | **453,000** | **-** | **453,000** |
| **TOTAL REVENUE** | **-** | **239,000** | **239,000** | **200,000** | **-** | **200,000** |
| **NET COUNTY COST** | **-** | **349,000** | **(239,000)** | **253,000** | **-** | **253,000** |

| 210 - Road Fund<br>70 - Public Works<br>2265 - Disaster Damaged Road Repairs | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End<br>Projections<br>FY2026 | CEO<br>Recommended<br>Budget<br>FY2027 | Change from<br>Recommended | Proposed for<br>Adoption<br>FY2027 |
|---|---|---|---|---|---|---|
| Services & Supplies | | | | | | |
| 619.115 - Road Maintenance | 191,077 | – | - | - | - | - |
| 619.250 - Special Dept - Contracts | - | 35,198 | - | 250,000 | - | 250,000 |
| Total Services & Supplies | 191,077 | 35,198 | - | 250,000 | - | 250,000 |
| Fixed Assets | | | | | | |
| 650.201 - Roads | (15,053) | 800,000 | - | 4,777,300 | - | 4,777,300 |
| Total Fixed Assets | (15,053) | 800,000 | - | 4,777,300 | - | 4,777,300 |
| State Revenue | | | | | | |
| 550.801 - State Disaster Relief | 35,619 | - | - | 5,027,300 | - | 5,027,300 |
| Total State Revenue | 35,619 | - | - | 5,027,300 | - | 5,027,300 |
| Federal Revenue | | | | | | |
| 555.801 - Disaster Relief | 121,904 | - | - | - | - | - |
| Total Federal Revenue | 121,904 | - | - | - | - | - |
| **TOTAL EXPENSE** | **176,024** | **835,198** | **-** | **5,027,300** | **-** | **5,027,300** |
| **TOTAL REVENUE** | **157,523** | **-** | **-** | **5,027,300** | **-** | **5,027,300** |
| **NET COUNTY COST** | **18,501** | **835,198** | **-** | **-** | **-** | **-** |

| 210 - Road Fund<br>70 - Public Works<br>2270 - Measure G - County Projects | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End Projections<br>FY2026 | CEO Recommended Budget<br>FY2027 | Change from Recommended | Proposed for Adoption<br>FY2027 |
|---|---|---|---|---|---|---|
| Other Charges | | | | | | |
| 649.101 - Cost Plan | (57,187) | (374) | 456 | - | - | - |
| Total Other Charges | (57,187) | (374) | 456 | - | - | - |
| Fixed Assets | | | | | | |
| 650.201 - Roads | 1,061,070 | 9,350,000 | - | 1,500,000 | - | 1,500,000 |
| Total Fixed Assets | 1,061,070 | 9,350,000 | - | 1,500,000 | - | 1,500,000 |
| Use of Money & Property | | | | | | |
| 541.001 - Interest | 437,355 | - | - | - | - | - |
| Total Use of Money & Property | 437,355 | - | - | - | - | - |
| Transfers In | | | | | | |
| 590.001 - Interfund Transfers In | 208,527 | 9,351,286 | 3,500,000 | 1,500,000 | - | 1,500,000 |
| Total Transfers In | 208,527 | 9,351,286 | 3,500,000 | 1,500,000 | - | 1,500,000 |
| **TOTAL EXPENSE** | **1,003,883** | **9,349,626** | **456** | **1,500,000** | **-** | **1,500,000** |
| **TOTAL REVENUE** | **645,882** | **9,351,286** | **3,500,000** | **1,500,000** | **-** | **1,500,000** |
| **NET COUNTY COST** | **358,001** | **(1,660)** | **(3,499,544)** | **-** | **-** | **-** |

| 210 - Road Fund<br>70 - Public Works<br>2275 - Local Road Projects | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End<br>Projections<br>FY2026 | CEO<br>Recommended<br>Budget<br>FY2027 | Change from<br>Recommended | Proposed for<br>Adoption<br>FY2027 |
|---|---|---|---|---|---|---|
| Services & Supplies | | | | | | |
| 619.220 - Planning and Engineering | (9,990) | - | - | - | - | - |
| 619.222 - Other Consultants | 51,004 | - | - | - | - | - |
| 619.250 - Special Dept - Contracts | 265,858 | 100,000 | - | - | - | - |
| Total Services & Supplies | 306,872 | 100,000 | - | - | - | - |
| Other Charges | | | | | | |
| 649.101 - Cost Plan | (11,561) | 34,858 | 1,513 | - | - | - |
| Total Other Charges | (11,561) | 34,858 | 1,513 | - | - | - |
| Fixed Assets | | | | | | |
| 650.201 - Roads | 10,273,527 | 18,442,600 | - | - | 1,100,000 | 1,100,000 |
| Total Fixed Assets | 10,273,527 | 18,442,600 | - | - | 1,100,000 | 1,100,000 |
| Use of Money and Property | | | | | | |
| 541.001 - Interest | 36,374 | - | - | - | - | - |
| Total Use of Money & Property | 36,374 | - | - | - | - | - |
| State Revenue | | | | | | |
| 550.406 - Other | 204,010 | - | - | - | - | - |
| Total State Revenue | 204,010 | - | - | - | - | - |
| Grant Revenue | | | | | | |
| 551.101 - State Aid-Grants | - | 4,213,600 | - | - | - | - |
| Grant Revenue | - | 4,213,600 | - | - | - | - |
| Transfer In | | | | | | |

| 210 - Road Fund<br>70 - Public Works | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End<br>Projections<br>FY2026 | CEO<br>Recommended<br>Budget<br>FY2027 | Change from<br>Recommended | Proposed for<br>Adoption<br>FY2027 |
|---|---|---|---|---|---|---|
| **2275 - Local Road Projects** | | | | | | |
| 590.001 - Interfund Transfers In | 9,666,303 | 20,829,000 | - | - | - | - |
| Total Transfer In | 9,666,303 | 20,829,000 | - | - | - | - |
| | | | | | | |
| **TOTAL EXPENSE** | **10,568,838** | **18,577,458** | **1,513** | **-** | **1,100,000** | **1,100,000** |
| **TOTAL REVENUE** | **9,906,687** | **25,042,600** | **-** | **-** | **-** | **-** |
| **NET COUNTY COST** | **662,151** | **(6,465,142)** | **1,513** | **-** | **1,100,000** | **1,100,000** |

| **Fund 270 - CSA Funds**<br>**Department 70 - Public Works**<br>**Division 3205 - Oak Creek CSA #47** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 108 | - | - | - | - | - |
| 610.401 - Social Security Taxes | 6 | - | - | - | - | - |
| 610.402 - Medicare Taxes | 1 | - | - | - | - | - |
| 610.501 - Medical Insurance | 16 | - | - | - | - | - |
| 610.701 - Public Service Retirement | 21 | - | - | - | - | - |
| 610.905 - Force Labor | 9,311 | 10,000 | 13,880 | 15,000 | - | 15,000 |
| Total Salaries & Benefits | $ 9,463 | $ 10,000 | $ 13,880 | $ 15,000 | $ - | $ 15,000 |
| Services & Supplies | | | | | | |
| 619.120 - Landscape Maintenance | 219 | 1,000 | - | 1,500 | - | 1,500 |
| 619.130 - Clothing and Safety | - | 20 | - | 10 | - | 10 |
| 619.132 - Communications | 31 | 43 | 36 | 40 | - | 40 |
| 619.142 - Computer Hardware | - | 50 | - | 100 | - | 100 |
| 619.152 - Maintenance of Equipment | - | 50 | - | 50 | - | 50 |
| 619.158 - Maint of Buildings and Grounds | 19 | - | - | 2,000 | - | 2,000 |
| 619.172 - Postage and Delivery | - | 20 | - | 20 | - | 20 |
| 619.174 - Office Supplies | - | 20 | - | 20 | - | 20 |
| 619.175 - Equipment Under $5,000 | - | 100 | - | - | - | - |
| 619.180 - Public and Legal Notices | - | 20 | 25 | 50 | - | 50 |
| 619.185 - Lease/Rent-Vehicles | - | 350 | - | 400 | - | 400 |
| 619.190 - Small Tools | - | 50 | - | 50 | - | 50 |
| 619.194 - Training | - | 100 | - | 50 | - | 50 |
| 619.210 - Legal | 45 | - | - | - | - | - |
| 619.222 - Other Consultants | 1,150 | 1,000 | 1,600 | 1,000 | - | 1,000 |
| 619.250 - Special Dept - Contracts | - | - | 120 | - | - | - |
| 619.272 - CSA Road Maintenance | 2,213 | 42,200 | 1,500 | 2,200 | - | 2,200 |

| Fund 270 - CSA Funds<br>Department 70 - Public Works<br>Division 3205 - Oak Creek CSA #47 | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| 619.274 - Storm Drainage | - | 2,250 | - | - | 1,200 | 1,200 |
| 619.282 - CSA Parks and Landscape Maint | 9,923 | 7,000 | 8,000 | 11,000 | 3,000 | 14,000 |
| 619.306 - Utilities | 12,031 | 10,000 | 12,000 | 10,000 | - | 10,000 |
| Total Services & Supplies | $ 25,631 | $ 64,273 | $ 23,281 | $ 28,490 | $ 4,200 | $ 32,690 |
| | | | | | | |
| Other Charges | | | | | | |
| 640.201 - Force Account Equipment | - | - | 1,080 | - | - | - |
| 640.520 - Property Tax Admin Fee | 27 | 50 | 26 | 45 | - | 45 |
| 643.601 - Interfund Charges | 200 | 1,000 | - | 200 | - | 200 |
| 645.704 - Retiree Medical Insurance | 525 | - | - | 1,000 | - | 1,000 |
| 649.101 - Cost Plan | 2,422 | 2,500 | - | 1,500 | - | 1,500 |
| Total Other Charges | $ 3,174 | $ 3,550 | $ 1,106 | $ 2,745 | $ - | $ 2,745 |
| | | | | | | |
| Fixed Assets | | | | | | |
| 650.201 - Roads | - | 110,000 | - | - | - | - |
| 650.302 - Equipment other than Computer | 1,000 | 1,000 | - | 800 | - | 800 |
| Total Fixed Assets | $ 1,000 | $ 111,000 | $ - | $ 800 | $ - | $ 800 |
| | | | | | | |
| Use of Money and Property | | | | | | |
| 541.001 - Interest | 10,624 | 9,200 | 1,000 | 10,600 | - | 10,600 |
| Total Use of Money and Property | $ 10,624 | $ 9,200 | $ 1,000 | $ 10,600 | $ - | $ 10,600 |
| | | | | | | |
| Charges for Services | | | | | | |
| 561.000 - Benefit Assessment Charges | 57,937 | 57,937 | 55,000 | 57,937 | - | 57,937 |
| Total Charges for Services | $ 57,937 | $ 57,937 | $ 55,000 | $ 57,937 | $ - | $ 57,937 |
| | | | | | | |
| **TOTAL EXPENSE** | **$ 39,268** | **$ 188,823** | **$ 38,267** | **$ 47,035** | **$ 4,200** | **$ 51,235** |

| Fund 270 - CSA Funds<br>Department 70 - Public Works<br>Division 3205 - Oak Creek CSA #47 | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL REVENUE** | **$ 68,561** | **$ 67,137** | **$ 56,000** | **$ 68,537** | **$ -** | **$ 68,537** |
| **NET COUNTY COST** | **$ (29,293)** | **$ 121,686** | **$ (17,733)** | **$ (21,502)** | **$ 4,200** | **$ (17,302)** |

| **Fund 270 - CSA Funds**<br>**Department 70 - Public Works**<br>**Division 3370 - Creekside CSA #55** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 319 | - | - | - | - | - |
| 610.401 - Social Security Taxes | 20 | - | - | - | - | - |
| 610.402 - Medicare Taxes | 5 | - | - | - | - | - |
| 610.701 - Public Service Retirement | 31 | - | - | - | - | - |
| 610.905 - Force Labor | 7,811 | 3,000 | 2,050 | 4,000 | - | 4,000 |
| Total Salaries & Benefits | $ 8,186 | $ 3,000 | $ 2,050 | $ 4,000 | $ - | $ 4,000 |
| Services & Supplies | | | | | | |
| 619.130 - Clothing and Safety | - | 20 | - | 10 | - | 10 |
| 619.132 - Communications | 5 | 20 | 4 | 10 | - | 10 |
| 619.142 - Computer Hardware | - | 50 | - | 100 | - | 100 |
| 619.152 - Maintenance of Equipment | - | 50 | - | 20 | - | 20 |
| 619.172 - Postage and Delivery | - | 20 | - | 10 | - | 10 |
| 619.174 - Office Supplies | - | 20 | - | 20 | - | 20 |
| 619.175 - Equipment Under $5,000 | - | 100 | - | - | - | - |
| 619.180 - Public and Legal Notices | 7 | 20 | 2 | 25 | - | 25 |
| 619.185 - Lease/Rent-Vehicles | - | 350 | - | 350 | - | 350 |
| 619.190 - Small Tools | - | 50 | - | 20 | - | 20 |
| 619.194 - Training | - | 100 | - | 50 | - | 50 |
| 619.222 - Other Consultants | 201 | 400 | 1,600 | 500 | - | 500 |
| 619.274 - Storm Drainage | 1,000 | 1,500 | 1,300 | 2,450 | 6,000 | 8,450 |
| 619.282 - CSA Parks and Landscape Maint | 3 | - | - | - | - | - |
| 619.306 - Utilities | 634 | 600 | 200 | 650 | - | 650 |
| Total Services & Supplies | $ 1,850 | $ 3,300 | $ 3,106 | $ 4,215 | $ 6,000 | $ 10,215 |
| Other Charges | | | | | | |

| Fund 270 - CSA Funds<br>Department 70 - Public Works<br>Division 3370 - Creekside CSA #55 | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| 640.201 - Force Account Equipment | - | - | 160 | - | - | - |
| 640.520 - Property Tax Admin Fee | 4 | 20 | 4 | 10 | - | 10 |
| 643.601 - Interfund Charges | 25 | 1,000 | - | 50 | - | 50 |
| 645.704 - Retiree Medical Insurance | 79 | - | - | 1,000 | - | 1,000 |
| 649.101 - Cost Plan | 386 | 2,500 | - | 1,000 | - | 1,000 |
| Total Other Charges | $ 494 | $ 3,520 | $ 164 | $ 2,060 | $ - | $ 2,060 |
| Fixed Assets | | | | | | |
| 650.302 - Equipment other than Computer | 250 | 1,000 | - | 800 | - | 800 |
| Total Fixed Assets | $ 250 | $ 1,000 | $ - | $ 800 | $ - | $ 800 |
| Use of Money and Property | | | | | | |
| 541.001 - Interest | 3,146 | 2,700 | 400 | 3,000 | - | 3,000 |
| Total Use of Money and Property | $ 3,146 | $ 2,700 | $ 400 | $ 3,000 | $ - | $ 3,000 |
| Charges for Services | | | | | | |
| 561.000 - Benefit Assessment Charges | 8,961 | 8,960 | 8,960 | 8,960 | - | 8,960 |
| Total Charges for Services | $ 8,961 | $ 8,960 | $ 8,960 | $ 8,960 | $ - | $ 8,960 |
| **TOTAL EXPENSE** | **$ 10,780** | **$ 10,820** | **$ 5,320** | **$ 11,075** | **$ 6,000** | **$ 17,075** |
| **TOTAL REVENUE** | **$ 12,107** | **$ 11,660** | **$ 9,360** | **$ 11,960** | **$ -** | **$ 11,960** |
| **NET COUNTY COST** | **$ (1,327)** | **$ (840)** | **$ (4,040)** | **$ (885)** | **$ 6,000** | **$ 5,115** |

| Fund 270 - CSA Funds<br>Department 70 - Public Works<br>Division 3235 - Riverview Estates CSA #53 | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 1,025 | - | - | - | - | - |
| 610.401 - Social Security Taxes | 60 | - | - | - | - | - |
| 610.402 - Medicare Taxes | 14 | - | - | - | - | - |
| 610.501 - Medical Insurance | 116 | - | - | - | - | - |
| 610.502 - Dental Insurance | 4 | - | - | - | - | - |
| 610.503 - Life Insurance | 1 | - | - | - | - | - |
| 610.507 - MES Vision | 1 | - | - | - | - | - |
| 610.701 - Public Service Retirement | 264 | - | - | - | - | - |
| 610.905 - Force Labor | 7,212 | 10,000 | 6,460 | 12,000 | - | 12,000 |
| Total Salaries & Benefits | $ 8,697 | $ 10,000 | $ 6,460 | $ 12,000 | $ - | $ 12,000 |
| Services & Supplies | | | | | | |
| 619.115 - Road Maintenance | 124 | - | - | - | - | - |
| 619.120 - Landscape Maintenance | 72 | 1,000 | - | 1,000 | - | 1,000 |
| 619.130 - Clothing and Safety | - | 20 | - | 10 | - | 10 |
| 619.132 - Communications | 28 | 15 | 10 | 20 | - | 20 |
| 619.142 - Computer Hardware | - | 50 | - | 100 | - | 100 |
| 619.152 - Maintenance of Equipment | - | 50 | - | 20 | - | 20 |
| 619.172 - Postage and Delivery | - | 20 | - | 20 | - | 20 |
| 619.174 - Office Supplies | - | 20 | - | 20 | - | 20 |
| 619.175 - Equipment Under $5,000 | - | 100 | - | - | - | - |
| 619.180 - Public and Legal Notices | - | 20 | 1 | 50 | - | 50 |
| 619.185 - Lease/Rent-Vehicles | - | 350 | - | 400 | - | 400 |
| 619.190 - Small Tools | - | 50 | - | 50 | - | 50 |
| 619.194 - Training | - | 100 | - | 50 | - | 50 |
| 619.210 - Legal | 41 | - | - | - | - | - |
| 619.222 - Other Consultants | 1,009 | 1,000 | 1,600 | 500 | - | 500 |

| Fund 270 - CSA Funds<br>Department 70 - Public Works<br>Division 3235 - Riverview Estates CSA #53 | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| 619.272 - CSA Road Maintenance | 63 | - | - | - | - | - |
| 619.274 - Storm Drainage | - | 1,500 | 1,400 | 2,750 | 7,200 | 9,950 |
| 619.282 - CSA Parks and Landscape Maint | 15,305 | 4,050 | 4,050 | 4,050 | 2,000 | 6,050 |
| 619.306 - Utilities | 1,904 | 2,000 | 1,700 | 3,000 | - | 3,000 |
| Total Services & Supplies | $ 18,546 | $ 10,345 | $ 8,761 | $ 12,040 | $ 9,200 | $ 21,240 |
| Other Charges | | | | | | |
| 640.201 - Force Account Equipment | - | - | 500 | - | - | - |
| 640.520 - Property Tax Admin Fee | 24 | 25 | 24 | 25 | - | 25 |
| 643.601 - Interfund Charges | 50 | 1,000 | - | 100 | - | 100 |
| 645.704 - Retiree Medical Insurance | 323 | - | - | 1,000 | - | 1,000 |
| 649.101 - Cost Plan | 2,132 | 2,500 | - | 1,000 | - | 1,000 |
| Total Other Charges | $ 2,529 | $ 3,525 | $ 524 | $ 2,125 | $ - | $ 2,125 |
| Fixed Assets | | | | | | |
| 650.201 - Roads | - | 100,000 | - | 20,000 | - | 20,000 |
| 650.302 - Equipment other than Computer | 1,038 | 1,000 | - | 800 | - | 800 |
| Total Fixed Assets | $ 1,038 | $ 101,000 | $ - | $ 20,800 | $ - | $ 20,800 |
| Use of Money and Property | | | | | | |
| 541.001 - Interest | 6,252 | 5,200 | 600 | 6,200 | - | 6,200 |
| Total Use of Money and Property | $ 6,252 | $ 5,200 | $ 600 | $ 6,200 | $ - | $ 6,200 |
| Charges for Services | | | | | | |
| 561.000 - Benefit Assessment Charges | 33,012 | 33,012 | 23,000 | 33,012 | - | 33,012 |
| Total Charges for Services | $ 33,012 | $ 33,012 | $ 23,000 | $ 33,012 | $ - | $ 33,012 |
| Transfer In | | | | | | |
| 590.001 - Interfund Transfers In | 606 | - | - | - | - | - |

| Fund 270 - CSA Funds<br>Department 70 - Public Works | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **Division 3235 - Riverview Estates CSA #53** | | | | | | |
| Total Transfer In | $ 606 | $ - | $ - | $ - | $ - | $ - |
| **TOTAL EXPENSE** | **$ 30,810** | **$ 124,870** | **$ 15,745** | **$ 46,965** | **$ 9,200** | **$ 56,165** |
| **TOTAL REVENUE** | **$ 39,870** | **$ 38,212** | **$ 23,600** | **$ 39,212** | **$ -** | **$ 39,212** |
| **NET COUNTY COST** | **$ (9,060)** | **$ 86,658** | **$ (7,855)** | **$ 7,753** | **$ 9,200** | **$ 16,953** |

| Fund 270 - CSA Funds<br>Department 70 - Public Works<br>Division 3220 - Dunneville CSA #50 | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 83 | - | - | - | - | - |
| 610.401 - Social Security Taxes | 5 | - | - | - | - | - |
| 610.402 - Medicare Taxes | 1 | - | - | - | - | - |
| 610.701 - Public Service Retirement | 24 | - | - | - | - | - |
| 610.905 - Force Labor | 5,233 | 7,000 | 16,890 | 6,000 | - | 6,000 |
| Total Salaries & Benefits | $ 5,346 | $ 7,000 | $ 16,890 | $ 6,000 | $ - | $ 6,000 |
| Services & Supplies | | | | | | |
| 619.120 - Landscape Maintenance | - | - | - | 200 | - | 200 |
| 619.130 - Clothing and Safety | - | 20 | - | - | - | - |
| 619.132 - Communications | 228 | 20 | 110 | 15 | - | 15 |
| 619.142 - Computer Hardware | - | 50 | - | 100 | - | 100 |
| 619.152 - Maintenance of Equipment | - | 50 | - | 100 | - | 100 |
| 619.154 - Maintenance of Eqpmnt-Gas, Oil | 2,926 | - | 2,000 | - | - | - |
| 619.158 - Maint of Buildings and Grounds | 1,186 | 11,700 | - | 13,900 | - | 13,900 |
| 619.172 - Postage and Delivery | - | 20 | - | 15 | - | 15 |
| 619.174 - Office Supplies | - | 20 | - | 10 | - | 10 |
| 619.175 - Equipment Under $5,000 | - | 50 | - | - | - | - |
| 619.180 - Public and Legal Notices | - | 50 | - | 25 | - | 25 |
| 619.182 - Permits and Licenses | 1,114 | 1,800 | 1,300 | 1,800 | - | 1,800 |
| 619.185 - Lease/Rent-Vehicles | - | 350 | - | 350 | - | 350 |
| 619.190 - Small Tools | - | 50 | - | - | - | - |
| 619.194 - Training | - | 100 | - | - | - | - |
| 619.210 - Legal | 15 | - | - | - | - | - |
| 619.222 - Other Consultants | 10,231 | 4,500 | 17,600 | 5,500 | - | 5,500 |
| 619.226 - Administrative Support | - | - | 4,200 | - | - | - |

| Fund 270 - CSA Funds<br>Department 70 - Public Works<br>Division 3220 - Dunneville CSA #50 | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| 619.272 - CSA Road Maintenance | 1 | - | 100,000 | - | - | - |
| 619.274 - Storm Drainage | - | 3,500 | 3,500 | 400 | 300 | 700 |
| 619.276 - Water Treatment | 38,936 | 51,800 | 39,800 | 45,000 | - | 45,000 |
| 619.282 - CSA Parks and Landscape Maint | 3,506 | - | - | - | - | - |
| 619.306 - Utilities | 18,922 | 24,700 | 15,000 | 30,000 | - | 30,000 |
| Total Services & Supplies | $ 77,065 | $ 98,780 | $ 183,510 | $ 97,415 | $ 300 | $ 97,715 |
| Other Charges | | | | | | |
| 640.201 - Force Account Equipment | - | - | 1,320 | - | - | - |
| 640.520 - Property Tax Admin Fee | 27 | 50 | 20 | 35 | - | 35 |
| 643.601 - Interfund Charges | 150 | 1,000 | - | 1,000 | - | 1,000 |
| 645.704 - Retiree Medical Insurance | 209 | - | - | 1,000 | - | 1,000 |
| 649.101 - Cost Plan | 1,388 | 2,500 | - | 1,000 | - | 1,000 |
| Total Other Charges | $ 1,774 | $ 3,550 | $ 1,340 | $ 3,035 | $ - | $ 3,035 |
| Fixed Assets | | | | | | |
| 650.201 - Roads | 24,000 | 75,100 | - | - | - | - |
| 650.302 - Equipment other than Computer | 500 | 1,000 | - | 800 | - | 800 |
| Total Fixed Assets | $ 24,500 | $ 76,100 | $ - | $ 800 | $ - | $ 800 |
| Use of Money and Property | | | | | | |
| 541.001 - Interest | 6,726 | 6,800 | 800 | 5,000 | - | 5,000 |
| Total Use of Money and Property | $ 6,726 | $ 6,800 | $ 800 | $ 5,000 | $ - | $ 5,000 |
| Charges for Services | | | | | | |
| 561.000 - Benefit Assessment Charges | 81,665 | 81,373 | 81,000 | 62,737 | - | 62,737 |
| Total Charges for Services | $ 81,665 | $ 81,373 | $ 81,000 | $ 62,737 | $ - | $ 62,737 |

| Fund 270 - CSA Funds<br>Department 70 - Public Works<br>Division 3220 - Dunneville CSA #50 | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Interfund Charges | | | | | | |
| 576.012 - Transfers from Misc Trust | (988) | - | - | - | - | - |
| Total Interfund Charges | $ (988) | $ - | $ - | $ - | $ - | $ - |
| **TOTAL EXPENSE** | **$ 108,685** | **$ 185,430** | **$ 201,740** | **$ 107,250** | **$ 300** | **$ 107,550** |
| **TOTAL REVENUE** | **$ 87,403** | **$ 88,173** | **$ 81,800** | **$ 67,737** | **$ -** | **$ 67,737** |
| **NET COUNTY COST** | **$ 21,282** | **$ 97,257** | **$ 119,940** | **$ 39,513** | **$ 300** | **$ 39,813** |

| Fund 270 - CSA Funds<br>Department 70 - Public Works<br>Division 3175 - Union Heights CSA #35 | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 391 | - | - | - | - | - |
| 610.401 - Social Security Taxes | 24 | - | - | - | - | - |
| 610.402 - Medicare Taxes | 6 | - | - | - | - | - |
| 610.701 - Public Service Retirement | 38 | - | - | - | - | - |
| 610.905 - Force Labor | 546 | 2,000 | 2,880 | 2,000 | - | 2,000 |
| Total Salaries & Benefits | $ 1,005 | $ 2,000 | $ 2,880 | $ 2,000 | $ - | $ 2,000 |
| Services & Supplies | | | | | | |
| 619.130 - Clothing and Safety | - | 10 | - | 10 | - | 10 |
| 619.132 - Communications | 2 | 10 | 4 | 10 | - | 10 |
| 619.142 - Computer Hardware | - | 50 | - | 75 | - | 75 |
| 619.152 - Maintenance of Equipment | - | 20 | - | 10 | - | 10 |
| 619.172 - Postage and Delivery | - | 20 | - | 5 | - | 5 |
| 619.174 - Office Supplies | - | 20 | - | 10 | - | 10 |
| 619.175 - Equipment Under $5,000 | - | 25 | - | - | - | - |
| 619.180 - Public and Legal Notices | - | 25 | 6 | 10 | - | 10 |
| 619.185 - Lease/Rent-Vehicles | - | 350 | - | 350 | - | 350 |
| 619.190 - Small Tools | - | 20 | - | 20 | - | 20 |
| 619.194 - Training | - | 50 | - | 20 | - | 20 |
| 619.210 - Legal | 11 | - | - | - | - | - |
| 619.222 - Other Consultants | 302 | 500 | 1,600 | 200 | - | 200 |
| 619.272 - CSA Road Maintenance | 1 | - | - | - | - | - |
| 619.274 - Storm Drainage | 2,200 | 4,400 | 4,400 | 6,000 | 200 | 6,200 |
| 619.306 - Utilities | 577 | 550 | 480 | 700 | - | 700 |
| Total Services & Supplies | $ 3,093 | $ 6,050 | $ 6,490 | $ 7,420 | $ 200 | $ 7,620 |

| Fund 270 - CSA Funds<br>Department 70 - Public Works<br>Division 3175 - Union Heights CSA #35 | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Other Charges | | | | | | |
| 640.201 - Force Account Equipment | - | - | 220 | - | - | - |
| 640.520 - Property Tax Admin Fee | 7 | 10 | 6 | 3 | - | 3 |
| 643.601 - Interfund Charges | 25 | 610 | - | 100 | - | 100 |
| 645.704 - Retiree Medical Insurance | 16 | - | - | 500 | - | 500 |
| 649.101 - Cost Plan | 513 | 1,000 | - | 500 | - | 500 |
| Total Other Charges | $ 561 | $ 1,620 | $ 226 | $ 1,103 | $ - | $ 1,103 |
| Fixed Assets | | | | | | |
| 650.302 - Equipment other than Computer | 300 | 200 | - | 500 | - | 500 |
| Total Fixed Assets | $ 300 | $ 200 | $ - | $ 500 | $ - | $ 500 |
| Use of Money and Property | | | | | | |
| 541.001 - Interest | (121) | 80 | 80 | 100 | - | 100 |
| Total Use of Money and Property | $ (121) | $ 80 | $ 80 | $ 100 | $ - | $ 100 |
| Charges for Services | | | | | | |
| 561.000 - Benefit Assessment Charges | 11,270 | 11,270 | 11,782 | 11,270 | - | 11,270 |
| Total Charges for Services | $ 11,270 | $ 11,270 | $ 11,782 | $ 11,270 | $ - | $ 11,270 |
| **TOTAL EXPENSE** | **$ 4,959** | **$ 9,870** | **$ 9,596** | **$ 11,023** | **$ 200** | **$ 11,223** |
| **TOTAL REVENUE** | **$ 11,149** | **$ 11,350** | **$ 11,862** | **$ 11,370** | **$ -** | **$ 11,370** |
| **NET COUNTY COST** | **$ (6,190)** | **$ (1,480)** | **$ (2,266)** | **$ (347)** | **$ 200** | **$ (147)** |

| Fund 270 - CSA Funds<br>Department 70 - Public Works<br>Division 3170 - Ausaymas Estates CSA #34 | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 163 | - | - | - | - | - |
| 610.401 - Social Security Taxes | 9 | - | - | - | - | - |
| 610.402 - Medicare Taxes | 2 | - | - | - | - | - |
| 610.501 - Medical Insurance | 46 | - | - | - | - | - |
| 610.502 - Dental Insurance | 1 | - | - | - | - | - |
| 610.701 - Public Service Retirement | 87 | - | - | - | - | - |
| 610.905 - Force Labor | 2,051 | 1,000 | 620 | - | - | - |
| Total Salaries & Benefits | $ 2,359 | $ 1,000 | $ 620 | $ - | $ - | $ - |
| Services & Supplies | | | | | | |
| 619.130 - Clothing and Safety | - | 20 | - | - | - | - |
| 619.132 - Communications | 2 | 3 | - | - | - | - |
| 619.142 - Computer Hardware | - | 10 | - | 100 | - | 100 |
| 619.152 - Maintenance of Equipment | - | 10 | - | 20 | - | 20 |
| 619.172 - Postage and Delivery | - | 10 | - | 5 | - | 5 |
| 619.174 - Office Supplies | - | 20 | - | 10 | - | 10 |
| 619.175 - Equipment Under $5,000 | 1 | 20 | - | - | - | - |
| 619.180 - Public and Legal Notices | - | 20 | - | 25 | - | 25 |
| 619.185 - Lease/Rent-Vehicles | - | 300 | - | 200 | - | 200 |
| 619.190 - Small Tools | - | 20 | - | - | - | - |
| 619.194 - Training | - | 50 | - | - | - | - |
| 619.210 - Legal | 4 | - | - | - | - | - |
| 619.222 - Other Consultants | 201 | 400 | 1,600 | 200 | - | 200 |
| 619.226 - Administrative Support | - | - | 80 | - | - | - |
| 619.272 - CSA Road Maintenance | - | 20,000 | 350 | - | - | - |
| 619.274 - Storm Drainage | - | 500 | 1,000 | 1,000 | 200 | 1,200 |
| 619.306 - Utilities | 679 | 650 | 650 | 700 | - | 700 |

| Fund 270 - CSA Funds<br>Department 70 - Public Works<br>Division 3170 - Ausaymas Estates CSA #34 | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Total Services & Supplies | $ 887 | $ 22,033 | $ 3,680 | $ 2,260 | $ 200 | $ 2,460 |
| Other Charges | | | | | | |
| 640.201 - Force Account Equipment | - | - | 50 | - | - | - |
| 640.520 - Property Tax Admin Fee | 2 | 10 | 2 | 3 | - | 3 |
| 643.601 - Interfund Charges | 25 | 1,000 | - | 20 | - | 20 |
| 645.704 - Retiree Medical Insurance | 2 | - | - | 1,000 | - | 1,000 |
| 649.101 - Cost Plan | 68 | 2,500 | - | 1,000 | - | 1,000 |
| Total Other Charges | $ 97 | $ 3,510 | $ 52 | $ 2,023 | $ - | $ 2,023 |
| Fixed Assets | | | | | | |
| 650.302 - Equipment other than Computer | 200 | 1,000 | - | - | - | - |
| Total Fixed Assets | $ 200 | $ 1,000 | $ - | $ - | $ - | $ - |
| Use of Money and Property | | | | | | |
| 541.001 - Interest | 1,582 | 1,600 | 200 | 1,500 | - | 1,500 |
| Total Use of Money and Property | $ 1,582 | $ 1,600 | $ 200 | $ 1,500 | $ - | $ 1,500 |
| Charges for Services | | | | | | |
| 561.000 - Benefit Assessment Charges | 2,776 | 2,775 | 2,800 | 2,775 | - | 2,775 |
| Total Charges for Services | $ 2,776 | $ 2,775 | $ 2,800 | $ 2,775 | $ - | $ 2,775 |
| **TOTAL EXPENSE** | **$ 3,543** | **$ 27,543** | **$ 4,352** | **$ 4,283** | **$ 200** | **$ 4,483** |
| **TOTAL REVENUE** | **$ 4,358** | **$ 4,375** | **$ 3,000** | **$ 4,275** | **$ -** | **$ 4,275** |
| **NET COUNTY COST** | **$ (815)** | **$ 23,168** | **$ 1,352** | **$ 8** | **$ 200** | **$ 208** |

| Fund 270 - CSA Funds<br>Department 70 - Public Works<br>Division 3130 - Rancho San Joaquin CSA #23 | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 115 | - | - | - | - | - |
| 610.401 - Social Security Taxes | 6 | - | - | - | - | - |
| 610.402 - Medicare Taxes | 1 | - | - | - | - | - |
| 610.501 - Medical Insurance | 27 | - | - | - | - | - |
| 610.502 - Dental Insurance | 1 | - | - | - | - | - |
| 610.701 - Public Service Retirement | 21 | - | - | - | - | - |
| 610.905 - Force Labor | 5,127 | 6,000 | 4,280 | 10,000 | - | 10,000 |
| Total Salaries & Benefits | $ 5,298 | $ 6,000 | $ 4,280 | $ 10,000 | $ - | $ 10,000 |
| Services & Supplies | | | | | | |
| 619.130 - Clothing and Safety | - | 20 | - | 15 | - | 15 |
| 619.132 - Communications | 11 | 15 | 10 | 20 | - | 20 |
| 619.142 - Computer Hardware | - | 50 | - | 75 | - | 75 |
| 619.152 - Maintenance of Equipment | - | 50 | - | 50 | - | 50 |
| 619.172 - Postage and Delivery | - | 20 | - | 20 | - | 20 |
| 619.174 - Office Supplies | - | 20 | - | 20 | - | 20 |
| 619.175 - Equipment Under $5,000 | - | 100 | - | - | - | - |
| 619.180 - Public and Legal Notices | - | 25 | - | 20 | - | 20 |
| 619.185 - Lease/Rent-Vehicles | - | 350 | - | 400 | - | 400 |
| 619.190 - Small Tools | - | 50 | - | 50 | - | 50 |
| 619.194 - Training | - | 100 | - | 50 | - | 50 |
| 619.210 - Legal | 16 | - | 8 | - | - | - |
| 619.222 - Other Consultants | 503 | 1,000 | 1,600 | 500 | - | 500 |
| 619.272 - CSA Road Maintenance | 78 | - | - | - | - | - |
| 619.274 - Storm Drainage | 2,750 | 2,900 | 20,500 | 10,300 | 2,000 | 12,300 |
| 619.282 - CSA Parks and Landscape Maint | 7 | - | - | - | - | - |
| 619.306 - Utilities | - | - | - | 500 | - | 500 |

| Fund 270 - CSA Funds<br>Department 70 - Public Works<br>Division 3130 - Rancho San Joaquin CSA #23 | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Total Services & Supplies | $ 3,365 | $ 4,700 | $ 22,118 | $ 12,020 | $ 2,000 | $ 14,020 |
| Other Charges | | | | | | |
| 640.201 - Force Account Equipment | - | - | 330 | - | - | - |
| 640.520 - Property Tax Admin Fee | 9 | 10 | 9 | 20 | - | 20 |
| 643.601 - Interfund Charges | 50 | 1,000 | - | 150 | - | 150 |
| 645.704 - Retiree Medical Insurance | 209 | - | - | 1,000 | - | 1,000 |
| 649.101 - Cost Plan | 1,608 | 2,500 | - | 2,000 | - | 2,000 |
| Total Other Charges | $ 1,876 | $ 3,510 | $ 339 | $ 3,170 | $ - | $ 3,170 |
| Fixed Assets | | | | | | |
| 650.201 - Roads | - | 150,000 | - | 180,000 | - | 180,000 |
| 650.302 - Equipment other than Computer | 2,000 | 1,000 | - | 800 | - | 800 |
| Total Fixed Assets | $ 2,000 | $ 151,000 | $ - | $ 180,800 | $ - | $ 180,800 |
| Use of Money and Property | | | | | | |
| 541.001 - Interest | 8,439 | 7,300 | 800 | 8,400 | - | 8,400 |
| Total Use of Money and Property | $ 8,439 | $ 7,300 | $ 800 | $ 8,400 | $ - | $ 8,400 |
| Charges for Services | | | | | | |
| 561.000 - Benefit Assessment Charges | 17,920 | 17,920 | 17,920 | 17,920 | - | 17,920 |
| Total Charges for Services | $ 17,920 | $ 17,920 | $ 17,920 | $ 17,920 | $ - | $ 17,920 |
| **TOTAL EXPENSE** | **$ 12,539** | **$ 165,210** | **$ 26,737** | **$ 205,990** | **$ 2,000** | **$ 207,990** |
| **TOTAL REVENUE** | **$ 26,359** | **$ 25,220** | **$ 18,720** | **$ 26,320** | **$ -** | **$ 26,320** |
| **NET COUNTY COST** | **$ (13,820)** | **$ 139,990** | **$ 8,017** | **$ 179,670** | **$ 2,000** | **$ 181,670** |

| Fund 270 - CSA Funds<br>Department 70 - Public Works<br>Division 3110 - Holliday Estates CSA #16 | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 1,057 | - | - | - | - | - |
| 610.401 - Social Security Taxes | 61 | - | - | - | - | - |
| 610.402 - Medicare Taxes | 14 | - | - | - | - | - |
| 610.501 - Medical Insurance | 96 | - | - | - | - | - |
| 610.502 - Dental Insurance | 4 | - | - | - | - | - |
| 610.503 - Life Insurance | 1 | - | - | - | - | - |
| 610.507 - MES Vision | 1 | - | - | - | - | - |
| 610.701 - Public Service Retirement | 247 | - | - | - | - | - |
| 610.905 - Force Labor | 7,058 | 9,000 | 4,930 | 10,000 | - | 10,000 |
| Total Salaries & Benefits | $ 8,539 | $ 9,000 | $ 4,930 | $ 10,000 | $ - | $ 10,000 |
| Services & Supplies | | | | | | |
| 619.120 - Landscape Maintenance | 18 | - | - | - | - | - |
| 619.130 - Clothing and Safety | - | 20 | - | 15 | - | 15 |
| 619.132 - Communications | 31 | 23 | 12 | 25 | - | 25 |
| 619.142 - Computer Hardware | - | 50 | - | 100 | - | 100 |
| 619.152 - Maintenance of Equipment | - | 50 | - | 50 | - | 50 |
| 619.172 - Postage and Delivery | - | 20 | - | 25 | - | 25 |
| 619.174 - Office Supplies | - | 20 | - | 20 | - | 20 |
| 619.175 - Equipment Under $5,000 | - | 100 | - | - | - | - |
| 619.180 - Public and Legal Notices | - | 20 | 9 | 50 | - | 50 |
| 619.185 - Lease/Rent-Vehicles | - | 350 | - | 350 | - | 350 |
| 619.190 - Small Tools | - | 50 | - | 50 | - | 50 |
| 619.194 - Training | - | 100 | - | 50 | - | 50 |
| 619.210 - Legal | 44 | - | - | - | - | - |
| 619.222 - Other Consultants | 2,009 | 1,000 | 1,600 | 1,500 | - | 1,500 |
| 619.272 - CSA Road Maintenance | 3 | - | - | - | - | - |

| Fund 270 - CSA Funds<br>Department 70 - Public Works<br>Division 3110 - Holliday Estates CSA #16 | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| 619.274 - Storm Drainage | - | 800 | 1,200 | 1,400 | 2,500 | 3,900 |
| 619.306 - Utilities | 4,475 | 4,500 | 4,100 | 4,600 | - | 4,600 |
| Total Services & Supplies | $ 6,580 | $ 7,103 | $ 6,921 | $ 8,235 | $ 2,500 | $ 10,735 |
| Other Charges | | | | | | |
| 640.201 - Force Account Equipment | - | - | 380 | - | - | - |
| 640.520 - Property Tax Admin Fee | 25 | 55 | 25 | 30 | - | 30 |
| 643.601 - Interfund Charges | 84 | 1,000 | - | 250 | - | 250 |
| 645.704 - Retiree Medical Insurance | 375 | - | - | 1,000 | - | 1,000 |
| 649.101 - Cost Plan | 2,347 | 2,500 | - | 2,500 | - | 2,500 |
| Total Other Charges | $ 2,831 | $ 3,555 | $ 405 | $ 3,780 | $ - | $ 3,780 |
| Fixed Assets | | | | | | |
| 650.201 - Roads | - | 160,000 | - | 180,000 | - | 180,000 |
| 650.302 - Equipment other than Computer | 2,000 | 1,000 | - | 800 | - | 800 |
| Total Fixed Assets | $ 2,000 | $ 161,000 | $ - | $ 180,800 | $ - | $ 180,800 |
| Use of Money and Property | | | | | | |
| 541.001 - Interest | 7,495 | 6,500 | 800 | 7,400 | - | 7,400 |
| Total Use of Money and Property | $ 7,495 | $ 6,500 | $ 800 | $ 7,400 | $ - | $ 7,400 |
| Charges for Services | | | | | | |
| 561.000 - Benefit Assessment Charges | 20,415 | 20,414 | 20,000 | 20,400 | - | 20,400 |
| Total Charges for Services | $ 20,415 | $ 20,414 | $ 20,000 | $ 20,400 | $ - | $ 20,400 |
| **TOTAL EXPENSE** | **$ 19,950** | **$ 180,658** | **$ 12,256** | **$ 202,815** | **$ 2,500** | **$ 205,315** |
| **TOTAL REVENUE** | **$ 27,910** | **$ 26,914** | **$ 20,800** | **$ 27,800** | **$ -** | **$ 27,800** |
| **NET COUNTY COST** | **$ (7,960)** | **$ 153,744** | **$ (8,544)** | **$ 175,015** | **$ 2,500** | **$ 177,515** |

| Fund 270 - CSA Funds<br>Department 70 - Public Works<br>Division 3080 - CSA Operations | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 125,429 | - | 146,560 | 118,641 | 32,777 | 151,418 |
| 610.102 - Bilingual | 713 | 480 | - | 480 | - | 480 |
| 610.115 - Admin Comp Paid-Out | - | - | - | - | 184 | 184 |
| 610.118 - Bonus Pay | - | - | 3,300 | - | - | - |
| 610.301 - Overtime | 5,268 | - | - | - | - | - |
| 610.401 - Social Security Taxes | 7,909 | 7,145 | 9,087 | 7,356 | 595 | 7,951 |
| 610.402 - Medicare Taxes | 1,852 | 1,671 | 2,125 | 1,720 | 476 | 2,196 |
| 610.501 - Medical Insurance | 10,525 | 9,090 | 21,864 | 9,090 | 7,625 | 16,715 |
| 610.502 - Dental Insurance | 637 | 360 | 576 | 540 | 183 | 723 |
| 610.503 - Life Insurance | 92 | 84 | 122 | 83 | 31 | 114 |
| 610.505 - In-Lieu of Medical Insurance | 2,139 | 1,800 | - | 1,800 | - | 1,800 |
| 610.507 - MES Vision | 114 | 65 | 143 | 65 | 36 | 101 |
| 610.603 - Workers' Compensation Insurance | 3,481 | 3,228 | 1,510 | 4,000 | - | 4,000 |
| 610.701 - Public Service Retirement | 29,720 | 29,247 | 35,532 | 30,103 | 4,773 | 34,876 |
| 610.801 - OPEB Costs | - | - | - | 2,000 | - | 2,000 |
| 610.905 - Force Labor | (133,256) | - | (202,856) | - | - | - |
| Total Salaries & Benefits | $ 54,623 | $ 53,170 | $ 17,963 | $ 175,878 | $ 46,680 | $ 222,558 |
| Services & Supplies | | | | | | |
| 619.120 - Landscape Maintenance | - | - | - | 50 | - | 50 |
| 619.130 - Clothing and Safety | 126 | 355 | - | 50 | - | 50 |
| 619.132 - Communications | - | 848 | - | - | - | - |
| 619.142 - Computer Hardware | 201 | 790 | 22,120 | 400 | - | 400 |
| 619.152 - Maintenance of Equipment | 459 | 790 | - | 50 | - | 50 |
| 619.154 - Maintenance of Eqpmnt-Gas, Oil | 7 | - | - | - | - | - |
| 619.158 - Maint of Buildings and Grounds | 153 | - | - | 50 | - | 50 |
| 619.172 - Postage and Delivery | - | 1,300 | - | 200 | - | 200 |

| Fund 270 - CSA Funds<br>Department 70 - Public Works<br>Division 3080 - CSA Operations | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| 619.174 - Office Supplies | 717 | 430 | - | 500 | - | 500 |
| 619.175 - Equipment Under $5,000 | 3,500 | 1,440 | - | - | - | - |
| 619.180 - Public and Legal Notices | - | - | - | 1,000 | - | 1,000 |
| 619.184 - Rent-Equipment | (6,714) | - | - | - | - | - |
| 619.185 - Lease/Rent-Vehicles | 6,173 | 8,100 | - | 8,000 | - | 8,000 |
| 619.190 - Small Tools | 1,076 | 825 | - | 500 | - | 500 |
| 619.194 - Training | 967 | 1,695 | - | 2,000 | - | 2,000 |
| 619.222 - Other Consultants | (13,379) | - | - | - | - | - |
| Total Services & Supplies | $ (6,714) | $ 16,573 | $ 22,120 | $ 12,800 | $ - | $ 12,800 |
| Other Charges | | | | | | |
| 640.201 - Force Account Equipment | - | - | (30,720) | - | - | - |
| 643.601 - Interfund Charges | - | 2,000 | - | 2,000 | - | 2,000 |
| 645.704 - Retiree Medical Insurance | - | 5,188 | 1,508 | 7,000 | - | 7,000 |
| 647.801 - Debt Service Principal | 6,213 | - | - | - | - | - |
| 647.802 - Debt Service Interest | 501 | - | - | - | - | - |
| 649.101 - Cost Plan | - | 52,665 | 7,700 | 46,000 | - | 46,000 |
| Total Other Charges | $ 6,714 | $ 59,853 | $ (21,512) | $ 55,000 | $ - | $ 55,000 |
| Fixed Assets | | | | | | |
| 650.302 - Equipment other than Computer | - | 15,200 | - | 8,000 | - | 8,000 |
| Total Fixed Assets | $ - | $ 15,200 | $ - | $ 8,000 | $ - | $ 8,000 |
| Use of Money and Property | | | | | | |
| 541.001 - Interest | (24,312) | - | - | - | - | - |
| Total Use of Money and Property | $ (24,312) | $ - | $ - | $ - | $ - | $ - |
| Interfund Charges | | | | | | |
| 576.012 - Transfers from Misc Trust | (233) | - | - | - | - | - |

| Fund 270 - CSA Funds<br>Department 70 - Public Works<br>Division 3080 - CSA Operations | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Total Interfund Charges | $ (233) | $ - | $ - | $ - | $ - | $ - |
| **TOTAL EXPENSE** | **$ 54,623** | **$ 144,796** | **$ 18,571** | **$ 251,678** | **$ 46,680** | **$ 298,358** |
| **TOTAL REVENUE** | **$ (24,545)** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ 79,168** | **$ 144,796** | **$ 18,571** | **$ 251,678** | **$ 46,680** | **$ 298,358** |

| Fund 270 - CSA Funds<br>Department 70 - Public Works<br>Division 3085 - Santa Rosa Acres CSA #4 | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 11 | - | - | - | - | - |
| 610.401 - Social Security Taxes | 1 | - | - | - | - | - |
| 610.701 - Public Service Retirement | 1 | - | - | - | - | - |
| 610.905 - Force Labor | 4,781 | 800 | 470 | 1,125 | - | 1,125 |
| Total Salaries & Benefits | $ 4,794 | $ 800 | $ 470 | $ 1,125 | $ - | $ 1,125 |
| Services & Supplies | | | | | | |
| 619.130 - Clothing and Safety | - | 10 | - | - | - | - |
| 619.132 - Communications | 7 | 6 | 2 | - | - | - |
| 619.142 - Computer Hardware | - | 5 | - | 10 | - | 10 |
| 619.152 - Maintenance of Equipment | - | 5 | - | - | - | - |
| 619.172 - Postage and Delivery | - | 20 | - | 10 | - | 10 |
| 619.174 - Office Supplies | - | 5 | - | - | - | - |
| 619.175 - Equipment Under $5,000 | 4 | 50 | - | - | - | - |
| 619.180 - Public and Legal Notices | - | 10 | - | 10 | - | 10 |
| 619.185 - Lease/Rent-Vehicles | - | 250 | - | 250 | - | 250 |
| 619.190 - Small Tools | - | 10 | - | - | - | - |
| 619.194 - Training | - | 20 | - | - | - | - |
| 619.222 - Other Consultants | 202 | 200 | 1,600 | 200 | - | 200 |
| 619.272 - CSA Road Maintenance | 1 | - | - | - | - | - |
| 619.274 - Storm Drainage | - | - | - | 100 | - | 100 |
| 619.306 - Utilities | 394 | 420 | 300 | 450 | - | 450 |
| Total Services & Supplies | $ 608 | $ 1,011 | $ 1,902 | $ 1,030 | $ - | $ 1,030 |
| Other Charges | | | | | | |
| 640.201 - Force Account Equipment | - | - | 40 | - | - | - |

| Fund 270 - CSA Funds<br>Department 70 - Public Works<br>Division 3085 - Santa Rosa Acres CSA #4 | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| 640.520 - Property Tax Admin Fee | 55 | 60 | 40 | 40 | - | 40 |
| 643.601 - Interfund Charges | 40 | 850 | - | - | - | - |
| 645.704 - Retiree Medical Insurance | 155 | - | - | 1,000 | - | 1,000 |
| 649.101 - Cost Plan | 624 | 800 | - | 500 | - | 500 |
| Total Other Charges | $ 874 | $ 1,710 | $ 80 | $ 1,540 | $ - | $ 1,540 |
| Fixed Assets | | | | | | |
| 650.302 - Equipment other than Computer | 400 | 500 | - | - | - | - |
| Total Fixed Assets | $ 400 | $ 500 | $ - | $ - | $ - | $ - |
| Property Tax | | | | | | |
| 511.101 - Current Secured | 2,157 | 2,063 | 1,800 | 2,063 | - | 2,063 |
| 511.102 - Prior Secured | (2) | - | - | - | - | - |
| 511.201 - Current Unsecured | 114 | 100 | 150 | 100 | - | 100 |
| 511.202 - Prior Unsecured | 1 | - | - | - | - | - |
| 511.301 - Current Supplemental | 46 | 40 | - | 40 | - | 40 |
| 511.302 - Prior Supplemental | 3 | - | - | - | - | - |
| Total Property Tax | $ 2,319 | $ 2,203 | $ 1,950 | $ 2,203 | $ - | $ 2,203 |
| Use of Money and Property | | | | | | |
| 541.001 - Interest | 801 | 700 | 100 | 800 | - | 800 |
| Total Use of Money and Property | $ 801 | $ 700 | $ 100 | $ 800 | $ - | $ 800 |
| State | | | | | | |
| 550.901 - Homeowners Property Tax Relief | 10 | 375 | 1 | 10 | - | 10 |
| Total State | $ 10 | $ 375 | $ 1 | $ 10 | $ - | $ 10 |

| Fund 270 - CSA Funds<br>Department 70 - Public Works<br>Division 3085 - Santa Rosa Acres CSA #4 | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 6,676** | **$ 4,021** | **$ 2,452** | **$ 3,695** | **$ -** | **$ 3,695** |
| **TOTAL REVENUE** | **$ 3,130** | **$ 3,278** | **$ 2,051** | **$ 3,013** | **$ -** | **$ 3,013** |
| **NET COUNTY COST** | **$ 3,546** | **$ 743** | **$ 401** | **$ 682** | **$ -** | **$ 682** |

| Fund 270 - CSA Funds<br>Department 70 - Public Works<br>Division 3090 - Hillcrest/El Toro CSA #5 | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 11 | - | - | - | - | - |
| 610.401 - Social Security Taxes | 1 | - | - | - | - | - |
| 610.701 - Public Service Retirement | 1 | - | - | - | - | - |
| 610.905 - Force Labor | 6,572 | 7,500 | 4,640 | 11,000 | - | 11,000 |
| Total Salaries & Benefits | $ 6,585 | $ 7,500 | $ 4,640 | $ 11,000 | $ - | $ 11,000 |
| Services & Supplies | | | | | | |
| 619.130 - Clothing and Safety | - | 20 | - | - | - | - |
| 619.132 - Communications | 30 | 25 | 20 | - | - | - |
| 619.142 - Computer Hardware | - | 50 | - | 75 | - | 75 |
| 619.152 - Maintenance of Equipment | - | 5 | - | - | - | - |
| 619.172 - Postage and Delivery | - | 20 | - | 20 | - | 20 |
| 619.174 - Office Supplies | - | 20 | - | - | - | - |
| 619.175 - Equipment Under $5,000 | 18 | 20 | - | - | - | - |
| 619.180 - Public and Legal Notices | - | 20 | - | 25 | - | 25 |
| 619.185 - Lease/Rent-Vehicles | - | 250 | - | 350 | - | 350 |
| 619.190 - Small Tools | - | 25 | - | - | - | - |
| 619.194 - Training | - | 50 | - | - | - | - |
| 619.222 - Other Consultants | 259 | 1,000 | 1,600 | 500 | - | 500 |
| 619.272 - CSA Road Maintenance | 3 | - | - | - | - | - |
| 619.306 - Utilities | 1,838 | 1,800 | 1,600 | 2,000 | - | 2,000 |
| Total Services & Supplies | $ 2,148 | $ 3,305 | $ 3,220 | $ 2,970 | $ - | $ 2,970 |
| Other Charges | | | | | | |
| 640.520 - Property Tax Admin Fee | 532 | 550 | 360 | 550 | - | 550 |
| 643.601 - Interfund Charges | 99 | 1,000 | - | - | - | - |

| Fund 270 - CSA Funds<br>Department 70 - Public Works<br>Division 3090 - Hillcrest/El Toro CSA #5 | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| 645.704 - Retiree Medical Insurance | 284 | - | - | 1,000 | - | 1,000 |
| 649.101 - Cost Plan | 1,815 | 1,000 | - | 1,000 | - | 1,000 |
| Total Other Charges | $ 2,730 | $ 2,550 | $ 360 | $ 2,550 | $ - | $ 2,550 |
| Fixed Assets | | | | | | |
| 650.201 - Roads | - | 80,000 | - | 100,000 | - | 100,000 |
| 650.302 - Equipment other than Computer | 500 | - | - | - | - | - |
| Total Fixed Assets | $ 500 | $ 80,000 | $ - | $ 100,000 | $ - | $ 100,000 |
| Property Tax | | | | | | |
| 511.101 - Current Secured | 20,690 | 19,000 | 17,000 | 20,690 | - | 20,690 |
| 511.102 - Prior Secured | (22) | - | - | - | - | - |
| 511.201 - Current Unsecured | 1,096 | 1,000 | 800 | 1,000 | - | 1,000 |
| 511.202 - Prior Unsecured | 8 | - | - | 7 | - | 7 |
| 511.301 - Current Supplemental | 433 | 400 | 650 | 400 | - | 400 |
| 511.302 - Prior Supplemental | 30 | - | - | - | - | - |
| Total Property Tax | $ 22,235 | $ 20,400 | $ 18,450 | $ 22,097 | $ - | $ 22,097 |
| Use of Money and Property | | | | | | |
| 541.001 - Interest | 4,082 | 3,000 | 200 | 4,000 | - | 4,000 |
| Total Use of Money and Property | $ 4,082 | $ 3,000 | $ 200 | $ 4,000 | $ - | $ 4,000 |
| State | | | | | | |
| 550.901 - Homeowners Property Tax Relief | 100 | 1,500 | 6 | - | - | - |
| Total State | $ 100 | $ 1,500 | $ 6 | $ - | $ - | $ - |
| **TOTAL EXPENSE** | **$ 11,963** | **$ 93,355** | **$ 8,220** | **$ 116,520** | **$ -** | **$ 116,520** |

| Fund 270 - CSA Funds<br>Department 70 - Public Works<br>Division 3090 - Hillcrest/El Toro CSA #5 | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL REVENUE** | **$ 26,417** | **$ 24,900** | **$ 18,656** | **$ 26,097** | **$ -** | **$ 26,097** |
| **NET COUNTY COST** | **$ (14,454)** | **$ 68,455** | **$ (10,436)** | **$ 90,423** | **$ -** | **$ 90,423** |

| **Fund 270 - CSA Funds**<br>**Department 70 - Public Works**<br>**Division 3095 - Bonnie View CSA #8** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.905 - Force Labor | - | 1,000 | 1,280 | - | - | - |
| Total Salaries & Benefits | $ - | $ 1,000 | $ 1,280 | $ - | $ - | $ - |
| Services & Supplies | | | | | | |
| 619.132 - Communications | 3 | 2 | 2 | - | - | - |
| 619.174 - Office Supplies | - | (2) | - | - | - | - |
| 619.222 - Other Consultants | - | 400 | 1,600 | - | - | - |
| 619.272 - CSA Road Maintenance | 1 | - | - | - | - | - |
| 619.306 - Utilities | 919 | 900 | 800 | 600 | - | 600 |
| Total Services & Supplies | $ 923 | $ 1,300 | $ 2,402 | $ 600 | $ - | $ 600 |
| Other Charges | | | | | | |
| 640.201 - Force Account Equipment | - | - | 100 | - | - | - |
| 640.520 - Property Tax Admin Fee | 146 | 140 | 90 | 140 | - | 140 |
| 643.601 - Interfund Charges | - | 545 | - | - | - | - |
| 649.101 - Cost Plan | - | 500 | - | - | - | - |
| Total Other Charges | $ 146 | $ 1,185 | $ 190 | $ 140 | $ - | $ 140 |
| Property Tax | | | | | | |
| 511.101 - Current Secured | 5,679 | 5,500 | 5,000 | 5,600 | - | 5,600 |
| 511.102 - Prior Secured | (6) | - | - | - | - | - |
| 511.201 - Current Unsecured | 301 | 290 | 200 | 300 | - | 300 |
| 511.202 - Prior Unsecured | 2 | - | - | 2 | - | 2 |
| 511.301 - Current Supplemental | 122 | 37 | - | 120 | - | 120 |
| 511.302 - Prior Supplemental | 9 | - | - | - | - | - |
| Total Property Tax | $ 6,107 | $ 5,827 | $ 5,200 | $ 6,022 | $ - | $ 6,022 |

| Fund 270 - CSA Funds<br>Department 70 - Public Works<br>Division 3095 - Bonnie View CSA #8 | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Use of Money and Property | | | | | | |
| 541.001 - Interest | (3,084) | 100 | 100 | - | - | - |
| Total Use of Money and Property | $ (3,084) | $ 100 | $ 100 | $ - | $ - | $ - |
| State | | | | | | |
| 550.901 - Homeowners Property Tax Relief | 27 | 13 | 28 | - | - | - |
| Total State | $ 27 | $ 13 | $ 28 | $ - | $ - | $ - |
| **TOTAL EXPENSE** | **$ 1,069** | **$ 3,485** | **$ 3,872** | **$ 740** | **$ -** | **$ 740** |
| **TOTAL REVENUE** | **$ 3,050** | **$ 5,940** | **$ 5,328** | **$ 6,022** | **$ -** | **$ 6,022** |
| **NET COUNTY COST** | **$ (1,981)** | **$ (2,455)** | **$ (1,456)** | **$ (5,282)** | **$ -** | **$ (5,282)** |

| **Fund 270 - CSA Funds**<br>**Department 70 - Public Works**<br>**Division 3100 - Ridgemark CSA #9** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 11 | - | - | - | - | - |
| 610.401 - Social Security Taxes | 1 | - | - | - | - | - |
| 610.701 - Public Service Retirement | 1 | - | - | - | - | - |
| 610.905 - Force Labor | 11,518 | 25,000 | 29,330 | 13,000 | - | 13,000 |
| Total Salaries & Benefits | $ 11,531 | $ 25,000 | $ 29,330 | $ 13,000 | $ - | $ 13,000 |
| Services & Supplies | | | | | | |
| 619.130 - Clothing and Safety | - | 10 | - | 15 | - | 15 |
| 619.132 - Communications | 368 | 200 | 80 | 100 | - | 100 |
| 619.142 - Computer Hardware | - | 10 | - | 100 | - | 100 |
| 619.152 - Maintenance of Equipment | - | 50 | - | 50 | - | 50 |
| 619.172 - Postage and Delivery | - | 20 | - | 25 | - | 25 |
| 619.174 - Office Supplies | - | 20 | - | 20 | - | 20 |
| 619.175 - Equipment Under $5,000 | - | 25 | - | - | - | - |
| 619.180 - Public and Legal Notices | - | 50 | 330 | 50 | - | 50 |
| 619.185 - Lease/Rent-Vehicles | - | 350 | - | 400 | - | 400 |
| 619.190 - Small Tools | - | 25 | - | 50 | - | 50 |
| 619.194 - Training | - | 25 | - | 50 | - | 50 |
| 619.222 - Other Consultants | 112 | 2,000 | 1,600 | 1,500 | - | 1,500 |
| 619.272 - CSA Road Maintenance | 17,193 | 17,200 | 16,000 | 17,160 | - | 17,160 |
| 619.274 - Storm Drainage | 7,500 | 15,000 | - | 15,800 | - | 15,800 |
| 619.282 - CSA Parks and Landscape Maint | 219 | - | - | - | - | - |
| 619.306 - Utilities | 69,593 | 70,000 | 59,000 | 75,000 | - | 75,000 |
| Total Services & Supplies | $ 94,985 | $ 104,985 | $ 77,010 | $ 110,320 | $ - | $ 110,320 |
| Other Charges | | | | | | |

| Fund 270 - CSA Funds<br>Department 70 - Public Works<br>Division 3100 - Ridgemark CSA #9 | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| 640.201 - Force Account Equipment | - | - | 2,280 | - | - | - |
| 640.520 - Property Tax Admin Fee | 3,145 | 3,200 | 2,000 | 3,200 | - | 3,200 |
| 643.601 - Interfund Charges | 300 | 1,000 | - | 200 | - | 200 |
| 645.704 - Retiree Medical Insurance | 1,692 | - | - | 1,000 | - | 1,000 |
| 649.101 - Cost Plan | 7,411 | 2,500 | - | 8,000 | - | 8,000 |
| Total Other Charges | $ 12,548 | $ 6,700 | $ 4,280 | $ 12,400 | $ - | $ 12,400 |
| | | | | | | |
| Fixed Assets | | | | | | |
| 650.201 - Roads | - | - | - | 80,000 | - | 80,000 |
| 650.302 - Equipment other than Computer | 4,800 | 1,000 | - | 800 | - | 800 |
| Total Fixed Assets | $ 4,800 | $ 1,000 | $ - | $ 80,800 | $ - | $ 80,800 |
| | | | | | | |
| Property Tax | | | | | | |
| 511.101 - Current Secured | 122,371 | 117,920 | 110,000 | 122,000 | - | 122,000 |
| 511.102 - Prior Secured | (137) | - | - | - | - | - |
| 511.201 - Current Unsecured | 6,470 | 6,000 | 5,000 | 6,400 | - | 6,400 |
| 511.202 - Prior Unsecured | 47 | 70 | 20 | 47 | - | 47 |
| 511.301 - Current Supplemental | 2,595 | 2,700 | 3,200 | 2,500 | - | 2,500 |
| 511.302 - Prior Supplemental | 180 | - | - | - | - | - |
| Total Property Tax | $ 131,526 | $ 126,690 | $ 118,220 | $ 130,947 | $ - | $ 130,947 |
| | | | | | | |
| Use of Money and Property | | | | | | |
| 541.001 - Interest | 3,629 | 5,000 | 2,000 | 3,600 | - | 3,600 |
| Total Use of Money and Property | $ 3,629 | $ 5,000 | $ 2,000 | $ 3,600 | $ - | $ 3,600 |
| | | | | | | |
| State | | | | | | |
| 550.901 - Homeowners Property Tax Relief | 589 | 500 | 20 | 580 | - | 580 |
| Total State | $ 589 | $ 500 | $ 20 | $ 580 | $ - | $ 580 |

| Fund 270 - CSA Funds<br>Department 70 - Public Works<br>Division 3100 - Ridgemark CSA #9 | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 123,864** | **$ 137,685** | **$ 110,620** | **$ 216,520** | **$ -** | **$ 216,520** |
| **TOTAL REVENUE** | **$ 135,744** | **$ 132,190** | **$ 120,240** | **$ 135,127** | **$ -** | **$ 135,127** |
| **NET COUNTY COST** | **$ (11,880)** | **$ 5,495** | **$ (9,620)** | **$ 81,393** | **$ -** | **$ 81,393** |

| Fund 270 - CSA Funds<br>Department 70 - Public Works<br>Division 3105 - Simmons/Barnes Lane CSA #11 | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 102 | - | - | - | - | - |
| 610.401 - Social Security Taxes | 6 | - | - | - | - | - |
| 610.402 - Medicare Taxes | 1 | - | - | - | - | - |
| 610.502 - Dental Insurance | 1 | - | - | - | - | - |
| 610.701 - Public Service Retirement | 10 | - | - | - | - | - |
| 610.905 - Force Labor | 1,510 | 1,500 | 1,360 | 2,500 | - | 2,500 |
| Total Salaries & Benefits | $ 1,630 | $ 1,500 | $ 1,360 | $ 2,500 | $ - | $ 2,500 |
| Services & Supplies | | | | | | |
| 619.132 - Communications | - | 4 | 4 | - | - | - |
| 619.142 - Computer Hardware | - | - | - | 75 | - | 75 |
| 619.172 - Postage and Delivery | - | 20 | - | 5 | - | 5 |
| 619.174 - Office Supplies | - | 50 | - | - | - | - |
| 619.175 - Equipment Under $5,000 | - | 50 | - | - | - | - |
| 619.180 - Public and Legal Notices | - | - | - | 10 | - | 10 |
| 619.185 - Lease/Rent-Vehicles | - | 350 | - | 350 | - | 350 |
| 619.190 - Small Tools | - | 20 | - | - | - | - |
| 619.194 - Training | - | 100 | - | - | - | - |
| 619.222 - Other Consultants | 371 | 800 | 1,600 | 500 | - | 500 |
| 619.306 - Utilities | 1,175 | 800 | 720 | 1,200 | - | 1,200 |
| Total Services & Supplies | $ 1,546 | $ 2,194 | $ 2,324 | $ 2,140 | $ - | $ 2,140 |
| Other Charges | | | | | | |
| 640.201 - Force Account Equipment | - | - | 110 | - | - | - |
| 640.520 - Property Tax Admin Fee | 139 | 140 | - | 140 | - | 140 |
| 643.601 - Interfund Charges | 15 | 800 | - | - | - | - |
| 645.704 - Retiree Medical Insurance | 8 | - | - | 1,000 | - | 1,000 |
| 649.101 - Cost Plan | 227 | 1,000 | - | 1,000 | - | 1,000 |

| Fund 270 - CSA Funds<br>Department 70 - Public Works<br>Division 3105 - Simmons/Barnes Lane CSA #11 | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Total Other Charges | $ 389 | $ 1,940 | $ 110 | $ 2,140 | $ - | $ 2,140 |
| Fixed Assets | | | | | | |
| 650.302 - Equipment other than Computer | 110 | - | - | - | - | - |
| Total Fixed Assets | $ 110 | $ - | $ - | $ - | $ - | $ - |
| Property Tax | | | | | | |
| 511.101 - Current Secured | 5,401 | 5,300 | 5,000 | 5,400 | - | 5,400 |
| 511.102 - Prior Secured | (6) | - | - | - | - | - |
| 511.201 - Current Unsecured | 284 | 280 | 400 | 280 | - | 280 |
| 511.202 - Prior Unsecured | 2 | - | - | 2 | - | 2 |
| 511.301 - Current Supplemental | 116 | 120 | 80 | 115 | - | 115 |
| 511.302 - Prior Supplemental | 8 | - | - | - | - | - |
| Total Property Tax | $ 5,805 | $ 5,700 | $ 5,480 | $ 5,797 | $ - | $ 5,797 |
| Use of Money and Property | | | | | | |
| 541.001 - Interest | 110 | - | 60 | 110 | - | 110 |
| Total Use of Money and Property | $ 110 | $ - | $ 60 | $ 110 | $ - | $ 110 |
| State | | | | | | |
| 550.901 - Homeowners Property Tax Relief | 26 | - | - | 25 | - | 25 |
| Total State | $ 26 | $ - | $ - | $ 25 | $ - | $ 25 |
| **TOTAL EXPENSE** | **$ 3,675** | **$ 5,634** | **$ 3,794** | **$ 6,780** | **$ -** | **$ 6,780** |
| **TOTAL REVENUE** | **$ 5,941** | **$ 5,700** | **$ 5,540** | **$ 5,932** | **$ -** | **$ 5,932** |
| **NET COUNTY COST** | **$ (2,266)** | **$ (66)** | **$ (1,746)** | **$ 848** | **$ -** | **$ 848** |

| **Fund 270 - CSA Funds**<br>**Department 70 - Public Works**<br>**Division 3120 - Long Acres CSA #21** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 229 | - | - | - | - | - |
| 610.401 - Social Security Taxes | 12 | - | - | - | - | - |
| 610.402 - Medicare Taxes | 3 | - | - | - | - | - |
| 610.501 - Medical Insurance | 66 | - | - | - | - | - |
| 610.502 - Dental Insurance | 1 | - | - | - | - | - |
| 610.701 - Public Service Retirement | 80 | - | - | - | - | - |
| 610.905 - Force Labor | 3,118 | 2,000 | 1,720 | 1,500 | - | 1,500 |
| Total Salaries & Benefits | $ 3,509 | $ 2,000 | $ 1,720 | $ 1,500 | $ - | $ 1,500 |
| Services & Supplies | | | | | | |
| 619.130 - Clothing and Safety | - | 15 | - | 10 | - | 10 |
| 619.132 - Communications | 8 | 6 | 2 | 10 | - | 10 |
| 619.142 - Computer Hardware | - | 15 | - | 75 | - | 75 |
| 619.152 - Maintenance of Equipment | - | 50 | - | 25 | - | 25 |
| 619.172 - Postage and Delivery | - | 20 | - | 20 | - | 20 |
| 619.174 - Office Supplies | - | 20 | - | 20 | - | 20 |
| 619.175 - Equipment Under $5,000 | - | 100 | - | - | - | - |
| 619.180 - Public and Legal Notices | - | 20 | 3 | 25 | - | 25 |
| 619.185 - Lease/Rent-Vehicles | - | 350 | - | 350 | - | 350 |
| 619.190 - Small Tools | - | 50 | - | 50 | - | 50 |
| 619.194 - Training | - | 100 | - | 25 | - | 25 |
| 619.210 - Legal | 11 | - | - | - | - | - |
| 619.222 - Other Consultants | 352 | 600 | 1,600 | 1,000 | - | 1,000 |
| 619.272 - CSA Road Maintenance | 901 | 20,000 | - | 900 | - | 900 |
| 619.274 - Storm Drainage | 1,400 | 1,400 | 2,800 | 5,900 | - | 5,900 |
| 619.282 - CSA Parks and Landscape Maint | 5 | - | - | - | - | - |

| Fund 270 - CSA Funds<br>Department 70 - Public Works<br>Division 3120 - Long Acres CSA #21 | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| 619.306 - Utilities | 1,128 | 1,200 | 1,000 | 1,200 | - | 1,200 |
| Total Services & Supplies | $ 3,805 | $ 23,946 | $ 5,405 | $ 9,610 | $ - | $ 9,610 |
| Other Charges | | | | | | |
| 640.201 - Force Account Equipment | - | - | 130 | - | - | - |
| 640.520 - Property Tax Admin Fee | 7 | 10 | 6 | 7 | - | 7 |
| 643.601 - Interfund Charges | 25 | - | - | - | - | - |
| 645.704 - Retiree Medical Insurance | 106 | - | - | 250 | - | 250 |
| 649.101 - Cost Plan | 1,213 | 3,500 | - | 3,500 | - | 3,500 |
| Total Other Charges | $ 1,351 | $ 3,510 | $ 136 | $ 3,757 | $ - | $ 3,757 |
| Fixed Assets | | | | | | |
| 650.302 - Equipment other than Computer | 500 | 1,000 | - | 800 | - | 800 |
| Total Fixed Assets | $ 500 | $ 1,000 | $ - | $ 800 | $ - | $ 800 |
| Use of Money and Property | | | | | | |
| 541.001 - Interest | 2,350 | 2,144 | 320 | 2,300 | - | 2,300 |
| Total Use of Money and Property | $ 2,350 | $ 2,144 | $ 320 | $ 2,300 | $ - | $ 2,300 |
| Charges for Services | | | | | | |
| 561.000 - Benefit Assessment Charges | 7,121 | 6,939 | 6,000 | 7,120 | - | 7,120 |
| Total Charges for Services | $ 7,121 | $ 6,939 | $ 6,000 | $ 7,120 | $ - | $ 7,120 |
| **TOTAL EXPENSE** | **$ 9,165** | **$ 30,456** | **$ 7,261** | **$ 15,667** | **$ -** | **$ 15,667** |
| **TOTAL REVENUE** | **$ 9,471** | **$ 9,083** | **$ 6,320** | **$ 9,420** | **$ -** | **$ 9,420** |
| **NET COUNTY COST** | **$ (306)** | **$ 21,373** | **$ 941** | **$ 6,247** | **$ -** | **$ 6,247** |

| **Fund 270 - CSA Funds**<br>**Department 70 - Public Works**<br>**Division 3125 - Cielo Vista CSA #22** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.905 - Force Labor | - | 800 | 17,760 | - | - | - |
| Total Salaries & Benefits | $ - | $ 800 | $ 17,760 | $ - | $ - | $ - |
| Services & Supplies | | | | | | |
| 619.120 - Landscape Maintenance | 60 | - | - | - | - | - |
| 619.132 - Communications | - | - | 120 | - | - | - |
| 619.182 - Permits and Licenses | - | 500 | 2,000 | - | - | - |
| 619.222 - Other Consultants | - | 500 | 1,600 | - | - | - |
| 619.270 - Waste Water Operation | 55,910 | 1,000 | 121,200 | - | - | - |
| 619.276 - Water Treatment | 2,012 | - | - | - | - | - |
| 619.306 - Utilities | 18,854 | 13,000 | 40,000 | 9,000 | - | 9,000 |
| Total Services & Supplies | $ 76,836 | $ 15,000 | $ 164,920 | $ 9,000 | $ - | $ 9,000 |
| Other Charges | | | | | | |
| 640.201 - Force Account Equipment | - | - | 1,380 | - | - | - |
| 640.520 - Property Tax Admin Fee | 23 | 40 | 30 | 30 | - | 30 |
| Total Other Charges | $ 23 | $ 40 | $ 1,410 | $ 30 | $ - | $ 30 |
| Use of Money and Property | | | | | | |
| 541.001 - Interest | (10,357) | - | 200 | - | - | - |
| Total Use of Money and Property | $ (10,357) | $ - | $ 200 | $ - | $ - | $ - |
| Charges for Services | | | | | | |
| 561.000 - Benefit Assessment Charges | 21,797 | 21,796 | 70,000 | 21,797 | - | 21,797 |
| Total Charges for Services | $ 21,797 | $ 21,796 | $ 70,000 | $ 21,797 | $ - | $ 21,797 |

| Fund 270 - CSA Funds<br>Department 70 - Public Works<br>Division 3125 - Cielo Vista CSA #22 | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 76,859** | **$ 15,840** | **$ 184,090** | **$ 9,030** | **$ -** | **$ 9,030** |
| **TOTAL REVENUE** | **$ 11,440** | **$ 21,796** | **$ 70,200** | **$ 21,797** | **$ -** | **$ 21,797** |
| **NET COUNTY COST** | **$ 65,419** | **$ (5,956)** | **$ 113,890** | **$ (12,767)** | **$ -** | **$ (12,767)** |

| Fund 270 - CSA Funds<br>Department 70 - Public Works<br>Division 3135 - Santa Ana Acres CSA #24 | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 266 | - | - | - | - | - |
| 610.401 - Social Security Taxes | 15 | - | - | - | - | - |
| 610.402 - Medicare Taxes | 4 | - | - | - | - | - |
| 610.501 - Medical Insurance | 40 | - | - | - | - | - |
| 610.502 - Dental Insurance | 1 | - | - | - | - | - |
| 610.701 - Public Service Retirement | 55 | - | - | - | - | - |
| 610.905 - Force Labor | 6,337 | 8,000 | 1,870 | 9,000 | - | 9,000 |
| Total Salaries & Benefits | $ 6,718 | $ 8,000 | $ 1,870 | $ 9,000 | $ - | $ 9,000 |
| Services & Supplies | | | | | | |
| 619.130 - Clothing and Safety | - | 20 | - | 10 | - | 10 |
| 619.132 - Communications | 20 | 12 | 3 | 20 | - | 20 |
| 619.142 - Computer Hardware | - | 50 | - | 100 | - | 100 |
| 619.152 - Maintenance of Equipment | - | 50 | - | 25 | - | 25 |
| 619.172 - Postage and Delivery | - | 20 | - | 20 | - | 20 |
| 619.174 - Office Supplies | - | 20 | - | 20 | - | 20 |
| 619.175 - Equipment Under $5,000 | - | 100 | - | - | - | - |
| 619.180 - Public and Legal Notices | - | 25 | 3 | 25 | - | 25 |
| 619.185 - Lease/Rent-Vehicles | - | 350 | - | 350 | - | 350 |
| 619.190 - Small Tools | - | 50 | - | 50 | - | 50 |
| 619.194 - Training | - | 100 | - | 50 | - | 50 |
| 619.210 - Legal | 29 | - | - | - | - | - |
| 619.222 - Other Consultants | 756 | 1,000 | 1,600 | 500 | - | 500 |
| 619.272 - CSA Road Maintenance | 2,054 | 2,052 | 852 | 2,052 | - | 2,052 |
| 619.274 - Storm Drainage | - | 700 | 1,400 | 1,400 | - | 1,400 |
| 619.282 - CSA Parks and Landscape Maint | 12 | - | - | - | - | - |

| Fund 270 - CSA Funds<br>Department 70 - Public Works<br>Division 3135 - Santa Ana Acres CSA #24 | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| 619.306 - Utilities | 473 | 475 | 400 | 500 | - | 500 |
| Total Services & Supplies | $ 3,344 | $ 5,024 | $ 4,258 | $ 5,122 | $ - | $ 5,122 |
| Other Charges | | | | | | |
| 640.201 - Force Account Equipment | - | - | 150 | - | - | - |
| 640.520 - Property Tax Admin Fee | 16 | 15 | 8 | 16 | - | 16 |
| 643.601 - Interfund Charges | 75 | 1,000 | - | 50 | - | 50 |
| 645.704 - Retiree Medical Insurance | 366 | - | - | 1,000 | - | 1,000 |
| 649.101 - Cost Plan | 1,553 | 2,500 | - | 2,500 | - | 2,500 |
| Total Other Charges | $ 2,010 | $ 3,515 | $ 158 | $ 3,566 | $ - | $ 3,566 |
| Fixed Assets | | | | | | |
| 650.201 - Roads | - | 80,000 | - | 90,000 | - | 90,000 |
| 650.302 - Equipment other than Computer | 1,000 | 1,000 | - | 800 | - | 800 |
| Total Fixed Assets | $ 1,000 | $ 81,000 | $ - | $ 90,800 | $ - | $ 90,800 |
| Use of Money and Property | | | | | | |
| 541.001 - Interest | 4,456 | 4,175 | 400 | 4,455 | - | 4,455 |
| Total Use of Money and Property | $ 4,456 | $ 4,175 | $ 400 | $ 4,455 | $ - | $ 4,455 |
| Charges for Services | | | | | | |
| 561.000 - Benefit Assessment Charges | 15,091 | 14,706 | 7,900 | 15,090 | - | 15,090 |
| Total Charges for Services | $ 15,091 | $ 14,706 | $ 7,900 | $ 15,090 | $ - | $ 15,090 |
| **TOTAL EXPENSE** | **$ 13,072** | **$ 97,539** | **$ 6,286** | **$ 108,488** | **$ -** | **$ 108,488** |
| **TOTAL REVENUE** | **$ 19,547** | **$ 18,881** | **$ 8,300** | **$ 19,545** | **$ -** | **$ 19,545** |
| **NET COUNTY COST** | **$ (6,475)** | **$ 78,658** | **$ (2,014)** | **$ 88,943** | **$ -** | **$ 88,943** |

| Fund 270 - CSA Funds<br>Department 70 - Public Works<br>Division 3140 - Vineyard Estates CSA #25 | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 11 | - | - | - | - | - |
| 610.401 - Social Security Taxes | 1 | - | - | - | - | - |
| 610.701 - Public Service Retirement | 1 | - | - | - | - | - |
| 610.905 - Force Labor | 2,987 | 2,000 | - | - | - | - |
| Total Salaries & Benefits | $ 3,000 | $ 2,000 | $ - | $ - | $ - | $ - |
| Services & Supplies | | | | | | |
| 619.172 - Postage and Delivery | - | 20 | - | - | - | - |
| 619.180 - Public and Legal Notices | - | 20 | - | - | - | - |
| 619.185 - Lease/Rent-Vehicles | - | 250 | - | - | - | - |
| 619.222 - Other Consultants | - | 1,000 | - | - | - | - |
| Total Services & Supplies | $ - | $ 1,290 | $ - | $ - | $ - | $ - |
| Other Charges | | | | | | |
| 643.601 - Interfund Charges | - | 600 | - | - | - | - |
| 645.704 - Retiree Medical Insurance | 107 | - | - | - | - | - |
| 649.101 - Cost Plan | 300 | 1,000 | - | - | - | - |
| Total Other Charges | $ 407 | $ 1,600 | $ - | $ - | $ - | $ - |
| Use of Money and Property | | | | | | |
| 541.001 - Interest | 2,246 | 3,130 | 200 | 2,200 | - | 2,200 |
| Total Use of Money and Property | $ 2,246 | $ 3,130 | $ 200 | $ 2,200 | $ - | $ 2,200 |
| **TOTAL EXPENSE** | **$ 3,407** | **$ 4,890** | **$ -** | **$ -** | **$ -** | **$ -** |
| **TOTAL REVENUE** | **$ 2,246** | **$ 3,130** | **$ 200** | **$ 2,200** | **$ -** | **$ 2,200** |
| **NET COUNTY COST** | **$ 1,161** | **$ 1,760** | **$ (200)** | **$ (2,200)** | **$ -** | **$ (2,200)** |

| **Fund 270 - CSA Funds**<br>**Department 70 - Public Works**<br>**Division 3145 - Heatherwood CSA #28** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 98 | - | - | - | - | - |
| 610.401 - Social Security Taxes | 5 | - | - | - | - | - |
| 610.402 - Medicare Taxes | 1 | - | - | - | - | - |
| 610.501 - Medical Insurance | 21 | - | - | - | - | - |
| 610.701 - Public Service Retirement | 17 | - | - | - | - | - |
| 610.905 - Force Labor | 5,754 | 9,000 | 4,340 | 11,000 | - | 11,000 |
| Total Salaries & Benefits | $ 5,896 | $ 9,000 | $ 4,340 | $ 11,000 | $ - | $ 11,000 |
| Services & Supplies | | | | | | |
| 619.130 - Clothing and Safety | - | 20 | - | 10 | - | 10 |
| 619.132 - Communications | 17 | 20 | 12 | 18 | - | 18 |
| 619.142 - Computer Hardware | - | 50 | - | 100 | - | 100 |
| 619.152 - Maintenance of Equipment | - | 50 | - | 25 | - | 25 |
| 619.172 - Postage and Delivery | - | 20 | - | 20 | - | 20 |
| 619.174 - Office Supplies | - | 20 | - | 20 | - | 20 |
| 619.175 - Equipment Under $5,000 | - | 100 | - | - | - | - |
| 619.180 - Public and Legal Notices | - | 25 | 8 | 50 | - | 50 |
| 619.185 - Lease/Rent-Vehicles | - | 350 | - | 400 | - | 400 |
| 619.190 - Small Tools | - | 50 | - | 50 | - | 50 |
| 619.194 - Training | - | 100 | - | 50 | - | 50 |
| 619.210 - Legal | 25 | - | - | - | - | - |
| 619.222 - Other Consultants | 505 | 1,000 | 1,600 | 1,000 | - | 1,000 |
| 619.272 - CSA Road Maintenance | 132 | - | 1,300 | - | - | - |
| 619.274 - Storm Drainage | - | 1,600 | 3,200 | 3,200 | - | 3,200 |
| 619.282 - CSA Parks and Landscape Maint | 10 | - | - | - | - | - |
| 619.306 - Utilities | 879 | 900 | 800 | 900 | - | 900 |

| Fund 270 - CSA Funds<br>Department 70 - Public Works<br>Division 3145 - Heatherwood CSA #28 | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Total Services & Supplies | $ 1,568 | $ 4,305 | $ 6,920 | $ 5,843 | $ - | $ 5,843 |
| Other Charges | | | | | | |
| 640.201 - Force Account Equipment | - | - | 340 | - | - | - |
| 640.520 - Property Tax Admin Fee | 14 | 20 | 15 | 20 | - | 20 |
| 643.601 - Interfund Charges | 75 | 1,000 | - | 100 | - | 100 |
| 645.704 - Retiree Medical Insurance | 264 | - | - | 1,000 | - | 1,000 |
| 649.101 - Cost Plan | 1,975 | 2,500 | - | 2,500 | - | 2,500 |
| Total Other Charges | $ 2,328 | $ 3,520 | $ 355 | $ 3,620 | $ - | $ 3,620 |
| Fixed Assets | | | | | | |
| 650.201 - Roads | - | 150,000 | - | 180,000 | - | 180,000 |
| 650.302 - Equipment other than Computer | 1,000 | 1,000 | - | 800 | - | 800 |
| Total Fixed Assets | $ 1,000 | $ 151,000 | $ - | $ 180,800 | $ - | $ 180,800 |
| Use of Money and Property | | | | | | |
| 541.001 - Interest | 8,317 | 7,000 | 800 | 8,300 | - | 8,300 |
| Total Use of Money and Property | $ 8,317 | $ 7,000 | $ 800 | $ 8,300 | $ - | $ 8,300 |
| Charges for Services | | | | | | |
| 561.000 - Benefit Assessment Charges | 18,050 | 18,000 | 18,000 | 18,049 | - | 18,049 |
| Total Charges for Services | $ 18,050 | $ 18,000 | $ 18,000 | $ 18,049 | $ - | $ 18,049 |
| **TOTAL EXPENSE** | **$ 10,792** | **$ 167,825** | **$ 11,615** | **$ 201,263** | **$ -** | **$ 201,263** |
| **TOTAL REVENUE** | **$ 26,367** | **$ 25,000** | **$ 18,800** | **$ 26,349** | **$ -** | **$ 26,349** |
| **NET COUNTY COST** | **$ (15,575)** | **$ 142,825** | **$ (7,185)** | **$ 174,914** | **$ -** | **$ 174,914** |

| Fund 270 - CSA Funds<br>Department 70 - Public Works<br>Division 3150 - BrownMagladry CSA #29 | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 11 | - | - | - | - | - |
| 610.401 - Social Security Taxes | 1 | - | - | - | - | - |
| 610.701 - Public Service Retirement | 1 | - | - | - | - | - |
| 610.905 - Force Labor | 1,987 | 2,000 | - | - | - | - |
| Total Salaries & Benefits | $ 2,000 | $ 2,000 | $ - | $ - | $ - | $ - |
| Services & Supplies | | | | | | |
| 619.172 - Postage and Delivery | - | 20 | - | - | - | - |
| 619.180 - Public and Legal Notices | - | 20 | - | - | - | - |
| 619.185 - Lease/Rent-Vehicles | - | 250 | - | - | - | - |
| 619.222 - Other Consultants | - | 1,000 | - | - | - | - |
| Total Services & Supplies | $ - | $ 1,290 | $ - | $ - | $ - | $ - |
| Other Charges | | | | | | |
| 643.601 - Interfund Charges | - | 545 | - | - | - | - |
| 645.704 - Retiree Medical Insurance | 26 | - | - | - | - | - |
| 649.101 - Cost Plan | 50 | 1,000 | - | - | - | - |
| Total Other Charges | $ 76 | $ 1,545 | $ - | $ - | $ - | $ - |
| Use of Money and Property | | | | | | |
| 541.001 - Interest | 942 | 250 | 100 | 900 | - | 900 |
| Total Use of Money and Property | $ 942 | $ 250 | $ 100 | $ 900 | $ - | $ 900 |
| **TOTAL EXPENSE** | **$ 2,076** | **$ 4,835** | **$ -** | **$ -** | **$ -** | **$ -** |
| **TOTAL REVENUE** | **$ 942** | **$ 250** | **$ 100** | **$ 900** | **$ -** | **$ 900** |

| Fund 270 - CSA Funds<br>Department 70 - Public Works | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **Division 3150 - BrownMagladry CSA #29** | | | | | | |
| **NET COUNTY COST** | **$ 1,134** | **$ 4,585** | **$ (100)** | **$ (900)** | **$ -** | **$ (900)** |

| Fund 270 - CSA Funds<br>Department 70 - Public Works<br>Division 3155 - CSA #30 McCloskey Acres | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 11 | - | - | - | - | - |
| 610.401 - Social Security Taxes | 1 | - | - | - | - | - |
| 610.701 - Public Service Retirement | 1 | - | - | - | - | - |
| 610.905 - Force Labor | 1,987 | 2,000 | - | - | - | - |
| Total Salaries & Benefits | $ 2,000 | $ 2,000 | $ - | $ - | $ - | $ - |
| Services & Supplies | | | | | | |
| 619.172 - Postage and Delivery | - | 20 | - | - | - | - |
| 619.180 - Public and Legal Notices | - | 20 | - | - | - | - |
| 619.185 - Lease/Rent-Vehicles | - | 250 | - | - | - | - |
| 619.222 - Other Consultants | - | 1,000 | - | - | - | - |
| Total Services & Supplies | $ - | $ 1,290 | $ - | $ - | $ - | $ - |
| Other Charges | | | | | | |
| 643.601 - Interfund Charges | - | 545 | - | - | - | - |
| 645.704 - Retiree Medical Insurance | 27 | - | - | - | - | - |
| 649.101 - Cost Plan | 75 | 1,000 | - | - | - | - |
| Total Other Charges | $ 102 | $ 1,545 | $ - | $ - | $ - | $ - |
| Use of Money and Property | | | | | | |
| 541.001 - Interest | 505 | 700 | 80 | 500 | - | 500 |
| Total Use of Money and Property | $ 505 | $ 700 | $ 80 | $ 500 | $ - | $ 500 |
| **TOTAL EXPENSE** | **$ 2,102** | **$ 4,835** | **$ -** | **$ -** | **$ -** | **$ -** |
| **TOTAL REVENUE** | **$ 505** | **$ 700** | **$ 80** | **$ 500** | **$ -** | **$ 500** |
| **NET COUNTY COST** | **$ 1,597** | **$ 4,135** | **$ (80)** | **$ (500)** | **$ -** | **$ (500)** |

| Fund 270 - CSA Funds<br>Department 70 - Public Works<br>Division 3160 - Stonegate CSA #31 | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 952 | - | - | - | - | - |
| 610.401 - Social Security Taxes | 54 | - | - | - | - | - |
| 610.402 - Medicare Taxes | 13 | - | - | - | - | - |
| 610.501 - Medical Insurance | 173 | - | - | - | - | - |
| 610.502 - Dental Insurance | 5 | - | - | - | - | - |
| 610.503 - Life Insurance | 1 | - | - | - | - | - |
| 610.507 - MES Vision | 1 | - | - | - | - | - |
| 610.701 - Public Service Retirement | 248 | - | - | - | - | - |
| 610.905 - Force Labor | 17,025 | 20,000 | 66,500 | 20,000 | - | 20,000 |
| Total Salaries & Benefits | $ 18,472 | $ 20,000 | $ 66,500 | $ 20,000 | $ - | $ 20,000 |
| Services & Supplies | | | | | | |
| 619.120 - Landscape Maintenance | - | 10,000 | - | - | - | - |
| 619.130 - Clothing and Safety | - | 20 | - | 10 | - | 10 |
| 619.132 - Communications | 370 | 340 | 160 | 100 | - | 100 |
| 619.136 - Software Support | - | 2,600 | - | 2,600 | - | 2,600 |
| 619.142 - Computer Hardware | - | 50 | - | 100 | - | 100 |
| 619.152 - Maintenance of Equipment | - | 50 | - | - | - | - |
| 619.158 - Maint of Buildings and Grounds | - | - | - | 10,000 | - | 10,000 |
| 619.172 - Postage and Delivery | 1,747 | 800 | - | 250 | - | 250 |
| 619.174 - Office Supplies | - | 20 | - | 25 | - | 25 |
| 619.175 - Equipment Under $5,000 | 5,844 | 100 | - | - | - | - |
| 619.180 - Public and Legal Notices | - | 1,000 | 1,200 | 1,000 | - | 1,000 |
| 619.182 - Permits and Licenses | 1,672 | 2,000 | 1,200 | 1,600 | - | 1,600 |
| 619.185 - Lease/Rent-Vehicles | - | 350 | - | 400 | - | 400 |
| 619.190 - Small Tools | - | 50 | - | 50 | - | 50 |
| 619.194 - Training | - | 100 | - | 50 | - | 50 |

| Fund 270 - CSA Funds<br>Department 70 - Public Works | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **Division 3160 - Stonegate CSA #31** | | | | | | |
| 619.210 - Legal | 37 | - | - | - | - | - |
| 619.222 - Other Consultants | 10,273 | 2,000 | 22,000 | 1,000 | - | 1,000 |
| 619.272 - CSA Road Maintenance | 1,040 | - | - | - | - | - |
| 619.276 - Water Treatment | 246,831 | 250,000 | - | 112,000 | - | 112,000 |
| 619.282 - CSA Parks and Landscape Maint | 10 | - | - | - | - | - |
| 619.306 - Utilities | 9,923 | 12,000 | 8,700 | 40,000 | - | 40,000 |
| Total Services & Supplies | $ 277,747 | $ 281,480 | $ 33,260 | $ 169,185 | $ - | $ 169,185 |
| | | | | | | |
| Other Charges | | | | | | |
| 640.201 - Force Account Equipment | - | - | 5,180 | - | - | - |
| 640.520 - Property Tax Admin Fee | 22 | 50 | 20 | 25 | - | 25 |
| 643.601 - Interfund Charges | - | 1,000 | - | 250 | - | 250 |
| 645.704 - Retiree Medical Insurance | 21 | - | - | 1,000 | - | 1,000 |
| 649.101 - Cost Plan | 970 | 2,500 | - | 1,500 | - | 1,500 |
| Total Other Charges | $ 1,013 | $ 3,550 | $ 5,200 | $ 2,775 | $ - | $ 2,775 |
| | | | | | | |
| Use of Money and Property | | | | | | |
| 541.001 - Interest | 22,442 | 19,900 | 3,000 | 22,400 | - | 22,400 |
| Total Use of Money and Property | $ 22,442 | $ 19,900 | $ 3,000 | $ 22,400 | $ - | $ 22,400 |
| | | | | | | |
| Charges for Services | | | | | | |
| 561.000 - Benefit Assessment Charges | 271,494 | 271,494 | 250,000 | 271,494 | - | 271,494 |
| Total Charges for Services | $ 271,494 | $ 271,494 | $ 250,000 | $ 271,494 | $ - | $ 271,494 |
| | | | | | | |
| **TOTAL EXPENSE** | **$ 297,232** | **$ 305,030** | **$ 104,960** | **$ 191,960** | **$ -** | **$ 191,960** |
| **TOTAL REVENUE** | **$ 293,936** | **$ 291,394** | **$ 253,000** | **$ 293,894** | **$ -** | **$ 293,894** |
| **NET COUNTY COST** | **$ 3,296** | **$ 13,636** | **$ (148,040)** | **$ (101,934)** | **$ -** | **$ (101,934)** |

| Fund 270 - CSA Funds<br>Department 70 - Public Works<br>Division 3165 - Fallon/Fairview CSA #33 | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 11 | - | - | - | - | - |
| 610.401 - Social Security Taxes | 1 | - | - | - | - | - |
| 610.701 - Public Service Retirement | 1 | - | - | - | - | - |
| 610.905 - Force Labor | 1,987 | 2,000 | - | - | - | - |
| Total Salaries & Benefits | $ 2,000 | $ 2,000 | $ - | $ - | $ - | $ - |
| Services & Supplies | | | | | | |
| 619.172 - Postage and Delivery | - | 20 | - | - | - | - |
| 619.180 - Public and Legal Notices | - | 20 | - | - | - | - |
| 619.185 - Lease/Rent-Vehicles | - | 250 | - | - | - | - |
| 619.222 - Other Consultants | - | 1,000 | - | - | - | - |
| Total Services & Supplies | $ - | $ 1,290 | $ - | $ - | $ - | $ - |
| Other Charges | | | | | | |
| 643.601 - Interfund Charges | - | 545 | - | - | - | - |
| 645.704 - Retiree Medical Insurance | 102 | - | - | - | - | - |
| 649.101 - Cost Plan | 200 | 1,000 | - | - | - | - |
| Total Other Charges | $ 302 | $ 1,545 | $ - | $ - | $ - | $ - |
| Use of Money and Property | | | | | | |
| 541.001 - Interest | 1,183 | 1,790 | 150 | 1,180 | - | 1,180 |
| Total Use of Money and Property | $ 1,183 | $ 1,790 | $ 150 | $ 1,180 | $ - | $ 1,180 |
| **TOTAL EXPENSE** | **$ 2,302** | **$ 4,835** | **$ -** | **$ -** | **$ -** | **$ -** |
| **TOTAL REVENUE** | **$ 1,183** | **$ 1,790** | **$ 150** | **$ 1,180** | **$ -** | **$ 1,180** |

| Fund 270 - CSA Funds<br>Department 70 - Public Works | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **Division 3165 - Fallon/Fairview CSA #33** | | | | | | |
| **NET COUNTY COST** | **$ 1,119** | **$ 3,045** | **$ (150)** | **$ (1,180)** | **$ -** | **$ (1,180)** |

| Fund 270 - CSA Funds<br>Department 70 - Public Works<br>Division 3190 - Lemmon Acres CSA #42 | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 375 | - | - | - | - | - |
| 610.301 - Overtime | 133 | - | - | - | - | - |
| 610.401 - Social Security Taxes | 28 | - | - | - | - | - |
| 610.402 - Medicare Taxes | 6 | - | - | - | - | - |
| 610.501 - Medical Insurance | 116 | - | - | - | - | - |
| 610.502 - Dental Insurance | 3 | - | - | - | - | - |
| 610.701 - Public Service Retirement | 172 | - | - | - | - | - |
| 610.905 - Force Labor | 3,492 | 5,000 | 3,230 | 6,000 | - | 6,000 |
| Total Salaries & Benefits | $ 4,325 | $ 5,000 | $ 3,230 | $ 6,000 | $ - | $ 6,000 |
| Services & Supplies | | | | | | |
| 619.120 - Landscape Maintenance | 6 | - | - | - | - | - |
| 619.130 - Clothing and Safety | - | 20 | - | - | - | - |
| 619.132 - Communications | 11 | 15 | 4 | 20 | - | 20 |
| 619.142 - Computer Hardware | - | 50 | - | 50 | - | 50 |
| 619.152 - Maintenance of Equipment | - | 50 | - | 25 | - | 25 |
| 619.172 - Postage and Delivery | - | 20 | - | 20 | - | 20 |
| 619.174 - Office Supplies | - | 25 | - | - | - | - |
| 619.175 - Equipment Under $5,000 | - | 50 | - | - | - | - |
| 619.180 - Public and Legal Notices | - | 25 | 6 | 25 | - | 25 |
| 619.185 - Lease/Rent-Vehicles | - | 350 | - | 350 | - | 350 |
| 619.190 - Small Tools | - | 55 | - | - | - | - |
| 619.194 - Training | - | 100 | - | - | - | - |
| 619.210 - Legal | 15 | - | - | - | - | - |
| 619.222 - Other Consultants | 353 | 1,000 | 1,600 | 500 | - | 500 |
| 619.272 - CSA Road Maintenance | 1,093 | 1,100 | - | 1,092 | - | 1,092 |
| 619.274 - Storm Drainage | - | 5,000 | 7,820 | 10,620 | - | 10,620 |

| Fund 270 - CSA Funds<br>Department 70 - Public Works<br>Division 3190 - Lemmon Acres CSA #42 | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| 619.306 - Utilities | 828 | 850 | 750 | 900 | - | 900 |
| Total Services & Supplies | $ 2,306 | $ 8,710 | $ 10,180 | $ 13,602 | $ - | $ 13,602 |
| Other Charges | | | | | | |
| 640.201 - Force Account Equipment | - | - | 250 | - | - | - |
| 640.520 - Property Tax Admin Fee | 8 | 15 | 10 | 12 | - | 12 |
| 643.601 - Interfund Charges | 50 | 1,000 | - | 50 | - | 50 |
| 645.704 - Retiree Medical Insurance | 159 | - | - | 1,000 | - | 1,000 |
| 649.101 - Cost Plan | 841 | 2,500 | - | 1,000 | - | 1,000 |
| Total Other Charges | $ 1,058 | $ 3,515 | $ 260 | $ 2,062 | $ - | $ 2,062 |
| Fixed Assets | | | | | | |
| 650.201 - Roads | 95,814 | - | 121,200 | - | - | - |
| 650.302 - Equipment other than Computer | 1,000 | 1,000 | - | 800 | - | 800 |
| Total Fixed Assets | $ 96,814 | $ 1,000 | $ 121,200 | $ 800 | $ - | $ 800 |
| Use of Money and Property | | | | | | |
| 541.001 - Interest | 3,088 | 5,100 | 600 | 3,080 | - | 3,080 |
| Total Use of Money and Property | $ 3,088 | $ 5,100 | $ 600 | $ 3,080 | $ - | $ 3,080 |
| Charges for Services | | | | | | |
| 561.000 - Benefit Assessment Charges | 13,853 | 13,499 | 13,000 | 13,853 | - | 13,853 |
| Total Charges for Services | $ 13,853 | $ 13,499 | $ 13,000 | $ 13,853 | $ - | $ 13,853 |
| **TOTAL EXPENSE** | **$ 104,503** | **$ 18,225** | **$ 134,870** | **$ 22,464** | **$ -** | **$ 22,464** |
| **TOTAL REVENUE** | **$ 16,941** | **$ 18,599** | **$ 13,600** | **$ 16,933** | **$ -** | **$ 16,933** |
| **NET COUNTY COST** | **$ 87,562** | **$ (374)** | **$ 121,270** | **$ 5,531** | **$ -** | **$ 5,531** |

| Fund 270 - CSA Funds<br>Department 70 - Public Works<br>Division 3200 - Quail Hollow CSA #46 | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 127 | - | - | - | - | - |
| 610.401 - Social Security Taxes | 7 | - | - | - | - | - |
| 610.402 - Medicare Taxes | 2 | - | - | - | - | - |
| 610.501 - Medical Insurance | 16 | - | - | - | - | - |
| 610.502 - Dental Insurance | 1 | - | - | - | - | - |
| 610.701 - Public Service Retirement | 25 | - | - | - | - | - |
| 610.905 - Force Labor | 9,669 | 7,000 | 12,800 | 8,000 | - | 8,000 |
| Total Salaries & Benefits | $ 9,847 | $ 7,000 | $ 12,800 | $ 8,000 | $ - | $ 8,000 |
| Services & Supplies | | | | | | |
| 619.120 - Landscape Maintenance | 150 | 1,000 | - | 1,500 | - | 1,500 |
| 619.130 - Clothing and Safety | - | 20 | - | 5 | - | 5 |
| 619.132 - Communications | 38 | 45 | 20 | 45 | - | 45 |
| 619.142 - Computer Hardware | - | 50 | - | 100 | - | 100 |
| 619.152 - Maintenance of Equipment | - | 50 | - | 50 | - | 50 |
| 619.158 - Maint of Buildings and Grounds | 138 | - | - | 1,000 | - | 1,000 |
| 619.172 - Postage and Delivery | - | 20 | - | 20 | - | 20 |
| 619.174 - Office Supplies | - | 20 | - | 20 | - | 20 |
| 619.175 - Equipment Under $5,000 | - | 100 | - | - | - | - |
| 619.180 - Public and Legal Notices | - | 25 | 25 | 50 | - | 50 |
| 619.185 - Lease/Rent-Vehicles | - | 350 | - | 400 | - | 400 |
| 619.190 - Small Tools | - | 50 | - | 50 | - | 50 |
| 619.194 - Training | - | 100 | - | 50 | - | 50 |
| 619.210 - Legal | 55 | - | - | - | - | - |
| 619.222 - Other Consultants | 152 | 600 | 1,600 | 1,000 | - | 1,000 |
| 619.272 - CSA Road Maintenance | 3,063 | 3,100 | 13,660 | 3,060 | - | 3,060 |

| Fund 270 - CSA Funds<br>Department 70 - Public Works<br>Division 3200 - Quail Hollow CSA #46 | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| 619.274 - Storm Drainage | - | - | 120 | - | - | - |
| 619.282 - CSA Parks and Landscape Maint | 21,297 | 18,000 | 31,850 | 18,400 | - | 18,400 |
| 619.306 - Utilities | 8,409 | 12,000 | 7,000 | 8,000 | - | 8,000 |
| Total Services & Supplies | $ 33,302 | $ 35,530 | $ 54,275 | $ 33,750 | $ - | $ 33,750 |
| Other Charges | | | | | | |
| 640.201 - Force Account Equipment | - | - | 1,000 | - | - | - |
| 640.520 - Property Tax Admin Fee | 32 | 20 | 32 | 30 | - | 30 |
| 643.601 - Interfund Charges | 150 | 1,000 | - | 100 | - | 100 |
| 645.704 - Retiree Medical Insurance | 531 | - | - | 1,000 | - | 1,000 |
| 649.101 - Cost Plan | 2,558 | 2,500 | 13,800 | 1,000 | - | 1,000 |
| Total Other Charges | $ 3,271 | $ 3,520 | $ 14,832 | $ 2,130 | $ - | $ 2,130 |
| Fixed Assets | | | | | | |
| 650.302 - Equipment other than Computer | 1,000 | 1,000 | - | 800 | - | 800 |
| Total Fixed Assets | $ 1,000 | $ 1,000 | $ - | $ 800 | $ - | $ 800 |
| Use of Money and Property | | | | | | |
| 541.001 - Interest | 1,847 | 2,800 | 800 | 1,800 | - | 1,800 |
| Total Use of Money and Property | $ 1,847 | $ 2,800 | $ 800 | $ 1,800 | $ - | $ 1,800 |
| Charges for Services | | | | | | |
| 561.000 - Benefit Assessment Charges | 45,962 | 52,861 | 44,200 | 45,961 | - | 45,961 |
| Total Charges for Services | $ 45,962 | $ 52,861 | $ 44,200 | $ 45,961 | $ - | $ 45,961 |
| Interfund Charges | | | | | | |
| 576.012 - Transfers from Misc Trust | (7) | - | - | - | - | - |
| Total Interfund Charges | $ (7) | $ - | $ - | $ - | $ - | $ - |

| Fund 270 - CSA Funds<br>Department 70 - Public Works<br>Division 3200 - Quail Hollow CSA #46 | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 47,420** | **$ 47,050** | **$ 81,907** | **$ 44,680** | **$ -** | **$ 44,680** |
| **TOTAL REVENUE** | **$ 47,802** | **$ 55,661** | **$ 45,000** | **$ 47,761** | **$ -** | **$ 47,761** |
| **NET COUNTY COST** | **$ (382)** | **$ (8,611)** | **$ 36,907** | **$ (3,081)** | **$ -** | **$ (3,081)** |

| Fund 270 - CSA Funds<br>Department 70 - Public Works<br>Division 3210 - Dry Creek Estates CSA #48 | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 697 | - | - | - | - | - |
| 610.401 - Social Security Taxes | 38 | - | - | - | - | - |
| 610.402 - Medicare Taxes | 9 | - | - | - | - | - |
| 610.501 - Medical Insurance | 168 | - | - | - | - | - |
| 610.502 - Dental Insurance | 3 | - | - | - | - | - |
| 610.507 - MES Vision | 1 | - | - | - | - | - |
| 610.701 - Public Service Retirement | 332 | - | - | - | - | - |
| 610.905 - Force Labor | 3,858 | 3,000 | 1,670 | - | - | - |
| Total Salaries & Benefits | $ 5,106 | $ 3,000 | $ 1,670 | $ - | $ - | $ - |
| Services & Supplies | | | | | | |
| 619.130 - Clothing and Safety | - | 20 | - | - | - | - |
| 619.132 - Communications | 7 | 6 | 3 | - | - | - |
| 619.142 - Computer Hardware | - | 50 | - | - | - | - |
| 619.152 - Maintenance of Equipment | - | 50 | - | - | - | - |
| 619.172 - Postage and Delivery | - | 20 | - | - | - | - |
| 619.174 - Office Supplies | - | 20 | - | - | - | - |
| 619.175 - Equipment Under $5,000 | 4 | 50 | - | - | - | - |
| 619.180 - Public and Legal Notices | - | 15 | 3 | - | - | - |
| 619.185 - Lease/Rent-Vehicles | - | 350 | - | 250 | - | 250 |
| 619.190 - Small Tools | - | 50 | - | - | - | - |
| 619.194 - Training | - | 100 | - | - | - | - |
| 619.210 - Legal | 10 | - | - | - | - | - |
| 619.222 - Other Consultants | 2 | 600 | 1,600 | - | - | - |
| 619.272 - CSA Road Maintenance | 1 | - | - | - | - | - |
| 619.274 - Storm Drainage | (1,100) | 1,660 | 3,320 | 2,000 | - | 2,000 |
| Total Services & Supplies | $ (1,076) | $ 2,991 | $ 4,926 | $ 2,250 | $ - | $ 2,250 |

| Fund 270 - CSA Funds<br>Department 70 - Public Works<br>Division 3210 - Dry Creek Estates CSA #48 | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Other Charges | | | | | | |
| 640.201 - Force Account Equipment | - | - | 130 | - | - | - |
| 640.520 - Property Tax Admin Fee | 6 | 20 | 5 | 10 | - | 10 |
| 643.601 - Interfund Charges | 25 | 1,000 | - | 10 | - | 10 |
| 645.704 - Retiree Medical Insurance | 106 | - | - | 50 | - | 50 |
| 649.101 - Cost Plan | 444 | 2,500 | - | 50 | - | 50 |
| Total Other Charges | $ 581 | $ 3,520 | $ 135 | $ 120 | $ - | $ 120 |
| Fixed Assets | | | | | | |
| 650.201 - Roads | - | 50,000 | - | 77,000 | - | 77,000 |
| 650.302 - Equipment other than Computer | 250 | 1,000 | - | - | - | - |
| Total Fixed Assets | $ 250 | $ 51,000 | $ - | $ 77,000 | $ - | $ 77,000 |
| Use of Money and Property | | | | | | |
| 541.001 - Interest | 2,924 | 2,400 | 400 | 2,923 | - | 2,923 |
| Total Use of Money and Property | $ 2,924 | $ 2,400 | $ 400 | $ 2,923 | $ - | $ 2,923 |
| Charges for Services | | | | | | |
| 561.000 - Benefit Assessment Charges | 6,879 | 6,879 | 6,800 | 6,879 | - | 6,879 |
| Total Charges for Services | $ 6,879 | $ 6,879 | $ 6,800 | $ 6,879 | $ - | $ 6,879 |
| **TOTAL EXPENSE** | **$ 4,861** | **$ 60,511** | **$ 6,731** | **$ 79,370** | **$ -** | **$ 79,370** |
| **TOTAL REVENUE** | **$ 9,803** | **$ 9,279** | **$ 7,200** | **$ 9,802** | **$ -** | **$ 9,802** |
| **NET COUNTY COST** | **$ (4,942)** | **$ 51,232** | **$ (469)** | **$ 69,568** | **$ -** | **$ 69,568** |

| Fund 270 - CSA Funds<br>Department 70 - Public Works<br>Division 3225 - Comstock Est/Creekbridge #51 | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 2,062 | - | - | - | - | - |
| 610.401 - Social Security Taxes | 118 | - | - | - | - | - |
| 610.402 - Medicare Taxes | 28 | - | - | - | - | - |
| 610.501 - Medical Insurance | 212 | - | - | - | - | - |
| 610.502 - Dental Insurance | 8 | - | - | - | - | - |
| 610.503 - Life Insurance | 1 | - | - | - | - | - |
| 610.507 - MES Vision | 1 | - | - | - | - | - |
| 610.701 - Public Service Retirement | 748 | - | - | - | - | - |
| 610.905 - Force Labor | 3,109 | 8,000 | 3,890 | 10,000 | - | 10,000 |
| Total Salaries & Benefits | $ 6,287 | $ 8,000 | $ 3,890 | $ 10,000 | $ - | $ 10,000 |
| Services & Supplies | | | | | | |
| 619.130 - Clothing and Safety | - | 20 | - | 15 | - | 15 |
| 619.132 - Communications | 12 | 10 | 2 | 12 | - | 12 |
| 619.142 - Computer Hardware | - | 50 | - | 100 | - | 100 |
| 619.152 - Maintenance of Equipment | - | 50 | - | 20 | - | 20 |
| 619.172 - Postage and Delivery | - | 20 | - | 15 | - | 15 |
| 619.174 - Office Supplies | - | 20 | - | 10 | - | 10 |
| 619.175 - Equipment Under $5,000 | - | 100 | - | - | - | - |
| 619.180 - Public and Legal Notices | - | 20 | 2 | 25 | - | 25 |
| 619.185 - Lease/Rent-Vehicles | - | 350 | - | 400 | - | 400 |
| 619.190 - Small Tools | - | 50 | - | 50 | - | 50 |
| 619.194 - Training | - | 100 | - | 50 | - | 50 |
| 619.210 - Legal | 17 | - | - | - | - | - |
| 619.222 - Other Consultants | 1,004 | 800 | 1,600 | 1,000 | - | 1,000 |
| 619.272 - CSA Road Maintenance | 1 | - | - | - | - | - |
| 619.274 - Storm Drainage | 1,950 | 1,000 | 2,600 | 2,000 | - | 2,000 |
| 619.282 - CSA Parks and Landscape Maint | 7 | - | - | - | - | - |

| Fund 270 - CSA Funds<br>Department 70 - Public Works<br>Division 3225 - Comstock Est/Creekbridge #51 | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Total Services & Supplies | $ 2,991 | $ 2,590 | $ 4,204 | $ 3,697 | $ - | $ 3,697 |
| Other Charges | | | | | | |
| 640.201 - Force Account Equipment | - | - | 300 | - | - | - |
| 640.520 - Property Tax Admin Fee | 10 | 15 | 10 | 15 | - | 15 |
| 643.601 - Interfund Charges | 50 | 1,000 | - | 50 | - | 50 |
| 645.704 - Retiree Medical Insurance | 209 | - | - | 1,000 | - | 1,000 |
| 649.101 - Cost Plan | 1,037 | 2,500 | - | 1,000 | - | 1,000 |
| Total Other Charges | $ 1,306 | $ 3,515 | $ 310 | $ 2,065 | $ - | $ 2,065 |
| Fixed Assets | | | | | | |
| 650.201 - Roads | - | 150,000 | - | 170,000 | - | 170,000 |
| 650.302 - Equipment other than Computer | 1,000 | 1,000 | - | 800 | - | 800 |
| Total Fixed Assets | $ 1,000 | $ 151,000 | $ - | $ 170,800 | $ - | $ 170,800 |
| Use of Money and Property | | | | | | |
| 541.001 - Interest | 8,040 | 6,800 | 800 | 6,000 | - | 6,000 |
| Total Use of Money and Property | $ 8,040 | $ 6,800 | $ 800 | $ 6,000 | $ - | $ 6,000 |
| Charges for Services | | | | | | |
| 561.000 - Benefit Assessment Charges | 19,864 | 15,351 | 15,000 | 19,863 | - | 19,863 |
| Total Charges for Services | $ 19,864 | $ 15,351 | $ 15,000 | $ 19,863 | $ - | $ 19,863 |
| **TOTAL EXPENSE** | **$ 11,584** | **$ 165,105** | **$ 8,404** | **$ 186,562** | **$ -** | **$ 186,562** |
| **TOTAL REVENUE** | **$ 27,904** | **$ 22,151** | **$ 15,800** | **$ 25,863** | **$ -** | **$ 25,863** |
| **NET COUNTY COST** | **$ (16,320)** | **$ 142,954** | **$ (7,396)** | **$ 160,699** | **$ -** | **$ 160,699** |

| **Fund 270 - CSA Funds**<br>**Department 70 - Public Works**<br>**Division 3240 - Pacheco Creek Estates CSA #54** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 56 | - | - | - | - | - |
| 610.401 - Social Security Taxes | 3 | - | - | - | - | - |
| 610.402 - Medicare Taxes | 1 | - | - | - | - | - |
| 610.701 - Public Service Retirement | 11 | - | - | - | - | - |
| 610.905 - Force Labor | 1,227 | 1,000 | - | - | - | - |
| Total Salaries & Benefits | $ 1,298 | $ 1,000 | $ - | $ - | $ - | $ - |
| Services & Supplies | | | | | | |
| 619.130 - Clothing and Safety | - | 10 | - | - | - | - |
| 619.132 - Communications | 1 | 10 | 3 | - | - | - |
| 619.172 - Postage and Delivery | - | 10 | - | 10 | - | 10 |
| 619.174 - Office Supplies | - | 10 | - | 10 | - | 10 |
| 619.180 - Public and Legal Notices | 5 | 20 | - | 10 | - | 10 |
| 619.185 - Lease/Rent-Vehicles | - | 100 | - | 100 | - | 100 |
| 619.222 - Other Consultants | 101 | 500 | 2,500 | 200 | - | 200 |
| 619.270 - Waste Water Operation | - | 1,000 | - | 1,000 | - | 1,000 |
| Total Services & Supplies | $ 107 | $ 1,660 | $ 2,503 | $ 1,330 | $ - | $ 1,330 |
| Other Charges | | | | | | |
| 630.121 - Special Allocation | - | 545 | - | - | - | - |
| 640.520 - Property Tax Admin Fee | 3 | 10 | 3 | 4 | - | 4 |
| 643.601 - Interfund Charges | 5 | - | - | - | - | - |
| 645.704 - Retiree Medical Insurance | 33 | - | - | 100 | - | 100 |
| 649.101 - Cost Plan | 187 | 500 | - | 100 | - | 100 |
| Total Other Charges | $ 228 | $ 1,055 | $ 3 | $ 204 | $ - | $ 204 |
| Fixed Assets | | | | | | |
| 650.302 - Equipment other than Computer | 100 | - | - | - | - | - |

| Fund 270 - CSA Funds<br>Department 70 - Public Works<br>Division 3240 - Pacheco Creek Estates CSA #54 | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Total Fixed Assets | $ 100 | $ - | $ - | $ - | $ - | $ - |
| Use of Money and Property | | | | | | |
| 541.001 - Interest | 426 | 350 | 40 | 425 | - | 425 |
| Total Use of Money and Property | $ 426 | $ 350 | $ 40 | $ 425 | $ - | $ 425 |
| Charges for Services | | | | | | |
| 561.000 - Benefit Assessment Charges | 1,921 | 1,920 | 1,920 | 1,920 | - | 1,920 |
| Total Charges for Services | $ 1,921 | $ 1,920 | $ 1,920 | $ 1,920 | $ - | $ 1,920 |
| **TOTAL EXPENSE** | **$ 1,733** | **$ 3,715** | **$ 2,506** | **$ 1,534** | **$ -** | **$ 1,534** |
| **TOTAL REVENUE** | **$ 2,347** | **$ 2,270** | **$ 1,960** | **$ 2,345** | **$ -** | **$ 2,345** |
| **NET COUNTY COST** | **$ (614)** | **$ 1,445** | **$ 546** | **$ (811)** | **$ -** | **$ (811)** |

| **Fund 271 - CFD Funds**<br>**Department 70 - Public Works**<br>**Division 3399 - CFD Admin** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 65,017 | - | 36,640 | 165,003 | (23,181) | 141,822 |
| 610.102 - Bilingual | 247 | 480 | - | 480 | - | 480 |
| 610.118 - Bonus Pay | - | - | 825 | - | - | - |
| 610.301 - Overtime | 1,317 | - | - | - | - | - |
| 610.401 - Social Security Taxes | 3,958 | 7,145 | 2,272 | 7,356 | - | 7,356 |
| 610.402 - Medicare Taxes | 926 | 1,671 | 531 | 2,392 | (336) | 2,056 |
| 610.501 - Medical Insurance | 7,420 | 9,090 | 5,466 | 22,840 | (6,875) | 15,965 |
| 610.502 - Dental Insurance | 345 | 360 | 144 | 870 | (165) | 705 |
| 610.503 - Life Insurance | 49 | 84 | 31 | 139 | (28) | 111 |
| 610.505 - In-Lieu of Medical Insurance | 1,045 | 1,800 | - | 1,800 | - | 1,800 |
| 610.507 - MES Vision | 62 | 65 | 36 | 131 | (33) | 98 |
| 610.701 - Public Service Retirement | 15,791 | 29,247 | 8,883 | 34,633 | (2,265) | 32,368 |
| 610.905 - Force Labor | (74,668) | 69,978 | - | - | - | - |
| Total Salaries & Benefits | $ 21,509 | $ 119,920 | $ 54,828 | $ 235,644 | $ (32,883) | $ 202,761 |
| Services & Supplies | | | | | | |
| 619.130 - Clothing and Safety | 126 | - | - | - | - | - |
| 619.152 - Maintenance of Equipment | 343 | - | - | - | - | - |
| 619.158 - Maint of Buildings and Grounds | (8,073) | - | - | - | - | - |
| 619.174 - Office Supplies | 685 | - | - | - | - | - |
| 619.175 - Equipment Under $5,000 | 1,569 | - | - | - | - | - |
| 619.184 - Rent-Equipment | (1,679) | - | - | - | - | - |
| 619.185 - Lease/Rent-Vehicles | 3,574 | - | - | - | - | - |
| 619.190 - Small Tools | 809 | 9,190 | - | 12,250 | - | 12,250 |
| 619.194 - Training | 967 | - | - | - | - | - |
| 619.222 - Other Consultants | 169 | - | - | - | - | - |
| Total Services & Supplies | $ (1,510) | $ 9,190 | $ - | $ 12,250 | $ - | $ 12,250 |

| Fund 271 - CFD Funds<br>Department 70 - Public Works<br>Division 3399 - CFD Admin | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Other Charges | | | | | | |
| 643.601 - Interfund Charges | (169) | 2,000 | - | 2,000 | - | 2,000 |
| 647.801 - Debt Service Principal | 1,553 | - | - | - | - | - |
| 647.802 - Debt Service Interest | 125 | - | - | - | - | - |
| Total Other Charges | $ 1,509 | $ 2,000 | $ - | $ 2,000 | $ - | $ 2,000 |
| Fixed Assets | | | | | | |
| 650.302 - Equipment other than Computer | - | 71,442 | - | 60,000 | - | 60,000 |
| Total Fixed Assets | $ - | $ 71,442 | $ - | $ 60,000 | $ - | $ 60,000 |
| Use of Money and Property | | | | | | |
| 541.001 - Interest | (3,668) | - | - | - | - | - |
| Total Use of Money and Property | $ (3,668) | $ - | $ - | $ - | $ - | $ - |
| Charges for Services | | | | | | |
| 561.000 - Benefit Assessment Charges | - | 267,382 | - | - | - | - |
| Total Charges for Services | $ - | $ 267,382 | $ - | $ - | $ - | $ - |
| **TOTAL EXPENSE** | **$ 21,508** | **$ 202,552** | **$ 54,828** | **$ 309,894** | **$ (32,883)** | **$ 277,011** |
| **TOTAL REVENUE** | **$ (3,668)** | **$ 267,382** | **$ -** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ 25,176** | **$ (64,830)** | **$ 54,828** | **$ 309,894** | **$ (32,883)** | **$ 277,011** |

| 271 - CFD Funds<br>70 - Public Works<br>3400 - Santana Ranch CFD | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 1,023 | - | - | - | - | - |
| 610.401 - Social Security Taxes | 60 | - | - | - | - | - |
| 610.402 - Medicare Taxes | 14 | - | - | - | - | - |
| 610.501 - Medical Insurance | 121 | - | - | - | - | - |
| 610.502 - Dental Insurance | 3 | - | - | - | - | - |
| 610.507 - MES Vision | 1 | - | - | - | - | - |
| 610.701 - Public Service Retirement | 186 | - | - | - | - | - |
| 610.905 - Force Labor | 28,569 | 60,000 | 21,460 | 73,000 | - | 73,000 |
| Total Salaries & Benefits | 29,977 | 60,000 | 21,460 | 73,000 | - | 73,000 |
| Services & Supplies | | | | | | |
| 619.120 - Landscape Maintenance | 11,010 | 10,000 | - | 10,000 | 22,000 | 32,000 |
| 619.130 - Clothing and Safety | - | 30 | - | 15 | - | 15 |
| 619.132 - Communications | 232 | 250 | - | 200 | - | 200 |
| 619.142 - Computer Hardware | - | 200 | - | 100 | - | 100 |
| 619.152 - Maintenance of Equipment | - | 200 | - | 50 | - | 50 |
| 619.158 - Maint of Buildings and Grounds | 5,682 | 5,000 | - | 11,100 | - | 11,100 |
| 619.160 - General Maintenance | 1,185 | 350 | - | - | - | - |
| 619.172 - Postage and Delivery | - | 1,000 | - | 50 | - | 50 |
| 619.174 - Office Supplies | - | 200 | - | 50 | - | 50 |
| 619.175 - Equipment Under $5,000 | 83 | 500 | - | - | - | - |
| 619.180 - Public and Legal Notices | 332 | 100 | - | 100 | - | 100 |
| 619.182 - Permits and Licenses | - | 500 | - | - | - | - |
| 619.190 - Small Tools | - | 200 | - | 50 | - | 50 |
| 619.194 - Training | - | 400 | - | 50 | - | 50 |
| 619.222 - Other Consultants | 13,751 | 12,000 | - | 11,000 | - | 11,000 |
| 619.226 - Administrative Support | - | - | 10,100 | - | - | - |
| 619.272 - CSA Road Maintenance | 9,540 | 39,540 | - | 9,540 | - | 9,540 |
| 619.274 - Storm Drainage | 1,400 | 7,000 | - | 10,000 | - | 10,000 |

| 271 - CFD Funds<br>70 - Public Works<br>3400 - Santana Ranch CFD | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| 619.282 - CSA Parks and Landscape Maint | 95,548 | 80,000 | - | 110,000 | 26,500 | 136,500 |
| 619.306 - Utilities | 29,739 | 25,000 | - | 45,000 | - | 45,000 |
| 619.400 - Late Charge/Penalty | 24 | - | - | - | - | - |
| Total Services & Supplies | 168,526 | 182,470 | 10,100 | 207,305 | 48,500 | 255,805 |
| Other Charges | | | | | | |
| 640.201 - Force Account Equipment | - | - | 2,460 | - | - | - |
| 640.520 - Property Tax Admin Fee | 179 | 350 | - | 200 | - | 200 |
| 643.601 - Interfund Charges | 1,351 | 1,000 | - | 200 | - | 200 |
| 649.101 - Cost Plan | 10,918 | 20,000 | - | 2,500 | - | 2,500 |
| Total Other charges | 12,448 | 21,350 | 2,460 | 2,900 | - | 2,900 |
| Fixed Assets | | | | | | |
| 650.201 - Roads | - | - | - | 200,000 | - | 200,000 |
| 650.302 - Equipment other than Computer | 3,250 | 2,000 | - | 800 | - | 800 |
| Total Fixed Assets | 3,250 | 2,000 | - | 200,800 | - | 200,800 |
| Interfund Transfers | | | | | | |
| 670.888 - Transfers Out BC | - | 134,211 | - | 180,000 | - | 180,000 |
| Total Interfund Transfers | - | 134,211 | - | 180,000 | - | 180,000 |
| Charges for Services | | | | | | |
| 525.003 - CFD Charges | - | - | 400,000 | - | - | - |
| Total Charges for Services | - | - | 400,000 | - | - | - |
| Use of Money & Property | | | | | | |
| 541.001 - Interest | 63,401 | 47,000 | - | 63,000 | - | 63,000 |
| Total Use of Money & Property | 63,401 | 47,000 | - | 63,000 | - | 63,000 |

| 271 - CFD Funds<br>70 - Public Works<br>3400 - Santana Ranch CFD | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| Charges for Services - Benefit Assessment | | | | | | |
| 561.000 - Benefit Assessment Charges | 511,277 | 511,277 | - | 557,741 | - | 557,741 |
| Total Charges for Services - Benefit Assmt | 511,277 | 511,277 | - | 557,741 | - | 557,741 |
| **TOTAL EXPENSE** | **214,201** | **400,031** | **34,020** | **664,005** | **48,500** | **712,505** |
| **TOTAL REVENUE** | **574,678** | **558,277** | **400,000** | **620,741** | **-** | **620,741** |
| **NET COUNTY COST** | **(360,477)** | **(158,246)** | **(365,980)** | **43,264** | **48,500** | **91,764** |

| 271 - CFD Funds<br>70 - Public Works<br>3405 - Bennett Ranch | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End Projections<br>FY2026 | CEO Recommended Budget<br>FY2027 | Change from Recommended<br>FY2027 | Proposed for Adoption<br>FY2027 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 175 | - | - | - | - | - |
| 610.401 - Social Security Taxes | 10 | - | - | - | - | - |
| 610.402 - Medicare Taxes | 2 | - | - | - | - | - |
| 610.501 - Medical Insurance | 11 | - | - | - | - | - |
| 610.502 - Dental Insurance | 1 | - | - | - | - | - |
| 610.701 - Public Service Retirement | 32 | - | - | - | - | - |
| 610.905 - Force Labor | 11,470 | 55,000 | 9,470 | 40,000 | - | 40,000 |
| Total Salaries & Benefits | 11,701 | 55,000 | 9,470 | 40,000 | - | 40,000 |
| Services & Supplies | | | | | | |
| 619.120 - Landscape Maintenance | 15,633 | 2,000 | - | 1,000 | 4,000 | 5,000 |
| 619.130 - Clothing and Safety | - | 30 | - | 15 | - | 15 |
| 619.132 - Communications | 31 | 150 | - | 100 | - | 100 |
| 619.142 - Computer Hardware | - | 200 | - | 100 | - | 100 |
| 619.152 - Maintenance of Equipment | - | 100 | - | 25 | - | 25 |
| 619.172 - Postage and Delivery | - | 400 | - | 25 | - | 25 |
| 619.174 - Office Supplies | - | 200 | - | 50 | - | 50 |
| 619.175 - Equipment Under $5,000 | - | 500 | - | - | - | - |
| 619.180 - Public and Legal Notices | 43 | 100 | - | 50 | - | 50 |
| 619.185 - Lease/Rent-Vehicles | - | 350 | - | 450 | - | 450 |
| 619.190 - Small Tools | - | 200 | - | 50 | - | 50 |
| 619.194 - Training | - | 200 | - | 50 | - | 50 |
| 619.222 - Other Consultants | 6,468 | 5,000 | - | 4,000 | - | 4,000 |
| 619.250 - Special Dept - Contracts | - | - | 19,510 | - | - | - |
| 619.272 - CSA Road Maintenance | 1,275 | 1,300 | - | 1,300 | - | 1,300 |
| 619.274 - Storm Drainage | - | 1,825 | - | 1,825 | 5,500 | 7,325 |
| 619.282 - CSA Parks and Landscape Maint | - | 20,000 | - | 16,700 | - | 16,700 |
| 619.306 - Utilities | 4,940 | 5,000 | - | 5,000 | - | 5,000 |

| 271 - CFD Funds<br>70 - Public Works<br>3405 - Bennett Ranch | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End Projections<br>FY2026 | CEO Recommended Budget<br>FY2027 | Change from Recommended<br>FY2027 | Proposed for Adoption<br>FY2027 |
|---|---|---|---|---|---|---|
| Total Services & Supplies | 28,390 | 37,555 | 19,510 | 30,740 | 9,500 | 40,240 |
| Other Charges | | | | | | |
| 640.201 - Force Account Equipment | - | - | 1,070 | - | - | - |
| 640.520 - Property Tax Admin Fee | 25 | 50 | - | 50 | - | 50 |
| 643.601 - Interfund Charges | 174 | 1,000 | - | 200 | - | 200 |
| 649.101 - Cost Plan | 7,000 | 20,000 | - | 5,000 | - | 5,000 |
| Total Other Charges | 7,199 | 21,050 | 1,070 | 5,250 | - | 5,250 |
| Fixed Assets | | | | | | |
| 650.201 - Roads | - | 10,000 | - | 160,000 | - | 160,000 |
| 650.302 - Equipment other than Computer | 3,250 | 2,000 | - | 799 | - | 799 |
| Total Fixed Assets | 3,250 | 12,000 | - | 160,799 | - | 160,799 |
| Transfers Out | | | | | | |
| 670.888 - Transfers Out BC | - | 59,511 | - | 90,000 | - | 90,000 |
| Total Transfers Out | - | 59,511 | - | 90,000 | - | 90,000 |
| Charges for Services | | | | | | |
| 525.003 - CFD Charges | - | 191,151 | - | 199,482 | - | 199,482 |
| Total Charges for Services | - | 191,151 | - | 199,482 | - | 199,482 |
| Use of Money & Property | | | | | | |
| 541.001 - Interest | 22,783 | - | - | - | - | - |
| Total Use of Money & Property | 22,783 | - | - | - | - | - |
| Charges for Services - Benefit Assessment | | | | | | |
| 561.000 - Benefit Assessment Charges | 176,151 | - | - | - | - | - |

| 271 - CFD Funds<br>70 - Public Works<br>3405 - Bennett Ranch | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End Projections<br>FY2026 | CEO Recommended Budget<br>FY2027 | Change from Recommended<br>FY2027 | Proposed for Adoption<br>FY2027 |
|---|---|---|---|---|---|---|
| Charges for Services - Benefit Assessment | 176,151 | - | - | - | - | - |
| **TOTAL EXPENSE** | **50,540** | **185,116** | **30,050** | **326,789** | **9,500** | **336,289** |
| **TOTAL REVENUE** | **198,934** | **191,151** | **-** | **199,482** | **-** | **199,482** |
| **NET COUNTY COST** | **(148,394)** | **(6,035)** | **30,050** | **127,307** | **9,500** | **136,807** |

| 271 - CFD Funds<br>70 - Public Works<br>3406 - Sunnyside Estates | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 41 | - | - | - | - | - |
| 610.401 - Social Security Taxes | 3 | - | - | - | - | - |
| 610.402 - Medicare Taxes | 1 | - | - | - | - | - |
| 610.701 - Public Service Retirement | 4 | - | - | - | - | - |
| 610.905 - Force Labor | 19,453 | 55,000 | 19,780 | 60,000 | - | 60,000 |
| Total Salaries & Benefits | 19,502 | 55,000 | 19,780 | 60,000 | - | 60,000 |
| Services & Supplies | | | | | | |
| 619.120 - Landscape Maintenance | 21,124 | 2,000 | - | 1,000 | 9,000 | 10,000 |
| 619.130 - Clothing and Safety | - | 30 | - | 15 | - | 15 |
| 619.132 - Communications | 71 | 200 | - | 150 | - | 150 |
| 619.142 - Computer Hardware | - | 200 | - | 50 | - | 50 |
| 619.152 - Maintenance of Equipment | - | 100 | - | 50 | - | 50 |
| 619.158 - Maint of Buildings and Grounds | - | 150 | - | - | - | - |
| 619.172 - Postage and Delivery | - | 600 | - | 50 | - | 50 |
| 619.174 - Office Supplies | - | 200 | - | 50 | - | 50 |
| 619.175 - Equipment Under $5,000 | - | 500 | - | - | - | - |
| 619.180 - Public and Legal Notices | 102 | 100 | - | 200 | - | 200 |
| 619.185 - Lease/Rent-Vehicles | - | 350 | - | 450 | - | 450 |
| 619.190 - Small Tools | - | 200 | - | 50 | - | 50 |
| 619.194 - Training | - | 300 | - | 50 | - | 50 |
| 619.222 - Other Consultants | 6,399 | 5,000 | - | 5,000 | - | 5,000 |
| 619.226 - Administrative Support | - | - | 32,490 | - | - | - |
| 619.272 - CSA Road Maintenance | 2,694 | 8,700 | - | 2,700 | - | 2,700 |
| 619.274 - Storm Drainage | - | 540 | - | 5,080 | - | 5,080 |
| 619.282 - CSA Parks and Landscape Maint | - | 10,000 | - | 20,000 | - | 20,000 |
| 619.306 - Utilities | 2,733 | 5,000 | - | 5,000 | - | 5,000 |
| Total Services & Supplies | 33,123 | 34,170 | 32,490 | 39,895 | 9,000 | 48,895 |

| 271 - CFD Funds<br>70 - Public Works<br>3406 - Sunnyside Estates | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| Other Charges | | | | | | |
| 640.201 - Force Account Equipment | - | - | 2,200 | - | - | - |
| 640.520 - Property Tax Admin Fee | 60 | 100 | - | 75 | - | 75 |
| 643.601 - Interfund Charges | 376 | 1,000 | - | 200 | - | 200 |
| 649.101 - Cost Plan | 7,000 | 20,000 | - | 10,000 | - | 10,000 |
| Total Other Charges | 7,436 | 21,100 | 2,200 | 10,275 | - | 10,275 |
| Fixed Assets | | | | | | |
| 650.201 - Roads | - | - | - | 200,000 | - | 200,000 |
| 650.302 - Equipment other than Computer | 3,250 | 2,000 | - | 800 | - | 800 |
| Total Fixed Assets | 3,250 | 2,000 | - | 200,800 | - | 200,800 |
| Transfers Out | | | | | | |
| 670.000 - Other Funds | 606 | - | - | - | - | - |
| 670.888 - Transfers Out BC | - | 141,693 | - | 195,000 | - | 195,000 |
| Total Transfers Out | 606 | 141,693 | - | 195,000 | - | 195,000 |
| Charges for Services | | | | | | |
| 525.003 - CFD Charges | (365,164) | 424,888 | - | 435,652 | - | 435,652 |
| Total Charges for Services | (365,164) | 424,888 | - | 435,652 | - | 435,652 |
| Use of Money & Property | | | | | | |
| 541.001 - Interest | 68,034 | - | - | - | - | - |
| Total Use of Money & Property | 68,034 | - | - | - | - | - |
| Charges for Services - Benefit Assessment | | | | | | |
| 561.000 - Benefit Assessment Charges | 363,040 | - | - | - | - | - |
| Total Charges for Services - Benefit Assmt | 363,040 | - | - | - | - | - |

| 271 - CFD Funds<br>70 - Public Works<br>3406 - Sunnyside Estates | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **63,917** | **253,963** | **54,470** | **505,970** | **9,000** | **514,970** |
| **TOTAL REVENUE** | **65,910** | **424,888** | **-** | **435,652** | **-** | **435,652** |
| **NET COUNTY COST** | **(1,993)** | **(170,925)** | **54,470** | **70,318** | **9,000** | **79,318** |

| **271 - CFD Funds**<br>**70 - Public Works**<br>**3407 - Bluffs Developer** | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 13 | - | - | - | | - |
| 610.401 - Social Security Taxes | 1 | - | - | - | | - |
| 610.701 - Public Service Retirement | 1 | - | - | - | | - |
| 610.905 - Force Labor | 9,984 | 5,000 | - | 5,000 | | 5,000 |
| Total Salaries & Benefits | 9,999 | 5,000 | - | 5,000 | - | 5,000 |
| Services & Supplies | | | | | | |
| 619.120 - Landscape Maintenance | 672 | - | - | - | | - |
| 619.180 - Public and Legal Notices | - | - | - | 50 | | 50 |
| 619.222 - Other Consultants | 3,283 | 5,000 | - | 4,000 | | 4,000 |
| 619.250 - Special Dept - Contracts | - | - | 3,000 | - | | - |
| Total Services & Supplies | 3,955 | 5,000 | 3,000 | 4,050 | - | 4,050 |
| Other Charges | | | | | | |
| 640.520 - Property Tax Admin Fee | 27 | 50 | - | 40 | | 40 |
| 643.601 - Interfund Charges | 157 | 500 | - | - | | - |
| 649.101 - Cost Plan | 7,000 | 2,000 | - | 2,000 | | 2,000 |
| Total Other Charges | 7,184 | 2,550 | - | 2,040 | - | 2,040 |
| Transfers Out | | | | | | |
| 670.888 - Transfers Out BC | - | 63,762 | - | 134,000 | | 134,000 |
| Total Transfers Out | - | 63,762 | - | 134,000 | - | 134,000 |
| Charges for Services | | | | | | |
| 525.003 - CFD Charges | - | 86,015 | - | 87,000 | | 87,000 |
| Total Charges for Services | - | 86,015 | - | 87,000 | - | 87,000 |

| **271 - CFD Funds**<br>**70 - Public Works**<br>**3407 - Bluffs Developer** | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End<br>Projections<br>FY2026 | CEO<br>Recommended<br>Budget<br>FY2027 | Change from<br>Recommended<br>FY2027 | Proposed for<br>Adoption<br>FY2027 |
|---|---|---|---|---|---|---|
| Use of Money & Property | | | | | | |
| 541.001 - Interest | 1,010 | - | – | - | | - |
| Total Use of Money & Property | 1,010 | - | - | - | - | - |
| | | | | | | |
| Charges for Services - Benefit Assessment | | | | | | |
| 561.000 - Benefit Assessment Charges | 85,016 | - | - | - | | - |
| Total Charges for Services - Benefit Assmt | 85,016 | - | - | - | - | - |
| | | | | | | |
| **TOTAL EXPENSE** | **21,138** | **76,312** | **3,000** | **145,090** | **-** | **145,090** |
| **TOTAL REVENUE** | **86,026** | **86,015** | **-** | **87,000** | **-** | **87,000** |
| **NET COUNTY COST** | **(64,888)** | **(9,703)** | **3,000** | **58,090** | **-** | **58,090** |

| **271 - CFD Funds**<br>**70 - Public Works**<br>**3409 - Vallejo CFD** | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 11 | - | - | - | | - |
| 610.401 - Social Security Taxes | 1 | - | - | - | | - |
| 610.701 - Public Service Retirement | 1 | - | - | - | | - |
| 610.905 - Force Labor | 38 | 500 | - | 1,000 | | 1,000 |
| Total Salaries & Benefits | 51 | 500 | - | 1,000 | - | 1,000 |
| Services & Supplies | | | | | | |
| 619.120 - Landscape Maintenance | - | – | 3,197 | - | | - |
| 619.132 - Communications | (2) | – | - | - | | - |
| 619.180 - Public and Legal Notices | (2) | - | - | - | | - |
| 619.222 - Other Consultants | (1,999) | 1,000 | - | 500 | | 500 |
| Total Services & Supplies | (2,003) | 1,000 | 3,197 | 500 | - | 500 |
| Other Charges | | | | | | |
| 640.520 - Property Tax Admin Fee | 1 | 50 | - | - | | - |
| 643.601 - Interfund Charges | (41) | – | - | - | | - |
| 649.101 - Cost Plan | 50 | - | - | 100 | | 100 |
| Total Other Charges | 10 | 50 | - | 100 | - | 100 |
| Transfers Out | | | | | | |
| 670.888 - Transfers Out BC | - | 2,079 | - | 2,079 | | 2,079 |
| Total Transfers Out | - | 2,079 | - | 2,079 | - | 2,079 |
| Charges for Services | | | | | | |
| 525.003 - CFD Charges | - | 4,028 | - | 5,080 | | 5,080 |
| Total Charges for Services | - | 4,028 | - | 5,080 | - | 5,080 |

| **271 - CFD Funds**<br>**70 - Public Works**<br>**3409 - Vallejo CFD** | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End Projections<br>FY2026 | CEO Recommended Budget<br>FY2027 | Change from Recommended<br>FY2027 | Proposed for Adoption<br>FY2027 |
|---|---|---|---|---|---|---|
| Use of Money & Property | | | | | | |
| 541.001 - Interest | 181 | - | - | - | | - |
| Total Use of Money & Property | 181 | - | - | - | - | - |
| | | | | | | |
| Charges for Services - Benefit Assessment | | | | | | |
| 561.000 - Benefit Assessment Charges | 4,029 | - | - | - | | - |
| Total Charges for Services - Benefit Assmt | 4,029 | - | - | - | - | - |
| | | | | | | |
| **TOTAL EXPENSE** | **(1,942)** | **3,629** | **3,197** | **3,679** | **-** | **3,679** |
| **TOTAL REVENUE** | **4,210** | **4,028** | **-** | **5,080** | **-** | **5,080** |
| **NET COUNTY COST** | **(6,152)** | **(399)** | **3,197** | **(1,401)** | **-** | **(1,401)** |

| 271 - CFD Funds<br>70 - Public Works<br>3410 - San Juan Oaks CFD | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End Projections<br>FY2026 | CEO Recommended Budget<br>FY2027 | Change from Recommended<br>FY2027 | Adopted Budget<br>FY2027 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 722 | - | - | - | - | - |
| 610.401 - Social Security Taxes | 45 | - | - | - | - | - |
| 610.402 - Medicare Taxes | 11 | - | - | - | - | - |
| 610.701 - Public Service Retirement | 69 | - | - | - | - | - |
| 610.905 - Force Labor | 5,155 | 1,000 | - | 4,500 | - | 4,500 |
| Total Salaries & Benefits | 6,002 | 1,000 | - | 4,500 | - | 4,500 |
| Services & Supplies | | | | | | |
| 619.120 - Landscape Maintenance | 478 | 1,000 | - | 500 | 32,000 | 32,500 |
| 619.130 - Clothing and Safety | - | 30 | - | 10 | - | 10 |
| 619.132 - Communications | - | 20 | - | 10 | - | 10 |
| 619.142 - Computer Hardware | - | 100 | - | 10 | - | 10 |
| 619.152 - Maintenance of Equipment | - | 50 | - | 10 | - | 10 |
| 619.158 - Maint of Buildings and Grounds | - – | | - | 10,000 | - | 10,000 |
| 619.172 - Postage and Delivery | - | 100 | - | 10 | - | 10 |
| 619.175 - Equipment Under $5,000 | - | 100 | - | - | - | - |
| 619.180 - Public and Legal Notices | - | 50 | - | 50 | - | 50 |
| 619.185 - Lease/Rent-Vehicles | - | 250 | - | 450 | - | 450 |
| 619.190 - Small Tools | - | 100 | - | 50 | - | 50 |
| 619.194 - Training | - | 100 | - | 50 | - | 50 |
| 619.222 - Other Consultants | 3,283 | 2,000 | - | 4,000 | - | 4,000 |
| 619.282 - CSA Parks and Landscape Maint | - – | | - | 35,000 | - | 35,000 |
| 619.306 - Utilities | 4,457 | 7,000 | - | 10,000 | - | 10,000 |
| Total Services & Supplies | 8,218 | 10,900 | - | 60,150 | 32,000 | 92,150 |
| Other Charges | | | | | | |
| 640.520 - Property Tax Admin Fee | 13 | 50 | - | 25 | - | 25 |
| 643.601 - Interfund Charges | 112 | 1,000 | - | 100 | - | 100 |

| **271 - CFD Funds**<br>**70 - Public Works**<br>**3410 - San Juan Oaks CFD** | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End<br>Projections<br>FY2026 | CEO<br>Recommended<br>Budget<br>FY2027 | Change from<br>Recommended<br>FY2027 | Adopted Budget<br>FY2027 |
|---|---|---|---|---|---|---|
| 649.101 - Cost Plan | 7,000 | 5,000 | - | 5,000 | - | 5,000 |
| Total Other Charges | 7,125 | 6,050 | - | 5,125 | - | 5,125 |
| Fixed Assets | | | | | | |
| 650.302 - Equipment other than Computer | 2,882 | 2,000 | - | 800 | - | 800 |
| 670.888 - Transfers Out BC | - | - | - | 13,140 | - | 13,140 |
| Total Fixed Assets | 2,882 | 2,000 | - | 13,940 | - | 13,940 |
| Use of Money & Property | | | | | | |
| 541.001 - Interest | 1,976 | 2,000 | - | 3,000 | - | 3,000 |
| Total Use of Money & Property | 1,976 | 2,000 | - | 3,000 | - | 3,000 |
| Charges for Services | | | | | | |
| 561.000 - Benefit Assessment Charges | 29,990 | 43,584 | - | 72,450 | - | 72,450 |
| Total Charges for Services | 29,990 | 43,584 | - | 72,450 | - | 72,450 |
| **TOTAL EXPENSE** | **24,227** | **19,950** | **-** | **83,715** | **32,000** | **115,715** |
| **TOTAL REVENUE** | **31,966** | **45,584** | **-** | **75,450** | **-** | **75,450** |
| **NET COUNTY COST** | **(7,739)** | **(25,634)** | **-** | **8,265** | **32,000** | **40,265** |

| 271 - CFD Funds<br>70 - Public Works<br>3412 - Jackson-Renz - Tax Zone 12 | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Adopted Budget FY2027 |
|---|---|---|---|---|---|---|
| 610.905 - Force Labor | - | - | - | 200 | - | 200 |
| 640.520 - Property Tax Admin Fee | 1 | - | - | 1 | - | 1 |
| 670.888 - Transfers Out BC | - | - | - | 707 | - | 707 |
| 561.000 - Benefit Assessment Charges | 931 | - | - | - | - | - |
| **TOTAL EXPENSE** | **1** | **-** | **-** | **908** | **-** | **908** |
| **TOTAL REVENUE** | **931** | **-** | **-** | **-** | **-** | **-** |
| **NET COUNTY COST** | **(930)** | **-** | **-** | **908** | **-** | **908** |

| 271 - CFD Funds<br>70 - Public Works<br>3416 - Lucas/Ford | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End Projections<br>FY2026 | CEO Recommended Budget<br>FY2027 | Change from Recommended<br>FY2027 | Proposed for Adoption<br>FY2027 |
|---|---|---|---|---|---|---|
| 610.905 - Force Labor | - | - | - | 200 | | 200 |
| 640.520 - Property Tax Admin Fee | - | - | - | 1 | | 1 |
| 670.888 - Transfers Out BC | - | - | - | 707 | | 707 |
| **TOTAL EXPENSE** | **-** | **-** | **-** | **908** | **-** | **908** |
| **TOTAL REVENUE** | **-** | **-** | **-** | **-** | **-** | **-** |
| **NET COUNTY COST** | **-** | **-** | **-** | **908** | **-** | **908** |

| **271 - CFD Funds**<br>**70 - Public Works**<br>**3417 - Vista Del Calabria** | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.905 - Force Labor | - | - | - | 2,500 | - | 2,500 |
| Total Salaries & Benefits | - | - | - | 2,500 | - | 2,500 |
| Services & Supplies | | | | | | |
| 619.132 - Communications | - | - | - | 15 | - | 15 |
| 619.174 - Office Supplies | - | - | - | 25 | - | 25 |
| 619.180 - Public and Legal Notices | - | - | - | 50 | - | 50 |
| 619.185 - Lease/Rent-Vehicles | - | - | - | 450 | - | 450 |
| 619.190 - Small Tools | - | - | - | 50 | - | 50 |
| 619.194 - Training | - | - | - | 50 | - | 50 |
| 619.306 - Utilities | - | - | - | 4,000 | - | 4,000 |
| Total Services & Supplies | - | - | - | 4,640 | - | 4,640 |
| Other Charges | | | | | | |
| 640.520 - Property Tax Admin Fee | - | - | - | 10 | - | 10 |
| 643.601 - Interfund Charges | - | - | - | 100 | - | 100 |
| 649.101 - Cost Plan | - | - | - | 2,000 | - | 2,000 |
| Total Other Charges | - | - | - | 2,110 | - | 2,110 |
| Fixed Assets | | | | | | |
| 650.302 - Equipment other than Computer | - | - | - | 800 | - | 800 |
| Total Fixed Assets | - | - | - | 800 | - | 800 |
| Transfers Out | | | | | | |
| 670.888 - Transfers Out BC | - | - | - | 11,316 | - | 11,316 |
| Total Transfers Out | - | - | - | 11,316 | - | 11,316 |

| 271 - CFD Funds<br>70 - Public Works<br>3417 - Vista Del Calabria | Actuals<br>FY2025 | Amended Budget<br>FY2026 | Year End<br>Projections<br>FY2026 | CEO<br>Recommended<br>Budget<br>FY2027 | Change from<br>Recommended<br>FY2027 | Proposed for<br>Adoption<br>FY2027 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **-** | **-** | **-** | **21,366** | **-** | **21,366** |
| **TOTAL REVENUE** | **-** | **-** | **-** | **-** | **-** | **-** |
| **NET COUNTY COST** | **-** | **-** | **-** | **21,366** | **-** | **21,366** |

| 300 - Capital Projects Fund<br>70 - Public Works<br>3500 - Capital Outlay Projects Admin | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| Services & Supplies | | | | | | |
| 619.142 - Computer Hardware | - | - | 250,000 | - | - | - |
| 619.158 - Maint of Buildings and Grounds | 23,931 | 10,000 | - | - | - | - |
| 619.180 - Public and Legal Notices | 566 | - | - | - | - | - |
| 619.184 - Rent-Equipment | 5,293 | - | - | - | - | - |
| 619.222 - Other Consultants | 57,211 | 25,000 | - | - | - | - |
| 619.250 - Special Dept - Contracts | - | 353,236 | - | - | - | - |
| 619.268 - Special Department Other | - | - | - | 385,000 | - | 385,000 |
| 619.306 - Utilities | 163 | - | - | - | - | - |
| Total Services & Supplies | 87,164 | 388,236 | 250,000 | 385,000 | - | 385,000 |
| Other Charges | | | | | | |
| 630.104 - Care/Support County | - | - | - | - | 15,000,000 | 15,000,000 |
| 643.601 - Interfund Charges | 293 | - | - | - | - | - |
| 649.101 - Cost Plan | (56,914) | - | - | - | - | - |
| Total Other Charges | (56,621) | - | - | - | 15,000,000 | 15,000,000 |
| Fixed Assets | | | | | | |
| 650.106 - Building Improvements - General | 1,471,374 | 13,826,986 | 529,590 | 5,581,165 | - | 5,581,165 |
| 650.202 - Parks | 488,396 | 21,280,585 | 208,692 | 11,701,700 | - | 11,701,700 |
| 650.205 - Other | 842,781 | - | - | - | - | - |
| 650.206 - Buildings | 2,583,134 | 530,000 | 109,167 | - | 765,000 | 765,000 |
| 650.207 - Leasehold Improvements | 47,992 | - | - | - | - | - |
| 650.304 - Furniture and Fixtures | 846 | - | - | - | - | - |
| Total Fixed Assets | 5,434,523 | 35,637,571 | 847,449 | 17,282,865 | 765,000 | 18,047,865 |
| Transfers Out | | | | | | |
| 670.000 - Other Funds | 413,500 | - | - | - | - | - |
| Total Transfers Out | 413,500 | - | - | - | - | - |

| 300 - Capital Projects Fund<br>70 - Public Works<br>3500 - Capital Outlay Projects Admin | Actuals FY2025 | Amended Budget FY2026 | Year End Projections FY2026 | CEO Recommended Budget FY2027 | Change from Recommended FY2027 | Proposed for Adoption FY2027 |
|---|---|---|---|---|---|---|
| Use of Money & Property | | | | | | |
| 541.001 - Interest | (55,417) | - | - | - | - | - |
| Total Use of Money & Property | (55,417) | - | - | - | - | - |
| State Revenue | | | | | | |
| 551.101 - State Aid-Grants | 197,253 | - | - | - | 15,000,000 | 15,000,000 |
| Total State Revenue | 197,253 | - | - | - | 15,000,000 | 15,000,000 |
| Other Revenue | | | | | | |
| 570.002 - Miscellaneous Revenue | 365,164 | - | - | - | - | - |
| Total Other Revenue | 365,164 | - | - | - | - | - |
| Transfers In | | | | | | |
| 590.001 - Interfund Transfers In | 4,262,351 | 35,985,807 | 250,000 | 17,692,865 | 765,000 | 18,457,865 |
| Total Transfers In | 4,262,351 | 35,985,807 | 250,000 | 17,692,865 | 765,000 | 18,457,865 |
| **TOTAL EXPENSE** | **5,878,566** | **36,025,807** | **1,097,449** | **17,667,865** | **15,765,000** | **33,432,865** |
| **TOTAL REVENUE** | **4,769,351** | **35,985,807** | **250,000** | **17,692,865** | **15,765,000** | **33,457,865** |
| **NET COUNTY COST** | **1,109,215** | **40,000** | **847,449** | **(25,000)** | **-** | **(25,000)** |

| **Fund 280 - Impact Fee Fund**<br>**Department 70 - Public Works**<br>**Division 3280 - County Fire Mitigation** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Transfer Out | | | | | | |
| 670.888 - Transfers Out BC | - | 900,000 | - | 900,000 | - | 900,000 |
| Total Transfer Out | $ - | $ 900,000 | $ - | $ 900,000 | $ - | $ 900,000 |
| Use of Money and Property | | | | | | |
| 541.001 - Interest | 83,537 | 22,357 | 49,025 | 40,000 | - | 40,000 |
| Total Use of Money and Property | $ 83,537 | $ 22,357 | $ 49,025 | $ 40,000 | $ - | $ 40,000 |
| Charges for Services | | | | | | |
| 561.910 - Impact Fees | 169,705 | 112,245 | 288,223 | 160,000 | - | 160,000 |
| Total Charges for Services | $ 169,705 | $ 112,245 | $ 288,223 | $ 160,000 | $ - | $ 160,000 |
| **TOTAL EXPENSE** | **$ -** | **$ 900,000** | **$ -** | **$ 900,000** | **$ -** | **$ 900,000** |
| **TOTAL REVENUE** | **$ 253,242** | **$ 134,602** | **$ 337,248** | **$ 200,000** | **$ -** | **$ 200,000** |
| **NET COUNTY COST** | **$ (253,242)** | **$ 765,398** | **$ (337,248)** | **$ 700,000** | **$ -** | **$ 700,000** |

| Fund 282 - Jail & Juvenile Hall Impact<br>Department 70 - Public Works<br>Division 3285 - Jail/Juvenile Hall Impact Fees | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Transfer Out | | | | | | |
| 670.000 - Other Funds | 158,759 | 404,769 | 183,760 | 505,000 | - | 505,000 |
| Total Transfer Out | $ 158,759 | $ 404,769 | $ 183,760 | $ 505,000 | $ - | $ 505,000 |
| Use of Money and Property | | | | | | |
| 541.001 - Interest | 98,764 | 20,000 | 60,000 | 55,000 | - | 55,000 |
| Total Use of Money and Property | $ 98,764 | $ 20,000 | $ 60,000 | $ 55,000 | $ - | $ 55,000 |
| Charges for Services | | | | | | |
| 561.910 - Impact Fees | 1,249,278 | 250,000 | 554,920 | 450,000 | - | 450,000 |
| Total Charges for Services | $ 1,249,278 | $ 250,000 | $ 554,920 | $ 450,000 | $ - | $ 450,000 |
| **TOTAL EXPENSE** | **$ 158,759** | **$ 404,769** | **$ 183,760** | **$ 505,000** | **$ -** | **$ 505,000** |
| **TOTAL REVENUE** | **$ 1,348,042** | **$ 270,000** | **$ 614,920** | **$ 505,000** | **$ -** | **$ 505,000** |
| **NET COUNTY COST** | **$ (1,189,283)** | **$ 134,769** | **$ (431,160)** | **$ -** | **$ -** | **$ -** |

| **Fund 281 - Sheriff Equipment Impact**<br>**Department 70 - Public Works**<br>**Division 3290 - Sheriff Equipment Impact** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Transfer Out | | | | | | |
| 670.000 - Other Funds | 279,795 | 679,090 | - | 419,090 | - | 419,090 |
| Total Transfer Out | $ 279,795 | $ 679,090 | $ - | $ 419,090 | $ - | $ 419,090 |
| Use of Money and Property | | | | | | |
| 541.001 - Interest | 57,697 | 15,070 | - | 20,000 | - | 20,000 |
| Total Use of Money and Property | $ 57,697 | $ 15,070 | $ - | $ 20,000 | $ - | $ 20,000 |
| Charges for Services | | | | | | |
| 561.910 - Impact Fees | 211,064 | 136,857 | 130,000 | 195,000 | - | 195,000 |
| Total Charges for Services | $ 211,064 | $ 136,857 | $ 130,000 | $ 195,000 | $ - | $ 195,000 |
| **TOTAL EXPENSE** | **$ 279,795** | **$ 679,090** | **$ -** | **$ 419,090** | **$ -** | **$ 419,090** |
| **TOTAL REVENUE** | **$ 268,761** | **$ 151,927** | **$ 130,000** | **$ 215,000** | **$ -** | **$ 215,000** |
| **NET COUNTY COST** | **$ 11,034** | **$ 527,163** | **$ (130,000)** | **$ 204,090** | **$ -** | **$ 204,090** |

| Fund 288 - Inclusionary Housing Impact<br>Department 70 - Public Works<br>Division 3295 - Inclusionary Housing Fee O766 | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Other Charges | | | | | | |
| 649.101 - Cost Plan | (145) | (612) | 1,107 | (612) | - | (612) |
| Total Other Charges | $ (145) | $ (612) | $ 1,107 | $ (612) | $ - | $ (612) |
| Transfer Out | | | | | | |
| 670.000 - Other Funds | - | 300,000 | - | 300,000 | - | 300,000 |
| Total Transfer Out | $ - | $ 300,000 | $ - | $ 300,000 | $ - | $ 300,000 |
| Use of Money and Property | | | | | | |
| 541.001 - Interest | 12,731 | - | 1,000 | 8,000 | - | 8,000 |
| Total Use of Money and Property | $ 12,731 | $ - | $ 1,000 | $ 8,000 | $ - | $ 8,000 |
| Charges for Services | | | | | | |
| 561.920 - In-Lieu Fees | - | - | 30,000 | - | - | - |
| Total Charges for Services | $ - | $ - | $ 30,000 | $ - | $ - | $ - |
| Interdepartmental Charges | | | | | | |
| 580.001 - Cost Plan | - | (612) | - | (612) | - | (612) |
| Total Interdepartmental Charges | $ - | $ (612) | $ - | $ (612) | $ - | $ (612) |
| **TOTAL EXPENSE** | **$ (145)** | **$ 299,388** | **$ 1,107** | **$ 299,388** | **$ -** | **$ 299,388** |
| **TOTAL REVENUE** | **$ 12,731** | **$ (612)** | **$ 31,000** | **$ 7,388** | **$ -** | **$ 7,388** |
| **NET COUNTY COST** | **$ (12,876)** | **$ 300,000** | **$ (29,893)** | **$ 292,000** | **$ -** | **$ 292,000** |

| Fund 286 - Santa Ana Storm Drain Impact<br>Department 70 - Public Works<br>Division 3330 - Storm Drainage Santa Ana | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Transfer Out | | | | | | |
| 670.000 - Other Funds | 54,663 | 80,000 | - | 610,000 | - | 610,000 |
| Total Transfer Out | $ 54,663 | $ 80,000 | $ - | $ 610,000 | $ - | $ 610,000 |
| Use of Money and Property | | | | | | |
| 541.001 - Interest | 48,096 | 8,000 | 27,383 | 20,000 | - | 20,000 |
| Total Use of Money and Property | $ 48,096 | $ 8,000 | $ 27,383 | $ 20,000 | $ - | $ 20,000 |
| Charges for Services | | | | | | |
| 561.910 - Impact Fees | 121,423 | 60,000 | 190,000 | 100,000 | - | 100,000 |
| Total Charges for Services | $ 121,423 | $ 60,000 | $ 190,000 | $ 100,000 | $ - | $ 100,000 |
| **TOTAL EXPENSE** | **$ 54,663** | **$ 80,000** | **$ -** | **$ 610,000** | **$ -** | **$ 610,000** |
| **TOTAL REVENUE** | **$ 169,519** | **$ 68,000** | **$ 217,383** | **$ 120,000** | **$ -** | **$ 120,000** |
| **NET COUNTY COST** | **$ (114,856)** | **$ 12,000** | **$ (217,383)** | **$ 490,000** | **$ -** | **$ 490,000** |

| Fund 287 - Traffic Impact<br>Department 70 - Public Works<br>Division 3335 - Traffic Impact Fees | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Transfer Out | | | | | | |
| 670.000 - Other Funds | 2,544,065 | 6,440,000 | - | 4,900,000 | - | 4,900,000 |
| Total Transfer Out | $ 2,544,065 | $ 6,440,000 | $ - | $ 4,900,000 | $ - | $ 4,900,000 |
| Use of Money and Property | | | | | | |
| 541.001 - Interest | 243,764 | 40,000 | 96,986 | 80,000 | - | 80,000 |
| Total Use of Money and Property | $ 243,764 | $ 40,000 | $ 96,986 | $ 80,000 | $ - | $ 80,000 |
| Charges for Services | | | | | | |
| 561.910 - Impact Fees | 1,080,944 | 750,000 | 650,000 | 800,000 | - | 800,000 |
| Total Charges for Services | $ 1,080,944 | $ 750,000 | $ 650,000 | $ 800,000 | $ - | $ 800,000 |
| **TOTAL EXPENSE** | **$ 2,544,065** | **$ 6,440,000** | **$ -** | **$ 4,900,000** | **$ -** | **$ 4,900,000** |
| **TOTAL REVENUE** | **$ 1,324,708** | **$ 790,000** | **$ 746,986** | **$ 880,000** | **$ -** | **$ 880,000** |
| **NET COUNTY COST** | **$ 1,219,357** | **$ 5,650,000** | **$ (746,986)** | **$ 4,020,000** | **$ -** | **$ 4,020,000** |

| Fund 284 - Road Equipment Impact<br>Department 70 - Public Works<br>Division 3340 - Road Equipment Impact Fees | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Transfer Out | | | | | | |
| 670.000 - Other Funds | 161,325 | 500,000 | 400,000 | 500,000 | - | 500,000 |
| Total Transfer Out | $ 161,325 | $ 500,000 | $ 400,000 | $ 500,000 | $ - | $ 500,000 |
| Use of Money and Property | | | | | | |
| 541.001 - Interest | 53,606 | 5,000 | 30,000 | 20,000 | - | 20,000 |
| Total Use of Money and Property | $ 53,606 | $ 5,000 | $ 30,000 | $ 20,000 | $ - | $ 20,000 |
| Charges for Services | | | | | | |
| 561.910 - Impact Fees | 266,770 | 178,000 | 232,128 | 200,000 | - | 200,000 |
| Total Charges for Services | $ 266,770 | $ 178,000 | $ 232,128 | $ 200,000 | $ - | $ 200,000 |
| **TOTAL EXPENSE** | **$ 161,325** | **$ 500,000** | **$ 400,000** | **$ 500,000** | **$ -** | **$ 500,000** |
| **TOTAL REVENUE** | **$ 320,376** | **$ 183,000** | **$ 262,128** | **$ 220,000** | **$ -** | **$ 220,000** |
| **NET COUNTY COST** | **$ (159,051)** | **$ 317,000** | **$ 137,872** | **$ 280,000** | **$ -** | **$ 280,000** |

| Fund 283 - Habitat Impact<br>Department 70 - Public Works<br>Division 3345 - Habitat Conservation Fee | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Transfer Out | | | | | | |
| 670.000 - Other Funds | 108,655 | 500,000 | 50,000 | 500,000 | - | 500,000 |
| Total Transfer Out | $ 108,655 | $ 500,000 | $ 50,000 | $ 500,000 | $ - | $ 500,000 |
| Use of Money and Property | | | | | | |
| 541.001 - Interest | 61,480 | 15,000 | 29,000 | 25,000 | - | 25,000 |
| Total Use of Money and Property | $ 61,480 | $ 15,000 | $ 29,000 | $ 25,000 | $ - | $ 25,000 |
| Charges for Services | | | | | | |
| 561.910 - Impact Fees | 10,056 | 6,254 | 28,500 | 10,000 | - | 10,000 |
| Total Charges for Services | $ 10,056 | $ 6,254 | $ 28,500 | $ 10,000 | $ - | $ 10,000 |
| **TOTAL EXPENSE** | **$ 108,655** | **$ 500,000** | **$ 50,000** | **$ 500,000** | **$ -** | **$ 500,000** |
| **TOTAL REVENUE** | **$ 71,536** | **$ 21,254** | **$ 57,500** | **$ 35,000** | **$ -** | **$ 35,000** |
| **NET COUNTY COST** | **$ 37,119** | **$ 478,746** | **$ (7,500)** | **$ 465,000** | **$ -** | **$ 465,000** |

| **Fund 285 - Parks & Recreation Impact**<br>**Department 70 - Public Works**<br>**Division 3355 - Parks&Recreation Impact Fees** | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| Transfer Out | | | | | | |
| 670.000 - Other Funds | 190,000 | 5,475,000 | 50,000 | 5,701,700 | - | 5,701,700 |
| Total Transfer Out | $ 190,000 | $ 5,475,000 | $ 50,000 | $ 5,701,700 | $ - | $ 5,701,700 |
| Use of Money and Property | | | | | | |
| 541.001 - Interest | 213,293 | 20,000 | 100,000 | 100,000 | - | 100,000 |
| Total Use of Money and Property | $ 213,293 | $ 20,000 | $ 100,000 | $ 100,000 | $ - | $ 100,000 |
| Charges for Services | | | | | | |
| 561.910 - Impact Fees | - | 940,000 | 210,000 | 10,000 | - | 10,000 |
| 561.920 - In-Lieu Fees | 400,162 | - | - | 200,000 | - | 200,000 |
| Total Charges for Services | $ 400,162 | $ 940,000 | $ 210,000 | $ 210,000 | $ - | $ 210,000 |
| Transfer In | | | | | | |
| 590.001 - Interfund Transfers In | 413,500 | - | - | - | - | - |
| Total Transfer In | $ 413,500 | $ - | $ - | $ - | $ - | $ - |
| **TOTAL EXPENSE** | **$ 190,000** | **$ 5,475,000** | **$ 50,000** | **$ 5,701,700** | **$ -** | **$ 5,701,700** |
| **TOTAL REVENUE** | **$ 1,026,955** | **$ 960,000** | **$ 310,000** | **$ 310,000** | **$ -** | **$ 310,000** |
| **NET COUNTY COST** | **$ (836,955)** | **$ 4,515,000** | **$ (260,000)** | **$ 5,391,700** | **$ -** | **$ 5,391,700** |

| Fund 289 - County Impact Fee Fund 101518<br>Department 70 - Public Works<br>Division 3366 - Countywide Library Facilities | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| Transfer Out | | | | | | |
| 670.000 - Other Funds | 327,263 | 2,750,000 | - | 2,750,000 | - | 2,750,000 |
| Total Transfer Out | $ 327,263 | $ 2,750,000 | $ - | $ 2,750,000 | $ - | $ 2,750,000 |
| Use of Money and Property | | | | | | |
| 541.001 - Interest | 85,144 | - | – | 35,000 | - | 35,000 |
| Total Use of Money and Property | $ 85,144 | $ - | $ - | $ 35,000 | $ - | $ 35,000 |
| Charges for Services | | | | | | |
| 561.910 - Impact Fees | 521,067 | 119,000 | 50,000 | 184,000 | - | 184,000 |
| Total Charges for Services | $ 521,067 | $ 119,000 | $ 50,000 | $ 184,000 | $ - | $ 184,000 |
| **TOTAL EXPENSE** | **$ 327,263** | **$ 2,750,000** | **$ -** | **$ 2,750,000** | **$ -** | **$ 2,750,000** |
| **TOTAL REVENUE** | **$ 606,211** | **$ 119,000** | **$ 50,000** | **$ 219,000** | **$ -** | **$ 219,000** |
| **NET COUNTY COST** | **$ (278,948)** | **$ 2,631,000** | **$ (50,000)** | **$ 2,531,000** | **$ -** | **$ 2,531,000** |

# Sheriff

# Sheriff

*Department 40*

| Fund 101 - General Fund<br>Department 40 - Sheriff<br>Division 1175 - Sheriff | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 11,016,183** | **$ 10,242,702** | **$ 8,633,663** | **$ 9,896,628** | **$ -** | **$ 9,896,628** |
| **TOTAL REVENUE** | **$ 2,481,432** | **$ 4,731,796** | **$ 3,947,231** | **$ 4,351,806** | **$ 135,941** | **$ 4,487,747** |
| **NET COUNTY COST** | **$ 8,534,751** | **$ 5,510,906** | **$ 4,686,432** | **$ 5,544,822** | **$ (135,941)** | **$ 5,408,881** |

| Fund 101 - General Fund<br>Department 40 - Sheriff<br>Division 1180 - Communications | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 959,903** | **$ 1,153,585** | **$ 1,159,040** | **$ -** | **$ 1,100,040** | **$ 1,100,040** |
| **TOTAL REVENUE** | **$ 179,299** | **$ 187,400** | **$ 178,468** | **$ 74,938** | **$ -** | **$ 74,938** |
| **NET COUNTY COST** | **$ 780,604** | **$ 966,185** | **$ 980,572** | **$ (74,938)** | **$ 1,100,040** | **$ 1,025,102** |

# Sheriff

*Department 40*

| Fund 101 - General Fund<br>Department 40 - Sheriff<br>Division 1190 - Sheriff's Grants | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 520,829** | **$ 652,956** | **$ 760,009** | **$ 855,889** | **$ -** | **$ 855,889** |
| **TOTAL REVENUE** | **$ 325,357** | **$ 874,655** | **$ 560,000** | **$ 897,242** | **$ -** | **$ 897,242** |
| **NET COUNTY COST** | **$ 195,472** | **$ (221,699)** | **$ 200,009** | **$ (41,353)** | **$ -** | **$ (41,353)** |

| Fund 101 - General Fund<br>Department 40 - Sheriff<br>Division 1195 - Jail | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 9,561,429** | **$ 11,193,921** | **$ 11,074,482** | **$ 10,978,255** | **$ 270,635** | **$ 11,248,890** |
| **TOTAL REVENUE** | **$ 1,533,215** | **$ 4,249,454** | **$ 4,254,174** | **$ 4,033,516** | **$ 146,137** | **$ 4,179,653** |
| **NET COUNTY COST** | **$ 8,028,214** | **$ 6,944,467** | **$ 6,820,308** | **$ 6,944,739** | **$ 124,498** | **$ 7,069,237** |

# Sheriff

*Department 40*

| Fund 101 - General Fund<br>Department 40 - Sheriff<br>Division 1200 - Coroner | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 105,392** | **$ 159,489** | **$ 149,814** | **$ 153,700** | **$ -** | **$ 153,700** |
| **TOTAL REVENUE** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ 105,392** | **$ 159,489** | **$ 149,814** | **$ 153,700** | **$ -** | **$ 153,700** |

| **Fund 101 - General Fund**<br>**Department 40 - Sheriff**<br>**Division 1175 - Sheriff** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 3,599,643 | 4,122,024 | 3,354,233 | 4,036,197 | - | 4,036,197 |
| 610.102 - Bilingual | 5,844 | 3,000 | 3,866 | 1,500 | - | 1,500 |
| 610.103 - Holiday | 120,500 | 141,800 | 113,769 | 143,571 | - | 143,571 |
| 610.104 - Shift | - | 39 | - | - | - | - |
| 610.105 - On Call | - | 755 | - | - | - | - |
| 610.106 - Certification POST | 111,631 | 35,779 | 46,300 | 33,580 | - | 33,580 |
| 610.107 - Sick Paid-out | 8,985 | 14,124 | 67,440 | - | - | - |
| 610.108 - Vacation Paid-Out | 25,276 | 23,154 | 115,673 | - | - | - |
| 610.109 - Uniform Allowance | 25,095 | 26,362 | 22,500 | 26,361 | - | 26,361 |
| 610.111 - Miscellaneous Pay Categories | 99,224 | 29,296 | 105,945 | 101,281 | - | 101,281 |
| 610.112 - Longevity Pay | 102,339 | 118,557 | 101,500 | 24,466 | - | 24,466 |
| 610.115 - Admin Comp Paid-Out | 15,077 | 18,010 | 15,189 | 15,115 | - | 15,115 |
| 610.119 - Years of Service | 800 | - | - | - | - | - |
| 610.201 - Temporary | 462,835 | 421,995 | 420,000 | - | - | - |
| 610.301 - Overtime | 457,697 | 315,000 | 376,927 | 345,000 | - | 345,000 |
| 610.401 - Social Security Taxes | 34,766 | 31,277 | 25,000 | 27,521 | - | 27,521 |
| 610.402 - Medicare Taxes | 70,661 | 59,045 | 61,878 | 58,525 | - | 58,525 |
| 610.501 - Medical Insurance | 413,019 | 422,610 | 325,335 | 377,070 | - | 377,070 |
| 610.502 - Dental Insurance | 9,976 | 9,360 | 8,000 | 9,720 | - | 9,720 |
| 610.503 - Life Insurance | 1,795 | 2,026 | 1,468 | 2,026 | - | 2,026 |
| 610.504 - Accident, Disability, Dismem | 15 | 23 | 25 | - | - | - |
| 610.505 - In-Lieu of Medical Insurance | 12,531 | 12,600 | 14,085 | 16,200 | - | 16,200 |
| 610.507 - MES Vision | 2,116 | 2,048 | 1,365 | 1,983 | - | 1,983 |
| 610.601 - Unemployment Costs | - | - | 9,506 | - | - | - |
| 610.603 - Workers' Compensation Insurance | 757,922 | 793,145 | 324,700 | 814,220 | - | 814,220 |
| 610.701 - Public Service Retirement | 1,702,189 | 1,412,980 | 900,000 | 1,373,825 | - | 1,373,825 |
| 610.901 - Salary Savings | - | (291,360) | - | - | - | - |
| Total Salaries & Benefits | $ 8,039,936 | $ 7,723,649 | $ 6,414,704 | $ 7,408,161 | $ - | $ 7,408,161 |

| Fund 101 - General Fund<br>Department 40 - Sheriff<br>Division 1175 - Sheriff | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Services & Supplies | | | | | | |
| 619.126 - Magazines and Subscriptions | 24,215 | 9,455 | 8,349 | 9,240 | - | 9,240 |
| 619.128 - Non Book Media | 485 | 485 | - | 565 | - | 565 |
| 619.130 - Clothing and Safety | 92,181 | 51,415 | 44,602 | 124,603 | - | 124,603 |
| 619.132 - Communications | 49,548 | 55,055 | 55,000 | 63,860 | - | 63,860 |
| 619.134 - Software License | 61,301 | 244,900 | 239,271 | 253,865 | - | 253,865 |
| 619.136 - Software Support | 30,453 | 41,000 | 42,933 | 44,450 | - | 44,450 |
| 619.138 - Computer Maintenance | 58 | 60 | - | 1,035 | - | 1,035 |
| 619.140 - Computer Supplies | 8,609 | 1,500 | - | 1,500 | - | 1,500 |
| 619.142 - Computer Hardware | 16,419 | 18,955 | 11,972 | 18,000 | - | 18,000 |
| 619.146 - Food | 653 | 500 | 393 | 500 | - | 500 |
| 619.148 - Household Expenses | 9,531 | 21,300 | 12,120 | 17,700 | - | 17,700 |
| 619.152 - Maintenance of Equipment | 23,413 | 32,300 | 28,563 | 32,225 | - | 32,225 |
| 619.154 - Maintenance of Eqpmnt-Gas, Oil | 166,543 | 155,000 | 174,225 | 176,500 | - | 176,500 |
| 619.156 - Maintenance Repairs-Automobiles | 188,708 | 180,300 | 130,300 | 182,500 | - | 182,500 |
| 619.158 - Maint of Buildings and Grounds | 3,057 | 8,000 | 2,440 | 4,000 | - | 4,000 |
| 619.164 - Medical/Dental/Lab Supplies | 6,149 | 4,950 | 3,000 | 4,965 | - | 4,965 |
| 619.166 - Membership Dues | 5,548 | 6,020 | 6,488 | 6,500 | - | 6,500 |
| 619.168 - Office Furniture Under $5,000 | 4,255 | 1,160 | 3,500 | - | - | - |
| 619.172 - Postage and Delivery | 3,309 | 4,025 | 2,902 | 4,100 | - | 4,100 |
| 619.174 - Office Supplies | 12,792 | 13,000 | 9,200 | 13,500 | - | 13,500 |
| 619.176 - Special Project Supplies | - | - | 500 | - | - | - |
| 619.178 - Banks and Treasurer Charges | 115 | 50 | - | 50 | - | 50 |
| 619.184 - Rent-Equipment | 7,572 | 9,600 | 6,705 | 7,600 | - | 7,600 |
| 619.185 - Lease/Rent-Vehicles | - | - | - | 126,450 | - | 126,450 |
| 619.186 - Rent-Structures | 1,200 | 1,200 | 1,200 | 1,200 | - | 1,200 |
| 619.188 - Rent-Space | 6,620 | 7,265 | 6,825 | 7,295 | - | 7,295 |
| 619.194 - Training | 44,167 | 32,284 | 16,268 | 37,400 | - | 37,400 |
| 619.196 - Lodging | 48,424 | 18,284 | 10,000 | 12,000 | - | 12,000 |
| 619.198 - Meals | 15,872 | 12,000 | 5,000 | 10,000 | - | 10,000 |
| 619.200 - Transportation | 890 | 1,000 | 1,300 | 1,500 | - | 1,500 |

| Fund 101 - General Fund<br>Department 40 - Sheriff<br>Division 1175 - Sheriff | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| 619.208 - Tuition Reimbursement Program | 750 | 750 | - | - | - | - |
| 619.214 - Computer | 1,700 | 1,725 | 2,806 | 3,000 | - | 3,000 |
| 619.218 - Physicians | 11,481 | 8,400 | 1,720 | 12,800 | - | 12,800 |
| 619.222 - Other Consultants | 3,194 | 2,000 | 3,425 | 2,000 | - | 2,000 |
| 619.224 - Outside Labor | 13,981 | 12,600 | 10,000 | 27,400 | - | 27,400 |
| 619.252 - Special Dept - Materials | 15,530 | 22,000 | 15,000 | 27,500 | - | 27,500 |
| 619.268 - Special Department Other | 54 | 6,600 | 29,609 | 6,900 | - | 6,900 |
| 619.280 - Marketing, Recruiting, Public Request | - | - | 500 | - | - | - |
| 619.284 - Special Departmental Expense 1 | 28,836 | 10,040 | 8,700 | 10,240 | - | 10,240 |
| 619.306 - Utilities | 1,786 | 1,510 | 2,100 | 2,515 | - | 2,515 |
| 619.400 - Late Charge/Penalty | 83 | - | - | - | - | - |
| Total Services & Supplies | $ 909,482 | $ 996,688 | $ 896,916 | $ 1,255,458 | $ - | $ 1,255,458 |
| | | | | | | |
| Other Charges | | | | | | |
| 640.513 - Other Charges | 24,081 | - | - | - | - | - |
| 645.704 - Retiree Medical Insurance | 52,803 | 63,123 | 63,123 | 78,588 | - | 78,588 |
| 647.801 - Debt Service Principal | 208,012 | 63,757 | 68,166 | 70,484 | - | 70,484 |
| 647.802 - Debt Service Interest | 62,013 | 25,314 | 20,904 | 18,587 | - | 18,587 |
| 649.101 - Cost Plan | 1,258,002 | 1,045,350 | 1,045,350 | 1,045,350 | - | 1,045,350 |
| Total Other Charges | $ 1,604,911 | $ 1,197,544 | $ 1,197,543 | $ 1,213,009 | $ - | $ 1,213,009 |
| | | | | | | |
| Fixed Assets | | | | | | |
| 650.301 - Automobiles, Trucks, Vans | 407,978 | 117,554 | 77,000 | - | - | - |
| 650.302 - Equipment other than Computer | 48,363 | 133,867 | 47,500 | - | - | - |
| 650.303 - Computer | 5,513 | - | - | 20,000 | - | 20,000 |
| Total Fixed Assets | $ 461,854 | $ 251,421 | $ 124,500 | $ 20,000 | $ - | $ 20,000 |
| | | | | | | |
| Transfer Out | | | | | | |
| 670.000 - Other Funds | - | 73,400 | - | - | - | - |
| Total Transfer Out | $ - | $ 73,400 | $ - | $ - | $ - | $ - |

| Fund 101 - General Fund<br>Department 40 - Sheriff<br>Division 1175 - Sheriff | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Licenses, Permits and Franchises | | | | | | |
| 522.602 - Miscellaneous Permits- Explosive | 640 | 600 | 440 | 440 | - | 440 |
| 522.603 - Miscellaneous Permits-Guns | 21,695 | 18,000 | 20,000 | 20,000 | - | 20,000 |
| Total Licenses, Permits and Franchises | $ 22,335 | $ 18,600 | $ 20,440 | $ 20,440 | $ - | $ 20,440 |
| Fines, Forfeitures and Penalties | | | | | | |
| 531.004 - VC Off-Highway Fines VC 42204 | 1,292 | 1,100 | 400 | 400 | - | 400 |
| Total Fines, Forfeitures and Penalties | $ 1,292 | $ 1,100 | $ 400 | $ 400 | $ - | $ 400 |
| State | | | | | | |
| 550.204 - Proposition 172 Public Safety | - | 1,987,574 | 1,987,574 | 1,987,574 | 135,941 | 2,123,515 |
| 550.602 - Citizens Options for Public Safe | 194,663 | 120,000 | 170,000 | 170,000 | - | 170,000 |
| 550.604 - Officer Training | 15,215 | 5,000 | 7,500 | 2,000 | - | 2,000 |
| Total State | $ 209,878 | $ 2,112,574 | $ 2,165,074 | $ 2,159,574 | $ 135,941 | $ 2,295,515 |
| Grant Revenue | | | | | | |
| 551.101 - State Aid-Grants | 341,089 | 560,000 | 82,428 | 300,000 | - | 300,000 |
| Total Grant Revenue | $ 341,089 | $ 560,000 | $ 82,428 | $ 300,000 | $ - | $ 300,000 |
| Charges for Services | | | | | | |
| 561.501 - Adminstration Charges | 3,672 | 2,800 | 3,400 | 3,000 | - | 3,000 |
| 562.102 - Deputy Services - SJB | 129,788 | 120,000 | 117,500 | 120,000 | - | 120,000 |
| 562.103 - Deputy Services - Other | 91,784 | 95,000 | 99,046 | 98,200 | - | 98,200 |
| 562.105 - Civil Process Services - Sheriff | 16,942 | 10,000 | 10,800 | 12,000 | - | 12,000 |
| Total Charges for Services | $ 242,186 | $ 227,800 | $ 230,746 | $ 233,200 | $ - | $ 233,200 |
| Other Revenue | | | | | | |
| 570.001 - Other Sales | 758 | - | - | - | - | - |
| 570.006 - Reimbursable | 2,245 | 1,900 | 200 | - | - | - |
| 570.009 - Insurance Recoveries | 15,704 | - | 69,600 | - | - | - |
| Total Other Revenue | $ 18,707 | $ 1,900 | $ 69,800 | $ - | $ - | $ - |

| **Fund 101 - General Fund**<br>**Department 40 - Sheriff**<br>**Division 1175 - Sheriff** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Interfund Charges | | | | | | |
| 576.012 - Transfers from Misc Trust | 1,184,973 | 1,185,900 | 1,022,413 | 1,022,700 | - | 1,022,700 |
| 576.016 - Civil Automation Fees | - | 75,000 | - | - | - | - |
| 576.018 - AB109 Realignment | 204,062 | 157,000 | 101,500 | 55,000 | - | 55,000 |
| 576.020 - Interfund Charges | 2,480 | - | - | - | - | - |
| Total Interfund Charges | $ 1,391,515 | $ 1,417,900 | $ 1,123,913 | $ 1,077,700 | $ - | $ 1,077,700 |
| Transfer In | | | | | | |
| 590.888 - Transfers In BC | 254,430 | 391,922 | 254,430 | 560,492 | - | 560,492 |
| Total Transfer In | $ 254,430 | $ 391,922 | $ 254,430 | $ 560,492 | $ - | $ 560,492 |
| **TOTAL EXPENSE** | **$ 11,016,183** | **$ 10,242,702** | **$ 8,633,663** | **$ 9,896,628** | **$ -** | **$ 9,896,628** |
| **TOTAL REVENUE** | **$ 2,481,432** | **$ 4,731,796** | **$ 3,947,231** | **$ 4,351,806** | **$ 135,941** | **$ 4,487,747** |
| **NET COUNTY COST** | **$ 8,534,751** | **$ 5,510,906** | **$ 4,686,432** | **$ 5,544,822** | **$ (135,941)** | **$ 5,408,881** |

| **Fund 101 - General Fund**<br>**Department 40 - Sheriff**<br>**Division 1180 - Communications** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 86,608 | 78,906 | 79,296 | - | - | - |
| 610.109 - Uniform Allowance | 792 | 792 | 792 | - | - | - |
| 610.112 - Longevity Pay | 4,300 | 3,858 | 4,300 | - | - | - |
| 610.118 - Bonus Pay | - | 1,500 | - | - | - | - |
| 610.119 - Years of Service | 150 | - | - | - | - | - |
| 610.301 - Overtime | 6,307 | - | - | - | - | - |
| 610.401 - Social Security Taxes | 5,631 | 4,892 | 4,936 | - | - | - |
| 610.402 - Medicare Taxes | 1,317 | 1,144 | 1,154 | - | - | - |
| 610.501 - Medical Insurance | 16,169 | 6,600 | 11,376 | - | - | - |
| 610.502 - Dental Insurance | 361 | 360 | 360 | - | - | - |
| 610.503 - Life Insurance | 55 | 56 | 56 | - | - | - |
| 610.507 - MES Vision | 64 | 65 | 130 | - | - | - |
| 610.603 - Workers' Compensation Insurance | 928 | 1,076 | 1,076 | - | - | - |
| 610.701 - Public Service Retirement | 21,689 | 19,701 | 20,155 | - | - | - |
| 610.901 - Salary Savings | - | (7,109) | - | - | - | - |
| Total Salaries & Benefits | $ 144,371 | $ 111,841 | $ 123,631 | $ - | $ - | $ - |
| Services & Supplies | | | | | | |
| 619.132 - Communications | 38,550 | 35,000 | 36,100 | - | 38,000 | 38,000 |
| 619.138 - Computer Maintenance | 386 | 400 | 400 | - | 400 | 400 |
| 619.152 - Maintenance of Equipment | 2,475 | 10,300 | 6,918 | - | 13,230 | 13,230 |
| 619.184 - Rent-Equipment | (30,389) | - | - | - | - | - |
| 619.186 - Rent-Structures | 58,528 | 61,945 | 60,123 | - | 62,080 | 62,080 |
| 619.224 - Outside Labor | 680,262 | 884,200 | 884,199 | - | 980,500 | 980,500 |
| 619.252 - Special Dept - Materials | - | 500 | - | - | 500 | 500 |
| 619.306 - Utilities | 4,535 | 5,280 | 5,279 | - | 5,330 | 5,330 |
| Total Services & Supplies | $ 754,347 | $ 997,625 | $ 993,019 | $ - | $ 1,100,040 | $ 1,100,040 |

| Fund 101 - General Fund<br>Department 40 - Sheriff<br>Division 1180 - Communications | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Other Charges | | | | | | |
| 645.704 - Retiree Medical Insurance | 1,625 | 1,729 | - | - | - | - |
| 647.801 - Debt Service Principal | 11,306 | - | - | - | - | - |
| 647.802 - Debt Service Interest | 19,083 | - | - | - | - | - |
| 649.101 - Cost Plan | 29,171 | 42,390 | 42,390 | - | - | - |
| Total Other Charges | $ 61,185 | $ 44,119 | $ 42,390 | $ - | $ - | $ - |
| Charges for Services | | | | | | |
| 560.204 - Contribution City of SJB | 71,901 | 75,450 | 73,468 | 74,938 | - | 74,938 |
| Total Charges for Services | $ 71,901 | $ 75,450 | $ 73,468 | $ 74,938 | $ - | $ 74,938 |
| Transfer In | | | | | | |
| 590.001 - Interfund Transfers In | 107,398 | 111,950 | 105,000 | - | - | - |
| Total Transfer In | $ 107,398 | $ 111,950 | $ 105,000 | $ - | $ - | $ - |
| **TOTAL EXPENSE** | **$ 959,903** | **$ 1,153,585** | **$ 1,159,040** | **$ -** | **$ 1,100,040** | **$ 1,100,040** |
| **TOTAL REVENUE** | **$ 179,299** | **$ 187,400** | **$ 178,468** | **$ 74,938** | **$ -** | **$ 74,938** |
| **NET COUNTY COST** | **$ 780,604** | **$ 966,185** | **$ 980,572** | **$ (74,938)** | **$ 1,100,040** | **$ 1,025,102** |

| **Fund 101 - General Fund**<br>**Department 40 - Sheriff**<br>**Division 1190 - Sheriff's Grants** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 213,220 | 286,080 | 85,155 | 414,422 | - | 414,422 |
| 610.103 - Holiday | 9,532 | 9,524 | 4,097 | 10,069 | - | 10,069 |
| 610.106 - Certification POST | 10,166 | 4,762 | 2,049 | 5,640 | - | 5,640 |
| 610.109 - Uniform Allowance | 1,600 | 3,193 | - | 2,392 | - | 2,392 |
| 610.111 - Miscellaneous Pay Categories | 21,105 | 19,451 | 8,516 | 9,117 | - | 9,117 |
| 610.112 - Longevity Pay | 5,839 | - | - | - | - | - |
| 610.115 - Admin Comp Paid-Out | - | 1,698 | - | 1,783 | - | 1,783 |
| 610.118 - Bonus Pay | - | - | 1,500 | - | - | - |
| 610.119 - Years of Service | 100 | - | - | - | - | - |
| 610.201 - Temporary | - | - | 25,050 | - | - | - |
| 610.301 - Overtime | 44,045 | 10,000 | 10,000 | 50,000 | - | 50,000 |
| 610.401 - Social Security Taxes | - | 5,678 | 5,280 | 5,963 | - | 5,963 |
| 610.402 - Medicare Taxes | 4,334 | 4,149 | 1,235 | 6,009 | - | 6,009 |
| 610.501 - Medical Insurance | 31,734 | 42,180 | 12,600 | 48,180 | - | 48,180 |
| 610.502 - Dental Insurance | 704 | 1,080 | 360 | 1,080 | - | 1,080 |
| 610.503 - Life Insurance | 108 | 167 | 56 | 167 | - | 167 |
| 610.507 - MES Vision | 126 | 195 | 65 | 195 | - | 195 |
| 610.603 - Workers' Compensation Insurance | 3,713 | 4,304 | 1,294 | 4,937 | - | 4,937 |
| 610.701 - Public Service Retirement | 38,536 | 87,293 | 12,489 | 92,121 | - | 92,121 |
| 610.801 - OPEB Costs | - | - | - | 8,855 | - | 8,855 |
| 610.905 - Force Labor | - | - | 550,000 | - | - | - |
| Total Salaries & Benefits | $ 384,862 | $ 479,754 | $ 719,746 | $ 660,930 | $ - | $ 660,930 |
| Services & Supplies | | | | | | |
| 619.130 - Clothing and Safety | 1,199 | 3,000 | - | 7,200 | - | 7,200 |
| 619.132 - Communications | 7,415 | 7,500 | 1,000 | 7,500 | - | 7,500 |
| 619.134 - Software License | 6,009 | - | - | 6,220 | - | 6,220 |
| 619.138 - Computer Maintenance | 20,840 | - | - | - | - | - |

| Fund 101 - General Fund<br>Department 40 - Sheriff<br>Division 1190 - Sheriff's Grants | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| 619.142 - Computer Hardware | - | 9,270 | - | 3,500 | - | 3,500 |
| 619.148 - Household Expenses | - | 1,000 | - | 2,810 | - | 2,810 |
| 619.152 - Maintenance of Equipment | - | 6,555 | - | 7,615 | - | 7,615 |
| 619.156 - Maintenance Repairs-Automobiles | 390 | 5,000 | 5,000 | - | - | - |
| 619.194 - Training | 56 | 26,000 | - | 9,300 | - | 9,300 |
| 619.198 - Meals | 172 | - | - | - | - | - |
| 619.222 - Other Consultants | - | 60,000 | - | 60,000 | - | 60,000 |
| 619.250 - Special Dept - Contracts | - | - | 10,000 | - | - | - |
| 619.284 - Special Departmental Expense 1 | 10,120 | 6,500 | - | 6,500 | - | 6,500 |
| Total Services & Supplies | $ 46,201 | $ 124,825 | $ 16,000 | $ 110,645 | $ - | $ 110,645 |
| Other Charges | | | | | | |
| 645.704 - Retiree Medical Insurance | 6,499 | 6,918 | 1,340 | 8,855 | - | 8,855 |
| 649.101 - Cost Plan | 4,836 | 35,459 | 7,923 | 35,459 | - | 35,459 |
| Total Other Charges | $ 11,335 | $ 42,377 | $ 9,263 | $ 44,314 | $ - | $ 44,314 |
| Fixed Assets | | | | | | |
| 650.301 - Automobiles, Trucks, Vans | - | - | 10,000 | 40,000 | - | 40,000 |
| 650.302 - Equipment other than Computer | 78,431 | 6,000 | 5,000 | - | - | - |
| Total Fixed Assets | $ 78,431 | $ 6,000 | $ 15,000 | $ 40,000 | $ - | $ 40,000 |
| State | | | | | | |
| 550.406 - Other | - | - | 550,000 | - | - | - |
| Total State | $ - | $ - | $ 550,000 | $ - | $ - | $ - |
| Grant Revenue | | | | | | |
| 551.101 - State Aid-Grants | 44,369 | 505,277 | 10,000 | 808,397 | - | 808,397 |
| Total Grant Revenue | $ 44,369 | $ 505,277 | $ 10,000 | $ 808,397 | $ - | $ 808,397 |
| Interfund Charges | | | | | | |

| **Fund 101 - General Fund**<br>**Department 40 - Sheriff**<br>**Division 1190 - Sheriff's Grants** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| 576.012 - Transfers from Misc Trust | 280,988 | 369,378 | - | 88,845 | - | 88,845 |
| Total Interfund Charges | $ 280,988 | $ 369,378 | $ - | $ 88,845 | $ - | $ 88,845 |
| | | | | | | |
| **TOTAL EXPENSE** | **$ 520,829** | **$ 652,956** | **$ 760,009** | **$ 855,889** | **$ -** | **$ 855,889** |
| **TOTAL REVENUE** | **$ 325,357** | **$ 874,655** | **$ 560,000** | **$ 897,242** | **$ -** | **$ 897,242** |
| **NET COUNTY COST** | **$ 195,472** | **$ (221,699)** | **$ 200,009** | **$ (41,353)** | **$ -** | **$ (41,353)** |

| **Fund 101 - General Fund**<br>**Department 40 - Sheriff**<br>**Division 1195 - Jail** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 2,336,054 | 3,628,059 | 2,807,558 | 3,142,616 | 164,062 | 3,306,678 |
| 610.102 - Bilingual | 12,579 | 11,460 | 14,100 | 11,460 | - | 11,460 |
| 610.103 - Holiday | 94,555 | 146,015 | 108,632 | 122,502 | 8,203 | 130,705 |
| 610.104 - Shift | 54 | - | - | - | - | - |
| 610.106 - Certification POST | 27,818 | 10,628 | 33,060 | 3,660 | - | 3,660 |
| 610.107 - Sick Paid-out | 100 | - | - | - | - | - |
| 610.108 - Vacation Paid-Out | 21,047 | - | - | - | - | - |
| 610.109 - Uniform Allowance | 19,661 | 28,377 | 22,850 | 23,184 | 1,440 | 24,624 |
| 610.111 - Miscellaneous Pay Categories | 28,034 | 28,048 | 20,232 | 17,299 | - | 17,299 |
| 610.112 - Longevity Pay | 50,489 | 55,550 | 51,500 | 50,817 | - | 50,817 |
| 610.115 - Admin Comp Paid-Out | 2,510 | 10,401 | 10,099 | 10,781 | 3,155 | 13,936 |
| 610.119 - Years of Service | 1,250 | - | - | - | - | - |
| 610.201 - Temporary | 5,364 | - | - | - | - | - |
| 610.301 - Overtime | 643,284 | 255,000 | 601,500 | 300,000 | - | 300,000 |
| 610.401 - Social Security Taxes | 8,185 | 22,807 | 10,780 | 19,199 | - | 19,199 |
| 610.402 - Medicare Taxes | 44,530 | 52,607 | 48,580 | 45,568 | 2,379 | 47,947 |
| 610.501 - Medical Insurance | 340,100 | 505,050 | 391,123 | 435,510 | 36,360 | 471,870 |
| 610.502 - Dental Insurance | 8,227 | 11,520 | 9,840 | 10,440 | 720 | 11,160 |
| 610.503 - Life Insurance | 1,437 | 2,082 | 1,775 | 1,859 | 111 | 1,970 |
| 610.504 - Accident, Disability, Dismem | 27 | - | 25 | - | - | - |
| 610.505 - In-Lieu of Medical Insurance | 9,623 | 9,000 | 12,680 | 7,200 | - | 7,200 |
| 610.507 - MES Vision | 1,723 | 2,308 | 2,200 | 2,113 | 130 | 2,243 |
| 610.601 - Unemployment Costs | 1,897 | - | 1,270 | - | - | - |
| 610.603 - Workers' Compensation Insurance | 201,475 | 189,994 | 189,994 | 244,798 | - | 244,798 |
| 610.701 - Public Service Retirement | 1,405,037 | 1,393,457 | 1,640,000 | 1,195,426 | 54,075 | 1,249,501 |
| 610.901 - Salary Savings | - | (322,711) | - | - | - | - |
| Total Salaries & Benefits | $ 5,265,060 | $ 6,039,652 | $ 5,977,798 | $ 5,644,432 | $ 270,635 | $ 5,915,067 |

| Fund 101 - General Fund<br>Department 40 - Sheriff<br>Division 1195 - Jail | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Services & Supplies | | | | | | |
| 619.124 - Books | - | 150 | 38 | 150 | - | 150 |
| 619.126 - Magazines and Subscriptions | 11,343 | 11,500 | 11,500 | 12,150 | - | 12,150 |
| 619.128 - Non Book Media | 3,896 | - | - | (1) | - | (1) |
| 619.130 - Clothing and Safety | 63,697 | 78,000 | 65,600 | 141,750 | - | 141,750 |
| 619.132 - Communications | 22,601 | 23,380 | 30,080 | 25,480 | - | 25,480 |
| 619.134 - Software License | 18,461 | 32,300 | 23,699 | 36,385 | - | 36,385 |
| 619.136 - Software Support | 22,897 | - | - | - | - | - |
| 619.138 - Computer Maintenance | - | 26,000 | 29,000 | 33,540 | - | 33,540 |
| 619.140 - Computer Supplies | 2,080 | 3,000 | - | 14,585 | - | 14,585 |
| 619.142 - Computer Hardware | 2,801 | 24,750 | 10,000 | 27,980 | - | 27,980 |
| 619.146 - Food | 554,299 | 576,000 | 540,000 | 576,000 | - | 576,000 |
| 619.148 - Household Expenses | 88,568 | 82,300 | 71,850 | 88,630 | - | 88,630 |
| 619.152 - Maintenance of Equipment | 43,389 | 84,400 | 42,000 | 70,900 | - | 70,900 |
| 619.154 - Maintenance of Eqpmnt-Gas, Oil | 25,345 | 35,000 | 22,000 | 28,000 | - | 28,000 |
| 619.156 - Maintenance Repairs-Automobiles | 17,441 | 13,600 | 6,020 | 11,600 | - | 11,600 |
| 619.158 - Maint of Buildings and Grounds | 1,925 | 9,000 | 18,135 | 10,000 | - | 10,000 |
| 619.164 - Medical/Dental/Lab Supplies | 65,449 | 60,025 | 60,000 | 25 | - | 25 |
| 619.166 - Membership Dues | - | 120 | 69 | 70 | - | 70 |
| 619.168 - Office Furniture Under $5,000 | 297 | - | - | - | - | - |
| 619.170 - Office Equipment Under $5,000 | 1,391 | - | - | 2,500 | - | 2,500 |
| 619.172 - Postage and Delivery | 7,941 | 7,600 | 5,900 | 1,600 | - | 1,600 |
| 619.174 - Office Supplies | 9,355 | 10,500 | 7,500 | 10,000 | - | 10,000 |
| 619.178 - Banks and Treasurer Charges | 26 | 24 | 50 | 50 | - | 50 |
| 619.180 - Public and Legal Notices | 2,043 | 2,000 | 1,854 | 2,000 | - | 2,000 |
| 619.184 - Rent-Equipment | 6,441 | 6,650 | 6,610 | 6,650 | - | 6,650 |
| 619.188 - Rent-Space | 382 | - | 400 | 400 | - | 400 |
| 619.191 - Rent (non-lease) | 47,650 | - | - | - | - | - |
| 619.194 - Training | 7,925 | 14,000 | 6,545 | 15,000 | - | 15,000 |
| 619.196 - Lodging | 7,817 | 10,000 | 3,000 | 8,000 | - | 8,000 |

| Fund 101 - General Fund<br>Department 40 - Sheriff<br>Division 1195 - Jail | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| 619.198 - Meals | 2,421 | 2,500 | 3,000 | 2,500 | - | 2,500 |
| 619.200 - Transportation | 84 | - | - | - | - | - |
| 619.206 - Travel - Other | - | 1,000 | - | 1,000 | - | 1,000 |
| 619.218 - Physicians | 2,116,544 | 3,199,370 | 3,157,649 | 3,314,235 | - | 3,314,235 |
| 619.222 - Other Consultants | 1,700 | 1,700 | 1,275 | 1,500 | - | 1,500 |
| 619.224 - Outside Labor | 51,122 | 46,000 | 27,000 | 28,800 | - | 28,800 |
| 619.250 - Special Dept - Contracts | 10,538 | 31,000 | 20,000 | 81,600 | - | 81,600 |
| 619.252 - Special Dept - Materials | 4,134 | 4,000 | 13,050 | 3,000 | - | 3,000 |
| 619.284 - Special Departmental Expense 1 | 52,465 | 21,500 | 14,960 | 19,600 | - | 19,600 |
| 619.306 - Utilities | 230,840 | 228,000 | 310,000 | 255,000 | - | 255,000 |
| 619.400 - Late Charge/Penalty | 54 | - | - | - | - | - |
| Total Services & Supplies | $ 3,505,362 | $ 4,645,369 | $ 4,508,784 | $ 4,830,679 | $ - | $ 4,830,679 |
| | | | | | | |
| Other Charges | | | | | | |
| 640.513 - Other Charges | 155,718 | - | 100,000 | - | - | - |
| 645.701 - General Liability Insurance | 31,124 | 32,405 | 32,405 | 38,871 | - | 38,871 |
| 645.704 - Retiree Medical Insurance | 60,926 | 66,582 | 66,582 | 74,160 | - | 74,160 |
| 647.801 - Debt Service Principal | 998 | - | - | - | - | - |
| 647.802 - Debt Service Interest | 63 | - | - | - | - | - |
| 649.101 - Cost Plan | 517,657 | 376,913 | 376,913 | 376,913 | - | 376,913 |
| Total Other Charges | $ 766,486 | $ 475,900 | $ 575,900 | $ 489,944 | $ - | $ 489,944 |
| | | | | | | |
| Fixed Assets | | | | | | |
| 650.302 - Equipment other than Computer | - | 33,000 | 12,000 | 13,200 | - | 13,200 |
| 650.311 - Fixed Asset Subscription | 24,521 | - | - | - | - | - |
| Total Fixed Assets | $ 24,521 | $ 33,000 | $ 12,000 | $ 13,200 | $ - | $ 13,200 |
| | | | | | | |
| State | | | | | | |
| 550.204 - Proposition 172 Public Safety | - | 2,136,642 | 2,136,642 | 2,136,642 | 146,137 | 2,282,779 |
| 550.602 - Citizens Options for Public Safe | 36,175 | 25,000 | 32,000 | 32,000 | - | 32,000 |

| Fund 101 - General Fund<br>Department 40 - Sheriff<br>Division 1195 - Jail | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| 550.604 - Officer Training | 21,507 | 11,000 | 20,000 | 18,000 | - | 18,000 |
| 550.611 - Fed Reimbursement SCAAP | 47,899 | 44,000 | - | 30,000 | - | 30,000 |
| Total State | $ 105,581 | $ 2,216,642 | $ 2,188,642 | $ 2,216,642 | $ 146,137 | $ 2,362,779 |
| Grant Revenue | | | | | | |
| 551.101 - State Aid-Grants | 200,000 | 200,000 | 200,000 | 200,000 | - | 200,000 |
| 551.401 - State Miscellaneous Revenue | 100 | - | - | - | - | - |
| Total Grant Revenue | $ 200,100 | $ 200,000 | $ 200,000 | $ 200,000 | $ - | $ 200,000 |
| Charges for Services | | | | | | |
| 561.501 - Adminstration Charges | 83,137 | - | - | - | - | - |
| 562.104 - Sheriff Booking Fees | 32,312 | 33,392 | 32,312 | 32,312 | - | 32,312 |
| Total Charges for Services | $ 115,449 | $ 33,392 | $ 32,312 | $ 32,312 | $ - | $ 32,312 |
| Other Revenue | | | | | | |
| 570.009 - Insurance Recoveries | 40,553 | - | - | - | - | - |
| Total Other Revenue | $ 40,553 | $ - | $ - | $ - | $ - | $ - |
| Other Financing | | | | | | |
| 575.200 - Subscription financing | 24,521 | - | - | - | - | - |
| Total Other Financing | $ 24,521 | $ - | $ - | $ - | $ - | $ - |
| Interfund Charges | | | | | | |
| 576.012 - Transfers from Misc Trust | 93,424 | 1,033,000 | 1,066,800 | 611,062 | - | 611,062 |
| 576.018 - AB109 Realignment | 953,587 | 766,420 | 766,420 | 928,500 | - | 928,500 |
| Total Interfund Charges | $ 1,047,011 | $ 1,799,420 | $ 1,833,220 | $ 1,539,562 | $ - | $ 1,539,562 |
| Transfer In | | | | | | |
| 590.888 - Transfers In BC | - | - | - | 45,000 | - | 45,000 |
| Total Transfer In | $ - | $ - | $ - | $ 45,000 | $ - | $ 45,000 |

| Fund 101 - General Fund<br>Department 40 - Sheriff<br>Division 1195 - Jail | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End<br>Projections<br>FY 2025-26 | CEO<br>Recommended<br>Budget<br>FY 2026-27 | Change from<br>Recommended<br>FY 2026-27 | Proposed for<br>Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 9,561,429** | **$ 11,193,921** | **$ 11,074,482** | **$ 10,978,255** | **$ 270,635** | **$ 11,248,890** |
| **TOTAL REVENUE** | **$ 1,533,215** | **$ 4,249,454** | **$ 4,254,174** | **$ 4,033,516** | **$ 146,137** | **$ 4,179,653** |
| **NET COUNTY COST** | **$ 8,028,214** | **$ 6,944,467** | **$ 6,820,308** | **$ 6,944,739** | **$ 124,498** | **$ 7,069,237** |

| **Fund 101 - General Fund**<br>**Department 40 - Sheriff**<br>**Division 1200 - Coroner** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Services & Supplies | | | | | | |
| 619.130 - Clothing and Safety | 5,906 | 6,200 | 6,000 | 6,200 | - | 6,200 |
| 619.148 - Household Expenses | - | 5,000 | 2,000 | 3,500 | - | 3,500 |
| 619.152 - Maintenance of Equipment | - | - | - | 1,500 | - | 1,500 |
| 619.156 - Maintenance Repairs-Automobiles | - | 2,000 | 2,000 | - | - | - |
| 619.164 - Medical/Dental/Lab Supplies | 1,425 | 18,000 | 18,000 | 20,000 | - | 20,000 |
| 619.166 - Membership Dues | - | 500 | 500 | 500 | - | 500 |
| 619.194 - Training | - | - | 2,000 | - | - | - |
| 619.218 - Physicians | 73,726 | 100,000 | 100,000 | 100,000 | - | 100,000 |
| 619.224 - Outside Labor | 8,550 | 10,000 | 6,100 | 10,000 | - | 10,000 |
| Total Services & Supplies | $ 89,607 | $ 141,700 | $ 136,600 | $ 141,700 | $ - | $ 141,700 |
| Other Charges | | | | | | |
| 630.104 - Care/Support County | 9,825 | 14,400 | 9,825 | 12,000 | - | 12,000 |
| 649.101 - Cost Plan | 5,960 | 3,389 | 3,389 | - | - | - |
| Total Other Charges | $ 15,785 | $ 17,789 | $ 13,214 | $ 12,000 | $ - | $ 12,000 |
| **TOTAL EXPENSE** | **$ 105,392** | **$ 159,489** | **$ 149,814** | **$ 153,700** | **$ -** | **$ 153,700** |
| **TOTAL REVENUE** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ 105,392** | **$ 159,489** | **$ 149,814** | **$ 153,700** | **$ -** | **$ 153,700** |

# Treasurer-Tax Collector

# Treasurer-Tax Collector

*Department 30*

| Fund 101 - General Fund<br>Department 30 - Treasury<br>Division 1155 - Treasurer | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 534,885** | **$ 614,946** | **$ 626,360** | **$ 671,691** | **$ -** | **$ 671,691** |
| **TOTAL REVENUE** | **$ 523,572** | **$ 828,305** | **$ 626,360** | **$ 664,668** | **$ -** | **$ 664,668** |
| **NET COUNTY COST** | **$ 11,313** | **$ (213,359)** | **$ -** | **$ 7,023** | **$ -** | **$ 7,023** |

| Fund 101 - General Fund<br>Department 30 - Treasury<br>Division 1160 - Tax Collector | Actuals FY 2024-25 | Amended Budget FY 2025-26 | Year End Projections FY 2025-26 | CEO Recommended Budget FY 2026-27 | Change from Recommended FY 2026-27 | Proposed for Adoption FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 684,615** | **$ 573,878** | **$ 675,037** | **$ 657,119** | **$ -** | **$ 657,119** |
| **TOTAL REVENUE** | **$ 251,642** | **$ 168,500** | **$ 168,500** | **$ 168,500** | **$ -** | **$ 168,500** |
| **NET COUNTY COST** | **$ 432,973** | **$ 405,378** | **$ 506,537** | **$ 488,619** | **$ -** | **$ 488,619** |

# Treasurer-Tax Collector

*Department 30*

| **Fund 101 - General Fund**<br>**Department 30 - Treasury**<br>**Division 1165 - Public Administrator** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL EXPENSE** | **$ 7,271** | **$ 10,921** | **$ 3,200** | **$ 5,310** | **$ -** | **$ 5,310** |
| **TOTAL REVENUE** | **$ 594** | **$ 2,000** | **$ 5,500** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ 6,677** | **$ 8,921** | **$ (2,300)** | **$ 5,310** | **$ -** | **$ 5,310** |

| **Fund 101 - General Fund**<br>**Department 30 - Treasury**<br>**Division 1155 - Treasurer** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 216,781 | 241,511 | 242,000 | 265,679 | - | 265,679 |
| 610.108 - Vacation Paid-Out | 6,708 | - | - | - | - | - |
| 610.111 - Miscellaneous Pay Categories | - | - | 7,500 | 5,000 | - | 5,000 |
| 610.112 - Longevity Pay | 7,522 | 7,270 | - | 8,037 | - | 8,037 |
| 610.115 - Admin Comp Paid-Out | 3,697 | 3,698 | 3,700 | 4,193 | - | 4,193 |
| 610.119 - Years of Service | 195 | - | - | - | - | - |
| 610.201 - Temporary | 4,236 | - | - | - | - | - |
| 610.301 - Overtime | 61 | - | - | - | - | - |
| 610.401 - Social Security Taxes | 13,327 | 14,974 | 20,000 | 16,571 | - | 16,571 |
| 610.402 - Medicare Taxes | 3,278 | 3,502 | - | 3,875 | - | 3,875 |
| 610.501 - Medical Insurance | 29,300 | 30,750 | 30,750 | 32,250 | - | 32,250 |
| 610.502 - Dental Insurance | 631 | 882 | 1,000 | 918 | - | 918 |
| 610.503 - Life Insurance | 99 | 136 | - | 142 | - | 142 |
| 610.505 - In-Lieu of Medical Insurance | 415 | - | - | - | - | - |
| 610.507 - MES Vision | 124 | 160 | 160 | 166 | - | 166 |
| 610.603 - Workers' Compensation Insurance | 2,135 | 2,636 | 2,500 | 3,024 | - | 3,024 |
| 610.701 - Public Service Retirement | 53,287 | 65,902 | 70,000 | 73,054 | - | 73,054 |
| 610.801 - OPEB Costs | - | 10,730 | - | - | - | - |
| 610.901 - Salary Savings | - | - | 10,750 | - | - | - |
| Total Salaries & Benefits | $ 341,796 | $ 382,151 | $ 388,360 | $ 412,909 | $ - | $ 412,909 |
| Services & Supplies | | | | | | |
| 619.132 - Communications | 1,885 | 2,000 | 2,500 | 2,500 | - | 2,500 |
| 619.138 - Computer Maintenance | 742 | - | - | - | - | - |
| 619.142 - Computer Hardware | - | 2,000 | - | 1,500 | - | 1,500 |
| 619.152 - Maintenance of Equipment | 726 | 1,000 | 1,500 | 1,000 | - | 1,000 |
| 619.166 - Membership Dues | - | 500 | 500 | 500 | - | 500 |
| 619.168 - Office Furniture Under $5,000 | 1,133 | - | - | - | - | - |
| 619.174 - Office Supplies | 3,177 | 4,000 | 2,500 | 4,000 | - | 4,000 |
| 619.176 - Special Project Supplies | - | 4,800 | 15,000 | 3,500 | - | 3,500 |

| **Fund 101 - General Fund**<br>**Department 30 - Treasury**<br>**Division 1155 - Treasurer** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| 619.178 - Banks and Treasurer Charges | (4,458) | 3,000 | 750 | 3,000 | - | 3,000 |
| 619.180 - Public and Legal Notices | – | - | 2,000 | - | - | - |
| 619.184 - Rent-Equipment | 97 | 2,500 | 2,000 | 2,500 | - | 2,500 |
| 619.194 - Training | 625 | 3,500 | 1,000 | 2,500 | - | 2,500 |
| 619.196 - Lodging | 413 | 500 | 750 | 800 | - | 800 |
| 619.198 - Meals | 77 | - | - | - | - | - |
| 619.200 - Transportation | 349 | - | - | - | - | - |
| 619.222 - Other Consultants | - | 5,000 | 5,000 | - | - | - |
| 619.250 - Special Dept - Contracts | 149,150 | 150,000 | 150,000 | 182,000 | - | 182,000 |
| 619.260 - SS Capital | 36 | 200 | - | - | - | - |
| Total Services & Supplies | $ 153,952 | $ 179,000 | $ 183,500 | $ 203,800 | $ - | $ 203,800 |
| | | | | | | |
| Other Charges | | | | | | |
| 645.704 - Retiree Medical Insurance | 3,737 | 4,237 | 4,500 | 5,424 | - | 5,424 |
| 649.101 - Cost Plan | 35,400 | 49,558 | 50,000 | 49,558 | - | 49,558 |
| Total Other Charges | $ 39,137 | $ 53,795 | $ 54,500 | $ 54,982 | $ - | $ 54,982 |
| | | | | | | |
| Charges for Services | | | | | | |
| 561.501 - Adminstration Charges | 513,904 | 825,305 | 750 | 661,668 | - | 661,668 |
| Total Charges for Services | $ 513,904 | $ 825,305 | $ 750 | $ 661,668 | $ - | $ 661,668 |
| | | | | | | |
| Other Revenue | | | | | | |
| 570.010 - Reimbursable Other | 7,619 | 1,000 | 624,110 | 1,000 | - | 1,000 |
| 570.013 - Cash Short/Over | 8 | - | - | - | - | - |
| Total Other Revenue | $ 7,627 | $ 1,000 | $ 624,110 | $ 1,000 | $ - | $ 1,000 |
| | | | | | | |
| Interdepartmental Charges | | | | | | |
| 580.003 - Treasurer NSF | 2,041 | 2,000 | 1,500 | 2,000 | - | 2,000 |
| Total Interdepartmental Charges | $ 2,041 | $ 2,000 | $ 1,500 | $ 2,000 | $ - | $ 2,000 |
| | | | | | | |
| **TOTAL EXPENSE** | **$ 534,885** | **$ 614,946** | **$ 626,360** | **$ 671,691** | **$ -** | **$ 671,691** |

| Fund 101 - General Fund<br>Department 30 - Treasury<br>Division 1155 - Treasurer | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| **TOTAL REVENUE** | **$ 523,572** | **$ 828,305** | **$ 626,360** | **$ 664,668** | **$ -** | **$ 664,668** |
| **NET COUNTY COST** | **$ 11,313** | **$ (213,359)** | **$ -** | **$ 7,023** | **$ -** | **$ 7,023** |

| **Fund 101 - General Fund**<br>**Department 30 - Treasury**<br>**Division 1160 - Tax Collector** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Salaries & Benefits | | | | | | |
| 610.101 - Regular | 337,731 | 244,370 | 265,000 | 320,619 | - | 320,619 |
| 610.102 - Bilingual | 1,500 | 3,000 | 3,000 | 1,500 | - | 1,500 |
| 610.112 - Longevity Pay | 2,923 | 2,864 | 2,900 | 2,863 | - | 2,863 |
| 610.115 - Admin Comp Paid-Out | 2,202 | 2,203 | 2,200 | 2,202 | - | 2,202 |
| 610.118 - Bonus Pay | - | - | 6,825 | - | - | - |
| 610.119 - Years of Service | 55 | - | - | - | - | - |
| 610.201 - Temporary | 9,397 | 4,000 | 6,000 | 20,000 | - | 20,000 |
| 610.301 - Overtime | 215 | - | - | - | - | - |
| 610.401 - Social Security Taxes | 19,607 | 22,801 | 22,800 | 19,878 | - | 19,878 |
| 610.402 - Medicare Taxes | 4,782 | 5,333 | 5,000 | 4,649 | - | 4,649 |
| 610.501 - Medical Insurance | 31,546 | 23,250 | 101,799 | 23,250 | - | 23,250 |
| 610.502 - Dental Insurance | 1,043 | 1,278 | 1,300 | 918 | - | 918 |
| 610.503 - Life Insurance | 226 | 253 | 513 | 197 | - | 197 |
| 610.505 - In-Lieu of Medical Insurance | 4,085 | 5,400 | 4,500 | 3,600 | - | 3,600 |
| 610.507 - MES Vision | 287 | 296 | 300 | 231 | - | 231 |
| 610.601 - Unemployment Costs | - | - | 1,500 | - | - | - |
| 610.603 - Workers' Compensation Insurance | 4,362 | 4,895 | 3,500 | 4,381 | - | 4,381 |
| 610.701 - Public Service Retirement | 81,167 | 97,797 | 100,000 | 85,903 | - | 85,903 |
| 610.801 - OPEB Costs | - | - | 10,000 | - | - | - |
| Total Salaries & Benefits | $ 501,128 | $ 417,740 | $ 537,137 | $ 490,191 | $ - | $ 490,191 |
| Services & Supplies | | | | | | |
| 619.126 - Magazines and Subscriptions | - | - | 2,000 | 2,500 | - | 2,500 |
| 619.132 - Communications | 2,184 | 2,000 | - | - | - | - |
| 619.136 - Software Support | 9,366 | 4,000 | 2,000 | 9,500 | - | 9,500 |
| 619.138 - Computer Maintenance | - | - | 1,200 | - | - | - |
| 619.142 - Computer Hardware | - | 3,000 | - | 2,000 | - | 2,000 |
| 619.152 - Maintenance of Equipment | 1,116 | 1,200 | - | 1,500 | - | 1,500 |
| 619.166 - Membership Dues | - | 300 | 300 | 300 | - | 300 |

| Fund 101 - General Fund<br>Department 30 - Treasury<br>Division 1160 - Tax Collector | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| 619.168 - Office Furniture Under $5,000 | 1,229 | - | - | - | - | - |
| 619.172 - Postage and Delivery | 28,082 | 30,000 | 35,000 | 40,000 | - | 40,000 |
| 619.174 - Office Supplies | 3,928 | 8,000 | 6,000 | 5,500 | - | 5,500 |
| 619.176 - Special Project Supplies | 6,000 | 1,700 | - | 2,000 | - | 2,000 |
| 619.178 - Banks and Treasurer Charges | 2,000 | 1,000 | - | 2,000 | - | 2,000 |
| 619.180 - Public and Legal Notices | 6,795 | 7,000 | 8,000 | 7,500 | - | 7,500 |
| 619.184 - Rent-Equipment | - | 1,300 | - | 1,300 | - | 1,300 |
| 619.194 - Training | 625 | 1,250 | 1,300 | 1,000 | - | 1,000 |
| 619.196 - Lodging | 597 | 500 | - | 750 | - | 750 |
| 619.198 - Meals | 188 | - | - | - | - | - |
| 619.200 - Transportation | 349 | - | - | - | - | - |
| 619.222 - Other Consultants | 176 | 5,000 | 1,500 | 1,500 | - | 1,500 |
| 619.224 - Outside Labor | 85 | - | - | - | - | - |
| 619.250 - Special Dept - Contracts | 1,109 | 1,500 | 400 | 1,500 | - | 1,500 |
| 619.260 - SS Capital | 36 | 300 | - | - | - | - |
| 619.400 - Late Charge/Penalty | 3 | - | - | - | - | - |
| Total Services & Supplies | $ 63,868 | $ 68,050 | $ 57,700 | $ 78,850 | $ - | $ 78,850 |
| | | | | | | |
| Other Charges | | | | | | |
| 645.704 - Retiree Medical Insurance | 7,636 | 7,869 | - | 7,859 | - | 7,859 |
| 649.101 - Cost Plan | 87,534 | 80,219 | 80,200 | 80,219 | - | 80,219 |
| Total Other Charges | $ 95,170 | $ 88,088 | $ 80,200 | $ 88,078 | $ - | $ 88,078 |
| | | | | | | |
| Transfer Out | | | | | | |
| 670.000 - Other Funds | 24,449 | - | - | - | - | - |
| Total Transfer Out | $ 24,449 | $ - | $ - | $ - | $ - | $ - |
| | | | | | | |
| Fines, Forfeitures and Penalties | | | | | | |
| 532.004 - Tax Resource Cost | 29,484 | - | 65,000 | - | - | - |
| Total Fines, Forfeitures and Penalties | $ 29,484 | $ - | $ 65,000 | $ - | $ - | $ - |

| **Fund 101 - General Fund**<br>**Department 30 - Treasury**<br>**Division 1160 - Tax Collector** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended Budget<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Charges for Services | | | | | | |
| 561.001 - Tax Admin Fees-SB2557 | 100,374 | 64,000 | - | - | - | - |
| 561.002 - Supplemental Tax Admin Fees | 42,369 | 25,000 | 25,000 | 89,000 | - | 89,000 |
| 561.004 - Assess & Tax Collect Fees REDEMP | 2,614 | 3,500 | 3,500 | 3,500 | - | 3,500 |
| 561.006 - Tax Collector Fees - Cost | 76,399 | 75,000 | 75,000 | 75,000 | - | 75,000 |
| Total Charges for Services | $ 221,756 | $ 167,500 | $ 103,500 | $ 167,500 | $ - | $ 167,500 |
| | | | | | | |
| Other Revenue | | | | | | |
| 570.006 - Reimbursable | - | 1,000 | - | 1,000 | - | 1,000 |
| 570.013 - Cash Short/Over | 402 | - | - | - | - | - |
| Total Other Revenue | $ 402 | $ 1,000 | $ - | $ 1,000 | $ - | $ 1,000 |
| | | | | | | |
| **TOTAL EXPENSE** | **$ 684,615** | **$ 573,878** | **$ 675,037** | **$ 657,119** | **$ -** | **$ 657,119** |
| **TOTAL REVENUE** | **$ 251,642** | **$ 168,500** | **$ 168,500** | **$ 168,500** | **$ -** | **$ 168,500** |
| **NET COUNTY COST** | **$ 432,973** | **$ 405,378** | **$ 506,537** | **$ 488,619** | **$ -** | **$ 488,619** |

| **Fund 101 - General Fund**<br>**Department 30 - Treasury**<br>**Division 1165 - Public Administrator** | Actuals<br>FY 2024-25 | Amended Budget<br>FY 2025-26 | Year End Projections<br>FY 2025-26 | CEO Recommended<br>FY 2026-27 | Change from Recommended<br>FY 2026-27 | Proposed for Adoption<br>FY 2026-27 |
|---|---|---|---|---|---|---|
| Services & Supplies | | | | | | |
| 619.124 - Books | - | - | - | 200 | - | 200 |
| 619.132 - Communications | 207 | 200 | 200 | - | - | - |
| 619.166 - Membership Dues | 1,310 | 1,500 | 1,500 | 2,000 | - | 2,000 |
| 619.174 - Office Supplies | 44 | 250 | - | 250 | - | 250 |
| 619.184 - Rent-Equipment | - | 110 | - | 110 | - | 110 |
| 619.194 - Training | 460 | 1,500 | - | 1,500 | - | 1,500 |
| 619.196 - Lodging | 1,162 | 750 | 1,500 | 750 | - | 750 |
| 619.198 - Meals | 358 | - | - | - | - | - |
| 619.200 - Transportation | 572 | 250 | - | - | - | - |
| 619.222 - Other Consultants | 451 | 100 | - | 500 | - | 500 |
| 649.101 - Cost Plan | 2,707 | 6,261 | - | - | - | - |
| Total Services & Supplies | $ 7,271 | $ 10,921 | $ 3,200 | $ 5,310 | $ - | $ 5,310 |
| Licenses, Permits and Franchises | | | | | | |
| 522.601 - Burial Permits | 594 | 500 | 500 | - | - | - |
| Total Licenses, Permits and Franchises | $ 594 | $ 500 | $ 500 | $ - | $ - | $ - |
| Charges for Services | | | | | | |
| 562.501 - Estate Fees-Public Adminstrator | - | 1,500 | 5,000 | - | - | - |
| Total Charges for Services | $ - | $ 1,500 | $ 5,000 | $ - | $ - | $ - |
| **TOTAL EXPENSE** | **$ 7,271** | **$ 10,921** | **$ 3,200** | **$ 5,310** | **$ -** | **$ 5,310** |
| **TOTAL REVENUE** | **$ 594** | **$ 2,000** | **$ 5,500** | **$ -** | **$ -** | **$ -** |
| **NET COUNTY COST** | **$ 6,677** | **$ 8,921** | **$ (2,300)** | **$ 5,310** | **$ -** | **$ 5,310** |

## PROOF OF PUBLICATION
## (2015.5 C.C.P.)
## STATE OF CALIFORNIA
## County of San Benito

I am a resident of the State of California and over the age of eighteen years, and not a party to or interested in the above entitled matter.

I am the principal clerk of the publisher of the Free Lance, published in the city of Hollister, County of San Benito, State of California, **Friday, and on line** for which said newspaper has been adjudicated a newspaper of general circulation by the **Superior Court of the County of San Benito, State of California, under the date of June 19, 1952, Case Number 5330,** that the notice of which the annexed is a printed copy had been published in each issue thereof and not in any supplement on the following date(s):

**September 11, 2026.**

I declare, under penalty of perjury, that the foregoing is true and correct. This declaration has been executed **on September 11, 2026.**

**HOLLISTER FREE LANCE**
**615 San Benito Street, Suite 210**
**Hollister, CA 95023**

/s/ Juliana B. Pulcrano /
Legal Publications Specialist
Hollister Free Lance

Phone # (408) 709 3952
E-mail: jpulcrano@newsvmedia.com
Website: www.sanbenito.com

## San Benito County Board of Supervisors

**PUBLIC NOTICE**
**SAN BENITO COUNTY BUDGET HEARINGS**

**NOTICE IS HEREBY GIVEN** that the San Benito County Board of Supervisors will conduct public hearings on the **recommended 2026/2027 fiscal year County Budget** (including the Capital Outlay Budget for capital projects and equipment financed by development impact fees) **and 2026/2027 fiscal year budgets for all County Services Areas beginning on Monday, September 28, 2026, at 9:00 a.m. (or as soon thereafter as the matter may be heard).**

The public hearings may be continued for one or more additional days, not to exceed a total of 14 calendar days, if additional time is required to complete the hearings. Public hearings will be held at the Board of Supervisors Chambers, San Benito County Administration Building, 481 Fourth Street, San Benito County Administration Building, Hollister, California.

On the date, time, and place stated above, or as soon thereafter as the matter may be heard, the Board will conduct a public hearing on the recommended budgets. At the public hearing, the Board of Supervisors will deliberate on the recommended budgets, consider increases and/or decreases to program expenditures and revenues, and tentatively approve or approve the final budgets that will serve as the financial plan for the County and the CSAs for the fiscal year ending June 30, 2027.

Any public member may appear at the hearings noted above and be heard regarding any item in the recommended budgets or for the inclusion of additional items. All proposals for revisions shall be submitted in writing to the Clerk of the Board of Supervisors before the close of the public hearings.

The recommended budget documents are available to members of the public. Pursuant to Government Code Section 29065, et. seq., the recommended 2026/2027 fiscal year budget will be available for public review at the County Administrative Office, 481 Fourth Street, Hollister, California. The recommended budget is also available for viewing on the San Benito County website at www.sanbenitocountyca.gov. For further information, call (831) 636-4000.

Vanessa Delgado, Clerk of the Board
County of San Benito

Dated: September 2, 2026
Publish: September 11, 2026
(Pub HF 9/11)

| Dept No. | Dept. Name | Div. No. | Division Name | FY 2026-27 Department Requested Budget Rev | Exp | NCC | FY 2026-27 CEO Recommended Budget Rev | Exp | NCC | FY 2026-27 Adopted Budget Rev | Exp | NCC | FY2026-27 DIFFERENCE Rev | Exp | NCC |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 10 | Board of Supervisors | 1000 | **Board of Supervisors** | **-** | **145,401** | **145,401** | **-** | **1,036,875** | **1,036,875** | **-** | **1,036,875** | **1,036,875** | **-** | **-** | **-** |
| 15 | Administration Office | 1005 | Clerk of the Board | 4,500 | 370,526 | 366,026 | 4,500 | 370,526 | 366,026 | 4,500 | 370,526 | 366,026 | - | - | - |
| 15 | Administration Office | 1010 | Administration Officer | 1,562,156 | 1,623,733 | 61,577 | 1,562,156 | 1,623,733 | 61,577 | 1,562,156 | 1,773,733 | 211,577 | - | 150,000 | 150,000 |
| 15 | Administration Office | 1015 | General Fund Contributions | - | 6,586,294 | 6,586,294 | | 6,586,294 | 6,586,294 | - | 7,831,360 | 7,831,360 | - | 1,245,066 | 1,245,066 |
| 15 | Administration Office | 1018 | Census 2020 | - | - | - | - | - | - | - | - | - | - | - | - |
| 15 | Administration Office | 1020 | Non-Departmental Expenses | 40,328,660 | 426,116 | (39,902,544) | 40,328,660 | 426,116 | (39,902,544) | 40,328,660 | 426,116 | (39,902,544) | - | - | - |
| 15 | Administration Office | 1025 | Grand Jury | - | 17,542 | 17,542 | - | 17,542 | 17,542 | - | 17,542 | 17,542 | - | - | - |
| 15 | Administration Office | 1030 | Public Defender | - | 1,824,341 | 1,824,341 | - | 1,824,341 | 1,824,341 | 271,212 | 1,824,341 | 1,553,129 | 271,212 | - | (271,212) |
| 15 | Administration Office | 1047 | Disaster Recovery | - | 1,476,023 | 1,476,023 | - | 1,476,023 | 1,476,023 | 798,972 | 1,476,023 | 677,051 | 798,972 | - | (798,972) |
| 15 | Administration Office | 1050 | Animal Control & Veterinarian | - | 644,191 | 644,191 | - | 644,191 | 644,191 | - | 644,191 | 644,191 | - | - | - |
| 15 | Administration Office | 1065 | Information Technology | 1,410,823 | 2,853,487 | 1,442,664 | 1,410,823 | 2,853,487 | 1,442,664 | 1,410,823 | 2,853,487 | 1,442,664 | - | - | - |
| 15 | Administration Office | 1080 | Internal Services (HR & Risk Management) | 1,147,853 | 1,080,946 | (66,907) | 1,147,853 | 1,080,946 | (66,907) | 1,147,853 | 1,080,946 | (66,907) | - | - | - |
| 15 | Administration Office | 1095 | Aid to Indigents | 52,000 | 360,000 | 308,000 | 52,000 | 360,000 | 308,000 | 52,000 | 360,000 | 308,000 | - | - | - |
| 15 | Administration Office | 1100 | Community Programs | - | 74,323 | 74,323 | - | 74,323 | 74,323 | - | 74,323 | 74,323 | - | - | - |
| | | | ***Total Administration Office*** | **44,505,992** | **17,337,522** | **(27,168,470)** | **44,505,992** | **17,337,522** | **(27,168,470)** | **45,576,176** | **18,732,588** | **(26,843,588)** | **1,070,184** | **1,395,066** | **324,882** |
| 15 | Administration Office | 1045 | **Office of Emergency Services** | **673,200** | **834,997** | **161,797** | **673,200** | **834,997** | **161,797** | **673,200** | **834,997** | **161,797** | **-** | **-** | **-** |
| 15 | Administration Office | 1110 | **Ag Extension** | **-** | **145,401** | **145,401** | **-** | **145,401** | **145,401** | **-** | **145,401** | **145,401** | **-** | **-** | **-** |
| 15 | Administration Office | 1325 | **General Fund Contingencies** | **-** | **500,000** | **500,000** | **-** | **500,000** | **500,000** | **-** | **500,000** | **500,000** | **-** | **-** | **-** |
| 20 | Auditor | 1145 | **Auditor** | **1,871,000** | **2,048,762** | **177,762** | **1,871,000** | **2,048,762** | **177,762** | **1,871,000** | **2,048,762** | **177,762** | **-** | **-** | **-** |
| 25 | County Counsel | 1210 | **County Counsel** | **1,232,668** | **1,759,600** | **526,932** | **1,232,668** | **1,759,600** | **526,932** | **1,232,668** | **1,759,600** | **526,932** | **-** | **-** | **-** |
| 30 | Treasurer/Tax Coll | 1155 | Treasurer | 664,668 | 671,691 | 7,023 | 664,668 | 671,691 | 7,023 | 664,668 | 671,691 | 7,023 | - | - | - |
| 30 | Treasurer/Tax Coll | 1160 | Tax Collector | 168,500 | 657,119 | 488,619 | 168,500 | 657,119 | 488,619 | 168,500 | 657,119 | 488,619 | - | - | - |
| 30 | Treasurer/Tax Coll | 1165 | Public Administrator | - | 5,310 | 5,310 | - | 5,310 | 5,310 | - | 5,310 | 5,310 | - | - | - |
| | | | ***Total Treasurer/Tax Coll*** | **833,168** | **1,334,120** | **500,952** | **833,168** | **1,334,120** | **500,952** | **833,168** | **1,334,120** | **500,952** | **-** | **-** | **-** |
| 32 | Clerk/Recorder/Elect | 1115 | Elections | 375,134 | 1,624,136 | 1,249,002 | 375,134 | 1,624,136 | 1,249,002 | 375,134 | 1,624,136 | 1,249,002 | - | - | - |
| 32 | Clerk/Recorder/Elect | 1120 | County Clerk | 64,000 | 416,908 | 352,908 | 64,000 | 416,908 | 352,908 | 64,000 | 416,908 | 352,908 | - | - | - |
| 32 | Clerk/Recorder/Elect | 1125 | Recorder | 606,000 | 666,845 | 60,845 | 606,000 | 666,845 | 60,845 | 606,000 | 666,845 | 60,845 | - | - | - |
| | | | ***Total Clerk/Rec/Elections*** | **1,045,134** | **2,707,889** | **1,662,755** | **1,045,134** | **2,707,889** | **1,662,755** | **1,045,134** | **2,707,889** | **1,662,755** | **-** | **-** | **-** |
| | | | | | | - | | | | | | | | | |
| 35 | Assessor | 1170 | Assessor | **825,000** | **3,449,826** | 2,624,826 | 825,600 | 3,449,826 | 2,624,226 | 825,600 | 3,449,826 | 2,624,226 | - | - | - |
| 35 | Assessor | 1170 | 1170-1171 Assessor SSCAP | - | - | - | - | - | - | - | - | - | - | - | - |
| 36 | Assessor | 1171 | Assessor SSCAP | - | - | - | - | - | - | - | - | - | - | - | - |
| 35 | Assessor | 1075 | GIS *(GL is in Dept 15) | 108,046 | 297,529 | 189,483 | 108,046 | 297,529 | 189,483 | 108,046 | 297,529 | 189,483 | - | - | - |
| | | | ***Total Assessor*** | **933,646** | **3,747,355** | **2,813,709** | **933,646** | **3,747,355** | **2,813,709** | **933,646** | **3,747,355** | **2,813,709** | **-** | **-** | **-** |

| Dept No. | Dept. Name | Div. No. | Division Name | FY 2026-27 Department Requested Budget Rev | Exp | NCC | FY 2026-27 CEO Recommended Budget Rev | Exp | NCC | FY 2026-27 Adopted Budget Rev | Exp | NCC | FY2026-27 DIFFERENCE Rev | Exp | NCC |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 40 | Sheriff | 1175 | Sheriff's Patrol | 4,351,806 | 9,896,628 | 5,544,822 | 4,351,806 | 9,896,628 | 5,544,822 | 4,487,747 | 9,896,628 | 5,408,881 | 135,941 | - | (135,941) |
| 40 | Sheriff | 1180 | 911 Communications | 74,938 | - | (74,938) | 74,938 | - | (74,938) | 74,938 | 1,100,040 | 1,025,102 | - | 1,100,040 | 1,100,040 |
| 40 | Sheriff | 1185 | UNET Anti-Drug Task Force | - | - | - | - | - | - | - | - | - | - | - | - |
| 40 | Sheriff | 1190 | Sheriff's Grants *(1000+1190) | 897,242 | 855,889 | (41,353) | 897,242 | 855,889 | (41,353) | 897,242 | 855,889 | (41,353) | - | - | - |
| 40 | Sheriff | 1195 | Jail | 4,033,516 | 10,978,255 | 6,944,739 | 4,033,516 | 10,978,255 | 6,944,739 | 4,179,653 | 11,248,890 | 7,069,237 | 146,137 | 270,635 | 124,498 |
| 40 | Sheriff | 1200 | Coroner | - | 153,700 | 153,700 | | 153,700 | 153,700 | - | 153,700 | 153,700 | - | - | - |
| | | | ***Total Sheriff*** | **9,357,502** | **21,884,472** | **12,526,970** | **9,357,502** | **21,884,472** | **12,526,970** | **9,639,580** | **23,255,147** | **13,615,567** | **282,078** | **1,370,675** | **1,088,597** |
| | | | | | | - | | | | | | | | | |
| 45 | District Attorney | 1205 | **District Attorney** | **688,907** | **2,707,807** | **2,018,900** | **688,907** | **2,707,807** | **2,018,900** | **1,597,174** | **2,707,807** | **1,110,633** | **908,267** | **-** | **(908,267)** |
| | | | | | | - | | | | | | | | | |
| 50 | Probation | 1215 | Probation | 2,530,646 | 5,948,638 | 3,417,992 | 2,530,646 | 5,948,638 | 3,417,992 | 2,283,477 | 5,998,638 | 3,715,161 | (247,169) | 50,000 | 297,169 |
| 50 | Probation | 1220 | Juvenile Hall | 676,516 | 2,717,852 | 2,041,336 | 676,516 | 2,717,852 | 2,041,336 | 615,392 | 2,935,804 | 2,320,412 | (61,124) | 217,952 | 279,076 |
| 50 | Probation | 1225 | Gang Prevention | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | ***Total Probation*** | **3,207,162** | **8,666,490** | **5,459,328** | **3,207,162** | **8,666,490** | **5,459,328** | **2,898,869** | **8,934,442** | **6,035,573** | **(308,293)** | **267,952** | **576,245** |
| | | | | | | - | | | | | | | | | |
| 55 | County Library | 1235 | County Library | 63,300 | 1,045,925 | 982,625 | 63,300 | 1,045,925 | 982,625 | 63,300 | 1,045,925 | 982,625 | - | - | - |
| 55 | County Library | 1240 | County Library/Literacy | 101,000 | 101,000 | - | 101,000 | 101,000 | - | 101,000 | 101,000 | - | - | - | - |
| 55 | County Library | 1245 | Bookmobile | - | 2,000 | 2,000 | - | 2,000 | 2,000 | - | 2,000 | 2,000 | - | - | - |
| | | | ***Total Library*** | **164,300** | **1,148,925** | **984,625** | **164,300** | **1,148,925** | **984,625** | **164,300** | **1,148,925** | **984,625** | **-** | **-** | **-** |
| | | | | | | - | | | | | | | | | |
| 60 | Ag Commissioner | 1250 | **Ag Commissioner** | **917,700** | **1,620,064** | **702,364** | **917,700** | **1,620,064** | **702,364** | **917,700** | **1,620,064** | **702,364** | **-** | **-** | **-** |
| | | | | | | - | | | | | | | | | |
| 65 | Resource Mgmt Agency | 1265 | Planning & Zoning (+Code Enf)(+Cannabis) | 2,655,100 | 3,506,472 | 851,372 | 2,655,100 | 3,506,472 | 851,372 | 2,675,100 | 3,553,472 | 878,372 | 20,000 | 47,000 | 27,000 |
| 65 | Resource Mgmt Agency | 1270 | Housing | - | 42,402 | 42,402 | - | 42,402 | 42,402 | - | 42,402 | 42,402 | - | - | - |
| 65 | Resource Mgmt Agency | 1271 | Economic Development | - | 35,645 | 35,645 | - | 35,645 | 35,645 | - | 35,645 | 35,645 | - | - | - |
| 65 | Resource Mgmt Agency | 1285 | Land Development Projects | 764,771 | 762,000 | (2,771) | 764,771 | 762,000 | (2,771) | 764,771 | 762,000 | (2,771) | - | - | - |
| 65 | Resource Mgmt Agency | 1287 | Climate Action Planning | 132,000 | 134,143 | 2,143 | 132,000 | 134,143 | 2,143 | 132,000 | 134,143 | 2,143 | - | - | - |
| 70 | Resource Mgmt Agency | 1290 | Buildings & Grounds Maint | 1,907,658 | 1,932,286 | 24,628 | 1,907,658 | 1,932,286 | 24,628 | 1,907,658 | 1,932,286 | 24,628 | - | - | - |
| 70 | Resource Mgmt Agency | 1295 | Public Works & Engineering | 237,850 | 2,757,476 | 2,519,626 | 237,850 | 2,757,476 | 2,519,626 | 237,850 | 2,757,477 | 2,519,627 | - | 1 | 1 |
| 70 | Resource Mgmt Agency | 1300 | Veterans Memorial Park | 15,500 | 146,381 | 130,881 | 15,500 | 146,381 | 130,881 | 15,500 | 146,381 | 130,881 | - | - | - |
| 70 | Resource Mgmt Agency | 1302 | Regional Parks | - | 8,296 | 8,296 | - | 8,296 | 8,296 | - | 8,296 | 8,296 | - | - | - |
| 70 | Resource Mgmt Agency | 1303 | Sunnyside Park | - | 3,000 | 3,000 | - | 3,000 | 3,000 | - | 3,000 | 3,000 | - | - | - |
| 70 | Resource Mgmt Agency | 1305 | Parks & Recreation | 7,000 | 193,754 | 186,754 | 7,000 | 193,754 | 186,754 | 7,000 | 193,751 | 186,751 | - | (3) | (3) |
| | | | ***Total Resource Mgmt Agency*** | **5,719,879** | **9,521,855** | **3,801,976** | **5,719,879** | **9,521,855** | **3,801,976** | **5,739,879** | **9,568,853** | **3,828,974** | **20,000** | **46,998** | **26,998** |
| | | | | | | - | | | | | | | | | |
| 65 | Resource Mgmt Agency | 1420 | **PSA Cannabis *GL shows dept 15** | **20,000** | **47,000** | **27,000** | **20,000** | **47,000** | **27,000** | **-** | **-** | **-** | **(20,000)** | **(47,000)** | **(27,000)** |
| | | | | | | - | | | | | | | | | |
| 80 | Veterans Services | 1310 | **Veterans Services** | **78,500** | **182,268** | **103,768** | **78,500** | **182,268** | **103,768** | **78,500** | **182,268** | **103,768** | **-** | **-** | **-** |
| | GENERAL FUND TOTAL CORRECTIONS | | TOTAL | 71,248,758 | 77,231,402 | 5,982,644 | 71,248,758 | 77,231,402 | 5,982,644 | 73,200,994 | 80,265,093 | 7,064,099 | 1,952,236 | 3,033,691 | 1,081,455 |

| | |
|---|---|
| **From:** | Melinda Casillas |
| **To:** | Angela Curro; Kollin Kosmicki |
| **Cc:** | Esperanza Colio; Leanne Link |
| **Subject:** | impact of closing River City |
| **Date:** | Monday, September 28, 2026 3:06:58 PM |
| **Attachments:** | River City Impact to Treasurer"s Portfolio.xlsx<br>image001.png |

Per this morning's discussion and questions regarding River City, attached is a spreadsheet showing the impact of closing River City account on the Treasurer's Portfolio.

There are 2 parts to the spreadsheet.
The top portion shows the investment with River City.
The bottom portion shows closing River City.
Please note that on the bottom portion, River City is $0 and CAMP is increased by that amount. The total portfolio does not change.

I use CAMP and LAIF to drawdown when I need money to cover County AP or Payroll and also School's AP or Payroll. If we have an excess of money in Wells Fargo, I will move money from Wells Fargo to CAMP or LAIF.
I do this analysis every morning.

Also, remember that most of the money in the portfolio belongs to the schools.

The Treasurer's portfolio is not related to the Auditor's fund balances.

If you have further questions, please let me know.

*Melinda L. Casillas*
*Treasurer/Tax Collector/Public Administrator*
*San Benito County*
*1131 San Felipe Road*
*Hollister, CA 95023*
*831.636.4034*

# TREASURER'S DEPARTMENT
# PORTFOLIO ANALYSIS
# AS OF AUGUST 31, 2026

## PORTFOLIO - current

| INVESTMENT TYPE | # of Investments | | Par Value | TOTAL Portfolio Investment % | % W/N Portfolio Type |
|---|---|---|---|---|---|
| Treasury Bill | 0 | $ | - | 0.0% | 0.00% |
| Municipal Bonds | 1 | $ | 3,180,000 | 0.7% | 0.88% |
| Treasury Notes | 28 | $ | 136,050,000 | 29.5% | 37.45% |
| Asset Backed Securities | 24 | $ | 35,721,215 | 7.8% | 9.83% |
| Supranationals | 3 | $ | 8,395,000 | 1.8% | 2.31% |
| Collateral Mortgage Obligations | 13 | $ | 35,884,732 | 7.8% | 9.88% |
| Agencies | 12 | $ | 43,850,000 | 9.5% | 12.07% |
| Corporate Bonds | 39 | $ | 100,185,000 | 21.7% | 27.58% |
| | **120** | **$** | **363,265,947** | **78.8%** | **100.00%** |
| CAMP | 2 | $ | 47,630,007 | 10.3% | 48.88% |
| LAIF | 1 | $ | 40,873,918 | 8.9% | 41.94% |
| River City Bank*** | 1 | $ | 673,137 | 0.1% | 0.69% |
| Money Market | 1 | $ | 1,399,680 | 0.3% | 1.44% |
| Receivable | 2 | $ | 322,014 | 0.1% | 0.33% |
| Payable - Future Settlements | 0 | $ | - | 0.0% | 0.00% |
| Wells Fargo | 1 | $ | 6,553,598 | 1.4% | 6.72% |
| **Total Operating Accounts** | **8** | **$** | **97,452,353** | **21.2%** | **100.00%** |
| ***Total SBC Treasury Portfolio*** | ***128*** | ***$*** | ***460,718,300*** | ***100.0%*** | |
| | *reconcile to reports* | **$** | **460,718,299** | | |
| | ROUNDING | $ | 1 | | |

## PORTFOLIO SUMMARY -getting rid of River City

| INVESTMENT TYPE | # of Investments | | Par Value | TOTAL Portfolio Investment % | % W/N Portfolio Type |
|---|---|---|---|---|---|
| Treasury Bill | 0 | $ | - | 0.0% | 0.00% |
| Municipal Bonds | 1 | $ | 3,180,000 | 0.7% | 0.88% |
| Treasury Notes | 28 | $ | 136,050,000 | 29.5% | 37.45% |
| Asset Backed Securities | 24 | $ | 35,721,215 | 7.8% | 9.83% |
| Supranationals | 3 | $ | 8,395,000 | 1.8% | 2.31% |
| Collateral Mortgage Obligations | 13 | $ | 35,884,732 | 7.8% | 9.88% |
| Agencies | 12 | $ | 43,850,000 | 9.5% | 12.07% |
| Corporate Bonds | 39 | $ | 100,185,000 | 21.7% | 27.58% |
| | **120** | **$** | **363,265,947** | **78.8%** | **100.00%** |
| CAMP | 2 | $ | 48,303,144 | 10.5% | 49.57% |
| LAIF | 1 | $ | 40,873,918 | 8.9% | 41.94% |
| River City Bank*** | 1 | $ | - | 0.0% | 0.00% |
| Money Market | 1 | $ | 1,399,680 | 0.3% | 1.44% |
| Receivable | 2 | $ | 322,014 | 0.1% | 0.33% |
| Payable - Future Settlements | 0 | $ | - | 0.0% | 0.00% |
| Wells Fargo | 1 | $ | 6,553,598 | 1.4% | 6.72% |
| **Total Operating Accounts** | **8** | **$** | **97,452,353** | **21.2%** | **100.00%** |
| ***Total SBC Treasury Portfolio*** | ***128*** | ***$*** | ***460,718,301*** | ***100.0%*** | |
| | *reconcile to reports* | **$** | **460,718,299** | | |
| | ROUNDING | $ | 2 | | |

**From:** Joe Paul Gonzalez
**To:** Esperanza Colio
**Subject:** BOS Budget questions
**Date:** Monday, September 28, 2026 6:43:52 PM
**Attachments:** image001.png
G_L Transaction Inquiry.html

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Esperanza,
On the 305.15.3891 OPEB question as to what was in the FY2024-25 revenue actuals. The $620,357 revenue was composed of interest earnings from the PARS pension trust plus amounts transferred to the trust to prepaying to the PARS pension combo trust. In FY2025-26 and in FY2026-27 there are no plans to make these prepayments to the PARS pension combo trust because County Treasury interest earnings have been higher.

In the FY2026-27 (101.65.1271) Community Programs Cost Plan Charge of $10,645 being used is a FY2025-26 Cost plan number.
The actual FY2026-27 cost plan number for Community Programs is -$10,000, which includes the FY2024-25 carryforward true up for use in FY2026-27 budget.

On the Public Defender Budget question; looking at JE 2026-00004849 all of the funding is from the AB109 fund.
Sincerely,

*Joe Paul Gonzalez*
Auditor-Controller

**County of San Benito**
481 Fourth St., 2nd Floor, Hollister, CA, 95023

**Main:** (831) 636-4090 x115
**Fax:** (831) 635-9340
**Email:** jgonzalez@sanbenitocountyca.gov
**Web:** Sanbenitocountyca.gov

## County of San Benito – FY 2026-27 Capital Projects Budget Projections

| Project | CIP # | FY 2026-27 Estimated Cost | General Fund | Non-General Fund | Fund # | Funding Source / Notes |
|---|---|---|---|---|---|---|
| **Budget Program 300.70.3500.1301** | | | | | | |
| Water Refill Station Installation - Administration Building | CIP00192 | $6,500.00 | $0.00 | $6,500.00 | 101 | Local Assistance and Tribal Consistency Fund (LATCF) |
| Board Chamber Remodeling - Seats, Carpet, Painting, and A/V Upgrades | CIP00175 | $171,000.00 | $0.00 | $171,000.00 | 101 | LATCF; Public, Educational, and Governmental (PEG) |
| Administration Building Roof Project | — | $300,000.00 | $0.00 | $0.00 | — | Budget - Unidentified |
| Electric Vehicle Charging Station Replacement (RMA & OES) | CIP00193 | $37,940.00 | $0.00 | $37,940.00 | 226 | 3CE: $20,000; MBARD: $17,940 |
| RMA/Sheriff Building Roof Repair | — | $265,000.00 | $0.00 | $0.00 | — | Budget - Unidentified |
| RMA Security Panic System Installation | CIP00194 | $27,000.00 | $0.00 | $27,000.00 | — | Budget - Unidentified |
| Board Chamber Upgrade | CIP00199 | $80,000.00 | $0.00 | $80,000.00 | 101 | Local Assistance and Tribal Consistency Fund (LATCF) |
| **Total – 300.70.3500.1301** | | **$887,440.00** | **$0.00** | **$322,440.00** | | |

## County of San Benito – FY 2026-27 Capital Projects Budget Projections

| Project | CIP # | FY 2026-27 Estimated Cost | General Fund | Non-General Fund | Fund # | Funding Source / Notes |
|---|---|---|---|---|---|---|
| **Budget Program 300.70.3500.1302** | | | | | | |
| Sheriff Alternate Dispatch | — | $40,000.00 | $0.00 | $0.00 | — | Budget - Unidentified |
| Public Works Yard Security Camera System | CIP00129 | $35,000.00 | $0.00 | $35,000.00 | 210 | Road Fund |
| Old Jail Showers Flooring | CIP00170 | $579,000.00 | $0.00 | $579,000.00 | 282 | Jail/Juvenile Hall Construction |
| OES Interior Remodel | — | $34,400.00 | $0.00 | $0.00 | — | Budget - Unidentified |
| DA Office Roof Replacement - Design Phase | — | $30,000.00 | $0.00 | $0.00 | — | Budget - Unidentified |
| Old Jail Sewer Vent Pipe Replacement | CIP00173 | $62,345.00 | $0.00 | $62,345.00 | 572 | Inmate Welfare Fund |
| Playground at County Jail | — | $40,000.00 | $0.00 | $40,000.00 | — | Community Corrections Partnership |
| Fire Station No. 5 - Planning/Design | — | $500,000.00 | $0.00 | $0.00 | — | Budget - Unidentified |
| Courthouse Building Improvements | — | $1,900,000.00 | $0.00 | $0.00 | — | Budget - Unidentified |
| New Jail Water Softener System | CIP00183 | $80,000.00 | $0.00 | $80,000.00 | 572 | Inmate Welfare Fund |
| Old Jail Fire Alarm System | CIP00166 | $195,000.00 | $0.00 | $195,000.00 | 282 | Jail/Juvenile Hall Construction |
| Old Jail Electrical Breaker Replacement | CIP00180 | $129,000.00 | $0.00 | $129,000.00 | 423 | Jail Impact Fee |
| Old Jail Mechanical Ductwork Cleaning | CIP00181 | $42,000.00 | $0.00 | $42,000.00 | 572 | Inmate Welfare Fund |
| Old Jail Windows Replacement | CIP00182 | $32,000.00 | $0.00 | $32,000.00 | 572 | Inmate Welfare Fund |
| Juvenile Hall Youth Services Center - Roof Repairs & Ladder Up Post | CIP00185 | $80,600.00 | $0.00 | $80,600.00 | 282 | Jail and Juvenile Construction |
| AG Annex Building Roof Repair & Internet Upgrade | CIP00189 | $20,000.00 | $0.00 | $20,000.00 | 101 | AG Department Budget |
| Public Works Yard - New Backflow Device Installation | CIP00186 | $40,000.00 | $0.00 | $40,000.00 | 210 | Road Funds |
| District Attorney's Office 2nd Floor Interior Improvements | CIP00202 | $53,000.00 | $8,000.00 | $45,000.00 | 411 | $45,000 District Attorney Asset Forfeiture; $8,000 CIP Maintenance Budget |
| **Total – 300.70.3500.1302** | | **$3,892,345.00** | **$8,000.00** | **$1,379,945.00** | | |

## County of San Benito – FY 2026-27 Capital Projects Budget Projections

| Project | CIP # | FY 2026-27 Cost Required | General Fund | Non-General Fund | Fund # | Funding Source / Notes |
|---|---|---|---|---|---|---|
| **Budget Program 300.70.3500.1303** | | | | | | |
| Sunnyslope County Water District Administrative State Grant Reimbursement | — | $15,000,000.00 | | $15,000,000.00 | 300 | Administrative State Grant |
| **Total – 300.70.3500.1303** | | **$15,000,000.00** | **$0.00** | **$15,000,000.00** | | |
| | | | | | | |
| **Budget Program 300.70.3500.1305** | | | | | | |
| 860 North Chappell House Remodel | CIP00203 | $250,000.00 | $0.00 | $250,000.00 | 221 | HHSA - Whole Person Care Funds |
| Homekey Project | CIP00187 | $221,965.00 | $0.00 | $221,965.00 | 221 | Alliance / HHSA Project |
| Migrant Center Light Pole Installation and Lighting Upgrade | CIP00188 | $43,550.00 | $0.00 | $43,550.00 | 256 | HHSA Project |
| 1161 San Felipe Fiber Project | CIP00190 | $74,000.00 | $0.00 | $74,000.00 | 221 | HHSA Project |
| Migrant Center Backflow Device Replacement | CIP00191 | $25,000.00 | $0.00 | $25,000.00 | 256 | Migrant 41.6%; FBLA 33.33%; CSDC 16.67%; Tiny Homes 8.4% |
| Historical Park Urgent Needs - ADA Walkway / Closer Restroom Parking | CIP00200 | $38,365.00 | $0.00 | $38,365.00 | 300 | Park Impact Funds |
| Veterans Park Picnic Area Restroom Remodel | CIP00179 | $36,500.00 | $0.00 | $36,500.00 | 300 | Park Impact Funds |
| **Total – 300.70.3500.1305** | | **$689,380.00** | **$0.00** | **$689,380.00** | | |
| | | | | | | |
| **Budget Program 300.70.3500.1306** | | | | | | |
| Library Expansion Match | CIP00143 | $495,000.00 | $495,000.00 | $0.00 | 300 | General Funds Reserves |
| **Total – 300.70.3500.1306** | | **$495,000.00** | **$495,000.00** | **$0.00** | | |

## County of San Benito – FY 2026-27 Capital Projects Budget Projections

| Project | CIP # | FY 2026-27 Cost Required | General Fund | Non-General Fund | Fund # | Funding Source / Notes |
|---|---|---|---|---|---|---|
| **Budget Program 300.70.3500.1307** | | | | | | |
| Historical Park - Potable Water | CIP00197 | $100,000.00 | $0.00 | $100,000.00 | 300 | Park Impact Funds |
| Historical Park ADA Upgrades Adjacent to Play Structure | — | $0.00 | $0.00 | $0.00 | — | Budget - Unidentified |
| Riverview Regional Park Development - Parking Lot | CIP00195 | $1,200,000.00 | $0.00 | $1,200,000.00 | 300 | Grant: $750,000; Park Impact Funds: $450,000 |
| Riverview Regional Park Development | CIP0035 | $3,359,615.00 | $0.00 | $3,359,615.00 | 300 | State Grant $2,400,000 and Park Impact Funds $959,615 |
| Sunnyside Park Development | CIP00126 | $1,679,200.00 | $0.00 | $1,679,200.00 | 300 | State Grant $400,000 + Sunnyside Development Funds $365,164 + Park Impact Funds $914,036 |
| Historical Park New Bathrooms | — | $0.00 | $0.00 | $0.00 | — | Budget - Unidentified |
| Veterans Park Lighting, Resurfacing, Signage and Striping | CIP00102 | $2,200,000.00 | $0.00 | $2,200,000.00 | 300 | Park Impact Funds |
| Library Expansion | CIP00143 | $2,405,000.00 | $2,405,000.00 | $0.00 | 101 | General Funds Reserves |
| Historical Park RightHear Accessibility System | CIP00196 | $20,000.00 | $0.00 | $20,000.00 | 300 | Park Impact Funds |
| Historical Park Waste and Recycling Improvements | CIP00198 | $25,000.00 | $0.00 | $25,000.00 | 225 | Integrated Waste Management (IWM) |
| Veterans Park Urgent Needs | CIP00201 | $352,000.00 | $0.00 | $352,000.00 | 300 | Park Impact Funds |
| North Chappell Road / House Project | CIP00120 | $742,885.00 | $0.00 | $742,885.00 | 221 | State Grant; Alliance Funding; Behavioral Health Services Act (BHSA) |
| **Total – 300.70.3500.1307** | | **$12,083,700.00** | **$2,405,000.00** | **$9,678,700.00** | | |
| **Budget Program 300.70.3500.1311–1317** | | | | | | |
| Various Capital Projects Non Capitlized Expenses | — | $385,000.00 | $19,250.00 | $365,750.00 | N/A | Combined budget for programs 1311–1317; 5% General Fund and 95% Non-General Fund Projects |
| **Total – 300.70.3500.1311–1317** | | **$385,000.00** | **$19,250.00** | **$365,750.00** | | |
| **GRAND TOTAL** | | **$33,432,865.00** | **$2,927,250.00** | **$27,436,215.00** | | |

# Capital Projects

**Fund 300**

| County of San Benito – FY 2026-27 Capital Projects Budget Projections | | | | | | |
|---|---|---|---|---|---|---|
| Project | CIP # | FY 2026-27 Estimated Cost | General Fund | Non-General Fund | Fund # | Funding Source / Notes |
| **Budget Program 300.70.3500.1301** | | | | | | |
| Water Refill Station Installation - Administration Building | CIP00192 | $6,500.00 | $0.00 | $6,500.00 | 101 | Local Assistance and Tribal Consistency Fund (LATCF) |
| Board Chamber Remodeling - Seats, Carpet, Painting, and A/V Upgrades | CIP00175 | $171,000.00 | $0.00 | $171,000.00 | 101 | LATCF; Public, Educational, and Governmental (PEG) |
| Administration Building Roof Project | — | $300,000.00 | $0.00 | $0.00 | — | Budget - Unidentified |
| Electric Vehicle Charging Station Replacement (RMA & OES) | CIP00193 | $37,940.00 | $0.00 | $37,940.00 | 226 | 3CE: $20,000; MBARD: $17,940 |
| RMA/Sheriff Building Roof Repair | — | $265,000.00 | $0.00 | $0.00 | — | Budget - Unidentified |
| RMA Security Panic System Installation | CIP00194 | $27,000.00 | $0.00 | $27,000.00 | — | Budget - Unidentified |
| Board Chamber Upgrade | CIP00199 | $80,000.00 | $0.00 | $80,000.00 | 101 | Local Assistance and Tribal Consistency Fund (LATCF) |
| **Total – 300.70.3500.1301** | | **$887,440.00** | **$0.00** | **$322,440.00** | | |

# Capital Projects

## Fund 300

| County of San Benito – FY 2026-27 Capital Projects Budget Projections | | | | | | |
|---|---|---|---|---|---|---|
| Project | CIP # | FY 2026-27 Estimated Cost | General Fund | Non-General Fund | Fund # | Funding Source / Notes |
| **Budget Program 300.70.3500.1302** | | | | | | |
| Sheriff Alternate Dispatch | — | $40,000.00 | $0.00 | $0.00 | — | Budget - Unidentified |
| Public Works Yard Security Camera System | CIP00129 | $35,000.00 | $0.00 | $35,000.00 | 210 | Road Fund |
| Old Jail Showers Flooring | CIP00170 | $579,000.00 | $0.00 | $579,000.00 | 282 | Jail/Juvenile Hall Construction |
| OES Interior Remodel | — | $34,400.00 | $0.00 | $0.00 | — | Budget - Unidentified |
| DA Office Roof Replacement - Design Phase | — | $30,000.00 | $0.00 | $0.00 | — | Budget - Unidentified |
| Old Jail Sewer Vent Pipe Replacement | CIP00173 | $62,345.00 | $0.00 | $62,345.00 | 572 | Inmate Welfare Fund |
| Playground at County Jail | — | $40,000.00 | $0.00 | $40,000.00 | — | Community Corrections Partnership |
| Fire Station No. 5 - Planning/Design | — | $500,000.00 | $0.00 | $0.00 | — | Budget - Unidentified |
| Courthouse Building Improvements | — | $1,900,000.00 | $0.00 | $0.00 | — | Budget - Unidentified |
| New Jail Water Softener System | CIP00183 | $80,000.00 | $0.00 | $80,000.00 | 572 | Inmate Welfare Fund |
| Old Jail Fire Alarm System | CIP00166 | $195,000.00 | $0.00 | $195,000.00 | 282 | Jail/Juvenile Hall Construction |
| Old Jail Electrical Breaker Replacement | CIP00180 | $129,000.00 | $0.00 | $129,000.00 | 423 | Jail Impact Fee |
| Old Jail Mechanical Ductwork Cleaning | CIP00181 | $42,000.00 | $0.00 | $42,000.00 | 572 | Inmate Welfare Fund |
| Old Jail Windows Replacement | CIP00182 | $32,000.00 | $0.00 | $32,000.00 | 572 | Inmate Welfare Fund |
| Juvenile Hall Youth Services Center - Roof Repairs & Ladder Up Post | CIP00185 | $80,600.00 | $0.00 | $80,600.00 | 282 | Jail and Juvenile Construction |
| AG Annex Building Roof Repair & Internet Upgrade | CIP00189 | $20,000.00 | $0.00 | $20,000.00 | 101 | AG Department Budget |
| Public Works Yard - New Backflow Device Installation | CIP00186 | $40,000.00 | $0.00 | $40,000.00 | 210 | Road Funds |
| District Attorney's Office 2nd Floor Interior Improvements | CIP00202 | $53,000.00 | $8,000.00 | $45,000.00 | 411 | $45,000 District Attorney Asset Forfeiture; $8,000 CIP Maintenance Budget |
| **Total – 300.70.3500.1302** | | **$3,892,345.00** | **$8,000.00** | **$1,379,945.00** | | |

# Capital Projects

## Fund 300

| County of San Benito – FY 2026-27 Capital Projects Budget Projections | | | | | | |
|---|---|---|---|---|---|---|
| Project | CIP # | FY 2026-27 Cost Required | General Fund | Non-General Fund | Fund # | Funding Source / Notes |
| **Budget Program 300.70.3500.1303** | | | | | | |
| Sunnyslope County Water District Administrative State Grant Reimbursement | — | $15,000,000.00 | | $15,000,000.00 | 300 | Administrative State Grant |
| **Total – 300.70.3500.1303** | | **$15,000,000.00** | **$0.00** | **$15,000,000.00** | | |
| **Budget Program 300.70.3500.1305** | | | | | | |
| 860 North Chappell House Remodel | CIP00203 | $250,000.00 | $0.00 | $250,000.00 | 221 | HHSA - Whole Person Care Funds |
| Homekey Project | CIP00187 | $221,965.00 | $0.00 | $221,965.00 | 221 | Alliance / HHSA Project |
| Migrant Center Light Pole Installation and Lighting Upgrade | CIP00188 | $43,550.00 | $0.00 | $43,550.00 | 256 | HHSA Project |
| 1161 San Felipe Fiber Project | CIP00190 | $74,000.00 | $0.00 | $74,000.00 | 221 | HHSA Project |
| Migrant Center Backflow Device Replacement | CIP00191 | $25,000.00 | $0.00 | $25,000.00 | 256 | Migrant 41.6%; FBLA 33.33%; CSDC 16.67%; Tiny Homes 8.4% |
| Historical Park Urgent Needs - ADA Walkway / Closer Restroom Parking | CIP00200 | $38,365.00 | $0.00 | $38,365.00 | 300 | Park Impact Funds |
| Veterans Park Picnic Area Restroom Remodel | CIP00179 | $36,500.00 | $0.00 | $36,500.00 | 300 | Park Impact Funds |
| **Total – 300.70.3500.1305** | | **$689,380.00** | **$0.00** | **$689,380.00** | | |
| **Budget Program 300.70.3500.1306** | | | | | | |
| Library Expansion Match | CIP00143 | $495,000.00 | $495,000.00 | $0.00 | 300 | General Funds Reserves |
| **Total – 300.70.3500.1306** | | **$495,000.00** | **$495,000.00** | **$0.00** | | |

# Capital Projects

| County of San Benito – FY 2026-27 Capital Projects Budget Projections | | | | | | |
|---|---|---|---|---|---|---|
| Project | CIP # | FY 2026-27 Cost Required | General Fund | Non-General Fund | Fund # | Funding Source / Notes |
| **Budget Program 300.70.3500.1307** | | | | | | |
| Historical Park - Potable Water | CIP00197 | $100,000.00 | $0.00 | $100,000.00 | 300 | Park Impact Funds |
| Historical Park ADA Upgrades Adjacent to Play Structure | — | $0.00 | $0.00 | $0.00 | — | Budget - Unidentified |
| Riverview Regional Park Development - Parking Lot | CIP00195 | $1,200,000.00 | $0.00 | $1,200,000.00 | 300 | Grant: $750,000; Park Impact Funds: $450,000 |
| Riverview Regional Park Development | CIP0035 | $3,359,615.00 | $0.00 | $3,359,615.00 | 300 | State Grant $2,400,000 and Park Impact Funds $959,615 |
| Sunnyside Park Development | CIP00126 | $1,679,200.00 | $0.00 | $1,679,200.00 | 300 | State Grant $400,000 + Sunnyside Development Funds $365,164 + Park Impact Funds $914,036 |
| Historical Park New Bathrooms | — | $0.00 | $0.00 | $0.00 | — | Budget - Unidentified |
| Veterans Park Lighting, Resurfacing, Signage and Striping | CIP00102 | $2,200,000.00 | $0.00 | $2,200,000.00 | 300 | Park Impact Funds |
| Library Expansion | CIP00143 | $2,405,000.00 | $2,405,000.00 | $0.00 | 101 | General Funds Reserves |
| Historical Park RightHear Accessibility System | CIP00196 | $20,000.00 | $0.00 | $20,000.00 | 300 | Park Impact Funds |
| Historical Park Waste and Recycling Improvements | CIP00198 | $25,000.00 | $0.00 | $25,000.00 | 225 | Integrated Waste Management (IWM) |
| Veterans Park Urgent Needs | CIP00201 | $352,000.00 | $0.00 | $352,000.00 | 300 | Park Impact Funds |
| North Chappell Road / House Project | CIP00120 | $742,885.00 | $0.00 | $742,885.00 | 221 | State Grant; Alliance Funding; Behavioral Health Services Act (BHSA) |
| **Total – 300.70.3500.1307** | | **$12,083,700.00** | **$2,405,000.00** | **$9,678,700.00** | | |
| **Budget Program 300.70.3500.1311–1317** | | | | | | |
| Various Capital Projects Non Capitlized Expenses | — | $385,000.00 | $19,250.00 | $365,750.00 | N/A | Combined budget for programs 1311–1317; 5% General Fund and 95% Non-General Fund Projects |
| **Total – 300.70.3500.1311–1317** | | **$385,000.00** | **$19,250.00** | **$365,750.00** | | |
| **GRAND TOTAL** | | **$33,432,865.00** | **$2,927,250.00** | **$27,436,215.00** | | |

# Capital Projects

**Fund 300**

| County of San Benito – FY 2026-27 Capital Projects Budget Projections | | | | | | |
|---|---|---|---|---|---|---|
| Project | CIP # | FY 2026-27 Estimated Cost | General Fund | Non-General Fund | Fund # | Funding Source / Notes |
| **Budget Program 300.70.3500.1301** | | | | | | |
| Water Refill Station Installation - Administration Building | CIP00192 | $6,500.00 | $0.00 | $6,500.00 | 101 | Local Assistance and Tribal Consistency Fund (LATCF) |
| Board Chamber Remodeling - Seats, Carpet, Painting, and A/V Upgrades | CIP00175 | $171,000.00 | $0.00 | $171,000.00 | 101 | LATCF; Public, Educational, and Governmental (PEG) |
| Administration Building Roof Project | — | $300,000.00 | $0.00 | $0.00 | — | Budget - Unidentified |
| Electric Vehicle Charging Station Replacement (RMA & OES) | CIP00193 | $37,940.00 | $0.00 | $37,940.00 | 226 | 3CE: $20,000; MBARD: $17,940 |
| RMA/Sheriff Building Roof Repair | — | $265,000.00 | $0.00 | $0.00 | — | Budget - Unidentified |
| RMA Security Panic System Installation | CIP00194 | $27,000.00 | $0.00 | $27,000.00 | — | Budget - Unidentified |
| Board Chamber Upgrade | CIP00199 | $80,000.00 | $0.00 | $80,000.00 | 101 | Local Assistance and Tribal Consistency Fund (LATCF) |
| **Total – 300.70.3500.1301** | | **$887,440.00** | **$0.00** | **$322,440.00** | | |

# Capital Projects

## Fund 300

| County of San Benito – FY 2026-27 Capital Projects Budget Projections | | | | | | |
|---|---|---|---|---|---|---|
| Project | CIP # | FY 2026-27 Estimated Cost | General Fund | Non-General Fund | Fund # | Funding Source / Notes |
| **Budget Program 300.70.3500.1302** | | | | | | |
| Sheriff Alternate Dispatch | — | $40,000.00 | $0.00 | $0.00 | — | Budget - Unidentified |
| Public Works Yard Security Camera System | CIP00129 | $35,000.00 | $0.00 | $35,000.00 | 210 | Road Fund |
| Old Jail Showers Flooring | CIP00170 | $579,000.00 | $0.00 | $579,000.00 | 282 | Jail/Juvenile Hall Construction |
| OES Interior Remodel | — | $34,400.00 | $0.00 | $0.00 | — | Budget - Unidentified |
| DA Office Roof Replacement - Design Phase | — | $30,000.00 | $0.00 | $0.00 | — | Budget - Unidentified |
| Old Jail Sewer Vent Pipe Replacement | CIP00173 | $62,345.00 | $0.00 | $62,345.00 | 572 | Inmate Welfare Fund |
| Playground at County Jail | — | $40,000.00 | $0.00 | $40,000.00 | — | Community Corrections Partnership |
| Fire Station No. 5 - Planning/Design | — | $500,000.00 | $0.00 | $0.00 | — | Budget - Unidentified |
| Courthouse Building Improvements | — | $1,900,000.00 | $0.00 | $0.00 | — | Budget - Unidentified |
| New Jail Water Softener System | CIP00183 | $80,000.00 | $0.00 | $80,000.00 | 572 | Inmate Welfare Fund |
| Old Jail Fire Alarm System | CIP00166 | $195,000.00 | $0.00 | $195,000.00 | 282 | Jail/Juvenile Hall Construction |
| Old Jail Electrical Breaker Replacement | CIP00180 | $129,000.00 | $0.00 | $129,000.00 | 423 | Jail Impact Fee |
| Old Jail Mechanical Ductwork Cleaning | CIP00181 | $42,000.00 | $0.00 | $42,000.00 | 572 | Inmate Welfare Fund |
| Old Jail Windows Replacement | CIP00182 | $32,000.00 | $0.00 | $32,000.00 | 572 | Inmate Welfare Fund |
| Juvenile Hall Youth Services Center - Roof Repairs & Ladder Up Post | CIP00185 | $80,600.00 | $0.00 | $80,600.00 | 282 | Jail and Juvenile Construction |
| AG Annex Building Roof Repair & Internet Upgrade | CIP00189 | $20,000.00 | $0.00 | $20,000.00 | 101 | AG Department Budget |
| Public Works Yard - New Backflow Device Installation | CIP00186 | $40,000.00 | $0.00 | $40,000.00 | 210 | Road Funds |
| District Attorney's Office 2nd Floor Interior Improvements | CIP00202 | $53,000.00 | $8,000.00 | $45,000.00 | 411 | $45,000 District Attorney Asset Forfeiture; $8,000 CIP Maintenance Budget |
| **Total – 300.70.3500.1302** | | **$3,892,345.00** | **$8,000.00** | **$1,379,945.00** | | |

**San Benito County FY 2026 – 27 Budget Hearing – September 29, 2026**

# Capital Projects

**Fund 300**

| County of San Benito – FY 2026-27 Capital Projects Budget Projections | | | | | | |
|---|---|---|---|---|---|---|
| **Project** | **CIP #** | **FY 2026-27 Cost Required** | **General Fund** | **Non-General Fund** | **Fund #** | **Funding Source / Notes** |
| **Budget Program 300.70.3500.1303** | | | | | | |
| Sunnyslope County Water District Administrative State Grant Reimbursement | — | $15,000,000.00 | | $15,000,000.00 | 300 | Administrative State Grant |
| **Total – 300.70.3500.1303** | | **$15,000,000.00** | **$0.00** | **$15,000,000.00** | | |
| **Budget Program 300.70.3500.1305** | | | | | | |
| 860 North Chappell House Remodel | CIP00203 | $250,000.00 | $0.00 | $250,000.00 | 221 | HHSA - Whole Person Care Funds |
| Homekey Project | CIP00187 | $221,965.00 | $0.00 | $221,965.00 | 221 | Alliance / HHSA Project |
| Migrant Center Light Pole Installation and Lighting Upgrade | CIP00188 | $43,550.00 | $0.00 | $43,550.00 | 256 | HHSA Project |
| 1161 San Felipe Fiber Project | CIP00190 | $74,000.00 | $0.00 | $74,000.00 | 221 | HHSA Project |
| Migrant Center Backflow Device Replacement | CIP00191 | $25,000.00 | $0.00 | $25,000.00 | 256 | Migrant 41.6%; FBLA 33.33%; CSDC 16.67%; Tiny Homes 8.4% |
| Historical Park Urgent Needs - ADA Walkway / Closer Restroom Parking | CIP00200 | $38,365.00 | $0.00 | $38,365.00 | 300 | Park Impact Funds |
| Veterans Park Picnic Area Restroom Remodel | CIP00179 | $36,500.00 | $0.00 | $36,500.00 | 300 | Park Impact Funds |
| **Total – 300.70.3500.1305** | | **$689,380.00** | **$0.00** | **$689,380.00** | | |
| **Budget Program 300.70.3500.1306** | | | | | | |
| Library Expansion Match | CIP00143 | $495,000.00 | $495,000.00 | $0.00 | 300 | General Funds Reserves |
| **Total – 300.70.3500.1306** | | **$495,000.00** | **$495,000.00** | **$0.00** | | |

**San Benito County FY 2026 – 27 Budget Hearing – September 29, 2026**

# Capital Projects

| County of San Benito – FY 2026-27 Capital Projects Budget Projections | | | | | | |
|---|---|---|---|---|---|---|
| Project | CIP # | FY 2026-27 Cost Required | General Fund | Non-General Fund | Fund # | Funding Source / Notes |
| **Budget Program 300.70.3500.1307** | | | | | | |
| Historical Park - Potable Water | CIP00197 | $100,000.00 | $0.00 | $100,000.00 | 300 | Park Impact Funds |
| Historical Park ADA Upgrades Adjacent to Play Structure | — | $0.00 | $0.00 | $0.00 | — | Budget - Unidentified |
| Riverview Regional Park Development - Parking Lot | CIP00195 | $1,200,000.00 | $0.00 | $1,200,000.00 | 300 | Grant: $750,000; Park Impact Funds: $450,000 |
| Riverview Regional Park Development | CIP0035 | $3,359,615.00 | $0.00 | $3,359,615.00 | 300 | State Grant $2,400,000 and Park Impact Funds $959,615 |
| Sunnyside Park Development | CIP00126 | $1,679,200.00 | $0.00 | $1,679,200.00 | 300 | State Grant $400,000 + Sunnyside Development Funds $365,164 + Park Impact Funds $914,036 |
| Historical Park New Bathrooms | — | $0.00 | $0.00 | $0.00 | — | Budget - Unidentified |
| Veterans Park Lighting, Resurfacing, Signage and Striping | CIP00102 | $2,200,000.00 | $0.00 | $2,200,000.00 | 300 | Park Impact Funds |
| Library Expansion | CIP00143 | $2,405,000.00 | $2,405,000.00 | $0.00 | 101 | General Funds Reserves |
| Historical Park RightHear Accessibility System | CIP00196 | $20,000.00 | $0.00 | $20,000.00 | 300 | Park Impact Funds |
| Historical Park Waste and Recycling Improvements | CIP00198 | $25,000.00 | $0.00 | $25,000.00 | 225 | Integrated Waste Management (IWM) |
| Veterans Park Urgent Needs | CIP00201 | $352,000.00 | $0.00 | $352,000.00 | 300 | Park Impact Funds |
| North Chappell Road / House Project | CIP00120 | $742,885.00 | $0.00 | $742,885.00 | 221 | State Grant; Alliance Funding; Behavioral Health Services Act (BHSA) |
| **Total – 300.70.3500.1307** | | **$12,083,700.00** | **$2,405,000.00** | **$9,678,700.00** | | |
| **Budget Program 300.70.3500.1311–1317** | | | | | | |
| Various Capital Projects Non Capitlized Expenses | — | $385,000.00 | $19,250.00 | $365,750.00 | N/A | Combined budget for programs 1311–1317; 5% General Fund and 95% Non-General Fund Projects |
| **Total – 300.70.3500.1311–1317** | | **$385,000.00** | **$19,250.00** | **$365,750.00** | | |
| **GRAND TOTAL** | | **$33,432,865.00** | **$2,927,250.00** | **$27,436,215.00** | | |

**San Benito County FY 2026 – 27 Budget Hearing – September 29, 2026**

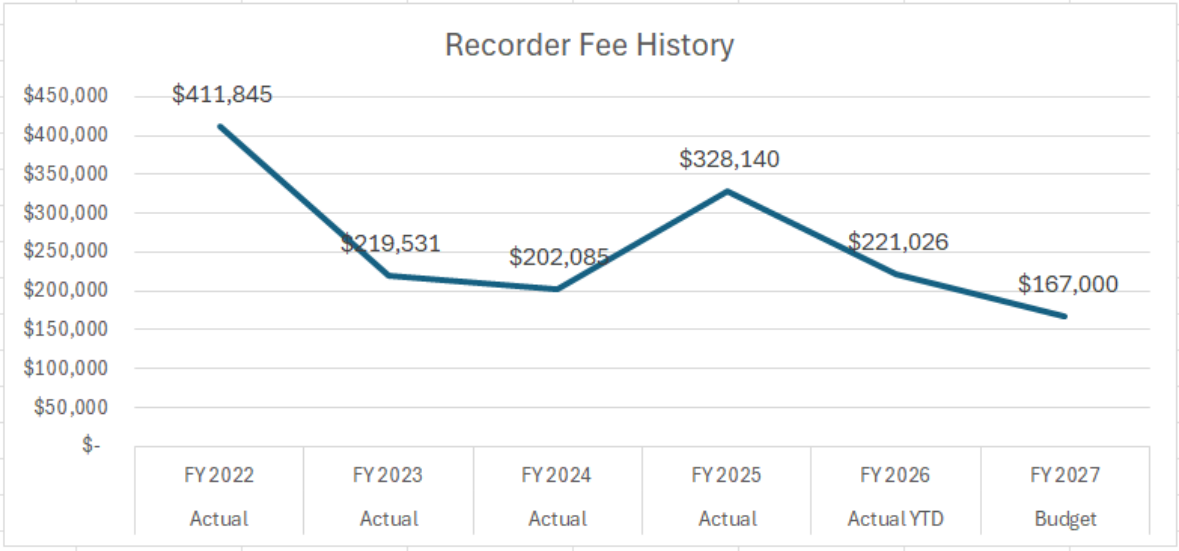
**From:** Leanne Link
**To:** Esperanza Colio
**Cc:** leannelinkconsulting@gmail.com
**Subject:** Recorder Fee Data
**Date:** Monday, September 28, 2026 1:15:17 PM
**Attachments:** image.png

---

It does look like the Recorder Fees are estimated low. Given the interest rates and slowing in the real estate market, I don't think I would go any higher than $200,000 though.

Recorder Fees

| | Actual FY 2022 | Actual FY 2023 | Actual FY 2024 | Actual FY 2025 | Actual YTD FY 2026 | Budget FY 2027 |
|---|---|---|---|---|---|---|
| 672.701 | $ 411,845 | $ 219,531 | $ 202,085 | $ 328,140 | $ 221,026 | $ 167,000 |
| | | | | | Average | 258,271 |
| | | | | | Lowest | 202,085 |
| | | | | | Recommend | |



**BOARD MEMBERS:**

DISTRICT 1 - Dom Zanger
DISTRICT 2 - Kollin Kosmicki
DISTRICT 3 - Mindy Sotelo
DISTRICT 4 - Angela Curro
DISTRICT 5 - Vacant

**Agenda Item**
**Special Meeting of the**
**Board of Supervisors**
**Monday, September 28, 2026**

**Website:**
www.sanbenitocountyca.gov

COUNTY EXECUTIVE OFFICER:
Esperanza Colio Warren

COUNTY COUNSEL:
Gregory P Priamos

CLERK OF THE BOARD:
Vanessa Delgado

---

**Item Number: 2.A**

**MEETING DATE:** **09/28/2026**

**DEPARTMENT:** INFORMATION TECHNOLOGY

**AGENDA ITEM PREPARER:** Robert Gomez

**DEPT HEAD/DIRECTOR:** Esperanza Colio Warren

## SUBJECT:

**INFORMATION TECHNOLOGY - R. GOMEZ**
1.Approve renewal agreement with Barracuda – Extended Detection and Response (XDR), Cloud Risk Detection October 3, 2026, through October 3, 2029, in the amount of $288.146.40; 3 Annual payments of $96,048.80ea., for Countywide secure Email and Data protection services provided through Barracuda Extended Detection and response, Email Protection, and Data Protection; and
2. Authorize County Executive Officer, or designee, to sign agreement.
SBC FILE NUMBER: 119.1

## AGENDA SECTION:

**CONSENT AGENDA**

## BACKGROUND/SUMMARY:

The San Benito County Information Technology Department respectfully requests approval to renew its existing Barracuda cybersecurity and data protection services, including Extended Detection and Response (XDR), Cloud Risk Detection, Email Protection Premium Plus, Data Protection, and Microsoft Entra ID Backup. The proposed renewal is for a three-year term from October 3, 2026, through October 3, 2029, in an amount not to exceed **$288,146.40**, payable in three annual payments of **$96,048.80** each. These services provide Countywide secure email, threat detection and response, cloud risk monitoring, identity protection, and data backup and recovery. Barracuda is currently integrated into the County's Microsoft 365 and cybersecurity environment, and the County has made a significant investment in configuring security policies, monitoring, alerting, backup configurations, and administrative processes around the platform.

Replacing Barracuda with another vendor would require implementation, migration, testing, staff training, reconfiguration of security and backup policies, and potentially overlapping licensing to maintain protection during the transition. This would result in additional costs and could introduce unnecessary gaps in cybersecurity monitoring, email protection, incident response, identity protection, and data recovery. Renewing the existing Barracuda services preserves the County's investment, maintains continuity of essential Countywide cybersecurity and data protection services, avoids duplicate implementation and migration costs, and reduces the operational and security risks associated with transitioning to a new platform. For these reasons, Information Technology recommends approval of the Barracuda renewal as a sole source purchase.

## FISCAL IMPACT:

The proposed renewal is for a three-year term from October 3, 2026, through October 3, 2029, in an amount not to exceed **$288,146.40**, payable in three annual payments of **$96,048.80** each.

This agreement will be budgeted within the department's FY 2026-27 budget and will be available within existing appropriations. G/L 101.15.1065.1000.619.138.

## STAFF RECOMMENDATION:

1.Approve renewal agreement with Barracuda – Extended Detection and Response (XDR), Cloud Risk Detection October 3, 2026, through October 3, 2029, in the amount of $288.146.40; 3 Annual payments of $96,048.80ea., for Countywide secure Email and Data protection services provided through Barracuda Extended Detection and response, Email Protection, and Data Protection; and
2. Authorize County Executive Officer, or designee, to sign agreement.

## BOARD ACTION RESULTS:

Approved renewal agreement per staff recommendation. (4/0 vote)

## ATTACHMENTS:

Board Agenda Fact Sheet - KIS-Baraccuda
Sole Source IT - KIS
Barracuda Requisition Quote
Fully Executed Requisition regarding KIS/Barracuda

Docusign Envelope ID: 4AE8E64B-09FD-8E1D-8068-205373D89726

# BOARD AGENDA FACT SHEET

| IT | Esperanza Colio Warren | 9/28/2026 |
|---|---|---|
| Department | Dept. Head Name | Requested Board Date |

1. **Request:** *What type of item will this be?*
   Board Approval: ☑
   Other: (specify) ☐
   Information/Presentation Only: ☐
   Public Hearing: ☐
   **9:30 AM**

2. **Requested Action(s):** *List requested action(s) below*

The San Benito County Information Technology Department respectfully requests approval to renew its existing Barracuda cybersecurity and data protection services, including Extended Detection and Response (XDR), Cloud Risk Detection, Email Protection Premium Plus, Data Protection, and Microsoft Entra ID Backup. The proposed renewal is for a three-year term from October 3, 2026, through October 3, 2029, in an amount not to exceed $288,146.40, payable in three annual payments of $96,048.80 each. These services provide Countywide secure email, threat detection and response, cloud risk monitoring, identity protection, and data backup and recovery. Barracuda is currently

3. Cost: $ 288,146.40 Source of Funding: 101.15.1065.1000.619.134 *(Include G/L #)*

4. If approval of Budget Adjustment, approved by CEO/Budget Officer:
   Date Approved: _____ By: _____

5. If approval of contract, resolution, or ordinance, approved by County Counsel:
   Date Approved: 9/25/26 Name of County Counsel: _____

6. If approval of the position allocation change, review and approval by Human Resources:
   Date Approved: _____ By: _____

7. Reviewed by IT:
   Date Reviewed: _____ By: _____

**INSTRUCTIONS:** Fact sheet needs to be attached to the Agenda Item in Peak Agenda, labeled, and all information and fields need to be filled out **19 DAYS PRIOR** to the requested date. Incomplete forms will make the agenda item incomplete.

Reviewed by: Signed by: 4760114F9AE2465... CEO/Deputy CEO/Admin Analyst

**Clerk of the Board Use Only:**
**Date Received**
Signed by: Amelia Rodriguez A01A6DBD70534DA...
09/25/2026

**BOARD DATE:** 09/28/2026
Consent: X Regular: _____
Public Hearing: _____ Other: _____
Signed by: 4760114F9AE2465...
CEO Date: 09/25/2026

# SAN BENITO COUNTY
# SOLE SOURCE JUSTIFICATION FORM

## SOLE SOURCE REASON

- ☐ Original equipment manufacturer or authorized dealer.
- ☐ Vendor is the only authorized representative in this area.
- ☐ Vendor performed initial investigation/diagnosis.
- ☐ Only Vendor that can deliver in time _____ (specify duration). Must notify Dept. Head.
- ☐ Government agency, no second source.
- ☐ Reimbursement (employee, citizen, other agency).
- ☐ Part of a group contract: CMAS, US Communities, etc.
- ☑ Other (Specify) Cybersecurity, Email Security, Cloud Risk Detection, and Data Protection Services currently in use

## JUSTIFICATION FOR REQUESTING SOLE SOURCE

- ☐ What capability does the proposed contractor have that is critical to the specific effort and makes the contractor clearly unique compared to other contractors in the same general field?
- ☐ What prior experience of a highly specialized nature does the proposed contractor have that is vital to the proposed effort?
- ☑ Does the proposed contractor have a substantial investment that would need to be duplicated at the County's expense by another contractor entering the field?
- ☐ If timelines are involved, why are they critical, and why can the proposed contractor best meet them?
- ☐ Is competition precluded because of the existence of patent rights or copyrights?
- ☐ Does this acquisition require compatibility with any existing County equipment?
- ☐ What characteristics are required for the equipment or material offered by the proposed contractor that meet the County's needs?
- ☐ Is competition precluded because of existing equipment maintenance programs/contracts/warranties?

**Comments:**

The San Benito County Information Technology Department respectfully requests approval to continue and renew its existing Barracuda cybersecurity and data protection services, including Extended Detection and Response (XDR), Cloud Risk Detection, Email Protection Premium Plus, Data Protection, and Microsoft Entra ID Backup. These services are currently integrated into the County's Microsoft 365 and cybersecurity environment and provide critical protection for County email, endpoints, cloud services, identity infrastructure, and data. The County has made a significant investment in configuring and implementing these services, including security policies, monitoring, alerting, backup configurations, and administrative processes.

Replacing Barracuda with another vendor would require implementation, migration, testing, staff training, reconfiguration of security and backup policies, and potentially overlapping licensing to maintain protection during the transition. This would create additional costs and could introduce unnecessary gaps in cybersecurity monitoring, email protection, incident response, and data recovery. Renewing the existing Barracuda services preserves the County's investment, maintains continuity of essential cybersecurity and data protection services, avoids duplicate implementation and migration costs, and reduces operational and security risks associated with transitioning to a new platform. For these reasons, IT recommends approval of the Barracuda renewal as a sole source purchase.

| **Vendor Information** | Business: Barracuda/KIS | | Service: Cybersecurity, Email Security, and Data Protection Services | | |
|---|---|---|---|---|---|
| Name: | KIS: Karen Bascom | Title: | Accounts Receivable | Phone: | 919-957-5099 |
| Address: | 43160 Osgood Road | City: | Fremont | State: | CA |

| ☐ Commodities ☐ Services ☐ Fixed Assets > $3000 | ☐ Need for an emergency. (Manager must notify Dept. Head) | ☑ Requires Approval by the Board of Supervisors (> $10,000 or Fixed Asset Not Budgeted) | |
|---|---|---|---|
| Approved as Legal Form: Signed by: Greg Priamos DDBF4D3FEB8A481... | Preparer: Robert Mag | Assistant Purchasing Agent (Department Head) | Purchasing Agent (CAO) |
| Date | Date 9/21/26 | Date: 09-25-2026 | Date: 09-25-2026 |

# San Benito County
# Requisition/Solicitation Form

| VENDOR ID | Name KIS | P. O. NUMBER |
|---|---|---|
| 8999 | Address 43160 Osgood Road, | |
| | City/State/ZIP Fremont, CA 94539 | |

DESCRIPTION Barracuda XDR, E-mail and Data Protection Renewal (3 Year with yearly payments)

| SPECIFICATIONS | QTY | UNIT COST | TOTAL PRICE |
|---|---|---|---|
| Barracuda Extended Detection and Response (XDR), Cloud Risk Detection, per Mailbox, | 710 | $124.01 | $88,047.10 |
| Barracuda Email Protection Premium Plus Plan - License - 1 User | 710 | $241.03 | $171,131.30 |
| Data Protection, Entra ID Backup Premium, per User | 710 | $40.80 | $28,968.0 0 |
| | | | |
| | | | |

| | | |
|---|---|---|
| DEPARTMENT/PROGRAM: IT | SUBTOTAL | $288,146.40 |
| COMMENTS: This is a 3 year renewal with 3 annual payments ($96,048.80 per yr.) | TAX 9.25% | |
| ☐ Contract ☐ Grant Funding ☐ One Time Purchase | SHIPPING | |
| **FUNDING:** | P.O. TOTAL | $288,146.40 |

| BUDGET UNIT | OBJECT CODE | PROJECT CODE | AMOUNT |
|---|---|---|---|
| 101.15.1065.1000 | 619.134 | | |
| | | | |
| | | | |

## SOLICITATION SUMMARY

| DATE | VENDOR NAME/CITY/STATE | CONTACT NAME & PHONE | AVAILABLE | QUOTE/BID $ |
|---|---|---|---|---|
| 9/16/2026 | KIS | Karen Bascomb | | $288,146.40 |
| | 43160 Osgood Rd. Fremont, CA 94539 | (510)403-7577 | | |
| | | | | |
| | | ( ) | | |
| | | | | |
| | | ( ) | | |

**DEPARTMENT HEAD signature below certifies that this solicitation summary accurately reflects the process used for this purchase and that supporting documentation is in the project file.**

| | | |
|---|---|---|
| ☐ Quotes ($501 to $5,000)<br>☐ Quotes ($5001 to $50,000) | ■ Board of Supervisor Approval >$50,000<br>☐ Contract ☐ Invoice | ■ Sole Source (Complete form and attach)<br>☐ Fixed Asset - >$5,000 |

| | | | | |
|---|---|---|---|---|
| SIGNATURE | PREPARER Robert M | DATE: 9/21/2026 | INFORMATION TECHNOLOGY MANAGER Robert M | DATE: 9/16/2026 |
| SIGNATURE | SUPERVISOR | DATE: | COUNTY ADMINISTRATIVE OFFICER | DATE: 9/26/26 |
| SIGNATURE | DEPARTMENT HEAD | DATE: 9/25/26 | AUDITOR - CONTROLLER | DATE: |

**Only applicable if Federal and or State Grant** the following procurement must be followed (2.9 of Purchasing and Contracting Policy Manual) :
☐ Followed 2 C.F.R. Part 200 Subpart D § 200.318 (General procurement standards) through § 200.327 (Contract provisions) are incorporated into the contract and the purchase is subject to those provisions.
☐ Negotiated profit as a separate element of the price for each contract ☐ Performed a cost or price analysis

Docusign Envelope ID: 3D88EBDF-538A-8794-8139-3414ACCA75D1

**Keep IT Simple**
43160 Osgood Rd.
Fremont, CA 94539
United States

T: (510) 403-7500
E: ContactUs@kiscc.com




## Prepared for:

**County of San Benito**

Robert Gomez

481 Fourth Street, 1st. Floor
Hollister, CA 95023
United States

T: (831) 636-4000
E: rgomez@sanbenitocountyca.gov

## Quote Information:

**Barracuda 3-Year Renewal Quote**

Quote #000136
Version: 1

Delivery Date: 09/16/2026
Expiration Date: 10/30/2026
Payment Terms: Net 30

CONFIDENTIAL & PROPRIETARY INFORMATION
This quotation and any associated scope of work, system design, bill of materials, or recommendations remain the intellectual property of Keep IT Simple (K.I.S.) unless and until a purchase agreement is executed. These materials may not be used for installation, procurement, or implementation by others without written authorization.

**Keep IT Simple**
43160 Osgood Rd.
Fremont, CA 94539
United States

Software

| Product Details | Start Date | End Date | Serial Numbers | Qty | Price | Ext. Price |
|---|---|---|---|---|---|---|
| **Barracuda Extended Detection and Response (XDR), Cloud Risk Detection, per Mailbox,** | 10/3/2026 | | | 710 | $124.01 | $88,047.10 |
| **Barracuda Email Protection Premium Plus Plan - License - 1 User** | 10/3/2026 | | | 710 | $241.03 | $171,131.30 |
| **Data Protection, Entra ID Backup Premium, per User** | 10/3/2026 | | | 710 | $40.80 | $28,968.00 |
| 3 Annual Payments of $96,048.80 | | | | | | |

Subtotal: **$288,146.40**

Docusign Envelope ID: 3D88EBDF-538A-8794-8139-3414ACCA75D1

**Keep IT Simple**
43160 Osgood Rd.
Fremont, CA 94539
United States

# Barracuda 3-Year Renewal Quote

## Prepared by:

**Keep IT Simple**

Karen Bascomb
Sales Operations Manager
(510)403-7577
karenb@kiscc.com

## Prepared for:

**County of San Benito**

481 Fourth Street, 1st. Floor
Hollister, CA 95023
Robert Gomez

(831) 636-4000
rgomez@sanbenitocountyca.gov

## Quote Information:

**Quote #: 000136**

Version: 1
Delivery Date: 08/21/2026
Expiration Date: 10/30/2026
Payment Terms: Net 30

## Quote Summary

| Description | Amount |
|---|---|
| Software | $288,146.40 |
| Total: | **$288,146.40** |

**Keep IT Simple**
43160 Osgood Rd.
Fremont, CA 94539
United States

## Terms and Conditions

A convenience fee of three percent (3.0%) will be applied to credit card purchases.

Unless otherwise stated on the invoice, payment terms are thirty (30) days net from the date of invoice. If Buyer fails to pay in accordance with these terms, KIS, at its option, may charge Buyer, and Buyer shall pay KIS (in addition to the price), a delinquent administrative service charge on the unpaid amount at the rate of one and a half percent (1.5%) per month (or such lower rate as may be the maximum allowable by law) from any such date until the date of payment. Should the Buyer become delinquent in the payment of any sum due to KIS, KIS shall not be obligated to continue performance under any agreement with Buyer. In the event of default, collection costs and attorney fees may apply.

Acceptance of Terms & Conditions: By signing this quote, Recipient agrees that all shipments and deliverables must be inspected upon receipt. Any claims for damages, shortages, or service discrepancies must be reported in writing within 14 days of delivery. Unreported items will be deemed accepted. Pricing and availability are subject to change due to supplier increases or market conditions, and this quotation reflects information available at the time of preparation. Any items not specifically mentioned are excluded, and all additional work resulting from unforeseen circumstances or customer-requested changes will be performed only through a written change order. Please note that all work not explicitly listed requires a change order. Keep IT Simple (K.I.S.) is not liable for delays or non-performance caused by factors beyond its control, including supply chain disruptions or acts of God. Furthermore, KIS's payment terms permit it to suspend performance of its obligations, without liability, until all overdue amounts are paid in full; such suspension may include any and all support, maintenance, or other service obligations related to the overdue amounts, and this provision serves as prior written notice of KIS's intent to exercise these rights.

### Keep IT Simple

Signature: K B

Name: Karen Bascomb

Title: Sales Operations Manager

Date: 09/16/2026

### County of San Benito

Signature:

Name: Robert Gomez

Title: IT MANAGER

Date: 9/25/2026

9/26/2026.

# San Benito County
# Requisition/Solicitation Form

| VENDOR ID | Name KIS | P. O. NUMBER |
|---|---|---|
| 8999 | Address 43160 Osgood Road, | |
| | City/State/ZIP Fremont, CA 94539 | |

DESCRIPTION Barracuda XDR, E-mail and Data Protection Renewal (3 Year with yearly payments)

| SPECIFICATIONS | QTY | UNIT COST | TOTAL PRICE |
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| Data Protection, Entra ID Backup Premium, per User | 710 | $40.80 | $28,968.0 0 |
| | | | |
| | | | |

| | | |
|---|---|---|
| DEPARTMENT/PROGRAM: IT | SUBTOTAL | $288,146.40 |
| COMMENTS: This is a 3 year renewal with 3 annual payments ($96,048.80 per yr.) | TAX 9.25% | |
| ☐ Contract ☐ Grant Funding ☐ One Time Purchase | SHIPPING | |
| FUNDING: | P.O. TOTAL | $288,146.40 |

| BUDGET UNIT | OBJECT CODE | PROJECT CODE | AMOUNT |
|---|---|---|---|
| 101.15.1065.1000 | 619.134 | | |
| | | | |
| | | | |

## SOLICITATION SUMMARY

| DATE | VENDOR NAME/CITY/STATE | CONTACT NAME & PHONE | AVAILABLE | QUOTE/BID $ |
|---|---|---|---|---|
| 9/16/2026 | KIS | Karen Bascomb | | $288,146.40 |
| | 43160 Osgood Rd. Fremont, CA 94539 | (510)403-7577 | | |
| | | | | |
| | | ( ) | | |
| | | | | |
| | | ( ) | | |

**DEPARTMENT HEAD signature below certifies that this solicitation summary accurately reflects the process used for this purchase and that supporting documentation is in the project file.**

☐ Quotes ($501 to $5,000) ☐ Quotes ($5001 to $50,000) ■ Board of Supervisor Approval >$50,000 ☐ Contract ☐ Invoice ■ Sole Source (Complete form and attach) ☐ Fixed Asset ->$5,000

| | | | | | |
|---|---|---|---|---|---|
| SIGNATURE | PREPARER Robert Mag | DATE: 9/21/2026 | INFORMATION TECHNOLOGY MANAGER Robert Mag | DATE: 9/16/2026 |
| SIGNATURE | SUPERVISOR | DATE: 9/28/26 | COUNTY ADMINISTRATIVE OFFICER | DATE: 9/26/26 |
| SIGNATURE | DEPARTMENT HEAD | DATE: 9/25/26 | AUDITOR - CONTROLLER | DATE: |

**Only applicable if Federal and or State Grant** the following procurement must be followed (2.9 of Purchasing and Contracting Policy Manual) :
☐ Followed 2 C.F.R. Part 200 Subpart D § 200.318 (General procurement standards) through § 200.327 (Contract provisions) are incorporated into the contract and the purchase is subject to those provisions.
☐ Negotiated profit as a separate element of the price for each contract ☐ Performed a cost or price analysis

Docusign Envelope ID: 3D88EBDF-538A-8794-8139-3414ACCA75D1

**Keep IT Simple**
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United States

T: (510) 403-7500
E: ContactUs@kiscc.com




## Prepared for:

**County of San Benito**

Robert Gomez

481 Fourth Street, 1st. Floor
Hollister, CA 95023
United States

T: (831) 636-4000
E: rgomez@sanbenitocountyca.gov

## Quote Information:

**Barracuda 3-Year Renewal Quote**

Quote #000136
Version: 1

Delivery Date: 09/16/2026
Expiration Date: 10/30/2026
Payment Terms: Net 30

CONFIDENTIAL & PROPRIETARY INFORMATION
This quotation and any associated scope of work, system design, bill of materials, or recommendations remain the intellectual property of Keep IT Simple (K.I.S.) unless and until a purchase agreement is executed. These materials may not be used for installation, procurement, or implementation by others without written authorization.

**Keep IT Simple**
43160 Osgood Rd.
Fremont, CA 94539
United States

KIS
Keep IT Simple

Software

| Product Details | Start Date | End Date | Serial Numbers | Qty | Price | Ext. Price |
|---|---|---|---|---|---|---|
| **Barracuda Extended Detection and Response (XDR), Cloud Risk Detection, per Mailbox,** | 10/3/2026 | | | 710 | $124.01 | $88,047.10 |
| **Barracuda Email Protection Premium Plus Plan - License - 1 User** | 10/3/2026 | | | 710 | $241.03 | $171,131.30 |
| **Data Protection, Entra ID Backup Premium, per User** | 10/3/2026 | | | 710 | $40.80 | $28,968.00 |
| 3 Annual Payments of $96,048.80 | | | | | | |

Subtotal: **$288,146.40**

**Keep IT Simple**
43160 Osgood Rd.
Fremont, CA 94539
United States

# Barracuda 3-Year Renewal Quote

## Prepared by:

**Keep IT Simple**

Karen Bascomb
Sales Operations Manager
(510)403-7577
karenb@kiscc.com

## Prepared for:

**County of San Benito**

481 Fourth Street, 1st. Floor
Hollister, CA 95023
Robert Gomez

(831) 636-4000
rgomez@sanbenitocountyca.gov

## Quote Information:

**Quote #: 000136**

Version: 1
Delivery Date: 08/21/2026
Expiration Date: 10/30/2026
Payment Terms: Net 30

## Quote Summary

| Description | Amount |
|---|---|
| Software | $288,146.40 |
| Total: | **$288,146.40** |

**Keep IT Simple**
43160 Osgood Rd.
Fremont, CA 94539
United States

## Terms and Conditions

A convenience fee of three percent (3.0%) will be applied to credit card purchases.

Unless otherwise stated on the invoice, payment terms are thirty (30) days net from the date of invoice. If Buyer fails to pay in accordance with these terms, KIS, at its option, may charge Buyer, and Buyer shall pay KIS (in addition to the price), a delinquent administrative service charge on the unpaid amount at the rate of one and a half percent (1.5%) per month (or such lower rate as may be the maximum allowable by law) from any such date until the date of payment. Should the Buyer become delinquent in the payment of any sum due to KIS, KIS shall not be obligated to continue performance under any agreement with Buyer. In the event of default, collection costs and attorney fees may apply.

Acceptance of Terms & Conditions: By signing this quote, Recipient agrees that all shipments and deliverables must be inspected upon receipt. Any claims for damages, shortages, or service discrepancies must be reported in writing within 14 days of delivery. Unreported items will be deemed accepted. Pricing and availability are subject to change due to supplier increases or market conditions, and this quotation reflects information available at the time of preparation. Any items not specifically mentioned are excluded, and all additional work resulting from unforeseen circumstances or customer-requested changes will be performed only through a written change order. Please note that all work not explicitly listed requires a change order. Keep IT Simple (K.I.S.) is not liable for delays or non-performance caused by factors beyond its control, including supply chain disruptions or acts of God. Furthermore, KIS's payment terms permit it to suspend performance of its obligations, without liability, until all overdue amounts are paid in full; such suspension may include any and all support, maintenance, or other service obligations related to the overdue amounts, and this provision serves as prior written notice of KIS's intent to exercise these rights.

| Keep IT Simple | | County of San Benito | |
|---|---|---|---|
| Signature: | K Bascomb | Signature: | |
| Name: | Karen Bascomb | Name: | Robert Gomez |
| Title: | Sales Operations Manager | Title: | IT MANAGER |
| Date: | 09/16/2026 | Date: | 9/25/2026 |

9/26/2026

**BOARD MEMBERS:**

DISTRICT 1 - Dom Zanger
DISTRICT 2 - Kollin Kosmicki
DISTRICT 3 - Mindy Sotelo
DISTRICT 4 - Angela Curro
DISTRICT 5 - Vacant

**Agenda Item**
**Special Meeting of the**
**Board of Supervisors**
**Monday, September 28, 2026**

**Website:**
www.sanbenitocountyca.gov

COUNTY EXECUTIVE OFFICER:
Esperanza Colio Warren

COUNTY COUNSEL:
Gregory P Priamos

CLERK OF THE BOARD:
Vanessa Delgado

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**Item Number: 2.B**

**MEETING DATE:** **09/28/2026**

**DEPARTMENT:** RESOURCE MANAGEMENT AGENCY

**AGENDA ITEM PREPARER:** Celina Stotler

**DEPT HEAD/DIRECTOR:** Adolfo Gonzalez

## SUBJECT:

**PUBLIC WORKS DEPARTMENT - A. GONZALEZ**
1. Confirm San Benito County's intent to participate as a host jurisdiction for potential electric vehicle DC fast-charging infrastructure at a County-owned public parking site under the California Energy Commission's National Electric Vehicle Infrastructure (NEVI) Round 6 Formula Grant Program.
2. Authorize the Chair, County Executive Officer (CEO), or designee to sign the Option Agreement for EV Charging Services Site License with Citizen Energy for the San Juan Oaks Park parking lot.
SBC FILE NUMBER:105.3

## AGENDA SECTION:

**CONSENT AGENDA**

## BACKGROUND/SUMMARY:

**Monterey Bay Area Regional Climate Project Working Group (RCPWG)**

The Monterey Bay Area Regional Climate Project Working Group (RCPWG) is a collaborative partnership focused on developing, prioritizing, securing funding for, and implementing regionally beneficial climate mitigation and adaptation projects throughout Monterey, San Benito, and Santa Cruz Counties. Membership includes the Counties of Monterey and San Benito; the Cities of Santa Cruz, Capitola, Salinas, Carmel-by-the-Sea, Marina, Monterey, and Watsonville; and the Association of Monterey Bay Area Governments (AMBAG). San Benito County is an active member of the RCPWG and has benefited from the group's regional collaboration and grant development efforts. Most recently, the RCPWG supported a regional California Air Resources Board (CARB) Green Zones Program application for the Advanced Technology Demonstration and Pilot Projects solicitation, titled the Monterey Bay Municipal Fleet Electrification and Workforce Accelerator Project. The awarded funding will provide five

electric vehicles for San Benito County during Fiscal Year 2026-27.

**National Electric Vehicle Infrastructure (NEVI) Round 6 Grant Opportunity – Site Option Agreement**

RCPWG members are evaluating an opportunity to participate in the California Energy Commission's (CEC) National Electric Vehicle Infrastructure (NEVI) Formula Grant Program, Round 6 (GFO-25-603) in partnership with Citizen Energy. The Round 6 solicitation provides approximately $79 million in statewide funding to support the development of publicly accessible direct-current (DC) fast-charging infrastructure. The solicitation is focused on sites located within one driving mile of an interchange or intersection on a designated Alternative Fuel Corridor, including eligible locations near Highways 1, 17, 101, 152, and 156.

The NEVI Round 6 program requires a minimum of four charging ports at each station, with sites that have existing or readily available electrical infrastructure expected to be more competitive. Because local governments are not eligible applicants under the solicitation, the program utilizes a third-party ownership model. Citizen Energy is developing a regional application in coordination with interested RCPWG member jurisdictions and would serve as the grant applicant and project developer. As part of the application development process, **21 potential sites were initially evaluated, with nine sites remaining under consideration for a final application that is anticipated to include six sites. The San Juan Oaks Park parking lot, located on County-owned property, is one of the remaining sites under evaluation.** Under the proposed partnership, Citizen Energy would prepare the grant application and, if awarded, design, construct, own, and operate the charging infrastructure for the life of the grant. The participating jurisdictions would provide the sites and assist with applicable permitting, site coordination, and other local requirements. **There would be no anticipated capital contribution from the County for construction of the charging infrastructure.** Citizen Energy would also be responsible for the electricity costs associated with the charging stations. If new utility service is required, Citizen Energy would pay the utility directly. If the existing utility service can be used, Citizen Energy would reimburse the County for the applicable electricity costs.

The proposed Option Agreement would provide Citizen Energy with site control necessary to include the County-owned property in the NEVI Round 6 application. Execution of the Option Agreement would not commit the County to construction or require the County to provide capital funding for the project. If the project is awarded funding and the site is selected for development, the parties would enter into a subsequent long-term site lease, subject to applicable County approvals.

**San Juan Oaks Site Evaluation**

Citizen Energy has completed a preliminary engineering and grid-capacity assessment of the San Juan Oaks Park. The site remains under active evaluation, with a final readiness determination anticipated in early October 2026.The preliminary assessment identified potential challenges related to electrical capacity and project timing. The existing electrical distribution serving the area is currently limited relative to the approximately 808 kVA project requirement. Additional utility infrastructure may therefore be necessary to provide sufficient capacity for the proposed charging facility. The site is also subject to infrastructure phasing under the applicable Specific Plan. Certain electrical infrastructure and nearby commercial amenities that could support the project and improve the site's grant application scoring are associated with future development phases that are not currently anticipated until approximately the 2030s. These factors could affect the site's final competitiveness and readiness for the current NEVI funding cycle. **Citizen Energy is continuing its technical assessment and will make a final determination regarding the site's competitiveness prior to the October application deadline.**

**Site Option Agreement**

A site control agreement is required as part of the NEVI grant application. At this stage, staff is seeking Board confirmation of the County's interest in participating in the NEVI Round 6 grant opportunity and making the County-owned site available for consideration. Citizen Energy has requested that the County execute a Option Agreement prior to submission of the grant application. The Option Agreement would provide Citizen Energy with the necessary site control to include the County property in the application while allowing the technical evaluation to continue. If the site is ultimately selected for funding and the project proceeds, the parties would enter into the applicable long-term site lease. The proposed Option Agreement has been reviewed by County Counsel. Execution of the Option Agreement does not constitute a commitment by the County to fund construction of the charging infrastructure. If the project is awarded funding, additional steps and agreements would be required before construction could proceed.

**Proposed Board Action**
1. Confirm San Benito County's intent to participate as a host jurisdiction for potential electric vehicle DC fast-charging infrastructure at a County-owned public parking site under the California Energy Commission's National Electric Vehicle Infrastructure (NEVI) Round 6 Formula Grant Program.
2. Authorize the Chair, County Executive Officer (CEO), or designee to sign the Option Agreement for EV Charging Services Site License with Citizen Energy for the San Juan Oaks Park parking lot.

**The option agreement would allow Citizen Energy to continue evaluating the site's technical feasibility while preserving the opportunity to include the County site in the NEVI Round 6 application should the site meet the program's requirements and competitiveness criteria.**

## FISCAL IMPACT:

There is no anticipated fiscal impact to the County for the design, construction, ownership, or operation of the EV charging infrastructure under the proposed partnership.

## STAFF RECOMMENDATION:

1. Confirm San Benito County's intent to participate as a host jurisdiction for potential electric vehicle DC fast-charging infrastructure at a County-owned public parking site under the California Energy Commission's National Electric Vehicle Infrastructure (NEVI) Round 6 Formula Grant Program.
2. Authorize the Chair, County Executive Officer (CEO), or designee to sign the Option Agreement for EV Charging Services Site License with Citizen Energy for the San Juan Oaks Park parking lot.

## BOARD ACTION RESULTS:

Approved per staff recommendation. (4/0 vote)

## ATTACHMENTS:
Board Agenda Fact Sheet - Option Agreement for EV Charging Services Site License
RCPWG NEVI Round 6 Grant Opportunity Summary
Regional Climate Project Working Group MOU
Option Agreement for EV Charging Services Site License - Citizen Energy
Fully Executed EV Charging Agreement for San Juan Oaks Parking Lot

Docusign Envelope ID: 4AE8E64B-09FD-8E1D-8068-205373D89726

# BOARD AGENDA FACT SHEET

| Public Works | Adolfo Gonzalez | September 28, 2026 |
|---|---|---|
| Department | Dept. Head Name | Requested Board Date |

1. **Request:** *What type of item will this be?*
   Board Approval: ☑
   Other: (specify) ☐
   _____
   Information/Presentation Only: ☐
   Public Hearing: ☐
   **9:30 AM**

2. **Requested Action(s):** *List requested action(s) below*

1. Confirm San Benito County's intent to participate as a host jurisdiction for potential electric vehicle DC fast-charging infrastructure at a County-owned public parking site under the California Energy Commission's National Electric Vehicle Infrastructure (NEVI) Round 6 Formula Grant Program.

2. Authorize the Chair, County Executive Officer (CEO), or designee to sign the Option Agreement for EV Charging Services Site License with Citizen Energy for the San Juan Oaks Park parking lot.

3. Cost: $N/A Source of Funding: N/A
   (*Include G/L #)*

4. If approval of Budget Adjustment, approved by CEO/Budget Officer:
   Date Approved: N/A By: N/A

5. If approval of contract, resolution, or ordinance, approved by County Counsel:
   Date Approved: 9/24/2026 Name of County Counsel: Sean Cameron
   DocuSigned by: 527E228F4B2F448...

6. If approval of the position allocation change, review and approval by Human Resources:
   Date Approved: N/A By: N/A

7. Reviewed by IT:
   Date Reviewed: N/A By: N/A

**INSTRUCTIONS:** Fact sheet needs to be attached to the Agenda Item in Peak Agenda, labeled, and all information and fields need to be filled out **19 DAYS PRIOR** to the requested date. Incomplete forms will make the agenda item incomplete.

Reviewed by: Signed by: 4760114F9AE2465... CEO/Deputy CEO/Admin Analyst

**Clerk of the Board Use Only:**
**Date Received**
Signed by: Aurelia Rodriguez A01A6DBD70534DA...
09/25/2026

**BOARD DATE:** 09/28/2026
Consent: X Regular: _____
Public Hearing: _____ Other: _____
Signed by: 4760114F9AE2465...
CEO
09/25/2026
Date:

CITIZEN ENERGY, LLC and AVANZA EV

# Fully Funded DC Fast Charging for Your Community

A partnership invitation · California Energy Commission NEVI 6 (GFO-25-603) · $79 million statewide

We are assembling a NEVI 6 application and inviting your jurisdiction to join as a host partner. We write and fund the application, design and build the stations, and own and operate them for the life of the grant. Your jurisdiction provides the sites. There is no capital cost to the jurisdiction.

## We have done this before — and won

- **CEC NEVI 3.** Awarded a NEVI 3 (GFO-25-602) grant in partnership with the City of Santa Cruz.
- **Federal CFI.** Awarded a federal Charging and Fueling Infrastructure grant with the Monterey Bay Area Regional Climate Project Working Group.
- **Nationwide operator.** Experienced developer, owner, and operator of government-compliant EV charging infrastructure across the country.
- **Bilingual outreach.** A leader in bilingual EV adoption education and outreach.
- **Site screening.** California-certified small business with an in-house scorecard that tests every site against each CEC filter and scoring criterion before we commit.

## Site and project requirements

### What a qualifying site looks like

- ✓ Within 1 driving mile of a designated Alternative Fuel Corridor exit or intersection.
- ✓ Paved, previously developed, well-lit lot with room for 4–20 charging stalls plus an equipment pad.
- ✓ ~1,000 amps of 480V, 3-phase service available or obtainable (priority).
- ✓ Not Caltrans-owned, not a NEVI 1–3 site, not a hotel/motel or valet-only lot.
- ✓ Direct, unobstructed vehicle access — no gates or barriers.

### What your jurisdiction commits to

- ✓ Execute a site lease option with Citizen Energy now, and a long-term ground lease if awarded.
- ✓ Guarantee 24/7/365 public access for 5 years after commissioning — open to all drivers, no restrictive signage.
- ✓ Standard permitting support and coordination on CEQA/NEPA and Caltrans trailblazer signage.
- ✓ A letter of support and community support documentation for the application.
- ✓ Chargers built and operating within 3 years of grant execution.

**Note.** CEC scores Project Readiness and Project Budget as pass/fail gates. Sites with power already available are the single biggest advantage we can bring to this application. CEC also grades favorably for nearby amenities — food, restrooms, retail, and other services within walking distance of the chargers.

## What we need from you — and when

| WHEN | WHAT WE NEED |
|---|---|
| **This week** | Confirm interest in joining our NEVI 6 grant application. |
| **End of July** | Confirm whether site leases with third-party ownership (Citizen Energy) are allowed in your jurisdiction. |
| **End of July** | Identify sites with new building construction completed, underway, or planned. |
| **End of July** | Identify sites with ~1,000 amps of available 480V, 3-phase power. Priority — cuts cost, speeds construction, and materially lifts our Project Readiness and Project Budget scores. |
| **Aug. wk 1** | We run your sites through our scorecard; we jointly set the final site list. |
| **Aug. wk 1** | Confirm any local or utility incentives available at the final sites. |
| **End of August** | Governing body approves and executes site lease option agreements. |
| **Aug. – Sept.** | We execute project development: site visits, engineering, utility new service applications, CEQA/NEPA. |
| **October** | Application finalized and submitted (Oct. 16 deadline). |

**Next step — reply by July 31,2026 to confirm interest.**

Edwin Luevanos, Citizen Energy, LLC · edwinL@citizen-energy.com **and** aberteaud@ambag.org **and** annie@farallonstrategies.com

# THE MONTEREY BAY AREA REGIONAL CLIMATE PROJECT WORKING GROUP (RCPWG) MEMORANDUM OF UNDERSTANDING ("MOU")

## 1. RCPWG Members and Purpose of MOU

The Monterey Bay Area Regional Climate Project Working Group (RCPWG) Memorandum of Understanding ("MOU") is an agreement by and between the participating public agencies listed below:

CITY OF CAPITOLA
CITY OF CARMEL-BY-THE-SEA
CITY OF MARINA
CITY OF MONTEREY
CITY OF SALINAS
CITY OF SANTA CRUZ
CITY OF WATSONVILLE
COUNTY OF MONTEREY
COUNTY OF SAN BENITO
THE ASSOCIATION OF MONTEREY BAY AREA GOVERNMENTS

The purpose of this MOU is to define and formalize the working relationship among the parties listed above (individually referred to as "Party" and collectively referred to as the "Parties"), in the Monterey Bay Area Regional Climate Project Working Group (RCPWG). This MOU defines the shared goals and objectives of the Parties as they collaborate in operating the RCPWG and establishes necessary administrative and governance structures to promote a cooperative relationship for ensuring successful development and implementation of RCPWG activities.

## 2. Mission

Climate change is a priority issue for organizations across the Monterey Bay Area region. A focused and coordinated approach to pursuing competitive funding and other resources needed is required to unite the region in achieving equitable and resilient outcomes. Access to large-scale, transformative grant opportunities has the potential to accelerate implementation of climate change mitigation and adaptation projects and programs across the tri-county Monterey Bay Area region, including increasing access to funding for individual jurisdictions.

The RCPWG's mission is to collaborate among organizations in the Monterey Bay Area, including Santa Cruz, San Benito, and Monterey counties, to develop, prioritize, secure funding for, and effectively and equitably implement regionally beneficial climate mitigation, adaptation, and hazard mitigation projects and programs. The RCPWG works with its members and regional

partners to secure funding for regional grants that individual members may not have the ability to secure on their own; effectively and equitably allocate funding for ambitious climate action and resilience projects; establish more effective collaboration mechanisms to align policies and projects to best address our region's most pressing climate equity challenges; and activate working groups to support deeper coordination amongst RCPWG members and non-member agencies, foundations, nonprofits, academia, and other partners to advance specific project priorities.

## 3. Background

The RCPWG emerged as a concept in 2021-2022 when a group of local government and nonprofit representatives across the Monterey Bay Area, encompassing Monterey, San Benito, and Santa Cruz counties, began meeting informally on a monthly basis. Through these meetings, the group recognized an opportunity to pursue large regional grants for decarbonization and climate resilience by working collaboratively as a region, both to overcome individual capacity constraints and compete with larger, better-resourced metropolitan regions.

In February 2022, City of Santa Cruz, City of Watsonville, County of Monterey, County of San Benito, County of Santa Cruz, and Ecology Action, a regional nonprofit organization, each made an initial contribution to fund start-up activities to support regional collaboration on grant applications. The Community Foundation of Santa Cruz served as the RCPWG's initial fiscal sponsor and in 2023, fiscal sponsorship transitioned to the County of Santa Cruz.

Since 2022, the RCPWG was successfully awarded the following grants to support the development of RCPWG's governance structure and implement regional climate projects, totaling over $33 million:

- $15,713,981 award from the CA Air Resources Board to pioneer the Monterey Bay Municipal Fleet Electrification and Workforce Accelerator with member jurisdictions.
- $14,346,751 award from the U.S. Department of Transportation to install 6 solar/battery microgrids and 252 public EV chargers in "disadvantaged" and low-income communities and implement workforce training. While RCPWG's application was awarded, disbursement has been paused due to federal administration changes.
- $2 million award from the Department of Energy (DOE) for residential decarbonization, electrification, and weatherization improvements.
- $649,335 award from the CA Governor's Office of Land Use and Climate Innovation (LCI) to develop the Monterey Bay Area Climate Adaptation and Resilience Implementation and Funding Roadmap.
- $250,000 award from the National Oceanic and Atmospheric Administration (NOAA) to secure funding to implement priority projects identified in the Monterey Bay Area Climate Adaptation and Resilience Implementation and Funding Roadmap.

- $100,000 award from Central Coast Community Energy (3CE) to develop RCPWG's interim charter and an initial grant strategy and to support grant writing for electrification-focused funding proposals.
- $15,000 award from the Urban Sustainability Directors' Network (USDN) to explore governance options and develop strategies for engaging community-based organizations.

**4. <u>Structure and Governance</u>**

The RCPWG shall be governed pursuant to the RCPWG Charter and By-laws, attached hereto as Exhibit A, which defines RCPWG's membership types, leadership and decision-making structure, and channels for effective and transparent communication. The RCPWG is led by a Chair, Vice Chair, Fiscal Sponsor, and Strategy Team involving one or more representative(s) from each Party.

The Fiscal Sponsor provides administrative and financial management support to the RCPWG. Upon execution of this MOU, the Association of Monterey Bay Area Governments (AMBAG) shall assume the role of Fiscal Sponsor for a two-year term and the County of Santa Cruz shall transfer any remaining RCPWG project funds to AMBAG within 60 days of the MOU taking effect.

The RCPWG is funded by annual member contributions, set for a period of two years, based on a recommended sliding scale of $5,000 to $30,000. Local agency member contributions are individually determined based on each member's ability to contribute to the RCPWG. Regional agency members contribute a recommended minimum of $75,000, unless otherwise approved by the Strategy Team, to support RCPWG operations and specific outcomes identified by the regional agency in collaboration with the Chair, Vice Chair, and Fiscal Sponsor.

Annual RCPWG member contributions for FY 2026-27 and FY 2027-28 are as follows:

| MEMBER AGENCY | ANNUAL DUES |
|---|---:|
| City of Capitola | $5,000 |
| City of Carmel-by-the-Sea | $5,000 |
| City of Marina | $5,000 |
| City of Monterey | $5,000 |
| City of Salinas | $7,500 |
| City of Santa Cruz | $20,000 |
| City of Watsonville | $5,000 |

| MEMBER AGENCY | ANNUAL DUES |
|---|---|
| County of Monterey | $30,000 |
| County of San Benito | $15,000 |
| The Association of Monterey Bay Area Governments | $75,000 |

On July 1, 2026 or upon the MOU Effective Date, AMBAG in its role as the RCPWG Fiscal Sponsor will invoice member agencies for their FY 2026-27 dues. On July 1, 2027, AMBAG in its role as the RCPWG Fiscal Sponsor will invoice member agencies for their FY 2027-28 dues. Member dues shall be payable within 45 days of invoice, unless otherwise mutually agreed in writing by the applicable member and Fiscal Sponsor. At a member's request, and upon approval by the Fiscal Sponsor, invoices may be consolidated to cover multiple years of member dues.

**5. Withdrawal and Termination**

The MOU will continue until terminated by two-thirds majority vote of the Parties. Any Party can withdraw from the RCPWG on 30 days' written notice to the other Parties.

Withdrawal shall not relieve a Party of obligations previously incurred under grant agreements, contracts, or approved work plans entered into prior to the effective date of withdrawal.

**6. Adding a Partner to the MOU**

Any local government located within the geographical area of the RCPWG, which shall encompass Monterey, San Benito, and Santa Cruz counties, is eligible to become a member of the RCPWG and a Party to the MOU. Any regional government agency located within this geographical area of the RCPWG is eligible to become a regional agency member of the RCPWG and a Party to the MOU. Any higher education institution located within the geographical area of the RCPWG is eligible to become a higher education member of the RCPWG and a Party to the MOU.

Local agency member applications shall be automatically approved by the Strategy Team. The Strategy Team shall review member applications from regional agencies and higher education institutions and vote to add a new member to the RCPWG. A unanimous vote and re-signing of the MOU by all parties are required to formally add new members.

Current and new voting members must provide an annual contribution within 45 days of receiving an invoice to support the administration and operations of the RCPWG in accordance with Section 4 of this MOU.

Upon the addition of a new member, the RCPWG Fiscal Sponsor shall manage an amendment process to this MOU pursuant to Section 9 below to formalize the addition of a new member. This amendment process shall be initiated within one year of the approval to add a new member.

**7. Agreement to Mediate Dispute**

In the event a dispute arises between any of the Parties regarding the governance or operations of the RCPWG, and an informal resolution cannot be reached, the Parties agree to submit the dispute to mediation. The mediation shall be held before a neutral attorney, a retired judge, or a third party mediator. The selection of the mediator shall be determined by a two-thirds majority vote of the Strategy Team. Should the Strategy Team be unable to select a mediator, the Fiscal Sponsor shall select a mediator based on input from the Strategy Team. The Parties shall make their best efforts to schedule the mediation as soon as possible after the selection of the mediator. Costs for the mediation shall be split equally between the Parties to the dispute.

**8. Counterparts**

This MOU may be executed in counterparts, each of which is an original and all of which constitute one and the same instrument.

**9. Amendments**

This MOU may be amended only by a unanimous vote of all Parties to this MOU. Amendments must be in writing and executed by authorized representatives from all Parties. Amendments shall take place no more than once a year.

**10. Liability**

Each Party's respective employees remain subject to the direction and control of their respective employer and shall not be considered as an employee of the other Parties. Each Party shall be responsible for the acts or omissions of its respective employees and volunteers and shall incur any liabilities arising out of the acts or omissions of its respective employees and volunteers relating to this MOU.

Each Party shall bear their own respective costs related to administering any obligations under this MOU and retain financial and any other responsibility for the employment, salary, benefits, and terms and conditions of all staff or employees assigned to work pursuant to this MOU.

Nothing in this MOU obligates any Party to assume liability for grants funds administered by or through the RCPWG or by or through the Fiscal Sponsor, except to the extent such Party separately agrees to obligations under a specific grant agreement.

**11. Notices**

Any and all notices required to be given pursuant to the terms of this MOU shall be provided electronically or in writing. Written notices shall be by personal service or sent by certified mail, return receipt requested, to the respective addresses set forth below. Notice shall be effective upon actual receipt or refusal as shown on the receipt obtained pursuant to the foregoing.

**City of Capitola**
Jamie Goldstein
City Manager
420 Capitola Ave
Capitola, CA, 95010
(831) 475-7300
jgoldstein@ci.capitola.ca.us

**City of Carmel-by-the-Sea**
Brandon Swanson
Acting City Administrator
PO Box CC
Carmel-by-the-Sea, CA, 93921
(831) 620-2000
bswanson@ci.carmel.ca.us

**City of Marina**
Layne Long
City Manager
211 Hillcrest Ave,
Marina, CA 93933
(831) 884-1224
llong@cityofmarina.org

**City of Monterey**
Dante Hall
City Manager
580 Pacific Street
Monterey, CA 93940
(831) 646-3760
dhall@monterey.org

**City of Salinas**
Rene Mendez
City Manager
200 Lincoln Ave
Salinas CA 93901
(831) 758-7201
Rene.Mendez@salinas.gov

**City of Santa Cruz**
Matt Huffaker
City Manager
809 Center Street Room 10
Santa Cruz, CA 95060
(831) 420-5011
mhuffaker@santacruzca.gov

**City of Watsonville**
Tamara Vides
City Manager
275 Main Street, Suite 400
Watsonville, CA 95076
(831) 768-3034
tamara.vides@watsonville.gov

**County of Monterey**
Sonia De La Rosa
County Administrative Officer
168 W. Alisal St, 3rd Floor
Salians, CA 93901
(831) 755-5029
DeLaRosaSM@countyofmonterey.gov

**County of San Benito**
Esperanza Colio Warren
County Executive Officer
481 Fourth Street
Hollister, CA 95023
(831) 636-4000
ecolio@sanbenitocountyca.gov

**The Association of Monterey Bay Area Governments**
Maura F. Twomey
Executive Director
24580 Silver Cloud Ct
Monterey, CA, 93940
(831)264-5089
mtwomey@ambag.org

**12. California Public Records Act**

The Parties are public agencies subject to the disclosure requirements of the California Public Records Act ("CPRA"). If a Party's proprietary information is contained in documents or information submitted to the other Parties pursuant to this MOU, and the Party claims that such information falls within one or more CPRA exemptions, the Party must clearly mark such information "Confidential" or "Confidential and Proprietary," and identify the specific lines containing the information. In the event of a request for such information, the Party that received the CPRA request will make best efforts to provide notice to the applicable Party prior to such disclosure. If a Party contends that any such documents are exempt from disclosure under the CPRA and wishes to prevent disclosure, and the Party receiving the CPRA request disagrees, it is required to obtain a protective order, injunctive relief, or other appropriate remedy from a court of competent jurisdiction. If the Party seeking to prevent disclosure fails to obtain such remedy prior to disclosure of the requested records as required under the CPRA, the Party that received the CPRA request may disclose the requested information without any liability.

**13. Entire Agreement and Modification**

This MOU supersedes all previous MOUs and agreements between the Parties related to the subject of this MOU and constitutes the entire understanding of the Parties.

The Parties agree that this MOU is independent of any other contract(s), Memorandum of Agreement, and/or any other agreements not expressly pertaining to the RCPWG among or between the Parties.

**14. Severability**

The unenforceability, invalidity, or illegality of any provision(s) of this MOU shall not render the other provisions unenforceable, invalid, or illegal.

**15. Governing Law**

This MOU shall be governed by and interpreted in accordance with California Law.

**16. Signatories and Warranty of Authority**

IN WITNESS WHEREOF, the undersigned warrant and represent that each is authorized to execute this MOU and that their respective signatures serve to legally obligate their respective representatives, agents, successors, and assigns to comply with the provisions of this MOU, and the undersigned have executed this Memorandum of Understanding on the dates set forth below, to be effective on _____ ("Effective Date") as established by the final signatory, AMBAG as RCPWG's Fiscal Sponsor.

Docusign Envelope ID: 9B446408-76F8-87DE-8310-818E5E4E4326

**City of Capitola**

By: Signed by: Jamie Goldstein 3DC493447009478... Date: 7/8/2026

Jamie Goldstein, City Manager

APPROVED AS TO LEGAL FORM:

By: Signed by: Marc Tran 59E6B105811542F... Date: 7/8/2026

Marc Tran

Docusign Envelope ID: 3981F844-2AEC-89C2-8294-EA34B27AC520

**City of Carmel-by-the-Sea**

By: Signed by: F3AF2A8F68C04E3... Date: 8/21/2026

Brandon Swanson, Acting City Administrator

APPROVED AS TO LEGAL FORM:

By: DocuSigned by: Brian Pierik 01871FB17BD8435... Date: 8/20/2026

**City of Marina**

By: _____ Date: 7/9/26
Layne Long, City Manager

APPROVED AS TO LEGAL FORM:

By: _____ Date: 7/8/2026

**City of Monterey**

Signed by:
By: Dante Hall 4B7B444E9C6B4FB... Date: 7/29/2026 | 8:32 AM PDT

Dante Hall, City Manager



CAO RISK

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**City of Salinas**

Signed by:
By: Rene Mendez 49009F9344B6488... Date: 7/9/2026 | 8:47 AM PDT
Rene Mendez, City Manager

APPROVED AS TO LEGAL FORM:

Signed by:
By: Christopher A. Callihan 1895479BC5A349F... Date: 7/8/2026 | 1:19 PM PDT

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**City of Santa Cruz**

By: Signed by: Matt Huffaker 5B6A93DF665946C... Date: 7/15/2026

Matt Huffaker, City Manager

APPROVED AS TO LEGAL FORM:

By: _____ Date: 7/14/26

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**City of Watsonville**

By: DocuSigned by: Tamara Vides 62EF430759F2477... Date: 7/16/2026 | 11:13 PM PDT

Tamara Vides, City Manager

APPROVED AS TO LEGAL FORM:

By: Signed by: Samantha W. Zutler C0E26B96468341A... Date: 7/8/2026 | 4:12 PM PDT

Samantha W. Zutler, City Attorney

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**County of Monterey**

By: DocuSigned by: 9353DBA6C4ED434... Date: 8/3/2026 | 3:36 PM PDT
Sonia M. De La Rosa, County Administrative Officer

Approved as to Form:
Susan K. Blitch, County Counsel

By: DocuSigned by: Robert I. Brayer 6D0AC6C2AA4A4A8... Date: 8/10/2026 | 2:32 PM PDT

Type/Print Name: Robert I. Brayer, Deputy County Counsel

Docusign Envelope ID: 77FBD047-BFA7-85D0-8305-B0BFCAA4BD74

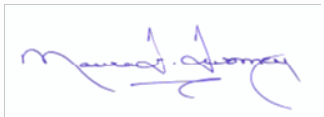
**County of San Benito**

By: _____ Date: 8-19-2026
Esperanza Colio Warren, County Executive Officer

APPROVED AS TO LEGAL FORM:

By: DocuSigned by: _____ Date: 7/17/2026
527E228F4B2F448...
Sean Cameron, Deputy County Counsel

**Association of Monterey Bay Area Governments**

By:  Date: 7/7/2026

Maura F. Twomey, Executive Director

APPROVED AS TO LEGAL FORM:

By:  Date: 7/7/26

# EXHIBIT A

## Monterey Bay Area Regional Climate Project Working Group Charter and By-laws ("RCPWG Charter and By-laws")

### 1. The Challenge and Opportunity

Climate change is a priority issue for organizations across the Monterey Bay Area region. A focused and coordinated approach to pursuing competitive funding and other resources needed is required to unite the region in achieving equitable and resilient outcomes. Access to large-scale, transformative grant opportunities has the potential to accelerate implementation of climate change mitigation and adaptation projects and programs across the three-county region, including increasing access to funding for individual jurisdictions.

### 2. Mission

The Monterey Bay Area Regional Climate Project Working Group (RCPWG) collaboratively develops, prioritizes, secures funding for, and effectively and equitably implements regionally beneficial climate mitigation, adaptation, resilience, and hazard mitigation projects and programs. The RCPWG collaborates among groups and organizations in the Monterey Bay Area region, which includes Santa Cruz, San Benito, and Monterey counties.

### 3. Membership

Members of the RCPWG benefit from being part of and collaborating with an established network of partners across the Monterey Bay Area to lead to the development and implementation of projects that address shared climate mitigation and adaptation priorities. RCPWG members benefit from defining and prioritizing regionally beneficial projects, learning about grant opportunities, accessing consultant support to develop joint grant applications, and collaborating on funded projects. RCPWG members have the opportunity to collaborate on grant applications to secure funding for priority projects and new staff positions.

RCPWG membership includes dues-paying local agencies, regional agencies, and higher education institutions.

Local Agency Members (voting members): Dues-paying cities and counties within the Monterey Bay Area, which includes Monterey, San Benito, and Santa Cruz counties are voting members of the RCPWG.

Regional Agency Members (voting members): Dues-paying regional agencies working across the entirety of the Monterey Bay Area are voting members of the RCPWG. Regional agencies

may coordinate with the Chair and Vice Chair, and with consent of voting members, to define RCPWG aligned priorities and specific outcomes that their annual contribution will support.

Higher Education Members (voting members): Dues-paying higher education institutions based within the Monterey Bay Area are voting members of the RCPWG.

Advisory Members: Regional agencies, 501(c)3 nonprofit organizations, higher education institutions, or tribal organizations/governments may serve as non-voting advisors and attend RCPWG Strategy Team meetings upon consent of voting members.

Observers: Potential members may request to send up to two representatives to participate in RCPWG meetings as non-voting observers. Local agencies, regional agencies, and higher education institutions may participate as non-voting observers without prior approval required.

Members are expected to provide member agency staff rates on an annual basis to the Fiscal Sponsor and the Managing Consultant to support RCPWG grant writing efforts.

## 4. Leadership & Decision Making

The RCPWG is led by a Chair, Vice Chair, and Strategy Team and is supported by a Fiscal Sponsor and Managing Consultant (as defined below). All RCPWG decision-making and spending matters will be subject to any policies governing the Fiscal Sponsor. The RCPWG prioritizes consensus-based decision-making, whereby members deliberate with the aim of reaching an outcome that is supported by all voting members. When consensus cannot be reached, decisions will be made by consent, meaning the absence of objections, which supports accelerated decision making. Consensus requires all members to agree with the decision, while consent allows for disagreement as long as no one objects to the decision. If neither consensus nor consent is attainable, decisions will be made by a two-thirds majority vote.

Chair and Vice Chair: The RCPWG is led by a Chair and Vice Chair, designated by a two-thirds majority vote of the voting members of the RCPWG, each serving a one-year term and with no term limits. Any representative of a voting member organization is eligible to serve as Chair or Vice Chair.

The Chair and Vice Chair provide overall leadership and strategic guidance, including setting Strategy Team meeting agendas, chairing Strategy Team meetings, and facilitating an annual work planning process for the Managing Consultant. The Chair and Vice Chair, along with the Fiscal Sponsor, hold signature authority on behalf of the RCPWG, approves RCPWG-related invoices, and serve as the final decision-makers on RCPWG matters not addressed in the Charter and By-laws. The Chair and Vice Chair may delegate responsibilities to the Managing Consultant, subject to available resources in the RCPWG's annual budget and work plan, except in instances where such delegation would create a conflict of interest for the Managing Consultant.

Strategy Team: The RCPWG Strategy Team includes one or more representative(s) from each member organization, including local agency members, regional agency members, higher education members, and advisory members. Decisions are made by voting members of the Strategy Team (dues-paying local agency members, regional agency members, and higher education members) with input from advisory members and observers. Each member organization is provided with one vote. If multiple representatives from any single member organization are present when a vote is called, a primary representative must be identified to cast the member agency's vote.

The Strategy Team provides strategic direction and collective governance to the RCPWG and RCPWG-sponsored projects with voting members serving as the RCPWG's primary decision-making body. The Strategy Team makes decisions with respect to which grants the RCPWG pursues, projects the RCPWG develops, subcommittee formation, and the future membership, leadership, and dues structure of the RCPWG as it evolves, including the formation of an ad-hoc steering or executive committee. The Strategy Team also provides strategic oversight on RCPWG projects and approves the annual work plan for the RCPWG's Managing Consultant, including stipends.

Fiscal Sponsor: The Fiscal Sponsor shall be designated by a two-thirds majority vote of the voting members of the RCPWG.

The Fiscal Sponsor serves as the overall funds holder and financial administrator for the RCPWG. The Fiscal Sponsor is responsible for receiving, managing, and disbursing RCPWG funds, including membership dues, grant awards to the RCPWG as the prime recipient or co-applicant, and other revenue secured by the RCPWG; administering contracts with consultants and contractors to support the RCPWG's approved work plan; maintaining financial records; and providing regular financial reports to the Chair, Vice Chair, and Strategy Team. The Fiscal Sponsor, along with the Chair and Vice Chair, holds signature authority on behalf of the RCPWG, approves RCPWG-related invoices, and serves as the final decision-makers on RCPWG matters not addressed in the Charter and By-laws.

The Fiscal Sponsor's responsibilities are limited to the activities expressly authorized by the RCPWG through approved budgets, work plans, and contracts. The Fiscal Sponsor shall not be liable for misuse of funds by subrecipients or contractors, except to the extent caused by the Fiscal Sponsor's sole negligence or willful misconduct, and provided it exercises reasonable oversight consistent with applicable laws, grant requirements, and contractual obligations.

Managing Consultant: The RCPWG can be supported by a third-party Managing Consultant contracted by the Fiscal Sponsor to implement the RCPWG's work plan. All costs for the Managing Consultant shall be paid by the Fiscal Sponsor.

The Managing Consultant supports overall RCPWG administration and operations, under the direction of the Chair, Vice Chair, and Strategy Team, including supporting Strategy Team

meetings, outreach and engagement, subcommittees, project and proposal development, grant writing, and funding opportunity coordination. The Managing Consultant's annual RCPWG work plan describes specific activities to be completed.

## 5. Budget and Work Plan

The RCPWG follows a two-year budget forecast cycle, with the annual base budget determined by the current level of local and regional agency member contributions to the RCPWG. Variable dues from new members provide the RCPWG with flexibility to undertake additional activities as part of the approved work plan or new activities approved by voting members.

The two-year budget forecast is supported by annual budgets and work plans, which are developed by the Managing Consultant in collaboration with the Chair and Vice Chair and are approved by voting members.

## 6. Subcommittees

Subcommittees of the RCPWG will be established to support the mission of the RCPWG with respect to specific focus areas (e.g. building electrification, transportation, waste, etc.). Subcommittees will have the primary focus of identifying, developing, and if awarded, implementing grants. Each subcommittee must have a minimum of three participating RCPWG members, and one member who is willing to serve as a Subcommittee Liaison.

The Subcommittee Liaison is responsible for creating agendas, facilitating subcommittee meetings, advancing the subcommittee toward its agreed upon purpose, and reporting back to the RCPWG (verbally or in writing) on the progress and decisions of the subcommittee. The RCPWG can initiate or sunset a subcommittee through standard voting procedures. Subcommittee Liaisons may delegate responsibilities to the Managing Consultant pending available resources in the RCPWG's annual budget and work plan.

## 7. Meetings

Members of the RCPWG are expected to attend and actively participate in regular RCPWG meetings, including mandatory attendance at up to two in-person meetings per year.

The RCPWG Strategy Team will meet virtually every six weeks for up to two hours. Additional virtual meetings may be held, as needed, to conduct RCPWG business. Two in-person meetings or retreats will be held each year, instead of or in addition to Strategy Team meetings, with meeting locations rotating between the three counties. Subcommittee meeting frequency will be determined by Subcommittee Liaisons based on input from subcommittee members.

A quorum, defined as three-fifths (3/5) of voting members, is required for any vote; quorum is not required for general discussion or meeting participation.

## 8. Amendments

This Charter and By-laws may be amended by a unanimous vote of voting members.

## 9. Acknowledgement

By executing the RCPWG MOU, each Party (voting member) acknowledges and agrees to the provisions of this Exhibit (RCPWG Charter and By-laws) and to participate in the RCPWG in accordance with its terms.

## 10. Record of Amendments

| Amendment No. | Date Approved | Description of Change | Approved By |
|---|---|---|---|
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# OPTION AGREEMENT FOR EV CHARGING SERVICES SITE LICENSE

THIS OPTION AGREEMENT FOR EV CHARGING SERVICES SITE LICENSE (this "Option Agreement") is made and entered into as of _____ (the "Effective Date") by and between _____ (the "Developer" and _____ (the "Owner").

**WHEREAS**, Owner owns certain real property located at _____ (the "Property"); and

**WHEREAS**, Developer is applying for grant funding through the California Energy Commission (CEC) Solicitation GFO-25-603 (the "NEVI Grant") to install, own, and operate DCFC electric vehicle (EV) charging infrastructure; and

**WHEREAS**, Developer requires site control to satisfy the "Project Readiness" requirements of the NEVI Grant; and

**WHEREAS**, Owner desires to support the expansion of public EV charging and is willing to grant Developer an option to license a portion of the Property for such purposes under the terms set forth herein.

**NOW, THEREFORE**, in consideration of the mutual covenants and conditions contained herein, the parties agree as follows.

1. Grant of Option. Owner hereby grants to Developer the exclusive and irrevocable right and option (the "Option") to license a portion of the Property, as generally depicted in the Preliminary Site Plan attached hereto as Exhibit A (the "Premises"), for the purpose of constructing, installing, operating, and maintaining a NEVI-compliant EV charging station.

2. Option Period. The term of this Option (the "Option Period") shall commence on the Effective Date and shall expire twenty four (24) months thereafter.

3. Exercise of Option. Developer may exercise the Option at any time during the Option Period, by written notice of exercise to Owner (the "Notice of Exercise"). Owner and Developer shall negotiate in good faith and use reasonable efforts to execute a "Site License Agreement" within sixty (60) days of Developer delivering a Notice of Exercise. The exercise of this Option is expressly contingent upon Developer receiving a "Notice of Proposed Award" (NOPA) from the California Energy Commission under NEVI Grant GFO-25-603. The Site License Agreement shall have a term of no less than ten (10) years.

4. Right of Entry and Due Diligence. During the Option Period, Developer and its agents, contractors, and consultants shall have the right to enter the Property at reasonable times to perform "Due Diligence Activities," including but not limited to design, surveying, engineering, utility feasibility, and environmental assessments. Upon reasonable advance notice to Owner, Developer shall have access during normal business hours to any and all historic documents, drawings, plans, correspondence, and memoranda in the possession or control of Owner which relate to the Property and which may be needed for regulatory planning, permitting, utility, or general design purposes.

5. Representations, Warranties and Covenants. Owner represents and warrants to Developer that it owns the Property. Owner further represents and warrants to Developer that Owner and each

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person signing this Option Agreement on behalf of Owner has the full and unrestricted power and authority to execute and deliver this Option Agreement and grant the interests herein granted. Owner also represents that, upon and/or in connection with the exercise of the Option by Developer, Owner will obtain any necessary consents and/or subordination agreements from any lienholders and any and all tenants having a possessory interest in the Property at the time the Option is exercised. Additionally, Owner represents and warrants to Developer that as of the date hereof: (i) no third party has any option or right to purchase, lease, license, or otherwise occupy or use all or any part of the Property to perform EV charging services; (ii) Owner has not received any written notice of any pending eminent domain proceedings or other governmental actions or any judicial actions of any kind against Owner's interest in the Property; and (iii) Owner has not received written notice that it is in violation of any governmental law or regulation applicable to its interest in the Property or its operation thereon, including, without limitation, any environmental laws and has no reason to believe that there are grounds for any claim of any such violation.

6. Indemnification. Developer agrees to indemnify and hold harmless Owner, its officers, agents and employees from all liability, loss, claim, damage, cost and expense arising from or relating to the negligent acts or omissions or willful misconduct of Developer, its contractors or representatives, except to the extent such property damage, personal injury or death results from the gross negligence or willful misconduct of Owner, its contractors, employees or representatives. The foregoing indemnity provision shall survive the exercise of the Option or the termination of this Option Agreement for a period of twelve (12) months and shall thereafter terminate and expire.

7. Termination. Either party may terminate this Option Agreement if the Developer fails to receive a "Notice of Proposed Award" (NOPA) from the California Energy Commission under the NEVI Grant.

8. Effect of Option Agreement; Interest in Real Property. The parties intend that the Option Agreement create a valid and present interest in the Premises in favor of Developer. Therefore, this Option Agreement shall be deemed an interest in and encumbrance upon the Premises and shall be binding upon the Premises and Owner and its successors and assigns and shall inure to the benefit of Developer and its successors and assigns. Owner covenants and agrees that during the Option Period, Owner shall not convey the Premises or any interest therein, or grant any interest in the Property that would materially interfere with Developer's rights in the Premises, or permit any lien or encumbrance to attach to the Premises unless the transferee or lien holder, as the case may be, shall agree, in writing, to be bound by this Option Agreement.

9. Property Improvements. During the Option Period, Owner shall notify Developer of any proposed improvements on the Property and shall work with Developer to minimize the impact of such improvements to the proposed EV charging infrastructure and services. Nothing in this Option Agreement shall limit or affect Owner's exercise of its governmental, regulatory, land use, permitting, or police powers, and no provision of this Option Agreement shall constitute or be construed as an approval of any permit, entitlement, or other governmental authorization required for the proposed project.

10. Assignment. Developer shall at all times have the right to sell, assign, encumber, or transfer all or any part of its rights and interests under this Option Agreement without Owner's consent; provided, however, that the term of any such transfer shall not extend beyond the Option Period and that any and all such transfers shall be expressly made subject to all of the terms, covenants and conditions of this Option Agreement. Developer shall provide Owner prior notice of any proposed assignment and notice after any assignment is made.

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11. No Waiver. No waiver of any right under this Option Agreement shall be effective for any purpose unless it is in writing and is signed by the party hereto possessing the right, nor shall any such waiver be construed to be a waiver of any subsequent right, term or provision of this Option Agreement.

12. Confidentiality. Owner shall maintain in the strictest confidence, for the sole benefit of Developer, Developer's site design and product design, methods of operation and methods of construction and power production or availability of the Developer's project, and, without written permission from Developer, unless otherwise required by law, Owner shall not share such confidential information to any person or in any form.

13. Relationship of Parties. The duties, obligations and liabilities of each of the parties are not joint or collective. This Option Agreement shall not be interpreted or construed to create an association, joint venture, fiduciary relationship or partnership between Owner and Developer or to impose any partnership obligation or liability or any trust or agency obligation or relationship upon either party. Owner and Developer shall not have any right, power, or authority to enter into any agreement or undertaking for, or act on behalf of, or to act or be an agent or representative of, or to otherwise bind, the other party.

14. No Representation. Developer makes no representation or warranty as to the likelihood that it will exercise the Option or as to the suitability of the Property for development of EV charging infrastructure and services project.

15. Partial Invalidity. Should any term or provision of this Option Agreement, or the application thereof to any person or circumstance, to any extent, be invalid or unenforceable, the remainder of this Option Agreement or the application of such term or provision to persons or circumstances other than those to which it is held invalid or unenforceable, shall not be effected thereby, and each remaining term and provision of this Option Agreement shall be valid and enforceable to the fullest extent permitted by law.

16. Attorneys' Fees. The prevailing party in any action or proceeding for the enforcement, protection, or establishment of any right or remedy under this Option Agreement or for the interpretation of this Option Agreement shall be entitled to recover its reasonable attorneys' fees and costs in connection with such action or proceeding from the non-prevailing party.

17. Governing Law. The terms and provisions of this Option Agreement shall be interpreted in accordance with the laws of the State of California applicable to contracts made and to be performed within such State and without reference to the choice of law principles of such State or any other state.

18. Entire Agreement. This Option Agreement, together with its attached exhibits, contains the entire agreement between the parties hereto with respect to the subject matter hereof and any prior agreements, discussions or understandings, written or oral, are superseded by this Option Agreement and shall be of no force or effect. No addition or modification of any term or provision of this Option Agreement shall be effective unless set forth in writing and signed by each of the parties.

[signatures on following page]

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**IN WITNESS WHEREOF** the parties have through their duly authorized representatives set their respective hands and executed this Agreement as of the date first set forth above.

APPROVED BY COUNTY:

Signature _____

Name: Dom Zanger

Chair, San Benito County Board of Supervisors

Title _____

Citizen Energy

Signature DocuSigned by: 6200070C0E08493... 9/23/2026

Name Edwin Luevanos

Title Chief Executive Officer, Co-Founder

**APPROVED AS TO LEGAL FORM:**
San Benito County Counsel's Office

DocuSigned by: 527E228F4B2F448...

By: Sean Cameron, Deputy County Counsel

Date: 9/23/2026

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# EXHIBIT A
# PRELIMINARY SITE PLAN

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# OPTION AGREEMENT FOR EV CHARGING SERVICES SITE LICENSE

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**WHEREAS**, Owner owns certain real property located at _____ (the "Property"); and

**WHEREAS**, Developer is applying for grant funding through the California Energy Commission (CEC) Solicitation GFO-25-603 (the "NEVI Grant") to install, own, and operate DCFC electric vehicle (EV) charging infrastructure; and

**WHEREAS**, Developer requires site control to satisfy the "Project Readiness" requirements of the NEVI Grant; and

**WHEREAS**, Owner desires to support the expansion of public EV charging and is willing to grant Developer an option to license a portion of the Property for such purposes under the terms set forth herein.

**NOW, THEREFORE**, in consideration of the mutual covenants and conditions contained herein, the parties agree as follows.

1. Grant of Option. Owner hereby grants to Developer the exclusive and irrevocable right and option (the "Option") to license a portion of the Property, as generally depicted in the Preliminary Site Plan attached hereto as Exhibit A (the "Premises"), for the purpose of constructing, installing, operating, and maintaining a NEVI-compliant EV charging station.

2. Option Period. The term of this Option (the "Option Period") shall commence on the Effective Date and shall expire twenty four (24) months thereafter.

3. Exercise of Option. Developer may exercise the Option at any time during the Option Period, by written notice of exercise to Owner (the "Notice of Exercise"). Owner and Developer shall negotiate in good faith and use reasonable efforts to execute a "Site License Agreement" within sixty (60) days of Developer delivering a Notice of Exercise. The exercise of this Option is expressly contingent upon Developer receiving a "Notice of Proposed Award" (NOPA) from the California Energy Commission under NEVI Grant GFO-25-603. The Site License Agreement shall have a term of no less than ten (10) years.

4. Right of Entry and Due Diligence. During the Option Period, Developer and its agents, contractors, and consultants shall have the right to enter the Property at reasonable times to perform "Due Diligence Activities," including but not limited to design, surveying, engineering, utility feasibility, and environmental assessments. Upon reasonable advance notice to Owner, Developer shall have access during normal business hours to any and all historic documents, drawings, plans, correspondence, and memoranda in the possession or control of Owner which relate to the Property and which may be needed for regulatory planning, permitting, utility, or general design purposes.

5. Representations, Warranties and Covenants. Owner represents and warrants to Developer that it owns the Property. Owner further represents and warrants to Developer that Owner and each

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person signing this Option Agreement on behalf of Owner has the full and unrestricted power and authority to execute and deliver this Option Agreement and grant the interests herein granted. Owner also represents that, upon and/or in connection with the exercise of the Option by Developer, Owner will obtain any necessary consents and/or subordination agreements from any lienholders and any and all tenants having a possessory interest in the Property at the time the Option is exercised. Additionally, Owner represents and warrants to Developer that as of the date hereof: (i) no third party has any option or right to purchase, lease, license, or otherwise occupy or use all or any part of the Property to perform EV charging services; (ii) Owner has not received any written notice of any pending eminent domain proceedings or other governmental actions or any judicial actions of any kind against Owner's interest in the Property; and (iii) Owner has not received written notice that it is in violation of any governmental law or regulation applicable to its interest in the Property or its operation thereon, including, without limitation, any environmental laws and has no reason to believe that there are grounds for any claim of any such violation.

6. Indemnification. Developer agrees to indemnify and hold harmless Owner, its officers, agents and employees from all liability, loss, claim, damage, cost and expense arising from or relating to the negligent acts or omissions or willful misconduct of Developer, its contractors or representatives, except to the extent such property damage, personal injury or death results from the gross negligence or willful misconduct of Owner, its contractors, employees or representatives. The foregoing indemnity provision shall survive the exercise of the Option or the termination of this Option Agreement for a period of twelve (12) months and shall thereafter terminate and expire.

7. Termination. Either party may terminate this Option Agreement if the Developer fails to receive a "Notice of Proposed Award" (NOPA) from the California Energy Commission under the NEVI Grant.

8. Effect of Option Agreement; Interest in Real Property. The parties intend that the Option Agreement create a valid and present interest in the Premises in favor of Developer. Therefore, this Option Agreement shall be deemed an interest in and encumbrance upon the Premises and shall be binding upon the Premises and Owner and its successors and assigns and shall inure to the benefit of Developer and its successors and assigns. Owner covenants and agrees that during the Option Period, Owner shall not convey the Premises or any interest therein, or grant any interest in the Property that would materially interfere with Developer's rights in the Premises, or permit any lien or encumbrance to attach to the Premises unless the transferee or lien holder, as the case may be, shall agree, in writing, to be bound by this Option Agreement.

9. Property Improvements. During the Option Period, Owner shall notify Developer of any proposed improvements on the Property and shall work with Developer to minimize the impact of such improvements to the proposed EV charging infrastructure and services. Nothing in this Option Agreement shall limit or affect Owner's exercise of its governmental, regulatory, land use, permitting, or police powers, and no provision of this Option Agreement shall constitute or be construed as an approval of any permit, entitlement, or other governmental authorization required for the proposed project.

10. Assignment. Developer shall at all times have the right to sell, assign, encumber, or transfer all or any part of its rights and interests under this Option Agreement without Owner's consent; provided, however, that the term of any such transfer shall not extend beyond the Option Period and that any and all such transfers shall be expressly made subject to all of the terms, covenants and conditions of this Option Agreement. Developer shall provide Owner prior notice of any proposed assignment and notice after any assignment is made.

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11. No Waiver. No waiver of any right under this Option Agreement shall be effective for any purpose unless it is in writing and is signed by the party hereto possessing the right, nor shall any such waiver be construed to be a waiver of any subsequent right, term or provision of this Option Agreement.

12. Confidentiality. Owner shall maintain in the strictest confidence, for the sole benefit of Developer, Developer's site design and product design, methods of operation and methods of construction and power production or availability of the Developer's project, and, without written permission from Developer, unless otherwise required by law, Owner shall not share such confidential information to any person or in any form.

13. Relationship of Parties. The duties, obligations and liabilities of each of the parties are not joint or collective. This Option Agreement shall not be interpreted or construed to create an association, joint venture, fiduciary relationship or partnership between Owner and Developer or to impose any partnership obligation or liability or any trust or agency obligation or relationship upon either party. Owner and Developer shall not have any right, power, or authority to enter into any agreement or undertaking for, or act on behalf of, or to act or be an agent or representative of, or to otherwise bind, the other party.

14. No Representation. Developer makes no representation or warranty as to the likelihood that it will exercise the Option or as to the suitability of the Property for development of EV charging infrastructure and services project.

15. Partial Invalidity. Should any term or provision of this Option Agreement, or the application thereof to any person or circumstance, to any extent, be invalid or unenforceable, the remainder of this Option Agreement or the application of such term or provision to persons or circumstances other than those to which it is held invalid or unenforceable, shall not be effected thereby, and each remaining term and provision of this Option Agreement shall be valid and enforceable to the fullest extent permitted by law.

16. Attorneys' Fees. The prevailing party in any action or proceeding for the enforcement, protection, or establishment of any right or remedy under this Option Agreement or for the interpretation of this Option Agreement shall be entitled to recover its reasonable attorneys' fees and costs in connection with such action or proceeding from the non-prevailing party.

17. Governing Law. The terms and provisions of this Option Agreement shall be interpreted in accordance with the laws of the State of California applicable to contracts made and to be performed within such State and without reference to the choice of law principles of such State or any other state.

18. Entire Agreement. This Option Agreement, together with its attached exhibits, contains the entire agreement between the parties hereto with respect to the subject matter hereof and any prior agreements, discussions or understandings, written or oral, are superseded by this Option Agreement and shall be of no force or effect. No addition or modification of any term or provision of this Option Agreement shall be effective unless set forth in writing and signed by each of the parties.

[signatures on following page]

Docusign Envelope ID: 4AA0EE8B-202B-8160-820F-1C7E1706A546

**IN WITNESS WHEREOF** the parties have through their duly authorized representatives set their respective hands and executed this Agreement as of the date first set forth above.

APPROVED BY COUNTY:

Signature _____

Name: Dom Zanger

Chair, San Benito County Board of Supervisors

Date: 9-28-2026

Citizen Energy

Signature DocuSigned by: _____ 9/23/2026

Name Edwin Luevanos

Title Chief Executive Officer, Co-Founder

**APPROVED AS TO LEGAL FORM:**
San Benito County Counsel's Office

DocuSigned by: _____

By: Sean Cameron, Deputy County Counsel

Date: 9/23/2026

Docusign Envelope ID: 4AA0EE8B-202B-8160-820F-1C7E1706A546

# EXHIBIT A
# PRELIMINARY SITE PLAN

**BOARD MEMBERS:**

DISTRICT 1 - Dom Zanger
DISTRICT 2 - Kollin Kosmicki
DISTRICT 3 - Mindy Sotelo
DISTRICT 4 - Angela Curro
DISTRICT 5 - Vacant

**Agenda Item**
**Special Meeting of the**
**Board of Supervisors**
**Monday, September 28, 2026**

**Website:**
www.sanbenitocountyca.gov

COUNTY EXECUTIVE OFFICER:
Esperanza Colio Warren

COUNTY COUNSEL:
Gregory P Priamos

CLERK OF THE BOARD:
Vanessa Delgado

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**Item Number: 3.A**

**MEETING DATE:** **09/28/2026**

**DEPARTMENT:** COUNTY EXECUTIVE OFFICE

**AGENDA ITEM PREPARER:** Gracie Rodriguez

**DEPT HEAD/DIRECTOR:** Esperanza Colio Warren

## SUBJECT:

**COUNTY EXECUTIVE OFFICE - E. COLIO WARREN**
1. Adopt Resolution to retroactively approve and recognize previously authorized transfers totaling $3,300,000 from the John Smith Road Landfill Enterprise Fund to the Road Fund as an interfund loan, effective January 1, 2024; and
2. Recognize $343,769.25 in accumulated interest through June 30, 2026, resulting in a total outstanding loan obligation of $3,643,769.25, consisting of the principal and the interest; and
3. Authorize the Auditor Controller to record the loan principal and accumulated interest in the appropriate funds and make any necessary accounting entries; and
4. Direct staff to return to the Board, if necessary, with a proposed repayment schedule or any additional actions required to administer and repay the interfund loan.
SBC FILE NUMBER: 119
RESOLUTION NO. 2026 - 129

## AGENDA SECTION:

REGULAR AGENDA

## BACKGROUND/SUMMARY:

On January 10, 2023, while the Board of Supervisors was not in session, the County Administrative Officer (CAO), a position now titled County Executive Officer (CEO), acting as the Director of Emergency Services, proclaimed a local emergency in response to significant storm-related damage throughout San Benito County. The proclamation was signed on January 15, 2023, and applied countywide. In accordance with Ordinance No. 833, the Board ratified the proclamation on January 17, 2023, through Resolution No. 2023-03.

Winter storms occurring between December 27, 2022, and January 31, 2023, caused substantial damage to the County-maintained road system. The estimated cost of repairing the storm-related damage was approximately $5 million.

On March 28, 2023, the Board adopted Resolution No. 2023-36, delegating authority to the Public Works Administrator to enter into emergency repair and replacement contracts pursuant to Public Contract Code section 22050, without adopting plans and specifications or conducting competitive bidding. The Board also determined that continued emergency action was necessary and that the work was exempt from the California Environmental Quality Act pursuant to CEQA Guidelines section 15269(d).

At subsequent regular meetings, the Board adopted Resolution Nos. 2023-41, 2023-46, 2023-50, 2023-56, 2023-66, 2023-76, 2023-85, 2023-93, 2023-101, 2023-119, 2023-123, 2023-128, 2023-134, 2023-140, and 2023-147, confirming the continued need for emergency action and the Public Works Administrator's authority to enter into emergency repair and replacement contracts.

On June 27, 2023, the Board adopted Resolution No. 2023-76 and approved a budget adjustment transferring $2,000,000 from the John Smith Road Landfill Enterprise Fund to the Road Fund to support emergency road repairs.

On December 5, 2023, the Board approved an additional transfer of $1,300,000 from the John Smith Road Landfill Enterprise Fund to the Road Fund for the same purpose. Together, these Board actions resulted in transfers totaling $3,300,000.

Fund 301 - Landfill tracks revenues, including landfill depletion fees and host fees, and expenses, including staff time and operation of the groundwater extraction system, associated with the John Smith Road Landfill. Fund 301 revenues have significantly decreased following the County's March 2022 decision to no longer accept out-of-county waste in an effort to preserve the landfill's remaining operational capacity.

The Board's prior actions authorized the transfers and use of the funds but did not establish the transactions as an interfund loan or address the accrual of interest. The proposed resolution and action would retroactively recognize the $3,300,000 transferred to the Road Fund as an interfund loan, effective January 1, 2024.

Interest has been calculated quarterly on the outstanding principal balance using the quarterly weighted average interest rates earned by the County Treasurer's investment portfolio. Accumulated interest through June 30, 2026, is summarized as follows:

- Fiscal Year 2023-24: $67,146.75
- Fiscal Year 2024-25: $138,278.25
- Fiscal Year 2025-26: $138,344.25
- Total accumulated interest: $343,769.25

As of June 30, 2026, the total outstanding loan obligation, including principal and accumulated interest, is $3,643,769.25. Interest will continue to accrue until the loan is repaid or the Board directs otherwise.

To date, the County has not requested reimbursement from the California Governor's Office of Emergency Services (Cal OES) or the Federal Emergency Management Agency (FEMA) for costs incurred following the proclamation of the local emergency.

## FISCAL IMPACT:

Approval of this item will recognize an interfund receivable in the John Smith Road Landfill Enterprise Fund and a corresponding interfund payable in the Road Fund.

Some of the current and anticipated financial pressures on Fund 301 include:

- The landfill operator's termination of its planned expansion in November 2025;
- Planning and related costs associated with evaluating long-term solid waste and disposal capacity;
- The County's continued obligation to operate and maintain the groundwater extraction system;
- John Smith Road Landfill sewer line repairs; and
- Increasing State regulatory requirements.

The outstanding obligation as of June 30, 2026, is as follows:

- Principal: $3,300,000.00
- Accumulated interest: $343,769.25
- Total outstanding obligation: $3,643,769.25

This action does not authorize an additional transfer of principal. The Auditor- Controller will record the appropriate interfund receivable, interfund payable, interest revenue, interest expense, and any related accounting entries.

Interest will continue to accrue on the outstanding principal until the loan is repaid or otherwise directed.

## STAFF RECOMMENDATION:

1. Adopt Resolution retroactively approve and recognize previously authorized transfers totaling $3,300,000 from the John Smith Road Landfill Enterprise Fund to the Road Fund as an interfund loan, effective January 1, 2024; and
2. Recognize $343,769.25 in accumulated interest through June 30, 2026, resulting in a total outstanding loan obligation of $3,643,769.25, consisting of the principal and the interest; and
3. Authorize the Auditor Controller to record the loan principal and accumulated interest in the appropriate funds and make any necessary accounting entries; and
4. Direct staff to return to the Board, if necessary, with a proposed repayment schedule or any additional actions required to administer and repay the interfund loan.

## BOARD ACTION RESULTS:

Adopted Resolution No. 2026-129, recognized accumulated interest and authorized the Auditor to record the loan per staff recommendation. (4/0 vote)

## ATTACHMENTS:

Board Agenda Fact Sheet - Landfill Interfund Loan
2026 RESOLUTION APPROVING INTERFUND LOAN FROM LANDFILL ENTERPRISE FUND TO ROAD FUND.1 ccs
1.K Item2093 12.5.23 RMA Budget Adjustment 1.3M Enterprise Fund to Road Fund E
2.28 Item 1368 6.27.23 RMA Budget Adjustment 2.0M John Smith Landfill E
Resolution No. 2023-03 Proclamation of Local Emergency
Resolution No. 2023-36 Authorization for Emergency Road Repairs
Fully Executed Resolution No. 2026-129 regarding the Landfill Loan

# BOARD AGENDA FACT SHEET

| County Executive Office | Esperanza Collo Warren | September 28, 2026 |
|---|---|---|
| Department | Dept. Head Name | Requested Board Date |

1. **Request:** *What type of item will this be?*
   Board Approval: ☑
   Other: (specify) ☑
   Resolution
   Information/Presentation Only: ☐
   Public Hearing: ☐
   9:30 AM

2. **Requested Action(s):** *List requested action(s) below*

1. Adopt Resolution to retroactively approve and recognize previously authorized transfers totaling$3,300,000 from the John Smith Road Landfill Enterprise Fund to the Road Fund as an interfund loan, effective January 1, 2024;

2. Recognize $343,769.25 in accumulated interest through June 30, 2026, resulting in a total outstanding loan obligation of $3,643,769.25, consisting of the principal and the interest;
3. Authorize the Auditor Controller to record the loan principal and accumulated interest in the appropriate funds and make any necessary accounting entries; and

4. Direct staff to return to the Board, if necessary, with a proposed repayment schedule or any additional actions required to administer and repay the interfund loan.

3. Cost: $ 3,643,767 June 30, 2026 Source of Funding: TBD
   *(Include G/L #)*

4. If approval of Budget Adjustment, approved by CEO/Budget Officer:
   Date Approved: N/A By: N/A

5. If approval of contract, resolution, or ordinance, approved by County Counsel:
   Date Approved: 9/25/26 Name of County Counsel:

6. If approval of the position allocation change, review and approval by Human Resources:
   Date Approved: N/A By: N/A

7. Reviewed by IT:
   Date Reviewed: N/A By: N/A

**INSTRUCTIONS:** Fact sheet needs to be attached to the Agenda Item in Peak Agenda, labeled, and all information and fields need to be filled out 19 DAYS PRIOR to the requested date. Incomplete forms will make the agenda item incomplete.

Reviewed by: _____
CEO/Deputy CEO/Admin Analyst

**Clerk of the Board Use Only:**
Date Received
9/25/26

**BOARD DATE:** 9/28/26
Consent: _____ Regular: X
Public Hearing: Other: _____
CEO Date: 9-25-2026

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**RESOLUTION NO. 26-____**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SAN BENITO RETROACTIVELY APPROVING AND RECOGNIZING PREVIOUSLY AUTHORIZED TRANSFERS TOTALING $3,300,000 FROM THE JOHN SMITH ROAD LANDFILL FUND TO THE ROAD FUND AS AN INTERFUND LOAN EFFECTIVE JANUARY 1, 2024**

**WHEREAS,** on January 10, 2023, while the Board of Supervisors was not in session, the County Administrative Officer (CAO), a position now titled County Executive Officer (CEO), acting as the Director of Emergency Services, proclaimed a local emergency in response to significant storm-related damage throughout San Benito County. The proclamation was signed on January 15, 2023, and applied countywide. In accordance with Ordinance No. 833, the Board ratified the proclamation on January 17, 2023, through Resolution No. 2023-03; and

**WHEREAS,** winter storms occurring between December 27, 2022, and January 31, 2023, caused substantial damage to the County-maintained road system. The estimated cost of repairing the storm-related damage was approximately $5 million.; and

**WHEREAS,** on March 28, 2023, the Board adopted Resolution No. 2023-36, delegating authority to the Public Works Administrator to enter into emergency repair and replacement contracts pursuant to Public Contract Code section 22050, without adopting plans and specifications or conducting competitive bidding. The Board also determined that continued emergency action was necessary and that the work was exempt from the California Environmental Quality Act pursuant to CEQA Guidelines section 15269(d); and

**WHEREAS,** at subsequent regular meetings, the Board adopted Resolution Nos. 2023-41, 2023-46, 2023-50, 2023-56, 2023-66, 2023-76, 2023-85, 2023-93, 2023-101, 2023-119, 2023-123, 2023-128, 2023-134, 2023-140, and 2023-147, confirming the continued need for emergency action and the Public Works Administrator's authority to enter into emergency repair and replacement contracts; and

**WHEREAS,** on June 27, 2023, the Board adopted Resolution No. 2023-76 and approved a budget adjustment transferring $2,000,000 from the John Smith Road Landfill Enterprise Fund to the Road Fund to support emergency road repairs; and

**WHEREAS,** on December 5, 2023, the Board approved an additional transfer of $1,300,000 from the John Smith Road Landfill Enterprise Fund to the Road Fund for the same purpose. Together, these Board actions resulted in transfers totaling $3,300,000; and

**WHEREAS,** the transfers and this interfund loan have been recommended by the county treasurer and county auditor-controller; and

**WHEREAS,** Fund 301 - Landfill tracks revenues, including landfill depletion fees and host fees, and expenses, including staff time and operation of the groundwater extraction system, associated with the John Smith Road Landfill. Fund 301 revenues have significantly decreased following the County's March 2022 decision to no longer accept out-of-county waste in an effort to preserve the landfill's remaining operational capacity; and

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**WHEREAS,** the Board's prior actions authorized the transfers and use of the funds but did not establish the transactions as an interfund loan or address the accrual of interest. The proposed resolution and action would retroactively recognize the $3,300,000 transferred to the Road Fund as an interfund loan, effective January 1, 2024; and

**WHEREAS,** Interest has been calculated quarterly on the outstanding principal balance using the quarterly weighted average interest rates at the County Treasury Pooled Investment Rate. Accumulated interest through June 30, 2026, is summarized as follows:

- Fiscal Year 2023-24: $67,146.75
- Fiscal Year 2024-25: $138,278.25
- Fiscal Year 2025-26: $138,344.25
- Total accumulated interest: $343,769.25

**WHEREAS,** as of June 30, 2026, the total outstanding loan obligation, including principal and accumulated interest, is $3,643,769.25. Interest will continue to accrue until the loan is repaid or the Board directs otherwise; and

**WHEREAS,** a county board of supervisors possesses general statutory authority under the County Budget Act and the Government Code's temporary borrowing provisions to authorize interfund transfers and loans, including temporary loans to the general fund; and

**WHEREAS,** when the board adopts a resolution stating the facts constituting an emergency by a four-fifths vote, it may appropriate and make expenditures necessary to meet an emergency caused by, among other things, war, fire, flood, earthquake, epidemic, riot, or insurrection, or for the immediate preservation of public health or the restoration of damaged public property.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Supervisors of the County of San Benito does hereby retroactively approve and recognize the previously authorized transfers totaling $3,300,000 from the John Smith Road Landfill Fund to the Road Fund as an interfund loan effective January 1, 2024.

**BE IT FURTHER RESOLVED** that the loan shall be repaid pursuant to a 5-year amortization schedule using the County Treasury Pooled Investment Rate prepared by the Auditor-Controller and attached to this resolution as Exhibit "A". The loan balance amount will be reduced when FEMA reimbursements for the 2022-2023 storm damage are received and deposited into the designated account.

**DULY PASSED AND ADOPTED** this _____ day of _____, _____ by the Board of Supervisors of the County of San Benito by motion, second, and the following vote:

Docusign Envelope ID: 4CF591D8-24CE-8E25-8256-F3E2A54393A1



AYES: Supervisors
NOES: Supervisors
ABSENT: Supervisors
ABSTAIN: Supervisors
RECUSE: Supervisors

_____
DOM ZANGER, CHAIR
San Benito County Board of Supervisors

**ATTEST:**
Clerk of the Board

By: _____
Vanessa Delgado, Clerk of the Board of Supervisors

**APPROVED AS TO LEGAL FORM:**
San Benito County Counsel's Office

By: Signed by: DDBF4D3FEB8A481... 9/25/2026
Gregory P. Priamos, County Counsel

EXHIBIT A

**JOE PAUL GONZALEZ**
**AUDITOR-CONTROLLER**
E-Mail: JGonzalez@SanBenitoCountyCA.Gov

**OFFICE OF THE AUDITOR-CONTROLLER**
481 4th St., 2nd Floor
Hollister, California 95023

# COUNTY OF SAN BENITO

## Amortization Schedule for Loan from John Smith Road Landfill Fund to Road Fund

| | |
|---|---|
| Loan Amount | $ 3,300,000.00 |
| Loan Period in Years | 5 |
| Start Date of Loan | 1/1/2024 |
| End Date of Loan | 12/31/2028 |

| Fiscal Year | Beginning Balance | Payment | Interest | Ending Balance | Cumulative Interest |
|---|---|---|---|---|---|
| 2023/2024 | $ 3,300,000.00 | $ - | $ 67,146.75 | $ 3,367,146.75 | $ 67,146.75 |
| 2024/2025 | $ 3,367,146.75 | $ - | $ 138,278.25 | $ 3,505,425.00 | $ 205,425.00 |
| 2025/2026 | $ 3,505,425.00 | $ - | $ 138,344.25 | $ 3,643,769.25 | $ 343,769.25 |
| *2026/2027** | $ 3,643,769.25 | $ - | *$ 137,511.00* | $ 3,781,280.25 | $ 481,280.25 |
| *2027/2028** | $ 3,781,280.25 | $ - | *$ 137,511.00* | $ 3,918,791.25 | $ 618,791.25 |
| *2028/2029** | $ 3,918,791.25 | $ 3,987,546.75 | *$ 68,755.50* | $ - | $ 687,546.75 |

**Using an assumed quarterly weighted average interest rate of 4.167% based on actuals from prior County Treasury Investment Portfolios*

Phone: (831) 636-4090
Fax Number: (831) 635-9340
SanBenitoCountyCA.Gov

DocuSign Envelope ID: 28D6E93F-E49A-4DBC-AFE0-5DDE620A246C

# COUNTY OF SAN BENITO
## OPERATING BUDGET ADJUSTMENT/TRANSFER

**Please Indicate Type:** BA/Transfer

**Fiscal Year:** 2023-24

**Department:** Resource Management Agency

**Org Key:** Road Maint 210.70.2265

- [x] **Appropriation/Est. Revenue Increase** (Requires 4/5 Board of Supervisors Approval)
- [ ] **Contingency Transfer** (Requires 4/5 Board of Supervisors Approval)
- [x] **Interdepartmental Transfer or Interobject Transfer>$50,000** (Requires Board of Supervisors Approval)
- [ ] **Interobject Transfer or Interdepartmental Transfer<$50,000** (Requires Admin. and Auditor Approval)
- [ ] **De Minimus Fund Transfer<$500** (Requires Admin. and Auditor Approval)

**Appropriation Increases:**

| Org Key: | Object No: | Description | Revenues | Expenditures |
|---|---|---|---|---|
| 301.75.3800.1000 | 670.000 | TRF OUT | $ | $ 3,300,000.00 |
| 210.70.2265.1000 | 650.106 | FIXED ASSESTS ROAD | | 3,300,000.00 |
| 210.70.2265.1000 | 590.001 | TRF IN | 3,300,000.00 | |
| | | | | |
| | | | | |
| | | | | |
| Total | | | $ 3,300,000.00 | $ 6,600,000.00 |

**Transfers of Existing Appropriations:**

| Org Key: | Object No: | Description | From | To |
|---|---|---|---|---|
| | | | $ | $ |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total | | | $ | $ |

Comments: INCREASE APPROPRIATIONS BY $3,300,000 FOR 2023 STORM REPAIR TO ROADS. THIS IS BEING FUNDED BY A TRANSFER OF $3,300,000 FROM THE JOHN SMITH LANDFILL/ENTERPRISE FUND 301. THE ENTERPRISE FUND HAS ADEQUATE FUND BALANCE FOR THE TRANSFER. $2,000,000 OF THE $3,300,000 WAS APPROVED BY THE BOARD ON THE 6/27/23 MEETING. HOWEVER THE ACTUAL TRANSFER WAS NOT MADE IN FY 2022-23, REQUIRING THIS BUDGET ADJUSTMENT ($2,000,000 PLUS $1,300,000 ADDITIONAL PUBLIC WORKS ENGINEERING ESTIMATE FOR COSTS TO COMPLETE) FOR A TOTAL TRANSFER IN FY 2023-24 OF $3,300,000

Submitted: DocuSigned by: Department Head/Authorized Signature — Date: 11/16/23

Verification of Sufficient Funds: DocuSigned by: Leann Sodinez — Auditor-Controller — Date: 11/17/2023

Approval: DocuSigned by: Ramon Abarca — Administrative Officer — Date: 11/17/2023

**Approval by Board of Supervisors** — Date: 12/5/2023

Attested: Clerk of the Board: Vanessa Delgado — Vote: 5 Yes 0 No

**AUDITOR USE ONLY**

Budget Adjustment No:

Date Batch Input Completed:

Distribution Original - Auditor Copy - Board of Supervisors Copy- Department

Revised 10/27/2021 LL

# COUNTY OF SAN BENITO
## OPERATING BUDGET ADJUSTMENT/TRANSFER

**Please Indicate Type:** BA/Transfer

**Fiscal Year:** 2022-23

**Department:** Resource Management Agency/John Smitt

**Org Key:** 301.75.3800

- [x] **Appropriation/Est. Revenue Increase** (Requires 4/5 Board of Supervisors Approval)
- [ ] **Contingency Transfer** (Requires 4/5 Board of Supervisors Approval)
- [ ] **Interdepartmental Transfer or Interobject Transfer>$50,000** (Requires Board of Supervisors Approval)
- [ ] **Interobject Transfer or Interdepartmental Transfer<$50,000** (Requires Admin. and Auditor Approval)
- [ ] **De Minimus Fund Transfer<$500** (Requires Admin. and Auditor Approval)

**Appropriation Increases:**

| Org Key: | Object No: | Description | Revenues | Expenditures |
|---|---|---|---|---|
| 301.75.3800.1000 | 670.000 | Transfer out | $ | $ 2,000,000.00 |
| 210.70.2265.1000 | 590.001 | Transfer in | 2,000,000.00 | |
| 210.70.2265.1000 | 650.201 | fixed asset - roads | | 1,000,000.00 |
| 210.70.2265.1000 | 619.115 | services and supplies road maintenance | | 1,000,000.00 |
| | | | | |
| | | | | |
| **Total** | | | $ 2,000,000.00 | $ 4,000,000.00 |

**Transfers of Existing Appropriations:**

| Org Key: | Object No: | Description | From | To |
|---|---|---|---|---|
| | | | $ | $ |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| **Total** | | | $ | $ |

Comments: THE JANUARY/FEBRUARY 2023 STORMS CAUSED WIDE SPREAD DAMAGE TO ROAD WAYS AND RELATED INFRASTRUCTURE THROUGHOUT THE COUNTY. RMA AND OTHER COUNTY DEPARTMENTS ARE WORKING TO SUBMIT FEMA/CALOES AID CLAIMS TO HELP PAY FOR THE REPAIRS NEEDED. MEANWHILE, CONTRACTORS HAVE BEEN ENGAGED TO PERFORM REPAIRS PURSUANT TO THE PUBLIC CONTRACTS CODE SECTION 22050 AND HAVE SUBMITTED INVOICES FOR PAYMENT FOR THEIR SERVICES. THIS TRANSFER FROM THE ENTERPRISE/JOHN SMITH LANDFILL FUND 301 IS TO FUND PAYMENTS TO THE CONRACTORS FOR ROAD RECONSTRUCTION AND REPAIRS.

Submitted: _____ Department Head/Authorized Signature — Date: 6/14/23

Verification of Sufficient Funds: _____ Auditor-Controller — Date: 6/16/23

Approval: Ramon Aban Administrative Officer — Date: 6/16/23

**Approval by Board of Supervisors** — Date: 6/27/2023

Attested: Clerk of the Board: Vanessa Delgado — Vote: 5 Yes 0 No

**AUDITOR USE ONLY**

Budget Adjustment No: _____

Date Batch Input Completed: _____ _____

Distribution: Original - Auditor Copy - Board of Supervisors Copy- Department

Revised: 10/27/2021 LL

**RESOLUTION NO. 2023-03**

**RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SAN BENITO RATIFYING AND EXTENDING THE PROCLAMATION OF A LOCAL EMERGENCY**

**WHEREAS,** Ordinance No. 833 of the County of San Benito and Government Code section 8630 empower the County Administrative Officer, acting as the Director of Emergency Services, of the County of San Benito to proclaim the existence or threatened existence of a local emergency when said County is affected or likely to be affected by a public calamity and when the Board of Supervisors is not in session, subject to ratification by the Board of Supervisors within seven (7) days; and

**WHEREAS,** the County Board of Supervisors hereby finds as follows:

1. Damage to infrastructure which has occurred from localized flooding, roadway slope erosion, embankment slip-outs, debris flows, landslides, and culvert failure affecting the safety of roadways; obstruction of public roadways from storm water and roadway failure; and damage to storm infrastructure. Until action is taken to address these safety concerns, such damage will result in road closures, and areas of isolation that will continue to impact public safety and repose; and,

2. That the foregoing conditions are or likely to be beyond control of the services, personnel, equipment, and facilities of the County of San Benito and require the combined forces of other political subdivisions, including but not limited to state and federal assistance to combat, as local resources are insufficient and the situation is beyond its capabilities; and,

3. That the aforesaid conditions of extreme peril warrant and necessitated the proclamation of existence of a local emergency and immediate action by the County Administrative Officer was necessary to mitigate the effects of the local emergency; and,

4. On January 15, 2023, pursuant to County Code, the County's Administrative Officer signed an emergency proclamation to initiate the protective/response process; and,

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Supervisors of the County of San Benito as follows:

1. The above recitals are true and correct.
2. A local emergency as defined in Government Code 8558c and Public Contracts Code Section 1102 is hereby proclaimed to exist in San Benito County due to significant rainfall causing damage to local public infrastructure and private property.
3. The local emergency proclaimed on January 10, 2023, is hereby ratified.
4. The governing body shall review the need for continuing the local emergency periodically as required by law until the governing body terminates the local emergency.
5. During the existence of said local emergency the powers, functions, and duties of the County Administrative Officer and the Office of Emergency Services of this County shall be those prescribed by State law and the ordinances, resolutions, and approved plans of

the County of San Benito in order to mitigate the effects of said local emergency, including but not limited to utilizing state and/or federal assistance as appropriate, which is requested by the County.

**IT IS FURTHER RESOLVED AND ORDERED** that said emergency shall be deemed to continue to exist until its termination is proclaimed by the Board of Supervisors or the County Administrative Officer of the County of San Benito, State of California, and the Board hereby delegates authority to the CAO to terminate the local emergency, pursuant to Government Code section 8630, at the earliest possible date that conditions warrant.

**BE IT FURTHER RESOLVED AND ORDERED** that a copy of this Resolution be forwarded to the Director of the California Governor's Office of Emergency Services.

**PASSED AND ADOPTED** by the San Benito County Board of Supervisors on the 17th day of January 2023, by the following vote:

AYES: 5 SUPERVISORS Sotelo, Curro, Zanger, Kosmicki, Gonzales
NOES: 0 SUPERVISORS None 0
ABSTAIN: 0 SUPERVISORS None 0
ABSENT: 0 SUPERVISORS None 0

BY: _____

Chair of San Benito County Board of Supervisors

ATTEST:

BY: _____
Vanessa Delgado, Clerk of the Board

Date: January 17, 2023

APPROVED AS TO LEGAL FORM:
Barbara J. Thompson, County Counsel

BY: _____
Joel Ellinwood, Assistant County Counsel

Date: January 17, 2023

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**BEFORE THE BOARD OF SUPERVISORS, COUNTY OF SAN BENITO**

| | |
|---|---|
| A RESOLUTION OF THE SAN BENITO COUNTY BOARD OF SUPERVISORS (1) AUTHORIZING THE PUBLIC WORKS ADMINISTRATOR TO ENTER INTO EMERGENCY REPAIR AND REPLACEMENT CONTRACTS PURSUANT TO PUBLIC CONTRACTS CODE SECTION 22050, WITHOUT ADOPTION OF PLANS AND SPECIFICATIONS OR COMPETITIVE BIDDING; (2) FINDING THAT THERE IS A NEED TO CONTINUE SUCH EMERGENCY ACTION, PURSUANT TO SECTION 22050; AND (3) FINDING THAT THE EMERGENCY REPAIR AND REPLACEMENT WORK IS STATUTORILY EXEMPT FROM THE CALIFORNIA ENVIRONMENTAL QUALITY ACT (CEQA) UNDER CEQA GUIDELINES SECTION 15269(d) FOR EMERGENCY PROJECTS WITHIN THE RIGHTS-OF-WAY OF EXISTING COUNTY HIGHWAYS, TO REPAIR OR RESTORE EXISTING HIGHWAYS DAMAGED BY FLOODING AND STORM EVENTS | Resolution No. 2023-36 |

WHEREAS, on January 10, 2023, the San Benito County Administrative Officer, acting as the Director of Emergency Services, proclaimed a state of local emergency, finding an atmospheric river event occurring between December 27, 2022 and January 31, 2023 resulted in multiple significant rainfall/wind events causing damage to public infrastructure and property within San Benito County, including damages to infrastructure from localized flooding, roadway slope erosion and embankment slip-outs, debris flows, landslides, and culvert failures affecting the safety of said roadways; obstruction of public roadways from storm water, storm debris and roadway failure; damage to storm drain infrastructure; damage to public and private utilities; and damage to public facilities, further resulting in road closures, areas of isolation, and loss of critical infrastructure affecting the public's safety and repose; and

WHEREAS, on January 15, 2023, pursuant to San Benito County Ordinance No. 833 and Government Code section 8630, the County Administrative Officer signed an emergency proclamation to initiate the protective response process; and

WHEREAS, on January 17, 2023, the Board of Supervisors adopted Resolution No. 2023-03, ratifying the County Administrative Officer's Proclamation of a local emergency; and

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WHEREAS, Section 5.09.010 of the San Benito County Code provides that except as otherwise directed by law or the Board of Supervisors, competitive bidding is not required for emergency purchases required "in order to avoid a hazard to life or property..."; and

WHEREAS, Section 5.09.015 of the San Benito County Code states, "(A) [e]mergency purchases may be made by the Purchasing Agent or Assistant Purchasing Agent when a generally unexpected occurrence or unforeseen circumstances require an immediate purchase of material, supplies or equipment: (1) [i]n order to avoid a hazard to life or property ... or (4) [i]n order to avoid economic loss to the county" ... [and] (B) [e]mergency purchases shall be submitted to the Board of Supervisors for ratification at its next meeting"; and

WHEREAS, Section 11.01.005(A) of the San Benito County Code designates the County Administrative Officer as the Director of Emergency Services; and

WHEREAS, in the event of the proclamation of a local emergency, Section 11.01.006(A)(6) of the San Benito County Code empowers the Director of Emergency Services "(a) [t]o make and issue rules and regulations on matters reasonably related to the protection of life and property as affected by the emergency ... [which] must be confirmed at the earliest practicable time by the Board of Supervisors; [and] (b) [t]o obtain vital supplies, equipment and such other properties found lacking and needed for the protection of life and property and to bind the county for the fair value thereof..."; and

WHEREAS, California Public Contract Code Section 1102 defines an emergency as "a sudden unexpected occurrence that poses a clear and imminent danger, requiring immediate action to prevent or mitigate the loss or impairment of life, health, property, or essential public services"; and

WHEREAS, California Public Contract Code Section 22050(a)(1) states, "[i]n the case of an emergency, a public agency, pursuant to a four-fifths vote of its governing body may repair or replace a public facility, take any directly related and immediate action required by that emergency, and procure the necessary equipment, services, and supplies for those purposes, without giving notice for bids to let contracts"; and

WHEREAS, California Public Contract Code Section 22050(b)(1) further provides that "[t]he governing body, by a four-fifths vote, may delegate, by resolution or ordinance, to the appropriate county administrative officer, ... chief engineer, or other nonelected agency officer, the authority to order any action specified in [Section 22050(a)(1)]"; and

WHEREAS, California Public Contracts Code Section 22050(b)(3) provides that if an officer with such delegated authority "... orders any action specified in [Section 22050(a)(1)], that person shall report to the governing body, at its next meeting required pursuant to ... section [22050(b)(3)], the reasons justifying why the emergency will not permit a delay resulting from a competitive solicitation for bids and why the action is necessary to respond to the emergency"; and

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WHEREAS, California Public Contract Code Section 2205(c)(2) further provides that "[i]f a person with authority delegated pursuant to [Section 22050(b)] orders any action specified in [Section 22050(a)(1)], the governing body shall initially review the emergency action not later than seven days after the action, or at its next regularly scheduled meeting if that meeting will occur not later than 14 days after the action, and at least at every regularly scheduled meeting thereafter until the action is terminated, to determine, by a four-fifths vote, that there is a need to continue the action..."; and

WHEREAS, pursuant to California Public Contract Code Section 22050(c)(3), the Board of Supervisors "... shall terminate the action at the earliest possible date that conditions warrant so that the remainder of the emergency action may be completed by giving notice for bids to let contracts"; and

WHEREAS, emergency road repair projects are statutorily exempt from the California Environmental Quality Act ("CEQA") (California Public Resources Code Sections 21000, et seq. and CEQA Guidelines (Title 14 of the California Code of Regulations, Sections 15000 et seq.), pursuant to CEQA Guidelines Section 15269(d), which applies to projects "...to maintain, repair, or restore an existing highway damaged by fire, flood, storm, earthquake, land subsidence, gradual earth movement, or landslide, provided that the project is within the existing right of way of that highway and is initiated within one year of the damage occurring..."; and

WHEREAS, initial assessments have identified damages sustained during the events described in the January 15, 2023 Local Emergency Proclamation to County and State highways throughout the County, with the following major (Arterial and Collector) roads, listed in alphabetical order, being most severely impacted within multiple areas of these roadways:

- Coalinga Rd.
- Cottonwood Rd.
- New Idria Rd.
- Panoche Rd.
- Old Hernandez Rd.
- Salinas Rd.
- San Felipe Rd.
- San Juan Hwy.
- Searle Rd.; and

WHEREAS, damage assessments are ongoing, and the Public Works Administrator will update the Board of Supervisors, as additional damages sustained in, on, under and

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around County and State highways throughout the County, as a result of the events described in the January 15, 2023 Local Emergency Proclamation, are identified; and

WHEREAS, the Public Works Administrator and County Administrative Officer hereby report to the Board of Supervisors that, for the reasons set forth herein, and on the public record, there is substantial evidence that the events described in the January 15, 2023 Local Emergency Proclamation, resulting in roadway failures, roadway slope erosion and embankment slip-outs, debris flows, landslides, culvert failures, damage to storm drain infrastructure and utilities, in, on, under and along the State and County highways identified herein, and as may be further identified during ongoing damage assessments, were sudden, unexpected occurrences that posed a clear and imminent danger to the general public, particularly affecting the safety of said State and County highways, and further resulting in road closures, areas of isolation, and loss of critical infrastructure affecting the public's safety and repose, requiring immediate action to prevent or mitigate the loss or impairment of life, health, or property; and

WHEREAS, the Public Works Administrator and County Administrative Officer also hereby report to the Board of Supervisors that, for the reasons set forth herein, and on the public record, there is substantial evidence that the emergency does not permit a delay resulting from a competitive solicitation for bids, and that emergency repair contracts are necessary to respond to the emergency; and

WHEREAS, the Board of Supervisors has reviewed the report and concurs with the findings and determinations.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of San Benito, that it hereby finds and determines that the forgoing Recitals are true and correct.

BE IT FURTHER RESOLVED by the Board of Supervisors of the County of San Benito, that it hereby finds and determines that the events described in the January 15, 2023 Local Emergency Proclamation constitute an "emergency" under California Public Contract Code Sections 1102 and 22050 and the Board of Supervisors hereby ratifies the County Administrative Officer's determination in this regard and the actions taken to remediate the emergency.

BE IT FURTHER RESOLVED by the Board of Supervisors of the County of San Benito, that it hereby finds and determines there is a need to continue the emergency action, that the current state of emergency will not permit a delay resulting from a competitive solicitation for bids, and that it is necessary to make emergency repairs and replacements in, on, under and along the State and County highways and other facilities identified herein, and as may be further identified during ongoing damage assessments, without giving notice for bids, in order to respond to the emergency.

BE IT FURTHER RESOLVED by the Board of Supervisors of the County of San Benito, that, until formally revoked, pursuant to California Public Contracts Code Section

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22050(b)(1), the Board of Supervisors hereby delegates, and reaffirms its prior delegation, to the Public Works Administrator and the County Administrative Officer, the authority to make emergency repairs and replacements in, on, under and along the State and County highways and other facilities identified herein, and as may be further identified during ongoing damage assessments, in order to prevent or mitigate the loss or impairment of life, health, or property, that were caused by the events described in the January 15, 2023 Local Emergency Proclamation, take any directly related and immediate action required by that emergency, and procure the necessary equipment, services, and supplies for those purposes, without adoption of plans and specifications, or giving notice for bids to let contracts.

BE IT FURTHER RESOLVED by the Board of Supervisors of the County of San Benito, that, pursuant to Public Contract Code Section 22050(c)(3), by a four-fifths vote, the Board of Supervisors finds that there is currently a need to pursue the emergency actions authorized by the County Administrative Officer, but that the emergency action will no longer be necessary and that the state of emergency will no longer exist upon the completion of the emergency repairs and replacements in, on, under and along the State and County highways and other facilities identified herein, and as may be further identified during ongoing damage assessments, to prevent or mitigate the loss or impairment of life, health, or property, that were caused by the events described in the January 15, 2023 Local Emergency Proclamation.

BE IT FURTHER RESOLVED by the Board of Supervisors of the County of San Benito, that it hereby finds and determines that the emergency repairs and replacements in, on, under and along the State and County highways and other facilities identified herein, and as may be further identified during ongoing damage assessments, are exempt from the California Environmental Quality Act ("CEQA") and CEQA Guidelines, pursuant to CEQA Guidelines Section 15269(d), because they are for purposes of maintaining, repairing, or restoring existing highways damaged by flood, storm, land subsidence, gradual earth movement, or landslide, that the projects are within the existing rights of way of the highways and will be initiated within one year of the damage occurring.

BE IT FURTHER RESOLVED by the Board of Supervisors of the County of San Benito, that it hereby directs Resource Management Agency staff to file a Notice of Exemption with the San Benito County Clerk's Office.

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PASSED AND ADOPTED by the San Benito County Board of Supervisors at the meeting of said Board held on the 28th day of March 2023, by the following vote:

AYES: **5** Supervisor(s) **Sotelo, Curro, Zanger, Kosmicki, Gonzales**
NOES: **0** Supervisor(s) **None**
ABSENT: **0** Supervisor(s) **None**
ABSTAIN: **0** Supervisor(s) **None**

DocuSigned by:
By: Mindy Sotelo
BCAC4A983F63409...
Mindy Sotelo, Chair

ATTEST:

Vanessa Delgado, Clerk of the Board

DocuSigned by:
By: Vanessa Delgado
3BEFBC2E3B23439...

Date: **March 28, 2023**

APPROVED AS TO LEGAL FORM

San Benito County Counsel's Office

By: Shirley L. Murphy
Shirley L. Murphy, Deputy County Counsel

Date: March 22, 2023

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**RESOLUTION NO. 26-129**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SAN BENITO RETROACTIVELY APPROVING AND RECOGNIZING PREVIOUSLY AUTHORIZED TRANSFERS TOTALING $3,300,000 FROM THE JOHN SMITH ROAD LANDFILL FUND TO THE ROAD FUND AS AN INTERFUND LOAN EFFECTIVE JANUARY 1, 2024**

**WHEREAS,** on January 10, 2023, while the Board of Supervisors was not in session, the County Administrative Officer (CAO), a position now titled County Executive Officer (CEO), acting as the Director of Emergency Services, proclaimed a local emergency in response to significant storm-related damage throughout San Benito County. The proclamation was signed on January 15, 2023, and applied countywide. In accordance with Ordinance No. 833, the Board ratified the proclamation on January 17, 2023, through Resolution No. 2023-03; and

**WHEREAS,** winter storms occurring between December 27, 2022, and January 31, 2023, caused substantial damage to the County-maintained road system. The estimated cost of repairing the storm-related damage was approximately $5 million.; and

**WHEREAS,** on March 28, 2023, the Board adopted Resolution No. 2023-36, delegating authority to the Public Works Administrator to enter into emergency repair and replacement contracts pursuant to Public Contract Code section 22050, without adopting plans and specifications or conducting competitive bidding. The Board also determined that continued emergency action was necessary and that the work was exempt from the California Environmental Quality Act pursuant to CEQA Guidelines section 15269(d); and

**WHEREAS,** at subsequent regular meetings, the Board adopted Resolution Nos. 2023-41, 2023-46, 2023-50, 2023-56, 2023-66, 2023-76, 2023-85, 2023-93, 2023-101, 2023-119, 2023-123, 2023-128, 2023-134, 2023-140, and 2023-147, confirming the continued need for emergency action and the Public Works Administrator's authority to enter into emergency repair and replacement contracts; and

**WHEREAS,** on June 27, 2023, the Board adopted Resolution No. 2023-76 and approved a budget adjustment transferring $2,000,000 from the John Smith Road Landfill Enterprise Fund to the Road Fund to support emergency road repairs; and

**WHEREAS,** on December 5, 2023, the Board approved an additional transfer of $1,300,000 from the John Smith Road Landfill Enterprise Fund to the Road Fund for the same purpose. Together, these Board actions resulted in transfers totaling $3,300,000; and

**WHEREAS,** the transfers and this interfund loan have been recommended by the county treasurer and county auditor-controller; and

**WHEREAS,** Fund 301 - Landfill tracks revenues, including landfill depletion fees and host fees, and expenses, including staff time and operation of the groundwater extraction system, associated with the John Smith Road Landfill. Fund 301 revenues have significantly decreased following the County's March 2022 decision to no longer accept out-of-county waste in an effort to preserve the landfill's remaining operational capacity; and

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**WHEREAS,** the Board's prior actions authorized the transfers and use of the funds but did not establish the transactions as an interfund loan or address the accrual of interest. The proposed resolution and action would retroactively recognize the $3,300,000 transferred to the Road Fund as an interfund loan, effective January 1, 2024; and

**WHEREAS,** Interest has been calculated quarterly on the outstanding principal balance using the quarterly weighted average interest rates at the County Treasury Pooled Investment Rate. Accumulated interest through June 30, 2026, is summarized as follows:

- Fiscal Year 2023-24: $67,146.75
- Fiscal Year 2024-25: $138,278.25
- Fiscal Year 2025-26: $138,344.25
- Total accumulated interest: $343,769.25

**WHEREAS,** as of June 30, 2026, the total outstanding loan obligation, including principal and accumulated interest, is $3,643,769.25. Interest will continue to accrue until the loan is repaid or the Board directs otherwise; and

**WHEREAS,** a county board of supervisors possesses general statutory authority under the County Budget Act and the Government Code's temporary borrowing provisions to authorize interfund transfers and loans, including temporary loans to the general fund; and

**WHEREAS,** when the board adopts a resolution stating the facts constituting an emergency by a four-fifths vote, it may appropriate and make expenditures necessary to meet an emergency caused by, among other things, war, fire, flood, earthquake, epidemic, riot, or insurrection, or for the immediate preservation of public health or the restoration of damaged public property.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Supervisors of the County of San Benito does hereby retroactively approve and recognize the previously authorized transfers totaling $3,300,000 from the John Smith Road Landfill Fund to the Road Fund as an interfund loan effective January 1, 2024.

**BE IT FURTHER RESOLVED** that the loan shall be repaid pursuant to a 5-year amortization schedule using the County Treasury Pooled Investment Rate prepared by the Auditor-Controller and attached to this resolution as Exhibit "A". The loan balance amount will be reduced when FEMA reimbursements for the 2022-2023 storm damage are received and deposited into the designated account.

**DULY PASSED AND ADOPTED** this 28th day of September, 2026 by the Board of Supervisors of the County of San Benito by motion, second, and the following vote:

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AYES: 4 Supervisors Zanger, Sotelo, Kosmicki, Curro
NOES: 0 Supervisors None
ABSENT: 0 Supervisors None
ABSTAIN: 0 Supervisors None
RECUSE: 0 Supervisors None

DOM ZANGER, CHAIR
San Benito County Board of Supervisors

**ATTEST:**
Clerk of the Board

By: Vanessa Delgado
Vanessa Delgado, Clerk of the Board of Supervisors

**APPROVED AS TO LEGAL FORM:**
San Benito County Counsel's Office

By: Signed by: DQBF4D3FEB8A481... 9/25/2026
Gregory P. Priamos, County Counsel

EXHIBIT A

**JOE PAUL GONZALEZ**
**AUDITOR-CONTROLLER**
E-Mail: JGonzalez@SanBenitoCountyCA.Gov



**OFFICE OF THE AUDITOR-CONTROLLER**
481 4th St., 2nd Floor
Hollister, California 95023

# COUNTY OF SAN BENITO

## Amortization Schedule for Loan from John Smith Road Landfill Fund to Road Fund

| | |
|---|---|
| Loan Amount | $ 3,300,000.00 |
| Loan Period in Years | 5 |
| Start Date of Loan | 1/1/2024 |
| End Date of Loan | 12/31/2028 |

| Fiscal Year | Beginning Balance | Payment | Interest | Ending Balance | Cumulative Interest |
|---|---|---|---|---|---|
| 2023/2024 | $ 3,300,000.00 | $ - | $ 67,146.75 | $ 3,367,146.75 | $ 67,146.75 |
| 2024/2025 | $ 3,367,146.75 | $ - | $ 138,278.25 | $ 3,505,425.00 | $ 205,425.00 |
| 2025/2026 | $ 3,505,425.00 | $ - | $ 138,344.25 | $ 3,643,769.25 | $ 343,769.25 |
| *2026/2027** | $ 3,643,769.25 | $ - | *$ 137,511.00* | $ 3,781,280.25 | $ 481,280.25 |
| *2027/2028** | $ 3,781,280.25 | $ - | *$ 137,511.00* | $ 3,918,791.25 | $ 618,791.25 |
| *2028/2029** | $ 3,918,791.25 | $ 3,987,546.75 | *$ 68,755.50* | $ - | $ 687,546.75 |

**Using an assumed quarterly weighted average interest rate of 4.167% based on actuals from prior County Treasury Investment Portfolios*

Phone: (831) 636-4090

Fax Number: (831) 635-9340
SanBenitoCountyCA.Gov

**BOARD MEMBERS:**

DISTRICT 1 - Dom Zanger
DISTRICT 2 - Kollin Kosmicki
DISTRICT 3 - Mindy Sotelo
DISTRICT 4 - Angela Curro
DISTRICT 5 - Vacant

**Agenda Item**
**Special Meeting of the**
**Board of Supervisors**
**Monday, September 28, 2026**

**Website:**
www.sanbenitocountyca.gov

COUNTY EXECUTIVE OFFICER:
Esperanza Colio Warren

COUNTY COUNSEL:
Gregory P Priamos

CLERK OF THE BOARD:
Vanessa Delgado

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**Item Number: 3.B**

**MEETING DATE:** **09/28/2026**

**DEPARTMENT:** RESOURCE MANAGEMENT AGENCY

**AGENDA ITEM PREPARER:** Adolfo Gonzalez

**DEPT HEAD/DIRECTOR:** Adolfo Gonzalez

**SUBJECT:**

**PUBLIC WORKS DEPARTMENT - A. GONZALEZ**
1. Approve a retroactive agreement with Toro Petroleum Corporation, effective June 1, 2026 through December 31, 2026, in an amount not to exceed $250,000; and
2. Authorize payment of outstanding invoices totaling $155,390.62 for fuel previously delivered to and used by the County; and
3. Authorize continued Countywide fuel purchases under the agreement during the limited transition period while Public Works completes the procurement process for ongoing fuel services.
SBC FILE NUMBER: 105.3

**AGENDA SECTION:**

REGULAR AGENDA

**BACKGROUND/SUMMARY:**

Toro Petroleum Corporation has historically provided unleaded gasoline and diesel fuel for County vehicles and equipment. On March 10, 2026, under the prior Public Works administration, the Board of Supervisors approved a retroactive purchase order effective July 1, 2025, in the amount of $400,000 for FY 2025/26 fuel purchases from Toro Petroleum. The March 10, 2026, staff report noted that Public Works pays the fuel invoices and subsequently allocates applicable costs to other County departments based on their fuel usage.

Following the change in Public Works administration, staff identified outstanding invoices for fuel that had already been ordered, delivered, and used by the County. As detailed in the table below, the outstanding invoices total $155,390.62.

| Invoice Number | FY | Invoice Date | Description | Amount |
|---|---|---|---|---|
| 0742606-IN | 25/26 | 06/18/2026 | UNLEADED/DIESEL FUEL | $33,639.08 |
| 0746121-IN | 26/27 | 07/21/2026 | UNLEADED FUEL/DIESEL | $38,949.88 |
| 0767554-in | 26/27 | 08/14/2026 | UNLEADED FUEL/DIESEL | $36,763.75 |
| 0016260-IN | 26/27 | 09/09/2026 | UNLEADED FUEL/DIESEL | $46,037.91 |
| | | | TOTAL FY 25/26 | $33,639.08 |
| | | | TOTAL FY 26/27 | $121,751.54 |
| | | | **TOTAL** | **$155,390.62** |

As part of the current administration's review of existing purchasing practices, Public Works determined that the appropriate procurement process had not been completed for the County's ongoing fuel purchases. Although the County has an operational need for a continuous and reliable fuel supply, the recurring nature and value of these purchases warrant completion of a competitive procurement process. Public Works is therefore taking steps to address the outstanding financial obligations while establishing an appropriate procurement process for future Countywide fuel purchases.

The proposed agreement with Toro Petroleum is retroactive to June 1, 2026, and continues through December 31, 2026. The agreement provides that fuel and other goods furnished to the County on or after June 1, 2026, are subject to its terms. The scope includes the furnishing and delivery of unleaded gasoline, diesel fuel, and hydraulic fluid necessary to support County vehicles, equipment, and daily operations.

Public Works is requesting approval of the retroactive agreement to allow the County to pay the outstanding invoices and provide a limited transition period for continued fuel purchases while staff completes a competitive procurement process for ongoing Countywide fuel services. Maintaining an uninterrupted fuel supply is essential to County operations and emergency response capabilities. The interim agreement will provide sufficient time to solicit competitive bids, evaluate responses, and establish a new contract without disrupting fuel availability for County vehicles and equipment.

The proposed agreement has a not-to-exceed amount of $250,000, inclusive of the outstanding invoices, unless additional funds are approved by the Board of Supervisors. Public Works intends to use the term of this agreement solely as a transition period while completing the competitive procurement process and establishing an appropriate contract for future Countywide fuel purchases.

## FISCAL IMPACT:

The outstanding obligation to Toro Petroleum is $155,390.62, consisting of $33,639.08 for FY 2025/26 and $121,751.54 for FY 2026/27. The proposed agreement has a total not-to-exceed amount of $250,000, which will also provide limited capacity for continued fuel purchases through the transition period. Funding for fuel purchases is budgeted under the Roads Department, G/L Account No. 210.70.2010.1000.619.154. Public Works initially pays the Countywide fuel invoices and subsequently allocates applicable costs to other County departments based on their respective fuel usage. This cost

allocation process has historically been completed through interdepartmental journal entries.

## STAFF RECOMMENDATION:

1. Approve a retroactive agreement with Toro Petroleum Corporation, effective June 1, 2026 through December 31, 2026, in an amount not to exceed $250,000; and
2. Authorize payment of outstanding invoices totaling $155,390.62 for fuel previously delivered to and used by the County; and
3. Authorize continued Countywide fuel purchases under the agreement during the limited transition period while Public Works completes the procurement process for ongoing fuel services.

## BOARD ACTION RESULTS:

Approved the retroactive agreement per staff recommendation. (4/0 vote)

## ATTACHMENTS:

Board Agenda Fact Sheet -TORO PETROLEUM
TORO Petroleum Contract June 2026- Dec 2026 - Rev2
Fully Executed Toro Petroleum Contract

Docusign Envelope ID: 4AE8E64B-09FD-8E1D-8068-205373D89726

# BOARD AGENDA FACT SHEET

| PUBLIC WORKS DEPARTMENT | Adolfo Gonzalez | September 28, 2026 |
|---|---|---|
| Department | Dept. Head Name | Requested Board Date |

1. **Request:** *What type of item will this be?*
   Board Approval: ☑
   Other: (specify) ☐
   _____
   Information/Presentation Only: ☐
   Public Hearing: ☐
   **9:30 AM**

2. **Requested Action(s):** *List requested action(s) below*

1. Approve a retroactive agreement with Toro Petroleum Corporation, effective June 1, 2026 through December 31, 2026, in an amount not to exceed $250,000;

2. Authorize payment of outstanding invoices totaling $155,390.62 for fuel previously delivered to and used by the County; and

3. Authorize continued Countywide fuel purchases under the agreement during the limited transition period while Public Works completes the procurement process for ongoing fuel services.

3. Cost: $ 250,000.00 Source of Funding: 210.70.2010.1000.619.252
   (*Include G/L #*)

4. If approval of Budget Adjustment, approved by CEO/Budget Officer:
   Date Approved: _____ By: _____

5. If approval of contract, resolution, or ordinance, approved by County Counsel:
   Date Approved: 9/19/2026 Name of County Counsel: Sean Cameron, Deputy County Counsel

6. If approval of the position allocation change, review and approval by Human Resources:
   Date Approved: _____ By: NA

7. Reviewed by IT:
   Date Reviewed: _____ By: NA

**INSTRUCTIONS:** Fact sheet needs to be attached to the Agenda Item in Peak Agenda, labeled, and all information and fields need to be filled out **19 DAYS PRIOR** to the requested date. Incomplete forms will make the agenda item incomplete.

Reviewed by: Signed by: 4760114F9AE2465... _____
CEO/Deputy CEO/Admin Analyst

**Clerk of the Board Use Only:**
**Date Received**
Signed by: Aurelia Rodriguez A01A6DBD70534DA...
09/25/2026

**BOARD DATE:** 09/28/2026
Consent: _____ Regular: X
Public Hearing: _____ Other: _____
Signed by: 4760114F9AE2465...
CEO 09/25/2026
Date:

Docusign Envelope ID: F1719060-4F95-8EBE-8170-E7919C50E1FA

# CONTRACT

The COUNTY OF SAN BENITO ("COUNTY") and Toro Petroleum Corporation ("CONTRACTOR") enter into this contract which shall be effective on the date stated in Paragraph 1.

1. **Term.** Subject to compliance with all terms and conditions, the term of this Agreement shall be from 06/01/2026 through 12/31/2026. The parties acknowledge and agree that any goods and services provided by CONTRACTOR to COUNTY on or after 06/01/2026 shall be governed by and subject to the terms and conditions of this Agreement.

2. **Scope of Goods and Services.** CONTRACTOR, for COUNTY's benefit shall perform the services specified on Attachment A to this contract. Attachment A is made a part of this contract.

3. **Payment Terms.** In consideration for CONTRACTOR's performance, COUNTY shall pay compensation to CONTRACTOR according to the terms specified in Attachment B. Attachment B is made a part of this contract.

4. **Standard Terms and Conditions.** The rights and duties of the parties to this contract are governed by the general terms and conditions mutually agreed to and listed in Attachment C. Attachment C is made a part of this contract.

5. **Termination.** The number of days of advance written notice required for termination of this contract is 30 days.

6. **Insurance.** CONTRACTOR shall maintain the following insurance policy limits of coverage consistent with the further insurance requirements specified in Attachment C (in dollars).

(a) Comprehensive general liability insurance: $1,000,000 per occurrence / $2,000,000 aggregate
(b) Professional liability insurance: $N/A
(c) Comprehensive motor vehicle liability insurance: $1,000,000 combined single limit

7. **Contract Administrators.** The following names, titles, addresses, and telephone numbers are the pertinent information for the respective contract administrators for the parties.

**In the case of County, to:**

Name: Adolfo R Gonzalez
Title: Public Works Administrator
Address: 2301 Technology Parkway, Hollister, California 95023
Telephone: (831) 636-4170
Email: adgonzalez@sanbenitocountyca.gov

**In the case of Contractor, to:**
Name: Nancy Gill
Title: Credit & Collection Manager
Address: 308 W. Market St. Salinas, CA 93901
Telephone: (831)375-5178Email: nancy@toropetroleum.com

Docusign Envelope ID: F1719060-4F95-8EBE-8170-E7919C50E1FA

Title: _TORO PETROLEUM CORP

8. **Attachments.**

Attachment A is attached hereto and incorporated herein by this reference.

Attachment B is attached hereto and incorporated herein by this reference.

Attachment C is attached hereto and incorporated herein by this reference.

**SIGNATURES:**

**CONTRACTOR**

Signed by:
Nancy Gill
56C2D3BEB67B4E6...

Name: Nancy Gill
Title: Credit & Collection Manager
Date: 9/23/2026

Name: Dom Zanger
Title: Chair, Board of Supervisors
Date: _____

**APPROVED AS TO LEGAL FORM:**
San Benito County Counsel's Office

DocuSigned by:
527E228F4B2F448...

By: Sean Cameron, Deputy County Counsel
Date: 9/23/2026

Docusign Envelope ID: F1719060-4F95-8EBE-8170-E7919C50E1FA



**ATTACHMENT A**

CONTRACTOR, for the COUNTY'S benefit, shall provide the following services:

1. Purpose. The Contractor, Toro Petroleum Corporation, will furnish and deliver unleaded gasoline, diesel fuel, and hydraulic fluid for use by the County's fleet of vehicles and equipment. Toro Petroleum shall provide a reliable, timely, and cost-effective supply of petroleum products to support the County's daily operations.

2. Scope of Work. The Contractor shall furnish all labor, materials, equipment, transportation, and services necessary to supply and deliver the following products: Unleaded gasoline (87 octane minimum or equivalent) Ultra-Low Sulfur Diesel (ULSD) meeting all applicable federal and California regulations Hydraulic fluid suitable for heavy-duty equipment as specified by the County Deliveries shall be made to designated County fueling facilities and maintenance locations within San Benito County, as requested by the County.

3. Estimated Quantities. The County anticipates purchasing substantial quantities of fuel and hydraulic fluid on a recurring monthly basis. Actual quantities will vary based on operational needs, emergency response activities, seasonal demand, and budget availability. The County does not guarantee minimum purchase volumes.

4. Delivery Requirements. The Contractor shall: Deliver products on a scheduled and as-needed basis. Maintain the capability to provide multiple deliveries per month. Respond to emergency delivery requests when necessary. Coordinate delivery schedules with the County's designated representative. Ensure deliveries are made during normal business hours unless otherwise approved. Provide sufficient delivery equipment to safely transfer products into County storage tanks without interruption to County operations.

5. Product Quality. The Contractor shall comply with all applicable federal, state, and local laws, regulations, and industry standards governing the transportation, handling, storage, and delivery of petroleum products.

6. Regulatory Compliance. The Contractor shall comply with all applicable federal, state, and local laws, regulations, and industry standards governing the transportation, handling, storage, and delivery of petroleum products, including but not limited to: U.S. Department of Transportation (DOT) regulations California Air Resources Board (CARB) requirements California Department of Industrial Relations requirements, where applicable Occupational Safety and Health Administration (OSHA) regulations Environmental Protection Agency (EPA) regulations

7. Delivery Documentation. Each delivery shall include: Date and time of delivery Product type Quantity delivered (gallons or applicable units) Unit price Total delivery amount Delivery ticket or bill of lading Tank location serviced Driver's name and signature (or electronic equivalent)

8. Emergency Services. The Contractor shall maintain the capability to provide emergency fuel deliveries during natural disasters, declared emergencies, or other unforeseen circumstances affecting County operations. CONTRACTOR shall maintain reasonable procedures for responding to emergency delivery requests and shall provide COUNTY with current emergency contact information.

9. Customer Service. The Contractor shall designate a primary account representative responsible for: Coordinating deliveries Resolving service issues Responding to County inquiries Providing updated pricing information Managing emergency requests

10. Pricing. Pricing shall be as set forth in Attachment B.

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11. Invoicing. Invoices shall reference each delivery ticket and include sufficient detail to verify quantities, pricing, and delivery locations. Invoices shall be submitted in accordance with County payment procedures.

12. Performance Standards. The Contractor shall: Deliver complete and accurate orders. Maintain adequate inventory to minimize supply interruptions. Notify the County immediately of any anticipated delivery delays. Correct delivery errors promptly at no additional cost to the County. Maintain all licenses, permits, and insurance required to perform the work.

**END OF ATTACHMENT A**

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**ATTACHMENT B**

**B-1. BILLING**

Charges for services rendered pursuant to the terms and conditions of this contract shall be invoiced on the following basis: As further specified below in Attachment B.

**B-2. PAYMENT**

Payment shall be made by COUNTY to CONTRACTOR at the address specified in paragraph 7 of this contract, net thirty (15) days from the invoice date or 10th day of the following month.

**B-3. COMPENSATION**

COUNTY shall pay to CONTRACTOR: A total amount not to exceed Two Hundred Fifty Thousand Dollars ($250,000.00) unless additional funds are approved by the San Benito County's Board of Supervisors. COUNTY makes no guarantee that it will purchase any minimum quantity or expend any minimum amount under this Agreement.

**B-4 BASIS OF COMPENSATION**: The unit price charged for each petroleum product shall be CONTRACTOR's then-current price to COUNTY as of the date of delivery. Such pricing shall be commercially reasonable and consistent with CONTRACTOR's pricing for similarly situated governmental or commercial customers purchasing comparable quantities. CONTRACTOR shall provide COUNTY, upon request, documentation sufficient to verify the applicable unit price and any markup, delivery fee, tax, or other authorized charge. No surcharge, markup, delivery fee, environmental fee, or other charge may be imposed unless expressly disclosed to and approved by COUNTY.

**END OF ATTACHMENT B.**

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## ATTACHMENT C
## General Terms and Conditions

### C-1. INDEMNIFICATION.

CONTRACTOR and COUNTY each agree to indemnify, defend and save harmless the other party and the other party's officers and employees, from and against any and all claims and losses whatsoever arising out of, or in any way related to, the indemnifying party's performance under this contract, including, but not limited to, claims for property damage, personal injury, death, and any legal expenses (such as attorneys' fees, court costs, investigation costs, and experts' fees) incurred by the indemnitee in connection with such claims or losses. A party's "performance" includes the party's action or inaction and the action or inaction of that party's officers and employees.

### C-2. GENERAL INSURANCE REQUIREMENTS.

Without limiting CONTRACTOR's duty to indemnify COUNTY, CONTRACTOR shall comply with the insurance coverage requirements set forth in the contract and in this attachment. Those insurance policies mandated by Paragraph C-3 shall satisfy the following requirements:

(a) Each policy shall be issued by a company authorized by law to transact business in the State of California.

(b) Each policy shall provide that COUNTY shall be given notice in writing at least thirty (30) days in advance of any change, cancellation, or nonrenewal thereof.

(c) The comprehensive motor vehicle and comprehensive general liability policies shall each provide an endorsement naming the County of San Benito and its officers, agents and employees as additional insureds.

(d) The required coverage shall be maintained in effect throughout the term of this contract.

CONTRACTOR shall require all subcontractors performing work under this contract to obtain substantially the identical insurance coverage required of CONTRACTOR pursuant to this agreement.

### C-3. INSURANCE COVERAGE REQUIREMENTS.

If required by paragraph 5 of the contract, CONTRACTOR shall maintain the following insurance policies in full force and effect during the term of this contract:

(a) Comprehensive general liability insurance. CONTRACTOR shall maintain comprehensive general liability insurance, covering all of CONTRACTOR's operations with a combined single limit of not less than the amount set out in paragraph 5 of this contract.

(b) Professional liability insurance. CONTRACTOR shall maintain professional liability insurance with liability limits of not less than the amount set out in paragraph 5 of this contract.

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(c) Comprehensive motor vehicle liability insurance. CONTRACTOR shall maintain comprehensive motor vehicle insurance covering all motor vehicles (including owned, non-owned and hired) used in providing services under this contract, with a combined single limit of not less than the amount set out in Paragraph 5 of this contract.

(d) Workers' compensation insurance. CONTRACTOR shall maintain a workers' compensation plan covering all of its employees as required by California Labor Code Section 3700, either through workers' compensation insurance issued by an insurance company or through a plan of self-insurance certified by the State Director of Industrial Relations. If CONTRACTOR elects to be self-insured, the certificate of insurance otherwise required by this contract shall be replaced with a consent to self-insure issued by the State Director of Industrial Relations.

**C-4. CERTIFICATE OF INSURANCE.**

Prior to the commencement of performance of services by CONTRACTOR and prior to any obligations of COUNTY, CONTRACTOR shall file certificates of insurance with COUNTY, showing that CONTRACTOR has in effect the insurance required by this contract. CONTRACTOR shall file a new or amended certificate promptly after any change is made in any insurance policy which would alter the information on the certificate then on file. In lieu of providing proof of insurance, CONTRACTOR may provide proof of self-insurance meeting requirements equivalent to those imposed herein. CONTRACTOR warrants that CONTRACTOR's self-insurance provides substantially the same protection to COUNTY as the insurance required herein. CONTRACTOR further agrees to notify COUNTY in the event any change in self-insurance occurs that would alter the obligations undertaken in this contract within thirty (30) days of such change.

**C-5. RECORDS TO BE MAINTAINED.**

CONTRACTOR shall keep and maintain accurate records of all costs incurred and all time expended for work under this contract. CONTRACTOR shall contractually require that all of CONTRACTOR's subcontractors performing work called for under this contract also keep and maintain such records. All such records, whether kept by CONTRACTOR or any subcontractor, shall be made available to COUNTY or its authorized representative, or officials of the State of California for review or audit during normal business hours, upon reasonable advance notice given by COUNTY, its authorized representative, or officials of the State of California.

**C-6. RETENTION OF RECORDS.**

CONTRACTOR shall maintain and preserve all records related to this contract for a period of three years from the close of the fiscal year in which final payment under this contract is made. CONTRACTOR shall also contractually require the maintenance of such records in the possession of any third party performing work related to this contract for the same period of time. Such records shall be retained beyond the three-year period, if any audit involving such records is then pending, until the audit findings are resolved. The obligation to insure the maintenance of the records beyond the initial three year period shall arise only if the COUNTY notifies CONTRACTOR of the commencement of an audit prior to the expiration of the three year period.

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**C-7. TITLE TO DOCUMENTS; COPYRIGHT.**

All reports and other materials collected or produced by the CONTRACTOR or any subcontractor of CONTRACTOR shall, after completion and acceptance of the contract, become the property of COUNTY, and shall not be subject to any copyright claimed by the CONTRACTOR, subcontractor, or their agents or employees. CONTRACTOR may retain copies of all such materials exclusively for administrative purposes. Any use of completed or uncompleted documents for other projects by CONTRACTOR, any subcontractor, or any of their agents or employees, without the prior written consent of COUNTY is prohibited.

**C-8. INDEPENDENT CONTRACTOR.**

CONTRACTOR and its officers and employees, in the performance of this contract, are independent contractors in relation to COUNTY and not officers or employees of COUNTY. Nothing in this contract shall create any of the rights, powers, privileges or immunities of any officer or employee of COUNTY. CONTRACTOR shall be solely liable for all applicable taxes or benefits, including, but not limited to, federal and state income taxes, Social Security taxes, or ERISA retirement benefits, which taxes or benefits arise out of the performance of this contract. CONTRACTOR further represents to COUNTY that CONTRACTOR has no expectation of receiving any benefits incidental to employment.

**C-9. CONFLICT OF INTEREST.**

CONTRACTOR covenants that it presently has no interest and shall not acquire any interest, direct or indirect, financial or otherwise, which would conflict in any manner or degree with the performance of the services hereunder. CONTRACTOR further covenants that, in the performance of this contract, no subcontractor or person having such an interest shall be used or employed. CONTRACTOR certifies that no one who has or will have any financial interest under this contract is an officer or employee of COUNTY.

**C-10. COMPLIANCE WITH APPLICABLE LAWS.**

CONTRACTOR shall comply with all applicable federal, state and local laws now, or hereafter, in force, and with any applicable regulations, in performing the work and providing the services specified in this contract. This obligation includes, without limitation, the acquisition, and maintenance of any permits, licenses, or other entitlements necessary to perform the duties imposed expressly or impliedly under this contract.

**C-11. NONDISCRIMINATION.**

CONTRACTOR shall not discriminate in the employment of persons necessary to perform this contract on any legally impermissible basis, including on the basis of the race, color, national origin, ancestry, religion, age, sex, or disability of such person.

**C-12. BANKRUPTCY.**

CONTRACTOR shall immediately notify COUNTY in the event that CONTRACTOR ceases conducting business in the normal manner, becomes insolvent, makes a general assignment for the benefit of creditors, suffers or permits the appointment of a receiver for its business or assets, or avails itself of, or becomes subject to, any proceeding under the Federal Bankruptcy Act or any other statute of any state relating to insolvency or protection of the rights of creditors.

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**C-13. PROHIBITION AGAINST ASSIGNMENT AND DELEGATION OF DUTIES.**

Except as specifically authorized herein, no rights under this contract may be assigned and no duties under this contract may be delegated by CONTRACTOR without the prior written consent of COUNTY, and any attempted assignment or delegation without such consent shall be void.

**C-14. NEGOTIATED CONTRACT.**

This contract has been arrived at through negotiation between the parties. Neither party is to be deemed the party which prepared this contract within the meaning of California Civil Code Section 1654.

**C-1 5. SEVERABILITY.**

Should any provision herein be found or deemed to be invalid, this contract shall be construed as not containing such provision, and all other provisions which are otherwise lawful shall remain in full force and effect. To this end, the provisions of this contract are declared to be severable.

**C-16. ENTIRE CONTRACT.**

This contract is the entire agreement of the parties. There are no understandings or agreements pertaining to this contract except as are expressly stated in writing in this contract or in any document attached hereto or incorporated herein by reference.

**C-17. TIME IS OF THE ESSENCE.**

Time is of the essence in the performance of this contract.

**C-18. TERMINATION.**

Either party may terminate this contract, with or without cause, at any time. In order to terminate this contract, the terminating party shall give advance written notice to the other party. The termination shall be effective no earlier than the expiration of the number of days specified in paragraph 6 of this contract. The termination notice shall be made as specified in paragraph C-19, below. In the event of termination, COUNTY shall pay CONTRACTOR for all work satisfactorily performed prior to the effective date of the termination.

**C-19. NOTICES.**

Notices to the parties in connection with the administration of this contract shall be given to the parties' contract administrator personally, by regular mail, or by facsimile transmission as more particularly specified in this paragraph. Notices will be deemed given on:

(a) The day the notice is personally delivered to the contract administrator or the office of the party's contract administrator; or

(b) Five days after the date the notice is deposited in the United States mail, addressed to a party's contract administrator as indicated in this contract, with first-class postage fully prepaid; or

(c) On the day that the notice is transmitted by facsimile to a party's facsimile number specified in paragraph 8 of this contract, provided that an original of

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such notice is deposited in the United States mail, addressed to a party's contract administrator as indicated in this contact, on the same day as the facsimile transmission is made.

**C-20. RESPONSIBILITY OF CONTRACT ADMINISTRATORS.**

All matters concerning this contract which are within the responsibility of the parties shall be under the direction of, or shall be submitted to, the respective contract administrators or to the party's employee specified, in writing, by the contract administrator. A party may, in its sole discretion, change its designation of its contract administrator and shall promptly give written notice to the other party of any such change.

**C-21. MATERIALITY.**

The parties consider each and every term, covenant, and provision of this contract to be material and reasonable.

**C-22. WAIVER.**

Waiver by either party of a breach of any covenant of this contract will not be construed to be a continuing waiver of any subsequent breach. COUNTY's receipt of consideration with knowledge of CONTRACTOR's violation of a covenant does not waive its right to enforce any covenant of this contract. The parties shall not waive any provisions of this contract unless the waiver is in writing and signed by all parties.

**C-23. AUTHORITY AND CAPACITY.**

CONTRACTOR and CONTRACTOR's signatory each warrant and represent that each has full authority and capacity to enter into this contract.

**C-24. BINDING ON SUCCESSORS.**

All of the conditions, covenants and terms herein contained shall apply to, and bind, the heirs, successors, executors, administrators and assigns of CONTRACTOR. CONTRACTOR and all of CONTRACTOR's heirs, successors, executors, administrators, and assigns shall be jointly and severally liable under this contract.

**C-25. CUMULATION OF REMEDIES.**

All of the various rights, options, elections, powers and remedies of the parties shall be construed as cumulative, and no one of them exclusive of any other or of any other legal or equitable remedy which a party might otherwise have in the event of a breach or default of any condition, covenant or term by the other party. The exercise of any single right, option, election, power or remedy shall not, in any way, impair any other right, option, election, power or remedy until all duties and obligations imposed shall have been fully performed.

**C-26. INDEPENDENT ADVICE.**

Each party hereby represents and warrants that in executing this contract it does so with full knowledge of the rights and duties it may have with respect to the other. Each party also represents and warrants that it has received independent legal advice from its attorney with

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respect to the matters set forth in this contract and the rights and duties arising out of this contract, or that such party willingly foregoes any such consultation.

**C-27. NO RELIANCE ON REPRESENTATIONS.**

Each party hereby represents and warrants that it is not relying, and has not relied, upon any representation or statement made by the other party with respect to the facts involved or its rights or duties. Each party understands and agrees that the facts relevant, or believed to be relevant to this contract may hereunder turn out to be other than, or different from the facts now known to such party as true, or believed by such party to be true. The parties expressly assume the risk of the facts turning out to be different and agree that this contract shall be effective in all respects and shall not be subject to rescission by reason of any such difference in facts.

**C-28. REDUCTION OF CONSIDERATION.**

CONTRACTOR agrees that COUNTY shall have the right to deduct from any payments specified in Attachment B any amount owed to COUNTY by CONTRACTOR as a result of any obligation arising prior to the execution of this contract. For purposes of this paragraph, obligations arising prior to the execution of this contract may include, without limitation, any property tax, secured or unsecured, which tax is in arrears. If COUNTY exercises the right to reduce the consideration specified in Attachment B, COUNTY shall give CONTRACTOR notice of the amount of any off-set and the reason for the deduction.

**C-29. COUNTERPARTS.**

This Agreement and all amendments and supplements to it may be executed in counterparts, and all counterparts together shall be construed as one document.

**C-30. FACSIMILE AND ELECTRONIC DIGITAL SIGNATURES**

The Parties hereby acknowledge and agree that facsimile or scanned signatures or signatures transmitted by electronic mail in so-called "PDF" format shall be legal and binding and shall have the same full force and effect as if an original of this Agreement had been delivered. The Parties (a) intend to be bound by the signatures on any document sent by facsimile or electronic mail, (b) are aware that the other Party will rely on such signatures, and (c) hereby waive any defenses to the enforcement of the terms of this Agreement based on the forgoing forms of signature

The parties further agree that this agreement may be electronically signed. The parties agree that the electronic signatures appearing on this agreement (if electronic signatures are used) are the same as handwritten signatures for the purposes of validity, enforceability, and admissibility.

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**C-31. COMPLIANCE WITH FEDERAL AND STATE DIRECTIVES REGARDING ECONOMIC SANCTIONS AGAINST RUSSIA**

Contractor shall comply with California Governor Newson's Executive Order N-6-22, (available online at: https://www.gov.ca.gov/wp-content/uploads/2022/03/3.4.22-Russia-Ukraine-Executive-Order.pdf) regarding economic sanctions against Russia. Contractor shall comply with existing and any newly issued economic sanctions imposed by the U.S. government in response to Russia's actions in Ukraine, as well as any sanctions imposed under state law. The "economic sanctions" imposed in response to Russia's actions in Ukraine includes, but is not limited to, the federal executive orders identified in Executive Order N-6-22, and the sanctions specified on the U.S. Department of the Treasury website (https://home.treasury.gov/policy-issues/financial-sanctions/sanctions-programs-and-country-information/ukraine-russia-related-sanctions). Failure to comply shall result in the termination of contracts or grants, as applicable. Contractor must further ensure that this contract provision is included any applied to any agents, suppliers, subcontractors, or independent contractors Contractor retains in completing its work for the County of San Benito under this Agreement.

**END OF ATTACHMENT C.**

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**---------- END OF ATTACHMENTS ----------**

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# CONTRACT

The COUNTY OF SAN BENITO ("COUNTY") and Toro Petroleum Corporation ("CONTRACTOR") enter into this contract which shall be effective on the date stated in Paragraph 1.

1. **Term.** Subject to compliance with all terms and conditions, the term of this Agreement shall be from 06/01/2026 through 12/31/2026. The parties acknowledge and agree that any goods and services provided by CONTRACTOR to COUNTY on or after 06/01/2026 shall be governed by and subject to the terms and conditions of this Agreement.

2. **Scope of Goods and Services.** CONTRACTOR, for COUNTY's benefit shall perform the services specified on Attachment A to this contract. Attachment A is made a part of this contract.

3. **Payment Terms.** In consideration for CONTRACTOR's performance, COUNTY shall pay compensation to CONTRACTOR according to the terms specified in Attachment B. Attachment B is made a part of this contract.

4. **Standard Terms and Conditions.** The rights and duties of the parties to this contract are governed by the general terms and conditions mutually agreed to and listed in Attachment C. Attachment C is made a part of this contract.

5. **Termination.** The number of days of advance written notice required for termination of this contract is 30 days.

6. **Insurance.** CONTRACTOR shall maintain the following insurance policy limits of coverage consistent with the further insurance requirements specified in Attachment C (in dollars).

(a) Comprehensive general liability insurance: $1,000,000 per occurrence / $2,000,000 aggregate
(b) Professional liability insurance: $N/A
(c) Comprehensive motor vehicle liability insurance: $1,000,000 combined single limit

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**In the case of County, to:**

Name: Adolfo R Gonzalez
Title: Public Works Administrator
Address: 2301 Technology Parkway, Hollister, California 95023
Telephone: (831) 636-4170
Email: adgonzalez@sanbenitocountyca.gov

**In the case of Contractor, to:**
Name: Nancy Gill
Title: Credit & Collection Manager
Address: 308 W. Market St. Salinas, CA 93901
Telephone: (831)375-5178Email: nancy@toropetroleum.com

Docusign Envelope ID: F1719060-4F95-8EBE-8170-E7919C50E1FA

Title: _TORO PETROLEUM CORP

8. **Attachments.**

Attachment A is attached hereto and incorporated herein by this reference.

Attachment B is attached hereto and incorporated herein by this reference.

Attachment C is attached hereto and incorporated herein by this reference.

**SIGNATURES:**

**CONTRACTOR**

Signed by:
Nancy Gill
56C2D3BEB67B4E6...

Name: Nancy Gill
Title: Credit & Collection Manager
Date: 9/23/2026

Name: Dom Zanger
Title: Chair, Board of Supervisors
Date: 9/28/26

**APPROVED AS TO LEGAL FORM:**
San Benito County Counsel's Office

DocuSigned by:
527E228F4B2F448...

By: Sean Cameron, Deputy County Counsel
Date: 9/23/2026

-

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**ATTACHMENT A**

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1. Purpose. The Contractor, Toro Petroleum Corporation, will furnish and deliver unleaded gasoline, diesel fuel, and hydraulic fluid for use by the County's fleet of vehicles and equipment. Toro Petroleum shall provide a reliable, timely, and cost-effective supply of petroleum products to support the County's daily operations.

2. Scope of Work. The Contractor shall furnish all labor, materials, equipment, transportation, and services necessary to supply and deliver the following products: Unleaded gasoline (87 octane minimum or equivalent) Ultra-Low Sulfur Diesel (ULSD) meeting all applicable federal and California regulations Hydraulic fluid suitable for heavy-duty equipment as specified by the County Deliveries shall be made to designated County fueling facilities and maintenance locations within San Benito County, as requested by the County.

3. Estimated Quantities. The County anticipates purchasing substantial quantities of fuel and hydraulic fluid on a recurring monthly basis. Actual quantities will vary based on operational needs, emergency response activities, seasonal demand, and budget availability. The County does not guarantee minimum purchase volumes.

4. Delivery Requirements. The Contractor shall: Deliver products on a scheduled and as-needed basis. Maintain the capability to provide multiple deliveries per month. Respond to emergency delivery requests when necessary. Coordinate delivery schedules with the County's designated representative. Ensure deliveries are made during normal business hours unless otherwise approved. Provide sufficient delivery equipment to safely transfer products into County storage tanks without interruption to County operations.

5. Product Quality. The Contractor shall comply with all applicable federal, state, and local laws, regulations, and industry standards governing the transportation, handling, storage, and delivery of petroleum products.

6. Regulatory Compliance. The Contractor shall comply with all applicable federal, state, and local laws, regulations, and industry standards governing the transportation, handling, storage, and delivery of petroleum products, including but not limited to: U.S. Department of Transportation (DOT) regulations California Air Resources Board (CARB) requirements California Department of Industrial Relations requirements, where applicable Occupational Safety and Health Administration (OSHA) regulations Environmental Protection Agency (EPA) regulations

7. Delivery Documentation. Each delivery shall include: Date and time of delivery Product type Quantity delivered (gallons or applicable units) Unit price Total delivery amount Delivery ticket or bill of lading Tank location serviced Driver's name and signature (or electronic equivalent)

8. Emergency Services. The Contractor shall maintain the capability to provide emergency fuel deliveries during natural disasters, declared emergencies, or other unforeseen circumstances affecting County operations. CONTRACTOR shall maintain reasonable procedures for responding to emergency delivery requests and shall provide COUNTY with current emergency contact information.

9. Customer Service. The Contractor shall designate a primary account representative responsible for: Coordinating deliveries Resolving service issues Responding to County inquiries Providing updated pricing information Managing emergency requests

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11. Invoicing. Invoices shall reference each delivery ticket and include sufficient detail to verify quantities, pricing, and delivery locations. Invoices shall be submitted in accordance with County payment procedures.

12. Performance Standards. The Contractor shall: Deliver complete and accurate orders. Maintain adequate inventory to minimize supply interruptions. Notify the County immediately of any anticipated delivery delays. Correct delivery errors promptly at no additional cost to the County. Maintain all licenses, permits, and insurance required to perform the work.

**END OF ATTACHMENT A**

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## ATTACHMENT B

**B-1. BILLING**

Charges for services rendered pursuant to the terms and conditions of this contract shall be invoiced on the following basis: As further specified below in Attachment B.

**B-2. PAYMENT**

Payment shall be made by COUNTY to CONTRACTOR at the address specified in paragraph 7 of this contract, net thirty (15) days from the invoice date or 10th day of the following month.

**B-3. COMPENSATION**

COUNTY shall pay to CONTRACTOR: A total amount not to exceed Two Hundred Fifty Thousand Dollars ($250,000.00) unless additional funds are approved by the San Benito County's Board of Supervisors. COUNTY makes no guarantee that it will purchase any minimum quantity or expend any minimum amount under this Agreement.

**B-4 BASIS OF COMPENSATION:** The unit price charged for each petroleum product shall be CONTRACTOR's then-current price to COUNTY as of the date of delivery. Such pricing shall be commercially reasonable and consistent with CONTRACTOR's pricing for similarly situated governmental or commercial customers purchasing comparable quantities. CONTRACTOR shall provide COUNTY, upon request, documentation sufficient to verify the applicable unit price and any markup, delivery fee, tax, or other authorized charge. No surcharge, markup, delivery fee, environmental fee, or other charge may be imposed unless expressly disclosed to and approved by COUNTY.

**END OF ATTACHMENT B.**

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## ATTACHMENT C
### General Terms and Conditions

**C-1. INDEMNIFICATION.**

CONTRACTOR and COUNTY each agree to indemnify, defend and save harmless the other party and the other party's officers and employees, from and against any and all claims and losses whatsoever arising out of, or in any way related to, the indemnifying party's performance under this contract, including, but not limited to, claims for property damage, personal injury, death, and any legal expenses (such as attorneys' fees, court costs, investigation costs, and experts' fees) incurred by the indemnitee in connection with such claims or losses. A party's "performance" includes the party's action or inaction and the action or inaction of that party's officers and employees.

**C-2. GENERAL INSURANCE REQUIREMENTS.**

Without limiting CONTRACTOR's duty to indemnify COUNTY, CONTRACTOR shall comply with the insurance coverage requirements set forth in the contract and in this attachment. Those insurance policies mandated by Paragraph C-3 shall satisfy the following requirements:

(a) Each policy shall be issued by a company authorized by law to transact business in the State of California.

(b) Each policy shall provide that COUNTY shall be given notice in writing at least thirty (30) days in advance of any change, cancellation, or nonrenewal thereof.

(c) The comprehensive motor vehicle and comprehensive general liability policies shall each provide an endorsement naming the County of San Benito and its officers, agents and employees as additional insureds.

(d) The required coverage shall be maintained in effect throughout the term of this contract.

CONTRACTOR shall require all subcontractors performing work under this contract to obtain substantially the identical insurance coverage required of CONTRACTOR pursuant to this agreement.

**C-3. INSURANCE COVERAGE REQUIREMENTS.**

If required by paragraph 5 of the contract, CONTRACTOR shall maintain the following insurance policies in full force and effect during the term of this contract:

(a) Comprehensive general liability insurance. CONTRACTOR shall maintain comprehensive general liability insurance, covering all of CONTRACTOR's operations with a combined single limit of not less than the amount set out in paragraph 5 of this contract.

(b) Professional liability insurance. CONTRACTOR shall maintain professional liability insurance with liability limits of not less than the amount set out in paragraph 5 of this contract.

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(c) Comprehensive motor vehicle liability insurance. CONTRACTOR shall maintain comprehensive motor vehicle insurance covering all motor vehicles (including owned, non-owned and hired) used in providing services under this contract, with a combined single limit of not less than the amount set out in Paragraph 5 of this contract.

(d) Workers' compensation insurance. CONTRACTOR shall maintain a workers' compensation plan covering all of its employees as required by California Labor Code Section 3700, either through workers' compensation insurance issued by an insurance company or through a plan of self-insurance certified by the State Director of Industrial Relations. If CONTRACTOR elects to be self-insured, the certificate of insurance otherwise required by this contract shall be replaced with a consent to self-insure issued by the State Director of Industrial Relations.

**C-4. CERTIFICATE OF INSURANCE.**

Prior to the commencement of performance of services by CONTRACTOR and prior to any obligations of COUNTY, CONTRACTOR shall file certificates of insurance with COUNTY, showing that CONTRACTOR has in effect the insurance required by this contract. CONTRACTOR shall file a new or amended certificate promptly after any change is made in any insurance policy which would alter the information on the certificate then on file. In lieu of providing proof of insurance, CONTRACTOR may provide proof of self-insurance meeting requirements equivalent to those imposed herein. CONTRACTOR warrants that CONTRACTOR's self-insurance provides substantially the same protection to COUNTY as the insurance required herein. CONTRACTOR further agrees to notify COUNTY in the event any change in self-insurance occurs that would alter the obligations undertaken in this contract within thirty (30) days of such change.

**C-5. RECORDS TO BE MAINTAINED.**

CONTRACTOR shall keep and maintain accurate records of all costs incurred and all time expended for work under this contract. CONTRACTOR shall contractually require that all of CONTRACTOR's subcontractors performing work called for under this contract also keep and maintain such records. All such records, whether kept by CONTRACTOR or any subcontractor, shall be made available to COUNTY or its authorized representative, or officials of the State of California for review or audit during normal business hours, upon reasonable advance notice given by COUNTY, its authorized representative, or officials of the State of California.

**C-6. RETENTION OF RECORDS.**

CONTRACTOR shall maintain and preserve all records related to this contract for a period of three years from the close of the fiscal year in which final payment under this contract is made. CONTRACTOR shall also contractually require the maintenance of such records in the possession of any third party performing work related to this contract for the same period of time. Such records shall be retained beyond the three-year period, if any audit involving such records is then pending, until the audit findings are resolved. The obligation to insure the maintenance of the records beyond the initial three year period shall arise only if the COUNTY notifies CONTRACTOR of the commencement of an audit prior to the expiration of the three year period.

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C-7. TITLE TO DOCUMENTS; COPYRIGHT.

All reports and other materials collected or produced by the CONTRACTOR or any subcontractor of CONTRACTOR shall, after completion and acceptance of the contract, become the property of COUNTY, and shall not be subject to any copyright claimed by the CONTRACTOR, subcontractor, or their agents or employees. CONTRACTOR may retain copies of all such materials exclusively for administrative purposes. Any use of completed or uncompleted documents for other projects by CONTRACTOR, any subcontractor, or any of their agents or employees, without the prior written consent of COUNTY is prohibited.

C-8. INDEPENDENT CONTRACTOR.

CONTRACTOR and its officers and employees, in the performance of this contract, are independent contractors in relation to COUNTY and not officers or employees of COUNTY. Nothing in this contract shall create any of the rights, powers, privileges or immunities of any officer or employee of COUNTY. CONTRACTOR shall be solely liable for all applicable taxes or benefits, including, but not limited to, federal and state income taxes, Social Security taxes, or ERISA retirement benefits, which taxes or benefits arise out of the performance of this contract. CONTRACTOR further represents to COUNTY that CONTRACTOR has no expectation of receiving any benefits incidental to employment.

C-9. CONFLICT OF INTEREST.

CONTRACTOR covenants that it presently has no interest and shall not acquire any interest, direct or indirect, financial or otherwise, which would conflict in any manner or degree with the performance of the services hereunder. CONTRACTOR further covenants that, in the performance of this contract, no subcontractor or person having such an interest shall be used or employed. CONTRACTOR certifies that no one who has or will have any financial interest under this contract is an officer or employee of COUNTY.

C-10. COMPLIANCE WITH APPLICABLE LAWS.

CONTRACTOR shall comply with all applicable federal, state and local laws now, or hereafter, in force, and with any applicable regulations, in performing the work and providing the services specified in this contract. This obligation includes, without limitation, the acquisition, and maintenance of any permits, licenses, or other entitlements necessary to perform the duties imposed expressly or impliedly under this contract.

C-11. NONDISCRIMINATION.

CONTRACTOR shall not discriminate in the employment of persons necessary to perform this contract on any legally impermissible basis, including on the basis of the race, color, national origin, ancestry, religion, age, sex, or disability of such person.

C-12. BANKRUPTCY.

CONTRACTOR shall immediately notify COUNTY in the event that CONTRACTOR ceases conducting business in the normal manner, becomes insolvent, makes a general assignment for the benefit of creditors, suffers or permits the appointment of a receiver for its business or assets, or avails itself of, or becomes subject to, any proceeding under the Federal Bankruptcy Act or any other statute of any state relating to insolvency or protection of the rights of creditors.

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C-13. PROHIBITION AGAINST ASSIGNMENT AND DELEGATION OF DUTIES.

Except as specifically authorized herein, no rights under this contract may be assigned and no duties under this contract may be delegated by CONTRACTOR without the prior written consent of COUNTY, and any attempted assignment or delegation without such consent shall be void.

C-14. NEGOTIATED CONTRACT.

This contract has been arrived at through negotiation between the parties. Neither party is to be deemed the party which prepared this contract within the meaning of California Civil Code Section 1654.

C-15. SEVERABILITY.

Should any provision herein be found or deemed to be invalid, this contract shall be construed as not containing such provision, and all other provisions which are otherwise lawful shall remain in full force and effect. To this end, the provisions of this contract are declared to be severable.

C-16. ENTIRE CONTRACT.

This contract is the entire agreement of the parties. There are no understandings or agreements pertaining to this contract except as are expressly stated in writing in this contract or in any document attached hereto or incorporated herein by reference.

C-17. TIME IS OF THE ESSENCE.

Time is of the essence in the performance of this contract.

C-18. TERMINATION.

Either party may terminate this contract, with or without cause, at any time. In order to terminate this contract, the terminating party shall give advance written notice to the other party. The termination shall be effective no earlier than the expiration of the number of days specified in paragraph 6 of this contract. The termination notice shall be made as specified in paragraph C-19, below. In the event of termination, COUNTY shall pay CONTRACTOR for all work satisfactorily performed prior to the effective date of the termination.

C-19. NOTICES.

Notices to the parties in connection with the administration of this contract shall be given to the parties' contract administrator personally, by regular mail, or by facsimile transmission as more particularly specified in this paragraph. Notices will be deemed given on:

(a) The day the notice is personally delivered to the contract administrator or the office of the party's contract administrator; or

(b) Five days after the date the notice is deposited in the United States mail, addressed to a party's contract administrator as indicated in this contract, with first-class postage fully prepaid; or

(c) On the day that the notice is transmitted by facsimile to a party's facsimile number specified in paragraph 8 of this contract, provided that an original of

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such notice is deposited in the United States mail, addressed to a party's contract administrator as indicated in this contact, on the same day as the facsimile transmission is made.

**C-20. RESPONSIBILITY OF CONTRACT ADMINISTRATORS.**

All matters concerning this contract which are within the responsibility of the parties shall be under the direction of, or shall be submitted to, the respective contract administrators or to the party's employee specified, in writing, by the contract administrator. A party may, in its sole discretion, change its designation of its contract administrator and shall promptly give written notice to the other party of any such change.

**C-21. MATERIALITY.**

The parties consider each and every term, covenant, and provision of this contract to be material and reasonable.

**C-22. WAIVER.**

Waiver by either party of a breach of any covenant of this contract will not be construed to be a continuing waiver of any subsequent breach. COUNTY's receipt of consideration with knowledge of CONTRACTOR's violation of a covenant does not waive its right to enforce any covenant of this contract. The parties shall not waive any provisions of this contract unless the waiver is in writing and signed by all parties.

**C-23. AUTHORITY AND CAPACITY.**

CONTRACTOR and CONTRACTOR's signatory each warrant and represent that each has full authority and capacity to enter into this contract.

**C-24. BINDING ON SUCCESSORS.**

All of the conditions, covenants and terms herein contained shall apply to, and bind, the heirs, successors, executors, administrators and assigns of CONTRACTOR. CONTRACTOR and all of CONTRACTOR's heirs, successors, executors, administrators, and assigns shall be jointly and severally liable under this contract.

**C-25. CUMULATION OF REMEDIES.**

All of the various rights, options, elections, powers and remedies of the parties shall be construed as cumulative, and no one of them exclusive of any other or of any other legal or equitable remedy which a party might otherwise have in the event of a breach or default of any condition, covenant or term by the other party. The exercise of any single right, option, election, power or remedy shall not, in any way, impair any other right, option, election, power or remedy until all duties and obligations imposed shall have been fully performed.

**C-26. INDEPENDENT ADVICE.**

Each party hereby represents and warrants that in executing this contract it does so with full knowledge of the rights and duties it may have with respect to the other. Each party also represents and warrants that it has received independent legal advice from its attorney with

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respect to the matters set forth in this contract and the rights and duties arising out of this contract, or that such party willingly foregoes any such consultation.

### C-27. NO RELIANCE ON REPRESENTATIONS.

Each party hereby represents and warrants that it is not relying, and has not relied, upon any representation or statement made by the other party with respect to the facts involved or its rights or duties. Each party understands and agrees that the facts relevant, or believed to be relevant to this contract may hereunder turn out to be other than, or different from the facts now known to such party as true, or believed by such party to be true. The parties expressly assume the risk of the facts turning out to be different and agree that this contract shall be effective in all respects and shall not be subject to rescission by reason of any such difference in facts.

### C-28. REDUCTION OF CONSIDERATION.

CONTRACTOR agrees that COUNTY shall have the right to deduct from any payments specified in Attachment B any amount owed to COUNTY by CONTRACTOR as a result of any obligation arising prior to the execution of this contract. For purposes of this paragraph, obligations arising prior to the execution of this contract may include, without limitation, any property tax, secured or unsecured, which tax is in arrears. If COUNTY exercises the right to reduce the consideration specified in Attachment B, COUNTY shall give CONTRACTOR notice of the amount of any off-set and the reason for the deduction.

### C-29. COUNTERPARTS.

This Agreement and all amendments and supplements to it may be executed in counterparts, and all counterparts together shall be construed as one document.

### C-30. FACSIMILE AND ELECTRONIC DIGITAL SIGNATURES

The Parties hereby acknowledge and agree that facsimile or scanned signatures or signatures transmitted by electronic mail in so-called "PDF" format shall be legal and binding and shall have the same full force and effect as if an original of this Agreement had been delivered. The Parties (a) intend to be bound by the signatures on any document sent by facsimile or electronic mail, (b) are aware that the other Party will rely on such signatures, and (c) hereby waive any defenses to the enforcement of the terms of this Agreement based on the forgoing forms of signature

The parties further agree that this agreement may be electronically signed. The parties agree that the electronic signatures appearing on this agreement (if electronic signatures are used) are the same as handwritten signatures for the purposes of validity, enforceability, and admissibility.

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**C-31. COMPLIANCE WITH FEDERAL AND STATE DIRECTIVES REGARDING ECONOMIC SANCTIONS AGAINST RUSSIA**

Contractor shall comply with California Governor Newson's Executive Order N-6-22, (available online at: https://www.gov.ca.gov/wp-content/uploads/2022/03/3.4.22-Russia-Ukraine-Executive-Order.pdf) regarding economic sanctions against Russia. Contractor shall comply with existing and any newly issued economic sanctions imposed by the U.S. government in response to Russia's actions in Ukraine, as well as any sanctions imposed under state law. The "economic sanctions" imposed in response to Russia's actions in Ukraine includes, but is not limited to, the federal executive orders identified in Executive Order N-6-22, and the sanctions specified on the U.S. Department of the Treasury website (https://home.treasury.gov/policy-issues/financial-sanctions/sanctions-programs-and-country-information/ukraine-russia-related-sanctions). Failure to comply shall result in the termination of contracts or grants, as applicable. Contractor must further ensure that this contract provision is included any applied to any agents, suppliers, subcontractors, or independent contractors Contractor retains in completing its work for the County of San Benito under this Agreement.

**END OF ATTACHMENT C.**

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Title: _TORO PETROLEUM CORP

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**---------- END OF ATTACHMENTS ----------**

**BOARD MEMBERS:**

DISTRICT 1 - Dom Zanger
DISTRICT 2 - Kollin Kosmicki
DISTRICT 3 - Mindy Sotelo
DISTRICT 4 - Angela Curro
DISTRICT 5 - Vacant

**Agenda Item**
**Special Meeting of the**
**Board of Supervisors**
**Monday, September 28, 2026**

**Website:**
www.sanbenitocountyca.gov

COUNTY EXECUTIVE OFFICER:
Esperanza Colio Warren

COUNTY COUNSEL:
Gregory P Priamos

CLERK OF THE BOARD:
Vanessa Delgado

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**Item Number: 3.C**

**MEETING DATE:** **09/28/2026**

**DEPARTMENT:** RESOURCE MANAGEMENT AGENCY

**AGENDA ITEM PREPARER:** Adolfo Gonzalez

**DEPT HEAD/DIRECTOR:** Adolfo Gonzalez

**SUBJECT:**

**PUBLIC WORKS DEPARTMENT - A. GONZALEZ**
1. Approve a Retroactive Agreement with Granite Rock Company, effective March 1, 2026 to December 31, 2026, in an amount not to exceed $100,000; and
2. Authorize payment of outstanding invoices totaling $78,934.41 for roadway maintenance material previously delivered and used by the County; and
3. Authorize continued roadway maintenance material purchases under this agreement during the limited transition period while Public Works completes the procurement process for roadway maintenance materials.
SBC FILE NUMBER: 105.3

**AGENDA SECTION:**

REGULAR AGENDA

**BACKGROUND/SUMMARY:**

Granite Rock Company has provided roadway maintenance materials used by Public Works for ongoing County road maintenance and repair activities. These materials include Caltrans-compliant cold mix asphalt, hot mix asphalt, and SS1 oil used by County road crews to maintain and repair the County roadway system. The proposed agreement has a term of March 1, 2026 through December 31, 2026.

Following the change in Public Works administration, staff identified outstanding Granite Rock invoices for roadway materials that had already been ordered, received, and used by the County without an executed contract sufficient to cover the purchases. As detailed in the table below, the outstanding invoices total $78,934.41. Of this amount, $35,379.41 is attributable to FY 2025/26 and $43,555.00 is

attributable to FY 2026/27. Public Works is requesting approval of the retroactive agreement to establish the appropriate contractual authority to pay Granite Rock for materials already received and accepted by the County.

| Invoice Number | Invoice Date | FY | Description | Amount |
|---|---|---|---|---|
| 2277951 | 03/14/2026 | FY 25/26 | ACCRUED ROAD MATERIALS COLD MIX AND SS1 OIL | $5,069.17 |
| 2286974 | 05/09/2026 | FY 25/26 | ACCRUED ROAD MATERIALS COLD MIX AND SS1 OIL | $9,934.95 |
| 2289372 | 05/23/2026 | FY 25/26 | ACCRUED ROAD MATERIALS COLD MIX | $2,658.25 |
| 2291524 | 06/06/2026 | FY 25/26 | ACCRUED ROAD MATERIALS COLD MIX | $4,213.82 |
| 2292675 | 06/13/2026 | FY 25/26 | ACCRUED ROAD MATERIALS COLD MIX | $6,983.07 |
| 2293861 | 06/20/2026 | FY 25/26 | ACCRUED ROAD MATERIALS COLD MIX | $2,095.99 |
| 2295074 | 06/30/2026 | FY 25/26 | ACCRUED ROAD MATERIALS COLD MIX AND SS1 OIL | $4,424.16 |
| 2297592 | 07/11/2026 | FY26/27 | ROAD MATERIALS COLD MIX | $18,094.62 |
| 2304828 | 08/22/2026 | FY26/27 | ROAD MATERIALS COLD MIX | $10,375.19 |
| 2306202 | 08/31/2026 | FY26/27 | ROAD MATERIALS COLD MIX | $5,174.57 |
| 2307232 | 09/05/2026 | FY26/27 | ROAD MATERIALS COLD MIX | $5,589.44 |
| 2308200 | 09/12/2026 | FY26/27 | ROAD MATERIALS COLD MIX | $4,321.18 |
| | | | **TOTAL FY 25/26** | **$35,379.41** |
| | | | **TOTAL FY 26/27** | **$43,555.00** |
| | | | **TOTAL PENDING PAYMENT AS OF 9/10/27** | **$78,934.41** |

The proposed agreement establishes a total not-to-exceed amount of $100,000, inclusive of the $78,934.41 in outstanding invoices. The outstanding invoices are included within, and are not in addition to, the $100,000 contract authorization. After payment of the outstanding invoices, approximately $21,065.59 would remain available for additional authorized purchases during the remainder of the agreement. The agreement does not obligate the County to expend the remaining contract amount or purchase any minimum quantity of materials.

The retroactive agreement will also provide Public Works with a limited transition period to continue purchasing necessary roadway maintenance materials while staff completes the appropriate procurement process for future purchases. These materials are routinely needed by County road crews to perform roadway maintenance and repairs and to respond to changing roadway conditions. Maintaining access to these materials during the transition period will help avoid disruption to routine and emergency roadway maintenance activities.

Public Works intends to use the remaining term of the agreement to complete the procurement process and establish an appropriate purchasing mechanism for future roadway maintenance material needs. The proposed contract expires December 31, 2026, providing a defined transition period rather than establishing an ongoing purchasing arrangement.

## FISCAL IMPACT:

The proposed agreement has a total not-to-exceed amount of $100,000, inclusive of $78,934.41 for roadway maintenance materials already provided to and accepted by the County. The outstanding amount consists of $35,379.41 attributable to FY 2025/26 and $43,555.00 attributable to FY 2026/27. Following payment of the outstanding invoices, approximately $21,065.59 would remain available for additional authorized purchases through December 31, 2026.

Funding for these expenditures is provided through the Road Fund, G/L Account No. 210.70.2010.1000.619.252. The County is not obligated to expend the remaining contract balance or purchase any minimum quantity of materials under the agreement.

## STAFF RECOMMENDATION:

1. Approve a Retroactive Agreement with Granite Rock Company, effective March 1, 2026 to December 31, 2026, in an amount not to exceed $100,000; and
2. Authorize payment of outstanding invoices totaling $78,934.41 for roadway maintenance material previously delivered and used by the County; and
3. Authorize continued roadway maintenance material purchases under this agreement during the limited transition period while Public Works completes the procurement process for roadway maintenance materials.

## BOARD ACTION RESULTS:

Approved the retroactive agreement per staff recommendation. (4/0 vote)

## ATTACHMENTS:

Board Agenda Fact Sheet - Granite Rock
Granite Rock Company Contract
Fully Executed Granite Rock Contract

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# BOARD AGENDA FACT SHEET

| PUBLIC WORKS DEPARTMENT | Adolfo Gonzalez | September 28, 2026 |
|---|---|---|
| Department | Dept. Head Name | Requested Board Date |

1. **Request:** *What type of item will this be?*
   Board Approval: ☑
   Other: (specify) ☐
   _____
   Information/Presentation Only: ☐
   Public Hearing: ☐
   **9:30 AM**

2. **Requested Action(s):** *List requested action(s) below*

3. 1. Approve a Retroactive Agreement with Granite Rock Company, effective March 1, 2026 to December 31, 2026, in an amount not to exceed $100,000;

   2. Authorize payment of outstanding invoices totaling $78,934.41 for roadway maintenance material previously delivered and used by the County; and

   3. Authorize continued roadway maintenance material purchases under this agreement during the limited transition period while Public Works completes the procurement process for roadway maintenance materials.

3. Cost: $100,000 Source of Funding: 210.70.2010.1000.619.252
   (*Include G/L #)*

4. If approval of Budget Adjustment, approved by CEO/Budget Officer:
   Date Approved: _____ By: _____

5. If approval of contract, resolution, or ordinance, approved by County Counsel:
   Date Approved: 9/19/2026 Name of County Counsel: Sean Cameron, Deputy County Counsel

6. If approval of the position allocation change, review and approval by Human Resources:
   Date Approved: _____ By: NA

7. Reviewed by IT:
   Date Reviewed: _____ By: NA

**INSTRUCTIONS:** Fact sheet needs to be attached to the Agenda Item in Peak Agenda, labeled, and all information and fields need to be filled out **19 DAYS PRIOR** to the requested date. Incomplete forms will make the agenda item incomplete.

Reviewed by: Signed by: 4760114F9AE2465... _____
CEO/Deputy CEO/Admin Analyst

**BOARD DATE:** 09/28/2026
Consent: _____ Regular: X
Public Hearing: _____ Other: _____
Signed by: 4760114F9AE2465... _____ 09/25/2026
CEO Date:

**Clerk of the Board Use Only:**
**Date Received**
Signed by: Amelia Rodriguez A01A6DBD70534DA...
09/25/2026

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# CONTRACT

The COUNTY OF SAN BENITO ("COUNTY") and Granite Rock Company("CONTRACTOR") enter into this contract which shall be effective on the date stated in Paragraph 1.

1. **Term.** Subject to compliance with all terms and conditions, the term of this Agreement shall be from March 1, 2026, through December 31, 2026.

2. **Scope of Services.** CONTRACTOR, for COUNTY's benefit shall perform the services specified on Attachment A to this contract. Attachment A is made a part of this contract.

3. **Payment Terms.** In consideration for CONTRACTOR's performance, COUNTY shall pay compensation to CONTRACTOR according to the terms specified in Attachment B. Attachment B is made a part of this contract.

4. **Standard Terms and Conditions.** The rights and duties of the parties to this contract are governed by the general terms and conditions mutually agreed to and listed in Attachment C. Attachment C is made a part of this contract.

5. **Termination.** The number of days of advance written notice required for termination of this contract is 30 days.

6. **Contract Administrators.** The following names, titles, addresses, and telephone numbers are the pertinent information for the respective contract administrators for the parties.

**In the case of County, to:**
Name: Adolfo R Gonzalez
Title: Public Works Administrator
Address: 2301 Technology Parkway, Hollister, California 95023
Telephone: (831) 636-4170
Email: adgonzalez@sanbenitocountyca.gov

**In the case of Contractor, to:**
Name: Adrian Aguayo
Title: Account Sales Representative
Address: 350 Technology Drive, Watsonville, CA 95076
Telephone: (831)768-2375
Email: aaguayo@graniterock.com

7. **Attachments.**

Attachment A is attached hereto and incorporated herein by this reference.

Attachment B is attached hereto and incorporated herein by this reference.

Attachment C is attached hereto and incorporated herein by this reference.

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Title: Granite Rock Company

**SIGNATURES:**

**CONTRACTOR:**

Signed by:
Adrian Aguayo
02C422B907864B4...

Name: Adrian Aguayo
Title: Account Sales Representative
Date: 9/21/2026

**APPROVED BY COUNTY:**

Name: Dom Zanger
Title: Chair, Board of Supervisors
Date:

**APPROVED AS TO LEGAL FORM:**
San Benito County Counsel's Office

DocuSigned by:
527E228F4B2F448...

By: Sean Cameron, Deputy County Counsel
Date: 9/21/2026

Docusign Envelope ID: D5CE7CEA-AC0E-876E-835D-372B887AF5B4



**ATTACHMENT A**

The Vendor furnished Caltrans-compliant cold mix asphalt and SS1 oil for the County's roadway maintenance and repair projects. The term of this Agreement shall be Ten (10) months, retroactive to March 1, 2026.

**END OF ATTACHMENT A**

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**ATTACHMENT B**

**B-1. BILLING**

Charges for services rendered pursuant to the terms and conditions of this contract shall be invoiced on the following basis: One Month in arrears

**B-2. PAYMENT**

Payment shall be made by COUNTY to CONTRACTOR at the address specified in paragraph 7 of this contract, net thirty (30) days from the invoice date.

**B-3. COMPENSATION**

COUNTY shall pay to CONTRACTOR: A total amount of One Hundred Thousand ($100,000) for services rendered pursuant to the terms and conditions of this contract and pursuant to any special compensation terms specified in this attachment, Attachment B.

**B-4 BASIS OF COMPENSATION**:

Cold Mix Cost: $168 per ton

Hot Mix Asphalt: $140 per ton

SSI (Slow Set Oil) 10-ton pricing: $2,376.15

$20 Environmental Fee per load

$0.10 Mining Tax per ton

$24 Fuel Surcharge per load

**END OF ATTACHMENT B.**

Docusign Envelope ID: D5CE7CEA-AC0E-876E-835D-372B887AF5B4



# ATTACHMENT C
## General Terms and Conditions

### C-1. INDEMNIFICATION.

CONTRACTOR and COUNTY each agree to indemnify, defend and save harmless the other party and the other party's officers and employees, from and against any and all claims and losses whatsoever arising out of, or in any way related to, the indemnifying party's performance under this contract, including, but not limited to, claims for property damage, personal injury, death, and any legal expenses (such as attorneys' fees, court costs, investigation costs, and experts' fees) incurred by the indemnitee in connection with such claims or losses. A party's "performance" includes the party's action or inaction and the action or inaction of that party's officers and employees.

### C-2. GENERAL INSURANCE REQUIREMENTS.

Without limiting CONTRACTOR's duty to indemnify COUNTY, CONTRACTOR shall comply with the insurance coverage requirements set forth in the contract and in this attachment. Those insurance policies mandated by Paragraph C-3 shall satisfy the following requirements:

(a) Each policy shall be issued by a company authorized by law to transact business in the State of California.

(b) Each policy shall provide that COUNTY shall be given notice in writing at least thirty (30) days in advance of any change, cancellation, or nonrenewal thereof.

(c) The comprehensive motor vehicle and comprehensive general liability policies shall each provide an endorsement naming the County of San Benito and its officers, agents and employees as additional insureds.

(d) The required coverage shall be maintained in effect throughout the term of this contract.

CONTRACTOR shall require all subcontractors performing work under this contract to obtain substantially the identical insurance coverage required of CONTRACTOR pursuant to this agreement.

### C-3. INSURANCE COVERAGE REQUIREMENTS.

If required by paragraph 5 of the contract, CONTRACTOR shall maintain the following insurance policies in full force and effect during the term of this contract:

(a) Comprehensive general liability insurance. CONTRACTOR shall maintain comprehensive general liability insurance, covering all of CONTRACTOR's operations with a combined single limit of not less than the amount set out in paragraph 5 of this contract.

(b) Professional liability insurance. CONTRACTOR shall maintain professional liability insurance with liability limits of not less than the amount set out in paragraph 5 of this contract.

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(c) Comprehensive motor vehicle liability insurance. CONTRACTOR shall maintain comprehensive motor vehicle insurance covering all motor vehicles (including owned, non-owned and hired) used in providing services under this contract, with a combined single limit of not less than the amount set out in Paragraph 5 of this contract.

(d) Workers' compensation insurance. CONTRACTOR shall maintain a workers' compensation plan covering all of its employees as required by California Labor Code Section 3700, either through workers' compensation insurance issued by an insurance company or through a plan of self-insurance certified by the State Director of Industrial Relations. If CONTRACTOR elects to be self-insured, the certificate of insurance otherwise required by this contract shall be replaced with a consent to self-insure issued by the State Director of Industrial Relations.

## C-4. CERTIFICATE OF INSURANCE.

Prior to the commencement of performance of services by CONTRACTOR and prior to any obligations of COUNTY, CONTRACTOR shall file certificates of insurance with COUNTY, showing that CONTRACTOR has in effect the insurance required by this contract. CONTRACTOR shall file a new or amended certificate promptly after any change is made in any insurance policy which would alter the information on the certificate then on file. In lieu of providing proof of insurance, CONTRACTOR may provide proof of self-insurance meeting requirements equivalent to those imposed herein. CONTRACTOR warrants that CONTRACTOR's self-insurance provides substantially the same protection to COUNTY as the insurance required herein. CONTRACTOR further agrees to notify COUNTY in the event any change in self-insurance occurs that would alter the obligations undertaken in this contract within thirty (30) days of such change.

## C-5. RECORDS TO BE MAINTAINED.

CONTRACTOR shall keep and maintain accurate records of all costs incurred and all time expended for work under this contract. CONTRACTOR shall contractually require that all of CONTRACTOR's subcontractors performing work called for under this contract also keep and maintain such records. All such records, whether kept by CONTRACTOR or any subcontractor, shall be made available to COUNTY or its authorized representative, or officials of the State of California for review or audit during normal business hours, upon reasonable advance notice given by COUNTY, its authorized representative, or officials of the State of California.

## C-6. RETENTION OF RECORDS.

CONTRACTOR shall maintain and preserve all records related to this contract for a period of three years from the close of the fiscal year in which final payment under this contract is made. CONTRACTOR shall also contractually require the maintenance of such records in the possession of any third party performing work related to this contract for the same period of time. Such records shall be retained beyond the three-year period, if any audit involving such records is then pending, until the audit findings are resolved. The obligation to insure the maintenance of the records beyond the initial three year period shall arise only if the COUNTY notifies CONTRACTOR of the commencement of an audit prior to the expiration of the three year period.

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## C-7. TITLE TO DOCUMENTS; COPYRIGHT.

All reports and other materials collected or produced by the CONTRACTOR or any subcontractor of CONTRACTOR shall, after completion and acceptance of the contract, become the property of COUNTY, and shall not be subject to any copyright claimed by the CONTRACTOR, subcontractor, or their agents or employees. CONTRACTOR may retain copies of all such materials exclusively for administrative purposes. Any use of completed or uncompleted documents for other projects by CONTRACTOR, any subcontractor, or any of their agents or employees, without the prior written consent of COUNTY is prohibited.

## C-8. INDEPENDENT CONTRACTOR.

CONTRACTOR and its officers and employees, in the performance of this contract, are independent contractors in relation to COUNTY and not officers or employees of COUNTY. Nothing in this contract shall create any of the rights, powers, privileges or immunities of any officer or employee of COUNTY. CONTRACTOR shall be solely liable for all applicable taxes or benefits, including, but not limited to, federal and state income taxes, Social Security taxes, or ERISA retirement benefits, which taxes or benefits arise out of the performance of this contract. CONTRACTOR further represents to COUNTY that CONTRACTOR has no expectation of receiving any benefits incidental to employment.

## C-9. CONFLICT OF INTEREST.

CONTRACTOR covenants that it presently has no interest and shall not acquire any interest, direct or indirect, financial or otherwise, which would conflict in any manner or degree with the performance of the services hereunder. CONTRACTOR further covenants that, in the performance of this contract, no subcontractor or person having such an interest shall be used or employed. CONTRACTOR certifies that no one who has or will have any financial interest under this contract is an officer or employee of COUNTY.

## C-10. COMPLIANCE WITH APPLICABLE LAWS.

CONTRACTOR shall comply with all applicable federal, state and local laws now, or hereafter, in force, and with any applicable regulations, in performing the work and providing the services specified in this contract. This obligation includes, without limitation, the acquisition, and maintenance of any permits, licenses, or other entitlements necessary to perform the duties imposed expressly or impliedly under this contract.

## C-11. NONDISCRIMINATION.

CONTRACTOR shall not discriminate in the employment of persons necessary to perform this contract on any legally impermissible basis, including on the basis of the race, color, national origin, ancestry, religion, age, sex, or disability of such person.

## C-12. BANKRUPTCY.

CONTRACTOR shall immediately notify COUNTY in the event that CONTRACTOR ceases conducting business in the normal manner, becomes insolvent, makes a general assignment for the benefit of creditors, suffers or permits the appointment of a receiver for its business or assets, or avails itself of, or becomes subject to, any proceeding under the Federal Bankruptcy Act or any other statute of any state relating to insolvency or protection of the rights of creditors.

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## C-13. PROHIBITION AGAINST ASSIGNMENT AND DELEGATION OF DUTIES.

Except as specifically authorized herein, no rights under this contract may be assigned and no duties under this contract may be delegated by CONTRACTOR without the prior written consent of COUNTY, and any attempted assignment or delegation without such consent shall be void.

## C-14. NEGOTIATED CONTRACT.

This contract has been arrived at through negotiation between the parties. Neither party is to be deemed the party which prepared this contract within the meaning of California Civil Code Section 1654.

## C-1 5. SEVERABILITY.

Should any provision herein be found or deemed to be invalid, this contract shall be construed as not containing such provision, and all other provisions which are otherwise lawful shall remain in full force and effect. To this end, the provisions of this contract are declared to be severable.

## C-16. ENTIRE CONTRACT.

This contract is the entire agreement of the parties. There are no understandings or agreements pertaining to this contract except as are expressly stated in writing in this contract or in any document attached hereto or incorporated herein by reference.

## C-17. TIME IS OF THE ESSENCE.

Time is of the essence in the performance of this contract.

## C-18. TERMINATION.

Either party may terminate this contract, with or without cause, at any time. In order to terminate this contract, the terminating party shall give advance written notice to the other party. The termination shall be effective no earlier than the expiration of the number of days specified in paragraph 6 of this contract. The termination notice shall be made as specified in paragraph C-19, below. In the event of termination, COUNTY shall pay CONTRACTOR for all work satisfactorily performed prior to the effective date of the termination.

## C-19. NOTICES.

Notices to the parties in connection with the administration of this contract shall be given to the parties' contract administrator personally, by regular mail, or by facsimile transmission as more particularly specified in this paragraph. Notices will be deemed given on:

(a) The day the notice is personally delivered to the contract administrator or the office of the party's contract administrator; or

(b) Five days after the date the notice is deposited in the United States mail, addressed to a party's contract administrator as indicated in this contract, with first-class postage fully prepaid; or

(c) On the day that the notice is transmitted by facsimile to a party's facsimile number specified in paragraph 8 of this contract, provided that an original of

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such notice is deposited in the United States mail, addressed to a party's contract administrator as indicated in this contact, on the same day as the facsimile transmission is made.

**C-20. RESPONSIBILITY OF CONTRACT ADMINISTRATORS.**

All matters concerning this contract which are within the responsibility of the parties shall be under the direction of, or shall be submitted to, the respective contract administrators or to the party's employee specified, in writing, by the contract administrator. A party may, in its sole discretion, change its designation of its contract administrator and shall promptly give written notice to the other party of any such change.

**C-21. MATERIALITY.**

The parties consider each and every term, covenant, and provision of this contract to be material and reasonable.

**C-22. WAIVER.**

Waiver by either party of a breach of any covenant of this contract will not be construed to be a continuing waiver of any subsequent breach. COUNTY's receipt of consideration with knowledge of CONTRACTOR's violation of a covenant does not waive its right to enforce any covenant of this contract. The parties shall not waive any provisions of this contract unless the waiver is in writing and signed by all parties.

**C-23. AUTHORITY AND CAPACITY.**

CONTRACTOR and CONTRACTOR's signatory each warrant and represent that each has full authority and capacity to enter into this contract.

**C-24. BINDING ON SUCCESSORS.**

All of the conditions, covenants and terms herein contained shall apply to, and bind, the heirs, successors, executors, administrators and assigns of CONTRACTOR. CONTRACTOR and all of CONTRACTOR's heirs, successors, executors, administrators, and assigns shall be jointly and severally liable under this contract.

**C-25. CUMULATION OF REMEDIES.**

All of the various rights, options, elections, powers and remedies of the parties shall be construed as cumulative, and no one of them exclusive of any other or of any other legal or equitable remedy which a party might otherwise have in the event of a breach or default of any condition, covenant or term by the other party. The exercise of any single right, option, election, power or remedy shall not, in any way, impair any other right, option, election, power or remedy until all duties and obligations imposed shall have been fully performed.

**C-26. INDEPENDENT ADVICE.**

Each party hereby represents and warrants that in executing this contract it does so with full knowledge of the rights and duties it may have with respect to the other. Each party also represents and warrants that it has received independent legal advice from its attorney with

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respect to the matters set forth in this contract and the rights and duties arising out of this contract, or that such party willingly foregoes any such consultation.

## C-27. NO RELIANCE ON REPRESENTATIONS.

Each party hereby represents and warrants that it is not relying, and has not relied, upon any representation or statement made by the other party with respect to the facts involved or its rights or duties. Each party understands and agrees that the facts relevant, or believed to be relevant to this contract may hereunder turn out to be other than, or different from the facts now known to such party as true, or believed by such party to be true. The parties expressly assume the risk of the facts turning out to be different and agree that this contract shall be effective in all respects and shall not be subject to rescission by reason of any such difference in facts.

## C-28. REDUCTION OF CONSIDERATION.

CONTRACTOR agrees that COUNTY shall have the right to deduct from any payments specified in Attachment B any amount owed to COUNTY by CONTRACTOR as a result of any obligation arising prior to the execution of this contract. For purposes of this paragraph, obligations arising prior to the execution of this contract may include, without limitation, any property tax, secured or unsecured, which tax is in arrears. If COUNTY exercises the right to reduce the consideration specified in Attachment B, COUNTY shall give CONTRACTOR notice of the amount of any off-set and the reason for the deduction.

## C-29. COUNTERPARTS.

This Agreement and all amendments and supplements to it may be executed in counterparts, and all counterparts together shall be construed as one document.

## C-30. FACSIMILE AND ELECTRONIC DIGITAL SIGNATURES

The Parties hereby acknowledge and agree that facsimile or scanned signatures or signatures transmitted by electronic mail in so-called "PDF" format shall be legal and binding and shall have the same full force and effect as if an original of this Agreement had been delivered. The Parties (a) intend to be bound by the signatures on any document sent by facsimile or electronic mail, (b) are aware that the other Party will rely on such signatures, and (c) hereby waive any defenses to the enforcement of the terms of this Agreement based on the forgoing forms of signature

The parties further agree that this agreement may be electronically signed. The parties agree that the electronic signatures appearing on this agreement (if electronic signatures are used) are the same as handwritten signatures for the purposes of validity, enforceability, and admissibility.

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## C-31. COMPLIANCE WITH FEDERAL AND STATE DIRECTIVES REGARDING ECONOMIC SANCTIONS AGAINST RUSSIA

Contractor shall comply with California Governor Newson's Executive Order N-6-22, (available online at: https://www.gov.ca.gov/wp-content/uploads/2022/03/3.4.22-Russia-Ukraine-Executive-Order.pdf) regarding economic sanctions against Russia. Contractor shall comply with existing and any newly issued economic sanctions imposed by the U.S. government in response to Russia's actions in Ukraine, as well as any sanctions imposed under state law. The "economic sanctions" imposed in response to Russia's actions in Ukraine includes, but is not limited to, the federal executive orders identified in Executive Order N-6-22, and the sanctions specified on the U.S. Department of the Treasury website (https://home.treasury.gov/policy-issues/financial-sanctions/sanctions-programs-and-country-information/ukraine-russia-related-sanctions). Failure to comply shall result in the termination of contracts or grants, as applicable. Contractor must further ensure that this contract provision is included any applied to any agents, suppliers, subcontractors, or independent contractors Contractor retains in completing its work for the County of San Benito under this Agreement.

**END OF ATTACHMENT C.**

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**---------- END OF ATTACHMENTS ----------**

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# CONTRACT

The COUNTY OF SAN BENITO ("COUNTY") and Granite Rock Company("CONTRACTOR") enter into this contract which shall be effective on the date stated in Paragraph 1.

1. **Term.** Subject to compliance with all terms and conditions, the term of this Agreement shall be from March 1, 2026, through December 31, 2026.

2. **Scope of Services.** CONTRACTOR, for COUNTY's benefit shall perform the services specified on Attachment A to this contract. Attachment A is made a part of this contract.

3. **Payment Terms.** In consideration for CONTRACTOR's performance, COUNTY shall pay compensation to CONTRACTOR according to the terms specified in Attachment B. Attachment B is made a part of this contract.

4. **Standard Terms and Conditions.** The rights and duties of the parties to this contract are governed by the general terms and conditions mutually agreed to and listed in Attachment C. Attachment C is made a part of this contract.

5. **Termination.** The number of days of advance written notice required for termination of this contract is 30 days.

6. **Contract Administrators.** The following names, titles, addresses, and telephone numbers are the pertinent information for the respective contract administrators for the parties.

**In the case of County, to:**
Name: Adolfo R Gonzalez
Title: Public Works Administrator
Address: 2301 Technology Parkway, Hollister, California 95023
Telephone: (831) 636-4170
Email: adgonzalez@sanbenitocountyca.gov

**In the case of Contractor, to:**
Name: Adrian Aguayo
Title: Account Sales Representative
Address: 350 Technology Drive, Watsonville, CA 95076
Telephone: (831)768-2375
Email: aaguayo@graniterock.com

7. **Attachments.**

Attachment A is attached hereto and incorporated herein by this reference.

Attachment B is attached hereto and incorporated herein by this reference.

Attachment C is attached hereto and incorporated herein by this reference.

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Title: Granite Rock Company

**SIGNATURES:**

**CONTRACTOR:**

Signed by:
Adrian Aguayo
02C422B907864B4...

Name: Adrian Aguayo
Title: Account Sales Representative
Date: 9/21/2026

**APPROVED BY COUNTY:**

Name: Dom Zanger
Title: Chair, Board of Supervisors
Date: 9/28/26

**APPROVED AS TO LEGAL FORM:**
San Benito County Counsel's Office

DocuSigned by:
527E228F4B2F448...

By: Sean Cameron, Deputy County Counsel
Date: 9/21/2026

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**ATTACHMENT A**

The Vendor furnished Caltrans-compliant cold mix asphalt and SS1 oil for the County's roadway maintenance and repair projects. The term of this Agreement shall be Ten (10) months, retroactive to March 1, 2026.

**END OF ATTACHMENT A**

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## ATTACHMENT B

### B-1. BILLING

Charges for services rendered pursuant to the terms and conditions of this contract shall be invoiced on the following basis: One Month in arrears

### B-2. PAYMENT

Payment shall be made by COUNTY to CONTRACTOR at the address specified in paragraph 7 of this contract, net thirty (30) days from the invoice date.

### B-3. COMPENSATION

COUNTY shall pay to CONTRACTOR: A total amount of One Hundred Thousand ($100,000) for services rendered pursuant to the terms and conditions of this contract and pursuant to any special compensation terms specified in this attachment, Attachment B.

### B-4 BASIS OF COMPENSATION:

Cold Mix Cost: $168 per ton

Hot Mix Asphalt: $140 per ton

SSI (Slow Set Oil) 10-ton pricing: $2,376.15

$20 Environmental Fee per load

$0.10 Mining Tax per ton

$24 Fuel Surcharge per load

**END OF ATTACHMENT B.**

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# ATTACHMENT C
## General Terms and Conditions

### C-1. INDEMNIFICATION.

CONTRACTOR and COUNTY each agree to indemnify, defend and save harmless the other party and the other party's officers and employees, from and against any and all claims and losses whatsoever arising out of, or in any way related to, the indemnifying party's performance under this contract, including, but not limited to, claims for property damage, personal injury, death, and any legal expenses (such as attorneys' fees, court costs, investigation costs, and experts' fees) incurred by the indemnitee in connection with such claims or losses. A party's "performance" includes the party's action or inaction and the action or inaction of that party's officers and employees.

### C-2. GENERAL INSURANCE REQUIREMENTS.

Without limiting CONTRACTOR's duty to indemnify COUNTY, CONTRACTOR shall comply with the insurance coverage requirements set forth in the contract and in this attachment. Those insurance policies mandated by Paragraph C-3 shall satisfy the following requirements:

(a) Each policy shall be issued by a company authorized by law to transact business in the State of California.

(b) Each policy shall provide that COUNTY shall be given notice in writing at least thirty (30) days in advance of any change, cancellation, or nonrenewal thereof.

(c) The comprehensive motor vehicle and comprehensive general liability policies shall each provide an endorsement naming the County of San Benito and its officers, agents and employees as additional insureds.

(d) The required coverage shall be maintained in effect throughout the term of this contract.

CONTRACTOR shall require all subcontractors performing work under this contract to obtain substantially the identical insurance coverage required of CONTRACTOR pursuant to this agreement.

### C-3. INSURANCE COVERAGE REQUIREMENTS.

If required by paragraph 5 of the contract, CONTRACTOR shall maintain the following insurance policies in full force and effect during the term of this contract:

(a) Comprehensive general liability insurance. CONTRACTOR shall maintain comprehensive general liability insurance, covering all of CONTRACTOR's operations with a combined single limit of not less than the amount set out in paragraph 5 of this contract.

(b) Professional liability insurance. CONTRACTOR shall maintain professional liability insurance with liability limits of not less than the amount set out in paragraph 5 of this contract.

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(c) Comprehensive motor vehicle liability insurance. CONTRACTOR shall maintain comprehensive motor vehicle insurance covering all motor vehicles (including owned, non-owned and hired) used in providing services under this contract, with a combined single limit of not less than the amount set out in Paragraph 5 of this contract.

(d) Workers' compensation insurance. CONTRACTOR shall maintain a workers' compensation plan covering all of its employees as required by California Labor Code Section 3700, either through workers' compensation insurance issued by an insurance company or through a plan of self-insurance certified by the State Director of Industrial Relations. If CONTRACTOR elects to be self-insured, the certificate of insurance otherwise required by this contract shall be replaced with a consent to self-insure issued by the State Director of Industrial Relations.

## C-4. CERTIFICATE OF INSURANCE.

Prior to the commencement of performance of services by CONTRACTOR and prior to any obligations of COUNTY, CONTRACTOR shall file certificates of insurance with COUNTY, showing that CONTRACTOR has in effect the insurance required by this contract. CONTRACTOR shall file a new or amended certificate promptly after any change is made in any insurance policy which would alter the information on the certificate then on file. In lieu of providing proof of insurance, CONTRACTOR may provide proof of self-insurance meeting requirements equivalent to those imposed herein. CONTRACTOR warrants that CONTRACTOR's self-insurance provides substantially the same protection to COUNTY as the insurance required herein. CONTRACTOR further agrees to notify COUNTY in the event any change in self-insurance occurs that would alter the obligations undertaken in this contract within thirty (30) days of such change.

## C-5. RECORDS TO BE MAINTAINED.

CONTRACTOR shall keep and maintain accurate records of all costs incurred and all time expended for work under this contract. CONTRACTOR shall contractually require that all of CONTRACTOR's subcontractors performing work called for under this contract also keep and maintain such records. All such records, whether kept by CONTRACTOR or any subcontractor, shall be made available to COUNTY or its authorized representative, or officials of the State of California for review or audit during normal business hours, upon reasonable advance notice given by COUNTY, its authorized representative, or officials of the State of California.

## C-6. RETENTION OF RECORDS.

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## C-7. TITLE TO DOCUMENTS; COPYRIGHT.

All reports and other materials collected or produced by the CONTRACTOR or any subcontractor of CONTRACTOR shall, after completion and acceptance of the contract, become the property of COUNTY, and shall not be subject to any copyright claimed by the CONTRACTOR, subcontractor, or their agents or employees. CONTRACTOR may retain copies of all such materials exclusively for administrative purposes. Any use of completed or uncompleted documents for other projects by CONTRACTOR, any subcontractor, or any of their agents or employees, without the prior written consent of COUNTY is prohibited.

## C-8. INDEPENDENT CONTRACTOR.

CONTRACTOR and its officers and employees, in the performance of this contract, are independent contractors in relation to COUNTY and not officers or employees of COUNTY. Nothing in this contract shall create any of the rights, powers, privileges or immunities of any officer or employee of COUNTY. CONTRACTOR shall be solely liable for all applicable taxes or benefits, including, but not limited to, federal and state income taxes, Social Security taxes, or ERISA retirement benefits, which taxes or benefits arise out of the performance of this contract. CONTRACTOR further represents to COUNTY that CONTRACTOR has no expectation of receiving any benefits incidental to employment.

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CONTRACTOR shall immediately notify COUNTY in the event that CONTRACTOR ceases conducting business in the normal manner, becomes insolvent, makes a general assignment for the benefit of creditors, suffers or permits the appointment of a receiver for its business or assets, or avails itself of, or becomes subject to, any proceeding under the Federal Bankruptcy Act or any other statute of any state relating to insolvency or protection of the rights of creditors.

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This Agreement and all amendments and supplements to it may be executed in counterparts, and all counterparts together shall be construed as one document.

## C-30. FACSIMILE AND ELECTRONIC DIGITAL SIGNATURES

The Parties hereby acknowledge and agree that facsimile or scanned signatures or signatures transmitted by electronic mail in so-called "PDF" format shall be legal and binding and shall have the same full force and effect as if an original of this Agreement had been delivered. The Parties (a) intend to be bound by the signatures on any document sent by facsimile or electronic mail, (b) are aware that the other Party will rely on such signatures, and (c) hereby waive any defenses to the enforcement of the terms of this Agreement based on the forgoing forms of signature

The parties further agree that this agreement may be electronically signed. The parties agree that the electronic signatures appearing on this agreement (if electronic signatures are used) are the same as handwritten signatures for the purposes of validity, enforceability, and admissibility.

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## C-31. COMPLIANCE WITH FEDERAL AND STATE DIRECTIVES REGARDING ECONOMIC SANCTIONS AGAINST RUSSIA

Contractor shall comply with California Governor Newson's Executive Order N-6-22, (available online at: https://www.gov.ca.gov/wp-content/uploads/2022/03/3.4.22-Russia-Ukraine-Executive-Order.pdf) regarding economic sanctions against Russia. Contractor shall comply with existing and any newly issued economic sanctions imposed by the U.S. government in response to Russia's actions in Ukraine, as well as any sanctions imposed under state law. The "economic sanctions" imposed in response to Russia's actions in Ukraine includes, but is not limited to, the federal executive orders identified in Executive Order N-6-22, and the sanctions specified on the U.S. Department of the Treasury website (https://home.treasury.gov/policy-issues/financial-sanctions/sanctions-programs-and-country-information/ukraine-russia-related-sanctions). Failure to comply shall result in the termination of contracts or grants, as applicable. Contractor must further ensure that this contract provision is included any applied to any agents, suppliers, subcontractors, or independent contractors Contractor retains in completing its work for the County of San Benito under this Agreement.

END OF ATTACHMENT C.

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**---------- END OF ATTACHMENTS ----------**

**BOARD MEMBERS:**

DISTRICT 1 - Dom Zanger
DISTRICT 2 - Kollin Kosmicki
DISTRICT 3 - Mindy Sotelo
DISTRICT 4 - Angela Curro
DISTRICT 5 - Vacant

**Agenda Item**
**Special Meeting of the**
**Board of Supervisors**
**Monday, September 28, 2026**

**Website:**
www.sanbenitocountyca.gov

COUNTY EXECUTIVE OFFICER:
Esperanza Colio Warren

COUNTY COUNSEL:
Gregory P Priamos

CLERK OF THE BOARD:
Vanessa Delgado

---

**Item Number: 3.D**

**MEETING DATE:** **09/28/2026**

**DEPARTMENT:** COUNTY EXECUTIVE OFFICE

**AGENDA ITEM PREPARER:** Aurelia Rodriguez

**DEPT HEAD/DIRECTOR:** Esperanza Colio Warren

**SUBJECT:**

**COUNTY EXECUTIVE OFFICE - E. COLIO WARREN**
1.Presentation of the San Benito County Emergency Management Program Gap Analysis by Jacob Green and Associates; and
2. Provide staff with direction.
SBC FILE NUMBER: 119

**AGENDA SECTION:**

REGULAR AGENDA

**BACKGROUND/SUMMARY:**

The County of San Benito maintains an established emergency management program supported by adopted plans, designated emergency authorities, an Office of Emergency Services (OES), Emergency Operations Center (EOC) capabilities, and participation by multiple County departments and partner agencies.

As of September 10, 2026, the National Oceanic and Atmospheric Administration (NOAA) alert: El Niño is strengthening, with a greater than 90% chance of a very strong event during the Northern Hemisphere fall and winter 2026-27. Due to the latest NOAA updates, several county departments are coordinating efforts to ensure services are available to the community in case of a catastrophic event.

Given this information, the County retained a nationally recognized expert on Emergency Management to perform an assessment of the County's office of emergency services and its emergency management program. The purpose of this assessment is to inform the Board of Supervisors' decision-making. This candid assessment is critical to the County's emergency preparedness now and into the future. This expert will make a presentation on the results of the assessment in the form of a gap analysis. This expert will also present recommendations for improvement and a work plan in order to implement the recommendations if so directed by the Board of Supervisors.

This Gap Analysis identified opportunities to strengthen that foundation and improve the County's ability to sustain emergency management responsibilities across preparedness, mitigation, response, and recovery. The assessment evaluated key program elements using the Planning, Organization, Equipment, Training, and Exercises (POETE) framework and identified seven areas for focused improvement: preparedness planning, emergency management organization, emergency management facilities, training, exercises, emergency management authorities, and grants management.

The Emergency Management Gap Analysis identifies opportunities to strengthen San Benito's Emergency Management Program. Once gaps in capability or capacity are assessed, they serve as the foundation for strategic improvements aligned with local and professional emergency management standards. JGA developed this unique methodology, ensuring an objective and tailored approach. This analysis is not intended to evaluate compliance with any specific law, statute, regulation, or legislative requirement. Rather, it provides a strategic assessment of program strengths and opportunities for improvement based on recognized emergency management standards, guidance, and professional best practices. The analysis examines five key elements—Planning, Organization, Equipment, Training, and Exercises—against relevant national, state, and local standards, regulations, and best practices. Conducted at a strategic level, it focuses on program-wide emergency management rather than individual preparedness and response capabilities, such as the 32 Core Capabilities outlined in the Federal Emergency Management Agency (FEMA) National Preparedness Goal. This Gap Analysis will drive immediate improvements in readiness while informing long-term strategic planning and program development.

There are seven recommendations:

1. Strengthen and maintain the County's emergency management planning program.
2. Strengthen the County's emergency management organizational structure and staffing capacity.
3. Assess and strengthen the County's Emergency Operations Center facilities and capabilities.
4. Establish and maintain a comprehensive emergency management training program.
5. Establish and maintain a comprehensive and sustained emergency management exercise program.
6. Update the County's emergency management authorities to clearly establish its emergency management organization, positions, responsibilities, and authorities.
7. Strengthen the County's management, administration, and utilization of emergency management grants.

**FISCAL IMPACT:**

There is no fiscal impact for the Board's consideration of the gap analysis, recommendations, and work plan but there would be a significant impact if the Board were to direct full implementation of the recommendations and work plan.

The County Executive Officer intends to present an implementation plan and proposed budget at a future meeting based on the direction provided by the Board.

## STAFF RECOMMENDATION:

1.Presentation of the San Benito County Emergency Management Program Gap Analysis by Jacob Green and Associates; and
2. Provide staff with direction.

## BOARD ACTION RESULTS:

Direction was given to staff, no action taken.

## ATTACHMENTS:

Board Agenda Fact Sheet - Emergency Management Program Gap Analysis
San Benito County - Gap Analysis Presentation
Emergency Management Work Plan
San Benito County Gap Analysis Presentation

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# BOARD AGENDA FACT SHEET

| County Executive Office | E. Colio Warren | 9/28/2026 |
|---|---|---|
| Department | Dept. Head Name | Requested Board Date |

1. **Request:** *What type of item will this be?*
   Board Approval: ☐
   Other: (specify) ☐
   Information/Presentation Only: ☑
   Public Hearing: ☐
   **9:30 AM**

2. **Requested Action(s):** *List requested action(s) belo*

1.Presentation of the San Benito County Emergency Management Program Gap Analysis by Jacob Green and Associates; and
2. Provide staff with direction.

3. Cost: $ N/A  Source of Funding: N/A
   (*Include G/L #)*

4. If approval of Budget Adjustment, approved by CEO/Budget Officer:
   Date Approved: N/A  By: N/A

5. If approval of contract, resolution, or ordinance, approved by County Counsel:
   Date Approved: N/A  Name of County Counsel: N/A

6. If approval of the position allocation change, review and approval by Human Resources:
   Date Approved: N/A  By: N/A

7. Reviewed by IT:
   Date Reviewed: N/A  By: N/A

**INSTRUCTIONS:** Fact sheet needs to be attached to the Agenda Item in Peak Agenda, labeled, and all information and fields need to be filled out **19 DAYS PRIOR** to the requested date. Incomplete forms will make the agenda item incomplete.

Reviewed by: Signed by: 4760114F9AE2465... CEO/Deputy CEO/Admin Analyst

**BOARD DATE:** 09/28/2026
Consent: _____ Regular: X
Public Hearing: _____ Other: _____
Signed by: 4760114F9AE2465...
CEO
09/25/2026
Date:

**Clerk of the Board Use Only:**
**Date Received**
Signed by: Aurelia Rodriguez A01A6DBD70534DA...
09/25/2026

# EMERGENCY MANAGEMENT PROGRAM GAP ANALYSIS

## September 2026



AN ANALYSIS OF KEY ELEMENTS OF THE COUNTY OF SAN BENITO EMERGENCY MANAGEMENT PROGRAM

REPORT COMMISSIONED BY
THE COUNTY OF SAN BENITO

ANALYSIS CONDUCTED BY
JACOB GREEN AND ASSOCIATES

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# 1. INTRODUCTION

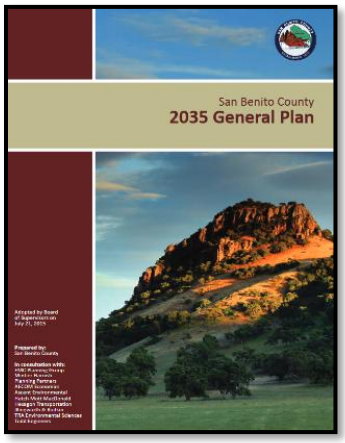
## EXECUTIVE SUMMARY

The County of San Benito maintains an established emergency management program supported by adopted plans, designated emergency authorities, an Office of Emergency Services (OES), Emergency Operations Center (EOC) capabilities, and participation by multiple County departments and partner agencies. This Gap Analysis identified opportunities to strengthen that foundation and improve the County's ability to sustain emergency management responsibilities across preparedness, mitigation, response, and recovery. The assessment evaluated key program elements using the Planning, Organization, Equipment, Training, and Exercises (POETE) framework and identified seven areas for focused improvement: preparedness planning, emergency management organization, emergency management facilities, training, exercises, emergency management authorities, and grants management.

Of particular significance is the County's reduced emergency management staffing capacity caused by extended leaves or separations of employment. At the time of this report there are no OES personnel available to perform day-to-day responsibilities. The recommendations therefore emphasize restoring and sustaining organizational capacity, strengthening emergency management plans and authorities, assessing and improving primary and alternate EOC capabilities, establishing comprehensive training and exercise programs, and strengthening grants management. Collectively, these actions provide the County with a practical framework for addressing immediate capability gaps while building a more sustainable, resilient, and effective emergency management program.

## COUNTY EMERGENCY PREPAREDNESS

### GENERAL PLAN




The County of San Benito Board of Supervisors has prioritized public safety through the County's **2035 General Plan**. **Section 9, Health and Safety Element**, establishes a comprehensive framework for protecting residents, workers, visitors, and property from risks associated with natural and human-caused hazards. The element addresses emergency preparedness, flooding, seismic and geologic hazards, fire, air quality, hazardous materials and waste, airport hazards, and noise. The following goals guide the County's efforts to reduce risk, strengthen preparedness, protect people and property, and promote a safer and more resilient San Benito County.

**Emergency Management Goals and Priorities**

**Goal HS-1**
To maintain the necessary level of fire, EMS, law enforcement, and disaster preparedness for the protection of the health, safety, and welfare of people living, working, and residing in San Benito County.

Section 9 of the 2035 General Plan, Health and Safety Element, establishes several priorities directly related to the County's emergency management and preparedness responsibilities. Within Goal HS-1, the following policies are most relevant to the County's emergency management program:

- HS-1.4 – Maintain State of Readiness
- HS-1.5 – Mutual Assistance Programs
- HS-1.6 – Emergency Preparedness Exercises
- HS-1.7 – Multi-Hazard Mitigation Plan
- HS-1.8 – Regional Catastrophic Preparedness Plan
- HS-1.9 – Emergency Operations Center
- HS-1.10 – Location of Critical Facilities
- HS-1.12 – Disaster Volunteer Program
- HS-1.13 – Education Programs

These policies emphasize maintaining operational readiness, mutual aid and regional coordination, exercises, hazard mitigation planning, catastrophic preparedness, EOC capabilities, critical facilities, disaster volunteers, and public preparedness education.

Other goals within the Health and Safety Element address hazards that intersect with emergency management, particularly flooding (Goal HS-2), seismic and geologic hazards (Goal HS-3), wildfire (Goal HS-4), and hazardous materials releases (Goal HS-6). These hazards are relevant to the County's preparedness, mitigation, response, and recovery responsibilities and should be considered in assessing the emergency management program. For example, Goal HS-4 specifically recognizes the importance of planning and fire protection resources in reducing wildfire impacts and protecting people and property.

This assessment does not evaluate General Plan policies that primarily concern functions outside the scope of emergency management and preparedness, including land-use and development regulation, routine fire and life-safety services, air-quality management, airport operations and land-use compatibility, noise, and other regulatory or environmental planning responsibilities.

## STRATEGIC PLAN 2024-2028

The County of San Benito **Strategic Plan 2024–2028** establishes broad Countywide priorities and identifies public safety within the County's mission. However, the Strategic Plan does not specifically identify emergency management or emergency preparedness goals, objectives, priorities, or actions. While broader priorities related to communication, cross-jurisdictional relationships, public-private partnerships, and technology may support emergency management activities, the Plan does not expressly connect these priorities to the County's emergency management program.

## FISCAL YEAR 2026-2027 AND 2025-2026 BUDGET

### FY 2026–27 Budget

As of this review, the County's FY **2026–27 budget** materials do not appear to include a published Office of Emergency Services (OES) departmental narrative identifying emergency management priorities, accomplishments, concerns, or long-range goals. Accordingly, the FY 2026–27 budget does not currently provide sufficient detail to identify or assess specific emergency preparedness priorities for OES.

**FY 2025–26 Budget**

In contrast, the County's FY **2025–26 Budget** provides specific emergency management priorities for OES. The budget identifies employee/Disaster Service Worker and EOC personnel training, grant management and administration, and community preparedness/CERT as strategic focus areas. It identifies EOC personnel training and staff retention as departmental concerns and establishes longer-range priorities for emergency plan management and updates, community preparedness and training, grant management, and management of grant-funded equipment. The budget also documents recent EOC activations and participation in regional emergency preparedness activities.

## CONTINUOUS IMPROVEMENT

To ensure the County's Emergency Management Program remains responsive to evolving threats, risks, best practices, and local considerations, a continuous improvement process is essential. This process must consistently assess and advance the program to meet ever-changing demands.

The first step in this ongoing improvement is a comprehensive analysis of the County's Emergency Management Program, serving as the foundation for building meaningful capability and capacity. Jacob Green and Associates (JGA) is honored to have been selected to conduct this Emergency Management Gap Analysis in support of the County's top priority: public and community safety.

In collaboration with County staff, JGA has objectively assessed key components of the County of San Benito Emergency Management Program, including preparedness plans, staffing and organization, EOC facilities, and the training and exercise program. The ultimate goal of this Gap Analysis is to guide future County efforts in closing capability gaps and advancing emergency management through deliberate and impactful actions.

# 2. PURPOSE AND SCOPE

The **Emergency Management Gap Analysis** identifies opportunities to strengthen San Benito's Emergency Management Program. Once gaps in capability or capacity are assessed, they serve as the foundation for strategic improvements aligned with local and professional emergency management standards. JGA developed this unique methodology, ensuring an objective and tailored approach. This analysis is not intended to evaluate compliance with any specific law, statute, regulation, or legislative requirement. Rather, it provides a strategic assessment of program strengths and opportunities for improvement based on recognized emergency management standards, guidance, and professional best practices.

The analysis examines five key elements—Planning, Organization, Equipment, Training, and Exercises—against relevant national, state, and local standards, regulations, and best practices. Conducted at a strategic level, it focuses on program-wide emergency management rather than individual preparedness and response capabilities, such as the 32 Core Capabilities outlined in the Federal Emergency Management Agency (FEMA) National Preparedness Goal.




This Gap Analysis will drive immediate improvements in readiness while informing long-term strategic planning and program development.

# 3. SITUATION OVERVIEW

## COUNTY OVERVIEW

### LOCATION AND BORDERS

San Benito County is located in the Central Coast region of California. The County was established on February 12, 1874, and includes two incorporated cities (Hollister and San Juan Bautista) and several unincorporated communities. San Benito County encompasses approximately 1,400 square miles. Located approximately 130 miles south of San Francisco, the County shares borders with five counties: Santa Cruz and Santa Clara Counties to the north, Merced and Fresno Counties to the east, and Monterey County to the south and west. The County seat is Hollister, California.

### POPULATION

San Benito County's population is 70,082 (U.S. Census Bureau, 2025).

### ACCESS

U.S. 101 passes through the northwestern portion of San Benito County and provides regional access to the San Francisco Bay Area and Monterey County. State Route 25 is the principal north-south highway through the County and Hollister, while State Routes 129 and 156 provide additional regional connections.

### ECONOMY

The economy of San Benito County employs 27,200 people with the largest industries being construction, retail trade, health services, public education, professional and technical services (*San Benito County Comprehensive Economic Development Strategy*, 2023), cattle ranching, and agriculture *(San Benito Crop & Livestock Report, 2024)*.

### SERVICES

The County of San Benito provides a broad range of services including public health, community services, health and human services, parks and library services, transportation and infrastructure, planning and regulatory services, education and agricultural extension programs, and environmental sustainability initiatives. The County contracts fire services through the City of Hollister, California.

### CLIMATE

San Benito County has a primarily Mediterranean climate, characterized by warm, dry summers and cool, wet winters. Average temperatures range from summer highs of approximately 91°F to winter lows of approximately 39°F. The County receives approximately 19 inches of precipitation annually, primarily as rainfall occurring from December through March *(San Benito County Multi-Jurisdictional Hazard Mitigation Plan, 2022)*.

### HAZARDS

The County of San Benito Multi-Jurisdictional Hazard Mitigation Plan (MJHMP) identifies and assesses eleven hazards and establishes a relative priority for each. The MJHMP identifies earthquake, severe weather, and wildfire as high-priority hazards; dam failure, flood, extreme temperatures, and communicable disease as medium-priority hazards; and drought, landslide, hazardous materials

incidents, and terrorism as low-priority hazards. The MJHMP was most recently updated in 2022 *(San Benito County Multi-Jurisdictional Hazard Mitigation Plan, 2022)*.

# EMERGENCY MANAGEMENT OVERVIEW

## COUNTY EMERGENCY MANAGEMENT ROLE / OPERATIONAL AREA COORDINATOR ROLE

The County of San Benito provides emergency management services through the San Benito County Office of Emergency Services (OES). The County serves a dual role, supporting emergency management activities within the unincorporated areas of the County [County of San Benito Ordinances Chapter 11.01 Emergency Services] while also serving as the Operational Area Coordinator under California's Standardized Emergency Management System (SEMS). [Title 19, California Code of Regulations, § 2409]

## DIRECTOR AND DEPUTY DIRECTOR OF EMERGENCY SERVICES

The County Executive Officer serves as the Director of Emergency Services, in accordance with the County of San Benito Code of Ordinances, Chapter 11.01, Section 11.01.005(A). Section 11.01.005(B) establishes the position of Deputy Director of Emergency Services, who is responsible for the management of emergency operations and related administrative duties. The Emergency Services Manager of the Office of Emergency Services serves as the Deputy Director per Section 11.01.005(B).

The County of San Benito Code of Ordinances, Chapter 11.01, Section 11.01.006, identifies the powers and duties of the Director and Deputy Director of Emergency Services.

## DISASTER COUNCIL

The County of San Benito maintains a Disaster Council pursuant to California Government Code § 8610 and the County of San Benito Code of Ordinances, Chapter 11.01, Emergency Services. Disaster Council membership is established in Section 11.01.003, and its powers and duties are established in Section 11.01.004. Among its responsibilities, the Disaster Council develops and recommends emergency and mutual aid plans and agreements for consideration and adoption by the County of San Benito Board of Supervisors.

## OFFICE OF EMERGENCY SERVICES

The County of San Benito Emergency Management Program is administered by the Office of Emergency Services (OES) through the County Executive Office. OES is responsible for coordinating emergency management activities across the San Benito County Operational Area. The Emergency Services Manager leads OES and reports directly to the County Executive Officer.

Based on information provided on the County's website, emergency preparedness activities are also performed by other County departments and programs. Public Health Services maintains a Public Health Emergency Preparedness program that conducts planning, training, exercises, and coordination for public health emergencies. Emergency Medical Services, Environmental Health, the Sheriff's Office, and fire services also have emergency preparedness and response responsibilities. These activities support OES and the County's broader emergency management program.

## EMERGENCY MANAGEMENT STAFFING

The County authorized 4.0 full-time equivalent (FTE) emergency management positions in Fiscal Year 2023-24, 3.5 FTE in Fiscal Year 2024-25, and 3.0 FTE in both Fiscal Years 2025-26 and 2026-27. The

currently authorized OES staffing consists of a 1.0 FTE Emergency Services Manager, 1.0 FTE OES Staff Analyst, and 1.0 FTE Office Assistant. The Emergency Services Manager dedicates approximately one-half of their time to emergency management.

At the time of this assessment, the Emergency Services Manager is on extended leave, and the OES Staff Analyst and Office Assistant have separated from County service. As a result, no personnel are currently available to perform OES's day-to-day emergency management responsibilities.

### EMERGENCY MANAGEMENT FUNDING

The County of San Benito FY 2025-26 Budget identifies the Office of Emergency Services (OES) as a function within the County Executive Office and provides a dedicated operating budget for emergency management activities.

The FY 2026-27 budget allocates approximately $673,200 to OES, a decrease from $825,640 in FY 2025-26 and $1,715,128 in FY 2024-25. No additional appropriations specifically for emergency management are found elsewhere within the County budget. Budget summaries are provided in Table 3.0 below.

**Table 3.0**

| | 2024-2025 Budget | 2025-2026 Budget | 2026-2027 Budget |
|---|---|---|---|
| **Budget ($)** | $1,715,128 | $825,640 | $ 673,200 |
| **Change from prior year (%)** | | -51.86% (1) | -18.46% |

[1] The higher FY 2024-25 funding level likely reflects, in part, additional appropriations associated with ongoing disaster recovery efforts during that fiscal year.

## 4. POETE MODEL

The Emergency Management Program Gap Analysis evaluates key program elements, identifying specific, measurable adjustments to achieve regulatory alignment, strengthen professional standards and best practices, and enhance jurisdictional disaster preparedness. This assessment utilizes the POETE model, adapted by JGA to provide an objective evaluation of municipal emergency management programs. A brief description of POETE is provided on the next page.

**PLANNING**: Assesses the existence, currency, and completeness of jurisdictional emergency plans, considering applicable regulatory requirements, professional standards, and jurisdiction-specific needs.

**ORGANIZATION**: Assesses the structure of the emergency management program, including assigned responsibilities, staffing, and organizational capacity.

**EQUIPMENT:** Reviews the availability and operational capability of emergency management facilities and supporting resources.

**TRAINING**: Assesses the currency and relevance of emergency management training, considering applicable regulatory requirements, professional standards, and jurisdiction-specific needs.

**EXERCISES**: Assesses the currency and relevance of emergency management exercises, considering applicable regulatory requirements, professional standards, and jurisdiction-specific needs.




*The assessment framework is derived from FEMA's POETE model as outlined in CPG 201 and has been adapted by JGA to align with the specific needs and objectives of this project.*

# 5. SNAPSHOT OF RECOMMENDATIONS

**Table 5.0** summarizes the recommendations identified through the County of San Benito Emergency Management Program Gap Analysis. A brief description of each recommendation follows the table, with full recommendations detailed in Section 6.0.

The priority rankings and categories, developed by JGA, assist municipalities in prioritizing actions to address identified capability gaps within their emergency management programs.

## DEFINITIONS OF PRIORITY RANKINGS

**Priority rankings** are assigned through an objective assessment of each POETE area, with final determinations based on the assessor's experience, training, and expertise.

- **Priority 1**: A critical gap exposing the jurisdiction to a high degree of combined risks. These findings should be addressed and corrected without delay.
- **Priority 2**: A less critical gap exposing the jurisdiction to a moderate degree of combined risks. These findings should be addressed after Priority 1 issues are resolved.
- **Priority 3**: Opportunities for improved efficiency or risk reduction. These findings should be incorporated into the regular strategic planning process and standard budgeting cycle.

## DEFINITIONS OF CATEGORIES

The categories are defined based on their primary impact on the jurisdiction's Emergency Management Program and their role in enhancing disaster readiness and preparedness capability and capacity.

- **Compliance**: Ensures alignment with applicable laws, regulations, policies, procedures, and other requirements.
- **Risk/Vulnerability Reduction**: Reduces overall risk and vulnerability to the community while mitigating risks to the jurisdiction's operations, programs, financial stability, and public standing.
- **Effectiveness/Efficiency/Cost Savings**: Improves operational effectiveness and efficiency and may reduce costs associated with emergency management activities.

The **snapshot of recommendations** for the County of San Benito Emergency Management Program is presented in **Table 5.0** below.

**Table 5.0 Snapshot of Recommendations**

| | Compliance | Risk/Vulnerability Reduction | Effectiveness/Efficiency/ Cost Savings |
|---|---|---|---|
| Priority 1 | Recommendation #1<br>Recommendation #4 | Recommendation #2<br>Recommendation #3 | None. |
| Priority 2 | None. | Recommendation #5 | Recommendation #6<br>Recommendation #7 |
| Priority 3 | No recommendations identified under priority #3 at this time. | | |

**Recommendation Areas of Focus**

- Recommendation 1: Preparedness Planning
- Recommendation 2: Emergency Management Organization
- Recommendation 3: Emergency Management Facilities
- Recommendation 4: Emergency Management Training
- Recommendation 5: Emergency Management Exercises

- Recommendation 6: Emergency Management Authorities
- Recommendation 7: Emergency Management Grants

# 6. DETAIL OF RECOMMENDATIONS

The following recommendations are based on the findings in Section 7.0 of the Emergency Management Program Gap Analysis. Designed for flexibility, these recommendations support triaging and adjusting priorities based on evolving municipal needs. They should be viewed as options for consideration as the County evaluates and implements emergency management improvements.

## RECOMMENDATION #1

**Area of Focus:** Preparedness Planning

**Recommended Task**: Strengthen and maintain the County's emergency management planning program.

**Associated Findings:** (1), (2), (3)

**Primary Category:** Compliance

**Priority:** 1

**Tasks:**

1. Emergency Operations Plan (EOP): During the County's next regularly scheduled EOP update, address the deficiencies identified in this assessment consistent with the Cal OES EOP Crosswalk and FEMA CPG 101, Version 3.1.
2. Multi-Jurisdictional Hazard Mitigation Plan (MJHMP): Maintain the MJHMP consistent with applicable FEMA requirements, including documentation of County adoption, FEMA approval, approval and expiration dates, and the required five-year update cycle.
3. Emergency Management Strategic Plan: Develop and implement an Emergency Management Strategic Plan establishing the County's emergency management priorities, goals, objectives, and program development strategy.
4. Continuity Planning: Formally adopt and implement the existing Continuity of Government (COG) Plan and develop a County Continuity of Operations Plan (COOP).
5. Disaster Recovery Plan: Develop a Disaster Recovery Plan establishing the County's framework for coordinating and managing long-term recovery following a major emergency or disaster.

## RECOMMENDATION #2

**Area of Focus:** Emergency Management Organization

**Recommended Task:** Strengthen the County's emergency management organizational structure and staffing capacity.

**Associated Findings:** (5), (6), (7), (8)

**Primary Category:** Risk/Vulnerability Reduction

**Priority: 1**

**Tasks:**

1. **County Emergency Management Leadership:** Clearly identify the position designated to serve as Deputy Director of Emergency Services and maintain continuity of designated emergency management leadership (County Code of Ordinances).
2. **OES Leadership:** Consider establishing an Emergency Management Director position to provide executive-level oversight of the Office of Emergency Services (OES) and Emergency Medical Services (EMS) divisions, oversee County contracts for 911 dispatch, fire protection, and ambulance services, and maintain executive-level coordination with other County departments and partner agencies. This position would add to and complement the current staffing structure by providing dedicated executive-level leadership, oversight, and coordination across these functions.
3. **Office of Emergency Services:** Clearly define the role and organizational relationship of OES within County government and the San Benito County Operational Area.
4. **OES Staffing:** Prioritize restoring authorized OES staffing capacity, including filling vacant positions and maintaining continuity during extended staff absences. Consider adding an Emergency Management Director.
5. **Alternative Staffing Capacity:** If comparable internal staffing cannot be maintained, secure sufficient capacity through shared services, cooperative agreements, contracted technical assistance, or other reliable support arrangements.
6. **Staffing Evaluation:** Periodically evaluate OES staffing and organizational capacity based on County and Operational Area responsibilities, workload, available fiscal resources, program priorities, and the need to maintain continuity during regular staff absences, training, out-of-county business, and periods of increased workload.

## RECOMMENDATION #3

**Area of Focus:** Emergency Management Facilities

**Recommended Task:** Assess and strengthen the County's Emergency Operations Center facilities and capabilities.

**Associated Findings:** (9), (10)

**Primary Category:** Risk/Vulnerability Reduction

**Priority:** 1

**Tasks:**

1. **Immediate EOC Capability:** Maintain a readily available facility capable of rapid activation to assess an emerging emergency situation, establish priorities, and initiate emergency management functions with minimal reaction time.
2. **Primary EOC:** Conduct a comprehensive assessment of the primary EOC to determine its suitability, capabilities, limitations, and readiness to support sustained emergency operations.

3. **Alternate EOC:** Conduct a comprehensive assessment of the designated alternate EOC(s) to determine their suitability, capabilities, limitations, and readiness to support sustained emergency operations if the primary EOC is inaccessible or inoperable.
4. **Facility Improvements:** Based on the assessments, identify and prioritize improvements to structural and facility resilience, emergency power, space, communications, information technology, audiovisual systems, equipment, supplies, security, and other capabilities necessary to support sustained EOC operations.
5. **EOC Redundancy:** Ensure sufficient redundancy between the primary and alternate EOCs for critical communications, information technology, power, and operational functions.

## RECOMMENDATION #4

**Area of Focus:** Emergency Management Training

**Recommended Task:** Establish and maintain a comprehensive emergency management training program.

**Associated Findings:** (11), (12), (13), (14), (15), (16)

**Primary Category:** Compliance

**Priority: 1**

**Tasks:**

1. **Multi-Year Training and Exercise Plan (MYTEP):** Develop and maintain a MYTEP that establishes County emergency management training priorities, requirements, schedules, responsible parties, and a process for identifying and addressing training gaps.
2. **Disaster Service Worker Training:** Establish and document appropriate Disaster Service Worker training for County personnel.
3. **SEMS Training:** Establish and document SEMS training requirements based on personnel emergency assignments and responsibilities.
4. **NIMS Training:** Establish and document NIMS training requirements consistent with FEMA guidance and assigned emergency responsibilities.
5. **EOP Training:** Provide appropriate personnel training on the County EOP and their assigned emergency roles and responsibilities.
6. **EOC Management and Operations Training:** Provide appropriate personnel training on EOC management, organization, processes, and operations.
7. **EOC Position-Specific Training:** Provide EOC personnel section- and position-specific training consistent with assigned EOC roles and responsibilities.
8. **Training Documentation:** Establish and maintain centralized training records, attendance rosters, course completion records, and other supporting documentation necessary to demonstrate completion of emergency management training.

## RECOMMENDATION #5

**Area of Focus:** Emergency Management Exercises

**Recommended Task:** Establish and maintain a comprehensive and sustained emergency management exercise program.

**Associated Findings:** (17)

**Primary Category:** Risk/Vulnerability Reduction

**Priority: 2**

**Tasks:**

1. **Multi-Year Training and Exercise Plan (MYTEP):** Develop and maintain a MYTEP that establishes County emergency management exercise priorities, schedules, responsible parties, and a progressive approach for evaluating plans, personnel, systems, facilities, and capabilities.
2. **Exercise Conduct:** Conduct exercises consistent with the MYTEP and based on County hazards, emergency plans, identified capabilities, and preparedness priorities.
3. **Exercise Evaluation:** Evaluate exercises to identify strengths, gaps, and opportunities for improvement.
4. **Corrective Actions:** Identify, assign, document, and track corrective actions and improvement activities through completion.
5. **Exercise Documentation:** Maintain exercise plans, participation records, evaluation documentation, After-Action Reports, Improvement Plans, and other supporting documentation necessary to demonstrate a sustained exercise program.

## RECOMMENDATION #6

**Area of Focus:** Emergency Management Authorities

**Recommended Task:** Update the County's emergency management authorities to clearly establish its emergency management organization, positions, responsibilities, and authorities.

**Associated Findings:** (5), (7), (8), (18)

**Primary Category:** Effectiveness/Efficiency/Cost Savings

**Priority: 2**

**Tasks:**

1. **County Emergency Organization:** Update County Code Chapter 11.01 to formally establish the County Emergency Organization and define its authorities, responsibilities, and organizational structure consistent with the Cal OES Model County Emergency Ordinance.
2. **Office of Emergency Services:** Formally establish the Office of Emergency Services within County Code and define its emergency management authorities and responsibilities.
3. **Director and Deputy Director of Emergency Services:** Review and update County Code, as necessary, to clearly identify the Director and Deputy Director of Emergency Services and their respective authorities and responsibilities.

4. **Disaster Council:** Review and update Disaster Council provisions, as necessary, to ensure membership, powers, duties, **and an appropriate meeting cadence** are clearly established and consistent with the County's current emergency management organization.
5. **Emergency Management Authorities:** Periodically review Chapter 11.01 to ensure County emergency management authorities remain consistent with applicable California requirements and current County organizational practices.

## RECOMMENDATION #7

**Area of Focus:** Emergency Management Grants

**Recommended Task:** Strengthen the County's management, administration, and utilization of emergency management grants.

**Associated Findings:** (19)

**Primary Category:** Effectiveness/Efficiency/Cost Savings

**Priority: 2**

**Tasks:**

1. **Grant and Funding Assessment:** Conduct a comprehensive assessment of current and recent emergency management grants, identify applicable grant opportunities that were not pursued or received, and reconcile grant funding with the County's current OES budget to identify funding gaps, opportunities, and priorities.
2. **Grant Opportunities:** Routinely identify and evaluate federal and state emergency management grant opportunities that support County and Operational Area preparedness priorities.
3. **Grant Applications and Awards:** Maintain centralized documentation of notices of intent, grant and subgrant applications, intent-to-award notifications, award letters, grant agreements, and related correspondence.
4. **Operational Area Grant Coordination:** Maintain a documented process for determining the allocation or pass-through of applicable emergency management grant funding to Operational Area jurisdictions and partner agencies.
5. **Grant Administration:** Maintain appropriate fiscal, programmatic, and performance documentation throughout each grant's period of performance.
6. **Grant Tracking:** Maintain a centralized record of emergency management grants applied for, awarded, declined, passed through to other jurisdictions or agencies, expended, and closed out.
7. **Grant Compliance:** Periodically review grant administration practices to ensure continued compliance with applicable FEMA, Cal OES, and grant-specific requirements.

# 7. PROGRAM ANALYSIS

## 7.1 PLANNING

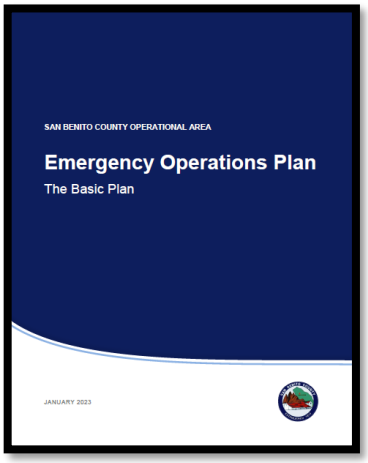
### 7.1.1 EMERGENCY OPERATIONS PLAN (EOP)

#### BACKGROUND




- *California Government Code Section 8568*, Administration of State Emergency Plan by each political subdivision, states that the State Emergency Plan shall be in effect in each political subdivision of the state, and the governing body of each political subdivision shall take such action as may be necessary to carry out the provisions thereof. This section implies that each local jurisdiction in the State of California maintains an EOP with which to meet the intent of this code section.
- *FEMA Comprehensive Preparedness Guide (CPG 101, version 2.0)* provides for the development, organization, and maintenance of Emergency Operations Plans. Chapter 4.0, Planning Process (4.26), stipulates that 'in no case should any part of the plan go for more than two years without being reviewed and revised.' CPG 101, version 3.1 is silent on a required revision cycle.
- *California State Homeland Security Grant Program (HSGP) Supplemental Guidance* stipulates that subrecipients must update their EOP at least once every two years to remain compliant with the Comprehensive Preparedness Guide 101, version 2.0.

#### FINDING




**(1)** **Summary:** The County of San Benito's 2023 Emergency Operations Plan (EOP), adopted in January 2024, is a comprehensive, SEMS- and NIMS-aligned multi-hazard plan that addresses most core emergency planning requirements; however, improvements are needed in plan documentation and compliance records, including change tracking, distribution records, agency concurrence, capability assessments, and supporting documentation for Access and Functional Needs, cultural competency, pet sheltering, and Cal OES Crosswalk compliance. The assessment was based solely on the EOP Part 1 Base Plan, as EOP Part 2 (EOC Position Checklists) was not provided for review.

**Detail:** The County's 2023 EOP was adopted via Board of Supervisors Resolution #2024-2 on January 16, 2024. The County maintains the San Benito County Operational Area Emergency Operations Plan (EOP), Basic Plan, dated January 2023 and adopted by the County of San Benito Board of Supervisors on January 16, 2024. The adoption resolution identifies the EOP as a multi-hazard plan structured around the Standardized Emergency Management System (SEMS) and National Incident Management System (NIMS). The EOP consists of 13 principal sections and nine attachments addressing authorities and

references, acronyms, a glossary, the California Warning System, EOC staffing and organization, EOC activation levels, Operational Area maps, and emergency proclamations. A completed Cal OES Emergency Plan Review Crosswalk does not accompany the EOP. A formal Record of Changes, Record of Distribution, and agency concurrence or sign-off documentation were not identified within the Basic Plan. The EOP is comprehensive and generally well crafted. It provides a clear Purpose and Scope on plan page 4, a jurisdictional situation overview and hazard analysis beginning on plan page 6, planning assumptions beginning on plan page 15, and extensive discussion of SEMS, NIMS, emergency organization, direction and control, communications, information management, mutual aid, recovery, continuity, Emergency Support Functions, and County roles and responsibilities. Accordingly, Purpose and Scope, Situation Overview, Planning Assumptions, Organization and Assignment of Responsibilities, Direction and Control, Information Collection and Analysis, Communications, and Plan Maintenance should not be identified as missing topical areas.

A review against the 2024 Cal OES Emergency Plan Review Crosswalk indicates that the EOP addresses most of the foundational elements applicable to all jurisdictions. Opportunities for improvement are primarily associated with documentation and the more detailed county-specific requirements. The EOP does not include a formal Record of Changes, Record of Distribution, or evidence that departments and partner agencies concur with the responsibilities assigned to them. These items correspond to Crosswalk Elements 3, 4, and 5. The hazard discussion is extensive; however, the Situation Overview does not provide a clearly identified capability assessment addressing existing capabilities and gaps, as requested under Crosswalk Element 9.

The EOP adequately addresses several areas previously considered potential gaps. Alternate EOC facilities and the circumstances under which they may be used are identified on plan page 27. The same section identifies potential alternate government facilities in Hollister and San Juan Bautista. The plan also discusses Department Operations Centers and their relationship to the EOC and broader SEMS structure. Communications and information management are addressed on plan pages 43–44, including voice and data communications, geospatial information, standardized data collection, situation reporting, and maintenance of a common operating picture. Resource management is addressed on plan pages 44–45 through interoperability, credentialing, resource typing, mutual aid, deployment policies, tracking, demobilization, and cost recovery.

The Base Plan also addresses Access and Functional Needs. Section 5.3.2, beginning on plan page 32, applies the C-MIST framework to communication, medical needs, independence, supervision, and transportation. Additional provisions address accessible emergency notifications, transportation support, shelter access, medical equipment and supplies, and coordination among Health and Human Services, Behavioral Health, and the Council of Governments. These provisions demonstrate meaningful integration of Access and Functional Needs; however, they do not fully document all information requested by Crosswalk Elements 56–59, such as participation by AFN representatives in the planning process, ADA assessments of designated shelters, accessible shelter-resource agreements, vendor agreements for wrap-around services, and detailed procedures for accessible evacuation transportation.

Cultural Competency is not addressed with the same level of specificity. The Basic Plan does not clearly describe how culturally diverse communities participated in the plan-development process or how interpreters, translators, culturally appropriate outreach, community values, and representatives of diverse population groups are integrated into emergency planning, communications, evacuation, sheltering, mitigation, and preparedness. These matters should be expanded during the next update to more fully address Crosswalk Elements 60–65.

The EOP assigns Health and Human Services responsibility for coordinating care and shelter for animals and assigns the Agriculture Commissioner responsibilities related to animal and livestock evacuation. These provisions partially address animal emergency planning. However, the Basic Plan does not clearly designate emergency shelters, or at least one applicable cooling or warming center, capable of accommodating people with household pets as required by Government Code Section 8593.10 and Crosswalk Element 72. This requirement should be addressed in the next EOP update or through a clearly incorporated and referenced care-and-shelter annex.

The EOP includes a defined Plan Development and Maintenance process rather than omitting plan maintenance. The Foreword assigns the County of San Benito Office of Emergency Services responsibility for reviewing the EOP biannually or following a disaster and assigns department directors responsibility for reviewing their standard operating procedures on a biannual basis. Section 13, beginning on plan page 109, further addresses plan development and maintenance, administrative practices, standard operating procedures, vital-record retention, and after-action reporting and corrective actions. The maintenance process could nevertheless be strengthened by adding a formal Record of Changes, Record of Distribution, procedures for documenting agency concurrence, and a clearer process for recording and distributing future revisions.

The Base Plan states on plan page 3 that Functional Annexes will be developed and maintained separately and identifies several annex subjects as requiring future examination. These annexes were not found nor reviewed, full compliance with the functional annex requirements and several detailed county-specific Crosswalk Elements cannot be confirmed from this document alone. The County should complete the 2024 Cal OES Crosswalk and cite the Basic Plan, applicable functional annexes, departmental procedures, and intersecting stand-alone plans to demonstrate how each of the 73 elements is met.

### 7.1.2 HAZARD MITIGATION PLAN (HMP)

#### BACKGROUND

- The *Federal Disaster Mitigation Act* of 2000, P.L. 106-390, 44 CFR Section 201.6, requires state, local, or tribal governments, as a condition of receipt of certain Hazard Mitigation Assistance (HMA) Project funds, to have a FEMA approved and locally adopted Local Hazard Mitigation Plan. The Robert T. Stafford Act, P.L. 100-707, also requires a FEMA approved Local Hazard Mitigation Plan to receive certain post-disaster grant funds including FEMA Public Assistance (PA), categories C-G, as well as Fire Mitigation Assistance Grants (FMAG).
- *FEMA Local Mitigation Planning Handbook* - June 2025 and the FEMA Local Mitigation Planning Policy Guide - April 2025 prescribe the planning process and maintenance schedule for Local Hazard Mitigation Plans. Both FEMA documents stipulate Local Hazard Mitigation Plans will

minimally undergo a 5-year update and 'updating means reviewing and revising the plan at least once every 5 years to reflect changes in development, progress in local mitigation efforts, and changes in priorities'.



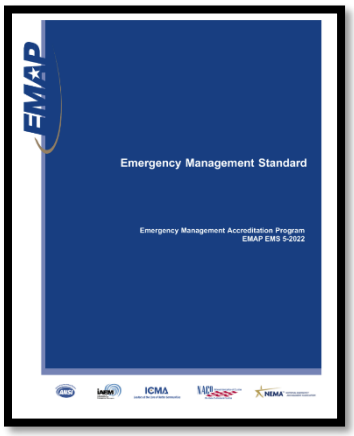

### FINDING

**(2)** **Summary:** The County of San Benito Multi-Jurisdictional Hazard Mitigation Plan (September 2022) is generally aligned with the substantive local mitigation planning requirements of 44 CFR §201.6. The MJHMP was adopted by County Resolution #2022-19 on November 8, 2022 by the San Benito County Board of Supervisors. Attached to this resolution is the required FEMA Approved Pending Adoption Letter. What is not found is the final FEMA approval letter which provides final approval of the MJHMP and begins the 5-year term of the final plan.

**Detail:** No further detail required.

## 7.1.3 GENERAL EMERGENCY PLANNING

### BACKGROUND




- **The *Emergency Management Accreditation Program (EMAP)*** is an independent non-profit organization that certifies emergency management agencies who meet the requirements of the EMAP Standard. The EMAP Standard is a set of 73 individual standards for programs which voluntarily seek national accreditation through EMAP. EMAP standards are formally developed through a process based on the combination of EMAP and ANSI Policy and Procedures. The National Fire Protection Association (NFPA) 1660 Standard for Emergency, Continuity, and Crisis Management is closely aligned to the EMAP Standard. This gap analysis applies the EMAP Standard where applicable for review and analysis purposes.

*The EMAP standard (May 2022)*, Standards 3.1.1, 4.2.1, 4.4.2, 4.5.1 stipulate an accredited program maintain the following six plans:

1. Strategic
2. Hazard Mitigation
3. Emergency Operations
4. Recovery
5. Continuity of Operations (COOP)
6. Continuity of Government (COG)

- **California Standardized Emergency Management Systems (SEMS) Adoption**
  - California Government Code Section 8607 (e) (1) requires “each local agency, in order to be eligible for any funding of response-related costs under disaster assistance programs, shall use the standardized emergency management system as adopted.”
- **National Incident Management System (NIMS) Adoption**

- Homeland Security presidential Directive 5 National Incident Management System (2003), and the Robert T. Stafford Act Amended requires that "local, state, tribal, and territorial jurisdictions adopt NIMS in order to receive federal preparedness grants."

**FINDING**

**(3)** **Summary:** The County lacks several key emergency management preparedness plans, including an Emergency Management Strategic Plan, Disaster Recovery Plan, and Continuity of Operations Plan (COOP), while its Continuity of Government (COG) Plan remains unadopted, leaving gaps in planning documents that align with EMAP preparedness and accreditation standards.

**Detail:** The County does not maintain an Emergency Management Strategic Plan, Disaster Recovery Plan, or Continuity of Operations Plan (COOP). The County's Continuity of Government (COG) Plan, marked "Final" dated December 19, 2022, has not been formally promulgated and implemented. These four planning documents—the Emergency Management Strategic Plan, Disaster Recovery Plan, Continuity of Operations Plan, and Continuity of Government Plan—represent standard emergency management preparedness plans. Collectively, they are consistent with the planning framework and required program elements of the Emergency Management Accreditation Program should the County elect to pursue accreditation.

**(4)** **Summary:** As required by state statute, the County has formally incorporated the Standardized Emergency Management System (SEMS) via the Board of Supervisors' adoption of the 2023 EOP on January 16, 2024.

As required by federal statute, the County has formally incorporated the National Incident Management System (NIMS) via the Board of Supervisors' adoption of the 2023 EOP on January 16, 2024.

**Detail:** No further information required.

**SOURCE MATERIAL**

In assessing this section, the following were consulted:

- County of San Benito Emergency Operations Plan Part 1 Base Plan, January 2024
- San Benito County Multi-Jurisdictional Hazard Mitigation Plan, September 2022
- The County of San Benito Continuity of Government (COG) Plan, Word Version "COOP_COMPLETE_20231201", December 2022

## 7.2 EMERGENCY MANAGEMENT ORGANIZATION

### 7.2.1 DIRECTOR OF EMERGENCY SERVICES

*California Government Code Section 8610* provides for the creation of Local Emergency Organizations.

**FINDING**

**(5)** **Summary:** The County of San Benito Code of Ordinances, Section 11.01.005 establishes the roles of the Director and Deputy Director of Emergency Services, aligning with California

Government Code Section 8610. The County Executive Officer serves as the Director of Emergency Services and the Deputy Director of Emergency Services is identified as the Emergency Services Manager of the Office of Emergency Services.

**Detail:** No further information required.

### 7.2.2 DISASTER COUNCIL

- *California Government Code Section 8610* provides for the creation of Local Disaster Councils. Local Disaster Councils are responsible for developing local emergency plans, among other tasks.

**FINDING**

**(6)** **Summary:** The County of San Benito Code of Ordinances, Section 11.01.003 establishes the Disaster Council, aligning with the intent of California Government Code Section 8610. Membership, powers, and duties are identified in Section 11.01.003 and 11.01.004.

**Detail:** No further information required.

### 7.2.3 COUNTY EMERGENCY ORGANIZATION

*California Government Code Section 8610* provides for the creation of Local Emergency Organizations.

**FINDING**

**(7)** **Summary:** The County of San Benito has not formally established an Emergency Organization consistent with the Cal OES Model County Emergency Ordinance and should update its emergency ordinance to define emergency management authorities, responsibilities, and structure in alignment with California best practices.

**Detail:** The County Code recognizes and provides authorities relating to the County's emergency organization; however, Chapter 11.01 does not clearly define the composition and organizational structure of that emergency organization. The County should consider updating the ordinance to more clearly establish and describe the emergency organization consistent with current County practices and the Cal OES Model Emergency Ordinance.

### 7.2.4 COUNTY OFFICE OF EMERGENCY SERVICES

*California Government Code Section 8610* provides for the creation of Local Emergency Organizations.

**FINDING**

**(8)** **Summary:** The County authorized 4.0 full-time equivalent (FTE) emergency management positions in Fiscal Year 2023-24, 3.5 FTE in Fiscal Year 2024-25, and 3.0 FTE in both Fiscal Years 2025-26 and 2026-27. The currently authorized OES staffing consists of a 1.0 FTE Emergency Services Manager, 1.0 FTE OES Staff Analyst, and 1.0 FTE Office Assistant. The Emergency Services Manager dedicates approximately one-half of their time to emergency management.

**Detail:** The County of San Benito maintains an Office of Emergency Services (OES) within the County Executive Office and relies on the office to coordinate emergency preparedness, response, recovery, and mitigation activities. However, OES is not formally established in the County Code of Ordinances, nor are its authorities, responsibilities, or organizational relationships codified. Establishing OES in County Code would provide a clear legal foundation

for the County's emergency management program, formally define roles and responsibilities during emergencies, ensure continuity of operations and authority, strengthen coordination with state and local partners, and align the County's emergency management framework with Cal OES guidance and California emergency management best practices.

OES's currently authorized staffing consists of a 1.0 FTE Emergency Services Manager, 1.0 FTE OES Staff Analyst, and 1.0 FTE Office Assistant. The Emergency Services Manager dedicates approximately one-half of their time to emergency management.

At the time of this assessment, the Emergency Services Manager is on extended leave, and the OES Staff Analyst and Office Assistant have separated from County service. As a result, no personnel are currently available to perform OES's day-to-day emergency management responsibilities.

**Staffing Summary**

- **Authorized Staffing:** 3.0 FTE positions consisting of 1.0 FTE Emergency Services Manager, 1.0 FTE OES Staff Analyst, and 1.0 FTE Office Assistant.
- **Dedicated Professional Emergency Management Capacity:** Approximately 1.5 FTE, consisting of approximately 0.50 FTE of the Emergency Services Manager and 1.0 FTE OES Staff Analyst**.**
- **Administrative Support:** 1.0 FTE Office Assistant.
- **Currently Available OES Staffing:** 0 FTE. The Emergency Services Manager is on extended leave, and the OES Staff Analyst and Office Assistant have separated from County service.

The assessment found that the current authorized staffing structure provides limited capacity to sustain the County's emergency management and Operational Area responsibilities. With approximately 0.50 FTE of the Emergency Services Manager position dedicated to emergency management, OES has limited staffing depth to maintain day-to-day program responsibilities while also accommodating routine and foreseeable demands such as time off, training, out-of-county business, overlapping responsibilities, and periods of increased emergency management activity.

**STAFFING NOTE**

Absent specific federal or state standards governing the organization and staffing of local emergency management agencies, Jacob Green and Associates offers the following considerations regarding the staffing of the County of San Benito Office of Emergency Services (OES):

- As the lead agency for the San Benito County Operational Area, the County is responsible for maintaining a comprehensive emergency management program that includes emergency planning, hazard mitigation planning, continuity planning, recovery planning, training and exercises, grant administration, Operational Area coordination, resource management, mutual aid coordination, and overall program administration. As the Operational Area, the County also serves as the primary coordination point between local jurisdictions and the State of California, facilitating two-way communication; disseminating emergency information, guidance, and situational updates received from the California Governor's Office of Emergency Services (Cal OES) to Operational Area partners;

coordinating information from local jurisdictions to the State; and administering emergency management grants, including grants received from the State and passed through to local jurisdictions and Operational Area partner agencies. Based on these responsibilities, the County would be well served by staffing sufficient to provide dedicated emergency management capability while maintaining the technical capacity necessary to sustain these core program functions.

- Consideration should be given to maintaining sufficient staffing capacity to develop, maintain, and periodically update the County's Emergency Operations Plan, Multi-Jurisdictional Hazard Mitigation Plan, Continuity of Operations Plan, Continuity of Government Plan, Disaster Recovery Plan, Emergency Management Strategic Plan, supporting annexes, and other required emergency management documents, while ensuring continued compliance with applicable federal and state guidance.
- Consideration should also be given to establishing additional capacity through cooperative agreements, mutual aid, shared services, or contracted technical support to assist during periods of increased workload, major disasters, grant cycles, significant planning initiatives, or periods when regular staffing capacity is reduced due to time off, training, or out-of-county business.
- Should the County determine that additional emergency management capacity is warranted, staffing options may include, but are not limited to, any combination of the following:
    - Adding full-time emergency management position(s).
    - Assigning collateral-duty emergency management responsibilities where appropriate.
    - Utilizing shared or cooperative emergency management resources with partner agencies.
    - Utilizing contracted or on-call technical assistance for:
        - Emergency planning
        - Hazard mitigation planning
        - Continuity planning
        - Disaster recovery planning
        - Training and exercises
        - Grant administration and compliance
        - Operational Area coordination
        - EMAP preparedness activities
        - Other specialized emergency management functions as determined by the County.

These considerations distinguish professional emergency management staffing capacity from administrative and clerical support. The authorized Office Assistant position provides important administrative support to OES but should not be considered equivalent to dedicated professional emergency management staffing capacity.

**These staffing considerations are provided with the understanding that the County of San Benito is best positioned to determine its organizational structure and staffing levels based on its risks, Operational Area responsibilities, available fiscal resources, and desired level of emergency management capability.**

**SOURCE MATERIAL**

In assessing this section, the following were consulted:

- County of San Benito Code of Ordinances, Section 11.01.005
- County of San Benito Code of Ordinances, Section 11.01.003
- County of San Benito Budgets, Fiscal Years 2024-25, 2025-26, and 2026-27

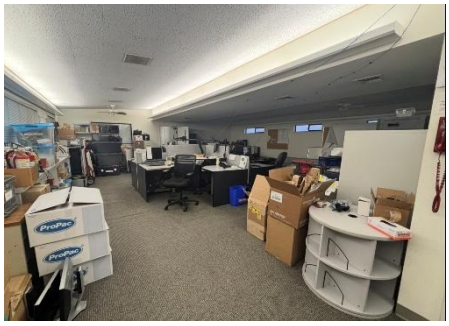
## 7.3 EQUIPMENT - EMERGENCY MANAGEMENT FACILITIES

### 7.3.1 PRIMARY EMERGENCY OPERATIONS CENTER (EOC)

*California Office of Emergency Services SEMS Planning Guidelines* require the designation of primary and alternate EOCs.

**FINDING**

**(9)** **Summary:** Consistent with SEMS planning guidelines, the County of San Benito has identified its primary Emergency Operations Center (EOC) at the San Benito County Office of Emergency Services, located at 471 Fourth Street, Hollister, CA 95023.



**Detail:** The facility provides dedicated space for emergency management operations, including an EOC operations area, administrative offices, meeting space, communications infrastructure, storage, and basic support facilities. However, the existing configuration and available operational space may not adequately accommodate the County's full EOC organization, including all required functions, supporting personnel, and agency representatives during a major or sustained activation. The facility also appears to have limited dedicated information technology, communications, and shared situational-awareness equipment for supporting a fully staffed EOC. Communications and network infrastructure visible within the facility include extensive exposed and surface-routed cabling and equipment that warrants further assessment for capacity, reliability, redundancy, and interoperability.

The 2021 Facilities Master Plan rated the facility in poor condition, with a Facility Condition Index of 51.14 percent and approximately $1.08 million in identified deficiencies, and recommended replacement of the facility. These documented facility conditions, combined with the operational and technology limitations observed during the assessment, raise concerns regarding the long-term suitability of the facility to support the County's emergency management organization during a significant or extended emergency.

A detailed assessment of the facility's suitability to support sustained EOC operations could not be completed based on available documentation. Specifically, available information was insufficient to assess the facility's structural/seismic integrity, emergency and backup power

capabilities, adequacy of available square footage for EOC staffing and functions, emergency supplies and equipment, or audiovisual and information technology capabilities necessary to support EOC operations.

Given the critical role of both the primary and alternate EOCs in supporting emergency coordination and continuity of operations, the County should strongly consider conducting a comprehensive assessment of each facility to determine its suitability, capabilities, limitations, and readiness to support sustained EOC operations during a major emergency or disaster.

### 7.3.2 ALTERNATE EMERGENCY OPERATIONS CENTER (EOC)

*California Office of Emergency Services SEMS Planning Guidelines* require the designation of a local agency EOC and an alternate EOC.

#### FINDING

**(10)** **Summary:** Consistent with SEMS planning guidelines, the County of San Benito has identified its alternate EOC at the San Benito County Sheriff's Office at 2301 Technology Parkway, Hollister, CA 95023. The Alternate EOC is designated as the Sheriff's conference room. An additional alternate EOC is identified at the Hollister Police Department at 395 Apollo Way, Hollister, CA 95023. The EOP also notes that neighboring Operational Area EOCs may be utilized as needed if circumstances require.

**Detail:** The Sheriff's Office conference room provides greater available space than the primary EOC and is reported to accommodate approximately 20–30 personnel, with an adjacent area capable of supporting an additional 10–15 personnel. The room includes two television monitors; however, dedicated EOC information technology, communications, audiovisual, and other operational equipment is not currently installed and would need to be brought into the facility for activation. While the space appears to offer greater flexibility for a larger EOC activation, the County should assess whether the facility can accommodate its full EOC organization, including all required functions, supporting personnel, and agency representatives, and whether adequate backup power, communications, information technology, equipment, supplies, and other capabilities are available to support sustained EOC operations. The Hollister Police Department alternate EOC should be assessed using the same criteria.

#### FACILITY CONSTRUCTION NOTE

EOC facility requirements vary based on jurisdictional hazards, operational requirements, facility type, and applicable building codes and standards. Jacob Green and Associates recommends that the following considerations be evaluated when constructing, outfitting, or retrofitting a primary or alternate EOC:

- Compliance with applicable California Essential Services Buildings requirements and building codes, as applicable, including consideration of the Essential Services Buildings Seismic Safety Act of 1986 (California Health and Safety Code Sections 16000–16023).
- Structural and facility resilience appropriate to locally identified threats and hazards.
- Sufficient square footage to accommodate the jurisdiction's EOC organizational structure and anticipated staffing.

- Redundant or emergency electrical power capable of supporting critical facility functions, including HVAC, lighting, communications, and information technology systems.
- Reliable and redundant communications systems capable of supporting communications with County response forces and allied, cooperating, and Operational Area agencies.
- Audio-visual systems capable of supporting incident situational awareness, resource status, briefings, and operational coordination. Systems should be intuitive, readily activated, and capable of accommodating multiple information sources.
- Access to public alert and warning systems, including appropriate redundant capabilities.
- Information technology systems and equipment, including computers, networks, telephones, and related systems, sufficient to support the EOC organizational structure and functions.
- Food, potable water, and other necessary supplies sufficient to support sustained EOC operations. These capabilities may be supplemented through vendor or other support agreements.
- Facility configuration, equipment, and procedures that minimize the time and personnel required to activate and make the EOC operational.

The County of San Benito may consider utilizing FEMA's *Emergency Operations Center How-to Quick Reference Guide* (October 2022) as a resource for EOC design, outfitting, operation, and maintenance, including considerations related to physical site selection, capabilities and requirements, information management systems, communications, technology, and facility needs.

Additionally, while no longer FEMA's current capabilities framework, the *Target Capabilities List* (September 2007), including the EOC Management capability, may provide a historical reference for considerations related to EOC development, activation, and management.

**FACILITY USE NOTE**

Dual- or multi-use EOC configurations are common and can be cost-effective; however, the ability to rapidly transition the facility to emergency operations with minimal time and resources is an important readiness consideration. This is particularly relevant for “warm” and “cold” EOCs, which require varying levels of setup before becoming fully operational.

EOCs are commonly characterized as cold, warm, or hot based on their level of operational readiness. Based on the documentation, photographs, and information provided for this assessment, there was insufficient information to characterize either the Primary or Alternate EOC as cold, warm, or hot. The Primary EOC provides existing emergency operations capability; however, its current configuration, available space, storage demands, and apparent information technology and communications limitations may constrain its ability to accommodate the County’s full EOC organization during a major or sustained activation.

**SOURCE MATERIAL**

In assessing this section, the following were consulted:

- County of San Benito Emergency Operations Plan Part 1 Base Plan, January 2024
- County of San Benito *Facilities Master Plan*, February 2021.

## 7.4 EMERGENCY MANAGEMENT TRAINING

### 7.4.1 DISASTER SERVICE WORKER TRAINING

- *California Government Code Title 1 Section 3100 states* "all public employees are hereby declared to be disaster service workers subject to such disaster service activities as may be assigned to them by their superiors or by law."
- *California Code of Regulations Title 19 Section 2446 SEMS Training* requires "Local governments, operational areas, and state agencies shall document SEMS training provided to its emergency response personnel pursuant to §2428." Section 2428 states that emergency response agencies "shall determine the appropriate level(s) of SEMS instruction for each member of their staff, based upon the staff member's potential assignment during an emergency response."

**FINDING**

**(11)** **Summary:** The County was unable to demonstrate that County personnel receive documented Disaster Service Worker orientation or training appropriate to their potential emergency assignments.

**Detail:** Documentation was not made available to demonstrate that the County of San Benito maintains Disaster Service Worker training records consistent with the documentation requirements of CCR Title 19, Section 2446. Specifically, no training records, attendance rosters, course completion records, or other supporting documentation were provided to demonstrate that Disaster Service Worker training has been completed and documented.

### 7.4.2 CALIFORNIA STANDARDIZED EMERGENCY MANAGEMENT SYSTEM (SEMS) TRAINING

- *California Government Code §8607(e)(1)* states "each local agency, in order to be eligible for any funding of response-related costs under disaster assistance programs, shall use the standardized emergency management system as adopted."
- *California Code of Regulations Title 19 Section 2446 SEMS Training* requires "Local governments, operational areas, and state agencies shall document SEMS training provided to its emergency response personnel pursuant to §2428." Section 2428 states that emergency response agencies "shall determine the appropriate level(s) of SEMS instruction for each member of their staff, based upon the staff member's potential assignment during an emergency response."

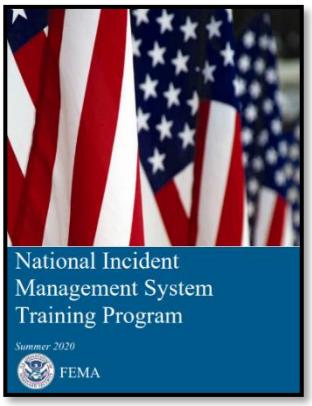
**FINDING**

**(12)** **Summary:** The County of San Benito was unable to demonstrate that required SEMS training has been completed due to the absence of training records and supporting documentation.

**Detail:** Documentation was not made available to demonstrate that the County of San Benito maintains records of Standardized Emergency Management System (SEMS) training consistent with California Government Code Section 8607 and CCR Title 19, Section 2446. Specifically, no training records, attendance rosters, course completion records, or other

supporting documentation were provided to demonstrate completion and documentation of required SEMS training.

### 7.4.3 FEDERAL NATIONAL INCIDENT MANAGEMENT SYSTEM (NIMS) TRAINING




- *Homeland Security Presidential Directive 5 National Incident Management System* (2003)*, and the Robert T Stafford Act Amended* requires that 'local, state, tribal, and territorial jurisdictions adopt NIMS in order to receive federal preparedness grants'.
- *FEMA NIMS Implementation Objectives* (2018) clarifies federal NIMS implementation indicators for 14 implementation objectives. NIMS Implementation Objective #3 describes the NIMS training implementation as 'ensure that incident personnel receive pertinent NIMS training in alignment with the FEMA NIMS Training Program' (2020). Indicators for this implementation objective are: 1. Official training guidance that specifies: a. Which training courses incident personnel must take, b. How long do they have to complete the training after they join the jurisdiction or organization, and c. Frequency of refresher training.

**FINDING**

**(13)** **Summary:** The County of San Benito was unable to demonstrate that required NIMS training has been completed due to the absence of training records and supporting documentation.

**Detail:** Documentation was not made available to demonstrate that the County of San Benito personnel have completed National Incident Management System (NIMS) training consistent with applicable NIMS training requirements and FEMA guidance. Specifically, no training records, attendance rosters, course completion records, or other supporting documentation were provided to demonstrate completion of required NIMS training.

### 7.4.4 EMERGENCY OPERATIONS PLAN TRAINING

- *California Government Code Section 8568, Administration of State Emergency Plan* by each political subdivision, states that the State Emergency Plan shall be in effect in each political subdivision of the state, and the governing body of each political subdivision shall take such action as may be necessary to carry out the provisions thereof. This section implies that each local jurisdiction in the State of California maintains an EOP with which to meet the intent of this code section.
- *California Code of Regulations Title 19 Section 2446 SEMS Training* requires "Local governments, operational areas, and state agencies shall document SEMS training provided to its emergency response personnel pursuant to §2428." Section 2428 states that emergency response agencies "shall determine the appropriate level(s) of SEMS instruction for each member of their staff, based upon the staff member's potential assignment during an emergency response."

**FINDING**

**(14)** **Summary:** The County of San Benito was unable to demonstrate that personnel have received training on the Operational Area Emergency Operations Plan (EOP) due to the absence of

training records and supporting documentation.

**Detail:** Documentation was not made available to demonstrate that the County of San Benito personnel have received training on the Operational Area Emergency Operations Plan (EOP). Specifically, no training records, attendance rosters, course completion records, or other supporting documentation were provided to demonstrate that personnel have been trained on the EOP and their assigned emergency roles and responsibilities.

### 7.4.5 EMERGENCY OPERATIONS CENTER TRAINING

- *California Office of Emergency Services SEMS Planning Guidelines* require the designation of a local agency EOC and an Alternate EOC. SEMS further designates EOCs as a Multi/Inter-Agency Coordination Facility responsible for local emergency management coordination and link to the Operational Area EOC.
- *California Code of Regulations Title 19 Section 2446 SEMS Training* requires 'Local governments, operational areas, and state agencies shall document SEMS training provided to its emergency response personnel pursuant to §2428'. Section 2428 states that emergency response agencies "shall determine the appropriate level(s) of SEMS instruction for each member of their staff, based upon the staff member's potential assignment during an emergency response."

#### FINDING

**(15)** **Summary:** The County of San Benito was unable to demonstrate that personnel have received EOC management and operations training due to the absence of training records and supporting documentation.

**Detail:** Documentation was not made available to demonstrate that the County of San Benito personnel have received Emergency Operations Center (EOC) management and operations training consistent with SEMS and their assigned EOC roles and responsibilities. Specifically, no training records, attendance rosters, course completion records, or other supporting documentation were provided to demonstrate completion of EOC management and operations training.

### 7.4.6 EOC POSITION-SPECIFIC TRAINING

- *California Office of Emergency Services SEMS Planning Guidelines* require the designation of a local agency EOC and an alternate EOC. SEMS further designates EOCs as a Multi/Inter-Agency Coordination Facility responsible for local emergency management coordination and link to the Operational Area EOC.
- *California Code of Regulations Title 19 Section 2446 SEMS Training* requires "Local governments, operational areas, and state agencies shall document SEMS training provided to its emergency response personnel pursuant to §2428." Section 2428 states that emergency response agencies "shall determine the appropriate level(s) of SEMS instruction for each member of their staff, based upon the staff member's potential assignment during an emergency response."

**FINDING**

**(16)** **Summary:** The County of San Benito was unable to demonstrate that personnel have received EOC position-specific training due to the absence of training records and supporting documentation.

**Detail:** Documentation was not made available to demonstrate that the County of San Benito personnel have received EOC section-specific and individual position training consistent with SEMS and their assigned EOC roles and responsibilities. Specifically, no training records, attendance rosters, course completion records, or other supporting documentation were provided to demonstrate completion of EOC position-specific training.

**SOURCE MATERIAL**

In assessing this section, the following were consulted:

- None were made available.

## 7.5 EMERGENCY MANAGEMENT EXERCISES

### 7.5.1 EMERGENCY MANAGEMENT EXERCISES

**State and Federal Exercise Requirements**

There is no universal state or federal requirement establishing a specific exercise type or frequency for all local emergency management programs. Exercise requirements may, however, be associated with specific grant programs, regulatory requirements, or other program-specific conditions. Disaster exercises serve as an extension of emergency management training and provide an opportunity to evaluate plans, personnel, systems, and capabilities.

Apart from specific governmental or program requirements, disaster exercises serve to:

- Validate staff training
- Validate emergency plans, policies, and procedures
- Test systems, technology, and tools
- Identify gaps in emergency management capabilities and capacities

#### 7.5.1.1 EMAP Exercise Requirements

- The *EMAP Emergency Management Standard* (May 2022), Chapter 4.10, requires an accredited emergency management program to maintain an exercise, evaluation, and corrective action process that regularly tests the knowledge, skills, abilities, and experience of emergency personnel, as well as plans, policies, procedures, equipment, and facilities. The Standard further provides that exercises should be based on the hazards identified by the emergency management program.

#### 7.5.1.2 FEMA Homeland Security Exercise and Evaluation Program (HSEEP)

- FEMA's *Homeland Security Exercise and Evaluation Program (HSEEP)* provides guiding principles and a common approach for exercise program management, design and development, conduct, evaluation, and improvement planning. HSEEP provides a nationally recognized methodology

that local jurisdictions may use to develop, conduct, evaluate, and document emergency management exercises.

**FINDING**

**(17)** **Summary:** The County of San Benito could not demonstrate that it maintains a comprehensive and sustained exercise program due to the lack of exercise records and supporting documentation.

**Detail:** Documentation provided indicates that the County of San Benito participated in the 2026 Golden Eagle Tabletop Exercise using HSEEP principles and involving a broad range of participants. However, documentation of a single exercise is not sufficient to demonstrate the existence of a comprehensive and sustained exercise program consistent with HSEEP guidance. Documentation was not provided to demonstrate a multi-year exercise strategy, scheduled cycle of exercises, Multi-Year Training and Exercise Plan (MYTEP), annual exercise schedule, Improvement Plans (IPs), Corrective Action Program (CAP), or systematic tracking and implementation of corrective actions and improvements identified through previous exercises.

**SOURCE MATERIAL**

In assessing this section, the following documents were consulted:

- 2026 Golden Eagle Tabletop Exercise (TTX) Series – Event Flyer
- 2026 Golden Eagle Tabletop Exercise (TTX) Series – Situation Manual: San Benito County
- 2026 Golden Eagle Tabletop Exercise (TTX) Series – After Action Report (AAR): San Benito County

## 7.6 OTHER AREAS ASSESSED

### 7.6.1 COUNTY CODE OF ORDINANCES – CHAPTER 11.01 EMERGENCY SERVICES

This section is limited to provisions of Chapter 11.01 related to emergency management.

**(18)** **Summary:** The County of San Benito Code of Ordinances, Chapter 11.01 generally aligns with the California County Model Emergency Ordinance; however, several provisions should be considered for clarification and modernization**.**

**Detail:** Chapter 11.01 establishes the County's Disaster Council, Director and Deputy Director of Emergency Services, Operational Area, emergency planning responsibilities, and emergency authorities. Comparison with the California County Model Emergency Ordinance identified several areas for consideration. The County Code does not formally establish the Office of Emergency Services (OES), codify the OES Manager position or its responsibilities, or define the County's emergency organization, as provided for in the model ordinance.

The Code contains inconsistent terminology regarding the Deputy Director of Emergency Services. Section 11.01.005 establishes a Deputy Director, while Section 11.01.006 refers to an Assistant Director. The County should reconcile these provisions and review the existing Board-approved order of succession to ensure it remains current. The County should also consider whether the OES Manager should serve as Deputy Director, particularly given the operational and organizational benefits of separating program management from executive emergency

authority. Additionally, the Code does not establish a minimum meeting frequency for the Disaster Council, while the model ordinance provides for at least one meeting annually.

A comprehensive review of Chapter 11.01, in consultation with County Counsel, should be considered to codify OES and the OES Manager, establish the County's emergency organization, clarify leadership and succession, and modernize the County's emergency management governance structure**.**

**SOURCE MATERIAL**

In assessing this section, the following were consulted:

- San Benito Code of Ordinances Chapter 11.01 Emergency Services

### 7.6.2 GRANTS MANAGEMENT

**(19)** **Summary:** Cal OES allocation schedules identify federal preparedness grant funding available to the San Benito Operational Area through the Emergency Management Performance Grant (EMPG) and State Homeland Security Program (SHSP); however, documentation was not available to fully determine the County's applications, awards, expenditures, subawards, or closeout status.

**Detail:** From FY 2023 through FY 2025, the San Benito Operational Area was allocated $410,710 in EMPG funding to support emergency management and preparedness capabilities and $404,579 in SHSP funding to build and sustain homeland security preparedness capabilities, for a combined allocation of $815,289. These federal FEMA funds are administered through Cal OES, with the County serving as the Operational Area and potentially passing portions of the funding to local jurisdictions and partner agencies for approved activities. The County was unable to provide for review Notices of Intent, subgrant applications, Intent to Award letters, Cal OES award letters, or other supporting documentation; therefore, the assessment found no documentation demonstrating that the County applied for or received the identified grant allocations or sufficient information to assess the County's grant application, award, and subaward processes.

**SOURCE MATERIAL**

In assessing this section, the following were consulted:

- CalOES Grant Supplements, EMPG and HSGP

# 8. REFERENCES

**California Code of Regulations**

- Section 2446, SEMS Training

**California Government Code**

- Section 3100, Disaster Service Workers
- Section 8568, Administration of State Emergency Plan
- Section 8607, SEMS
- Section 8610, Local Emergency Organization

**California State Homeland Security Grant Program (HSGP)**

- Supplemental Grant Supplement Guidance

**Emergency Management Accreditation Program (EMAP)**

- EMAP Standard, Version 2022

**Federal Disaster Mitigation Act of 2000**

- P.L. 106-390, 44 CFR Section 201.6

**FEMA Comprehensive Preparedness Guide**

- CPG 101, Version 3.1

**FEMA EOC Toolkit**

- Version 2023

**FEMA EOC Quick Reference Guide**

- Version 2022

**FEMA Local Mitigation Planning Handbook**

- Version 2025

**FEMA Local Mitigation Policy Guide**

- Version 2025

**FEMA Target Capability List**

- September 2007

**Homeland Security Presidential Directive 5**

- National Incident Management System (NIMS)

**National Fire Protection (NFPA)**

- Standard 1660, Standard for Emergency, Continuity, and Crisis Management

**County of San Benito Code of Ordinances**

- § 11.01.003 Disaster Council Membership
- § 11.01.004 Disaster Council Powers and Duties
- § 11.01.005 Director and Deputy Director of Emergency Services

**US Census Bureau**

- San Benito County Population Estimates, 2025

**NOTATION**

This document should not be used solely to determine compliance with any state or federal statutory requirements or any professional standard.

Gap Analysis produced in partnership with Jacob Green and Associates

**Project Name: Emergency Management Work Plan** Owner: TBD Sponsor: Esperanza Colio Warren, County Executive Officer Report Date: 14 September 2026

Project Objective: Enhance emergency management capabilities identified in the Emergency Management Program Gap Analysis Report (September 2026).

| PRIORITY | | | MAJOR TASKS | SUB-TASKS | STATUS | COMMENTS |
|---|---|---|---|---|---|---|
| 4 | | | PLANNING | | | |
| | 5 | | EOP | | Not Started | Evaluate the current EOP against Cal OES County EOP requirements, update as needed, and conduct a comprehensive update every five years. |
| | | 5A | Complete a comprehensive update NLT January 2029 | Continue with EOP Update project currently in progress | | |
| | | 5B | Incorporate AB 2311 and AB 477 (Access and Functional Needs ) | Assess AB 2311 and AB 477 requirements against current version EOP | | |
| | | 5C | Incorporate SB 160 (Cultural Competence) | Assess SB 160 requirements against current version EOP | | |
| | | 5D | Incorporate AB781 (Pet Sheltering) | Assess AB 781 requirements against current version EOP | | |
| | | 5E | Incorporate missing CalOES required items as identified in Gap Analysis Report | Assess CalOES EOP Crosswalk required elements against current version EOP | | |
| | | 5F | Update County Code Chapter 11.01 with EOP update | Engage SMEs and stakeholder groups for technical assistance | | |
| | | | | Integrate planning requirements, planning gaps, and county organizational changes into updated EOP | | |
| | | | | Draft, finalize and adopt updated EOP | | |
| | | | | Update County Code Chapter 11.01 | | |
| | 2 | | MJHMP | | Not Started | |
| | | 2A | Develop a schedule to complete a required update | Develop a comprehensive 52 +/- project schedule. | | |
| | | 2B | Conduct a comprehensive update consistent with FEMA guidance | Conduct a comprehensive update consistent with FEMA guidance | | |
| | | 2C | Shepherd the Draft LHMP through CalOES Review Process | Complete the MJHMP CalOES Review Process | | |
| | | 2D | Shepherd the Draft LHMP through FEMA Approval Process | Receive a FEMA Approval Pending Adoption (APA) Letter | | |
| | | 2E | Adopt the MJHMP through formal County action | Bring to County BOS for adoption once FEMA Approval Pending Adoption (APA) Letter is received | | |
| | | | | Send County BOS resolution of adoption to FEMA for final approval letter. | | |
| | | | | Develop schedule for adopted MJHMP to complete update and FEMA approval within 5 years of FEMA approval letter | | |
| | 3 | | DRP | | Not Started | Disaster Recovery Plan is one of five recommended plans. |
| | | 3A | Develop jurisdictional Disaster Recovery Plan | Identify a planning team | | |
| | | | | Quantify community recovery capabilities | | |
| | | | | Decide appropriate right-fit plan format for jurisdiction | | |
| | | | | Conduct plan crafting activities | | |
| | | | | Craft Recovery Plan consistent with FEMA CPG-101 Emergency Planning Guidance | | |
| | | | | Draft, finalize and adopt Recovery Plan | | |
| | 1 | | STRATEGIC PLAN | | Not Started | Emergency Management Strategic Plan is one of five recommended plans. |
| | | 1A | Develop an Emergency Management Program Strategic Plan | Identify and review regulatory, authorities, and foundational documents | | |
| | | | | Identify and review other informing documents | | |
| | | | | Identify a planning team including core planning members and stakeholders | | |
| | | | | Conduct plan crafting activities | | |
| | | | | Draft, finalize and adopt Strategic Plan | | |
| | 4 | | COOP/COG | | | |
| | | 4A | Complete Continuity of Operations Plan (COOP) /Continuity of Government Plan (COG) | Identify a planning team | In-Progress | Continuity of Operations Plan/Continuity of Government Plan is one of five recommended plans. |
| | | | | Identify core services and functions | | |
| | | | | Develop continuity strategies | | |
| | | | | Identify lines of successions | | |
| | | | | Identify alternate facilities | | |
| | | | | Draft, finalize, and adopt Continuity of Operations Plan | | |
| 1 | | | ORGANIZATION | | | |
| | 1 | | LEADERSHIP | | In-Progress | |
| | | 1A | Confirm Deputy Director designation and leadership continuity | Confirm Deputy Director designation and add to County Code of Ordinances | | |
| | | 1B | Evaluate establishing an Emergency Management Director | Craft position description, recruit, and onboard new position | | |
| | | 1C | Define OES roles and organizational relationships | Through adding to County Code of Ordinances, Strategic Plan, and annual General Fund Budget | | |
| | 2 | | EMERGENCY STAFFING | | | |
| | | 2A | Restore OES staffing levels to authorized capacity | Recruit and onboard vacant positions | In-Progress | |
| | | 2B | Establish supplemental and surge staffing capacity as needed | Utilize other departments, part time positions, inter-agency agreements, and contractor arrangements | | |
| | | 2C | Periodically evaluate OES staffing and capacity | Continually assess staffing each fiscal year and in each after-action review | | |
| 4 | | | EQUIPMENT | | | |
| | 1 | | PEOC | | Not Started | |
| | | 1A | Ready the Primary EOC consistent w/ recommendations in Gap Analysis report | Assess the Primary EOC for opportunities for capability and capacity improvements | | |
| | | | | Make improvements based on assessment | | |
| | | | | Test and Exercise EOC | | |
| | | | | Ensure redundancy in critical systems including power and technologies | | |
| | 2 | 2A | AEOC | | Not Started | |
| | | | Ready the Alternate EOC consistent w/recommendations in Gap Analysis report | Assess the Alternate EOC for opportunities for capability and capacity improvements | | |
| | | | | Make improvements based on assessment | | |
| | | | | Test and Exercise EOC | | |
| | | | | Ensure redundancy in critical systems including power and technologies | | |
| 3 | | | TRAINING | | | |
| | 1 | | TRAINING & EXERCISE PLAN | | Not Started | Multi-Year Training & Exercise Plan (TEP) will serve as the foundation for all emergency management training and exercise activities and documentation. |
| | | 1A | Develop a Jurisdictional Multi-Year Training & Exercise Plan | Identify and review regulatory and standard guiding documents | | |
| | | | | Identify and review informing documentation | | |
| | | | | Identify a planning team of stakeholders | | |
| | | | | Conduct scoping and planning activities | | |
| | | | | Craft the Multi-Year Training and Exercise Plan | | |
| | | | | Adopt, execute, and maintain the Multi-Year TEP | | |
| | 2 | | EMERGENCY MANAGEMENT TRAINING | | Not Started | Emergency Management Training should be carried out consistent with a Multi-Year Training & Exercise Plan (TEP). |
| | | 2A | Conduct training consistent with the Multi-Year Training & Exercise Plan | Train to the adopted Multi-Year Training and Exercise Plan | | |
| | | | | Train to regulatory training, and that set by professional standards | | |
| | | | | Train to emergency plans and those responsible for carrying out emergency functions | | |
| | | | | Train to jurisdictional threats and hazards and associated preventative and response strategies | | |
| | | | | Train to specific roles and responsibilities and emergency response and support tasks | | |
| | | | | Maintain a repository for complete and accurate training records management | | |
| | | | | Conduct post-training assessments and surveys | | |
| 5 | | | EXERCISES | | | |
| | 1 | | TRAINING & EXERCISE PLAN | | Not Started | Multi-Year Training & Exercise Plan (TEP) will serve as the foundation for all emergency management training and exercise activities and documentation. |
| | | 1A | Develop a jurisdictional Multi-Year Training & Exercise Plan | Identify and review regulatory and standard guiding documents | | |
| | | | | Identify and review informing documentation | | |
| | | | | Identify a planning team of stakeholders | | |
| | | | | Conduct scoping and planning activities | | |
| | | | | Craft the Multi-Year Training and Exercise Plan | | |
| | | | | Adopt, execute, and maintain the Multi-Year TEP | | |
| | 2 | | EMERGENCY MANAGEMENT EXERCISES | | Not Started | Emergency Management Exercises should be carried out consistent with a Multi-Year Training & Exercise Plan (TEP). |
| | | 2A | Conduct exercises consistent with the Multi-Year Training & Exercise Plan | Exercise to the adopted Multi-Year Training and Exercise Plan | | |
| | | | | Exercise to regulatory training, and that set by professional standards first. | | |
| | | | | Exercise to validating and testing emergency plans and those procedures for carrying out emergency functions | | |
| | | | | Exercise to jurisdictional threats and hazards and to validating preventative and response strategies | | |
| | | | | Exercise to testing roles and responsibilities and validating emergency response and support tasks | | |
| | | | | Maintain a repository for complete and accurate exercise records management | | |
| | | | | Conduct post-exercise after-action reviews and maintain associated reports | | |
| 6 | | | OTHER | | | |
| | 1 | | EMERGENCY MANAGEMENT AUTHORITIES | | Not Started | |
| | | 1A | Update County Code Chapter 11.01 consistent with Gap Analysis recommendations | Update County Code of Ordinances Chapter 11.01 to bring current, correct, and consistent with CalOES guidance | | |
| | | | Formally establish OES and clarify emergency management roles and authorities | Include OES in Chapter 11.01 and provide for responsibilities, authorities, and structure | | |
| | | | Review and strengthen Disaster Council organization and meeting cadence | The Disaster Council should meet at least annually | | |
| | | | | Provide for periodic review and validation of authorities, codes, and ordinances | | |
| | 2 | | EMERGENCY MANAGEMENT GRANTS | | Not Started | |
| | | 2A | Reconcile authorized grant funding with grants actually received | Reconcile eligibility and actual grants received and expended | | |
| | | | Identify and pursue available emergency management grant opportunities | See Gap Analysis Report for nature and type of grants | | |
| | | | Establish centralized grant administration, tracking, and compliance | Ensure all eligible grants are considered | | |
| | | | | Grant should be tracked and reported to the County CEO and stakeholders | | |
| | | | | Ensure pass through grants to other eligible recipients are tracked and reported | | |
| | | | | Maintain an effective and transparent grant pass-through/allocation process | | |

**Project Phases**

| | |
|---|---|
| IN | Initiate |
| PL | Plan |
| EX | Execute |
| CL | Close |
| CT | Control |

Schedule Key: ○ = Not Complete, ● = Completed

Overall Priority
Sub Priority
Critical Task

Major Tasks and Sub-Tasks
Report Dates
Priority Ratings
Dashboard
Summary & Forecast

| | | |
|---|---|---|
| Planning | 0% | 100% |
| Organization | 0% | 100% |
| Equipment | 0% | 100% |
| Training | 0% | 100% |
| Exercising | 0% | 100% |

# Emergency Management Program Assessment

## Findings and Recommendations

**Board of Supervisors | September 28, 2026**

# PURPOSE

Assess the **Emergency Management Program** to **identify opportunities for improvement** and develop an **executable Workplan** for strengthening program capabilities.

**Data collection and analysis**




**Recommend targeted improvements**





**Assess against known standards**




**Develop implementation schedule**

# AREAS ASSESSED




**P** – Five preparedness **plans**

**O** – Leadership and operational **organization**

**E** – Primary and alternate **EOC** capabilities

**T** – **Training** for key personnel and the EOC Team

**E** – Discussion and operations-based emergency **exercises**

*Additional Areas Assessed:* **Authorities** and **Grants**

# FINDINGS AT A GLANCE



# RECOMMENDATIONS AT A GLANCE



# PRIORITY 1 RECOMMENDATIONS




## PRIORITY 1 | ADDRESS WITHOUT DELAY

Four key recommendations to strengthen the County's core emergency management capabilities.

1

### UPDATE, MAINTAIN, OR DEVELOP KEY PREPAREDNESS PLANS

Update, maintain, or develop key emergency management plans to ensure they are current, compliant, and meet the County's needs.

2

### RESTORE OES STAFFING AND CONSIDER ADDING AN OES DIRECTOR

Restore Office of Emergency Services staffing to an adequate and sustainable level and consider adding an OES Director.

3

### ASSESS AND BRING TO A READY LEVEL PRIMARY AND ALTERNATE EOCS

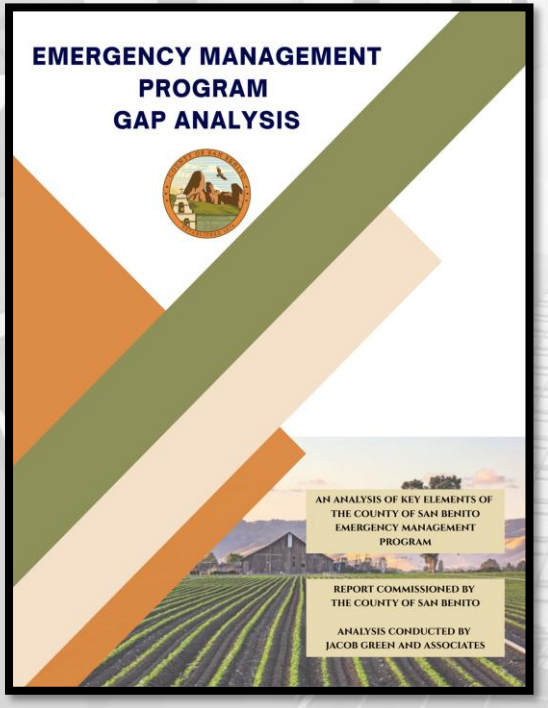
Assess current primary and alternate Emergency Operations Centers, including facilities, equipment, and capabilities, and take actions needed to bring them to a ready level for activation.

4

### DEVELOP AND EXECUTE AN EMERGENCY MANAGEMENT TRAINING PLAN

Develop and implement a comprehensive training plan that includes required, role-specific, and exercise-related training for County staff and key partners.

# PROJECT DELIVERABLES




**Program Gap Analysis Report**

**Project Name: Emergency Management Work Plan** Owner: TBD

**Project Objective:** Enhance emergency management capabilities identified in the Emergency Management Program Gap Analysis Report (September 2026).

| PRIORITY | | MAJOR TASKS | SUB-TASKS | STATUS |
|---|---|---|---|---|
| 2 | | PLANNING | | |
| | 5 | EOP | | Not Started |
| | 5A | Complete a comprehensive update NLT January 2029 | Continue with EOP Update project currently in progress | |
| | 5B | Incorporate AB 2311 and AB 477 (Access and Functional Need:) | Assess AB 2311 and AB 477 requirements against current version EOP | |
| | 5C | Incorporate SB 160 (Cultural Competence) | Assess SB 160 requirements against current version EOP | |
| | 5D | Incorporate AB781 (Pet Sheltering) | Assess AB 781 requirements against current version EOP | |
| | 5E | Incorporate missing CalOES required items as identified in Gap Analysis Report | Assess CalOES EOP Crosswalk required elements against current version EOP | |
| | 5F | Update County Code Chapter 11.01 with EOP update | Engage SMEs and stakeholder groups for technical assistance | |
| | | | Integrate planning requirements, planning gaps, and county organizational changes into updated EOP | |
| | | | Draft, finalize and adopt updated EOP | |
| | | | Update County Code Chapter 11.01 | |
| | 2 | MJHMP | | Not Started |
| | 2A | Develop a schedule to complete a required update | Develop a comprehensive 52 +/- project schedule. | |
| | 2B | Conduct a comprehensive update consistent with FEMA guidance | Conduct a comprehensive update consistent with FEMA guidance | |
| | 2C | Shepherd the Draft LHMP through CalOES Review Process | Complete the MJHMP CalOES Review Process | |
| | 2D | Shepherd the Draft LHMP through FEMA Approval Process | Receive a FEMA Approval Pending Adoption (APA) Letter | |
| | 2E | Adopt the MJHMP through formal County action | Bring to County BOS for adoption once FEMA Approval Pending Adoption (APA) Letter is received | |
| | | | Send County BOS resolution of adoption to FEMA for final approval letter. | |
| | | | Develop schedule for adopted MJHMP to complete update and FEMA approval within 5 years of FEMA approval letter | |
| | 3 | DRP | | Not Started |
| | 3A | Develop jurisdictional Disaster Recovery Plan | Identify a planning team | |
| | | | Quantify community recovery capabilities | |
| | | | Decide appropriate right-fit plan format for jurisdiction | |
| | | | Conduct plan crafting activities | |

Cover | EM Work Plan | EM Work Plan-Details | References

**Program Workplan**


THANK YOU

**BOARD MEMBERS:**

DISTRICT 1 - Dom Zanger
DISTRICT 2 - Kollin Kosmicki
DISTRICT 3 - Mindy Sotelo
DISTRICT 4 - Angela Curro
DISTRICT 5 - Vacant

**Agenda Item**
**Special Meeting of the**
**Board of Supervisors**
**Monday, September 28, 2026**

**Website:**
www.sanbenitocountyca.gov

COUNTY EXECUTIVE OFFICER:
Esperanza Colio Warren

COUNTY COUNSEL:
Gregory P Priamos

CLERK OF THE BOARD:
Vanessa Delgado

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**Item Number: 3.E**

**MEETING DATE:** **09/28/2026**

**DEPARTMENT:** COUNTY COUNSEL

**AGENDA ITEM PREPARER:** Vanessa Delgado

**DEPT HEAD/DIRECTOR:** Gregory P. Priamos

**SUBJECT:**

**EMERGENCY ITEM ADDED TO AGENDA**
**COUNTY COUNSEL - G. P. PRIAMOS**
1. Adopt Resolution requesting State Director, Governor's Office of Emergency Services, concurrence in local emergency and request for assistance; and
2. Authorize Chair to sign.
SBC FILE NUMBER: 160

**AGENDA SECTION:**

REGULAR AGENDA

**BACKGROUND/SUMMARY:**

On September 22, 2026, by Resolution No. 2026-127, the Board of Supervisors proclaimed the existence of a local emergency due to the developing El Niño event and the impending conditions of disaster or extreme peril to the safety of persons and property that will likely occur based on the County's recent significant and destructive flooding and its susceptibility to such flooding based on the unique topography and low-lying spaces. The Governor of the State of California proclaimed a State of Emergency on September 21, 2026 to exist statewide due to the developing 2026–2027 El Niño event.

The Director of Emergency Services of the County of San Benito is requesting any available state assistance to prepare for the impending storms and mitigate the potential destructive winter conditions in order to reduce the loss of life and property as well as to reduce or mitigate the monetary costs of repair,

replacement, and restoration including, but not limited to the items, equipment, and personnel listed in Exhibit A of the resolution.

This item was added to the agenda as an urgency item on September 29, 2026.

## FISCAL IMPACT:

N/A

## STAFF RECOMMENDATION:

1. Adopt Resolution requesting State Director, Governor's Office of Emergency Services, concurrence in local emergency and request for assistance; and
2. Authorize Chair to sign.

## BOARD ACTION RESULTS:

Adopted Resolution No. 2026-130 per staff recommendation. (4/0 vote)

## ATTACHMENTS:

Resolution No. 2026-130 - El Nino Urgency Item
Fully Executed Resolution No. 2026-130 - El Nino Local Emergency Request for Assistance

RESOLUTION NO. 2026- 130

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SAN BENITO, CALIFORNIA REQUESTING STATE DIRECTOR, GOVERNOR'S OFFICE OF EMERGENCY SERVICES, CONCURRENCE IN LOCAL EMERGENCY AND REQUEST FOR ASSISTANCE

WHEREAS, on September 22, 2026, by Resolution No. 2026-127, the Board of Supervisors proclaimed the existence of a local emergency due to the developing El Niño event and the impending conditions of disaster or extreme peril to the safety of persons and property that will likely occur based on the County's recent significant and destructive flooding and its susceptibility to such flooding based on the unique topography and low-lying spaces; and

WHEREAS, the Governor of the State of California proclaimed a State of Emergency on September 21, 2026 to exist statewide due to the developing 2026–2027 El Niño event; and

NOW, THEREFORE, BE IT RESOLVED that a copy of this resolution and Resolution No. 2026-127 be forwarded to the State Director of the Governor's Office of Emergency Services and that the State Director be requested to concur in the existence of a local emergency in accordance with provisions of the California Disaster Assistance Act (CDAA).

BE IT FURTHER RESOLVED that the Director of Emergency Services of the County of San Benito is hereby designated as the authorized representative of the County of San Benito for the purpose of receipt, processing, and coordination of all inquiries and requirements necessary to obtain available state assistance based on a formal request from the County for CDAA funds to prepare, mitigate, repair, restore, or replace of public real property damaged or destroyed by a disaster, reimbursement for local government costs related to certain emergency activities under a state of emergency, and matching funds for cost-sharing required under federal public assistance programs when a Presidential Major Disaster or Emergency Declaration is in effect.

BE IT FURTHER RESOLVED that the Director of Emergency Services of the County of San Benito is hereby requesting any available state assistance to prepare for the impending storms and mitigate the potential destructive winter conditions in order to reduce the loss of life and property as well as to reduce or mitigate the monetary costs of repair, replacement, and restoration including, but not limited to the items, equipment, and personnel listed in Exhibit A attached hereto.

ADOPTED by the Board of Supervisors this 29th day of September 2026.

Dom Zanger
Chair – Board of Supervisors
County of San Benito

Attest:

Clerk of the Board

Approved as to Form:

Gregory P. Priamos
County Counsel

I, Vanessa Delgado, Clerk of the Board of the County of San Benito, California, hereby certify that the foregoing resolution was duly and regularly introduced and adopted at a meeting of the Board of Supervisors of said County at its meeting held on the 29th day of September, 2026, by the following vote, to wit:

Ayes: 4- Zanger, Sotelo, Kosmicki, Curro

Noes: 0 - None

Absent: 0 - None

Abstain: 0 - None

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the County of San Benito, California, this 29th day of September, 2026.

Clerk of the Board, County of San Benito

EXHIBIT A

| Resource | Qty | Unit |
|---|---|---|
| Sandbags | 3000 | ea |
| Sand | 60 | Ton |
| Sandbag Filling stations | 6 | ea |
| Bulldozers | 2 | ea |
| Excavators | 3 | ea |
| Wheel loaders | 3 | ea |
| Bucket Trucks | 2 | ea |
| Dump Trucks | 4 | ea |
| Brush Chippers | 2 | ea |
| Light Towers | 6 | ea |
| Industrial Water Pumps | 8 | ea |
| Rock/Stone for Levy Breach | | Ton |
| Portable Message signs for road closures | 6 | ea |
| Road closure barrieres | 100 | ea |
| Rain gear | 100 | ea |
| Rain boots | 100 | ea |
| Class III Safety Vests | 100 | Ea |
| Flashlights | 100 | ea |
| Batteries for flashlights | 200 | ea |
| Rope | 1000 | ft |
| Work Gloves | 100 | ea |
| Portable bathrooms with shower | 3 | ea |
| Chain saws | 6 | ea |
| Shovels | 20 | ea |
| Water 12 oz bottles | 40 | cases |
| Heavy equipment operators | 6 | ea |
| Laborers | 6 | ea |
| Civil Engineer, P.E. - to assist with assessing rural waterway crossings, culverts, bridges and levys | 1 | ea |

RESOLUTION NO. 2026- 130

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SAN BENITO, CALIFORNIA REQUESTING STATE DIRECTOR, GOVERNOR'S OFFICE OF EMERGENCY SERVICES, CONCURRENCE IN LOCAL EMERGENCY AND REQUEST FOR ASSISTANCE

WHEREAS, on September 22, 2026, by Resolution No. 2026-127, the Board of Supervisors proclaimed the existence of a local emergency due to the developing El Niño event and the impending conditions of disaster or extreme peril to the safety of persons and property that will likely occur based on the County's recent significant and destructive flooding and its susceptibility to such flooding based on the unique topography and low-lying spaces; and

WHEREAS, the Governor of the State of California proclaimed a State of Emergency on September 21, 2026 to exist statewide due to the developing 2026–2027 El Niño event; and

NOW, THEREFORE, BE IT RESOLVED that a copy of this resolution and Resolution No. 2026-127 be forwarded to the State Director of the Governor's Office of Emergency Services and that the State Director be requested to concur in the existence of a local emergency in accordance with provisions of the California Disaster Assistance Act (CDAA).

BE IT FURTHER RESOLVED that the Director of Emergency Services of the County of San Benito is hereby designated as the authorized representative of the County of San Benito for the purpose of receipt, processing, and coordination of all inquiries and requirements necessary to obtain available state assistance based on a formal request from the County for CDAA funds to prepare, mitigate, repair, restore, or replace of public real property damaged or destroyed by a disaster, reimbursement for local government costs related to certain emergency activities under a state of emergency, and matching funds for cost-sharing required under federal public assistance programs when a Presidential Major Disaster or Emergency Declaration is in effect.

BE IT FURTHER RESOLVED that the Director of Emergency Services of the County of San Benito is hereby requesting any available state assistance to prepare for the impending storms and mitigate the potential destructive winter conditions in order to reduce the loss of life and property as well as to reduce or mitigate the monetary costs of repair, replacement, and restoration including, but not limited to the items, equipment, and personnel listed in Exhibit A attached hereto.

ADOPTED by the Board of Supervisors this 29th day of September 2026.

Dom Zanger
Chair – Board of Supervisors
County of San Benito

Attest:

Clerk of the Board

Approved as to Form:

Gregory P. Priamos
County Counsel

I, Vanessa Delgado, Clerk of the Board of the County of San Benito, California, hereby certify that the foregoing resolution was duly and regularly introduced and adopted at a meeting of the Board of Supervisors of said County at its meeting held on the 29th day of September, 2026, by the following vote, to wit:

Ayes: 4- Zanger, Sotelo, Kosmicki, Curro

Noes: 0 - None

Absent: 0 - None

Abstain: 0 - None

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the County of San Benito, California, this 29th day of September, 2026.

Clerk of the Board, County of San Benito

EXHIBIT A

| Resource | Qty | Unit |
|---|---|---|
| Sandbags | 3000 | ea |
| Sand | 60 | Ton |
| Sandbag Filling stations | 6 | ea |
| Bulldozers | 2 | ea |
| Excavators | 3 | ea |
| Wheel loaders | 3 | ea |
| Bucket Trucks | 2 | ea |
| Dump Trucks | 4 | ea |
| Brush Chippers | 2 | ea |
| Light Towers | 6 | ea |
| Industrial Water Pumps | 8 | ea |
| Rock/Stone for Levy Breach | | Ton |
| Portable Message signs for road closures | 6 | ea |
| Road closure barrieres | 100 | ea |
| Rain gear | 100 | ea |
| Rain boots | 100 | ea |
| Class III Safety Vests | 100 | Ea |
| Flashlights | 100 | ea |
| Batteries for flashlights | 200 | ea |
| Rope | 1000 | ft |
| Work Gloves | 100 | ea |
| Portable bathrooms with shower | 3 | ea |
| Chain saws | 6 | ea |
| Shovels | 20 | ea |
| Water 12 oz bottles | 40 | cases |
| Heavy equipment operators | 6 | ea |
| Laborers | 6 | ea |
| Civil Engineer, P.E. - to assist with assessing rural waterway crossings, culverts, bridges and levys | 1 | ea |

**BOARD MEMBERS:**

DISTRICT 1 - Dom Zanger
DISTRICT 2 - Kollin Kosmicki
DISTRICT 3 - Mindy Sotelo
DISTRICT 4 - Angela Curro
DISTRICT 5 - Vacant

**Agenda Item**
**Special Meeting of the**
**Board of Supervisors**
**Monday, September 28, 2026**

**Website:**
www.sanbenitocountyca.gov

COUNTY EXECUTIVE OFFICER:
Esperanza Colio Warren

COUNTY COUNSEL:
Gregory P Priamos

CLERK OF THE BOARD:
Vanessa Delgado

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**Item Number: 4.A**

**MEETING DATE:** **09/28/2026**

**DEPARTMENT:** COUNTY COUNSEL

**AGENDA ITEM PREPARER:** Vanessa Delgado

**DEPT HEAD/DIRECTOR:** Gregory P. Priamos

## SUBJECT:

**CONFERENCE WITH LEGAL COUNSEL - SIGNIFICANT EXPOSURE TO LITIGATION**
Government Code Section 54956.9 (d)(2)(e)(1);
Number of Cases: 2

## AGENDA SECTION:

CLOSED SESSION

## BACKGROUND/SUMMARY:

Hold Closed Session

## FISCAL IMPACT:

N/A

## STAFF RECOMMENDATION:

Hold Closed Session.

## BOARD ACTION RESULTS:

No reportable action.

## ATTACHMENTS:

**BOARD MEMBERS:**

DISTRICT 1 - Dom Zanger
DISTRICT 2 - Kollin Kosmicki
DISTRICT 3 - Mindy Sotelo
DISTRICT 4 - Angela Curro
DISTRICT 5 - Vacant

**Agenda Item**
**Special Meeting of the**
**Board of Supervisors**
**Monday, September 28, 2026**

**Website:**
www.sanbenitocountyca.gov

COUNTY EXECUTIVE OFFICER:
Esperanza Colio Warren

COUNTY COUNSEL:
Gregory P Priamos

CLERK OF THE BOARD:
Vanessa Delgado

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**Item Number: 4.B**

**MEETING DATE:** **09/28/2026**

**DEPARTMENT:** COUNTY COUNSEL

**AGENDA ITEM PREPARER:** Vanessa Delgado

**DEPT HEAD/DIRECTOR:** Gregory Priamos

**SUBJECT:**

**CLOSED SESSION – CONFERENCE WITH LABOR NEGOTIATOR(S)**
Conference with labor negotiator - Government Code Section 54957.6 Agency representatives:
Esperanza Colio Warren, CEO and Allyson Hauck, Sloan Sakai
Employee Organizations: All Bargaining Units including Management Employees Group (MEG), Law Enforcement Management (LEM), Service Employees International Union (SEIU Local 521), Institutions Association (IA), and Deputy Sheriff's Association (DSA).
All Unrepresented, Confidential, and Confidential Management employees, Appointed Department Heads, and Elected Department Heads.
SBC FILE NUMBER: 160

**AGENDA SECTION:**

CLOSED SESSION

**BACKGROUND/SUMMARY:**

HOLD CLOSED SESSION

**FISCAL IMPACT:**

N/A

**STAFF RECOMMENDATION:**

HOLD CLOSED SESSION

## BOARD ACTION RESULTS:

No reportable action.

## ATTACHMENTS:

**BOARD MEMBERS:**

DISTRICT 1 - Dom Zanger
DISTRICT 2 - Kollin Kosmicki
DISTRICT 3 - Mindy Sotelo
DISTRICT 4 - Angela Curro
DISTRICT 5 - Vacant

**Agenda Item**
**Special Meeting of the**
**Board of Supervisors**
**Monday, September 28, 2026**

**Website:**
www.sanbenitocountyca.gov

COUNTY EXECUTIVE OFFICER:
Esperanza Colio Warren

COUNTY COUNSEL:
Gregory P Priamos

CLERK OF THE BOARD:
Vanessa Delgado

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**Item Number: 5.A**

**MEETING DATE:** **09/28/2026**

**DEPARTMENT:** BOARD OF SUPERVISORS

**AGENDA ITEM PREPARER:** Aurelia Rodriguez

**DEPT HEAD/DIRECTOR:** Esperanza Colio Warren

## SUBJECT:

**BOARD OF SUPERVISORS**
Discuss and approve future agenda item requests submitted by board members and provide staff direction if desired.
SBC FILE NUMBER: 156

## AGENDA SECTION:

**FUTURE AGENDA ITEMS**

## BACKGROUND/SUMMARY:

The Board has previously discussed future agenda items and reached a consensus in streamlining the process to maximize efficiency and completion of requested items.

The requested Future Agenda Items have been attached..

## FISCAL IMPACT:

N/A

## STAFF RECOMMENDATION:

Discuss and approve future agenda item requests submitted by board members and provide staff direction if desired.

**BOARD ACTION RESULTS:**

There was a consensus to bring the items back to a future meeting.

**ATTACHMENTS:**
Future Agenda Items Request Form - Board Members
Future Agenda Item Request - Roads Budgeted (Supervisor Curro)
Future Agenda Item Request - MBEP and Regional CEDS Workshop Response (Supervisor Curro)

# Board of Supervisors
## Process to Request Future Agenda Item

In the event a Board member would like to bring an item to the Board outside of the regular staff process, the following protocol shall be followed:

1. Board members shall provide their request to the County Administrative Officer "CAO" no later than the Monday before the Board meeting.
2. The request will be a summary no longer than one page, listing the topic, correlated with a strategic plan focus area(s), and justification for placing the item on the agenda.
3. Board members will have up to 5-7 minutes to present their agenda item request.
4. An affirmative majority vote will move the item to a future Board meeting.
5. The CAO or designee will decide the date for the future agenda item.
6. Staff coordinate the research, write the Board memo, and decide on the most appropriate and experienced presenters, all while coordinating with the requesting Supervisor.
7. Items not approved by the Board will not be placed on a future agenda for at least (minimum) 12 months unless directed to by a majority of the Board.
8. This process excludes Proclamations, Certificates and Resolutions of Commendation from the Board Requests process.
9. This process may be bypassed with urgency or emergency item.

**Vote**

AYES: SUPERVISORS

NOES: SUPERVISORS

ABSTAIN: SUPERVISORS

ABSENT: SUPERVISORS

_____ _____

County Administrative Officer | Board of Supervisors Chair

Date: _____ Date: _____

**Request item to be referred to:**

☐ Review/Vet by Department ☐ Committee /Ad hoc ☐ **Board Meeting Deadline:** _____

**Item requested by:** _____ **Date:** _____

| Select the Strategic Plan Focus Areas & Objectives<br>*(Check what is applicable to your item)* | | | |
|---|---|---|---|
| ☐ **Operational Development & Excellence** | | | |
| ☐ Staffing | ☐ Customer Service | ☐ Organizational Leadership | ☐ Organizational Culture |
| ☐ **Planning for Sustainable Growth** | | | |
| ☐ Economy | ☐ Housing | ☐ Infrastructure | ☐ Environment |
| ☐ **Technology** | | | |
| ☐ External | ☐ Internal | ☐ Innovation | ☐ Security |
| ☐ **Community Engagement** | | | |
| ☐ Public Private Partnership | ☐ Communication | ☐ Cross-Jurisdictional Relationships | |
| ☐ **Healthy & Safe Communities** | | | |
| ☐ Promote Healthy Choices | ☐ Local Justice | ☐ Community Support | ☐ Recreation/Leisure |

**Request Summary:**

# Board of Supervisors
## Process to Request Future Agenda Item

In the event a Board member would like to bring an item to the Board outside of the regular staff process, the following protocol shall be followed:

1. Board members shall provide their request to the County Administrative Officer "CAO" no later than the Monday before the Board meeting.
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4. An affirmative majority vote will move the item to a future Board meeting.
5. The CAO or designee will decide the date for the future agenda item.
6. Staff coordinate the research, write the Board memo, and decide on the most appropriate and experienced presenters, all while coordinating with the requesting Supervisor.
7. Items not approved by the Board will not be placed on a future agenda for at least (minimum) 12 months unless directed to by a majority of the Board.
8. This process excludes Proclamations, Certificates and Resolutions of Commendation from the Board Requests process.
9. This process may be bypassed with urgency or emergency item.

**Vote**

AYES: SUPERVISORS

NOES: SUPERVISORS

ABSTAIN: SUPERVISORS

ABSENT: SUPERVISORS

County Administrative Officer

Date:

Board of Supervisors Chair

Date:

**Request item to be referred to:**

☐ Review/Vet by Department ☐ Committee /Ad hoc ☑ **Board Meeting Deadline:** Budget Hearing 9/28

**Item requested by:** Supervisor Curro **Date:** 9/21/26

| Select the Strategic Plan Focus Areas & Objectives<br>*(Check what is applicable to your item)* | | | |
|---|---|---|---|
| ☐ **Operational Development & Excellence** | | | |
| ☐ Staffing | ☐ Customer Service | ☐ Organizational Leadership | ☐ Organizational Culture |
| ☑ **Planning for Sustainable Growth** | | | |
| ☐ Economy | ☐ Housing | ☑ Infrastructure | ☐ Environment |
| ☐ **Technology** | | | |
| ☐ External | ☐ Internal | ☐ Innovation | ☐ Security |
| ☐ **Community Engagement** | | | |
| ☐ Public Private Partnership | ☐ Communication | ☐ Cross-Jurisdictional Relationships | |
| ☐ **Healthy & Safe Communities** | | | |
| ☐ Promote Healthy Choices | ☐ Local Justice | ☐ Community Support | ☐ Recreation/Leisure |

**Request Summary:**

URGENT REQUEST FOR SEPTEMBER 28, 2026 BUDGET MEETING:

This Future Agenda Item is to ensure that during or prior to the adoption of the FY-26/27 budget a summary of all FY Roads Projects are presented to the BoS.

* What prior FY Road Projects that were previously budgeted are rolling over to FY-26/27 budget due to not being completed in prior FY?

* What additional FY Road Projects will be added to prior FY Road Projects in FY-26/27?

This item would include Road, Road Patching, Road Maintenance, Road Striping, Bridges and any other Road related items.

This item is requested make it completely transparent what Road Projects are expected to happen in 2026/27.

Thank you for your understanding and consideration.

# Board of Supervisors
## Process to Request Future Agenda Item

In the event a Board member would like to bring an item to the Board outside of the regular staff process, the following protocol shall be followed:

1. Board members shall provide their request to the County Administrative Officer "CAO" no later than the Monday before the Board meeting.
2. The request will be a summary no longer than one page, listing the topic, correlated with a strategic plan focus area(s), and justification for placing the item on the agenda.
3. Board members will have up to 5-7 minutes to present their agenda item request.
4. An affirmative majority vote will move the item to a future Board meeting.
5. The CAO or designee will decide the date for the future agenda item.
6. Staff coordinate the research, write the Board memo, and decide on the most appropriate and experienced presenters, all while coordinating with the requesting Supervisor.
7. Items not approved by the Board will not be placed on a future agenda for at least (minimum) 12 months unless directed to by a majority of the Board.
8. This process excludes Proclamations, Certificates and Resolutions of Commendation from the Board Requests process.
9. This process may be bypassed with urgency or emergency item.

**Vote**

AYES: SUPERVISORS

NOES: SUPERVISORS

ABSTAIN: SUPERVISORS

ABSENT: SUPERVISORS

County Administrative Officer

Date:

Board of Supervisors Chair

Date:

**Request item to be referred to:**

☐ Review/Vet by Department ☐ Committee /Ad hoc ☑ **Board Meeting Deadline:** Budget Hearing 9/28/2026

**Item requested by:** Supervisor Curro **Date:** 9/21/26

| Select the Strategic Plan Focus Areas & Objectives<br>*(Check what is applicable to your item)* | | | |
|---|---|---|---|
| ☐ **Operational Development & Excellence** | | | |
| ☐ Staffing | ☐ Customer Service | ☐ Organizational Leadership | ☐ Organizational Culture |
| ☑ **Planning for Sustainable Growth** | | | |
| ☑ Economy | ☐ Housing | ☐ Infrastructure | ☐ Environment |
| ☐ **Technology** | | | |
| ☐ External | ☐ Internal | ☐ Innovation | ☐ Security |
| ☑ **Community Engagement** | | | |
| ☐ Public Private Partnership | ☑ Communication | ☐ Cross-Jurisdictional Relationships | |
| ☐ **Healthy & Safe Communities** | | | |
| ☐ Promote Healthy Choices | ☐ Local Justice | ☐ Community Support | ☐ Recreation/Leisure |

**Request Summary:**

URGENT REQUEST BUDGET DISCUSSION FOR September 28, 2026:

Monterey Bay Economic Partnership has worked successfully to obtain a regional designation for San Benito, Monterey and Santa Cruz as a "Distressed Region". This designation opens the County and Cities up to an additional level of funding through a Region CEDS. On Friday August 21st we received a draft copy of the MBEP Regional CEDS. I requested an urgency item to be added to the August 25, 2026 Board Meeting, unfortunately it was not approved at that time.

This Agenda Item is requested to discuss and direct staff on how we would like to move forward as a Board regarding this Regional CEDS and to bring back budgeting for FY-2026/27 membership into MBEP, Monterey Bay Economic Partnership. Revenue generation is a urgent item for San Benito County and membership at MBEP gives us a larger voice regarding the Regional CEDS and Economic Development in our community.

Attached you will find the following:
* San Benito County Adopted CEDS "FINAL-CEDS-ADOPTED-BY-COUNTY-BOARD...pdf"
* MBEP CEDS Draft "08-21-2026 CEDS Draft Document Review...pdf"

As you see below, Goal #4 aligns with several of our El Nino Preparation and this Regional CEDS may help us with additional funding sources.

Goal #4: Increase Economic Resilience
• Prepare for extreme climate or man-made events such as drought, floods, wildfires, and mass shootings.
• Prepare for a potentially significant earthquake.

It is requested that the Board of Supervisors give direction on the status of MBEP membership and the Regional CEDS prior to adopting the FY-2026/27 Budget.

Thank you for your condideration.

**BOARD MEMBERS:**

DISTRICT 1 - Dom Zanger
DISTRICT 2 - Kollin Kosmicki
DISTRICT 3 - Mindy Sotelo
DISTRICT 4 - Angela Curro
DISTRICT 5 - Vacant

**Agenda Item**
**Special Meeting of the**
**Board of Supervisors**
**Monday, September 28, 2026**

**Website:**
www.sanbenitocountyca.gov

COUNTY EXECUTIVE OFFICER:
Esperanza Colio Warren

COUNTY COUNSEL:
Gregory P Priamos

CLERK OF THE BOARD:
Vanessa Delgado

---

**MEETING DATE:** **09/28/2026**

**DEPARTMENT:** CLERK OF THE BOARD

**AGENDA ITEM PREPARER:** Aurelia Rodriguez

**DEPT HEAD/DIRECTOR:** Vanessa Delgado

**SUBJECT:**

Adjourn to the next regular meeting of October 13, 2026.

**AGENDA SECTION:**

**Please be advised that the Board may continue this meeting for its discussion on the FY26/27 Budget at its meeting of September 29, 2026 and that the item may be continued day to day until final action is taken.**

**ADJOURNMENT**

**BACKGROUND/SUMMARY:**

N/A

**FISCAL IMPACT:**

N/A

**STAFF RECOMMENDATION:**

**Please be advised that the Board may continue this meeting for its discussion on the FY26/27 Budget at its meeting of September 29, 2026 and that the item may be continued day to day until final action is taken.**
**OR**
**Adjourn to the next regular meeting of October 13, 2026.**

## BOARD ACTION RESULTS:

Meeting adjourned at 1:33pm.

## ATTACHMENTS:

Docusign Envelope ID: D5CE7CEA-AC0E-876E-835D-372B887AF5B4

# CONTRACT

The COUNTY OF SAN BENITO ("COUNTY") and Granite Rock Company("CONTRACTOR") enter into this contract which shall be effective on the date stated in Paragraph 1.

1. **Term.** Subject to compliance with all terms and conditions, the term of this Agreement shall be from March 1, 2026, through December 31, 2026.

2. **Scope of Services.** CONTRACTOR, for COUNTY's benefit shall perform the services specified on Attachment A to this contract. Attachment A is made a part of this contract.

3. **Payment Terms.** In consideration for CONTRACTOR's performance, COUNTY shall pay compensation to CONTRACTOR according to the terms specified in Attachment B. Attachment B is made a part of this contract.

4. **Standard Terms and Conditions.** The rights and duties of the parties to this contract are governed by the general terms and conditions mutually agreed to and listed in Attachment C. Attachment C is made a part of this contract.

5. **Termination.** The number of days of advance written notice required for termination of this contract is 30 days.

6. **Contract Administrators.** The following names, titles, addresses, and telephone numbers are the pertinent information for the respective contract administrators for the parties.

**In the case of County, to:**
Name: Adolfo R Gonzalez
Title: Public Works Administrator
Address: 2301 Technology Parkway, Hollister, California 95023
Telephone: (831) 636-4170
Email: adgonzalez@sanbenitocountyca.gov

**In the case of Contractor, to:**
Name: Adrian Aguayo
Title: Account Sales Representative
Address: 350 Technology Drive, Watsonville, CA 95076
Telephone: (831)768-2375
Email: aaguayo@graniterock.com

7. **Attachments.**

Attachment A is attached hereto and incorporated herein by this reference.

Attachment B is attached hereto and incorporated herein by this reference.

Attachment C is attached hereto and incorporated herein by this reference.

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Title: Granite Rock Company

**SIGNATURES:**

**CONTRACTOR:**

Signed by:
Adrian Aguayo
02C422B907864B4...

Name: Adrian Aguayo
Title: Account Sales Representative
Date: 9/21/2026

**APPROVED BY COUNTY:**

Name: Dom Zanger
Title: Chair, Board of Supervisors
Date:

**APPROVED AS TO LEGAL FORM:**
San Benito County Counsel's Office

DocuSigned by:
527E228F4B2F448...

By: Sean Cameron, Deputy County Counsel
Date: 9/21/2026

Docusign Envelope ID: D5CE7CEA-AC0E-876E-835D-372B887AF5B4



**ATTACHMENT A**

The Vendor furnished Caltrans-compliant cold mix asphalt and SS1 oil for the County's roadway maintenance and repair projects. The term of this Agreement shall be Ten (10) months, retroactive to March 1, 2026.

**END OF ATTACHMENT A**

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**ATTACHMENT B**

**B-1. BILLING**

Charges for services rendered pursuant to the terms and conditions of this contract shall be invoiced on the following basis: One Month in arrears

**B-2. PAYMENT**

Payment shall be made by COUNTY to CONTRACTOR at the address specified in paragraph 7 of this contract, net thirty (30) days from the invoice date.

**B-3. COMPENSATION**

COUNTY shall pay to CONTRACTOR: A total amount of One Hundred Thousand ($100,000) for services rendered pursuant to the terms and conditions of this contract and pursuant to any special compensation terms specified in this attachment, Attachment B.

**B-4 BASIS OF COMPENSATION**:

Cold Mix Cost: $168 per ton

Hot Mix Asphalt: $140 per ton

SSI (Slow Set Oil) 10-ton pricing: $2,376.15

$20 Environmental Fee per load

$0.10 Mining Tax per ton

$24 Fuel Surcharge per load

**END OF ATTACHMENT B.**

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# ATTACHMENT C
## General Terms and Conditions

### C-1. INDEMNIFICATION.

CONTRACTOR and COUNTY each agree to indemnify, defend and save harmless the other party and the other party's officers and employees, from and against any and all claims and losses whatsoever arising out of, or in any way related to, the indemnifying party's performance under this contract, including, but not limited to, claims for property damage, personal injury, death, and any legal expenses (such as attorneys' fees, court costs, investigation costs, and experts' fees) incurred by the indemnitee in connection with such claims or losses. A party's "performance" includes the party's action or inaction and the action or inaction of that party's officers and employees.

### C-2. GENERAL INSURANCE REQUIREMENTS.

Without limiting CONTRACTOR's duty to indemnify COUNTY, CONTRACTOR shall comply with the insurance coverage requirements set forth in the contract and in this attachment. Those insurance policies mandated by Paragraph C-3 shall satisfy the following requirements:

(a) Each policy shall be issued by a company authorized by law to transact business in the State of California.

(b) Each policy shall provide that COUNTY shall be given notice in writing at least thirty (30) days in advance of any change, cancellation, or nonrenewal thereof.

(c) The comprehensive motor vehicle and comprehensive general liability policies shall each provide an endorsement naming the County of San Benito and its officers, agents and employees as additional insureds.

(d) The required coverage shall be maintained in effect throughout the term of this contract.

CONTRACTOR shall require all subcontractors performing work under this contract to obtain substantially the identical insurance coverage required of CONTRACTOR pursuant to this agreement.

### C-3. INSURANCE COVERAGE REQUIREMENTS.

If required by paragraph 5 of the contract, CONTRACTOR shall maintain the following insurance policies in full force and effect during the term of this contract:

(a) Comprehensive general liability insurance. CONTRACTOR shall maintain comprehensive general liability insurance, covering all of CONTRACTOR's operations with a combined single limit of not less than the amount set out in paragraph 5 of this contract.

(b) Professional liability insurance. CONTRACTOR shall maintain professional liability insurance with liability limits of not less than the amount set out in paragraph 5 of this contract.

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(c) Comprehensive motor vehicle liability insurance. CONTRACTOR shall maintain comprehensive motor vehicle insurance covering all motor vehicles (including owned, non-owned and hired) used in providing services under this contract, with a combined single limit of not less than the amount set out in Paragraph 5 of this contract.

(d) Workers' compensation insurance. CONTRACTOR shall maintain a workers' compensation plan covering all of its employees as required by California Labor Code Section 3700, either through workers' compensation insurance issued by an insurance company or through a plan of self-insurance certified by the State Director of Industrial Relations. If CONTRACTOR elects to be self-insured, the certificate of insurance otherwise required by this contract shall be replaced with a consent to self-insure issued by the State Director of Industrial Relations.

## C-4. CERTIFICATE OF INSURANCE.

Prior to the commencement of performance of services by CONTRACTOR and prior to any obligations of COUNTY, CONTRACTOR shall file certificates of insurance with COUNTY, showing that CONTRACTOR has in effect the insurance required by this contract. CONTRACTOR shall file a new or amended certificate promptly after any change is made in any insurance policy which would alter the information on the certificate then on file. In lieu of providing proof of insurance, CONTRACTOR may provide proof of self-insurance meeting requirements equivalent to those imposed herein. CONTRACTOR warrants that CONTRACTOR's self-insurance provides substantially the same protection to COUNTY as the insurance required herein. CONTRACTOR further agrees to notify COUNTY in the event any change in self-insurance occurs that would alter the obligations undertaken in this contract within thirty (30) days of such change.

## C-5. RECORDS TO BE MAINTAINED.

CONTRACTOR shall keep and maintain accurate records of all costs incurred and all time expended for work under this contract. CONTRACTOR shall contractually require that all of CONTRACTOR's subcontractors performing work called for under this contract also keep and maintain such records. All such records, whether kept by CONTRACTOR or any subcontractor, shall be made available to COUNTY or its authorized representative, or officials of the State of California for review or audit during normal business hours, upon reasonable advance notice given by COUNTY, its authorized representative, or officials of the State of California.

## C-6. RETENTION OF RECORDS.

CONTRACTOR shall maintain and preserve all records related to this contract for a period of three years from the close of the fiscal year in which final payment under this contract is made. CONTRACTOR shall also contractually require the maintenance of such records in the possession of any third party performing work related to this contract for the same period of time. Such records shall be retained beyond the three-year period, if any audit involving such records is then pending, until the audit findings are resolved. The obligation to insure the maintenance of the records beyond the initial three year period shall arise only if the COUNTY notifies CONTRACTOR of the commencement of an audit prior to the expiration of the three year period.

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## C-7. TITLE TO DOCUMENTS; COPYRIGHT.

All reports and other materials collected or produced by the CONTRACTOR or any subcontractor of CONTRACTOR shall, after completion and acceptance of the contract, become the property of COUNTY, and shall not be subject to any copyright claimed by the CONTRACTOR, subcontractor, or their agents or employees. CONTRACTOR may retain copies of all such materials exclusively for administrative purposes. Any use of completed or uncompleted documents for other projects by CONTRACTOR, any subcontractor, or any of their agents or employees, without the prior written consent of COUNTY is prohibited.

## C-8. INDEPENDENT CONTRACTOR.

CONTRACTOR and its officers and employees, in the performance of this contract, are independent contractors in relation to COUNTY and not officers or employees of COUNTY. Nothing in this contract shall create any of the rights, powers, privileges or immunities of any officer or employee of COUNTY. CONTRACTOR shall be solely liable for all applicable taxes or benefits, including, but not limited to, federal and state income taxes, Social Security taxes, or ERISA retirement benefits, which taxes or benefits arise out of the performance of this contract. CONTRACTOR further represents to COUNTY that CONTRACTOR has no expectation of receiving any benefits incidental to employment.

## C-9. CONFLICT OF INTEREST.

CONTRACTOR covenants that it presently has no interest and shall not acquire any interest, direct or indirect, financial or otherwise, which would conflict in any manner or degree with the performance of the services hereunder. CONTRACTOR further covenants that, in the performance of this contract, no subcontractor or person having such an interest shall be used or employed. CONTRACTOR certifies that no one who has or will have any financial interest under this contract is an officer or employee of COUNTY.

## C-10. COMPLIANCE WITH APPLICABLE LAWS.

CONTRACTOR shall comply with all applicable federal, state and local laws now, or hereafter, in force, and with any applicable regulations, in performing the work and providing the services specified in this contract. This obligation includes, without limitation, the acquisition, and maintenance of any permits, licenses, or other entitlements necessary to perform the duties imposed expressly or impliedly under this contract.

## C-11. NONDISCRIMINATION.

CONTRACTOR shall not discriminate in the employment of persons necessary to perform this contract on any legally impermissible basis, including on the basis of the race, color, national origin, ancestry, religion, age, sex, or disability of such person.

## C-12. BANKRUPTCY.

CONTRACTOR shall immediately notify COUNTY in the event that CONTRACTOR ceases conducting business in the normal manner, becomes insolvent, makes a general assignment for the benefit of creditors, suffers or permits the appointment of a receiver for its business or assets, or avails itself of, or becomes subject to, any proceeding under the Federal Bankruptcy Act or any other statute of any state relating to insolvency or protection of the rights of creditors.

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## C-13. PROHIBITION AGAINST ASSIGNMENT AND DELEGATION OF DUTIES.

Except as specifically authorized herein, no rights under this contract may be assigned and no duties under this contract may be delegated by CONTRACTOR without the prior written consent of COUNTY, and any attempted assignment or delegation without such consent shall be void.

## C-14. NEGOTIATED CONTRACT.

This contract has been arrived at through negotiation between the parties. Neither party is to be deemed the party which prepared this contract within the meaning of California Civil Code Section 1654.

## C-1 5. SEVERABILITY.

Should any provision herein be found or deemed to be invalid, this contract shall be construed as not containing such provision, and all other provisions which are otherwise lawful shall remain in full force and effect. To this end, the provisions of this contract are declared to be severable.

## C-16. ENTIRE CONTRACT.

This contract is the entire agreement of the parties. There are no understandings or agreements pertaining to this contract except as are expressly stated in writing in this contract or in any document attached hereto or incorporated herein by reference.

## C-17. TIME IS OF THE ESSENCE.

Time is of the essence in the performance of this contract.

## C-18. TERMINATION.

Either party may terminate this contract, with or without cause, at any time. In order to terminate this contract, the terminating party shall give advance written notice to the other party. The termination shall be effective no earlier than the expiration of the number of days specified in paragraph 6 of this contract. The termination notice shall be made as specified in paragraph C-19, below. In the event of termination, COUNTY shall pay CONTRACTOR for all work satisfactorily performed prior to the effective date of the termination.

## C-19. NOTICES.

Notices to the parties in connection with the administration of this contract shall be given to the parties' contract administrator personally, by regular mail, or by facsimile transmission as more particularly specified in this paragraph. Notices will be deemed given on:

(a) The day the notice is personally delivered to the contract administrator or the office of the party's contract administrator; or

(b) Five days after the date the notice is deposited in the United States mail, addressed to a party's contract administrator as indicated in this contract, with first-class postage fully prepaid; or

(c) On the day that the notice is transmitted by facsimile to a party's facsimile number specified in paragraph 8 of this contract, provided that an original of

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such notice is deposited in the United States mail, addressed to a party's contract administrator as indicated in this contact, on the same day as the facsimile transmission is made.

**C-20. RESPONSIBILITY OF CONTRACT ADMINISTRATORS.**

All matters concerning this contract which are within the responsibility of the parties shall be under the direction of, or shall be submitted to, the respective contract administrators or to the party's employee specified, in writing, by the contract administrator. A party may, in its sole discretion, change its designation of its contract administrator and shall promptly give written notice to the other party of any such change.

**C-21. MATERIALITY.**

The parties consider each and every term, covenant, and provision of this contract to be material and reasonable.

**C-22. WAIVER.**

Waiver by either party of a breach of any covenant of this contract will not be construed to be a continuing waiver of any subsequent breach. COUNTY's receipt of consideration with knowledge of CONTRACTOR's violation of a covenant does not waive its right to enforce any covenant of this contract. The parties shall not waive any provisions of this contract unless the waiver is in writing and signed by all parties.

**C-23. AUTHORITY AND CAPACITY.**

CONTRACTOR and CONTRACTOR's signatory each warrant and represent that each has full authority and capacity to enter into this contract.

**C-24. BINDING ON SUCCESSORS.**

All of the conditions, covenants and terms herein contained shall apply to, and bind, the heirs, successors, executors, administrators and assigns of CONTRACTOR. CONTRACTOR and all of CONTRACTOR's heirs, successors, executors, administrators, and assigns shall be jointly and severally liable under this contract.

**C-25. CUMULATION OF REMEDIES.**

All of the various rights, options, elections, powers and remedies of the parties shall be construed as cumulative, and no one of them exclusive of any other or of any other legal or equitable remedy which a party might otherwise have in the event of a breach or default of any condition, covenant or term by the other party. The exercise of any single right, option, election, power or remedy shall not, in any way, impair any other right, option, election, power or remedy until all duties and obligations imposed shall have been fully performed.

**C-26. INDEPENDENT ADVICE.**

Each party hereby represents and warrants that in executing this contract it does so with full knowledge of the rights and duties it may have with respect to the other. Each party also represents and warrants that it has received independent legal advice from its attorney with

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respect to the matters set forth in this contract and the rights and duties arising out of this contract, or that such party willingly foregoes any such consultation.

## C-27. NO RELIANCE ON REPRESENTATIONS.

Each party hereby represents and warrants that it is not relying, and has not relied, upon any representation or statement made by the other party with respect to the facts involved or its rights or duties. Each party understands and agrees that the facts relevant, or believed to be relevant to this contract may hereunder turn out to be other than, or different from the facts now known to such party as true, or believed by such party to be true. The parties expressly assume the risk of the facts turning out to be different and agree that this contract shall be effective in all respects and shall not be subject to rescission by reason of any such difference in facts.

## C-28. REDUCTION OF CONSIDERATION.

CONTRACTOR agrees that COUNTY shall have the right to deduct from any payments specified in Attachment B any amount owed to COUNTY by CONTRACTOR as a result of any obligation arising prior to the execution of this contract. For purposes of this paragraph, obligations arising prior to the execution of this contract may include, without limitation, any property tax, secured or unsecured, which tax is in arrears. If COUNTY exercises the right to reduce the consideration specified in Attachment B, COUNTY shall give CONTRACTOR notice of the amount of any off-set and the reason for the deduction.

## C-29. COUNTERPARTS.

This Agreement and all amendments and supplements to it may be executed in counterparts, and all counterparts together shall be construed as one document.

## C-30. FACSIMILE AND ELECTRONIC DIGITAL SIGNATURES

The Parties hereby acknowledge and agree that facsimile or scanned signatures or signatures transmitted by electronic mail in so-called "PDF" format shall be legal and binding and shall have the same full force and effect as if an original of this Agreement had been delivered. The Parties (a) intend to be bound by the signatures on any document sent by facsimile or electronic mail, (b) are aware that the other Party will rely on such signatures, and (c) hereby waive any defenses to the enforcement of the terms of this Agreement based on the forgoing forms of signature

The parties further agree that this agreement may be electronically signed. The parties agree that the electronic signatures appearing on this agreement (if electronic signatures are used) are the same as handwritten signatures for the purposes of validity, enforceability, and admissibility.

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## C-31. COMPLIANCE WITH FEDERAL AND STATE DIRECTIVES REGARDING ECONOMIC SANCTIONS AGAINST RUSSIA

Contractor shall comply with California Governor Newson's Executive Order N-6-22, (available online at: https://www.gov.ca.gov/wp-content/uploads/2022/03/3.4.22-Russia-Ukraine-Executive-Order.pdf) regarding economic sanctions against Russia. Contractor shall comply with existing and any newly issued economic sanctions imposed by the U.S. government in response to Russia's actions in Ukraine, as well as any sanctions imposed under state law. The "economic sanctions" imposed in response to Russia's actions in Ukraine includes, but is not limited to, the federal executive orders identified in Executive Order N-6-22, and the sanctions specified on the U.S. Department of the Treasury website (https://home.treasury.gov/policy-issues/financial-sanctions/sanctions-programs-and-country-information/ukraine-russia-related-sanctions). Failure to comply shall result in the termination of contracts or grants, as applicable. Contractor must further ensure that this contract provision is included any applied to any agents, suppliers, subcontractors, or independent contractors Contractor retains in completing its work for the County of San Benito under this Agreement.

**END OF ATTACHMENT C.**

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**---------- END OF ATTACHMENTS ----------**

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# CONTRACT

The COUNTY OF SAN BENITO ("COUNTY") and Toro Petroleum Corporation ("CONTRACTOR") enter into this contract which shall be effective on the date stated in Paragraph 1.

1. **Term.** Subject to compliance with all terms and conditions, the term of this Agreement shall be from 06/01/2026 through 12/31/2026. The parties acknowledge and agree that any goods and services provided by CONTRACTOR to COUNTY on or after 06/01/2026 shall be governed by and subject to the terms and conditions of this Agreement.

2. **Scope of Goods and Services.** CONTRACTOR, for COUNTY's benefit shall perform the services specified on Attachment A to this contract. Attachment A is made a part of this contract.

3. **Payment Terms.** In consideration for CONTRACTOR's performance, COUNTY shall pay compensation to CONTRACTOR according to the terms specified in Attachment B. Attachment B is made a part of this contract.

4. **Standard Terms and Conditions.** The rights and duties of the parties to this contract are governed by the general terms and conditions mutually agreed to and listed in Attachment C. Attachment C is made a part of this contract.

5. **Termination.** The number of days of advance written notice required for termination of this contract is 30 days.

6. **Insurance.** CONTRACTOR shall maintain the following insurance policy limits of coverage consistent with the further insurance requirements specified in Attachment C (in dollars).

(a) Comprehensive general liability insurance: $1,000,000 per occurrence / $2,000,000 aggregate
(b) Professional liability insurance: $N/A
(c) Comprehensive motor vehicle liability insurance: $1,000,000 combined single limit

7. **Contract Administrators.** The following names, titles, addresses, and telephone numbers are the pertinent information for the respective contract administrators for the parties.

**In the case of County, to:**

Name: Adolfo R Gonzalez
Title: Public Works Administrator
Address: 2301 Technology Parkway, Hollister, California 95023
Telephone: (831) 636-4170
Email: adgonzalez@sanbenitocountyca.gov

**In the case of Contractor, to:**
Name: Nancy Gill
Title: Credit & Collection Manager
Address: 308 W. Market St. Salinas, CA 93901
Telephone: (831)375-5178Email: nancy@toropetroleum.com

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Title: _TORO PETROLEUM CORP

8. **Attachments.**

Attachment A is attached hereto and incorporated herein by this reference.

Attachment B is attached hereto and incorporated herein by this reference.

Attachment C is attached hereto and incorporated herein by this reference.

**SIGNATURES:**

**CONTRACTOR**

Signed by:
Nancy Gill
56C2D3BEB67B4E6...

Name: Nancy Gill
Title: Credit & Collection Manager
Date: 9/23/2026

Name: Dom Zanger
Title: Chair, Board of Supervisors
Date: _____

**APPROVED AS TO LEGAL FORM:**
San Benito County Counsel's Office

DocuSigned by:
527E228F4B2F448...

By: Sean Cameron, Deputy County Counsel
Date: 9/23/2026

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**ATTACHMENT A**

CONTRACTOR, for the COUNTY'S benefit, shall provide the following services:

1. Purpose. The Contractor, Toro Petroleum Corporation, will furnish and deliver unleaded gasoline, diesel fuel, and hydraulic fluid for use by the County's fleet of vehicles and equipment. Toro Petroleum shall provide a reliable, timely, and cost-effective supply of petroleum products to support the County's daily operations.

2. Scope of Work. The Contractor shall furnish all labor, materials, equipment, transportation, and services necessary to supply and deliver the following products: Unleaded gasoline (87 octane minimum or equivalent) Ultra-Low Sulfur Diesel (ULSD) meeting all applicable federal and California regulations Hydraulic fluid suitable for heavy-duty equipment as specified by the County Deliveries shall be made to designated County fueling facilities and maintenance locations within San Benito County, as requested by the County.

3. Estimated Quantities. The County anticipates purchasing substantial quantities of fuel and hydraulic fluid on a recurring monthly basis. Actual quantities will vary based on operational needs, emergency response activities, seasonal demand, and budget availability. The County does not guarantee minimum purchase volumes.

4. Delivery Requirements. The Contractor shall: Deliver products on a scheduled and as-needed basis. Maintain the capability to provide multiple deliveries per month. Respond to emergency delivery requests when necessary. Coordinate delivery schedules with the County's designated representative. Ensure deliveries are made during normal business hours unless otherwise approved. Provide sufficient delivery equipment to safely transfer products into County storage tanks without interruption to County operations.

5. Product Quality. The Contractor shall comply with all applicable federal, state, and local laws, regulations, and industry standards governing the transportation, handling, storage, and delivery of petroleum products.

6. Regulatory Compliance. The Contractor shall comply with all applicable federal, state, and local laws, regulations, and industry standards governing the transportation, handling, storage, and delivery of petroleum products, including but not limited to: U.S. Department of Transportation (DOT) regulations California Air Resources Board (CARB) requirements California Department of Industrial Relations requirements, where applicable Occupational Safety and Health Administration (OSHA) regulations Environmental Protection Agency (EPA) regulations

7. Delivery Documentation. Each delivery shall include: Date and time of delivery Product type Quantity delivered (gallons or applicable units) Unit price Total delivery amount Delivery ticket or bill of lading Tank location serviced Driver's name and signature (or electronic equivalent)

8. Emergency Services. The Contractor shall maintain the capability to provide emergency fuel deliveries during natural disasters, declared emergencies, or other unforeseen circumstances affecting County operations. CONTRACTOR shall maintain reasonable procedures for responding to emergency delivery requests and shall provide COUNTY with current emergency contact information.

9. Customer Service. The Contractor shall designate a primary account representative responsible for: Coordinating deliveries Resolving service issues Responding to County inquiries Providing updated pricing information Managing emergency requests

10. Pricing. Pricing shall be as set forth in Attachment B.

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11. Invoicing. Invoices shall reference each delivery ticket and include sufficient detail to verify quantities, pricing, and delivery locations. Invoices shall be submitted in accordance with County payment procedures.

12. Performance Standards. The Contractor shall: Deliver complete and accurate orders. Maintain adequate inventory to minimize supply interruptions. Notify the County immediately of any anticipated delivery delays. Correct delivery errors promptly at no additional cost to the County. Maintain all licenses, permits, and insurance required to perform the work.

**END OF ATTACHMENT A**

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**ATTACHMENT B**

**B-1. BILLING**

Charges for services rendered pursuant to the terms and conditions of this contract shall be invoiced on the following basis: As further specified below in Attachment B.

**B-2. PAYMENT**

Payment shall be made by COUNTY to CONTRACTOR at the address specified in paragraph 7 of this contract, net thirty (15) days from the invoice date or 10th day of the following month.

**B-3. COMPENSATION**

COUNTY shall pay to CONTRACTOR: A total amount not to exceed Two Hundred Fifty Thousand Dollars ($250,000.00) unless additional funds are approved by the San Benito County's Board of Supervisors. COUNTY makes no guarantee that it will purchase any minimum quantity or expend any minimum amount under this Agreement.

**B-4 BASIS OF COMPENSATION**: The unit price charged for each petroleum product shall be CONTRACTOR's then-current price to COUNTY as of the date of delivery. Such pricing shall be commercially reasonable and consistent with CONTRACTOR's pricing for similarly situated governmental or commercial customers purchasing comparable quantities. CONTRACTOR shall provide COUNTY, upon request, documentation sufficient to verify the applicable unit price and any markup, delivery fee, tax, or other authorized charge. No surcharge, markup, delivery fee, environmental fee, or other charge may be imposed unless expressly disclosed to and approved by COUNTY.

**END OF ATTACHMENT B.**

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## ATTACHMENT C
## General Terms and Conditions

### C-1. INDEMNIFICATION.

CONTRACTOR and COUNTY each agree to indemnify, defend and save harmless the other party and the other party's officers and employees, from and against any and all claims and losses whatsoever arising out of, or in any way related to, the indemnifying party's performance under this contract, including, but not limited to, claims for property damage, personal injury, death, and any legal expenses (such as attorneys' fees, court costs, investigation costs, and experts' fees) incurred by the indemnitee in connection with such claims or losses. A party's "performance" includes the party's action or inaction and the action or inaction of that party's officers and employees.

### C-2. GENERAL INSURANCE REQUIREMENTS.

Without limiting CONTRACTOR's duty to indemnify COUNTY, CONTRACTOR shall comply with the insurance coverage requirements set forth in the contract and in this attachment. Those insurance policies mandated by Paragraph C-3 shall satisfy the following requirements:

(a) Each policy shall be issued by a company authorized by law to transact business in the State of California.

(b) Each policy shall provide that COUNTY shall be given notice in writing at least thirty (30) days in advance of any change, cancellation, or nonrenewal thereof.

(c) The comprehensive motor vehicle and comprehensive general liability policies shall each provide an endorsement naming the County of San Benito and its officers, agents and employees as additional insureds.

(d) The required coverage shall be maintained in effect throughout the term of this contract.

CONTRACTOR shall require all subcontractors performing work under this contract to obtain substantially the identical insurance coverage required of CONTRACTOR pursuant to this agreement.

### C-3. INSURANCE COVERAGE REQUIREMENTS.

If required by paragraph 5 of the contract, CONTRACTOR shall maintain the following insurance policies in full force and effect during the term of this contract:

(a) Comprehensive general liability insurance. CONTRACTOR shall maintain comprehensive general liability insurance, covering all of CONTRACTOR's operations with a combined single limit of not less than the amount set out in paragraph 5 of this contract.

(b) Professional liability insurance. CONTRACTOR shall maintain professional liability insurance with liability limits of not less than the amount set out in paragraph 5 of this contract.

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(c) Comprehensive motor vehicle liability insurance. CONTRACTOR shall maintain comprehensive motor vehicle insurance covering all motor vehicles (including owned, non-owned and hired) used in providing services under this contract, with a combined single limit of not less than the amount set out in Paragraph 5 of this contract.

(d) Workers' compensation insurance. CONTRACTOR shall maintain a workers' compensation plan covering all of its employees as required by California Labor Code Section 3700, either through workers' compensation insurance issued by an insurance company or through a plan of self-insurance certified by the State Director of Industrial Relations. If CONTRACTOR elects to be self-insured, the certificate of insurance otherwise required by this contract shall be replaced with a consent to self-insure issued by the State Director of Industrial Relations.

**C-4. CERTIFICATE OF INSURANCE.**

Prior to the commencement of performance of services by CONTRACTOR and prior to any obligations of COUNTY, CONTRACTOR shall file certificates of insurance with COUNTY, showing that CONTRACTOR has in effect the insurance required by this contract. CONTRACTOR shall file a new or amended certificate promptly after any change is made in any insurance policy which would alter the information on the certificate then on file. In lieu of providing proof of insurance, CONTRACTOR may provide proof of self-insurance meeting requirements equivalent to those imposed herein. CONTRACTOR warrants that CONTRACTOR's self-insurance provides substantially the same protection to COUNTY as the insurance required herein. CONTRACTOR further agrees to notify COUNTY in the event any change in self-insurance occurs that would alter the obligations undertaken in this contract within thirty (30) days of such change.

**C-5. RECORDS TO BE MAINTAINED.**

CONTRACTOR shall keep and maintain accurate records of all costs incurred and all time expended for work under this contract. CONTRACTOR shall contractually require that all of CONTRACTOR's subcontractors performing work called for under this contract also keep and maintain such records. All such records, whether kept by CONTRACTOR or any subcontractor, shall be made available to COUNTY or its authorized representative, or officials of the State of California for review or audit during normal business hours, upon reasonable advance notice given by COUNTY, its authorized representative, or officials of the State of California.

**C-6. RETENTION OF RECORDS.**

CONTRACTOR shall maintain and preserve all records related to this contract for a period of three years from the close of the fiscal year in which final payment under this contract is made. CONTRACTOR shall also contractually require the maintenance of such records in the possession of any third party performing work related to this contract for the same period of time. Such records shall be retained beyond the three-year period, if any audit involving such records is then pending, until the audit findings are resolved. The obligation to insure the maintenance of the records beyond the initial three year period shall arise only if the COUNTY notifies CONTRACTOR of the commencement of an audit prior to the expiration of the three year period.

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**C-7. TITLE TO DOCUMENTS; COPYRIGHT.**

All reports and other materials collected or produced by the CONTRACTOR or any subcontractor of CONTRACTOR shall, after completion and acceptance of the contract, become the property of COUNTY, and shall not be subject to any copyright claimed by the CONTRACTOR, subcontractor, or their agents or employees. CONTRACTOR may retain copies of all such materials exclusively for administrative purposes. Any use of completed or uncompleted documents for other projects by CONTRACTOR, any subcontractor, or any of their agents or employees, without the prior written consent of COUNTY is prohibited.

**C-8. INDEPENDENT CONTRACTOR.**

CONTRACTOR and its officers and employees, in the performance of this contract, are independent contractors in relation to COUNTY and not officers or employees of COUNTY. Nothing in this contract shall create any of the rights, powers, privileges or immunities of any officer or employee of COUNTY. CONTRACTOR shall be solely liable for all applicable taxes or benefits, including, but not limited to, federal and state income taxes, Social Security taxes, or ERISA retirement benefits, which taxes or benefits arise out of the performance of this contract. CONTRACTOR further represents to COUNTY that CONTRACTOR has no expectation of receiving any benefits incidental to employment.

**C-9. CONFLICT OF INTEREST.**

CONTRACTOR covenants that it presently has no interest and shall not acquire any interest, direct or indirect, financial or otherwise, which would conflict in any manner or degree with the performance of the services hereunder. CONTRACTOR further covenants that, in the performance of this contract, no subcontractor or person having such an interest shall be used or employed. CONTRACTOR certifies that no one who has or will have any financial interest under this contract is an officer or employee of COUNTY.

**C-10. COMPLIANCE WITH APPLICABLE LAWS.**

CONTRACTOR shall comply with all applicable federal, state and local laws now, or hereafter, in force, and with any applicable regulations, in performing the work and providing the services specified in this contract. This obligation includes, without limitation, the acquisition, and maintenance of any permits, licenses, or other entitlements necessary to perform the duties imposed expressly or impliedly under this contract.

**C-11. NONDISCRIMINATION.**

CONTRACTOR shall not discriminate in the employment of persons necessary to perform this contract on any legally impermissible basis, including on the basis of the race, color, national origin, ancestry, religion, age, sex, or disability of such person.

**C-12. BANKRUPTCY.**

CONTRACTOR shall immediately notify COUNTY in the event that CONTRACTOR ceases conducting business in the normal manner, becomes insolvent, makes a general assignment for the benefit of creditors, suffers or permits the appointment of a receiver for its business or assets, or avails itself of, or becomes subject to, any proceeding under the Federal Bankruptcy Act or any other statute of any state relating to insolvency or protection of the rights of creditors.

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**C-13. PROHIBITION AGAINST ASSIGNMENT AND DELEGATION OF DUTIES.**

Except as specifically authorized herein, no rights under this contract may be assigned and no duties under this contract may be delegated by CONTRACTOR without the prior written consent of COUNTY, and any attempted assignment or delegation without such consent shall be void.

**C-14. NEGOTIATED CONTRACT.**

This contract has been arrived at through negotiation between the parties. Neither party is to be deemed the party which prepared this contract within the meaning of California Civil Code Section 1654.

**C-1 5. SEVERABILITY.**

Should any provision herein be found or deemed to be invalid, this contract shall be construed as not containing such provision, and all other provisions which are otherwise lawful shall remain in full force and effect. To this end, the provisions of this contract are declared to be severable.

**C-16. ENTIRE CONTRACT.**

This contract is the entire agreement of the parties. There are no understandings or agreements pertaining to this contract except as are expressly stated in writing in this contract or in any document attached hereto or incorporated herein by reference.

**C-17. TIME IS OF THE ESSENCE.**

Time is of the essence in the performance of this contract.

**C-18. TERMINATION.**

Either party may terminate this contract, with or without cause, at any time. In order to terminate this contract, the terminating party shall give advance written notice to the other party. The termination shall be effective no earlier than the expiration of the number of days specified in paragraph 6 of this contract. The termination notice shall be made as specified in paragraph C-19, below. In the event of termination, COUNTY shall pay CONTRACTOR for all work satisfactorily performed prior to the effective date of the termination.

**C-19. NOTICES.**

Notices to the parties in connection with the administration of this contract shall be given to the parties' contract administrator personally, by regular mail, or by facsimile transmission as more particularly specified in this paragraph. Notices will be deemed given on:

(a) The day the notice is personally delivered to the contract administrator or the office of the party's contract administrator; or

(b) Five days after the date the notice is deposited in the United States mail, addressed to a party's contract administrator as indicated in this contract, with first-class postage fully prepaid; or

(c) On the day that the notice is transmitted by facsimile to a party's facsimile number specified in paragraph 8 of this contract, provided that an original of

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such notice is deposited in the United States mail, addressed to a party's contract administrator as indicated in this contact, on the same day as the facsimile transmission is made.

**C-20. RESPONSIBILITY OF CONTRACT ADMINISTRATORS.**

All matters concerning this contract which are within the responsibility of the parties shall be under the direction of, or shall be submitted to, the respective contract administrators or to the party's employee specified, in writing, by the contract administrator. A party may, in its sole discretion, change its designation of its contract administrator and shall promptly give written notice to the other party of any such change.

**C-21. MATERIALITY.**

The parties consider each and every term, covenant, and provision of this contract to be material and reasonable.

**C-22. WAIVER.**

Waiver by either party of a breach of any covenant of this contract will not be construed to be a continuing waiver of any subsequent breach. COUNTY's receipt of consideration with knowledge of CONTRACTOR's violation of a covenant does not waive its right to enforce any covenant of this contract. The parties shall not waive any provisions of this contract unless the waiver is in writing and signed by all parties.

**C-23. AUTHORITY AND CAPACITY.**

CONTRACTOR and CONTRACTOR's signatory each warrant and represent that each has full authority and capacity to enter into this contract.

**C-24. BINDING ON SUCCESSORS.**

All of the conditions, covenants and terms herein contained shall apply to, and bind, the heirs, successors, executors, administrators and assigns of CONTRACTOR. CONTRACTOR and all of CONTRACTOR's heirs, successors, executors, administrators, and assigns shall be jointly and severally liable under this contract.

**C-25. CUMULATION OF REMEDIES.**

All of the various rights, options, elections, powers and remedies of the parties shall be construed as cumulative, and no one of them exclusive of any other or of any other legal or equitable remedy which a party might otherwise have in the event of a breach or default of any condition, covenant or term by the other party. The exercise of any single right, option, election, power or remedy shall not, in any way, impair any other right, option, election, power or remedy until all duties and obligations imposed shall have been fully performed.

**C-26. INDEPENDENT ADVICE.**

Each party hereby represents and warrants that in executing this contract it does so with full knowledge of the rights and duties it may have with respect to the other. Each party also represents and warrants that it has received independent legal advice from its attorney with

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respect to the matters set forth in this contract and the rights and duties arising out of this contract, or that such party willingly foregoes any such consultation.

**C-27. NO RELIANCE ON REPRESENTATIONS.**

Each party hereby represents and warrants that it is not relying, and has not relied, upon any representation or statement made by the other party with respect to the facts involved or its rights or duties. Each party understands and agrees that the facts relevant, or believed to be relevant to this contract may hereunder turn out to be other than, or different from the facts now known to such party as true, or believed by such party to be true. The parties expressly assume the risk of the facts turning out to be different and agree that this contract shall be effective in all respects and shall not be subject to rescission by reason of any such difference in facts.

**C-28. REDUCTION OF CONSIDERATION.**

CONTRACTOR agrees that COUNTY shall have the right to deduct from any payments specified in Attachment B any amount owed to COUNTY by CONTRACTOR as a result of any obligation arising prior to the execution of this contract. For purposes of this paragraph, obligations arising prior to the execution of this contract may include, without limitation, any property tax, secured or unsecured, which tax is in arrears. If COUNTY exercises the right to reduce the consideration specified in Attachment B, COUNTY shall give CONTRACTOR notice of the amount of any off-set and the reason for the deduction.

**C-29. COUNTERPARTS.**

This Agreement and all amendments and supplements to it may be executed in counterparts, and all counterparts together shall be construed as one document.

**C-30. FACSIMILE AND ELECTRONIC DIGITAL SIGNATURES**

The Parties hereby acknowledge and agree that facsimile or scanned signatures or signatures transmitted by electronic mail in so-called "PDF" format shall be legal and binding and shall have the same full force and effect as if an original of this Agreement had been delivered. The Parties (a) intend to be bound by the signatures on any document sent by facsimile or electronic mail, (b) are aware that the other Party will rely on such signatures, and (c) hereby waive any defenses to the enforcement of the terms of this Agreement based on the forgoing forms of signature

The parties further agree that this agreement may be electronically signed. The parties agree that the electronic signatures appearing on this agreement (if electronic signatures are used) are the same as handwritten signatures for the purposes of validity, enforceability, and admissibility.

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**C-31. COMPLIANCE WITH FEDERAL AND STATE DIRECTIVES REGARDING ECONOMIC SANCTIONS AGAINST RUSSIA**

Contractor shall comply with California Governor Newson's Executive Order N-6-22, (available online at: https://www.gov.ca.gov/wp-content/uploads/2022/03/3.4.22-Russia-Ukraine-Executive-Order.pdf) regarding economic sanctions against Russia. Contractor shall comply with existing and any newly issued economic sanctions imposed by the U.S. government in response to Russia's actions in Ukraine, as well as any sanctions imposed under state law. The "economic sanctions" imposed in response to Russia's actions in Ukraine includes, but is not limited to, the federal executive orders identified in Executive Order N-6-22, and the sanctions specified on the U.S. Department of the Treasury website (https://home.treasury.gov/policy-issues/financial-sanctions/sanctions-programs-and-country-information/ukraine-russia-related-sanctions). Failure to comply shall result in the termination of contracts or grants, as applicable. Contractor must further ensure that this contract provision is included any applied to any agents, suppliers, subcontractors, or independent contractors Contractor retains in completing its work for the County of San Benito under this Agreement.

**END OF ATTACHMENT C.**

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**---------- END OF ATTACHMENTS ----------**

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# OPTION AGREEMENT FOR EV CHARGING SERVICES SITE LICENSE

THIS OPTION AGREEMENT FOR EV CHARGING SERVICES SITE LICENSE (this "Option Agreement") is made and entered into as of _____ (the "Effective Date") by and between _____ (the "Developer" and _____ (the "Owner").

**WHEREAS**, Owner owns certain real property located at _____ (the "Property"); and

**WHEREAS**, Developer is applying for grant funding through the California Energy Commission (CEC) Solicitation GFO-25-603 (the "NEVI Grant") to install, own, and operate DCFC electric vehicle (EV) charging infrastructure; and

**WHEREAS**, Developer requires site control to satisfy the "Project Readiness" requirements of the NEVI Grant; and

**WHEREAS**, Owner desires to support the expansion of public EV charging and is willing to grant Developer an option to license a portion of the Property for such purposes under the terms set forth herein.

**NOW, THEREFORE**, in consideration of the mutual covenants and conditions contained herein, the parties agree as follows.

1. Grant of Option. Owner hereby grants to Developer the exclusive and irrevocable right and option (the "Option") to license a portion of the Property, as generally depicted in the Preliminary Site Plan attached hereto as Exhibit A (the "Premises"), for the purpose of constructing, installing, operating, and maintaining a NEVI-compliant EV charging station.

2. Option Period. The term of this Option (the "Option Period") shall commence on the Effective Date and shall expire twenty four (24) months thereafter.

3. Exercise of Option. Developer may exercise the Option at any time during the Option Period, by written notice of exercise to Owner (the "Notice of Exercise"). Owner and Developer shall negotiate in good faith and use reasonable efforts to execute a "Site License Agreement" within sixty (60) days of Developer delivering a Notice of Exercise. The exercise of this Option is expressly contingent upon Developer receiving a "Notice of Proposed Award" (NOPA) from the California Energy Commission under NEVI Grant GFO-25-603. The Site License Agreement shall have a term of no less than ten (10) years.

4. Right of Entry and Due Diligence. During the Option Period, Developer and its agents, contractors, and consultants shall have the right to enter the Property at reasonable times to perform "Due Diligence Activities," including but not limited to design, surveying, engineering, utility feasibility, and environmental assessments. Upon reasonable advance notice to Owner, Developer shall have access during normal business hours to any and all historic documents, drawings, plans, correspondence, and memoranda in the possession or control of Owner which relate to the Property and which may be needed for regulatory planning, permitting, utility, or general design purposes.

5. Representations, Warranties and Covenants. Owner represents and warrants to Developer that it owns the Property. Owner further represents and warrants to Developer that Owner and each

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person signing this Option Agreement on behalf of Owner has the full and unrestricted power and authority to execute and deliver this Option Agreement and grant the interests herein granted. Owner also represents that, upon and/or in connection with the exercise of the Option by Developer, Owner will obtain any necessary consents and/or subordination agreements from any lienholders and any and all tenants having a possessory interest in the Property at the time the Option is exercised. Additionally, Owner represents and warrants to Developer that as of the date hereof: (i) no third party has any option or right to purchase, lease, license, or otherwise occupy or use all or any part of the Property to perform EV charging services; (ii) Owner has not received any written notice of any pending eminent domain proceedings or other governmental actions or any judicial actions of any kind against Owner's interest in the Property; and (iii) Owner has not received written notice that it is in violation of any governmental law or regulation applicable to its interest in the Property or its operation thereon, including, without limitation, any environmental laws and has no reason to believe that there are grounds for any claim of any such violation.

6. Indemnification. Developer agrees to indemnify and hold harmless Owner, its officers, agents and employees from all liability, loss, claim, damage, cost and expense arising from or relating to the negligent acts or omissions or willful misconduct of Developer, its contractors or representatives, except to the extent such property damage, personal injury or death results from the gross negligence or willful misconduct of Owner, its contractors, employees or representatives. The foregoing indemnity provision shall survive the exercise of the Option or the termination of this Option Agreement for a period of twelve (12) months and shall thereafter terminate and expire.

7. Termination. Either party may terminate this Option Agreement if the Developer fails to receive a "Notice of Proposed Award" (NOPA) from the California Energy Commission under the NEVI Grant.

8. Effect of Option Agreement; Interest in Real Property. The parties intend that the Option Agreement create a valid and present interest in the Premises in favor of Developer. Therefore, this Option Agreement shall be deemed an interest in and encumbrance upon the Premises and shall be binding upon the Premises and Owner and its successors and assigns and shall inure to the benefit of Developer and its successors and assigns. Owner covenants and agrees that during the Option Period, Owner shall not convey the Premises or any interest therein, or grant any interest in the Property that would materially interfere with Developer's rights in the Premises, or permit any lien or encumbrance to attach to the Premises unless the transferee or lien holder, as the case may be, shall agree, in writing, to be bound by this Option Agreement.

9. Property Improvements. During the Option Period, Owner shall notify Developer of any proposed improvements on the Property and shall work with Developer to minimize the impact of such improvements to the proposed EV charging infrastructure and services. Nothing in this Option Agreement shall limit or affect Owner's exercise of its governmental, regulatory, land use, permitting, or police powers, and no provision of this Option Agreement shall constitute or be construed as an approval of any permit, entitlement, or other governmental authorization required for the proposed project.

10. Assignment. Developer shall at all times have the right to sell, assign, encumber, or transfer all or any part of its rights and interests under this Option Agreement without Owner's consent; provided, however, that the term of any such transfer shall not extend beyond the Option Period and that any and all such transfers shall be expressly made subject to all of the terms, covenants and conditions of this Option Agreement. Developer shall provide Owner prior notice of any proposed assignment and notice after any assignment is made.

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11. No Waiver. No waiver of any right under this Option Agreement shall be effective for any purpose unless it is in writing and is signed by the party hereto possessing the right, nor shall any such waiver be construed to be a waiver of any subsequent right, term or provision of this Option Agreement.

12. Confidentiality. Owner shall maintain in the strictest confidence, for the sole benefit of Developer, Developer's site design and product design, methods of operation and methods of construction and power production or availability of the Developer's project, and, without written permission from Developer, unless otherwise required by law, Owner shall not share such confidential information to any person or in any form.

13. Relationship of Parties. The duties, obligations and liabilities of each of the parties are not joint or collective. This Option Agreement shall not be interpreted or construed to create an association, joint venture, fiduciary relationship or partnership between Owner and Developer or to impose any partnership obligation or liability or any trust or agency obligation or relationship upon either party. Owner and Developer shall not have any right, power, or authority to enter into any agreement or undertaking for, or act on behalf of, or to act or be an agent or representative of, or to otherwise bind, the other party.

14. No Representation. Developer makes no representation or warranty as to the likelihood that it will exercise the Option or as to the suitability of the Property for development of EV charging infrastructure and services project.

15. Partial Invalidity. Should any term or provision of this Option Agreement, or the application thereof to any person or circumstance, to any extent, be invalid or unenforceable, the remainder of this Option Agreement or the application of such term or provision to persons or circumstances other than those to which it is held invalid or unenforceable, shall not be effected thereby, and each remaining term and provision of this Option Agreement shall be valid and enforceable to the fullest extent permitted by law.

16. Attorneys' Fees. The prevailing party in any action or proceeding for the enforcement, protection, or establishment of any right or remedy under this Option Agreement or for the interpretation of this Option Agreement shall be entitled to recover its reasonable attorneys' fees and costs in connection with such action or proceeding from the non-prevailing party.

17. Governing Law. The terms and provisions of this Option Agreement shall be interpreted in accordance with the laws of the State of California applicable to contracts made and to be performed within such State and without reference to the choice of law principles of such State or any other state.

18. Entire Agreement. This Option Agreement, together with its attached exhibits, contains the entire agreement between the parties hereto with respect to the subject matter hereof and any prior agreements, discussions or understandings, written or oral, are superseded by this Option Agreement and shall be of no force or effect. No addition or modification of any term or provision of this Option Agreement shall be effective unless set forth in writing and signed by each of the parties.

[signatures on following page]

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**IN WITNESS WHEREOF** the parties have through their duly authorized representatives set their respective hands and executed this Agreement as of the date first set forth above.

APPROVED BY COUNTY:

Signature _____

Name: Dom Zanger

Chair, San Benito County Board of Supervisors

Title _____

Citizen Energy

Signature DocuSigned by: 6200070C0E08493... 9/23/2026

Name Edwin Luevanos

Title Chief Executive Officer, Co-Founder

**APPROVED AS TO LEGAL FORM:**
San Benito County Counsel's Office

DocuSigned by: 527E228F4B2F448...

By: Sean Cameron, Deputy County Counsel

Date: 9/23/2026

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# EXHIBIT A
# PRELIMINARY SITE PLAN