CAO RECOMMENDED OPERATIONAL PLAN CHANGE LETTER

FISCAL YEARS 2026-27 & 2027-28

Ebony N. Shelton
Chief Administrative Officer

Joan Bracci
Assistant Chief Administrative Officer/ Chief Financial Officer

SANDIEGOCOUNTY.GOV/BUDGET

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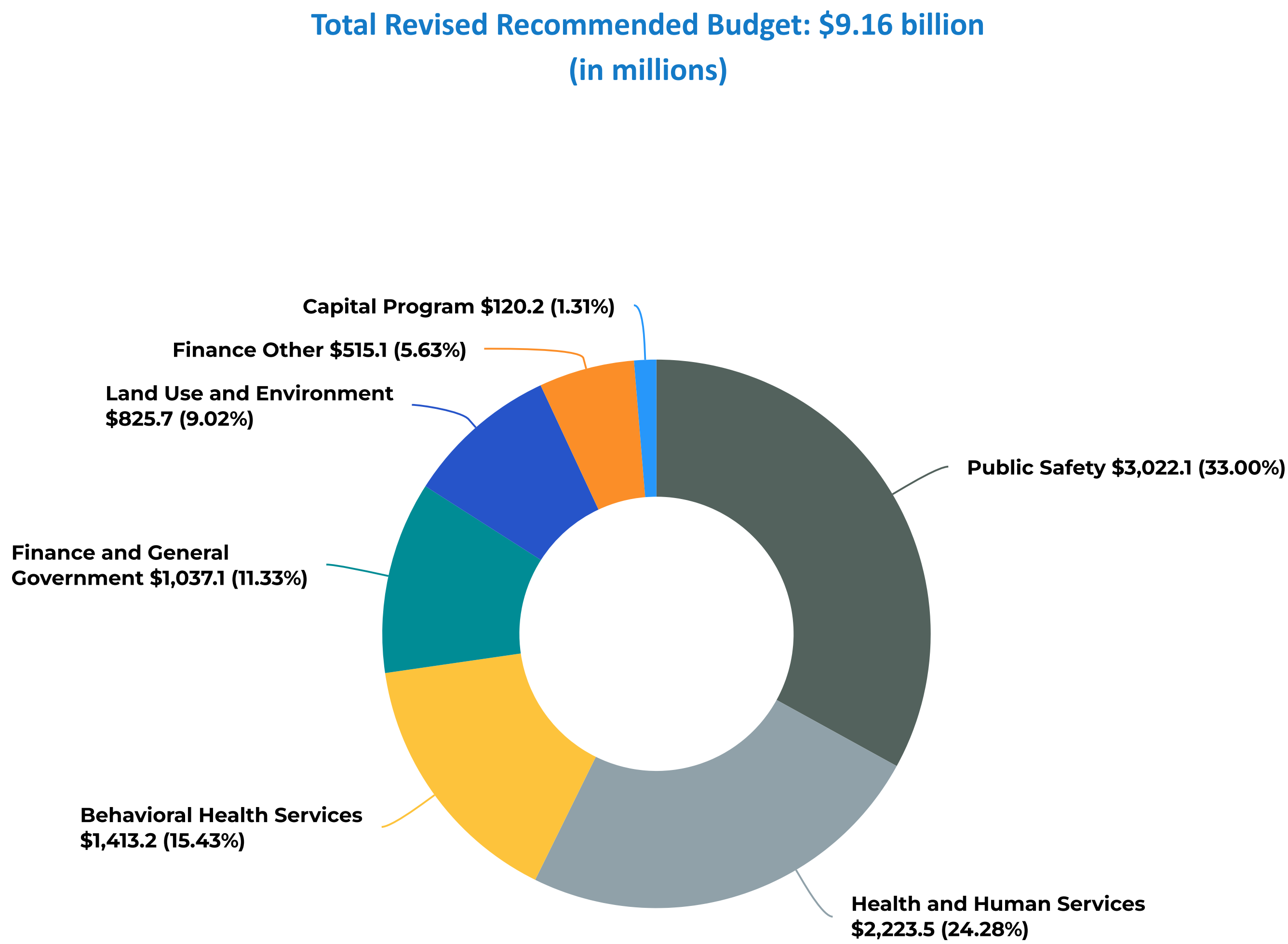
INTRODUCTION

BUDGET AT A GLANCE

Revised Recommended Budget by Functional Area: All Funds



Note: In the chart and table, the sum of individual amounts may not total due to rounding. Behavioral Health Services is shown separately from HHSA in FY 2025-26 to provide a consistent comparison following its transition to a standalone department effective July 1, 2026 (FY 2026-27).

Revised Recommended Budget by Functional Area: All Funds (in millions)							
	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Public Safety	$2,924.2	$3,021.2	$1.0	$3,022.1	$2,975.4	$0.3	$2,975.7
Health and Human Services	2,255.8	2,238.8	(15.3)	2,223.5	2,202.6	(15.3)	2,187.3
Behavioral Health Services	1,257.2	1,397.9	15.3	1,413.2	1,419.0	15.3	1,434.3
Land Use and Environment	782.2	822.9	2.8	825.7	746.5	—	746.5
Finance and General Government	987.3	1,037.1	—	1,037.1	1,022.2	—	1,022.2
Capital Program	45.8	120.2	—	120.2	7.3	—	7.3
Finance Other	382.0	515.1	—	515.1	274.7	—	274.7
Total	**$8,634.5**	**$9,153.2**	**$3.8**	**$9,157.1**	**$8,647.6**	**$0.3**	**$8,647.9**

Revised Recommended Budget by Functional Area: All Funds

Appropriations total $9.16 billion in the CAO Revised Recommended Operational Plan for Fiscal Year 2026-27. This is a total increase of **$3.8 million or 0.04% from the Fiscal Year 2026-27 CAO Recommended Operational Plan**, and an increase of $522.5 million or 6.1% from the Fiscal Year 2025-26 Adopted Budget. Looking at the Operational Plan by Group/Agency, there are appropriation increases from the CAO Recommended Operational Plan in Public Safety and Land Use and Environment due to changes in contracted services and public works projects. Some of these increases come from operational needs related to the Medi-Cal Transformation Providing Access and Transforming Health (PATH) initiative in the Sheriff's Office. There are also additional infrastructure investments in the Department of Public Works for various road improvements and adjusted Metropolitan Wastewater Utility charges, as well as an increase in the Sheriff's Office for law enforcement services requested by the City of Vista. The County will also continue to explore next steps for an agreement with the City of San Diego for service enhancements at El Capitan Reservoir including potential facility improvements. Additionally, in Behavioral Health Services (BHS) and the Health and Human Services Agency (HHSA), there are changes to provide additional support to BHS as it transitions into a standalone department, including the transfer of support staff and administrative costs, as well as aligning funding with eligible costs to ensure the Revised Recommended Budget remains balanced across the HHSA and BHS.

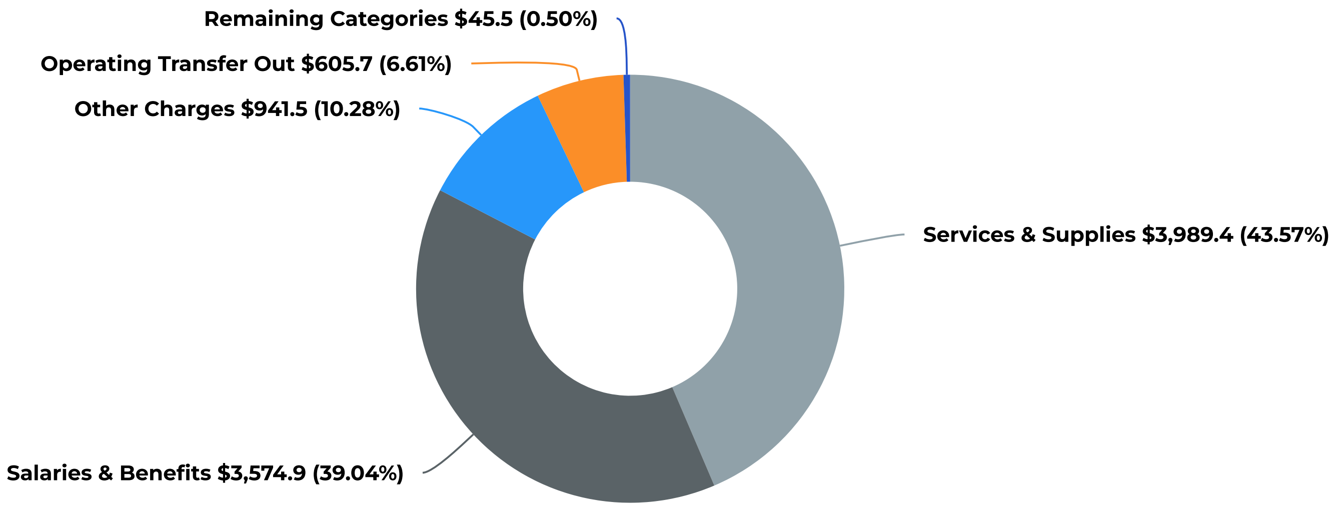
In addition, the Revised Recommended Budget also allocates $0.75 million that was included in the CAO Recommended Operational Plan for enterprise costs under the Finance Other section of the budget; $10.75 million remains to address capital projects, IT initiatives, emergency response needs, or other enterprise-wide efforts:

- $0.5 million to extend the ¡Mas Fresco! Plus program
- $0.25 million to fund a feasibility study for a department of youth development.

The Revised Recommended Budget does not take into account potential impacts related to the California Governor's May Revise and the federal budget. To help address potential impacts of policy and budget changes at the federal and State levels, the County's Incident Command Structure is closely monitoring changes and direct impacts to County programs, and County staff will continue to evaluate mitigation strategies. Impacts will be addressed as they become known, including but not limited to standalone action or in future quarterly status letters.

Revised Recommended Budget by Categories of Expenditures: All Funds

Total Revised Recommended Budget: $9.16 billion (in millions)



Note: In the chart and table, the sum of individual amounts may not total due to rounding

Revised Recommended Budget by Categories of Expenditures: All Funds (in millions)							
	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Salaries & Benefits	$3,527.1	$3,574.3	$0.6	$3,574.9	$3,675.0	$0.3	$3,675.3
Services & Supplies	3,484.1	3,984.3	5.1	3,989.4	3,556.8	2.3	3,559.1
Other Charges	945.7	941.5	—	941.5	874.2	—	874.2
Operating Transfers Out	595.7	605.6	0.1	605.7	552.1	—	552.1
Capital Assets Equipment	81.4	64.5	—	64.5	36.5	—	36.5
Capital Assets/Land Acquisition	42.6	126.5	—	126.5	30.7	—	30.7
Remaining Categories*	(42.2)	(143.6)	(1.9)	(145.5)	(77.6)	(2.2)	(79.8)
Total	**$8,634.5**	**$9,153.2**	**$3.8**	**$9,157.1**	**$8,647.6**	**$0.3**	**$8,647.9**

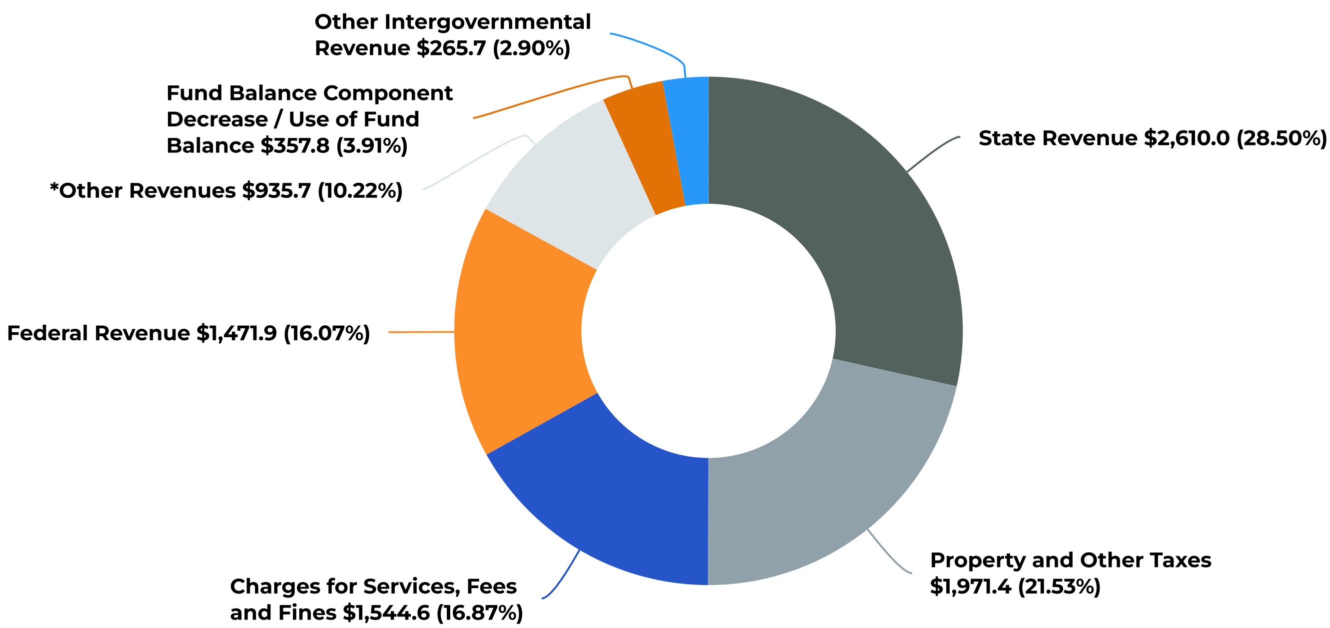
*Remaining Categories include amounts for Expenditure Transfer & Reimbursements and Capital Assets Software.

Revised Recommended Budget by Categories of Expenditures: All Funds

The CAO Revised Recommended Budget overall increase is primarily due to an **increase of $5.1 million in Services & Supplies** related to contracted services, operational needs related to Medi-Cal Transformation PATH for adult justice-involved population, and transfers between departments due to the transition of Behavioral Health Services (BHS) to a standalone department. The contracted services are in the Department of Public Works for the Sanitation District to increase the City of San Diego Metropolitan Wastewater Utility cost and, in the Road Fund, to support road improvement projects; and in the Sheriff's Office due to an increase in the Sheriff's Office from the Department of Health Care Services for the Medi-Cal Transformation Providing Access and Transforming Health (PATH) initiative supporting Medi-Cal Transformation efforts for the adult justice involved population. There is also a **net increase of $0.6 million in Salaries & Benefits** mostly in the Sheriff's Office for an additional staff year to increase law enforcement services requested by the City of Vista and to support Medi-Cal Transformation PATH. There are Salaries & Benefits changes at the department level due to staffing transfers between the Department of Human Resources, Health and Human Services Agency, and BHS to support BHS's transition to a standalone department. These changes do not change the total Salaries & Benefits amount. There is also an **increase of $0.1 million in Operating Transfers Out** for the one-time purchase of a vehicle by the Sheriff's Office. The overall increases are offset by a **decrease of $1.9 million in Expenditure Transfer & Reimbursements** due to Costs Applied related to the transfer of staffing mentioned above between Human Resources, Health and Human Services Agency, and BHS. Cost applied expenditures are a technical adjustment that allow for associated HHSA costs tied to BHS support to be fully funded to ensure the budget is balanced.

Revised Recommended Budget by Categories of Revenues: All Funds

Total Revised Recommended Budget: $9.16 billion (in millions)



Note: In the chart and table, the sum of individual amounts may not total due to rounding

*Other Revenues in the chart above include Operating Transfers and Other Financing Sources, Use of Money & Property, Misc. Revenues, and Residual Equity Transfers In

Revised Recommended Budget by Categories of Revenues: All Funds (in millions)

	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
State Revenue	$2,567.8	$2,610.0	—	$2,610.0	$2,605.0	—	$2,605.0
Property and Other Taxes	1,894.8	1,971.4	—	1,971.4	2,047.9	—	2,047.9
Charges for Services, Fees and Fines	1,481.2	1,541.4	3.2	1,544.6	1,465.6	0.3	1,465.9
Federal Revenue	1,411.3	1,471.3	0.6	1,471.9	1,445.6	—	1,445.6
Operating Transfers and Other Financing Sources, Use of Money & Property, and Misc. Revenues	807.5	934.9	0.8	935.7	702.7	—	702.7
Other Intergovernmental Revenue	238.6	265.7	—	265.7	278.2	—	278.2
Use of Fund Balance/ Fund Balance Component Decreases	233.3	358.5	(0.7)	357.8	102.6	—	102.6
Total	**$8,634.5**	**$9,153.2**	**$3.8**	**$9,157.1**	**$8,647.6**	**$0.3**	**$8,647.9**

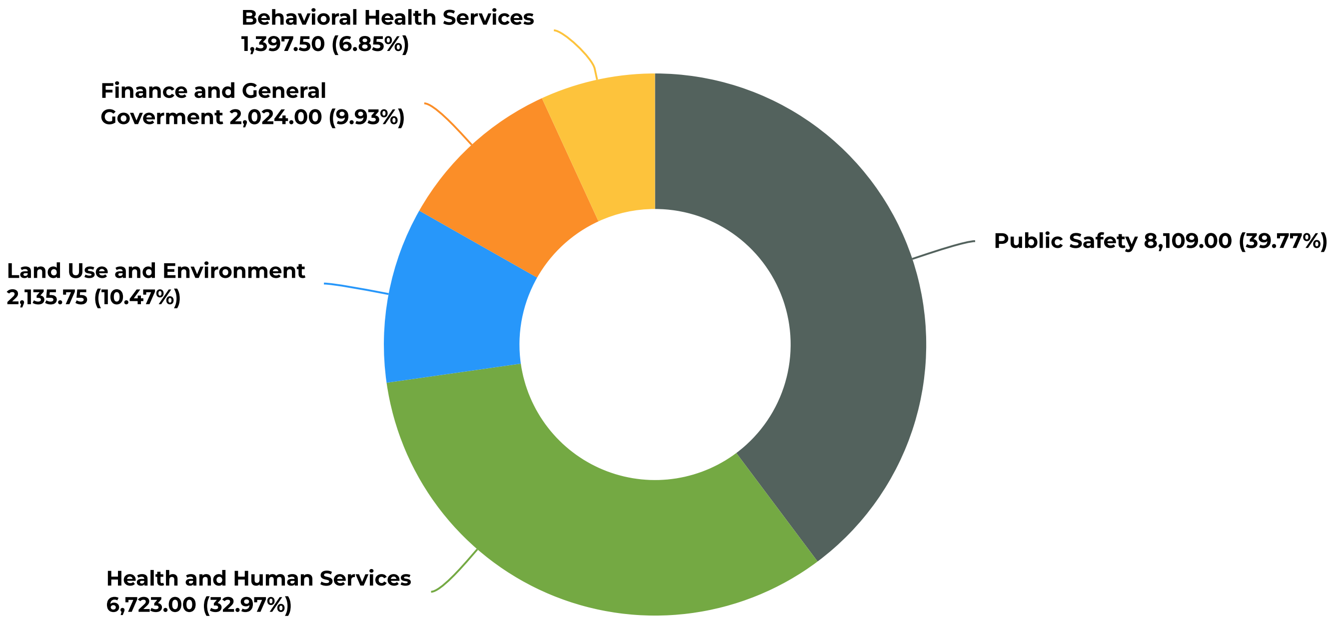
Revised Recommended Budget by Categories of Revenues: All Funds

For the Fiscal Year 2026-27 CAO Revised Recommended Budget, the **Charges for Services, Fees, and Fines increase by $3.2 million** related to charges for contracted services in the Sheriff's office, increased sanitation sewer service charges due to increased City of San Diego Metropolitan Wastewater Utility (METRO) costs, and for road improvements funded by the Regional Transportation Congestion Improvement Program and Transportation Impact Fees. **Federal revenues increase by $0.6 million** due to an increase in the Sheriff's Office from the Department of Health Care Services for the Providing Access and Transforming Health (PATH) initiative supporting Medi-Cal Transformation efforts for the adult justice involved population. An **increase of $0.7 million in Miscellaneous Revenues** is for road improvement funded by the Jamul Indian Village Trust Fund.

These increases are offset by a **decrease of $0.7 million in Use of Fund Balance and Fund Balance Component Decrease** due to shifting road improvement projects funding to the Regional Transportation Congestion Improvement Program and Transportation Impact Fees, offset slightly by increased costs anticipated for Troy Street Sidewalk project that will be funded by Road Fund fund balance.

Revised Recommended Staffing by Group/Agency: All Funds

Total Revised Recommended Staffing: 20,389.25 Staff Years



Note: In the chart and table, the sum of individual amounts may not total due to rounding. Behavioral Health Services is shown separately from HHSA in FY 2025-26 to provide a consistent comparison following its transition to a standalone department effective July 1, 2026 (FY 2026-27).

Revised Recommended Staffing by Group/Agency: All Funds (Staff Years[1])

	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Public Safety	8,061.00	8,108.00	1.00	8,109.00	8,108.00	1.00	8,109.00
Health and Human Services	6,743.00	6,754.00	(31.00)	6,723.00	6,754.00	(31.00)	6,723.00
Behavioral Health Services	1,332.50	1,368.50	29.00	1,397.50	1,368.50	29.00	1,397.50
Land Use and Environment	2,152.75	2,135.75	—	2,135.75	2,135.75	—	2,135.75
Finance and General Government	1,991.00	2,022.00	2.00	2,024.00	2,022.00	2.00	2,024.00

Total	**20,280.25**	**20,388.25**	**1.00**	**20,389.25**	**20,388.25**	**1.00**	**20,389.25**

[1]A staff year in the Operational Plan context equates to one permanent employee working full-time for one year.

Revised Recommended Staffing by Group/Agency: All Funds

Total staff years for Fiscal Year 2026-27 in the CAO Revised Recommended Operational Plan increases by 1.00 from the CAO Recommended Operational Plan to a total of 20,389.25 staff years. This increase is in the Sheriff's Office Law Enforcement Services Bureau due to an increase in law enforcement services requested by the City of Vista. While there is no net impact to total staffing, there are also transfers of staff from the Health and Human Services Agency to Behavioral Health Services (BHS) and the Department of Human Resources to support BHS's transition to a standalone department.

SUMMARY OF CHANGES

Summary of Changes

Total Staffing and Appropriations

Staff Years

Staff years total 20,389.25 in the CAO Revised Recommended Operational Plan in Fiscal Year 2026–27 and 20,389.25 in Fiscal Year 2027–28. For Fiscal Year 2026–27, this is a **net increase of 1.00 staff year or 0.01%** from the Chief Administrative Officer (CAO) Recommended Operational Plan and a net increase of 109.00 staff years or 0.5% from the Fiscal Year 2025–26 Adopted Operational Plan. For Fiscal Year 2027–28, this is a net increase of 1.00 staff years or 0.01% from the CAO Recommended Operational Plan.

Appropriations

Appropriations total $9.16 billion in the CAO Revised Recommended Operational Plan in Fiscal Year 2026–27 and $8.65 billion in Fiscal Year 2027–28. For Fiscal Year 2026–27, this is **an increase of $3.8 million or 0.04%** from the CAO Recommended Operational Plan, for an increase of $522.5 million or 6.1% from the Fiscal Year 2025–26 Adopted Operational Plan. Changes in Fiscal Year 2027–28 include an increase in appropriations of $0.3 million or 0.01% from the CAO Recommended Operational Plan due to the staffing change noted above. Recommended changes are summarized below by Group/Agency for all business groups. Changes are discussed in detail in the department sections following the Summary of Changes.

Public Safety Group (PSG)

Staff Years

The Public Safety Group staffing level in the CAO Revised Recommended Operational Plan is 8,109.00 staff years in Fiscal Year 2026–27 and 8,109.00 staff years in Fiscal Year 2027–28. There is an **increase of 1.00 staff year or 0.01%** from the CAO Recommended Operational Plan. This is a recommended increase of 48.00 staff years or 0.6% from the Fiscal Year 2025–26 Adopted Operational Plan.

Fiscal Year 2026–27

Recommended staffing changes for Fiscal Year 2026–27 from the CAO Recommended Operation Plan include the following:

- Increase of 1.00 staff year due to the increase in law enforcement services requested by the City of Vista.

Fiscal Year 2027–28

No additional staffing changes aside from the Fiscal Year 2026–27 Revised Recommended staffing changes noted above.

Appropriations

The Public Safety Group expenditure appropriations in the CAO Revised Recommended Operational Plan are $3.0 billion in Fiscal Year 2026–27 and $3.0 billion in Fiscal Year 2027–28. This is an **increase of $1.0 million or 0.03%** in Fiscal Year 2026–27 from the CAO Recommended Operational Plan, for a total increase of $98.0 million or 3.4% from the Fiscal Year 2025–26 Adopted Operational Plan. In addition, the Revised Recommended Budget also includes $0.25 million to fund a feasibility study for a department of youth development, as noted below in the Finance Other section.

Fiscal Year 2026–27

Significant changes from the CAO Recommended Operational Plan include:

- Increase of $1.0 million in the Sheriff's Office for operational needs related to Medi-Cal Transformation Providing Access and Transforming Health (PATH) initiative supporting adult justice involved population pre-release services and behavioral linkage implementation, and the increase of 1.00 staff year due to the increase in law enforcement services requested by the City of Vista.

Fiscal Year 2027–28

No significant changes aside from Fiscal Year 2026–27 recommendations described above.

Health and Human Services Agency (HHSA)

Staff Years

The Health and Human Services Agency staffing level in the CAO Revised Recommended Operational Plan is 6,723.00 staff years in Fiscal Year 2026–27 and 6,723.00 staff years in Fiscal Year 2027–28. There is a **decrease of 31.00 staff years** from the CAO Recommended Operational Plan and a recommended decrease of 20.00 staff years or 0.3% from the Fiscal Year 2025–26 Adopted Operational Plan.

Behavioral Health Services (BHS) is shown separately from HHSA in FY 2025–26 to provide a consistent comparison following its transition to a standalone department effective July 1, 2026 (FY 2026-27).

Fiscal Year 2026–27

Recommended staffing changes for Fiscal Year 2026–27 from the CAO Recommended Operation Plan include the following changes to provide additional support to BHS as it transitions into a standalone department:

- Decrease of 29.00 staff years due to the transfer of remaining staff who provide fiscal, budget, human resources, and information technology functions from Administrative Support to BHS to support its transition into a standalone department.
- Decrease of 2.00 staff years transferred to Finance and General Government Group (FGG) for the centralization of human resources functions supporting BHS operations, which will result in efficiencies with better staffing alignment and a focus on core functions.

Fiscal Year 2027–28

No additional staffing changes aside from the Fiscal Year 2026–27 Revised Recommended staffing changes noted above.

Appropriations

The Health and Human Services Agency expenditure appropriations in the CAO Revised Recommended Operational Plan are $2.2 billion in Fiscal Year 2026–27 and $2.2 billion in Fiscal Year 2027–28. This is a **decrease of $15.3 million or 0.7%** in Fiscal Year 2026–27 from the CAO Recommended Operational Plan, for a total decrease of $32.3 million or 1.4% from the Fiscal Year 2025–26 Adopted Operational Plan. In addition, the Revised Recommended Budget also includes $0.5 million to extend the ¡Mas Fresco! Plus program, as noted below in the Finance Other section.

Fiscal Year 2026–27

Significant changes from the CAO Recommended Operational Plan are primarily due to changes to provide additional support to BHS as it transitions into a standalone department, including the transfer of support staff and administrative costs, as well as aligning funding with eligible costs to ensure the Revised Recommended Budget remains balanced across HHSA and BHS:

- Decrease of $7.2 million in Services & Supplies including public liability, insurance, and various operating expenses due to the transfers to BHS.
- Increase of $4.2 million in Costs Applied in General Fund, reflecting administrative functions provided to BHS during its transition to a standalone department. The transfer of expenditures is net effect of a $4.2 million decrease in appropriations.
- Decrease of $3.9 million in Salaries & Benefits associated with 29.00 staff years transferred to the new BHS department and 2.00 staff years transferred to FG3, as described above.

Fiscal Year 2027–28

Significant changes from the CAO Recommended Operational Plan include:

- Decrease of $6.9 million in Services & Supplies including public liability, insurance, and various operational costs due to the transfers to BHS.
- Increase of $4.2 million in Costs Applied in General Fund reflecting the additional administrative functions provided to BHS during its transition to a standalone group. Since this is a transfer of expenditures, it has a net effect of a $4.2 million decrease in appropriations.

- Decrease of $4.2 million in Salaries & Benefits associated with 29.00 staff years transferred to new BHS department and 2.00 staff years transferred to FG3, as described above.

Behavioral Health Services (BHS)

Staff Years

The Behavioral Health Services staffing level in the CAO Revised Recommended Operational Plan is 1,397.50 staff years in Fiscal Year 2026–27 and 1,397.50 staff years in Fiscal Year 2027–28. There is an **increase of 29.00 staff years** from the CAO Recommended Operational Plan and a recommended increase of 65.00 staff years or 4.9% from the Fiscal Year 2025–26 Adopted Operational Plan.

Behavioral Health Services is shown separately from HHSA in FY 2025–26 to provide a consistent comparison following its transition to a standalone department effective July 1, 2026 (FY 2026-27)

Fiscal Year 2026–27

Recommended staffing changes for Fiscal Year 2026–27 from the CAO Recommended Operation Plan include the following changes to provide additional support to BHS as it transitions into a standalone department:

- Increase of 29.00 staff years due to the transfer from HHSA's Administrative Support to support the transition of BHS into a standalone department.

Fiscal Year 2027–28

No additional staffing changes aside from the Fiscal Year 2026–27 Revised Recommended staffing changes noted above.

Appropriations

The Behavioral Health Services expenditure appropriations in the CAO Revised Recommended Operational Plan are $1.4 billion in Fiscal Year 2026–27 and $1.4 billion in Fiscal Year 2027–28. This is an **increase of $15.3 million or 1.1%** in Fiscal Year 2026–27 from the CAO Recommended Operational Plan, for a total increase of $156.0 million or 12.4% from the Fiscal Year 2025–26 Adopted Operational Plan.

Fiscal Year 2026–27

Significant changes from the CAO Recommended Operational Plan are primarily due to changes to provide additional support to BHS as it transitions into a standalone department, including the transfer of support staff and administrative costs, including aligning funding with eligible costs to ensure the Revised Recommended Budget remains balanced across HHSA and BHS:

- Salaries & Benefits—increase of $3.6 million tied to 29.00 staff years transferred from HHSA.
- Services & Supplies—increase of $9.1 million due to costs transferred from HHSA, including insurance, public liability, centralized IT, and other operating expenses to align remaining support functions with BHS' operational needs as it transitions into a standalone department.
- Expenditure Transfer & Reimbursement—decrease of $2.6 million transferred from HHSA. Since this is a transfer of expenditures, it has a net effect of a $2.6 million increase in appropriations.

Fiscal Year 2027–28

No significant changes aside from Fiscal Year 2026–27 recommendations described above.

Land Use and Environment Group (LUEG)

Staff Years

The Land Use and Environment Group staffing level in the CAO Revised Recommended Operational Plan is 2,135.75 staff years in Fiscal Year 2026–27 and 2,135.75 staff years in Fiscal Year 2027–28. This is **unchanged** from the CAO Recommended Operational Plan, which recommended a decrease of 17.00 staff years or 0.8% from the Fiscal Year 2025–26 Adopted Operational Plan.

Fiscal Year 2026–27

No changes from the CAO Recommended Operational Plan.

Fiscal Year 2027–28

No changes from the CAO Recommended Operational Plan.

Appropriations

The Land Use and Environment Group expenditure appropriations in the CAO Revised Recommended Operational Plan are $825.7 million in Fiscal Year 2026–27 and $746.5 million in Fiscal Year 2027–28. This is an **increase of $2.8 million or 0.3%** in Fiscal Year 2026–27 from the CAO Recommended Operational Plan for a total increase of $43.6 million or 5.6% from the Fiscal Year 2025–26 Adopted Operational Plan. In addition, based on Board of Supervisors action on October 1, 2025 (5), the County will continue to explore next steps for an agreement with the City of San Diego for service enhancements at El Capitan Reservoir including potential facility improvements.

Fiscal Year 2026–27

Significant changes from the CAO Recommended Operational Plan include:

- Services & Supplies—increase of $2.8 million in the Department of Public Works:
    - Increase of $1.9 million in contracted services in Sanitation District for the City of San Diego Metropolitan Wastewater Utility (METRO) cost.
    - Increase of $0.8 million in contracted services to support road improvement projects.
    - Increase of $0.1 million for temporary construction easements related to road improvement projects.

Fiscal Year 2027–28

No significant changes aside from Fiscal Year 2026–27 recommendations described above.

Finance and General Government Group (FGG)

Staff Years

The Finance and General Government Group staffing level in the CAO Revised Recommended Operational Plan is 2,024.00 staff years in Fiscal Year 2026–27 and 2,024.00 staff years in Fiscal Year 2027–28. This is an **increase of 2.00 staff years or 0.1%** from the CAO Recommended Operational Plan and a recommended increase of 33.00 staff years or 1.7% from the Fiscal Year 2025–26 Adopted Operational Plan.

Fiscal Year 2026–27

Recommended staffing changes for Fiscal Year 2026–27 from the CAO Recommended Operation Plan include the following:

- Increase of 2.00 staff years in Human Resource due to a transfer of positions from the Health and Human Services Agency tied to consolidation efforts, which will result in efficiencies with better staffing alignment and a focus on core functions.

Fiscal Year 2027–28

No significant changes aside from Fiscal Year 2026–27 recommendations described above.

Appropriations

The Finance and General Government Group expenditure appropriations in the CAO Revised Recommended Operational Plan are $1.0 billion in Fiscal Year 2026–27 and $1.0 billion in Fiscal Year 2027–28. There is no net expenditure appropriations change from the CAO Recommended Operational Plan. This is a recommended increase of $49.8 million or 5.0% from the Fiscal Year 2025–26 Adopted Operational plan.

Fiscal Year 2026–27

No net changes from the CAO Recommended Operational Plan. The increase in salaries and benefits due to the additional staffing noted above is offset by reimbursements from Behavioral Health Services.

Fiscal Year 2027–28

No net changes from the CAO Recommended Operational Plan.

Capital Program

Appropriations

Capital Program appropriations in the Revised CAO Recommended Operational Plan are $120.2 million in Fiscal Year 2026–27 and $7.3 million in Fiscal Year 2027–28. This is **unchanged** from the CAO Recommended Operational Plan, for a total increase of $74.4 million or 162.3% from the Fiscal Year 2025–26 Adopted Operational Plan.

Fiscal Year 2026–27

No changes from the CAO Recommended Operational Plan.

Fiscal Year 2027–28

No changes from the CAO Recommended Operational Plan.

Finance Other

Appropriations

The Finance Other appropriations in the CAO Revised Recommended Operational Plan are $515.1 million in Fiscal Year 2026–27 and $274.7 million in Fiscal Year 2027–28. This is **unchanged** in Fiscal Year 2026–27 from the CAO Recommended Operational Plan, for a total increase of $133.1 million or 34.9% from the Fiscal Year 2025–26 Adopted Operational Plan. There are no staff years in Finance Other.

Fiscal Year 2026–27

The Revised Recommended Budget allocates $0.75 million that was included in the CAO Recommended Operational Plan for enterprise costs under the Finance Other section of the budget; $10.75 million remains to address capital projects, IT initiatives, emergency response needs, or other enterprise-wide efforts:

- $0.5 million to extend the ¡Mas Fresco! Plus program.
- $0.25 million to fund a feasibility study for a department of youth development.

Fiscal Year 2027–28

No changes from the CAO Recommended Operational Plan.

Total Staffing by Group/Agency (staff years)

	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Public Safety Group	8,061.00	8,108.00	1.00	8,109.00	8,108.00	1.00	8,109.0
Health and Human Services Agency	8,075.50	6,754.00	(31.00)	6,723.00	6,754.00	(31.00)	6,723.0
Behavioral Health Services	-	1,368.50	29.00	1,397.50	1,368.50	29.00	1,397.5
Land Use and Environment Group	2,152.75	2,135.75	-	2,135.75	2,135.75	-	2,135.7
Finance and General Government Group	1,991.00	2,022.00	2.00	2,024.00	2,022.00	2.00	2,024.0
Total	**20,280.25**	**20,388.25**	**1.00**	**20,389.25**	**20,388.25**	**1.00**	**20,389.2**

Total Appropriations by Group/Agency

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Capital Program	$45,839,505.00	$120,235,199.00	-	$120,235,199.00	$7,293,760.00	-	$7,293,760.00
Finance and General Government Group	$987,327,618.00	$1,037,143,338.00	-	$1,037,143,338.00	$1,022,163,676.00	-	$1,022,163,676.00
Public Safety Group	$2,924,168,923.00	$3,021,164,958.00	$969,392.00	$3,022,134,350.00	$2,975,373,961.00	$312,287.00	$2,975,686,248.00
Land Use and Environment Group	$782,180,191.00	$822,891,639.00	$2,842,500.00	$825,734,139.00	$746,545,928.00	-	$746,545,928.00
Finance Other	$381,976,005.00	$515,095,025.00	-	$515,095,025.00	$274,700,538.00	-	$274,700,538.00
Health and Human Services Agency	$3,513,016,715.00	$2,238,763,890.00	-$15,287,809.00	$2,223,476,081.00	$2,202,558,395.00	-$15,287,809.00	$2,187,270,586.00
Behavioral Health Services	-	$1,397,945,464.00	$15,287,809.00	$1,413,233,273.00	$1,418,990,912.00	$15,287,809.00	$1,434,278,721.00
Total Expenditures	**$8,634,508,957.00**	**$9,153,239,513.00**	**$3,811,892.00**	**$9,157,051,405.00**	**$8,647,627,170.00**	**$312,287.00**	**$8,647,939,457.00**

Total Appropriations by Categories of Expenditures

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Salaries & Benefits	$3,527,096,711.00	$3,574,322,911.00	$600,681.00	$3,574,923,592.00	$3,675,022,668.00	$267,031.00	$3,675,289,699.00
Services & Supplies	$3,484,128,693.00	$3,984,343,971.00	$5,099,140.00	$3,989,443,111.00	$3,556,780,591.00	$2,284,159.00	$3,559,064,750.00
Other Charges	$945,731,117.00	$941,519,097.00	-	$941,519,097.00	$874,161,470.00	-	$874,161,470.00
Capital Assets/Land Acquisition	$42,590,113.00	$126,497,972.00	-	$126,497,972.00	$30,688,000.00	-	$30,688,000.00
Capital Assets Equipment	$81,392,334.00	$64,490,084.00	-	$64,490,084.00	$36,469,702.00	-	$36,469,702.00
Capital Assets Software	$550,000.00	$550,000.00	-	$550,000.00	-	-	-
Expenditure Transfer & Reimbursements	-$42,709,621.00	-$144,120,215.00	-$1,930,979.00	-$146,051,194.00	-$77,574,344.00	-$2,238,903.00	-$79,813,247.00
Operating Transfers Out	$595,729,610.00	$605,635,693.00	$43,050.00	$605,678,743.00	$552,079,083.00	-	$552,079,083.00
Total Expenditures	**$8,634,508,957.00**	**$9,153,239,513.00**	**$3,811,892.00**	**$9,157,051,405.00**	**$8,647,627,170.00**	**$312,287.00**	**$8,647,939,457.00**

Total Appropriations by Categories of Revenues

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Fund Balance Component Decreases	$53,381,548.00	$37,631,153.00	-	$37,631,153.00	$500,000.00	-	$500,000.00
Use of Fund Balance	$179,874,370.00	$320,889,905.00	-$732,500.00	$320,157,405.00	$102,105,222.00	-	$102,105,222.00
Taxes - Current Property	$1,107,270,239.00	$1,153,263,916.00	-	$1,153,263,916.00	$1,199,856,824.00	-	$1,199,856,824.00
Taxes - Other Than Current Secured	$787,551,736.00	$818,121,141.00	-	$818,121,141.00	$848,014,006.00	-	$848,014,006.00
License Permits & Franchises	$73,472,389.00	$70,585,743.00	-	$70,585,743.00	$71,792,186.00	-	$71,792,186.00
Fines, Forfeitures & Penalties	$49,957,865.00	$52,230,596.00	-	$52,230,596.00	$45,165,488.00	-	$45,165,488.00
Revenue From Use of Money & Property	$116,431,932.00	$119,172,688.00	-	$119,172,688.00	$112,414,654.00	-	$112,414,654.00
Intergovernmental Revenues	$4,217,698,036.00	$4,346,961,590.00	$600,000.00	$4,347,561,590.00	$4,328,865,925.00	-	$4,328,865,925.00
Charges for Current Services	$1,357,768,314.00	$1,418,619,924.00	$3,178,842.00	$1,421,798,766.00	$1,348,601,763.00	$312,287.00	$1,348,914,050.00
Miscellaneous Revenues	$72,485,433.00	$101,037,213.00	$722,500.00	$101,759,713.00	$98,670,496.00	-	$98,670,496.00
Other Financing Sources	$618,117,095.00	$714,225,644.00	$43,050.00	$714,268,694.00	$491,140,606.00	-	$491,140,606.00
Residual Equity Transfers In	$500,000.00	$500,000.00	-	$500,000.00	$500,000.00	-	$500,000.00
Total Revenues	**$8,634,508,957.00**	**$9,153,239,513.00**	**$3,811,892.00**	**$9,157,051,405.00**	**$8,647,627,170.00**	**$312,287.00**	**$8,647,939,457.00**

GROUPS AND DEPARTMENTS

PUBLIC SAFETY GROUP

Public Safety Group Changes

Total Staffing by Group

The Public Safety Group staffing level in the CAO Revised Recommended Operational Plan is 8,109.00 staff years in Fiscal Year 2026-27 and 8,109.00 staff years in Fiscal Year 2027-28. This is an increase of 1.00 staff year or 0.01% from the CAO Recommended Operational Plan. This is a recommended increase of 48.00 staff years or 0.6% from the Fiscal Year 2025-26 Adopted Operational Plan.

Fiscal Year 2026–27

Recommended staffing changes for Fiscal Year 2026-27 from the CAO Recommended Operational Plan include the following:

Increase of 1.00 staff year due to the increase in law enforcement services requested by the City of Vista.

Fiscal Year 2027–28

No additional staffing changes aside from the Fiscal Year 2026-27 Revised Recommended staffing changes noted above.

Total Appropriations by Group

The Public Safety Group expenditure appropriations in the CAO Revised Recommended Operational Plan are $3.0 billion in Fiscal Year 2026-27 and $3.0 billion in Fiscal Year 2027-28. This is an increase of $0.1 million or 0.03% in Fiscal Year 2026-27 from the CAO Recommended Operational Plan, for a total increase of $98.0 million or 3.4% from Fiscal Year 25-26 Adopted Operational Plan. In addition, the Revised Recommended Budget also includes $0.25 million to fund a feasibility study for a department of youth development, as noted in the Finance Other section.

Fiscal Year 2026–27

Significant changes from the CAO Recommended Operational Plan include:

- Increase of $1.0 million in the Sheriff's Office for operational needs related to Medi-Cal Transformation Providing Access and Transforming Health (PATH) initiative supporting adult justice involved population pre-release services and behavioral linkage implementation, and the increase of 1.00 staff year due to the increase in law enforcement services requested by the City of Vista.

Fiscal Year 2027–28

No significant changes aside from the Fiscal Year 2026–27 recommendations described above.

Executive Office

Fiscal Year 2026–27

Staffing

No changes from the CAO Recommended Operational Plan.

Expenditures

No changes from the CAO Recommended Operational Plan.

Revenues

No changes from the CAO Recommended Operational Plan.

Fiscal Year 2027–28

No significant changes aside from Fiscal Year 2026–27 recommendations described above.

Group Staffing by Department

	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Public Safety Executive Office	21.00	14.00	-	14.00	14.00	-	14.00
District Attorney	1,052.00	1,084.00	-	1,084.00	1,084.00	-	1,084.00
Sheriff	4,710.00	4,711.00	1.00	4,712.00	4,711.00	1.00	4,712.00
Animal Services	66.00	66.00	-	66.00	66.00	-	66.00
Child Support Services	389.00	379.00	-	379.00	379.00	-	379.00
Office of Emergency Services	43.00	42.00	-	42.00	42.00	-	42.00
Medical Examiner	78.00	78.00	-	78.00	78.00	-	78.00
Probation	1,093.00	1,096.00	-	1,096.00	1,096.00	-	1,096.00
Public Defender	547.00	576.00	-	576.00	576.00	-	576.00
San Diego County Fire	62.00	62.00	-	62.00	62.00	-	62.00
Total	**8,061.00**	**8,108.00**	**1.00**	**8,109.00**	**8,108.00**	**1.00**	**8,109.00**

Group Expenditures by Department

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Public Safety Executive Office	$508,110,543	$505,195,378	-	$505,195,378	$510,687,677	-	$510,687,677
Office of Emergency Services	$12,347,196	$10,750,641	-	$10,750,641	$10,901,432	-	$10,901,432
San Diego County Fire	$148,411,982	$161,936,256	-	$161,936,256	$156,679,632	-	$156,679,632
District Attorney	$290,341,552	$307,869,237	-	$307,869,237	$318,729,173	-	$318,729,173
Child Support Services	$56,545,679	$57,582,376	-	$57,582,376	$57,582,376	-	$57,582,376
Public Defender	$153,483,905	$173,019,355	-	$173,019,355	$170,925,408	-	$170,925,408
Sheriff	$1,374,767,820	$1,433,599,516	$969,392	$1,434,568,908	$1,374,866,484	$312,287	$1,375,178,771
Probation	$344,933,572	$335,911,684	-	$335,911,684	$339,321,883	-	$339,321,883
Medical Examiner	$24,061,058	$23,080,168	-	$23,080,168	$23,650,894	-	$23,650,894
Animal Services	$11,165,616	$12,220,347	-	$12,220,347	$12,029,002	-	$12,029,002
Total Expenditures	**$2,924,168,923**	**$3,021,164,958**	**$969,392**	**$3,022,134,350**	**$2,975,373,961**	**$312,287**	**$2,975,686,248**

Staffing by Program

	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Public Safety Executive Office	14.00	7.00	-	7.00	7.00	-	7.00
Office of Community Safety	7.00	7.00	-	7.00	7.00	-	7.00
Total	**21.00**	**14.00**	**-**	**14.00**	**14.00**	**-**	**14.00**

Budget by Program

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Public Safety Executive Office	$15,682,180	$16,018,543	-	$16,018,543	$16,055,617	-	$16,055,617
Office of Community Safety	$7,521,488	$4,986,592	-	$4,986,592	$5,004,468	-	$5,004,468
Contribution for Trial Courts	$68,842,531	$68,899,636	-	$68,899,636	$68,899,636	-	$68,899,636
Public Safety Proposition 172	$410,672,419	$410,511,657	-	$410,511,657	$417,599,006	-	$417,599,006
Penalty Assessment	$3,128,950	$3,128,950	-	$3,128,950	$3,128,950	-	$3,128,950
Criminal Justice Facility Construction	$1,700,000	$1,650,000	-	$1,650,000	-	-	-
Courthouse Construction	$562,975	-	-	-	-	-	-
Total Expenditures	**$508,110,543**	**$505,195,378**	**-**	**$505,195,378**	**$510,687,677**	**-**	**$510,687,677**

Budget by Categories of Expenditures

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Salaries & Benefits	$5,625,045	$3,686,624	-	$3,686,624	$3,717,762	-	$3,717,762
Services & Supplies	$17,820,251	$17,647,244	-	$17,647,244	$17,671,056	-	$17,671,056
Other Charges	$71,729,853	$72,199,853	-	$72,199,853	$72,199,853	-	$72,199,853
Expenditure Transfer & Reimbursements	-	-$500,000	-	-$500,000	-$500,000	-	-$500,000
Operating Transfers Out	$412,935,394	$412,161,657	-	$412,161,657	$417,599,006	-	$417,599,006
Total Expenditures	**$508,110,543**	**$505,195,378**	**-**	**$505,195,378**	**$510,687,677**	**-**	**$510,687,677**

Budget by Categories of Revenues

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Fund Balance Component Decreases	$110,292	$77,556	-	$77,556	-	-	-
Use of Fund Balance	$17,588,217	$8,334,877	-	$8,334,877	$2,792,285	-	$2,792,285
Fines, Forfeitures & Penalties	$8,818,596	$8,852,000	-	$8,852,000	$7,839,000	-	$7,839,000
Revenue From Use of Money & Property	$413,173	$294,000	-	$294,000	$288,000	-	$288,000
Intergovernmental Revenues	$405,275,559	$410,339,240	-	$410,339,240	$422,351,839	-	$422,351,839
Charges for Current Services	$6,037,200	$6,768,200	-	$6,768,200	$6,768,200	-	$6,768,200
Miscellaneous Revenues	$28,000	$29,500	-	$29,500	$29,500	-	$29,500
General Purpose Revenue Allocation	$69,839,506	$70,500,005	-	$70,500,005	$70,618,853	-	$70,618,853
Total Revenues	**$508,110,543**	**$505,195,378**	**-**	**$505,195,378**	**$510,687,677**	**-**	**$510,687,677**

District Attorney

No changes from the CAO Recommended Operational Plan.

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Staffing by Program

	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
General Criminal Prosecution	696.00	703.00	-	703.00	703.00	-	703.00
Specialize Criminal Prosecution	259.00	284.00	-	284.00	284.00	-	284.00
Juvenile Court	39.00	39.00	-	39.00	39.00	-	39.00
District Attorney Administration	58.00	58.00	-	58.00	58.00	-	58.00
Total	**1,052.00**	**1,084.00**	**-**	**1,084.00**	**1,084.00**	**-**	**1,084.00**

Expenditures by Program

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
District Attorney Administration	$15,177,880	$15,136,603	-	$15,136,603	$15,382,751	-	$15,382,751
Juvenile Court	$13,242,802	$12,975,295	-	$12,975,295	$13,392,540	-	$13,392,540
Specialized Criminal Prosecution	$68,436,484	$79,499,615	-	$79,499,615	$88,884,083	-	$88,884,083
General Criminal Prosecution	$191,084,386	$197,857,724	-	$197,857,724	$198,669,799	-	$198,669,799
District Attorney Asset Forfeiture Program	$2,400,000	$2,400,000	-	$2,400,000	$2,400,000	-	$2,400,000
Total Expenditures	**$290,341,552**	**$307,869,237**	**-**	**$307,869,237**	**$318,729,173**	**-**	**$318,729,173**

Expenditures by Object Summary

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Salaries & Benefits	$238,031,371	$244,890,555	-	$244,890,555	$252,580,333	-	$252,580,333
Services & Supplies	$49,789,587	$58,167,027	-	$58,167,027	$57,939,048	-	$57,939,048
Other Charges	$2,281,594	$3,809,655	-	$3,809,655	$7,257,792	-	$7,257,792
Capital Assets Equipment	$481,500	$1,244,500	-	$1,244,500	$1,244,500	-	$1,244,500
Capital Assets Software	$50,000	$50,000	-	$50,000	-	-	-
Expenditure Transfer & Reimbursements	-$292,500	-$292,500	-	-$292,500	-$292,500	-	-$292,500
Total Expenditures	**$290,341,552**	**$307,869,237**	**-**	**$307,869,237**	**$318,729,173**	**-**	**$318,729,173**

Revenues by Object Summary

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Fund Balance Component Decreases	$5,492,220	$4,060,030	-	$4,060,030	-	-	-
Use of Fund Balance	$2,400,000	$2,400,000	-	$2,400,000	$2,400,000	-	$2,400,000
Intergovernmental Revenues	$32,286,799	$34,303,426	-	$34,303,426	$32,968,107	-	$32,968,107
Charges for Current Services	$1,393,312	$1,395,312	-	$1,395,312	$1,393,312	-	$1,393,312
Miscellaneous Revenues	$5,337,164	$16,328,333	-	$16,328,333	$22,894,556	-	$22,894,556
General Purpose Revenue Allocation	$161,240,237	$160,977,914	-	$160,977,914	$173,571,270	-	$173,571,270
Other Financing Sources	$82,191,820	$88,404,222	-	$88,404,222	$85,501,928	-	$85,501,928

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Total Revenues	**$290,341,552**	**$307,869,237**	**-**	**$307,869,237**	**$318,729,173**	**-**	**$318,729,173**

Sheriff

Fiscal Year 2026–27

Staffing

Increase of 1.00 staff year.

- Increase of 1.00 staff year in the Law Enforcement Services Bureau due to an increase in law enforcement services requested by the City of Vista.

Expenditures

Increase of $1.0 million.

- Salaries & Benefits—increase of $0.6 million for operational needs related to Medi-Cal Transformation Providing Access and Transforming Health (PATH) initiative supporting adult justice involved population pre-release services and behavioral health linkage implementation and the change in staff year as described above.
- Services & Supplies—increase of $0.3 million to support Medi-Cal Transformation Projects for PATH adult justice involved population pre-release services and behavioral health linkage implementation.
- Operating Transfers Out—increase of $0.1 million to be transferred to the Department of General Services Fleet Services ISF for the one-time purchase of a vehicle.

Revenues

Increase of $1.0 million.

- Intergovernmental Revenues—increase of $0.6 million from the Department of Health Care Services Medi-Cal Transformation PATH for adult justice involved population pre-release services and behavioral health linkage implementation.
- Charges for Current Services—Increase of $0.4 million due to an increase in law enforcement services requested by the City of Vista.

Fiscal Year 2027–28

No significant changes aside from Fiscal Year 2026–27 recommendations described above.

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Staffing by Program

	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Detention Services	2,395.00	2,387.00	-	2,387.00	2,387.00	-	2,387.00
Law Enforcement Services	1,468.00	1,471.00	1.00	1,472.00	1,471.00	1.00	1,472.00
Sheriff's Court Services	458.00	457.00	-	457.00	457.00	-	457.00
Human Resource Services	148.00	151.00	-	151.00	151.00	-	151.00
Management Services	191.00	193.00	-	193.00	193.00	-	193.00
Sheriff's ISF / IT	19.00	19.00	-	19.00	19.00	-	19.00
Office of the Sheriff	31.00	33.00	-	33.00	33.00	-	33.00
Total	**4,710.00**	**4,711.00**	**1.00**	**4,712.00**	**4,711.00**	**1.00**	**4,712.00**

Budget by Program

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Office of the Sheriff	$10,045,881	$10,424,200	-	$10,424,200	$10,104,233	-	$10,104,233
Sheriff's Court Services	$95,800,530	$96,865,076	-	$96,865,076	$98,889,836	-	$98,889,836
Management Services	$44,987,580	$46,852,526	$2,772	$46,855,298	$46,372,349	$390	$46,372,739
Human Resource Services	$45,645,207	$47,364,634	$11,165	$47,375,799	$47,455,017	$2,376	$47,457,393
Law Enforcement Services	$408,759,999	$424,565,884	$270,537	$424,836,421	$376,298,248	$269,631	$376,567,879
Detention Services	$564,796,020	$594,973,646	$600,000	$595,573,646	$594,131,138	-	$594,131,138
Sheriff's ISF / IT	$180,994,099	$187,623,636	$84,918	$187,708,554	$184,107,980	$39,890	$184,147,870
Sheriff's Asset Forfeiture Program	$6,500,000	$7,000,000	-	$7,000,000	-	-	-
Sheriff's Incarcerated Peoples' Welfare Fund	$8,216,957	$8,471,156	-	$8,471,156	$8,033,612	-	$8,033,612
Countywide 800 MHZ CSA's	$253,180	$228,667	-	$228,667	$243,980	-	$243,980
Jail Commissary Enterprise Fund	$8,768,367	$9,230,091	-	$9,230,091	$9,230,091	-	$9,230,091
Total Expenditures	**$1,374,767,820**	**$1,433,599,516**	**$969,392**	**$1,434,568,908**	**$1,374,866,484**	**$312,287**	**$1,375,178,771**

Budget by Category of Expenditures

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Salaries & Benefits	$996,642,843	$1,013,522,738	$600,681	$1,014,123,419	$1,033,277,865	$267,031	$1,033,544,896
Services & Supplies	$281,836,199	$312,167,596	$325,661	$312,493,257	$252,101,583	$45,256	$252,146,839
Other Charges	$87,856,669	$93,535,355	-	$93,535,355	$90,360,919	-	$90,360,919
Capital Assets Equipment	$9,139,341	$15,283,213	-	$15,283,213	$528,702	-	$528,702
Capital Assets Software	$500,000	$500,000	-	$500,000	-	-	-
Expenditure Transfer & Reimbursements	-$7,151,980	-$7,052,705	-	-$7,052,705	-$7,133,360	-	-$7,133,360
Operating Transfers Out	$5,944,748	$5,643,319	$43,050	$5,686,369	$5,730,775	-	$5,730,775
Total Expenditures	**$1,374,767,820**	**$1,433,599,516**	**$969,392**	**$1,434,568,908**	**$1,374,866,484**	**$312,287**	**$1,375,178,771**

Budget by Category of Revenues

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Fund Balance Component Decreases	$20,240,403	$17,525,242	-	$17,525,242	-	-	-
Use of Fund Balance	$11,360,069	$31,540,622	-	$31,540,622	$4,703,930	-	$4,703,930
License Permits & Franchises	$607,892	$931,265	-	$931,265	$912,009	-	$912,009
Fines, Forfeitures & Penalties	$8,480,767	$8,410,022	-	$8,410,022	$1,341,406	-	$1,341,406
Revenue From Use of Money & Property	$1,471,108	$1,501,193	-	$1,501,193	$1,503,307	-	$1,503,307

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Intergovernmental Revenues	$130,947,562	$148,285,484	$600,000	$148,885,484	$92,342,452	-	$92,342,452
Charges for Current Services	$197,425,753	$205,720,115	$369,392	$206,089,507	$211,146,049	$312,287	$211,458,336
Miscellaneous Revenues	$16,797,345	$17,751,176	-	$17,751,176	$16,581,165	-	$16,581,165
General Purpose Revenue Allocation	$687,479,802	$708,949,596	-	$708,949,596	$746,364,650	-	$746,364,650
Other Financing Sources	$299,957,119	$292,984,801	-	$292,984,801	$299,971,516	-	$299,971,516
Total Revenues	**$1,374,767,820**	**$1,433,599,516**	**$969,392**	**$1,434,568,908**	**$1,374,866,484**	**$312,287**	**$1,375,178,771**

Animal Services

No changes from the CAO Recommended Operational Plan.

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Staffing by Program

	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Animal Services	66.00	66.00	-	66.00	66.00	-	66.00
Total	**66.00**	**66.00**	**-**	**66.00**	**66.00**	**-**	**66.00**

Budget by Program

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Animal Services	$11,165,616	$12,220,347	-	$12,220,347	$12,029,002	-	$12,029,002
Total Expenditures	**$11,165,616**	**$12,220,347**	**-**	**$12,220,347**	**$12,029,002**	**-**	**$12,029,002**

Performance Measures

Staffing by Program

Budget by Category of Expenditures

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Salaries & Benefits	$8,112,316	$8,749,570	-	$8,749,570	$9,077,823	-	$9,077,823
Services & Supplies	$3,053,300	$3,610,777	-	$3,610,777	$2,951,179	-	$2,951,179
Expenditure Transfer & Reimbursements	-	-$140,000	-	-$140,000	-	-	-
Total Expenditures	**$11,165,616**	**$12,220,347**	**-**	**$12,220,347**	**$12,029,002**	**-**	**$12,029,002**

Budget by Category of Revenues

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Fund Balance Component Decreases	$140,671	$124,414	-	$124,414	-	-	-
License Permits & Franchises	$467,800	$467,800	-	$467,800	$467,800	-	$467,800
Fines, Forfeitures & Penalties	$200	$2,000	-	$2,000	$2,000	-	$2,000
Charges for Current Services	$309,675	$324,675	-	$324,675	$324,675	-	$324,675
Miscellaneous Revenues	$144,139	$166,364	-	$166,364	$166,364	-	$166,364
General Purpose Revenue Allocation	$10,103,131	$11,135,094	-	$11,135,094	$11,068,163	-	$11,068,163
Total Revenues	**$11,165,616**	**$12,220,347**	**-**	**$12,220,347**	**$12,029,002**	**-**	**$12,029,002**

Child Support Services

No changes from the CAO Recommended Operational Plan.

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Staffing by Program

	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Production Operations	293.00	289.00	-	289.00	289.00	-	289.00
Recurring Maintenance and Operations	16.00	13.00	-	13.00	13.00	-	13.00
Legal Services	34.00	35.00	-	35.00	35.00	-	35.00
Bureau of Public Assistance Investigation (BPAI)	46.00	42.00	-	42.00	42.00	-	42.00
Total	**389.00**	**379.00**	**-**	**379.00**	**379.00**	**-**	**379.00**

Budget by Program

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Production Operations	$45,726,796	$47,057,194	-	$47,057,194	$46,714,698	-	$46,714,698
Legal Services	$7,578,073	$7,609,629	-	$7,609,629	$7,867,076	-	$7,867,076
Administrative Services	$513,308	$503,202	-	$503,202	$503,202	-	$503,202
Recurring Maintenance and Operations	$2,727,502	$2,412,351	-	$2,412,351	$2,497,400	-	$2,497,400
Total Expenditures	**$56,545,679**	**$57,582,376**	**-**	**$57,582,376**	**$57,582,376**	**-**	**$57,582,376**

Budget by Category of Expenditures

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Salaries & Benefits	$56,155,072	$56,669,897	-	$56,669,897	$56,346,221	-	$56,346,221
Services & Supplies	$10,700,222	$11,078,285	-	$11,078,285	$11,346,933	-	$11,346,933
Other Charges	$31,442	$23,504	-	$23,504	$78,532	-	$78,532
Capital Assets/Land Acquisition	$100,000	-	-	-	-	-	-
Expenditure Transfer & Reimbursements	-$10,441,057	-$10,189,310	-	-$10,189,310	-$10,189,310	-	-$10,189,310
Total Expenditures	**$56,545,679**	**$57,582,376**	**-**	**$57,582,376**	**$57,582,376**	**-**	**$57,582,376**

Budget by Category of Revenues

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Intergovernmental Revenues	$56,112,587	$57,149,284	-	$57,149,284	$57,149,284	-	$57,149,284
Charges for Current Services	$433,092	$433,092	-	$433,092	$433,092	-	$433,092
Total Revenues	**$56,545,679**	**$57,582,376**	**-**	**$57,582,376**	**$57,582,376**	**-**	**$57,582,376**

Emergency Services

No changes from the CAO Recommended Operational Plan.

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Staffing by Program

	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Office of Emergency Services	43.00	42.00	-	42.00	42.00	-	42.00
Total	**43.00**	**42.00**	**-**	**42.00**	**42.00**	**-**	**42.00**

Budget by Program

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Office of Emergency Services	$12,347,196	$10,750,641	-	$10,750,641	$10,901,432	-	$10,901,432
Total Expenditures	**$12,347,196**	**$10,750,641**	**-**	**$10,750,641**	**$10,901,432**	**-**	**$10,901,432**

Budget by Category of Expenditures

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Salaries & Benefits	$7,499,037	$7,205,507	-	$7,205,507	$7,422,019	-	$7,422,019
Services & Supplies	$3,545,128	$3,545,134	-	$3,545,134	$3,479,413	-	$3,479,413
Other Charges	$1,500,031	-	-	-	-	-	-
Expenditure Transfer & Reimbursements	-$197,000	-	-	-	-	-	-
Total Expenditures	**$12,347,196**	**$10,750,641**	**-**	**$10,750,641**	**$10,901,432**	**-**	**$10,901,432**

Budget by Category of Revenues

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Fund Balance Component Decreases	$138,545	$118,251	-	$118,251	-	-	-
Intergovernmental Revenues	$4,301,712	$1,065,190	-	$1,065,190	$1,065,190	-	$1,065,190
Charges for Current Services	$247,460	$294,939	-	$294,939	$294,939	-	$294,939
General Purpose Revenue Allocation	$6,741,934	$8,354,716	-	$8,354,716	$8,623,758	-	$8,623,758
Other Financing Sources	$917,545	$917,545	-	$917,545	$917,545	-	$917,545
Total Revenues	**$12,347,196**	**$10,750,641**	**-**	**$10,750,641**	**$10,901,432**	**-**	**$10,901,432**

Medical Examiner

No changes from the CAO Recommended Operational Plan.

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Staffing by Program

	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Decedent Investigations	78.00	78.00	-	78.00	78.00	-	78.00
Total	**78.00**	**78.00**	**-**	**78.00**	**78.00**	**-**	**78.00**

Budget by Program

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Decedent Investigations	$24,061,058	$23,080,168	-	$23,080,168	$23,650,894	-	$23,650,894
Total Expenditures	**$24,061,058**	**$23,080,168**	**-**	**$23,080,168**	**$23,650,894**	**-**	**$23,650,894**

Budget by Category of Expenditures

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Salaries & Benefits	$16,280,965	$16,263,147	-	$16,263,147	$16,790,660	-	$16,790,660
Services & Supplies	$7,780,093	$6,817,021	-	$6,817,021	$6,860,234	-	$6,860,234
Total Expenditures	**$24,061,058**	**$23,080,168**	**-**	**$23,080,168**	**$23,650,894**	**-**	**$23,650,894**

Budget by Category of Revenues

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Fund Balance Component Decreases	$312,586	$232,252	-	$232,252	-	-	-
Intergovernmental Revenues	$1,057,034	$67,614	-	$67,614	$67,614	-	$67,614
Charges for Current Services	$179,000	$179,000	-	$179,000	$179,000	-	$179,000
Miscellaneous Revenues	$359,860	$261,646	-	$261,646	$271,927	-	$271,927
General Purpose Revenue Allocation	$22,152,578	$22,339,656	-	$22,339,656	$23,132,353	-	$23,132,353
Total Revenues	**$24,061,058**	**$23,080,168**	**-**	**$23,080,168**	**$23,650,894**	**-**	**$23,650,894**

Probation

No changes from the CAO Recommended Operational Plan.

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Staffing by Program

	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Adult Reintegration&Com Serv	384.00	387.00	-	387.00	387.00	-	387.00
Youth Detention & Development	451.00	445.00	-	445.00	445.00	-	445.00
Youth Development & Com Serv	145.00	143.00	-	143.00	143.00	-	143.00
Department Administration	113.00	121.00	-	121.00	121.00	-	121.00
Total	**1,093.00**	**1,096.00**	**-**	**1,096.00**	**1,096.00**	**-**	**1,096.00**

Budget by Program

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Department Administration	$30,116,782	$32,703,221	-	$32,703,221	$31,831,139	-	$31,831,139
Adult Reintegration&Com Serv	$120,061,643	$114,976,569	-	$114,976,569	$118,082,385	-	$118,082,385
Youth Detention & Development	$138,662,141	$131,722,635	-	$131,722,635	$132,854,039	-	$132,854,039
Youth Development & Com Serv	$55,991,006	$56,407,259	-	$56,407,259	$56,452,320	-	$56,452,320
Probation Asset Forfeiture Program	$100,000	$100,000	-	$100,000	$100,000	-	$100,000
Probation Incarcerated Peoples' Welfare Fund	$2,000	$2,000	-	$2,000	$2,000	-	$2,000
Total Expenditures	**$344,933,572**	**$335,911,684**	**-**	**$335,911,684**	**$339,321,883**	**-**	**$339,321,883**

Budget by Category of Expenditures

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Salaries & Benefits	$194,370,031	$201,894,510	-	$201,894,510	$208,330,060	-	$208,330,060
Services & Supplies	$144,734,047	$129,668,793	-	$129,668,793	$129,656,029	-	$129,656,029
Other Charges	$3,878,106	$1,850,381	-	$1,850,381	$1,837,794	-	$1,837,794
Capital Assets Equipment	$3,000,000	$3,000,000	-	$3,000,000	-	-	-
Expenditure Transfer & Reimbursements	-$1,048,612	-$502,000	-	-$502,000	-$502,000	-	-$502,000
Total Expenditures	**$344,933,572**	**$335,911,684**	**-**	**$335,911,684**	**$339,321,883**	**-**	**$339,321,883**

Budget by Category of Revenues

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Fund Balance Component Decreases	$4,257,950	$3,560,901	-	$3,560,901	-	-	-
Use of Fund Balance	$102,000	$102,000	-	$102,000	$102,000	-	$102,000
Intergovernmental Revenues	$181,989,975	$161,751,984	-	$161,751,984	$160,334,484	-	$160,334,484
Charges for Current Services	$633,585	$662,076	-	$662,076	$682,886	-	$682,886
Miscellaneous Revenues	$1,000	$1,000	-	$1,000	$1,000	-	$1,000
General Purpose Revenue Allocation	$122,561,346	$133,417,770	-	$133,417,770	$140,345,176	-	$140,345,176
Other Financing Sources	$35,387,716	$36,415,953	-	$36,415,953	$37,856,337	-	$37,856,337

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Total Revenues	**$344,933,572**	**$335,911,684**	**-**	**$335,911,684**	**$339,321,883**	**-**	**$339,321,883**

Public Defender

No changes from the CAO Recommended Operational Plan.

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Staffing by Program

	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Primary Public Defender	449.00	478.00	-	478.00	478.00	-	478.00
Office of Assigned Counsel	5.00	7.00	-	7.00	7.00	-	7.00
Alternate Public Defender	61.00	60.00	-	60.00	60.00	-	60.00
Multiple Conflicts Office	11.00	12.00	-	12.00	12.00	-	12.00
Administration	21.00	19.00	-	19.00	19.00	-	19.00
Total	**547.00**	**576.00**	**-**	**576.00**	**576.00**	**-**	**576.00**

Budget by Program

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Administration	$21,480,722	$11,966,738	-	$11,966,738	$10,974,667	-	$10,974,667
Office of Assigned Counsel	$10,049,913	$19,279,366	-	$19,279,366	$13,832,315	-	$13,832,315
Primary Public Defender	$104,162,423	$121,682,593	-	$121,682,593	$125,036,748	-	$125,036,748
Alternate Public Defender	$14,795,007	$16,670,644	-	$16,670,644	$17,555,750	-	$17,555,750
Multiple Conflicts Office	$2,995,840	$3,420,014	-	$3,420,014	$3,525,928	-	$3,525,928
Total Expenditures	**$153,483,905**	**$173,019,355**	**-**	**$173,019,355**	**$170,925,408**	**-**	**$170,925,408**

Budget by Category of Expenditures

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Salaries & Benefits	$122,597,436	$129,389,116	-	$129,389,116	$135,513,337	-	$135,513,337
Services & Supplies	$30,799,185	$43,518,929	-	$43,518,929	$35,300,761	-	$35,300,761
Other Charges	$87,284	$111,310	-	$111,310	$111,310	-	$111,310
Total Expenditures	**$153,483,905**	**$173,019,355**	**-**	**$173,019,355**	**$170,925,408**	**-**	**$170,925,408**

Budget by Category of Revenues

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Fund Balance Component Decreases	$2,675,415	$3,377,779	-	$3,377,779	-	-	-
Intergovernmental Revenues	$11,266,960	$8,162,057	-	$8,162,057	$6,482,727	-	$6,482,727
Miscellaneous Revenues	-	$500,000	-	$500,000	-	-	-
General Purpose Revenue Allocation	$139,541,530	$160,979,519	-	$160,979,519	$164,442,681	-	$164,442,681
Total Revenues	**$153,483,905**	**$173,019,355**	**-**	**$173,019,355**	**$170,925,408**	**-**	**$170,925,408**

San Diego County Fire

No changes from the CAO Recommended Operational Plan.

Staffing by Program

	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
San Diego County Fire	62.00	62.00	-	62.00	62.00	-	62.00
Total	**62.00**	**62.00**	**-**	**62.00**	**62.00**	**-**	**62.00**

Staffing by Program

	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
San Diego County Fire	62.00	62.00	-	62.00	62.00	-	62.00
Total	**62.00**	**62.00**	**-**	**62.00**	**62.00**	**-**	**62.00**

Budget by Program

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
San Diego County Fire	$97,336,694	$106,205,053	-	$106,205,053	$103,898,429	-	$103,898,429
San Diego County Fire Protection District	$42,525,288	$46,825,203	-	$46,825,203	$43,875,203	-	$43,875,203
County Service Areas - Emergency Services	$8,550,000	$8,906,000	-	$8,906,000	$8,906,000	-	$8,906,000
Total Expenditures	**$148,411,982**	**$161,936,256**	**-**	**$161,936,256**	**$156,679,632**	**-**	**$156,679,632**

Budget by Category of Expenditures

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Salaries & Benefits	$12,367,160	$12,493,490	-	$12,493,490	$12,725,228	-	$12,725,228
Services & Supplies	$116,303,638	$126,609,028	-	$126,609,028	$128,050,666	-	$128,050,666
Other Charges	$1,389,145	$1,149,145	-	$1,149,145	$1,149,145	-	$1,149,145
Capital Assets Equipment	$3,162,446	$5,080,000	-	$5,080,000	$1,100,000	-	$1,100,000
Expenditure Transfer & Reimbursements	-$315,000	-$315,000	-	-$315,000	-$315,000	-	-$315,000
Operating Transfers Out	$15,504,593	$16,919,593	-	$16,919,593	$13,969,593	-	$13,969,593
Total Expenditures	**$148,411,982**	**$161,936,256**	**-**	**$161,936,256**	**$156,679,632**	**-**	**$156,679,632**

Budget by Category of Revenues

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Fund Balance Component Decreases	$237,858	$205,516	-	$205,516	-	-	-
Use of Fund Balance	$2,874,000	$2,950,000	-	$2,950,000	-	-	-
Taxes - Current Property	$16,160,500	$16,660,500	-	$16,660,500	$16,660,500	-	$16,660,500
Taxes - Other Than Current Secured	$2,721,555	$2,761,555	-	$2,761,555	$2,761,555	-	$2,761,555
License Permits & Franchises	$282,000	$290,000	-	$290,000	$290,000	-	$290,000
Fines, Forfeitures & Penalties	$2,243,000	$2,243,000	-	$2,243,000	$2,243,000	-	$2,243,000
Revenue From Use of Money & Property	$390,000	$386,000	-	$386,000	$386,000	-	$386,000
Intergovernmental Revenues	$5,525,800	$7,120,000	-	$7,120,000	$7,120,000	-	$7,120,000
Charges for Current Services	$22,965,429	$27,138,744	-	$27,138,744	$27,138,744	-	$27,138,744
Miscellaneous Revenues	$419,649	$1,145,000	-	$1,145,000	$1,145,000	-	$1,145,000
General Purpose Revenue Allocation	$81,505,143	$85,483,893	-	$85,483,893	$85,882,785	-	$85,882,785
Other Financing Sources	$13,087,048	$15,552,048	-	$15,552,048	$13,052,048	-	$13,052,048
Total Revenues	**$148,411,982**	**$161,936,256**	**-**	**$161,936,256**	**$156,679,632**	**-**	**$156,679,632**

HEALTH AND HUMAN SERVICES AGENCY

Health and Human Services Agency Changes

Total Staffing by Agency

The Health and Human Services Agency staffing level in the CAO Revised Recommended Operational Plan is 6,723.00 staff years in Fiscal Year 2026–27 and 6,723.00 staff years in Fiscal Year 2027–28. There is a decrease of 31.00 staff years from the CAO Recommended Operational Plan and a recommended decrease of 1,352.50 staff years or 16.7% from the Fiscal Year 2025–26 Adopted Operational Plan. If compared to staffing in Fiscal Year 2025-26 without including Behavioral Health Services in order to have a consistent year-over-year view of changes, there would be a net decrease of 20.00 staff years or 0.3%. These changes provide additional support to BHS as it transitions into a standalone department.

Fiscal Year 2026–27

Decrease of 31.00 staff years from the CAO Recommended Operational Plan.

- Decrease of 29.00 staff years due to the transfer of remaining staff who provide fiscal, budget, human resources, and information technology functions from Administrative Support to Behavioral Health Services (BHS) to support its transition into a standalone department.
- Decrease of 2.00 staff years transferred to Finance and General Government Group (FGG) tied to the transition of BHS needs for Human Resources functions based on consolidation efforts, which will result in efficiencies with better staffing alignment and a focus on core functions.

Fiscal Year 2027–28

No additional staffing changes aside from the Fiscal Year 2026-27 Revised Recommended staffing changes noted above.

Total Appropriations by Agency

The Health and Human Services Agency expenditure appropriations in the CAO Revised Recommended Operational Plan are $2.2 billion in Fiscal Year 2026–27 and $2.2 billion in Fiscal Year 2027–28. This is a decrease of $15.3 million or 0.7% in Fiscal Year 2026-27 from the CAO Recommended Operational Plan, for a total decrease of $1.3 billion or 36.7% from the Fiscal Year 2025–26 Adopted Operational Plan. If compared to budget in Fiscal Year 2025-26 without including Behavioral Health Services in order to have a consistent year-over-year view of changes, there would be a net decrease of $32.3 million or 1.4%. These changes provide additional support to BHS as it transitions into a standalone department, including the transfer of support staff and administrative costs, as well as aligning funding with eligible costs to ensure the Revised Recommended Budget remains balanced across the Health and Human Services Agency (HHSA) and BHS. In addition, the Revised Recommended Budget also includes $0.5 million to extend the ¡Mas Fresco! Plus program, as noted in the Finance Other section.

Fiscal Year 2026–27

Significant changes from the CAO Recommended Operational Plan include:

- Decrease of $7.2 million in Services & Supplies including public liability, Insurance ISF and various operating expenses due to the transfers to BHS.
- Increase of $4.2 million in Expenditure Transfer & Reimbursements reflecting administrative functions provided to BHS during its transition to a standalone department. The transfer of expenditures is net effect of a $4.2 million decrease in appropriations.
- Decrease of $3.9 million in Salaries & Benefits associated with 29.00 staff years transferred to the new BHS department and 2.00 staff years transferred to FG3, as described above.

Fiscal Year 2027–28

No significant changes aside from Fiscal Year 2026-27 recommendations described above.

Health and Human Services Agency

Staffing

Decrease of 31.00 staff years.

- Decrease of 29.00 staff years due to the transfer of remaining staff who provide fiscal, budget, human resources, and information technology functions from Administrative Support to Behavioral Health Services (BHS) to support its transition into a standalone department.
- Decrease of 2.00 staff years transferred to Finance and General Government Group (FGG) tied to the transition of BHS needs for human resources functions based on consolidation efforts, which will result in efficiencies with better staffing alignment and a focus on core functions.

Expenditures

Decrease of $15.3 million

- Salaries & Benefits—decrease of $3.9 million.
  - Decrease of $3.6 million tied to 29.00 staff years transferred to BHS.
  - Decrease of $0.3 million tied to 2.00 staff years transferred to FG3.
- Services & Supplies—decrease of $7.2 million.
  - Decrease of $4.6 million due to the transfer of insurance, public liability, centralized IT, and other operating expenses to align all remaining support functions with BHS' operational needs as it transitions into a standalone department.
  - Decrease of $2.6 million tied to a reduction in BHS costs being funded with Tobacco Securitization funds out of HHSA. This will increase capacity in BHS to use realignment funding while allowing Tobacco Securitization funds to be reallocated to support HHSA programs.
- Expenditure Transfer & Reimbursements—increase of $4.2 million in Costs Applied in General Fund, reflecting administrative functions provided to BHS during its transition to a standalone department. The transfer of expenditures is net effect of a $4.2 million decrease in appropriations.

Revenues

Decrease of $15.3 million

- Intergovernmental Revenues—decrease of $15.3 million.
  - Decrease of $14.6 million in realignment revenues due to the transfers to BHS.
  - Decrease of $0.7 million in MHSA revenue due to the transfers to BHS.

Fiscal Year 2027–28

No significant changes aside from Fiscal Year 2026-27 recommendations described above.

Group Staffing by Department

	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Self-Sufficiency Services	2,750.00	2,872.00	-	2,872.00	2,872.00	-	2,872.00
Aging & Independence Services	651.00	643.00	-	643.00	643.00	-	643.00
Behavorial Health Services	1,332.50	-	-	-	-	-	-
Child and Family Well-Being	1,661.00	1,638.00	-	1,638.00	1,638.00	-	1,638.00
Public Health Services	981.00	950.00	-	950.00	950.00	-	950.00
Administrative Suppprt	456.00	409.00	(31.00)	378.00	409.00	(31.00)	378.00
Housing & Community Development Services	244.00	242.00	-	242.00	242.00	-	242.00
Total	**8,075.50**	**6,754.00**	**(31.00)**	**6,723.00**	**6,754.00**	**(31.00)**	**6,723.00**

Group Expenditures by Department

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Administrative Support	$210,740,215	$219,042,053	-$15,287,809	$203,754,244	$148,305,337	-$15,287,809	$133,017,528
Public Health Services	$267,270,215	$235,571,918	-	$235,571,918	$233,760,850	-	$233,760,850
Behavioral Health Services	$1,257,218,598	-	-	-	-	-	-
Aging & Independence Services	$312,186,589	$337,068,367	-	$337,068,367	$355,332,624	-	$355,332,624
Child and Family Well-Being	$489,079,178	$501,949,109	-	$501,949,109	$505,783,865	-	$505,783,865
Self-Sufficiency Services	$843,524,725	$851,985,886	-	$851,985,886	$869,735,887	-	$869,735,887
Housing & Community Development Services	$132,997,195	$93,146,557	-	$93,146,557	$89,639,832	-	$89,639,832
Total Expenditures	**$3,513,016,715**	**$2,238,763,890**	**-$15,287,809**	**$2,223,476,081**	**$2,202,558,395**	**-$15,287,809**	**$2,187,270,586**

Administrative Support

Fiscal Year 2026-27

The Revised Recommended Budget changes provide additional support to Behavioral Health Services (BHS) as it transitions into a standalone department. These updates include transferring 29.00 staff years to BHS and 2.00 staff positions to the Department of Human Resources (DHR) to continue supporting BHS fiscal, budget, human resources, and information technology functions. The staffing changes are reflected in salary and benefits (S&B) and services and supplies (S&S) adjustments, while ongoing administrative support from HHSA will continue through internal agreements reflected in cost applied adjustments. Cost applied expenditures are a technical adjustment that allow for associated HHSA costs tied to BHS support to be fully funded to ensure the budget is balanced. Additional technical adjustments such as aligning funding with eligible costs are also included to ensure the budget remains balanced across HHSA and BHS.

Staffing

Decrease of 31.00 staff years

- Decrease of 29.00 staff years due to the transfer of remaining staff who provide fiscal, budget, human resources, and information technology functions from Administrative Support to Behavioral Health Services (BHS) to support its transition into a standalone department.
- Decrease of 2.00 staff years transferred to Finance and General Government Group (FGG) tied to the transition of BHS needs for human resources functions based on consolidation efforts, which will result in efficiencies with better staffing alignment and a focus on core functions.

Expenditures

Decrease of $15.3 million

- Salaries & Benefits—decrease of $3.9 million.
  - Decrease of $3.6 million tied to 29.00 staff years transferred to new BHS department, as described above.
  - Decrease of $0.3 million tied to 2.00 staff years transferred to FG3, as described above.
- Services & Supplies—decrease of $7.2 million.
  - Decrease of $4.6 million due to the transfer of insurance, public liability, centralized IT, and other operating expenses to align all remaining support costs within BHS as it transitions into a standalone department.
  - Decrease of $2.6 million tied to a reduction in BHS costs being funded with Tobacco Securitization funds out of HHSA. This will increase capacity in BHS to use realignment funding while allowing Tobacco Securitization funds to be reallocated to support HHSA programs.
- Expenditure Transfer & Reimbursements—increase of $4.2 million in Costs Applied in General Fund, reflecting administrative functions provided to BHS during its transition to a standalone department. The transfer of expenditures is net effect of a $4.2 million decrease in appropriations.

Revenues

Decrease of $15.3 million

- Intergovernmental Revenues—decrease of $15.3 million.
  - Decrease of $14.6 million in realignment revenues tied to BHS transfer.
  - Decrease of $0.7 million in MHSA revenue tied to BHS transfer.

- Other Financing Sources—decrease of $2.6 million tied to Tobacco Securitization, transferred to Child and Family Well-Being (CFWB), to align funding with eligible Tobacco Securitization costs.
- General Purpose Revenue—increase of $2.6 million, reallocated from CFWB, to support administrative functions across various HHSA programs.

Fiscal Year 2027–28

No significant changes aside from Fiscal Year 2026-27 recommendations described above.

Staffing by Program

	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Agency Contract Support	26.00	24.00	-	24.00	24.00	-	24.00
Agency Executive Office	30.00	23.00	-	23.00	23.00	-	23.00
Financial Services Division	203.00	164.00	(18.00)	146.00	164.00	(18.00)	146.00
Human Resources	94.00	93.00	(11.00)	82.00	93.00	(11.00)	82.00
Management Support	24.00	24.00	(2.00)	22.00	24.00	(2.00)	22.00
Department of Strategy and Community Engagement	79.00	62.00	-	62.00	62.00	-	62.00
Clinical and Safety Net Coordination Division	0.00	19.00	-	19.00	19.00	-	19.00
Total	**456.00**	**409.00**	**(31.00)**	**378.00**	**409.00**	**(31.00)**	**378.00**

Budget by Program

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Management Support	$39,736,961	$29,614,119	-$3,100,147	$26,513,972	$29,720,431	-$3,114,883	$26,605,548
Agency Executive Office	$34,959,525	$61,629,254	-$7,796,120	$53,833,134	-$712,827	-$7,534,222	-$8,247,049
Agency Contract Support	$5,292,508	$4,868,630	-	$4,868,630	$4,948,867	-	$4,948,867
Financial Services Division	$55,655,638	$42,176,728	-$2,709,620	$39,467,108	$42,965,663	-$2,883,336	$40,082,327
Human Resources	$18,230,333	$17,893,526	-$1,681,922	$16,211,604	$18,272,428	-$1,755,368	$16,517,060
Tobacco Settlement Fund	$35,514,624	$34,435,748	-	$34,435,748	$24,435,748	-	$24,435,748
Department of Strategy and Community Engagement	$21,350,626	$22,119,397	-	$22,119,397	$22,405,822	-	$22,405,822
Clinical and Safety Net Coordination Division	-	$6,304,651	-	$6,304,651	$6,269,205	-	$6,269,205
Total Expenditures	**$210,740,215**	**$219,042,053**	**-$15,287,809**	**$203,754,244**	**$148,305,337**	**-$15,287,809**	**$133,017,528**

Budget by Categories of Expenditures

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Salaries & Benefits	$74,770,782	$67,352,730	-$3,924,578	$63,428,152	$69,231,360	-$4,186,476	$65,044,884
Services & Supplies	$100,654,809	$117,453,575	-$7,141,910	$110,311,665	$54,838,229	-$6,864,409	$47,973,820
Expenditure Transfer & Reimbursements	-	-	-$4,221,321	-$4,221,321	-	-$4,236,924	-$4,236,924
Operating Transfers Out	$35,314,624	$34,235,748	-	$34,235,748	$24,235,748	-	$24,235,748
Total Expenditures	**$210,740,215**	**$219,042,053**	**-$15,287,809**	**$203,754,244**	**$148,305,337**	**-$15,287,809**	**$133,017,528**

Budget by Categories of Revenues

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Fund Balance Component Decreases	$2,370,714	$1,604,434	-	$1,604,434	-	-	-
Use of Fund Balance	$33,614,624	$32,535,748	-	$32,535,748	$22,535,748	-	$22,535,748
Fines, Forfeitures & Penalties	$38,232	$19,232	-	$19,232	$19,232	-	$19,232
Revenue From Use of Money & Property	$1,900,000	$1,900,000	-	$1,900,000	$1,900,000	-	$1,900,000
Intergovernmental Revenues	$132,288,023	$117,953,675	-$15,287,809	$102,665,866	$117,808,361	-$15,287,809	$102,520,552
Charges for Current Services	$21,874,794	$21,804,288	-	$21,804,288	$21,804,288	-	$21,804,288
Miscellaneous Revenues	$100,000	$400,000	-	$400,000	$400,000	-	$400,000
General Purpose Revenue Allocation	$18,303,828	$16,003,552	$2,645,178	$18,648,730	-$32,983,416	$2,367,677	-$30,615,739
Other Financing Sources	$250,000	$26,821,124	-$2,645,178	$24,175,946	$16,821,124	-$2,367,677	$14,453,447

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Total Revenues	**$210,740,215**	**$219,042,053**	**-$15,287,809**	**$203,754,244**	**$148,305,337**	**-$15,287,809**	**$133,017,528**

Aging & Independence Services

No changes from the CAO Recommended Operational Plan.

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Staffing by Program

	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Administrative and Other Services	43.00	41.00	-	41.00	41.00	-	41.00
In-Home Supportive Services	329.00	329.00	-	329.00	329.00	-	329.00
Protective Services	200.00	200.00	-	200.00	200.00	-	200.00
Public Administrator/ Guardian/Conservator	37.00	40.00	-	40.00	40.00	-	40.00
Senior Health and Social Services	42.00	33.00	-	33.00	33.00	-	33.00
Total	**651.00**	**643.00**	**-**	**643.00**	**643.00**	**-**	**643.00**

Budget by Program

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Administrative and Other Services	$12,031,148	$9,954,068	-	$9,954,068	$9,155,795	-	$9,155,795
Protective Services	$38,971,623	$37,969,749	-	$37,969,749	$39,487,619	-	$39,487,619
Senior Health and Social Services	$30,590,141	$31,837,613	-	$31,837,613	$31,967,954	-	$31,967,954
In-Home Supportive Services	$223,506,645	$248,708,047	-	$248,708,047	$265,870,725	-	$265,870,725
Public Administrator/Guardian/Conservator	$7,087,032	$8,598,890	-	$8,598,890	$8,850,531	-	$8,850,531
Total Expenditures	**$312,186,589**	**$337,068,367**	**-**	**$337,068,367**	**$355,332,624**	**-**	**$355,332,624**

Budget by Categories of Expenditures

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Salaries & Benefits	$100,900,014	$101,590,908	-	$101,590,908	$105,019,692	-	$105,019,692
Services & Supplies	$155,506,932	$170,557,423	-	$170,557,423	$180,609,455	-	$180,609,455
Other Charges	$717,128	$845,131	-	$845,131	$845,131	-	$845,131
Operating Transfers Out	$55,062,515	$64,074,905	-	$64,074,905	$68,858,346	-	$68,858,346
Total Expenditures	**$312,186,589**	**$337,068,367**	**-**	**$337,068,367**	**$355,332,624**	**-**	**$355,332,624**

Budget by Categories of Revenues

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
License Permits & Franchises	$57,772	$57,772	-	$57,772	$57,772	-	$57,772
Fines, Forfeitures & Penalties	$172,489	$304,714	-	$304,714	$304,714	-	$304,714
Revenue From Use of Money & Property	$85,000	$485,000	-	$485,000	$485,000	-	$485,000
Intergovernmental Revenues	$263,507,710	$267,624,311	-	$267,624,311	$274,046,204	-	$274,046,204
Charges for Current Services	$790,000	$790,000	-	$790,000	$790,000	-	$790,000
Miscellaneous Revenues	$4,562,977	$7,193,308	-	$7,193,308	$7,193,308	-	$7,193,308
General Purpose Revenue Allocation	$42,740,641	$60,343,262	-	$60,343,262	$72,185,626	-	$72,185,626
Other Financing Sources	$270,000	$270,000	-	$270,000	$270,000	-	$270,000
Total Revenues	**$312,186,589**	**$337,068,367**	**-**	**$337,068,367**	**$355,332,624**	**-**	**$355,332,624**

Child and Family Well-Being

Fiscal Year 2026-27

Staffing

No change from the CAO Recommended Operational Plan.

Expenditures

No change from the CAO Recommended Operational Plan.

Revenues

No net change

- Other Financing Sources—increase of $2.6 million tied to Tobacco Securitization, transferred from Administrative Support, to align funding with eligible Tobacco Securitization costs.
- General Purpose Revenue—decrease of $2.6 million, reflecting an increased use of Tobacco Securitization funding in CFWB, allowing General Purpose Revenue to be shifted to Administrative Support to better support Health and Human Services Agency programs.

Fiscal Year 2027–28

No significant changes aside from Fiscal Year 2026-27 recommendations described above.

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Staffing by Program

	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Adoptions	94.00	112.00	-	112.00	112.00	-	112.00
CFWB Eligibility	63.00	63.00	-	63.00	63.00	-	63.00
Child & Family Strengthening	25.00	27.00	-	27.00	27.00	-	27.00
Child Safety	1,479.00	1,436.00	-	1,436.00	1,436.00	-	1,436.00
Total	**1,661.00**	**1,638.00**	**-**	**1,638.00**	**1,638.00**	**-**	**1,638.00**

Budget by Program

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Child Safety	$302,503,052	$309,537,384	-	$309,537,384	$312,186,825	-	$312,186,825
Adoptions	$14,347,390	$17,548,143	-	$17,548,143	$18,276,670	-	$18,276,670
CFWB Eligibility	$6,436,889	$6,811,768	-	$6,811,768	$7,124,018	-	$7,124,018
CFWB Assistance Payments	$161,249,803	$163,196,321	-	$163,196,321	$163,196,321	-	$163,196,321
Child & Family Strengthening	$4,542,044	$4,855,493	-	$4,855,493	$5,000,031	-	$5,000,031
Total Expenditures	**$489,079,178**	**$501,949,109**	**-**	**$501,949,109**	**$505,783,865**	**-**	**$505,783,865**

Budget by Categories of Expenditures

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Salaries & Benefits	$232,153,351	$236,608,484	-	$236,608,484	$246,472,169	-	$246,472,169
Services & Supplies	$93,187,718	$99,655,998	-	$99,655,998	$93,635,069	-	$93,635,069
Other Charges	$163,730,109	$165,676,627	-	$165,676,627	$165,676,627	-	$165,676,627
Capital Assets Equipment	$8,000	$8,000	-	$8,000	-	-	-
Total Expenditures	**$489,079,178**	**$501,949,109**	**-**	**$501,949,109**	**$505,783,865**	**-**	**$505,783,865**

Budget by Categories of Revenues

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Revenue From Use of Money & Property	$681,211	$681,211	-	$681,211	$681,211	-	$681,211
Intergovernmental Revenues	$404,235,745	$417,105,676	-	$417,105,676	$414,358,444	-	$414,358,444
Charges for Current Services	$3,961,444	$3,961,444	-	$3,961,444	$3,961,444	-	$3,961,444
Miscellaneous Revenues	$187,510	$187,510	-	$187,510	$187,510	-	$187,510
General Purpose Revenue Allocation	$77,378,463	$77,378,463	-$2,645,178	$74,733,285	$83,960,451	-$2,367,677	$81,592,774
Other Financing Sources	$2,634,805	$2,634,805	$2,645,178	$5,279,983	$2,634,805	$2,367,677	$5,002,482
Total Revenues	**$489,079,178**	**$501,949,109**	**-**	**$501,949,109**	**$505,783,865**	**-**	**$505,783,865**

Housing & Community Development Services

No changes from the CAO Recommended Operational Plan.

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Staffing by Program

	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Homeless Solutions	86.00	84.00	-	84.00	84.00	-	84.00
Housing & Community Development	158.00	158.00	-	158.00	158.00	-	158.00
Total	**244.00**	**242.00**	**-**	**242.00**	**242.00**	**-**	**242.00**

Budget by Program

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Housing & Community Development	$33,320,703	$29,540,852	-	$29,540,852	$30,038,329	-	$30,038,329
HCD - Multi-Year Projects	$38,883,245	$23,683,245	-	$23,683,245	$23,683,245	-	$23,683,245
Homeless Solutions	$60,764,747	$39,893,960	-	$39,893,960	$35,889,758	-	$35,889,758
County Successor Agency - Housing	$28,500	$28,500	-	$28,500	$28,500	-	$28,500
Total Expenditures	**$132,997,195**	**$93,146,557**	**-**	**$93,146,557**	**$89,639,832**	**-**	**$89,639,832**

Budget by Categories of Expenditures

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Salaries & Benefits	$39,500,920	$36,824,597	-	$36,824,597	$38,154,796	-	$38,154,796
Services & Supplies	$88,842,000	$51,667,685	-	$51,667,685	$46,830,761	-	$46,830,761
Other Charges	$4,758,800	$4,758,800	-	$4,758,800	$4,758,800	-	$4,758,800
Expenditure Transfer & Reimbursements	-$104,525	-$104,525	-	-$104,525	-$104,525	-	-$104,525
Total Expenditures	**$132,997,195**	**$93,146,557**	**-**	**$93,146,557**	**$89,639,832**	**-**	**$89,639,832**

Budget by Categories of Revenues

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Fund Balance Component Decreases	$900,000	-	-	-	-	-	-
Use of Fund Balance	$2,064	$2,064	-	$2,064	-	-	-
License Permits & Franchises	$654,000	$654,000	-	$654,000	$654,000	-	$654,000
Revenue From Use of Money & Property	$4,591	$4,591	-	$4,591	$4,591	-	$4,591
Intergovernmental Revenues	$105,715,818	$71,298,643	-	$71,298,643	$66,492,449	-	$66,492,449
Charges for Current Services	$1,073,000	$1,073,000	-	$1,073,000	$1,073,000	-	$1,073,000
Miscellaneous Revenues	$2,926,847	$2,926,847	-	$2,926,847	$2,926,847	-	$2,926,847
General Purpose Revenue Allocation	$21,720,875	$17,187,412	-	$17,187,412	$18,488,945	-	$18,488,945
Total Revenues	**$132,997,195**	**$93,146,557**	**-**	**$93,146,557**	**$89,639,832**	**-**	**$89,639,832**

Public Health Services

No changes from the CAO Recommended Operational Plan.

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Staffing by Program

	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Administration and Other Services	76.00	77.00	-	77.00	77.00	-	77.00
Bioterrorism	25.00	25.00	-	25.00	25.00	-	25.00
California Childrens Services	148.75	149.75	-	149.75	149.75	-	149.75
Infectious Disease Control	154.25	321.25		321.25	321.25	-	321.25
Medical Care Services Admin	24.00	-	-	-	-	-	-
Nursing	143.00	141.00	-	141.00	141.00	-	141.00
Pharmacy	30.00	31.00		31.00	31.00	-	31.00
Prevention Services	151.00	94.00	-	94.00	94.00	-	94.00
SDAIM	8.00	-	-	-	-	-	-
Surveillance	221.00	111.00	-	111.00	111.00	-	111.00
Total	**981.00**	**950.00**	**-**	**950.00**	**950.00**	**-**	**950.00**

Budget by Program

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Administration and Other Services	$33,435,252	$24,767,474	-	$24,767,474	$25,634,940	-	$25,634,940
Bioterrorism	$7,581,572	$7,043,524	-	$7,043,524	$7,045,830	-	$7,045,830
Prevention Services	$40,465,908	$19,982,875	-	$19,982,875	$19,154,064	-	$19,154,064
Infectious Disease Control	$50,669,999	$83,521,973	-	$83,521,973	$83,281,258	-	$83,281,258
Surveillance	$51,434,631	$27,978,344	-	$27,978,344	$24,946,398	-	$24,946,398
California Childrens Services	$30,630,449	$29,865,792	-	$29,865,792	$30,691,169	-	$30,691,169
Medical Care Services Admin	$8,128,205	-	-	-	-	-	-
Nursing	$34,376,809	$33,711,796	-	$33,711,796	$34,156,614	-	$34,156,614
Pharmacy	$8,222,759	$8,700,140	-	$8,700,140	$8,850,577	-	$8,850,577
SDAIM	$2,324,631	-	-	-	-	-	-
Total Expenditures	**$267,270,215**	**$235,571,918**	**-**	**$235,571,918**	**$233,760,850**	**-**	**$233,760,850**

Budget by Categories of Expenditures

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Salaries & Benefits	$180,032,039	$165,524,871	-	$165,524,871	$170,392,452	-	$170,392,452
Services & Supplies	$82,703,782	$66,462,277	-	$66,462,277	$60,290,364	-	$60,290,364
Other Charges	$2,806,894	$3,068,034	-	$3,068,034	$3,068,034	-	$3,068,034
Capital Assets Equipment	$1,727,500	$637,736	-	$637,736	$131,000	-	$131,000
Expenditure Transfer & Reimbursements	-	-$121,000	-	-$121,000	-$121,000	-	-$121,000
Total Expenditures	**$267,270,215**	**$235,571,918**	**-**	**$235,571,918**	**$233,760,850**	**-**	**$233,760,850**

Budget by Categories of Revenues

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
License Permits & Franchises	$80,000	$80,000	-	$80,000	$80,000	-	$80,000
Intergovernmental Revenues	$215,107,210	$185,860,948	-	$185,860,948	$178,137,472	-	$178,137,472
Charges for Current Services	$3,590,442	$3,468,639	-	$3,468,639	$2,895,439	-	$2,895,439

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Miscellaneous Revenues	$5,036,277	$6,127,115	-	$6,127,115	$5,835,326	-	$5,835,326
General Purpose Revenue Allocation	$39,346,467	$35,925,397	-	$35,925,397	$42,702,794	-	$42,702,794
Other Financing Sources	$4,109,819	$4,109,819	-	$4,109,819	$4,109,819	-	$4,109,819
Total Revenues	**$267,270,215**	**$235,571,918**	**-**	**$235,571,918**	**$233,760,850**	**-**	**$233,760,850**

Self-Sufficiency Services

No changes from the CAO Recommended Operational Plan.

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Staffing by Program

	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Self-Sufficiency Administration	309.00	306.00	-	306.00	306.00	-	306.00
Regional Self-Sufficiency	2,406.00	2,532.00	-	2,532.00	2,532.00	-	2,532.00
Office of Military & Veterans Affairs	27.00	27.00	-	27.00	27.00	-	27.00
Office of Immigrant and Refugee Affairs	8.00	7.00	-	7.00	7.00	-	7.00
Total	**2,750.00**	**2,872.00**	**-**	**2,872.00**	**2,872.00**	**-**	**2,872.00**

Budget by Program

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Health Care Policy Administration	$4,375,856	$4,375,856	-	$4,375,856	$4,375,856	-	$4,375,856
Regional Self-Sufficiency	$319,032,436	$340,896,526	-	$340,896,526	$352,472,433	-	$352,472,433
Self-Sufficiency Administration	$69,362,741	$62,404,175	-	$62,404,175	$64,142,565	-	$64,142,565
Assistance Payments	$440,979,323	$437,615,890	-	$437,615,890	$442,199,652	-	$442,199,652
Office of Military & Veterans Affairs	$4,790,374	$4,827,588	-	$4,827,588	$4,994,558	-	$4,994,558
Office of Immigrant and Refugee Affairs	$4,983,995	$1,865,851	-	$1,865,851	$1,550,823	-	$1,550,823
Total Expenditures	**$843,524,725**	**$851,985,886**	**-**	**$851,985,886**	**$869,735,887**	**-**	**$869,735,887**

Budget by Categories of Expenditures

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Salaries & Benefits	$324,838,756	$340,197,363	-	$340,197,363	$353,515,994	-	$353,515,994
Services & Supplies	$158,521,888	$153,557,766	-	$153,557,766	$154,087,254	-	$154,087,254
Other Charges	$360,164,081	$358,230,757	-	$358,230,757	$362,132,639	-	$362,132,639
Total Expenditures	**$843,524,725**	**$851,985,886**	**-**	**$851,985,886**	**$869,735,887**	**-**	**$869,735,887**

Budget by Categories of Revenues

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Use of Fund Balance	-	$23,700,000	-	$23,700,000	-	-	-
Fines, Forfeitures & Penalties	$3,250,000	$3,250,000	-	$3,250,000	$3,250,000	-	$3,250,000
Revenue From Use of Money & Property	$248,605	$248,605	-	$248,605	$248,605	-	$248,605
Intergovernmental Revenues	$748,761,057	$726,837,364	-	$726,837,364	$728,251,282	-	$728,251,282
Charges for Current Services	$170,000	$170,000	-	$170,000	$170,000	-	$170,000
Miscellaneous Revenues	$1,792,677	$1,792,677	-	$1,792,677	$1,792,677	-	$1,792,677
General Purpose Revenue Allocation	$88,902,386	$95,587,240	-	$95,587,240	$135,623,323	-	$135,623,323
Other Financing Sources	$400,000	$400,000	-	$400,000	$400,000	-	$400,000
Total Revenues	**$843,524,725**	**$851,985,886**	**-**	**$851,985,886**	**$869,735,887**	**-**	**$869,735,887**

BEHAVIORAL HEALTH SERVICES

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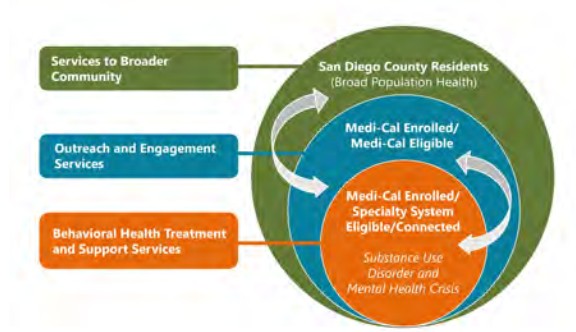
Behavioral Health Services

Fiscal Year 2026-27



The Revised Recommended Budget changes provide additional support to Behavioral Health Services (BHS) as it transitions into a standalone department. These updates include transferring 29.00 staff years from the Health and Human Services Agency (HHSA) to BHS. The staffing changes are reflected in salary and benefits (S&B) and services and supplies (S&S) adjustments, while ongoing administrative support from HHSA and human resources support from Department of Human Resources (DHR) will continue through internal agreements reflected in cost applied adjustments. Cost applied expenditures are a technical adjustment that allow for associated HHSA and DHR costs tied to BHS support to be fully funded to ensure the budget is balanced. Additional technical adjustments such as aligning funding with eligible costs are also included to ensure the budget remains balanced across HHSA and BHS.

Staffing

Increase of 29.00 staff years from the CAO Recommended Operational Plan due to the transfer from HHSA Administrative Support to support the transition of BHS into a standalone department.

Expenditures

Increase of $15.3 million

- Salaries & Benefits—increase of $3.6 million tied to 29.00 staff years transferred from HHSA mentioned above.
- Services & Supplies—increase of $9.1 million.
    - Increase of $4.6 million due to the transfer of insurance, public liability, centralized IT, and other operating costs from HHSA. These adjustments ensure that support functions are aligned with BHS's operational expenses.
    - Increase of $4.2 million in Cost Applied Internal Agreement with HHSA to reflect BHS needs for additional administrative functions provided by HHSA to BHS during its transition to a standalone group.
    - Increase of $0.3 million in Cost Applied Internal Agreement with DHR to reflect BHS needs for human resources functions based on consolidation efforts.
- Expenditure Transfer & Reimbursement—decrease of $2.6 million in costs transferred to HHSA, which increases BHS' capacity to use realignment funding while allowing Tobacco Securitization funds to be reallocated to support HHSA programs. Since this is a transfer of expenditures, it has a net effect of a $2.6 million increase in appropriations.

Revenues

Increase of $15.3 million

- Intergovernmental Revenues—increase of $15.3 million transferred from HHSA as part of the transition of BHS as a standalone department.
    - Increase of $14.6 million in realignment revenues transferred from HHSA.
    - Increase of $0.7 million in Mental Health Services Act revenue transferred from HHSA.

Fiscal Year 2027–28

No significant changes aside from Fiscal Year 2026-27 recommendations described above.

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Staffing by Program

	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Alcohol and Other Drug Services	32.00	33.00	-	33.00	33.00	-	33.00
Mental Health Services	324.50	325.50	-	325.50	325.50	-	325.50
Inpatient Health Services	618.00	616.00	-	616.00	616.00	-	616.00
Behavioral Health Svcs Administration	358.00	394.00	29.00	423.00	394.00	29.00	423.00
Total	**1,332.50**	**1,368.50**	**29.00**	**1,397.50**	**1,368.50**	**29.00**	**1,397.50**

Staffing by Program

	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Behavioral Health Services	-	1,368.50	29.00	1,397.50	1,368.50	29.00	1,397.50
Total	**-**	**1,368.50**	**29.00**	**1,397.50**	**1,368.50**	**29.00**	**1,397.50**

Budget by Program

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Inpatient Health Services	$141,240,521	$157,282,552	-	$157,282,552	$158,104,920	-	$158,104,920
Behavioral Health Svcs Administration	$97,047,958	$102,372,577	$15,287,809	$117,660,386	$93,875,404	$15,287,809	$109,163,213
Mental Health Services	$723,845,207	$819,275,115	-	$819,275,115	$842,696,693	-	$842,696,693
Alcohol and Other Drug Services	$295,084,912	$319,015,220	-	$319,015,220	$324,313,895	-	$324,313,895
Total Expenditures	**$1,257,218,598**	**$1,397,945,464**	**$15,287,809**	**$1,413,233,273**	**$1,418,990,912**	**$15,287,809**	**$1,434,278,721**

Budget by Categories of Expenditures

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Salaries & Benefits	$218,039,975	$228,023,143	$3,569,742	$231,592,885	$234,747,893	$3,816,820	$238,564,713
Services & Supplies	$1,053,485,828	$1,207,995,932	$9,072,889	$1,217,068,821	$1,222,024,630	$9,103,312	$1,231,127,942
Other Charges	$1,480,000	$1,488,000	-	$1,488,000	$1,480,000	-	$1,480,000
Capital Assets Equipment	$186,500	$186,500	-	$186,500	$486,500	-	$486,500
Expenditure Transfer & Reimbursements	-$15,973,705	-$39,748,111	$2,645,178	-$37,102,933	-$39,748,111	$2,367,677	-$37,380,434
Total Expenditures	**$1,257,218,598**	**$1,397,945,464**	**$15,287,809**	**$1,413,233,273**	**$1,418,990,912**	**$15,287,809**	**$1,434,278,721**

Budget by Categories of Revenues

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Fund Balance Component Decreases	$9,200,000	$383,647	-	$383,647	-	-	-
Intergovernmental Revenues	$1,104,241,998	$1,281,414,899	$15,287,809	$1,296,702,708	$1,302,114,100	$15,287,809	$1,317,401,909
Charges for Current Services	$74,855,516	$74,855,516	-	$74,855,516	$75,537,814	-	$75,537,814
Miscellaneous Revenues	$8,692,618	$8,712,938	-	$8,712,938	$8,760,534	-	$8,760,534
General Purpose Revenue Allocation	$32,578,466	$32,578,464	-	$32,578,464	$32,578,464	-	$32,578,464
Other Financing Sources	$27,650,000	-	-	-	-	-	-
Total Revenues	**$1,257,218,598**	**$1,397,945,464**	**$15,287,809**	**$1,413,233,273**	**$1,418,990,912**	**$15,287,809**	**$1,434,278,721**

LAND USE AND ENVIRONMENT GROUP

Land Use and Environment Group Changes

Total Staffing by Group

The Land Use and Environment Group staffing level in the CAO Revised Recommended Operational Plan is 2,135.75 staff years in Fiscal Year 2026–27 and 2,135.75 staff years in Fiscal Year 2027–28. This is unchanged from the CAO Recommended Operational Plan which recommended a decrease of 17.00 staff years or 0.8% from the Fiscal Year 2025-26 Adopted Operational Plan.

Total Appropriations by Group

The Land Use and Environment Group expenditure appropriations in the CAO Revised Recommended Operational Plan are $825.7 million in Fiscal Year 2026–27 and $746.5 million in Fiscal Year 2027–28. This is an **increase of $2.8 million or 0.3%** in Fiscal Year 2026–27 from the CAO Recommended Operational Plan, for a total increase of $43.6 million or 5.6% from the Fiscal Year 2025–26 Adopted Operational Plan.

In addition, based on Board of Supervisors action on October 1, 2025 (5), the County will continue to explore next steps for an agreement with the City of San Diego for service enhancements at El Capitan Reservoir including potential facility improvements.

Fiscal Year 2026–27

Significant changes from the CAO Recommended Operational Plan include:

Staffing

No changes from the CAO Recommended Operational Plan

Expenditures

Increase of $2.8 million

- Services & Supplies—increase of $2.8 million in the Department of Public Works:
  - Increase of $1.9 million in contracted services in Sanitation District for the City of San Diego Metropolitan Wastewater Utility (METRO) cost.
  - Increase of $0.8 million in contracted services to support road improvement projects.
  - Increase of $0.1 million for temporary construction easements related to road improvement projects.

Revenues

Increase of $2.8 million

- Charges for Current Services—Increase of $2.8 million
  - Increase of $1.9 million in sanitation sewer services charges for the increase in METRO cost.
  - Increase of $0.9 million for road improvements funded by Regional Transportation Congestion Improvement Program and Transportation Impact Fees.
- Miscellaneous Revenue—Increase of $0.7 million for road improvement funded by the Jamul Indian Village Trust Fund.

- Use of Fund Balance—net decrease of $0.7 million
  - Decrease of $0.9 million due to shifting road improvement projects funding to the Regional Transportation Congestion Improvement Program and Transportation Impact Fees.
  - Increase of $0.2 million due to the increased cost anticipated for the Troy Street Sidewalk project.

Fiscal Year 2027–28

No significant changes aside from the Fiscal Year 2026–27 recommendations described above.

Executive Office

Fiscal Year 2026–27

Staffing

No changes from the CAO Recommended Operational Plan.

Expenditures

No changes from the CAO Recommended Operational Plan.

Revenues

No changes from the CAO Recommended Operational Plan.

Fiscal Year 2027–28

No changes from the CAO Recommended Operational Plan.

Group Staffing by Department

	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Land Use and Environment Executive Office	32.00	20.00	0.00	20.00	20.00	0.00	20.00
Agriculture, Weights and Measures	195.00	193.00	0.00	193.00	193.00	0.00	193.00
County Library	301.75	301.75	0.00	301.75	301.75	0.00	301.75
Department of Environmental Health and Quality	346.00	346.00	0.00	346.00	346.00	0.00	346.00
Parks and Recreation	302.00	306.00	0.00	306.00	306.00	0.00	306.00
Planning & Development Services	317.00	310.00	0.00	310.00	310.00	0.00	310.00
Public Works	659.00	659.00	0.00	659.00	659.00	0.00	659.00
Total	**2,152.75**	**2,135.75**	**-**	**2,135.75**	**2,135.75**	**-**	**2,135.75**

Group Expenditures by Department

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Land Use and Environment Executive Office	$11,866,496	$11,535,193	-	$11,535,193	$11,976,311	-	$11,976,311
Department of Environmental Health and Quality	$69,119,701	$69,846,328	-	$69,846,328	$70,858,062	-	$70,858,062
Agriculture, Weights and Measures	$33,177,456	$34,779,410	-	$34,779,410	$35,283,076	-	$35,283,076
Planning and Development Services	$65,408,417	$67,415,661	-	$67,415,661	$65,461,522	-	$65,461,522
Public Works	$454,785,426	$485,211,186	$2,842,500	$488,053,686	$415,080,249	-	$415,080,249
Parks and Recreation	$78,689,586	$82,545,269	-	$82,545,269	$76,176,732	-	$76,176,732
County Library	$69,133,109	$71,558,592	-	$71,558,592	$71,709,976	-	$71,709,976
Total Expenditures	**$782,180,191**	**$822,891,639**	**$2,842,500**	**$825,734,139**	**$746,545,928**	**-**	**$746,545,928**

Staffing by Program

	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Land Use and Environment Executive Office	20.00	8.00	0.00	8.00	8.00	0.00	8.00
Office of Sustainability and Environmental Justice	12.00	12.00	0.00	12.00	12.00	0.00	12.00
Total	**32.00**	**20.00**	**0.00**	**20.00**	**32.00**	**0.00**	**20.00**

Budget by Program

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Land Use and Environment Executive Office	$8,537,582	$8,374,366	-	$8,374,366	$8,798,899	-	$8,798,899
Office of Sustainability and Environmental Justice	$3,328,914	$3,160,827	-	$3,160,827	$3,177,412	-	$3,177,412
Total Expenditures	**$11,866,496**	**$11,535,193**	**-**	**$11,535,193**	**$11,976,311**	**-**	**$11,976,311**

Budget by Categories of Expenditures

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Salaries & Benefits	$7,376,200	$4,978,145	-	$4,978,145	$5,001,114	-	$5,001,114
Services & Supplies	$4,490,296	$6,557,048	-	$6,557,048	$6,975,197	-	$6,975,197
Total Expenditures	**$11,866,496**	**$11,535,193**	**-**	**$11,535,193**	**$11,976,311**	**-**	**$11,976,311**

Budget by Categories of Revenues

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Fund Balance Component Decreases	$75,244	$63,100	-	$63,100	-	-	-
Charges for Current Services	$2,195,938	$2,578,267	-	$2,578,267	$2,578,267	-	$2,578,267
Miscellaneous Revenues	$100,000	$200,000	-	$200,000	$210,000	-	$210,000
General Purpose Revenue Allocation	$9,495,314	$8,693,826	-	$8,693,826	$9,188,044	-	$9,188,044
Total Revenues	**$11,866,496**	**$11,535,193**	**-**	**$11,535,193**	**$11,976,311**	**-**	**$11,976,311**

Agriculture, Weights & Measures

No changes from the CAO Recommended Operational Plan.

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Staffing by Program

	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Agriculture, Weights and Measures	195.00	193.00	0.00	193.00	193.00	0.00	193.00
Total	**195.00**	**193.00**	**0.00**	**193.00**	**193.00**	**0.00**	**193.00**

Budget by Program

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Agriculture, Weights and Measures	$33,177,456	$34,779,410	-	$34,779,410	$35,283,076	-	$35,283,076
Total Expenditures	**$33,177,456**	**$34,779,410**	**-**	**$34,779,410**	**$35,283,076**	**-**	**$35,283,076**

Budget by Categories of Expenditures

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Salaries & Benefits	$27,066,285	$26,714,331	-	$26,714,331	$27,515,991	-	$27,515,991
Services & Supplies	$6,426,171	$7,789,693	-	$7,789,693	$7,471,765	-	$7,471,765
Other Charges	$18,000	$605,386	-	$605,386	$625,320	-	$625,320
Expenditure Transfer & Reimbursements	-$333,000	-$330,000	-	-$330,000	-$330,000	-	-$330,000
Total Expenditures	**$33,177,456**	**$34,779,410**	**-**	**$34,779,410**	**$35,283,076**	**-**	**$35,283,076**

Budget by Categories of Revenues

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Fund Balance Component Decreases	$252,158	$211,460	-	$211,460	-	-	-
License Permits & Franchises	$5,338,953	$5,535,389	-	$5,535,389	$5,583,877	-	$5,583,877
Fines, Forfeitures & Penalties	$95,717	$95,717	-	$95,717	$95,717	-	$95,717
Intergovernmental Revenues	$14,328,780	$16,184,946	-	$16,184,946	$15,666,895	-	$15,666,895
Charges for Current Services	$860,000	$860,000	-	$860,000	$860,000	-	$860,000
Miscellaneous Revenues	$12,259	$242,259	-	$242,259	$242,259	-	$242,259
General Purpose Revenue Allocation	$12,289,589	$11,649,639	-	$11,649,639	$12,834,328	-	$12,834,328
Total Revenues	**$33,177,456**	**$34,779,410**	**-**	**$34,779,410**	**$35,283,076**	**-**	**$35,283,076**

County Library

No changes from the CAO Recommended Operational Plan.

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Staffing by Program

	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Library Operations and Administration	21.75	21.75	0.00	21.75	21.75	0.00	21.75
Library Professional & Technical Support Service	49.50	49.50	0.00	49.50	49.50	0.00	49.50
Library Branch Operations	230.50	230.50	0.00	230.50	230.50	0.00	230.50
Total	**301.75**	**301.75**	**0.00**	**301.75**	**301.75**	**0.00**	**301.75**

Budget by Program

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Library Operations and Administration	$8,707,149	$10,214,877	-	$10,214,877	$10,113,437	-	$10,113,437
Library Professional & Technical Support Service	$25,514,024	$25,756,154	-	$25,756,154	$25,067,016	-	$25,067,016
Library Branch Operations	$34,911,936	$35,587,561	-	$35,587,561	$36,529,523	-	$36,529,523
Total Expenditures	**$69,133,109**	**$71,558,592**	**-**	**$71,558,592**	**$71,709,976**	**-**	**$71,709,976**

Budget by Categories of Expenditures

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Salaries & Benefits	$39,305,921	$41,812,143	-	$41,812,143	$42,843,527	-	$42,843,527
Services & Supplies	$29,239,861	$28,785,676	-	$28,785,676	$28,505,676	-	$28,505,676
Other Charges	$17,327	$35,773	-	$35,773	$35,773	-	$35,773
Capital Assets Equipment	$320,000	$325,000	-	$325,000	$325,000	-	$325,000
Operating Transfers Out	$250,000	$600,000	-	$600,000	-	-	-
Total Expenditures	**$69,133,109**	**$71,558,592**	**-**	**$71,558,592**	**$71,709,976**	**-**	**$71,709,976**

Budget by Categories of Revenues

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Use of Fund Balance	$8,482,797	$5,672,630	-	$5,672,630	$3,341,666	-	$3,341,666
Taxes - Current Property	$50,276,213	$54,227,321	-	$54,227,321	$56,667,551	-	$56,667,551
Taxes - Other Than Current Secured	$748,999	$935,943	-	$935,943	$978,061	-	$978,061
Revenue From Use of Money & Property	$105,000	$455,000	-	$455,000	$455,000	-	$455,000
Intergovernmental Revenues	$8,988,167	$9,735,765	-	$9,735,765	$9,735,765	-	$9,735,765
Charges for Current Services	$238,112	$238,112	-	$238,112	$238,112	-	$238,112
Miscellaneous Revenues	$293,821	$293,821	-	$293,821	$293,821	-	$293,821
Total Revenues	**$69,133,109**	**$71,558,592**	**-**	**$71,558,592**	**$71,709,976**	**-**	**$71,709,976**

Department of Environmental Health and Quality

No changes from the CAO Recommended Operational Plan.

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Staffing by Program

	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Department of Environmental Health and Quality	346.00	346.00	0.00	346.00	346.00	0.00	346.00
Total	**346.00**	**346.00**	**0.00**	**346.00**	**346.00**	**0.00**	**346.00**

Budget by Program

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Department of Environmental Health and Quality	$69,119,701	$69,846,328	-	$69,846,328	$70,858,062	-	$70,858,062
Total Expenditures	**$69,119,701**	**$69,846,328**	**-**	**$69,846,328**	**$70,858,062**	**-**	**$70,858,062**

Budget by Categories of Expenditures

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Salaries & Benefits	$53,901,981	$53,067,074	-	$53,067,074	$55,045,379	-	$55,045,379
Services & Supplies	$14,747,492	$16,121,865	-	$16,121,865	$15,117,760	-	$15,117,760
Other Charges	$222,456	$276,717	-	$276,717	$344,251	-	$344,251
Capital Assets Equipment	$527,100	$605,000	-	$605,000	$575,000	-	$575,000
Expenditure Transfer & Reimbursements	-$279,328	-$224,328	-	-$224,328	-$224,328	-	-$224,328
Total Expenditures	**$69,119,701**	**$69,846,328**	**-**	**$69,846,328**	**$70,858,062**	**-**	**$70,858,062**

Budget by Categories of Revenues

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Fund Balance Component Decreases	$459,412	$643,531	-	$643,531	$500,000	-	$500,000
License Permits & Franchises	$38,118,300	$37,861,623	-	$37,861,623	$38,771,085	-	$38,771,085
Fines, Forfeitures & Penalties	$254,000	$261,000	-	$261,000	$261,000	-	$261,000
Intergovernmental Revenues	$4,493,940	$4,461,591	-	$4,461,591	$4,461,591	-	$4,461,591
Charges for Current Services	$21,982,992	$21,315,775	-	$21,315,775	$21,534,963	-	$21,534,963
General Purpose Revenue Allocation	$3,811,057	$5,302,808	-	$5,302,808	$5,329,423	-	$5,329,423
Total Revenues	**$69,119,701**	**$69,846,328**	**-**	**$69,846,328**	**$70,858,062**	**-**	**$70,858,062**

Parks and Recreation

No changes from the CAO Recommended Operational Plan.

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Staffing by Program

	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Parks and Recreation	302.00	306.00	0.00	306.00	306.00	0.00	306.00
Total	**302.00**	**306.00**	**0.00**	**306.00**	**306.00**	**0.00**	**306.00**

Budget by Program

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Parks and Recreation	$67,567,754	$74,175,801	-	$74,175,801	$67,587,316	-	$67,587,316
Fish and Wildlife Fund	$46,000	$46,000	-	$46,000	$46,000	-	$46,000
Park Special Districts	$5,514,469	$5,729,317	-	$5,729,317	$5,949,265	-	$5,949,265
Parks Community Facilities Districts	$2,411,763	$2,378,001	-	$2,378,001	$2,378,001	-	$2,378,001
Park Land Dedication	$3,149,600	$216,150	-	$216,150	$216,150	-	$216,150
Total Expenditures	**$78,689,586**	**$82,545,269**	**-**	**$82,545,269**	**$76,176,732**	**-**	**$76,176,732**

Budget by Categories of Expenditures

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Salaries & Benefits	$44,178,566	$44,728,480	-	$44,728,480	$46,010,823	-	$46,010,823
Services & Supplies	$30,446,341	$33,973,244	-	$33,973,244	$26,114,041	-	$26,114,041
Other Charges	$443,900	$185,500	-	$185,500	$163,500	-	$163,500
Expenditure Transfer & Reimbursements	-$267,586	-	-	-	-	-	-
Operating Transfers Out	$3,888,365	$3,658,045	-	$3,658,045	$3,888,368	-	$3,888,368
Total Expenditures	**$78,689,586**	**$82,545,269**	**-**	**$82,545,269**	**$76,176,732**	**-**	**$76,176,732**

Budget by Categories of Revenues

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Fund Balance Component Decreases	$582,753	$488,697	-	$488,697	-	-	-
Use of Fund Balance	$314,357	$452,659	-	$452,659	$672,707	-	$672,707
Taxes - Current Property	$4,905,052	$5,362,978	-	$5,362,978	$5,362,978	-	$5,362,978
Taxes - Other Than Current Secured	$32,701	$32,900	-	$32,900	$32,800	-	$32,800
License Permits & Franchises	$2,849,600	$80,000	-	$80,000	$80,000	-	$80,000
Fines, Forfeitures & Penalties	$26,250	$26,250	-	$26,250	$26,250	-	$26,250
Revenue From Use of Money & Property	$1,654,281	$1,495,857	-	$1,495,857	$1,495,857	-	$1,495,857
Intergovernmental Revenues	$3,148,352	$4,354,822	-	$4,354,822	$483,132	-	$483,132
Charges for Current Services	$9,588,109	$9,976,438	-	$9,976,438	$9,976,438	-	$9,976,438
Miscellaneous Revenues	$1,223,396	$380,000	-	$380,000	$580,003	-	$580,003
General Purpose Revenue Allocation	$50,476,370	$56,236,623	-	$56,236,623	$53,578,199	-	$53,578,199
Other Financing Sources	$3,888,365	$3,658,045	-	$3,658,045	$3,888,368	-	$3,888,368
Total Revenues	**$78,689,586**	**$82,545,269**	**-**	**$82,545,269**	**$76,176,732**	**-**	**$76,176,732**

Planning & Development Services

No changes from the CAO Recommended Operational Plan.

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Staffing by Program

	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Administration	36.00	31.00	0.00	31.00	31.00	0.00	31.00
Long Range and Sustainability Planning	47.00	44.00	0.00	44.00	44.00	0.00	44.00
Project Planning	57.00	58.00	0.00	58.00	58.00	0.00	58.00
Land Development	30.00	30.00	0.00	30.00	30.00	0.00	30.00
Building Services	82.00	84.00	0.00	84.00	84.00	0.00	84.00
Code Compliance	38.00	38.00	0.00	38.00	38.00	0.00	38.00
LUEG GIS	9.00	8.00	0.00	8.00	8.00	0.00	8.00
SanGIS COSD	4.00	4.00	0.00	4.00	4.00	0.00	4.00
Housing	14.00	13.00	0.00	13.00	13.00	0.00	13.00
Total	**317.00**	**310.00**	**0.00**	**310.00**	**310.00**	**0.00**	**310.00**

Budget by Program

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Administration	$12,330,435	$12,013,289	-	$12,013,289	$11,077,253	-	$11,077,253
Long Range and Sustainability Planning	$10,704,661	$11,566,149	-	$11,566,149	$10,072,184	-	$10,072,184
Project Planning	$9,320,384	$9,657,633	-	$9,657,633	$9,816,802	-	$9,816,802
Land Development	$6,368,023	$6,890,704	-	$6,890,704	$6,831,954	-	$6,831,954
Building Services	$15,162,991	$15,498,526	-	$15,498,526	$15,666,640	-	$15,666,640
Code Compliance	$6,349,123	$6,508,541	-	$6,508,541	$6,782,607	-	$6,782,607
LUEG GIS	$1,566,005	$1,398,907	-	$1,398,907	$1,434,352	-	$1,434,352
SanGIS COSD	$1,347,793	$1,542,073	-	$1,542,073	$1,364,901	-	$1,364,901
Housing	$2,259,002	$2,339,839	-	$2,339,839	$2,414,829	-	$2,414,829
Total Expenditures	**$65,408,417**	**$67,415,661**	**-**	**$67,415,661**	**$65,461,522**	**-**	**$65,461,522**

Budget by Categories of Expenditures

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Salaries & Benefits	$52,974,364	$52,691,208	-	$52,691,208	$53,599,835	-	$53,599,835
Services & Supplies	$13,320,532	$15,457,791	-	$15,457,791	$12,595,025	-	$12,595,025
Expenditure Transfer & Reimbursements	-$886,479	-$733,338	-	-$733,338	-$733,338	-	-$733,338
Total Expenditures	**$65,408,417**	**$67,415,661**	**-**	**$67,415,661**	**$65,461,522**	**-**	**$65,461,522**

Budget by Categories of Revenues

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Fund Balance Component Decreases	$422,070	$353,948	-	$353,948	-	-	-
License Permits & Franchises	$8,657,422	$8,657,422	-	$8,657,422	$8,957,422	-	$8,957,422
Fines, Forfeitures & Penalties	$403,748	$591,637	-	$591,637	$591,637	-	$591,637
Revenue From Use of Money & Property	$10,000	$10,000	-	$10,000	$10,000	-	$10,000

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Intergovernmental Revenues	$3,263,394	$2,736,644	-	$2,736,644	$2,736,644	-	$2,736,644
Charges for Current Services	$21,152,184	$20,711,375	-	$20,711,375	$21,856,919	-	$21,856,919
General Purpose Revenue Allocation	$31,499,599	$34,354,635	-	$34,354,635	$31,308,900	-	$31,308,900
Total Revenues	**$65,408,417**	**$67,415,661**	**-**	**$67,415,661**	**$65,461,522**	**-**	**$65,461,522**

Public Works

Fiscal Year 2026-27

Staffing

No changes from the CAO Recommended Operational Plan.

Expenditures

Increase of $2.8 million

- Services & Supplies—increase of $2.8 million
    - Increase of $1.9 million in contracted services in Sanitation District for the City of San Diego Metropolitan Wastewater Utility (METRO) cost.
    - Increase of $0.8 million in contracted services to support road improvement projects.
    - Increase of $0.1 million for temporary construction easements related to road improvement projects.

Revenues

Increase of $2.8 million

- Charges for Current Services—increase of $2.8 million
    - Increase of $1.9 million in sanitation sewer service charges for the increase in METRO cost.
    - Increase of $0.9 million for road improvements funded by Regional Transportation Congestion Improvement Program and Transportation Impact Fees.
- Miscellaneous Revenue—increase of $0.7 million for road improvements funded by the Jamul Indian Village Trust Fund.
- Use of Fund Balance—net decrease of $0.7 million
    - Decrease of $0.9 million due to the shifting of some funding for road improvement projects to the Regional Transportation Congestion Improvement Program and Transportation Impact Fees.
    - Increase of $0.2 million due to the increased cost anticipated for the Troy Street Sidewalk project.

Fiscal Year 2027-28

No significant changes aside from Fiscal Year 2026-27 recommendations described above.

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Staffing by Program

	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
General Fund Activities Program	100.00	98.00	0.00	98.00	98.00	0.00	98.00
Road Program	446.00	445.00	0.00	445.00	445.00	0.00	445.00
Solid Waste Management Program	15.00	15.00	0.00	15.00	15.00	0.00	15.00
Airports Program	45.00	49.00	0.00	49.00	49.00	0.00	49.00
Wastewater Management Program	53.00	52.00	0.00	52.00	52.00	0.00	52.00
Total	**659.00**	**659.00**	**0.00**	**659.00**	**659.00**	**0.00**	**659.00**

Budget by Program

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
General Fund Activities Program	$41,260,701	$44,418,473	-	$44,418,473	$41,869,391	-	$41,869,391
Road Program	$258,653,042	$270,896,436	$922,500	$271,818,936	$206,596,659	-	$206,596,659
Solid Waste Management Program	$8,666,199	$11,370,886	-	$11,370,886	$12,357,084	-	$12,357,084
Airports Program	$28,410,058	$38,523,296	-	$38,523,296	$58,384,113	-	$58,384,113
Community Facilities Districts	$1,328,137	$1,336,735	-	$1,336,735	$1,037,298	-	$1,037,298
Wastewater Management Program	$10,732,633	$10,433,103	-	$10,433,103	$12,411,733	-	$12,411,733
Permanent Road Divisions	$8,619,808	$9,071,974	-	$9,071,974	$2,209,321	-	$2,209,321
County Service Areas	$593,237	$603,460	-	$603,460	$602,251	-	$602,251
Flood Control	$12,980,505	$27,394,233	-	$27,394,233	$13,917,036	-	$13,917,036
Street Lighting District	$2,708,947	$2,710,461	-	$2,710,461	$2,805,135	-	$2,805,135
Equipment ISF Program	$32,759,391	$22,378,898	-	$22,378,898	$15,142,205	-	$15,142,205
Sanitation Districts	$48,072,768	$46,073,231	$1,920,000	$47,993,231	$47,748,023	-	$47,748,023
Total Expenditures	**$454,785,426**	**$485,211,186**	**$2,842,500**	**$488,053,686**	**$415,080,249**	**-**	**$415,080,249**

Budget by Categories of Expenditures

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Salaries & Benefits	$113,706,625	$115,709,307	-	$115,709,307	$120,840,942	-	$120,840,942
Services & Supplies	$298,512,534	$322,064,715	$2,842,500	$324,907,215	$241,211,348	-	$241,211,348
Other Charges	$15,330,735	$17,762,316	-	$17,762,316	$17,452,581	-	$17,452,581
Capital Assets/Land Acquisition	$3,740,113	$13,559,033	-	$13,559,033	$30,688,000	-	$30,688,000
Capital Assets Equipment	$16,214,000	$7,100,135	-	$7,100,135	$1,067,000	-	$1,067,000
Operating Transfers Out	$7,281,419	$9,015,680	-	$9,015,680	$3,820,378	-	$3,820,378
Total Expenditures	**$454,785,426**	**$485,211,186**	**$2,842,500**	**$488,053,686**	**$415,080,249**	**-**	**$415,080,249**

Budget by Categories of Revenues

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Fund Balance Component Decreases	$227,843	$191,069	-	$191,069	-	-	-

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Use of Fund Balance	$66,986,433	$97,648,027	-$732,500	$96,915,527	$31,446,608	-	$31,446,608
Taxes - Current Property	$9,859,584	$11,084,638	-	$11,084,638	$11,123,003	-	$11,123,003
Taxes - Other Than Current Secured	$27,274,286	$18,612,966	-	$18,612,966	$18,601,466	-	$18,601,466
License Permits & Franchises	$10,050,000	$10,079,110	-	$10,079,110	$10,367,200	-	$10,367,200
Fines, Forfeitures & Penalties	$80,869	$80,869	-	$80,869	$80,869	-	$80,869
Revenue From Use of Money & Property	$40,691,696	$43,408,760	-	$43,408,760	$44,622,639	-	$44,622,639
Intergovernmental Revenues	$149,610,195	$156,455,092	-	$156,455,092	$174,368,516	-	$174,368,516
Charges for Current Services	$88,554,825	$90,633,746	$2,852,500	$93,486,246	$88,932,220	-	$88,932,220
Miscellaneous Revenues	$6,069,069	$7,174,218	$722,500	$7,896,718	$7,062,903	-	$7,062,903
General Purpose Revenue Allocation	$25,699,207	$23,977,011	-	$23,977,011	$24,654,447	-	$24,654,447
Other Financing Sources	$29,681,419	$25,865,680	-	$25,865,680	$3,820,378	-	$3,820,378
Total Revenues	**$454,785,426**	**$485,211,186**	**$2,842,500**	**$488,053,686**	**$415,080,249**	**-**	**$415,080,249**

FINANCE AND GENERAL GOVERNMENT GROUP

Finance and General Government Group Changes

Total Staffing by Group

The Finance and General Government Group staffing level in the CAO Revised Recommended Operational Plan is 2,024.00 staff years in Fiscal Year 2026–27 and 2,024.00 staff years in Fiscal Year 2027–28. There is an increase of 2.00 staff years or 0.1% for each year from the CAO Recommended Operational Plan. This is a recommended increase of 33.00 staff years including mid-year adjustments, or 1.7% from the Fiscal Year 2025-26 Adopted Operational Plan.

Fiscal Year 2026–27

Recommended staffing changes for Fiscal year 2026–27 from the CAO Recommended Operational Plan include:

- Increase of 2.00 staff years in Human Resources due to a transfer of positions from the Health and Human Services Agency tied to consolidation efforts, which will result in efficiencies with better staffing alignment and a focus on core functions. These positions will support the human resources needs of Behavioral Health Services, which will transition out of the Health and Human Services Agency effective July 1, 2026.

Fiscal Year 2027–28

No additional staffing changes aside from Fiscal Year 2026-27 recommendations.

Total Appropriations by Group

The Finance and General Government Group expenditure appropriations in the CAO Revised Recommended Operational Plan are $1.0 billion in Fiscal Year 2026–27 and $1.0 billion in Fiscal Year 2027–28. There is no net expenditure appropriations change from the CAO Recommended Operational Plan. This is a recommended increase of $49.8 million or 5.0% from the Fiscal Year 2025–26 Adopted Operational Plan.

Effective February 20, 2026, the Chief Administrative Office, Human Resources, County Communications, and the County Technology Office continues to lead the County's enterprise initiative to create efficiencies by centralizing core functions. As responsibilities transition from other areas of the County to a central service model, these departments are working to standardize processes, strengthen internal controls, and deliver consistent, high-quality administrative support. These efforts enhance organizational efficiency and enable the County to focus more directly on core program delivery; it also aligns certain staff from other departments.

Fiscal Year 2026–27

No net change from the CAO Recommended Operational Plan. The increase in Salaries & Benefits due to the additional staffing noted above is offset by reimbursements from Behavioral Health Services.

Fiscal Year 2027–28

No net change from the CAO Recommended Operational Plan.

Executive Office

Fiscal Year 2026–27

Staffing

No changes from the CAO Recommended Operational Plan.

Expenditures

No changes from the CAO Recommended Operational Plan.

Revenues

No changes from the CAO Recommended Operational Plan.

Fiscal Year 2027–28

No changes from the CAO Recommended Operational Plan.

Group Staffing by Department

	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Board of Supervisors	83.00	83.00	0.00	83.00	83.00	0.00	83.00
Clerk of the Board of Supervisors	30.00	29.00	0.00	29.00	29.00	0.00	29.00
Chief Administrative Office	64.00	106.00	0.00	106.00	106.00	0.00	106.00
Auditor and Controller	236.50	231.50	0.00	231.50	231.50	0.00	231.50
County Counsel	197.00	206.00	0.00	206.00	206.00	0.00	206.00
County Communications Office	23.00	29.00	0.00	29.00	29.00	0.00	29.00
Civil Service Commission	3.00	3.00	0.00	3.00	3.00	0.00	3.00
Human Resources	137.00	141.00	2.00	143.00	141.00	2.00	143.00
County Technology Office	20.00	24.00	0.00	24.00	24.00	0.00	24.00
General Services	430.00	423.00	0.00	423.00	423.00	0.00	423.00
Citizens' Law Enforcement Review Board	10.00	13.00	0.00	13.00	13.00	0.00	13.00
Finance & General Government Executive Office	32.00	4.00	0.00	4.00	4.00	0.00	4.00
Assessor/Recorder/County Clerk	448.50	448.50	0.00	448.50	448.50	0.00	448.50
Treasurer-Tax Collector	125.00	130.00	0.00	130.00	130.00	0.00	130.00
Registrar of Voters	75.00	75.00	0.00	75.00	75.00	0.00	75.00
Purchasing and Contracting	77.00	76.00	0.00	76.00	76.00	0.00	76.00
Total	**1,991.00**	**2,022.00**	**2.00**	**2,024.00**	**2,022.00**	**2.00**	**2,024.00**

Group Expenditures by Department

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Board of Supervisors	$18,647,833	$18,776,634	-	$18,776,634	$18,537,476	-	$18,537,476
Clerk of the Board of Supervisors	$5,809,637	$5,694,699	-	$5,694,699	$5,800,853	-	$5,800,853
Chief Administrative Office	$18,190,890	$22,804,803	-	$22,804,803	$21,871,413	-	$21,871,413
Auditor and Controller	$46,903,662	$46,159,848	-	$46,159,848	$47,057,992	-	$47,057,992
County Counsel	$51,142,840	$52,378,907	-	$52,378,907	$52,928,390	-	$52,928,390
Grand Jury	$797,072	$800,854	-	$800,854	$800,854	-	$800,854
County Communications Office	$4,885,684	$4,840,776	-	$4,840,776	$4,762,934	-	$4,762,934
Civil Service Commission	$694,517	$682,792	-	$682,792	$689,234	-	$689,234
Human Resources	$35,554,679	$35,208,674	-	$35,208,674	$35,788,948	-	$35,788,948
County Technology Office	$222,965,581	$248,455,881	-	$248,455,881	$241,729,774	-	$241,729,774
General Services	$358,171,489	$374,235,491	-	$374,235,491	$375,502,043	-	$375,502,043
Citizens' Law Enforcement Review Board	$2,198,159	$2,934,814	-	$2,934,814	$2,962,592	-	$2,962,592
Finance & General Government Executive Office	$32,210,021	$35,354,824	-	$35,354,824	$35,705,862	-	$35,705,862
Assessor / Recorder / County Clerk	$93,524,913	$92,281,811	-	$92,281,811	$88,143,309	-	$88,143,309

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Treasurer - Tax Collector	$27,097,721	$27,478,025	-	$27,478,025	$27,725,971	-	$27,725,971
Registrar of Voters	$39,041,524	$39,295,878	-	$39,295,878	$38,462,412	-	$38,462,412
Purchasing and Contracting	$21,047,372	$21,872,907	-	$21,872,907	$22,139,875	-	$22,139,875
County Successor Agency	$8,444,024	$7,885,720	-	$7,885,720	$1,553,744	-	$1,553,744
Total Expenditures	**$987,327,618**	**$1,037,143,338**	**-**	**$1,037,143,338**	**$1,022,163,676**	**-**	**$1,022,163,676**

Staffing by Program

	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Office of Equity and Racial Justice	7.00	0.00	0.00	0.00	0.00	0.00	0.00
Economic Development & Government Affairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Finance & General Government Executive Office	12.00	4.00	0.00	4.00	4.00	0.00	4.00
Office of Financial Planning	13.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	**32.00**	**4.00**	**0.00**	**4.00**	**4.00**	**0.00**	**4.00**

Budget by Program

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Office of Equity and Racial Justice	$2,632,593	-	-	-	-	-	-
Finance & General Government Executive Office	$24,655,639	$33,865,215	-	$33,865,215	$34,216,253	-	$34,216,253
Office of Financial Planning	$4,921,789	$1,489,609	-	$1,489,609	$1,489,609	-	$1,489,609
Total Expenditures	**$32,210,021**	**$35,354,824**	**-**	**$35,354,824**	**$35,705,862**	**-**	**$35,705,862**

Budget by Categories of Expenditures

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Salaries & Benefits	$8,477,292	$1,356,759	-	$1,356,759	$1,358,238	-	$1,358,238
Services & Supplies	$23,732,729	$33,598,065	-	$33,598,065	$34,347,624	-	$34,347,624
Operating Transfers Out	-	$400,000	-	$400,000	-	-	-
Total Expenditures	**$32,210,021**	**$35,354,824**	**-**	**$35,354,824**	**$35,705,862**	**-**	**$35,705,862**

Budget by Categories of Revenues

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Fund Balance Component Decreases	$193,044	$73,234	-	$73,234	-	-	-
Revenue From Use of Money & Property	$650,000	$650,000	-	$650,000	$650,000	-	$650,000
Charges for Current Services	$3,259,347	$5,046,555	-	$5,046,555	$5,046,554	-	$5,046,554
Miscellaneous Revenues	$80,000	$160,000	-	$160,000	$160,000	-	$160,000
General Purpose Revenue Allocation	$28,027,630	$29,425,035	-	$29,425,035	$29,849,308	-	$29,849,308
Total Revenues	**$32,210,021**	**$35,354,824**	**-**	**$35,354,824**	**$35,705,862**	**-**	**$35,705,862**

Board of Supervisors

No changes from the CAO Recommended Operational Plan.

Staffing by Program

	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Board of Supervisors District 1	16.00	16.00	0.00	16.00	16.00	0.00	16.00
Board of Supervisors District 2	16.00	16.00	0.00	16.00	16.00	0.00	16.00
Board of Supervisors District 3	16.00	16.00	0.00	16.00	16.00	0.00	16.00
Board of Supervisors District 4	16.00	16.00	0.00	16.00	16.00	0.00	16.00
Board of Supervisors District 5	16.00	16.00	0.00	16.00	16.00	0.00	16.00
Board of Supervisors General Offices	3.00	3.00	0.00	3.00	3.00	0.00	3.00
Total	**83.00**	**83.00**	**0.00**	**83.00**	**83.00**	**0.00**	**83.00**

Budget by Program

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Board of Supervisors District 1	$3,596,783	$3,596,783	-	$3,596,783	$3,547,627	-	$3,547,627
Board of Supervisors District 2	$3,596,783	$3,596,783	-	$3,596,783	$3,547,627	-	$3,547,627
Board of Supervisors District 3	$3,596,783	$3,596,783	-	$3,596,783	$3,547,627	-	$3,547,627
Board of Supervisors District 4	$3,596,783	$3,596,783	-	$3,596,783	$3,547,627	-	$3,547,627
Board of Supervisors District 5	$3,596,783	$3,596,783	-	$3,596,783	$3,547,627	-	$3,547,627
Board of Supervisors General Offices	$663,918	$792,719	-	$792,719	$799,341	-	$799,341
Total Expenditures	**$18,647,833**	**$18,776,634**	**-**	**$18,776,634**	**$18,537,476**	**-**	**$18,537,476**

Budget by Categories of Expenditures

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Salaries & Benefits	$16,364,174	$16,393,547	-	$16,393,547	$16,154,390	-	$16,154,390
Services & Supplies	$2,283,659	$2,383,087	-	$2,383,087	$2,383,086	-	$2,383,086
Total Expenditures	**$18,647,833**	**$18,776,634**	**-**	**$18,776,634**	**$18,537,476**	**-**	**$18,537,476**

Budget by Categories of Revenues

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Fund Balance Component Decreases	$295,291	$249,840	-	$249,840	-	-	-
General Purpose Revenue Allocation	$18,352,542	$18,526,794	-	$18,526,794	$18,537,476	-	$18,537,476
Total Revenues	**$18,647,833**	**$18,776,634**	**-**	**$18,776,634**	**$18,537,476**	**-**	**$18,537,476**

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Assessor/Recorder/County Clerk

No changes from the CAO Recommended Operational Plan.

Staffing by Program

	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Management Support	39.00	41.00	0.00	41.00	41.00	0.00	41.00
Property Valuation ID	280.75	278.75	0.00	278.75	278.75	0.00	278.75
Recorder/County Clerk	128.75	128.75	0.00	128.75	128.75	0.00	128.75
Total	**448.50**	**448.50**	**0.00**	**448.50**	**448.50**	**0.00**	**448.50**

Budget by Program

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Management Support	$10,689,052	$12,726,682	-	$12,726,682	$12,854,150	-	$12,854,150
Property Valuation ID	$53,518,851	$56,060,267	-	$56,060,267	$53,932,764	-	$53,932,764
Recorder / County Clerk	$29,317,010	$23,494,862	-	$23,494,862	$21,356,395	-	$21,356,395
Total Expenditures	**$93,524,913**	**$92,281,811**	**-**	**$92,281,811**	**$88,143,309**	**-**	**$88,143,309**

Budget by Categories of Expenditures

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Salaries & Benefits	$65,734,111	$64,469,816	-	$64,469,816	$66,100,407	-	$66,100,407
Services & Supplies	$25,540,802	$27,811,995	-	$27,811,995	$22,042,902	-	$22,042,902
Capital Assets Equipment	$2,250,000	-	-	-	-	-	-
Total Expenditures	**$93,524,913**	**$92,281,811**	**-**	**$92,281,811**	**$88,143,309**	**-**	**$88,143,309**

Budget by Categories of Revenues

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Fund Balance Component Decreases	$1,271,035	$1,044,436	-	$1,044,436	-	-	-
License Permits & Franchises	$2,576,228	$2,576,228	-	$2,576,228	$2,576,228	-	$2,576,228
Charges for Current Services	$51,890,555	$53,611,659	-	$53,611,659	$48,467,384	-	$48,467,384
General Purpose Revenue Allocation	$37,787,095	$35,049,488	-	$35,049,488	$37,099,697	-	$37,099,697
Total Revenues	**$93,524,913**	**$92,281,811**	**-**	**$92,281,811**	**$88,143,309**	**-**	**$88,143,309**

Treasurer-Tax Collector

No changes from the CAO Recommended Operational Plan.

Staffing by Program

	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Administration - Treasurer/Tax Collector	16.00	17.00	0.00	17.00	17.00	0.00	17.00
Deferred Compensation	4.00	4.00	0.00	4.00	4.00	0.00	4.00
Treasury	21.00	21.00	0.00	21.00	21.00	0.00	21.00
Tax Collection	84.00	88.00	0.00	88.00	88.00	0.00	88.00
Total	**125.00**	**130.00**	**0.00**	**130.00**	**130.00**	**0.00**	**130.00**

Budget by Program

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Administration - Treasurer / Tax Collector	$5,001,810	$5,528,790	-	$5,528,790	$5,254,679	-	$5,254,679
Deferred Compensation	$849,744	$807,537	-	$807,537	$833,064	-	$833,064
Treasury	$6,352,174	$5,950,370	-	$5,950,370	$6,074,228	-	$6,074,228
Tax Collection	$14,893,993	$15,191,328	-	$15,191,328	$15,564,000	-	$15,564,000
Total Expenditures	**$27,097,721**	**$27,478,025**	**-**	**$27,478,025**	**$27,725,971**	**-**	**$27,725,971**

Budget by Categories of Expenditures

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Salaries & Benefits	$18,428,096	$18,724,559	-	$18,724,559	$19,248,016	-	$19,248,016
Services & Supplies	$8,489,625	$8,753,466	-	$8,753,466	$8,477,955	-	$8,477,955
Capital Assets/Land Acquisition	$180,000	-	-	-	-	-	-
Total Expenditures	**$27,097,721**	**$27,478,025**	**-**	**$27,478,025**	**$27,725,971**	**-**	**$27,725,971**

Budget by Categories of Revenues

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Fund Balance Component Decreases	$386,573	$306,016	-	$306,016	-	-	-
Fines, Forfeitures & Penalties	$700,000	$700,000	-	$700,000	$700,000	-	$700,000
Charges for Current Services	$16,505,652	$17,632,620	-	$17,632,620	$17,703,162	-	$17,703,162
Miscellaneous Revenues	$685,000	$747,785	-	$747,785	$771,596	-	$771,596
General Purpose Revenue Allocation	$8,820,496	$8,091,604	-	$8,091,604	$8,551,213	-	$8,551,213
Total Revenues	**$27,097,721**	**$27,478,025**	**-**	**$27,478,025**	**$27,725,971**	**-**	**$27,725,971**

Chief Administrative Office

No changes from the CAO Recommended Operational Plan.

Effective February 20, 2026, the Chief Administrative Office continues to lead the County's enterprise initiative to create efficiencies by centralizing core functions, including the addition of the Chief Financial Office to centralize Finance functions. As responsibilities transition from other areas of the County to a central service model, the Chief Administrative Office is working to standardize processes, strengthen internal controls, and deliver consistent, high-quality administrative support. These efforts enhance organizational efficiency and enable the County to focus more directly on core program delivery; it also aligns certain staff from other departments to the Chief Administrative Office.

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Staffing by Program

	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Executive Office	11.00	19.00	0.00	19.00	19.00	0.00	19.00
Office of Ethics & Compliance	12.00	13.00	0.00	13.00	13.00	0.00	13.00
Office of Equity and Racial Justice	-	7.00	0.00	7.00	7.00	0.00	7.00
Office of Labor Standards and Enforcement	5.00	6.00	0.00	6.00	6.00	0.00	6.00
Economic Development & Government Affairs	18.00	19.00	0.00	19.00	19.00	0.00	19.00
Office of Evaluation, Performance and Analytics	18.00	16.00	0.00	16.00	16.00	0.00	16.00
Chief Financial Office	-	26.00	0.00	26.00	26.00	0.00	26.00
Total	**64.00**	**106.00**	**0.00**	**106.00**	**106.00**	**0.00**	**106.00**

Budget by Program

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Executive Office	$4,054,785	$3,464,840	-	$3,464,840	$3,452,003	-	$3,452,003
Office of Ethics & Compliance	$2,452,356	$2,523,728	-	$2,523,728	$2,564,587	-	$2,564,587
Office of Equity and Racial Justice	-	$3,625,824	-	$3,625,824	$2,457,158	-	$2,457,158
Office of Labor Standards and Enforcement	$1,299,626	$1,423,635	-	$1,423,635	$1,443,323	-	$1,443,323
County Memberships and Audit	$482,078	$482,078	-	$482,078	$482,078	-	$482,078
Economic Development & Government Affairs	$5,054,809	$5,136,800	-	$5,136,800	$5,209,673	-	$5,209,673
Office of Evaluation, Performance and Analytics	$4,847,236	$4,348,006	-	$4,348,006	$4,433,158	-	$4,433,158
Chief Financial Office	-	$1,799,892	-	$1,799,892	$1,829,433	-	$1,829,433
Total Expenditures	**$18,190,890**	**$22,804,803**	**-**	**$22,804,803**	**$21,871,413**	**-**	**$21,871,413**

Budget by Categories of Expenditures

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Salaries & Benefits	$14,883,869	$24,813,911	-	$24,813,911	$25,073,655	-	$25,073,655
Services & Supplies	$3,307,021	$4,540,621	-	$4,540,621	$4,540,621	-	$4,540,621
Other Charges	-	$1,193,134	-	$1,193,134	-	-	-
Expenditure Transfer & Reimbursements	-	-$7,742,863	-	-$7,742,863	-$7,742,863	-	-$7,742,863
Total Expenditures	**$18,190,890**	**$22,804,803**	**-**	**$22,804,803**	**$21,871,413**	**-**	**$21,871,413**

Budget by Categories of Revenues

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Fund Balance Component Decreases	$296,775	$356,522	-	$356,522	-	-	-
Intergovernmental Revenues	$50,000	$1,193,134	-	$1,193,134	-	-	-
Charges for Current Services	$774,832	$1,002,648	-	$1,002,648	$1,002,648	-	$1,002,648
General Purpose Revenue Allocation	$17,069,283	$20,252,499	-	$20,252,499	$20,868,765	-	$20,868,765
Total Revenues	**$18,190,890**	**$22,804,803**	**-**	**$22,804,803**	**$21,871,413**	**-**	**$21,871,413**

Auditor and Controller

No changes from the CAO Recommended Operational Plan.

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Staffing by Program

	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Audits	23.00	19.00	0.00	19.00	19.00	0.00	19.00
Administration	17.00	17.00	0.00	17.00	17.00	0.00	17.00
Controller Division	103.50	102.50	0.00	102.50	102.50	0.00	102.50
Information Technology Mgmt Services	11.00	11.00	0.00	11.00	11.00	0.00	11.00
Revenue and Recovery	82.00	82.00	0.00	82.00	82.00	0.00	82.00
Total	**236.50**	**231.50**	**0.00**	**231.50**	**231.50**	**0.00**	**231.50**

Budget by Program

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Audits	$4,790,216	$4,121,734	-	$4,121,734	$4,206,242	-	$4,206,242
Administration	$4,977,991	$5,916,542	-	$5,916,542	$5,846,184	-	$5,846,184
Controller Division	$17,615,636	$16,745,277	-	$16,745,277	$17,260,140	-	$17,260,140
Information Technology Mgmt Services	$7,641,508	$7,500,149	-	$7,500,149	$7,538,035	-	$7,538,035
Revenue and Recovery	$11,878,311	$11,876,146	-	$11,876,146	$12,207,391	-	$12,207,391
Total Expenditures	**$46,903,662**	**$46,159,848**	**-**	**$46,159,848**	**$47,057,992**	**-**	**$47,057,992**

Budget by Categories of Expenditures

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Salaries & Benefits	$35,187,217	$35,917,184	-	$35,917,184	$35,338,934	-	$35,338,934
Services & Supplies	$11,881,203	$11,907,422	-	$11,907,422	$11,883,816	-	$11,883,816
Other Charges	$50,000	$50,000	-	$50,000	$50,000	-	$50,000
Expenditure Transfer & Reimbursements	-$214,758	-$1,714,758	-	-$1,714,758	-$214,758	-	-$214,758
Total Expenditures	**$46,903,662**	**$46,159,848**	**-**	**$46,159,848**	**$47,057,992**	**-**	**$47,057,992**

Budget by Categories of Revenues

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Fund Balance Component Decreases	$730,519	$597,747	-	$597,747	-	-	-
Intergovernmental Revenues	$1,100,000	$250,000	-	$250,000	$250,000	-	$250,000
Charges for Current Services	$7,389,125	$8,259,003	-	$8,259,003	$8,263,911	-	$8,263,911
Miscellaneous Revenues	$220,000	$220,000	-	$220,000	$220,000	-	$220,000
General Purpose Revenue Allocation	$37,464,018	$36,833,098	-	$36,833,098	$38,324,081	-	$38,324,081
Total Revenues	**$46,903,662**	**$46,159,848**	**-**	**$46,159,848**	**$47,057,992**	**-**	**$47,057,992**

Citizens' Law Enforcement Review Board

No changes from the CAO Recommended Operational Plan.

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Staffing by Program

	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Law Enforcement Review Board	10.00	13.00	0.00	13.00	13.00	0.00	13.00
Total	**10.00**	**13.00**	**0.00**	**13.00**	**13.00**	**0.00**	**13.00**

Budget by Program

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Law Enforcement Review Board	$2,198,159	$2,934,814	-	$2,934,814	$2,962,592	-	$2,962,592
Total Expenditures	**$2,198,159**	**$2,934,814**	**-**	**$2,934,814**	**$2,962,592**	**-**	**$2,962,592**

Budget by Categories of Expenditures

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Salaries & Benefits	$1,962,167	$2,304,938	-	$2,304,938	$2,336,620	-	$2,336,620
Services & Supplies	$235,992	$629,876	-	$629,876	$625,972	-	$625,972
Total Expenditures	**$2,198,159**	**$2,934,814**	**-**	**$2,934,814**	**$2,962,592**	**-**	**$2,962,592**

Budget by Categories of Revenues

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Fund Balance Component Decreases	$37,916	$38,025	-	$38,025	-	-	-
General Purpose Revenue Allocation	$2,160,243	$2,896,789	-	$2,896,789	$2,962,592	-	$2,962,592
Total Revenues	**$2,198,159**	**$2,934,814**	**-**	**$2,934,814**	**$2,962,592**	**-**	**$2,962,592**

Civil Service Commission

No changes from the CAO Recommended Operational Plan.

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Staffing by Program

	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Civil Service Commission	3.00	3.00	0.00	3.00	3.00	0.00	3.00
Total	**3.00**	**3.00**	**0.00**	**3.00**	**3.00**	**0.00**	**3.00**

Budget by Program

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Civil Service Commission	$694,517	$682,792	-	$682,792	$689,234	-	$689,234
Total Expenditures	**$694,517**	**$682,792**	**-**	**$682,792**	**$689,234**	**-**	**$689,234**

Budget by Categories of Expenditures

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Salaries & Benefits	$588,946	$578,061	-	$578,061	$584,503	-	$584,503
Services & Supplies	$105,571	$104,731	-	$104,731	$104,731	-	$104,731
Total Expenditures	**$694,517**	**$682,792**	**-**	**$682,792**	**$689,234**	**-**	**$689,234**

Budget by Categories of Revenues

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Fund Balance Component Decreases	$11,980	$9,640	-	$9,640	-	-	-
Charges for Current Services	$54,994	$59,603	-	$59,603	$59,603	-	$59,603
General Purpose Revenue Allocation	$627,543	$613,549	-	$613,549	$629,631	-	$629,631
Total Revenues	**$694,517**	**$682,792**	**-**	**$682,792**	**$689,234**	**-**	**$689,234**

Clerk of the Board of Supervisors

No changes from the CAO Recommended Operational Plan.

Staffing by Program

	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Legislative Services	8.00	8.00	0.00	8.00	8.00	0.00	8.00
Public Services	18.00	18.00	0.00	18.00	18.00	0.00	18.00
Executive Office	4.00	3.00	0.00	3.00	3.00	0.00	3.00
Total	**30.00**	**29.00**	**0.00**	**29.00**	**29.00**	**0.00**	**29.00**

Budget by Program

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Legislative Services	$1,901,843	$1,922,777	-	$1,922,777	$1,906,954	-	$1,906,954
Assessment Appeals	$85,000	$85,000	-	$85,000	$85,000	-	$85,000
Public Services	$2,656,161	$2,731,241	-	$2,731,241	$2,844,775	-	$2,844,775
Executive Office	$1,166,633	$955,681	-	$955,681	$964,124	-	$964,124
Total Expenditures	**$5,809,637**	**$5,694,699**	**-**	**$5,694,699**	**$5,800,853**	**-**	**$5,800,853**

Budget by Categories of Expenditures

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Salaries & Benefits	$4,445,931	$4,301,231	-	$4,301,231	$4,412,502	-	$4,412,502
Services & Supplies	$1,363,706	$1,393,468	-	$1,393,468	$1,388,351	-	$1,388,351
Total Expenditures	**$5,809,637**	**$5,694,699**	**-**	**$5,694,699**	**$5,800,853**	**-**	**$5,800,853**

Budget by Categories of Revenues

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Fund Balance Component Decreases	$84,468	$75,336	-	$75,336	-	-	-
Charges for Current Services	$715,507	$794,507	-	$794,507	$789,917	-	$789,917
Miscellaneous Revenues	$16,371	$17,050	-	$17,050	$15,285	-	$15,285
General Purpose Revenue Allocation	$4,993,291	$4,807,806	-	$4,807,806	$4,995,651	-	$4,995,651
Total Revenues	**$5,809,637**	**$5,694,699**	**-**	**$5,694,699**	**$5,800,853**	**-**	**$5,800,853**

County Communications Office

No changes from the CAO Recommended Operational Plan.

Effective February 20, 2026, the County Communications Office continues to lead the County's enterprise initiative to create efficiencies by centralizing Communications functions. As responsibilities transition from other areas of the County to a central service model, the County Communications Office is working to standardize processes, strengthen internal controls, and deliver consistent, high-quality administrative support. These efforts enhance organizational efficiency and enable the County to focus more directly on core program delivery; it also aligns certain staff from other departments to the County Communications Office.

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Staffing by Program

	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
County Communications Office	23.00	29.00	0.00	29.00	29.00	0.00	29.00
Total	**23.00**	**29.00**	**0.00**	**29.00**	**29.00**	**0.00**	**29.00**

Budget by Program

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
County Communications Office	$4,885,684	$4,840,776	-	$4,840,776	$4,762,934	-	$4,762,934
Total Expenditures	**$4,885,684**	**$4,840,776**	**-**	**$4,840,776**	**$4,762,934**	**-**	**$4,762,934**

Budget by Categories of Expenditures

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Salaries & Benefits	$4,115,019	$5,329,267	-	$5,329,267	$5,378,289	-	$5,378,289
Services & Supplies	$644,718	$839,140	-	$839,140	$720,276	-	$720,276
Capital Assets Equipment	$125,947	$20,000	-	$20,000	$12,000	-	$12,000
Expenditure Transfer & Reimbursements	-	-$1,347,631	-	-$1,347,631	-$1,347,631	-	-$1,347,631
Total Expenditures	**$4,885,684**	**$4,840,776**	**-**	**$4,840,776**	**$4,762,934**	**-**	**$4,762,934**

Budget by Categories of Revenues

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Fund Balance Component Decreases	$83,092	$68,816	-	$68,816	-	-	-
License Permits & Franchises	$169,300	$218,017	-	$218,017	$52,532	-	$52,532
General Purpose Revenue Allocation	$4,633,292	$4,553,943	-	$4,553,943	$4,710,402	-	$4,710,402
Total Revenues	**$4,885,684**	**$4,840,776**	**-**	**$4,840,776**	**$4,762,934**	**-**	**$4,762,934**

County Counsel

No changes from the CAO Recommended Operational Plan.

Staffing by Program

	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
County Counsel	197.00	206.00	0.00	206.00	206.00	0.00	206.00
Total	**197.00**	**206.00**	**0.00**	**206.00**	**206.00**	**0.00**	**206.00**

Budget by Program

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
County Counsel	$51,142,840	$52,378,907	-	$52,378,907	$52,928,390	-	$52,928,390
Total Expenditures	**$51,142,840**	**$52,378,907**	**-**	**$52,378,907**	**$52,928,390**	**-**	**$52,928,390**

Budget by Categories of Expenditures

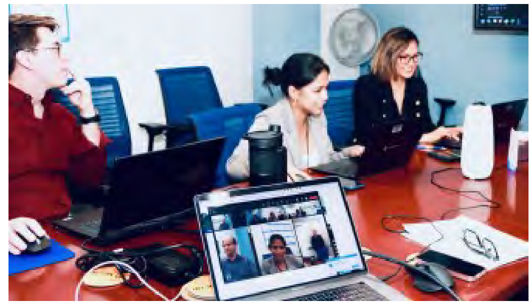
Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Salaries & Benefits	$51,283,296	$51,045,923	-	$51,045,923	$53,595,406	-	$53,595,406
Services & Supplies	$4,773,635	$6,401,424	-	$6,401,424	$4,401,424	-	$4,401,424
Expenditure Transfer & Reimbursements	-$4,914,091	-$5,068,440	-	-$5,068,440	-$5,068,440	-	-$5,068,440
Total Expenditures	**$51,142,840**	**$52,378,907**	**-**	**$52,378,907**	**$52,928,390**	**-**	**$52,928,390**

Budget by Categories of Revenues

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Fund Balance Component Decreases	$1,000,000	$877,173	-	$877,173	-	-	-
Charges for Current Services	$25,287,085	$25,609,739	-	$25,609,739	$26,088,984	-	$26,088,984
Miscellaneous Revenues	$1,000	$2,401,000	-	$2,401,000	$2,483,288	-	$2,483,288
General Purpose Revenue Allocation	$24,854,755	$23,490,995	-	$23,490,995	$24,356,118	-	$24,356,118
Total Revenues	**$51,142,840**	**$52,378,907**	**-**	**$52,378,907**	**$52,928,390**	**-**	**$52,928,390**

County Technology Office

No changes from the CAO Recommended Operational Plan.



Effective February 20, 2026, the County Technology Office continues to lead the County's enterprise initiative to create efficiencies by centralizing Information Technology functions. As responsibilities transition from other areas of the County to a central service model, the County Technology Office is working to standardize processes, strengthen internal controls, and deliver consistent, high-quality administrative support. These efforts enhance organizational efficiency and enable the County to focus more directly on core program delivery; it also aligns certain staff from other departments to the County Technology Office.

Staffing by Program

	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
County Technology Office	20.00	24.00	0.00	24.00	24.00	0.00	24.00
Total	**20.00**	**24.00**	**0.00**	**24.00**	**24.00**	**0.00**	**24.00**

Budget by Program

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
CTO Office	$13,453,526	$11,222,092	-	$11,222,092	$11,495,985	-	$11,495,985
Information Technology Internal Service Fund	$209,512,055	$237,233,789	-	$237,233,789	$230,233,789	-	$230,233,789
Total Expenditures	**$222,965,581**	**$248,455,881**	**-**	**$248,455,881**	**$241,729,774**	**-**	**$241,729,774**

Budget by Categories of Expenditures

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Salaries & Benefits	$5,847,356	$6,486,997	-	$6,486,997	$6,560,890	-	$6,560,890
Services & Supplies	$217,118,225	$308,097,564	-	$308,097,564	$236,297,564	-	$236,297,564
Expenditure Transfer & Reimbursements	-	-$66,128,680	-	-$66,128,680	-$1,128,680	-	-$1,128,680
Total Expenditures	**$222,965,581**	**$248,455,881**	**-**	**$248,455,881**	**$241,729,774**	**-**	**$241,729,774**

Budget by Categories of Revenues

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Fund Balance Component Decreases	$117,716	$87,436	-	$87,436	-	-	-
Charges for Current Services	$199,614,285	$237,797,047	-	$237,797,047	$230,797,047	-	$230,797,047
Miscellaneous Revenues	$100,000	$100,000	-	$100,000	$100,000	-	$100,000
General Purpose Revenue Allocation	$12,264,334	$9,971,398	-	$9,971,398	$10,332,727	-	$10,332,727
Other Financing Sources	$10,869,246	$500,000	-	$500,000	$500,000	-	$500,000
Total Revenues	**$222,965,581**	**$248,455,881**	**-**	**$248,455,881**	**$241,729,774**	**-**	**$241,729,774**

General Services

Fiscal Year 2026-27

Staffing

No changes from the CAO Recommended Operational Plan.

Expenditures

No changes from the CAO Recommended Operational Plan.

Revenues

No net change.

- Charges for Current Services–decrease of $0.1 million for a one-time vehicle purchase for the Sheriff's Office.
- Other Financing Sources–increase of $0.1 million for the one-time vehicle purchase for the Sheriff's Office mentioned above.

Fiscal Year 2027-28

No changes from the CAO Recommended Operational Plan.

Staffing by Program

	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Fleet Management Internal Service Fund	67.00	68.00	0.00	68.00	68.00	0.00	68.00
Facilities Management Internal Service Fund	363.00	355.00	0.00	355.00	355.00	0.00	355.00
Total	**430.00**	**423.00**	**0.00**	**423.00**	**423.00**	**0.00**	**423.00**

Budget by Program

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
General Fund Contribution to GS ISF's	$2,550,000	$1,604,357	-	$1,604,357	$1,350,000	-	$1,350,000
Fleet Management Internal Service Fund	$95,331,287	$99,909,071	-	$99,909,071	$100,487,471	-	$100,487,471
Facilities Management Internal Service Fund	$260,290,202	$272,722,063	-	$272,722,063	$273,664,572	-	$273,664,572
Total Expenditures	**$358,171,489**	**$374,235,491**	**-**	**$374,235,491**	**$375,502,043**	**-**	**$375,502,043**

Budget by Categories of Expenditures

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Salaries & Benefits	$75,578,135	$73,199,421	-	$73,199,421	$74,775,459	-	$74,775,459
Services & Supplies	$230,210,003	$244,813,362	-	$244,813,362	$244,758,233	-	$244,758,233
Other Charges	$15,516,334	$19,351,334	-	$19,351,334	$19,351,334	-	$19,351,334
Capital Assets Equipment	$30,000,000	$31,000,000	-	$31,000,000	$31,000,000	-	$31,000,000
Operating Transfers Out	$6,867,017	$5,871,374	-	$5,871,374	$5,617,017	-	$5,617,017
Total Expenditures	**$358,171,489**	**$374,235,491**	**-**	**$374,235,491**	**$375,502,043**	**-**	**$375,502,043**

Budget by Categories of Revenues

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Use of Fund Balance	$27,700,000	$29,100,000	-	$29,100,000	$27,700,000	-	$27,700,000
Revenue From Use of Money & Property	$2,252,262	$2,252,262	-	$2,252,262	$2,252,262	-	$2,252,262
Intergovernmental Revenues	$4,737,181	$4,737,181	-	$4,737,181	$4,737,181	-	$4,737,181
Charges for Current Services	$311,759,517	$328,095,317	-$43,050	$328,052,267	$331,270,583	-	$331,270,583
Miscellaneous Revenues	$775,000	$775,000	-	$775,000	$775,000	-	$775,000
General Purpose Revenue Allocation	$2,550,000	$1,604,357	-	$1,604,357	$1,350,000	-	$1,350,000
Other Financing Sources	$7,897,529	$7,171,374	$43,050	$7,214,424	$6,917,017	-	$6,917,017
Residual Equity Transfers In	$500,000	$500,000	-	$500,000	$500,000	-	$500,000
Total Revenues	**$358,171,489**	**$374,235,491**	**-**	**$374,235,491**	**$375,502,043**	**-**	**$375,502,043**

Grand Jury

No changes from the CAO Recommended Operational Plan.

Staffing by Program

	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Grand Jury	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

Budget by Program

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Grand Jury	$797,072	$800,854	-	$800,854	$800,854	-	$800,854
Total Expenditures	**$797,072**	**$800,854**	**-**	**$800,854**	**$800,854**	**-**	**$800,854**

Budget by Categories of Expenditures

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Services & Supplies	$797,072	$800,854	-	$800,854	$800,854	-	$800,854
Total Expenditures	**$797,072**	**$800,854**	**-**	**$800,854**	**$800,854**	**-**	**$800,854**

Budget by Categories of Revenues

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
General Purpose Revenue Allocation	$797,072	$800,854	-	$800,854	$800,854	-	$800,854
Total Revenues	**$797,072**	**$800,854**	**-**	**$800,854**	**$800,854**	**-**	**$800,854**

Human Resources

Effective February 20, 2026, the Department of Human Resources continues to lead the County's enterprise initiative to create efficiencies by centralizing Human Resources functions. As responsibilities transition from other areas of the County to a central service model, DHR is working to standardize processes, strengthen internal controls, and deliver consistent, high-quality administrative support. These efforts enhance organizational efficiency and enable the County to focus more directly on core program delivery; it also aligns certain staff from other departments to DHR.

Fiscal Year 2026–27

Staffing

Increase of 2.00 staff years.

- Increase of 2.00 staff years due to a transfer of positions from the Health and Human Services Agency (HHSA) tied to consolidation efforts, which will result in efficiencies with better staffing alignment and a focus on core functions. These positions will support human resources needs of Behavioral Health Services (BHS) which will transition out of HHSA effective July 1, 2026.

Expenditures

No net change.

- Salaries & Benefits—net increase of $0.3 million due to the transfer of staffing as noted above.
- Expenditure Transfer & Reimbursements—net increase of $0.3 million due to reimbursements from BHS tied to the transfer of staffing as noted above. Since this is a transfer of expenditures, it has the effect of a $0.3 million decrease in expenditures.

Revenues

No changes from the CAO Recommended Operational Plan.

Fiscal Year 2027–28

No changes from the CAO Recommended Operational Plan.

Staffing by Program

	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Department of Human Resources	137.00	141.00	2.00	143.00	141.00	2.00	143.00
Total	**137.00**	**141.00**	**2.00**	**143.00**	**141.00**	**2.00**	**143.00**

Budget by Program

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Department of Human Resources	$35,554,679	$35,208,674	-	$35,208,674	$35,788,948	-	$35,788,948
Total Expenditures	**$35,554,679**	**$35,208,674**	**-**	**$35,208,674**	**$35,788,948**	**-**	**$35,788,948**

Budget by Categories of Expenditures

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Salaries & Benefits	$25,938,158	$27,736,319	$354,836	$28,091,155	$28,251,485	$369,656	$28,621,141
Services & Supplies	$9,906,521	$9,300,574	-	$9,300,574	$9,379,156	-	$9,379,156
Other Charges	-	$36,807	-	$36,807	$36,807	-	$36,807
Expenditure Transfer & Reimbursements	-$290,000	-$1,865,026	-$354,836	-$2,219,862	-$1,878,500	-$369,656	-$2,248,156
Total Expenditures	**$35,554,679**	**$35,208,674**	**-**	**$35,208,674**	**$35,788,948**	**-**	**$35,788,948**

Budget by Categories of Revenues

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Fund Balance Component Decreases	$541,476	$444,425	-	$444,425	-	-	-
Charges for Current Services	$2,692,399	$2,924,987	-	$2,924,987	$2,924,987	-	$2,924,987
Miscellaneous Revenues	$13,753,454	$12,965,341	-	$12,965,341	$13,232,857	-	$13,232,857
General Purpose Revenue Allocation	$18,567,350	$18,873,921	-	$18,873,921	$19,631,104	-	$19,631,104
Total Revenues	**$35,554,679**	**$35,208,674**	**-**	**$35,208,674**	**$35,788,948**	**-**	**$35,788,948**

Purchasing and Contracting

No changes from the CAO Recommended Operational Plan.

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Staffing by Program

	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Purchasing ISF	76.00	75.00	0.00	75.00	75.00	0.00	75.00
Content/Records Services	1.00	1.00	0.00	1.00	1.00	0.00	1.00
Total	**77.00**	**76.00**	**0.00**	**76.00**	**76.00**	**0.00**	**76.00**

Budget by Program

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Purchasing ISF	$19,814,789	$20,777,421	-	$20,777,421	$21,085,500	-	$21,085,500
Content/Records Services	$1,232,583	$1,049,137	-	$1,049,137	$1,054,375	-	$1,054,375
General Fund Contribution	-	$46,349	-	$46,349	-	-	-
Total Expenditures	**$21,047,372**	**$21,872,907**	**-**	**$21,872,907**	**$22,139,875**	**-**	**$22,139,875**

Budget by Categories of Expenditures

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Salaries & Benefits	$13,815,696	$13,538,617	-	$13,538,617	$13,851,934	-	$13,851,934
Services & Supplies	$6,720,412	$8,087,941	-	$8,087,941	$8,087,941	-	$8,087,941
Other Charges	$511,264	$200,000	-	$200,000	$200,000	-	$200,000
Operating Transfers Out	-	$46,349	-	$46,349	-	-	-
Total Expenditures	**$21,047,372**	**$21,872,907**	**-**	**$21,872,907**	**$22,139,875**	**-**	**$22,139,875**

Budget by Categories of Revenues

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Use of Fund Balance	$3,115,000	$771,000	-	$771,000	-	-	-
Revenue From Use of Money & Property	$240,000	$200,000	-	$200,000	$200,000	-	$200,000
Charges for Current Services	$16,962,372	$20,109,209	-	$20,109,209	$21,239,875	-	$21,239,875
Miscellaneous Revenues	$730,000	$700,000	-	$700,000	$700,000	-	$700,000
General Purpose Revenue Allocation	-	$46,349	-	$46,349	-	-	-
Other Financing Sources	-	$46,349	-	$46,349	-	-	-
Total Revenues	**$21,047,372**	**$21,872,907**	**-**	**$21,872,907**	**$22,139,875**	**-**	**$22,139,875**

Registrar of Voters

No changes from the CAO Recommended Operational Plan.

Staffing by Program

	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Registrar of Voters	75.00	75.00	75.00	0.00	75.00	0.00	75.00
Total	**75.00**	**75.00**	**75.00**	**0.00**	**75.00**	**0.00**	**75.00**

Budget by Program

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Registrar of Voters	$39,041,524	$39,295,878	-	$39,295,878	$38,462,412	-	$38,462,412
Total Expenditures	**$39,041,524**	**$39,295,878**	**-**	**$39,295,878**	**$38,462,412**	**-**	**$38,462,412**

Budget by Categories of Expenditures

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Salaries & Benefits	$18,020,193	$17,538,423	-	$17,538,423	$17,828,665	-	$17,828,665
Services & Supplies	$21,021,331	$21,717,455	-	$21,717,455	$20,593,747	-	$20,593,747
Other Charges	-	$40,000	-	$40,000	$40,000	-	$40,000
Total Expenditures	**$39,041,524**	**$39,295,878**	**-**	**$39,295,878**	**$38,462,412**	**-**	**$38,462,412**

Budget by Categories of Revenues

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Fund Balance Component Decreases	$215,405	$180,680	-	$180,680	-	-	-
Intergovernmental Revenues	$7,363,883	$5,963,883	-	$5,963,883	$6,463,883	-	$6,463,883
Charges for Current Services	$3,425,000	$5,558,023	-	$5,558,023	$3,925,000	-	$3,925,000
Miscellaneous Revenues	$40,000	$40,000	-	$40,000	$40,000	-	$40,000
General Purpose Revenue Allocation	$27,997,236	$27,553,292	-	$27,553,292	$28,033,529	-	$28,033,529
Total Revenues	**$39,041,524**	**$39,295,878**	**-**	**$39,295,878**	**$38,462,412**	**-**	**$38,462,412**

County Successor Agency

No changes from the CAO Recommended Operational Plan.

Staffing by Program

	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
County Successor Agency	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

Budget by Program

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
County Successor Agency	$8,444,024	$7,885,720	-	$7,885,720	$1,553,744	-	$1,553,744
Total Expenditures	**$8,444,024**	**$7,885,720**	**-**	**$7,885,720**	**$1,553,744**	**-**	**$1,553,744**

Budget by Categories of Expenditures

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Services & Supplies	$20,000	$20,000	-	$20,000	$20,000	-	$20,000
Other Charges	$2,451,942	$2,171,116	-	$2,171,116	$766,872	-	$766,872
Operating Transfers Out	$5,972,082	$5,694,604	-	$5,694,604	$766,872	-	$766,872
Total Expenditures	**$8,444,024**	**$7,885,720**	**-**	**$7,885,720**	**$1,553,744**	**-**	**$1,553,744**

Budget by Categories of Revenues

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Taxes - Other Than Current Secured	$2,471,942	$2,191,116	-	$2,191,116	$786,872	-	$786,872
Other Financing Sources	$5,972,082	$5,694,604	-	$5,694,604	$766,872	-	$766,872
Total Revenues	**$8,444,024**	**$7,885,720**	**-**	**$7,885,720**	**$1,553,744**	**-**	**$1,553,744**

CAPITAL PROGRAM

Capital Program Changes

Capital Program Summary

Appropriations for the Capital Program vary from year to year based on capital planning activities. Capital Program appropriations in the CAO Revised Recommended Operational Plan are $120.2 million in Fiscal Year 2025–26 and $7.3 million in Fiscal Year 2027–28. This is unchanged from the CAO Recommended Operational Plan, for a total increase of $74.4 million or 162.3% from the Fiscal Year 2025–26 Adopted Operational Plan. There are no staff years in the Capital Program.

Fiscal Year 2026–27

No changes from the CAO Recommended Operational Plan.

Fiscal Year 2027–28

No changes from the CAO Recommended Operational Plan.

Budget by Program

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Capital Outlay Fund	-	$7,320,000	-	$7,320,000	-	-	-
Major Maint Capital Outlay Fund	$26,450,000	$55,618,939	-	$55,618,939	-	-	-
County Health Complex Capital Outlay Fund	$6,920,000	$12,700,000	-	$12,700,000	-	-	-
Justice Facility Construction Capital Outlay Fnd	$5,200,000	$37,300,000	-	$37,300,000	-	-	-
Edgemoor Development Fund	$7,269,505	$7,296,260	-	$7,296,260	$7,293,760	-	$7,293,760
Total Expenditures	**$45,839,505**	**$120,235,199**	**-**	**$120,235,199**	**$7,293,760**	**-**	**$7,293,760**

Budget by Categories of Expenditures

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Services & Supplies	$227,380	$257,010	-	$257,010	$257,010	-	$257,010
Other Charges	$3,000	$3,000	-	$3,000	$3,000	-	$3,000
Capital Assets/Land Acquisition	$38,570,000	$112,938,939	-	$112,938,939	-	-	-
Operating Transfers Out	$7,039,125	$7,036,250	-	$7,036,250	$7,033,750	-	$7,033,750
Total Expenditures	**$45,839,505**	**$120,235,199**	**-**	**$120,235,199**	**$7,293,760**	**-**	**$7,293,760**

Budget by Categories of Revenues

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Use of Fund Balance	$684,809	-	-	-	-	-	-
Revenue From Use of Money & Property	$1,001,201	$651,201	-	$651,201	$473,759	-	$473,759
Intergovernmental Revenues	$7,503,495	$8,400,203	-	$8,400,203	$200,132	-	$200,132
Miscellaneous Revenues	-	$7,500,000	-	$7,500,000	-	-	-

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Other Financing Sources	$36,650,000	$103,683,795	-	$103,683,795	$6,619,869	-	$6,619,869
Total Revenues	**$45,839,505**	**$120,235,199**	**-**	**$120,235,199**	**$7,293,760**	**-**	**$7,293,760**

Capital Program Changes

Capital Program Changes by Fund

Fiscal Year 2026–27

Capital Outlay Fund

No changes from the CAO Recommended Operational Plan.

County Health Complex Fund

No changes from the CAO Recommended Operational Plan.

Justice Facilities Construction Fund

No changes from the CAO Recommended Operational Plan.

Library Projects Fund

No changes from the CAO Recommended Operational Plan.

Multiple Species Conservation Program Fund

No changes from the CAO Recommended Operational Plan.

Edgemoor Development Fund

No changes from the CAO Recommended Operational Plan.

Fiscal Year 2027–28

No changes from the CAO Recommended Operational Plan.

FINANCE OTHER

Finance Other Changes

Finance Other Summary

Total Appropriations

The Finance Other appropriations in the CAO Revised Recommended Operational Plan are $515.1 million in Fiscal Year 2026-27 and $274.7 million in Fiscal Year 2027-28. This is unchanged in Fiscal Year 2026-27 from the CAO Recommended Operational Plan, for a total increase of $133.1 million or 34.9% from the Fiscal Year 2025-26 Adopted Operational Plan. There are no staff years in Finance Other.

Fiscal Year 2026-27

Expenditures

No net increase in expenditures

- The Revised Recommended Budget allocates $0.75 million that was included in the CAO Recommended Operational Plan for enterprise costs under the Finance Other section of the budget; $10.75 million remains to address capital projects, IT initiatives, emergency response needs, or other enterprise-wide efforts:
  - $0.5 million to extend the ¡Mas Fresco! Plus program.
  - $0.25 million to fund a feasibility study for a department of youth development.

Revenues

No increase in revenues

Fiscal Year 2027-28

No changes from the CAO Recommended Operational Plan.

Finance Other Appropriations/Expenditures	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Cash Borrowing	$ 2,700,000	$ -	$ -	$ -	$ -	$ -	$ -
Community Enhancement	6,348,269	8,000,000	-	8,000,000	8,000,000	-	8,000,000
Neighborhood Reinvestment Program	10,000,000	10,000,000	-	10,000,000	-	-	-
Contributions to Capital Program	3,000,000	370,000	-	370,000	-	-	-
Lease Payments: Capital Projects	23,459,537	28,877,574	-	28,877,574	37,345,515	-	37,345,515
Countywide General Expenses	66,572,325	197,032,519	-	197,032,519	61,349,227	-	61,349,227
Countywide Shared Major Maintenance	19,410,000	37,615,189	-	37,615,189	2,000,000	-	2,000,000
Employee Benefits Internal Service Funds (ISF)							
Workers Compensation Employee Benefits ISF	63,400,684	63,120,980	-	63,120,980	63,120,980	-	63,120,980
Unemployment Insurance Employee Benefits ISF	2,950,060	3,169,936	-	3,169,936	3,169,936	-	3,169,936
Insurance ISF	14,958,934	15,872,809	-	15,872,809	15,872,809	-	15,872,809
Local Agency Formation Commission Administration	682,716	749,716	-	749,716	749,716	-	749,716
Public Liability ISF	86,998,080	83,092,355	-	83,092,355	83,092,355	-	83,092,355
Pension Obligation Bonds	81,495,400	67,193,947	-	67,193,947	-	-	-
Total	**$ 381,976,005**	**$ 515,095,025**	**$ -**	**$ 515,095,025**	**$ 274,700,538**	**$ -**	**$ 274,700,538**

Budget by Program

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Lease Payments-Bonds	$23,459,537	$28,877,574	-	$28,877,574	$37,345,515	-	$37,345,515
Total Expenditures	**$23,459,537**	**$28,877,574**	**-**	**$28,877,574**	**$37,345,515**	**-**	**$37,345,515**

Budget by Categories of Expenditures

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Other Charges	$23,459,537	$28,877,574	-	$28,877,574	$37,345,515	-	$37,345,515
Total Expenditures	**$23,459,537**	**$28,877,574**	**-**	**$28,877,574**	**$37,345,515**	**-**	**$37,345,515**

Budget by Categories of Revenues

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Miscellaneous Revenues	-	$2,597,325	-	$2,597,325	$2,597,770	-	$2,597,770
General Purpose Revenue Allocation	$15,857,437	$19,243,999	-	$19,243,999	$27,713,995	-	$27,713,995
Other Financing Sources	$7,602,100	$7,036,250	-	$7,036,250	$7,033,750	-	$7,033,750
Total Revenues	**$23,459,537**	**$28,877,574**	**-**	**$28,877,574**	**$37,345,515**	**-**	**$37,345,515**

APPENDICES

Staffing

	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Total	**18,912.50**	**19,026.50**	**1.00**	**19,027.50**	**19,026.50**	**1.00**	**19,027.50**

Budget by Categories of Expenditures

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Salaries & Benefits	$3,303,481,188.00	$3,348,860,497.00	$600,681.00	$3,349,461,178.00	$3,442,092,820.00	$267,031.00	$3,442,359,851.00
Services & Supplies	$2,573,321,406.00	$3,003,236,479.00	$2,256,640.00	$3,005,493,119.00	$2,667,897,635.00	$2,284,159.00	$2,670,181,794.00
Other Charges	$742,713,564.00	$753,376,936.00	-	$753,376,936.00	$754,927,235.00	-	$754,927,235.00
Capital Assets/Land Acquisition	$280,000.00	-	-	-	-	-	-
Capital Assets Equipment	$34,573,224.00	$25,464,949.00	-	$25,464,949.00	$3,827,702.00	-	$3,827,702.00
Capital Assets Software	$550,000.00	$550,000.00	-	$550,000.00	-	-	-
Expenditure Transfer & Reimbursements	-$42,709,621.00	-$144,120,215.00	-$1,930,979.00	-$146,051,194.00	-$77,574,344.00	-$2,238,903.00	-$79,813,247.00
Operating Transfers Out	$109,328,667.00	$119,969,695.00	$43,050.00	$120,012,745.00	$84,333,491.00	-	$84,333,491.00
Total Expenditures	**$6,721,538,428.00**	**$7,107,338,341.00**	**$969,392.00**	**$7,108,307,733.00**	**$6,875,504,539.00**	**$312,287.00**	**$6,875,816,826.00**

Budget by Categories of Revenues

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Fund Balance Component Decreases	$53,381,548.00	$37,631,153.00	-	$37,631,153.00	$500,000.00	-	$500,000.00
Use of Fund Balance	-	$121,642,405.00	-	$121,642,405.00	-	-	-
Taxes - Current Property	$1,026,068,890.00	$1,065,928,479.00	-	$1,065,928,479.00	$1,110,042,792.00	-	$1,110,042,792.00
Taxes - Other Than Current Secured	$754,302,253.00	$793,586,661.00	-	$793,586,661.00	$824,853,252.00	-	$824,853,252.00
License Permits & Franchises	$60,572,789.00	$60,426,633.00	-	$60,426,633.00	$61,344,986.00	-	$61,344,986.00
Fines, Forfeitures & Penalties	$46,061,350.00	$48,517,677.00	-	$48,517,677.00	$42,465,569.00	-	$42,465,569.00
Revenue From Use of Money & Property	$57,929,734.00	$57,637,652.00	-	$57,637,652.00	$49,929,181.00	-	$49,929,181.00
Intergovernmental Revenues	$3,654,213,604.00	$3,766,397,602.00	$600,000.00	$3,766,997,602.00	$3,727,153,311.00	-	$3,727,153,311.00
Charges for Current Services	$493,850,840.00	$512,074,301.00	$369,392.00	$512,443,693.00	$513,053,677.00	$312,287.00	$513,365,964.00
Miscellaneous Revenues	$60,690,230.00	$81,066,056.00	-	$81,066,056.00	$86,197,275.00	-	$86,197,275.00
Other Financing Sources	$514,467,190.00	$562,429,722.00	-	$562,429,722.00	$459,964,496.00	-	$459,964,496.00
Total Revenues	**$6,721,538,428.00**	**$7,107,338,341.00**	**$969,392.00**	**$7,108,307,733.00**	**$6,875,504,539.00**	**$312,287.00**	**$6,875,816,826.00**

Staffing

	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Total	**446.00**	**445.00**	**-**	**445.00**	**445.00**	**-**	**445.00**

Expenditures by Object Summary

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Salaries & Benefits	$77,453,176.00	$78,239,739.00	-	$78,239,739.00	$80,665,745.00	-	$80,665,745.00
Services & Supplies	$178,096,142.00	$187,608,835.00	$922,500.00	$188,531,335.00	$122,861,036.00	-	$122,861,036.00
Other Charges	$2,841,724.00	$3,220,530.00	-	$3,220,530.00	$2,922,878.00	-	$2,922,878.00
Capital Assets Equipment	$87,000.00	$47,000.00	-	$47,000.00	$47,000.00	-	$47,000.00
Operating Transfers Out	-	$1,655,332.00	-	$1,655,332.00	-	-	-
Total Expenditures	**$258,478,042.00**	**$270,771,436.00**	**$922,500.00**	**$271,693,936.00**	**$206,496,659.00**	**-**	**$206,496,659.00**

Revenues by Object Summary

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Use of Fund Balance	$23,754,963.00	$59,281,875.00	-$732,500.00	$58,549,375.00	-	-	-
Taxes - Other Than Current Secured	$27,183,500.00	$18,487,500.00	-	$18,487,500.00	$18,476,000.00	-	$18,476,000.00
License Permits & Franchises	$10,000,000.00	$9,711,910.00	-	$9,711,910.00	$10,000,000.00	-	$10,000,000.00
Revenue From Use of Money & Property	$6,380,141.00	$6,721,341.00	-	$6,721,341.00	$7,042,762.00	-	$7,042,762.00
Intergovernmental Revenues	$145,666,015.00	$146,060,722.00	-	$146,060,722.00	$149,574,818.00	-	$149,574,818.00
Charges for Current Services	$23,903,923.00	$23,998,588.00	$932,500.00	$24,931,088.00	$20,743,579.00	-	$20,743,579.00
Miscellaneous Revenues	$308,500.00	$278,500.00	$722,500.00	$1,001,000.00	$278,500.00	-	$278,500.00
Other Financing Sources	$21,281,000.00	$6,231,000.00	-	$6,231,000.00	$381,000.00	-	$381,000.00
Total Revenues	**$258,478,042.00**	**$270,771,436.00**	**$922,500.00**	**$271,693,936.00**	**$206,496,659.00**	**-**	**$206,496,659.00**

Expenditures by Object Summary

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Services & Supplies	$38,917,679.00	$36,652,128.00	$1,920,000.00	$38,572,128.00	$37,112,360.00	-	$37,112,360.00
Other Charges	$3,010,000.00	$3,010,000.00	-	$3,010,000.00	$3,010,000.00	-	$3,010,000.00
Capital Assets/Land Acquisition	$1,737,000.00	$4,737,000.00	-	$4,737,000.00	$6,000,000.00	-	$6,000,000.00
Operating Transfers Out	$1,687,000.00	-	-	-	-	-	-
Total Expenditures	**$45,351,679.00**	**$44,399,128.00**	**$1,920,000.00**	**$46,319,128.00**	**$46,122,360.00**	**-**	**$46,122,360.00**

Revenues by Object Summary

Category	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2027-28 Recommended Budget	Fiscal Year 2027-28 Change	Fiscal Year 2027-28 Revised Budget
Use of Fund Balance	$6,089,657.00	$2,732,139.00	-	$2,732,139.00	$5,398,870.00	-	$5,398,870.00
Revenue From Use of Money & Property	$2,041,300.00	$2,041,300.00	-	$2,041,300.00	$2,041,300.00	-	$2,041,300.00
Charges for Current Services	$37,143,622.00	$39,548,589.00	$1,920,000.00	$41,468,589.00	$38,605,090.00	-	$38,605,090.00
Other Financing Sources	$77,100.00	$77,100.00	-	$77,100.00	$77,100.00	-	$77,100.00
Total Revenues	**$45,351,679.00**	**$44,399,128.00**	**$1,920,000.00**	**$46,319,128.00**	**$46,122,360.00**	**-**	**$46,122,360.00**