

CAO RECOMMENDED OPERATIONAL PLAN CHANGE LETTER

FISCAL YEARS 2025-26 & 2026-27



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INTRODUCTION

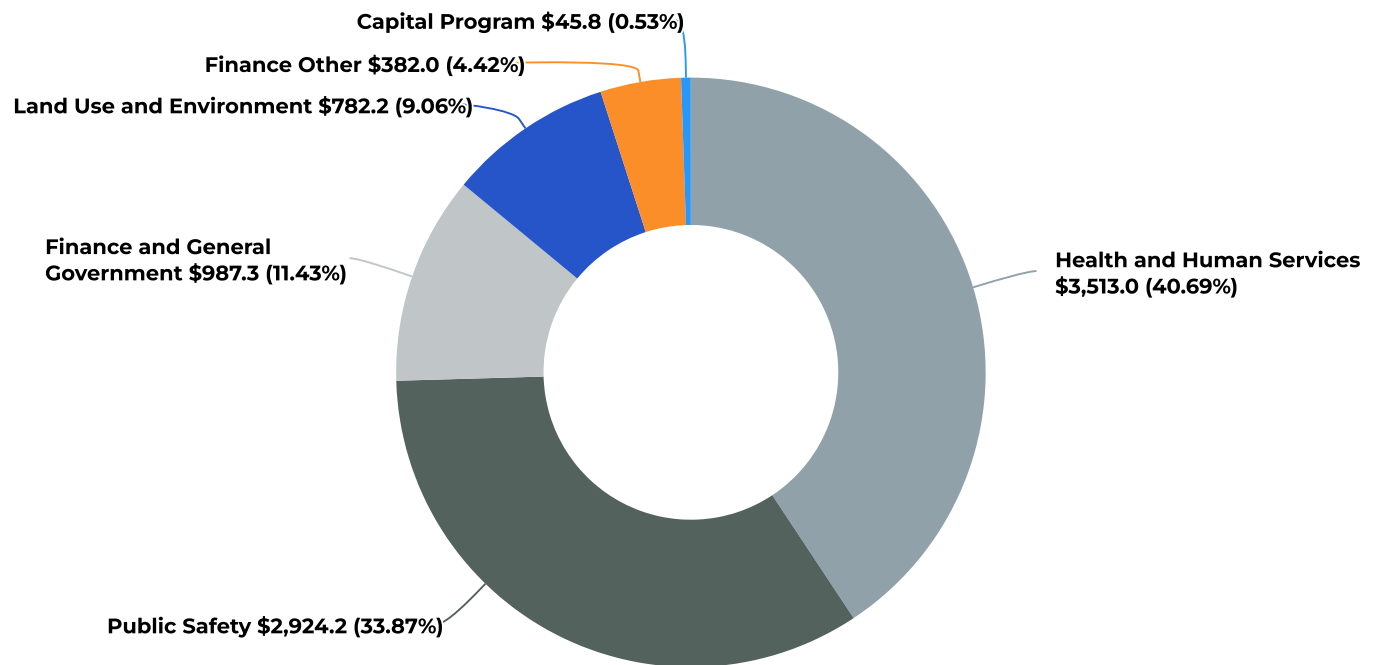


BUDGET AT A GLANCE



Revised Recommended Budget by Functional Area: All Funds

Total Revised Recommended Budget: \$8.63 billion
(in millions)



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

Revised Recommended Budget by Functional Area: All Funds (in millions)

	Fiscal Year 2024–25 Recommended Adopted Budget	Fiscal Year 2025–26 Recommended Budget	Fiscal Year 2025–26 Change	Fiscal Year 2025–26 Revised Budget	Fiscal Year 2026–27 Recommended Budget	Fiscal Year 2026–27 Change	Fiscal Year 2025–26 Revised Budget
Public Safety	\$2,761.8	\$2,910.9	\$13.23	\$2,924.2	\$2,818.8	(\$0.3)	\$2,818.5
Health and Human	3,454.8	3,512.1	0.90	3,513.0	3,403.1	—	3,403.1

Revised Recommended Budget by Functional Area: All Funds (in millions)

	Fiscal Year 2024–25 Adopted Budget	Fiscal Year 2025–26 Recommended Budget	Fiscal Year 2025– 26 Change	Fiscal Year 2025– 26 Revised Budget	Fiscal Year 2026–27 Recommended Budget	Fiscal Year 2026– 27 Change	Fiscal Year 2025–26 Revised Budget
Services							
Land Use and Environment	797.3	778.1	4.11	782.2	710.1	—	710.1
Finance and General Government	929.4	987.3	—	987.3	971.5	—	971.5
Capital Program	136.1	45.8	—	45.8	7.3	—	7.3
Finance Other	451.0	382.0	0.02	382.0	438.1	—	438.1
Total	\$8,530.4	\$8,616.2	\$18.3	\$8,634.5	\$8,348.8	(\$0.3)	\$8,348.5

Revised Recommended Budget by Functional Area: All Funds

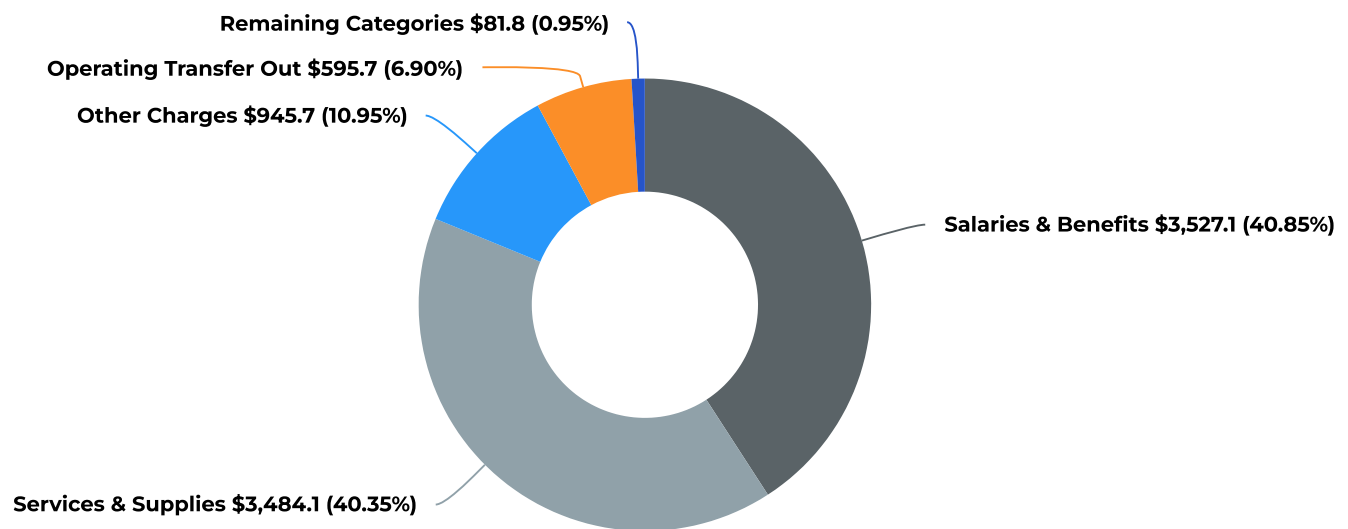
Appropriations total \$8.63 billion in the CAO Revised Recommended Operational Plan for Fiscal Year 2025–26. This is a total increase of **\$18.3 million or 0.2% from the Fiscal Year 2025–26 CAO Recommended Operational Plan**, and an increase of \$104.1 million or 1.2% from the Fiscal Year 2024–25 Adopted Budget. Looking at the Operational Plan by Group/Agency, there are appropriation increases from the CAO Recommended Operational Plan in Public Safety, Health and Human Services, Land Use and Environment, and Finance Other based on funding from grants secured subsequent to the publication of the CAO Recommended Operational Plan, and from reprioritized prior year available General Purpose Revenue. The majority of these increases comes from investments in public safety and justice reform in the Sheriff's Office for security initiatives, adult justice involved population pre-release services, behavioral health linkage implementation, overtime and training, and the purchase of canines. There are also additional public safety and infrastructure investments in the Department of Public Works for various road improvements, such as bike lanes, new traffic signals and pedestrian enhancements; as well as investments for vulnerable populations in the Health and Human Services to restore funds reduced in the CAO Recommended Operational Plan for domestic violence shelters and to create one-time capacity for legal services for tenants facing eviction. Other increases include landscaping services in the Flood Control Stormwater Maintenance Zones, for biological management and sediment removal in the Keys Creek Channel in Fallbrook, and to rebudget Fiscal Year 2024-25 unspent balances in the Community Enhancement program.

In addition to the increases outlined above, there are also strategic investments in key priorities that do not affect the Revised Recommended Budget. These include leveraging existing appropriations in the Health and Human Services to fund the LGBTQ+ Innovative Housing and Supports, extend the iMas Fresco! Plus program, enhanced drowning prevention and swim lesson programs in the Parks and Recreation budget, continued efforts to support Opioid Enforcement Program to help fight the fentanyl overdose epidemic, and planning for the Descanso Fire Station upgrades and repairs. County Fire is also collaborating with CAL-FIRE to explore opportunities to utilize livestock to mitigate fire risk and providing two staffed water tenders in the San Diego County Fire Protection District.

The Revised Recommended Budget does not take into account 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 implemented an Incident Command Structure that is closely monitoring changes and direct impacts to County programs, and County staff are evaluating mitigation strategies. Once impacts are known, it will be addressed as appropriate, including but not limited to stand alone action or in future quarterly status letters.

Revised Recommended Budget by Categories of Expenditures: All Funds

Total Revised Recommended Budget: \$8.63 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 2024–25 Adopted Budget	Fiscal Year 2025–26 Recommended Budget	Fiscal Year 2025–26 Change	Fiscal Year 2025–26 Revised Budget	Fiscal Year 2026–27 Recommended Budget	Fiscal Year 2026–27 Change	Fiscal Year 2026–27 Revised Budget
Salaries & Benefits	\$3,357.4	\$3,524.4	\$2.74	\$3,527.1	\$3,484.3	(\$0.2)	\$3,484.0
Services & Supplies	3,521.2	3,470.7	13.42	3,484.1	3,283.2	(0.1)	3,283.1
Other Charges	907.3	945.7	0.02	945.7	924.8	—	924.8
Operating Transfers Out	672.6	595.7	—	595.7	548.6	—	548.6
Capital Assets Equipment	58.6	79.3	2.08	81.4	42.6	—	42.6
Capital Assets/Land Acquisition	154.6	42.6	—	42.6	107.5	—	107.5
Remaining Categories*	(141.2)	(42.2)	—	(42.2)	(42.3)	—	(42.3)
Total	\$8,530.4	\$8,616.2	\$18.3	\$8,634.5	\$8,348.8	(\$0.3)	\$8,348.5
*Remaining Categories include amounts for Expenditure Transfer & Reimbursements and Capital Assets Software.							

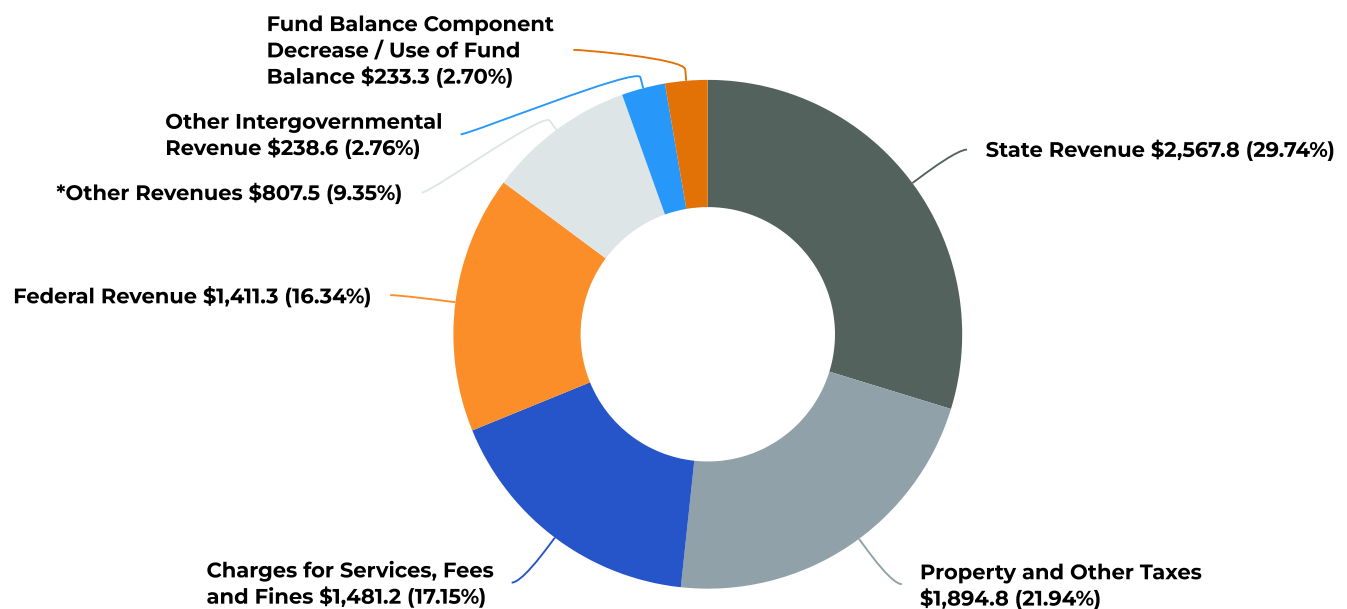
Revised Recommended Budget by Categories of Expenditures: All Funds

The CAO Revised Recommended Budget overall increase is primarily due to an **increase of \$13.4 million in Services & Supplies** related to contracted services, software licenses and equipment maintenance for security initiatives; to support Medi-Cal Transformation Providing Access and Transforming Health (PATH) for pre-release services and behavioral health linkage implementation; for training and to purchase canines in the Sheriff's Office; for consultant contracts tied to various road improvements; landscaping services for Flood Control Stormwater Maintenance Zones; for biological management and sediment removal in the Keys Creek Channel in Fallbrook; and to support domestic violence shelters and legal services for tenants facing eviction in the Housing & Community Development Services.

There is also an **increase of \$2.7 million in Salaries & Benefits** for operational needs in security initiatives, partially offset by a decrease in law enforcement services requested by the City of Imperial Beach; an **increase of \$2.1 million in Capital Assets Equipment** for equipment purchases related to security initiatives; and a **slight increase in Other Charges** in the Community Enhancement program to rebudget Fiscal Year 2024-25 unspent balances.

Revised Recommended Budget by Categories of Revenues: All Funds

Total Revised Recommended Budget: \$8.63 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 2024–25 Adopted Budget	Fiscal Year 2025–26 Recommended Budget	Fiscal Year 2025– 26 Change	Fiscal Year 2025–26 Revised Budget	Fiscal Year 2026–27 Recommended Budget	Fiscal Year 2026– 27 Change	Fiscal Year 2026–27 Revised Budget
State Revenue	\$2,573.7	\$2,563.5	\$4.3	\$2,567.8	\$2,521.3	—	\$2,521.3
Property and Other Taxes	1,796.9	1,894.8	—	1,894.8	1,972.4	—	1,972.4
Charges for Services, Fees and Fines	1,401.4	1,481.1	0.1	1,481.2	1,464.0	(0.3)	1,463.6
Federal Revenue	1,331.6	1,398.8	12.5	1,411.3	1,333.6	—	1,333.6
Operating Transfers and Other Financing Sources, Use of Money & Property, and Misc. Revenues	849.4	807.5	0.1	807.5	677.2	—	677.2
Other Intergovernmental Revenue	223.2	238.6	—	238.6	253.4	—	253.4
Use of Fund Balance/ Fund Balance Component Decreases	354.2	232.0	1.3	233.3	127.0	—	127.0
Total	\$8,530.4	\$8,616.2	\$18.3	\$8,634.5	\$8,348.8	(\$0.3)	\$8,348.5

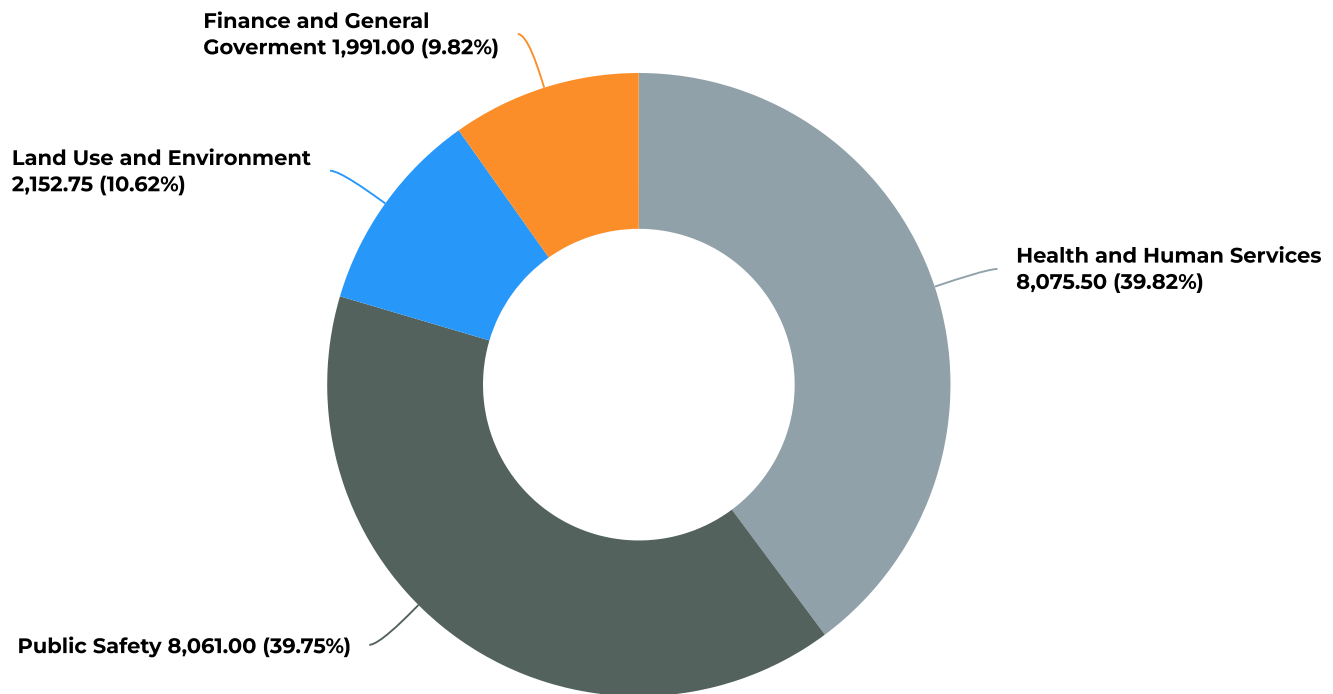
Revised Recommended Budget by Categories of Revenues: All Funds

For the Fiscal Year 2025–26 CAO Revised Recommended Budget, the combination of **Intergovernmental Revenues** such as State Revenue (\$2.6 billion), Federal Revenue (\$1.4 billion) and Other Intergovernmental Revenue (\$238.6 million) makes up 48.9% of the funding sources for the County's budget. These Intergovernmental Revenues represent the most significant changes and together they **increase by \$16.8 million** from the CAO Recommended Budget. **Federal revenues increase by \$12.5 million** related to additional federal funding for security initiatives, overtime and training, and for the purchase of canines in the Sheriff's Office. **State revenues increase by \$4.3 million** tied to revenues from the Department of Health Care Services Medical Transformation PATH for adult justice involved population pre-release services and behavioral health linkage implementation.

Other increases from the CAO Recommended Budget include an **increase of \$1.3 million in Use of Fund Balance and Fund Balance Component Decrease** mainly in the General Fund to restore funds reduced in the CAO Recommended Operational Plan for the Domestic Violence Shelter Based Program and to create one-time capacity for Tenant Legal Services based on reprioritized prior year General Purpose Revenue, and to provide funding for the rebudget in the Community Enhancement program. There are also increases in the Road and Special Districts to support road improvements, for the Keys Creek Channel sediment removal, and for landscaping services in Flood Control Stormwater Maintenance Zones. An **increase of \$0.1 million in Charges for Current Services, Fees, and Fines** is tied to funding for road improvements from the Regional Transportation Congestion Improvement Program. This increase is largely offset by a decrease in funding from the City of Imperial Beach due to lesser requested law enforcement services. Lastly, an **increase of \$0.1 million in Miscellaneous Revenues** is due to an endowment agreement with the National Fish and Wildlife Foundation for sediment removal in the Keys Creek Channel.

Revised Recommended Staffing by Group/Agency: All Funds

Total Revised Recommended Staffing: 20,280.25 Staff Years



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

Revised Recommended Staffing by Group/Agency: All Funds (Staff Years ¹)							
	Fiscal Year 2024–25 Adopted Budget	Fiscal Year 2025–26 Recommended Budget	Fiscal Year 2025– 26 Change	Fiscal Year 2025–26 Revised Budget	Fiscal Year 2026–27 Recommended Budget	Fiscal Year 2026– 27 Change	Fiscal Year 2026–27 Revised Budget
Public Safety	8,077.00	8,062.00	(1.00)	8,061.00	8,062.00	(1.00)	8,061.00
Health and Human Services	8,243.50	8,075.50	—	8,075.50	8,075.50	—	8,075.50
Land Use and Environment	2,161.75	2,152.75	—	2,152.75	2,152.75	—	2,152.75
Finance and General Government	1,989.00	1,991.00	—	1,991.00	1,991.00	—	1,991.00
Total	20,471.25	20,281.25	(1.00)	20,280.25	20,281.25	(1.00)	20,280.25

¹A 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 2025–26 in the CAO Revised Recommended Operational Plan decreases by 1.00 from the CAO Recommended Operational Plan to a total of 20,280.25 staff years. This decrease is in the Sheriff's Office Law Enforcement Services Bureau due to a decrease in law enforcement services requested by the City of Imperial Beach.

SUMMARY OF CHANGES



Summary of Changes

Total Staffing and Appropriations

Staff Years

Staff years total 20,280.25 in the CAO Revised Recommended Operational Plan in Fiscal Year 2025–26 and 20,280.25 in Fiscal Year 2026–27. For Fiscal Year 2025–26, this is a **net decrease of 1.00 staff year or 0.01%** from the Chief Administrative Officer (CAO) Recommended Operational Plan and a net decrease of 191.00 staff years or 0.9% from the Fiscal Year 2024–25 Adopted Operational Plan. For Fiscal Year 2026–27, this is a net decrease of 1.00 staff years or 0.01% from the CAO Recommended Operational Plan.



Appropriations

Appropriations total \$8.63 billion in the CAO Revised Recommended Operational Plan in Fiscal Year 2025–26 and \$8.35 billion in Fiscal Year 2026–27. For Fiscal Year 2025–26, this is an **increase of \$18.3 million or 0.2%** from the CAO Recommended Operational Plan, for an increase of \$104.1 million or 1.2% from the Fiscal Year 2024–25 Adopted Operational Plan. Changes in Fiscal Year 2026–27 include a decrease 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 8,061.00 staff years in Fiscal Year 2025–26 and 8,061.00 staff years in Fiscal Year 2026–27. There is a **decrease of 1.00 staff year or 0.01%** from the CAO Recommended Operational Plan. This is a recommended decrease of 16.00 staff years or 0.2% from the Fiscal Year 2024–25 Adopted Operational Plan.

Fiscal Year 2025–26

Recommended staffing changes for Fiscal Year 2025-26 from the CAO Recommended Operation Plan include the following:

Decrease of 1.00 staff year due to the decrease in law enforcement services requested by the City of Imperial Beach.

Fiscal Year 2026–27

No additional staffing changes aside from the Fiscal Year 2025-26 Revised Recommended staffing changes noted above.

Appropriations

The Public Safety Group expenditure appropriations in the CAO Revised Recommended Operational Plan are \$2.9 billion in Fiscal Year 2025–26 and \$2.8 billion in Fiscal Year 2026–27. This is an **increase of \$13.2 million or 0.5%** in Fiscal Year 2025–26 from the CAO Recommended Operational Plan, for a total increase of \$162.3 million or 5.9% from the Fiscal Year 2024–25 Adopted Operational Plan.

Fiscal Year 2025–26

Significant changes from the CAO Recommended Operational Plan include:

- Increase of \$13.2 million in the Sheriff's Office for State and federal security initiatives supported by grant revenue secured subsequent to the publication of the CAO Recommended Operational Plan; for Medi-Cal Transformation Providing Access and Transforming Health (PATH) to support pre-release services and behavioral linkage implementation for adult justice involved population; for overtime and training; the purchase of canines; and the decrease of 1.00 staff year due to the decrease in law enforcement services requested by the City of Imperial Beach. Additionally, efforts will continue to support Opioid Enforcement Program to help fight the fentanyl overdose epidemic.

- County Fire includes no budgetary change but will continue planning for the Descanso Fire Station upgrades and repairs; and will continue collaborating with CAL-FIRE to explore opportunities to utilize livestock to mitigate fire risk and providing two staffed water tenders in the San Diego County Fire Protection District.

Fiscal Year 2026–27

No significant changes aside from Fiscal Year 2025–26 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 8,075.50 staff years in Fiscal Year 2025–26 and 8,075.50 staff years in Fiscal Year 2026–27. There is **no change in staff years** from the CAO Recommended Operational Plan and a recommended decrease of 168.00 staff years or 2.0% from the Fiscal Year 2024–25 Adopted Operational Plan.

Fiscal Year 2025–26

No changes from the CAO Recommended Operational Plan.

Fiscal Year 2026–27

No changes from the CAO Recommended Operational Plan.

Appropriations

The Health and Human Services Agency expenditure appropriations in the CAO Revised Recommended Operational Plan are \$3.5 billion in Fiscal Year 2025–26 and \$3.4 billion in Fiscal Year 2026–27. This is **\$0.9 million or 0.03%** in Fiscal Year 2025-26 from the CAO Recommended Operational Plan, for a total increase of \$66.3 million or 1.9% from the Fiscal Year 2024–25 Adopted Operational Plan.

Fiscal Year 2025–26

Significant changes from the CAO Recommended Operational Plan are primarily due to:

- Increase of \$0.6 million for the Domestic Violence Shelter Based Program to create one-time capacity to support domestic violence shelters over two years based on reallocation of available General Purpose Revenue through the American Rescue Plan Act (ARPA) framework originally allocated for affordable housing construction costs that will come in under budget. This will restore the \$0.4 million reduced in the Recommended Operational Plan in Fiscal Year 2025–26 and set aside \$0.2 million to support Fiscal Year 2026–27 allowing for additional time to transition and explore alternate funding sources.
- Increase of \$0.3 million for Tenant Legal Services to support one-time capacity for legal services for tenants facing eviction including counseling, outreach, prevention activities based on reallocation of available General Purpose Revenue through the ARPA framework originally allocated for affordable housing construction costs that will come in under budget.
- Leveraging of \$0.8 million in existing appropriations to fund LGBTQ+ Innovative Housing and Supports. The Board of Supervisors took action on May 20, 2025 (16) to re-allocate \$0.8 million available in the ARPA Framework to support one-time utility infrastructure work at the Rosecrans Shelter which is no longer needed. Those funds will continue to carry forward into Fiscal Year 2025–26 and will be reprogrammed to extend the LGBTQ+ Innovative Housing and Supports contract under the Homeless Services Component of the ARPA Framework. These contracted activities providing case management and assistance with housing stabilization and connections to housing resources are currently funded through December 31, 2025, and the additional \$0.8 million will allow work to continue through the end of the fiscal year, June 30, 2026.
- Leveraging \$0.5 million in existing appropriations to extend the iMas Fresco! Plus program based on savings from closed maintenance projects. Those funds will carry forward into FY 2025-26 and will be reprogrammed to extend the program based on reprioritized GPR.

Fiscal Year 2026–27

No changes from the CAO Recommended Operational Plan.

Land Use and Environment Group (LUEG)

Staff Years

The Land Use and Environment Group staffing level in the CAO Revised Recommended Operational Plan is 2,152.75 staff years in Fiscal Year 2025–26 and 2,152.75 staff years in Fiscal Year 2026–27. This is **unchanged** from the CAO Recommended Operational Plan which recommended decrease of 9.00 staff years or 0.4% from the Fiscal Year 2024–25 Adopted Operational Plan.

Fiscal Year 2025–26

No changes from the CAO Recommended Operational Plan.

Fiscal Year 2026–27

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 \$782.2 million in Fiscal Year 2025–26 and \$710.1 million in Fiscal Year 2026–27. This is an **increase of \$4.1 million or 0.5%** in Fiscal Year 2025–26 from the CAO Recommended Operational Plan for a total decrease of \$15.2 million or 1.9% from the Fiscal Year 2024–25 Adopted Operational Plan.

In addition, enhanced drowning prevention and swim lesson programs are in the Parks and Recreation budget, so the program can continue through Fiscal Year 2025–26.

Fiscal Year 2025–26

Significant changes from the CAO Recommended Operational Plan include:

- Services & Supplies—increase of \$4.1 million in the Department of Public Works:
 - Increase of \$3.9 million in consultant contracts for various road improvements, such as bike lanes, new traffic signals and pedestrian enhancements.
 - Increase of \$0.1 million in landscaping services for Flood Control Stormwater Maintenance Zones.
 - Increase of \$0.1 million for biological management and sediment removal in the Keys Creek Channel in Fallbrook.

Fiscal Year 2026–27

No significant changes aside from Fiscal Year 2025–26 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 1,991.00 staff years in Fiscal Year 2025–26 and 1,991.00 staff years in Fiscal Year 2026–27. This is **unchanged** from the CAO Recommended Operational Plan and a recommended increase of 2.00 staff years based on a mid-year adjustment or 0.1% from the Fiscal Year 2024–25 Adopted Operational Plan.

Fiscal Year 2025–26

No changes from the CAO Recommended Operational Plan.

Fiscal Year 2026–27

No changes from the CAO Recommended Operational Plan.

Appropriations

The Finance and General Government Group expenditure appropriations in the CAO Revised Recommended Operational Plan are \$987.3 million in Fiscal Year 2025–26 and \$971.5 million in Fiscal Year 2026–27. This is **unchanged** from the CAO Recommended Operational Plan, for a total increase of \$49.9 million or 5.3% from the Fiscal Year 2024–25 Adopted Operational plan.

Fiscal Year 2025–26

No changes from the CAO Recommended Operational Plan.

Fiscal Year 2026–27

No changes from the CAO Recommended Operational Plan.

Capital Program

Appropriations

Capital Program appropriations in the Revised CAO Recommended Operational Plan are \$45.8 million in Fiscal Year 2025–26 and \$7.3 million in Fiscal Year 2026–27. This is **unchanged** from the CAO Recommended Operational Plan, for a total decrease of \$90.3 million or 66.3% from the Fiscal Year 2024–25 Adopted Operational Plan.

Fiscal Year 2025–26

No changes from the CAO Recommended Operational Plan.

Fiscal Year 2026–27

No changes from the CAO Recommended Operational Plan.

Finance Other

Appropriations

The Finance Other appropriations in the CAO Revised Recommended Operational Plan are \$382.0 million in Fiscal Year 2025–26 and \$438.1 million in Fiscal Year 2026–27. This is an **increase of \$0.02 million or 0.01%** in Fiscal Year 2025–26 from the CAO Recommended Operational Plan, for a total decrease of \$69.0 million or 15.3% from the Fiscal Year 2024–25 Adopted Operational Plan. There are no staff years in Finance Other.

Fiscal Year 2025–26

Increase of \$0.02 million

- Increase of \$0.02 million in the Community Enhancement program to rebudget the Fiscal Year 2024-25 unspent balances.

Fiscal Year 2026–27

No significant changes aside from Fiscal Year 2025–26 recommendations.

Total Staffing by Group/Agency (staff years)							
	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
Public Safety Group	8,077.00	8,062.00	(1.00)	8,061.00	8,062.00	(1.00)	8,061.00
Health and Human Services Agency	8,243.50	8,075.50	-	8,075.50	8,075.50	-	8,075.50
Land Use and Environment Group	2,161.75	2,152.75	-	2,152.75	2,152.75	-	2,152.75
Finance and General Government Group	1,989.00	1,991.00	-	1,991.00	1,991.00	-	1,991.00
Total	20,471.25	20,281.25	(1.00)	20,280.25	20,281.25	(1.00)	20,280.25

Total Appropriations by Group/Agency

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
Capital Program	\$136,146,965.00	\$45,839,505.00	-	\$45,839,505.00	\$7,270,809.00	-	\$7,270,809.00
Finance and General Government Group	\$937,418,936.00	\$987,327,618.00	-	\$987,327,618.00	\$971,452,160.00	-	\$971,452,160.00
Public Safety Group	\$2,761,833,543.00	\$2,910,938,513.00	\$13,230,410.00	\$2,924,168,923.00	\$2,818,840,292.00	-\$311,118.00	\$2,818,529,174.00
Land Use and Environment Group	\$797,332,481.00	\$778,065,966.00	\$4,114,225.00	\$782,180,191.00	\$710,072,852.00	-	\$710,072,852.00
Finance Other	\$450,994,343.00	\$381,955,881.00	\$20,124.00	\$381,976,005.00	\$438,063,277.00	-	\$438,063,277.00
Health and Human Services Agency	\$3,446,702,578.00	\$3,512,116,715.00	\$900,000.00	\$3,513,016,715.00	\$3,403,114,636.00	-	\$3,403,114,636.00
Total Expenditures	\$8,530,428,846.00	\$8,616,244,198.00	\$18,264,759.00	\$8,634,508,957.00	\$8,348,814,026.00	-\$311,118.00	\$8,348,502,908.00

Total Appropriations by Categories of Expenditures

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
Salaries & Benefits	\$3,357,360,246.00	\$3,524,354,045.00	\$2,742,666.00	\$3,527,096,711.00	\$3,484,287,388.00	-\$242,694.00	\$3,484,044,694.00
Services & Supplies	\$3,521,167,564.00	\$3,470,711,295.00	\$13,417,398.00	\$3,484,128,693.00	\$3,283,243,188.00	-\$68,424.00	\$3,283,174,764.00
Other Charges	\$907,319,456.00	\$945,710,993.00	\$20,124.00	\$945,731,117.00	\$924,783,192.00	-	\$924,783,192.00
Capital Assets/Land Acquisition	\$154,591,732.00	\$42,590,113.00	-	\$42,590,113.00	\$107,534,290.00	-	\$107,534,290.00
Capital Assets Equipment	\$58,631,850.00	\$79,307,763.00	\$2,084,571.00	\$81,392,334.00	\$42,582,358.00	-	\$42,582,358.00
Capital Assets Software	\$50,000.00	\$550,000.00	-	\$550,000.00	\$50,000.00	-	\$50,000.00
Expenditure Transfer & Reimbursements	-\$141,270,273.00	-\$42,709,621.00	-	-\$42,709,621.00	-\$42,309,578.00	-	-\$42,309,578.00
Operating Transfers Out	\$672,578,271.00	\$595,729,610.00	-	\$595,729,610.00	\$548,643,188.00	-	\$548,643,188.00
Total Expenditures	\$8,530,428,846.00	\$8,616,244,198.00	\$18,264,759.00	\$8,634,508,957.00	\$8,348,814,026.00	-\$311,118.00	\$8,348,502,908.00

Total Appropriations by Categories of Revenues

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
Fund Balance Component Decreases	\$68,330,135.00	\$52,461,424.00	\$920,124.00	\$53,381,548.00	\$35,893,770.00	-	\$35,893,770.00
Use of Fund Balance	\$285,892,296.00	\$179,505,550.00	\$368,820.00	\$179,874,370.00	\$91,117,401.00	-	\$91,117,401.00
Taxes - Current Property	\$1,052,152,728.00	\$1,107,270,239.00	-	\$1,107,270,239.00	\$1,154,839,069.00	-	\$1,154,839,069.00
Taxes - Other Than Current Secured	\$744,797,185.00	\$787,551,736.00	-	\$787,551,736.00	\$817,523,892.00	-	\$817,523,892.00
License Permits & Franchises	\$70,279,276.00	\$73,472,389.00	-	\$73,472,389.00	\$74,123,200.00	-	\$74,123,200.00
Fines, Forfeitures & Penalties	\$45,089,237.00	\$49,981,565.00	-\$23,700.00	\$49,957,865.00	\$42,276,087.00	-	\$42,276,087.00
Revenue From Use of Money & Property	\$110,387,261.00	\$116,431,932.00	-	\$116,431,932.00	\$111,521,123.00	-	\$111,521,123.00
Intergovernmental Revenues	\$4,128,439,909.00	\$4,200,934,822.00	\$16,763,214.00	\$4,217,698,036.00	\$4,108,258,914.00	-	\$4,108,258,914.00
Charges for Current Services	\$1,286,022,666.00	\$1,357,607,013.00	\$161,301.00	\$1,357,768,314.00	\$1,347,551,368.00	-\$311,118.00	\$1,347,240,250.00
Miscellaneous Revenues	\$106,448,656.00	\$72,410,433.00	\$75,000.00	\$72,485,433.00	\$70,390,919.00	-	\$70,390,919.00
Other Financing Sources	\$632,089,497.00	\$618,117,095.00	-	\$618,117,095.00	\$494,818,283.00	-	\$494,818,283.00
Residual Equity Transfers In	\$500,000.00	\$500,000.00	-	\$500,000.00	\$500,000.00	-	\$500,000.00
Total Revenues	\$8,530,428,846.00	\$8,616,244,198.00	\$18,264,759.00	\$8,634,508,957.00	\$8,348,814,026.00	-\$311,118.00	\$8,348,502,908.00



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 8,061.00 staff years in Fiscal Year 2025-26 and 8,061.00 staff years in Fiscal Year 2026-27. This is a decrease of 1.00 staff year or 0.01% from the CAO Recommended Operational Plan. This is a recommended decrease of 16.00 staff years or 0.2% from the Fiscal Year 2024-25 Adopted Operational Plan.

Fiscal Year 2025–26

Recommended staffing changes for Fiscal Year 2025-26 from the CAO Recommended Operation Plan include the following:

Decrease of 1.00 staff year due to the decrease in law enforcement services requested by the City of Imperial Beach.

Fiscal Year 2026–27

No additional staffing changes aside from the Fiscal Year 2025-26 Revised Recommended staffing changes noted above.

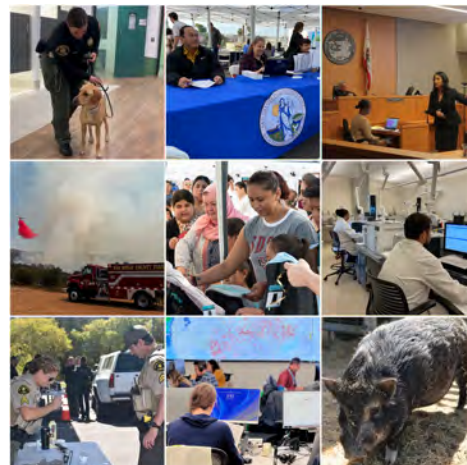
Total Appropriations by Group

The Public Safety Group expenditure appropriations in the CAO Revised Recommended Operational Plan are \$2.9 billion in Fiscal Year 2025-26 and \$2.8 billion in Fiscal Year 2026-27. This is an increase of \$13.2 million or 0.5% in Fiscal Year 2025-26 from the CAO Recommended Operational Plan, for a total increase of \$162.3 million or 5.9% from Fiscal Year 24-25 Adopted Operational Plan.

Fiscal Year 2025–26

Significant changes from the CAO Recommended Operational Plan include:

- Increase of \$13.2 million in the Sheriff's Office for State and federal security initiatives supported by grant revenue secured subsequent to the publication of the CAO Recommended Operational Plan; for Medi-Cal Transformation to support pre-release services and behavioral linkage implementation; for overtime and training; the purchase of canines; and the decrease of 1.00 staff year due to the decrease in law enforcement services requested by the City of Imperial Beach. Additionally, efforts will continue to support Opioid Enforcement Program to help fight the fentanyl overdose epidemic.
- County Fire includes no budgetary change but will continue planning for the Descanso Fire Station upgrades and repairs; and will continue collaborating with CAL-FIRE to explore opportunities to utilize livestock to mitigate fire risk and providing two staffed water tenders in the San Diego County Fire Protection District.



Fiscal Year 2026–27

No significant changes aside from the Fiscal Year 2025–26 recommendations described above.

Executive Office

Fiscal Year 2025–26

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 2026–27

No significant changes aside from Fiscal Year 2025–26 recommendations described above.

Group Staffing by Department

	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
Public Safety Executive Office	21.00	21.00	0.00	21.00	21.00	0.00	21.00
District Attorney	1,052.00	1,052.00	0.00	1,052.00	1,052.00	0.00	1,052.00
Sheriff	4,702.00	4,711.00	(1.00)	4,710.00	4,711.00	(1.00)	4,710.00
Animal Services	66.00	66.00	0.00	66.00	66.00	0.00	66.00
Child Support Services	424.00	389.00	0.00	389.00	389.00	0.00	389.00
Office of Emergency Services	36.00	43.00	0.00	43.00	43.00	0.00	43.00
Medical Examiner	78.00	78.00	0.00	78.00	78.00	0.00	78.00
Probation	1,087.00	1,093.00	0.00	1,093.00	1,093.00	0.00	1,093.00
Public Defender	547.00	547.00	0.00	547.00	547.00	0.00	547.00
San Diego County Fire	64.00	62.00	0.00	62.00	62.00	0.00	62.00
Total	8,077.00	8,062.00	(1.00)	8,061.00	8,062.00	(1.00)	8,061.00

Group Expenditures by Department

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
Public Safety Executive Office	\$497,077,607	\$508,110,543	-	\$508,110,543	\$502,526,868	-	\$502,526,868
Office of Emergency Services	\$11,958,230	\$12,347,196	-	\$12,347,196	\$12,182,909	-	\$12,182,909
San Diego County Fire	\$134,625,593	\$148,411,982	-	\$148,411,982	\$146,872,250	-	\$146,872,250
District Attorney	\$280,783,265	\$290,341,552	-	\$290,341,552	\$289,153,037	-	\$289,153,037
Child Support Services	\$57,218,788	\$56,545,679	-	\$56,545,679	\$56,545,679	-	\$56,545,679
Public Defender	\$137,237,189	\$153,483,905	-	\$153,483,905	\$148,572,272	-	\$148,572,272
Sheriff	\$1,288,954,933	\$1,361,537,410	\$13,230,410	\$1,374,767,820	\$1,309,523,266	-\$311,118	\$1,309,212,148
Probation	\$321,495,911	\$344,933,572	-	\$344,933,572	\$319,343,761	-	\$319,343,761
Medical Examiner	\$21,190,505	\$24,061,058	-	\$24,061,058	\$23,038,291	-	\$23,038,291
Animal Services	\$11,291,522	\$11,165,616	-	\$11,165,616	\$11,081,959	-	\$11,081,959
Total Expenditures	\$2,761,833,543	\$2,910,938,513	\$13,230,410	\$2,924,168,923	\$2,818,840,292	-\$311,118	\$2,818,529,174

Staffing by Program

	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
Public Safety Executive Office	18.00	14.00	0.00	14.00	14.00	0.00	14.00
Office of Community Safety	3.00	7.00	0.00	7.00	7.00	0.00	7.00
Total	21.00	21.00	0.00	21.00	21.00	0.00	21.00

Budget by Program

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Public Safety Executive Office	\$18,256,623	\$15,682,180	-	\$15,682,180	\$14,712,785	-	\$14,712,785
Office of Community Safety	\$573,159	\$7,521,488	-	\$7,521,488	\$7,502,649	-	\$7,502,649
Contribution for Trial Courts	\$67,954,011	\$68,842,531	-	\$68,842,531	\$68,842,531	-	\$68,842,531
Public Safety Proposition 172	\$404,690,714	\$410,672,419	-	\$410,672,419	\$408,339,953	-	\$408,339,953
Penalty Assessment	\$3,128,950	\$3,128,950	-	\$3,128,950	\$3,128,950	-	\$3,128,950
Criminal Justice Facility Construction	\$850,000	\$1,700,000	-	\$1,700,000	-	-	-
Courthouse Construction	\$1,624,150	\$562,975	-	\$562,975	-	-	-
Total Expenditures	\$497,077,607	\$508,110,543	-	\$508,110,543	\$502,526,868	-	\$502,526,868

Budget by Categories of Expenditures

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Salaries & Benefits	\$5,064,986	\$5,625,045	-	\$5,625,045	\$5,534,129	-	\$5,534,129
Services & Supplies	\$14,330,004	\$17,820,251	-	\$17,820,251	\$16,922,933	-	\$16,922,933
Other Charges	\$70,859,853	\$71,729,853	-	\$71,729,853	\$71,729,853	-	\$71,729,853
Expenditure Transfer & Reimbursements	-\$1,000,000	-	-	-	-	-	-
Operating Transfers Out	\$407,822,764	\$412,935,394	-	\$412,935,394	\$408,339,953	-	\$408,339,953
Total Expenditures	\$497,077,607	\$508,110,543	-	\$508,110,543	\$502,526,868	-	\$502,526,868

Budget by Categories of Revenues

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Fund Balance Component Decreases	\$87,660	\$110,292	-	\$110,292	\$91,472	-	\$91,472
Use of Fund Balance	\$18,353,397	\$17,588,217	-	\$17,588,217	\$1,328,570	-	\$1,328,570
Fines, Forfeitures & Penalties	\$9,057,150	\$8,818,596	-	\$8,818,596	\$7,436,866	-	\$7,436,866
Revenue From Use of Money & Property	\$590,950	\$413,173	-	\$413,173	\$392,514	-	\$392,514

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Intergovernmental Revenues	\$392,821,399	\$405,275,559	-	\$405,275,559	\$417,424,122	-	\$417,424,122
Charges for Current Services	\$5,935,200	\$6,037,200	-	\$6,037,200	\$6,037,200	-	\$6,037,200
Miscellaneous Revenues	\$25,000	\$28,000	-	\$28,000	\$28,000	-	\$28,000
General Purpose Revenue Allocation	\$70,206,851	\$69,839,506	-	\$69,839,506	\$69,788,124	-	\$69,788,124
Total Revenues	\$497,077,607	\$508,110,543	-	\$508,110,543	\$502,526,868	-	\$502,526,868

District Attorney

No changes from the CAO Recommended Operational Plan.



Staffing by Program

	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
General Criminal Prosecution	687.00	696.00	0.00	696.00	696.00	0.00	696.00
Specialize Criminal Prosecution	263.00	259.00	0.00	259.00	259.00	0.00	259.00
Juvenile Court	44.00	39.00	0.00	39.00	39.00	0.00	39.00
District Attorney Administration	58.00	58.00	0.00	58.00	58.00	0.00	58.00
Total	1,052.00	1,052.00	0.00	1,052.00	1,052.00	0.00	1,052.00

Expenditures by Program

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
District Attorney Administration	\$14,288,053	\$15,177,880	-	\$15,177,880	\$15,006,874	-	\$15,006,874
Juvenile Court	\$13,295,722	\$13,242,802	-	\$13,242,802	\$13,128,780	-	\$13,128,780
Specialized Criminal Prosecution	\$66,765,300	\$68,436,484	-	\$68,436,484	\$67,835,645	-	\$67,835,645
General Criminal Prosecution	\$184,284,190	\$191,084,386	-	\$191,084,386	\$190,781,738	-	\$190,781,738
District Attorney Asset Forfeiture Program	\$2,150,000	\$2,400,000	-	\$2,400,000	\$2,400,000	-	\$2,400,000
Total Expenditures	\$280,783,265	\$290,341,552	-	\$290,341,552	\$289,153,037	-	\$289,153,037

Expenditures by Object Summary

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Salaries & Benefits	\$232,532,682	\$238,031,371	-	\$238,031,371	\$234,977,046	-	\$234,977,046
Services & Supplies	\$45,777,489	\$49,789,587	-	\$49,789,587	\$51,655,397	-	\$51,655,397
Other Charges	\$2,266,594	\$2,281,594	-	\$2,281,594	\$2,281,594	-	\$2,281,594
Capital Assets Equipment	\$481,500	\$481,500	-	\$481,500	\$481,500	-	\$481,500
Capital Assets Software	\$50,000	\$50,000	-	\$50,000	\$50,000	-	\$50,000
Expenditure Transfer & Reimbursements	-\$325,000	-\$292,500	-	-\$292,500	-\$292,500	-	-\$292,500
Total Expenditures	\$280,783,265	\$290,341,552	-	\$290,341,552	\$289,153,037	-	\$289,153,037

Revenues by Object Summary

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Fund Balance Component Decreases	\$5,638,282	\$5,492,220	-	\$5,492,220	\$4,601,401	-	\$4,601,401
Use of Fund Balance	\$2,150,000	\$2,400,000	-	\$2,400,000	\$2,400,000	-	\$2,400,000
Intergovernmental Revenues	\$32,286,799	\$32,286,799	-	\$32,286,799	\$32,286,799	-	\$32,286,799
Charges for Current Services	\$1,393,312	\$1,393,312	-	\$1,393,312	\$1,393,312	-	\$1,393,312
Miscellaneous Revenues	\$5,337,164	\$5,337,164	-	\$5,337,164	\$5,337,164	-	\$5,337,164
General Purpose Revenue Allocation	\$149,717,696	\$161,240,237	-	\$161,240,237	\$160,329,222	-	\$160,329,222
Other Financing Sources	\$84,260,012	\$82,191,820	-	\$82,191,820	\$82,805,139	-	\$82,805,139
Total Revenues	\$280,783,265	\$290,341,552	-	\$290,341,552	\$289,153,037	-	\$289,153,037

Sheriff

Fiscal Year 2025–26

Staffing

Decrease of 1.00 staff year.

- Decrease of 1.00 staff year in the Law Enforcement Services Bureau due to a decrease in law enforcement services requested by the City of Imperial Beach.

Expenditures

Increase of \$13.2 million as noted below.

Additionally, efforts will continue to support the Opioid Enforcement Program to help fight the fentanyl overdose epidemic.

- Salaries & Benefits—net increase of \$2.7 million for operational needs primarily related to State and federal security initiatives and adjustments due to the change in staff year as described above.
- Services & Supplies—increase of \$8.4 million.
 - Increase of \$7.1 million related to State and federal security initiatives primarily for contracted services, software licenses and equipment maintenance.
 - Increase of \$1.1 million to support Medi-Cal Transformation for pre-release services and behavioral health linkage implementation.
 - Increase of \$0.2 million in Edward Byrne Memorial Justice Assistance Grant (JAG) funding for training and to purchase canines.
- Capital Assets Equipment—increase of \$2.1 million primarily related to State and federal security initiatives for equipment purchases.

Revenues

Increase of \$13.2 million.

- Fines, Forfeitures & Penalties—decrease of \$0.1 million due to a decrease in planned expenditures for the Cal-ID program.
- Intergovernmental Revenues—increase of \$13.6 million.
 - Increase of \$12.2 million related to State and federal security initiatives to align budget with anticipated actuals.
 - Increase of \$1.1 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.
 - Increase of \$0.3 million from the U. S. Department of Justice, Office of Justice Programs Edward Byrne Memorial JAG passed through the City of San Diego for overtime and training costs, and to purchase canines.
- Charges for Current Services—decrease of \$0.3 million due to a decrease in law enforcement services requested by the City of Imperial Beach.

Fiscal Year 2026–27

No significant changes aside from Fiscal Year 2025–26 recommendations described above.



Staffing by Program

	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
Detention Services	2,402.00	2,395.00	0.00	2,395.00	2,395.00	0.00	2,395.00
Law Enforcement Services	1,472.00	1,469.00	(1.00)	1,468.00	1,469.00	(1.00)	1,468.00
Sheriff's Court Services	458.00	458.00	0.00	458.00	458.00	0.00	458.00
Human Resource Services	140.00	148.00	0.00	148.00	148.00	0.00	148.00
Management Services	181.00	191.00	0.00	191.00	191.00	0.00	191.00
Sheriff's ISF / IT	18.00	19.00	0.00	19.00	19.00	0.00	19.00
Office of the Sheriff	31.00	31.00	0.00	31.00	31.00	0.00	31.00
Total	4,702.00	4,711.00	(1.00)	4,710.00	4,711.00	(1.00)	4,710.00

Budget by Program

Category	Fiscal Year 2024–25 Adopted Budget	Fiscal Year 2025–26 Recommended Budget	Fiscal Year 2025–26 Change	Fiscal Year 2025–26 Revised Budget	Fiscal Year 2026–27 Recommended Budget	Fiscal Year 2026–27 Change	Fiscal Year 2026–27 Revised Budget
Office of the Sheriff	\$9,994,393	\$10,045,881	-	\$10,045,881	\$9,282,443	-	\$9,282,443
Sheriff's Court Services	\$89,670,094	\$95,800,530	-	\$95,800,530	\$93,691,354	-	\$93,691,354
Management Services	\$43,010,032	\$44,985,940	\$1,640	\$44,987,580	\$43,262,399	\$1,640	\$43,264,039
Human Resource Services	\$40,627,490	\$45,646,826	-\$1,619	\$45,645,207	\$44,997,775	-\$1,619	\$44,996,156
Law Enforcement Services	\$378,336,085	\$396,592,894	\$12,167,105	\$408,759,999	\$360,442,000	-\$274,423	\$360,167,577
Detention Services	\$500,688,132	\$563,698,020	\$1,098,000	\$564,796,020	\$557,375,149	-\$2,000	\$557,373,149
Sheriff's ISF / IT	\$203,481,971	\$181,028,815	-\$34,716	\$180,994,099	\$183,137,059	-\$34,716	\$183,102,343
Sheriff's Asset Forfeiture Program	\$6,500,000	\$6,500,000	-	\$6,500,000	-	-	-
Sheriff's Incarcerated Peoples' Welfare Fund	\$7,387,709	\$8,216,957	-	\$8,216,957	\$8,298,513	-	\$8,298,513
Countywide 800 MHZ CSA's	\$312,660	\$253,180	-	\$253,180	\$242,067	-	\$242,067
Jail Commissary Enterprise Fund	\$8,946,367	\$8,768,367	-	\$8,768,367	\$8,794,507	-	\$8,794,507
Total Expenditures	\$1,288,954,933	\$1,361,537,410	\$13,230,410	\$1,374,767,820	\$1,309,523,266	-\$311,118	\$1,309,212,148

Budget by Category of Expenditures

Category	Fiscal Year 2024–25 Adopted Budget	Fiscal Year 2025–26 Recommended Budget	Fiscal Year 2025–26 Change	Fiscal Year 2025–26 Revised Budget	Fiscal Year 2026–27 Recommended Budget	Fiscal Year 2026–27 Change	Fiscal Year 2026–27 Revised Budget
Salaries & Benefits	\$925,126,571	\$993,900,177	\$2,742,666	\$996,642,843	\$973,301,229	-\$242,694	\$973,058,535
Services & Supplies	\$259,277,104	\$273,433,026	\$8,403,173	\$281,836,199	\$246,789,277	-\$68,424	\$246,720,853
Other Charges	\$81,295,042	\$87,856,669	-	\$87,856,669	\$90,208,685	-	\$90,208,685
Capital Assets Equipment	\$6,723,549	\$7,054,770	\$2,084,571	\$9,139,341	\$352,022	-	\$352,022
Capital Assets Software	-	\$500,000	-	\$500,000	-	-	-
Expenditure Transfer & Reimbursements	-\$30,970,181	-\$7,151,980	-	-\$7,151,980	-\$7,124,216	-	-\$7,124,216
Operating Transfers Out	\$47,502,848	\$5,944,748	-	\$5,944,748	\$5,996,269	-	\$5,996,269
Total Expenditures	\$1,288,954,933	\$1,361,537,410	\$13,230,410	\$1,374,767,820	\$1,309,523,266	-\$311,118	\$1,309,212,148

Budget by Category of Revenues

Category	Fiscal Year 2024–25 Adopted Budget	Fiscal Year 2025–26 Recommended Budget	Fiscal Year 2025–26 Change	Fiscal Year 2025–26 Revised Budget	Fiscal Year 2026–27 Recommended Budget	Fiscal Year 2026–27 Change	Fiscal Year 2026–27 Revised Budget
Fund Balance Component Decreases	\$20,240,403	\$20,240,403	-	\$20,240,403	\$16,973,602	-	\$16,973,602
Use of Fund Balance	\$35,343,735	\$11,360,069	-	\$11,360,069	\$4,931,450	-	\$4,931,450
License Permits & Franchises	\$545,512	\$607,892	-	\$607,892	\$607,892	-	\$607,892
Fines, Forfeitures & Penalties	\$5,027,900	\$8,504,467	-\$23,700	\$8,480,767	\$1,238,593	-	\$1,238,593
Revenue From Use of Money & Property	\$1,301,365	\$1,471,108	-	\$1,471,108	\$1,466,994	-	\$1,466,994
Intergovernmental Revenues	\$115,481,887	\$117,369,698	\$13,577,864	\$130,947,562	\$87,653,128	-	\$87,653,128
Charges for Current Services	\$190,014,836	\$197,749,507	-\$323,754	\$197,425,753	\$202,233,183	-\$311,118	\$201,922,065
Miscellaneous Revenues	\$19,196,905	\$16,797,345	-	\$16,797,345	\$15,464,092	-	\$15,464,092
General Purpose Revenue Allocation	\$609,642,852	\$687,479,802	-	\$687,479,802	\$684,117,625	-	\$684,117,625
Other Financing Sources	\$292,159,538	\$299,957,119	-	\$299,957,119	\$294,836,707	-	\$294,836,707
Total Revenues	\$1,288,954,933	\$1,361,537,410	\$13,230,410	\$1,374,767,820	\$1,309,523,266	-\$311,118	\$1,309,212,148



Animal Services



No changes from the CAO Recommended Operational Plan.

Staffing by Program							
	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
Animal Services	66.00	66.00	0.00	66.00	66.00	0.00	66.00
Total	66.00	66.00	0.00	66.00	66.00	0.00	66.00

Budget by Program

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Animal Services	\$11,291,522	\$11,165,616	-	\$11,165,616	\$11,081,959	-	\$11,081,959
Total Expenditures	\$11,291,522	\$11,165,616	-	\$11,165,616	\$11,081,959	-	\$11,081,959

Budget by Category of Expenditures

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Salaries & Benefits	\$8,385,435	\$8,112,316	-	\$8,112,316	\$8,028,659	-	\$8,028,659
Services & Supplies	\$2,906,087	\$3,053,300	-	\$3,053,300	\$3,053,300	-	\$3,053,300
Capital Assets Equipment	\$119,953	-	-	-	-	-	-
Expenditure Transfer & Reimbursements	-\$392,083	-	-	-	-	-	-
Operating Transfers Out	\$272,130	-	-	-	-	-	-
Total Expenditures	\$11,291,522	\$11,165,616	-	\$11,165,616	\$11,081,959	-	\$11,081,959

Budget by Category of Revenues

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2026-27 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2025-26 Revised Budget
Fund Balance Component Decreases	\$165,216	\$140,671	-	\$118,598	\$118,598	\$22,073	\$140,671
License Permits & Franchises	\$569,482	\$467,800	-	\$467,800	\$467,800	-	\$467,800
Fines, Forfeitures & Penalties	\$200	\$200	-	\$200	\$200	-	\$200
Charges for Current Services	\$363,988	\$309,675	-	\$309,675	\$309,675	-	\$309,675
Miscellaneous Revenues	\$514,139	\$144,139	-	\$14,139	\$14,139	\$130,000	\$144,139
General Purpose Revenue Allocation	\$9,678,497	\$10,103,131	-	\$10,171,547	\$10,171,547	-\$68,416	\$10,103,131
Total Revenues	\$11,291,522	\$11,165,616	-	\$11,081,959	\$11,081,959	\$83,657	\$11,165,616

Child Support Services

No changes from the CAO Recommended Operational Plan.



Staffing by Program

	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
Production Operations	311.00	293.00	0.00	293.00	293.00	0.00	293.00
Recurring Maintenance and Operations	12.00	16.00	0.00	16.00	16.00	0.00	16.00
Legal Services	33.00	34.00	0.00	34.00	34.00	0.00	34.00
Bureau of Public Assistance Investigation (BPAI)	68.00	46.00	0.00	46.00	46.00	0.00	46.00
Total	424.00	389.00	0.00	389.00	389.00	0.00	389.00

Budget by Program

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Production Operations	\$47,532,974	\$45,726,796	-	\$45,726,796	\$45,794,924	-	\$45,794,924
Legal Services	\$7,252,837	\$7,578,073	-	\$7,578,073	\$7,495,705	-	\$7,495,705
Administrative Services	\$483,705	\$513,308	-	\$513,308	\$513,308	-	\$513,308
Recurring Maintenance and Operations	\$1,949,272	\$2,727,502	-	\$2,727,502	\$2,741,742	-	\$2,741,742
Total Expenditures	\$57,218,788	\$56,545,679	-	\$56,545,679	\$56,545,679	-	\$56,545,679

Budget by Category of Expenditures

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Salaries & Benefits	\$55,823,445	\$56,155,072	-	\$56,155,072	\$55,728,624	-	\$55,728,624
Services & Supplies	\$11,040,254	\$10,700,222	-	\$10,700,222	\$11,138,220	-	\$11,138,220
Other Charges	\$43,910	\$31,442	-	\$31,442	\$19,892	-	\$19,892
Capital Assets/Land Acquisition	\$100,000	\$100,000	-	\$100,000	\$100,000	-	\$100,000
Capital Assets Equipment	\$250,000	-	-	-	-	-	-
Expenditure Transfer & Reimbursements	-\$10,038,821	-\$10,441,057	-	-\$10,441,057	-\$10,441,057	-	-\$10,441,057
Total Expenditures	\$57,218,788	\$56,545,679	-	\$56,545,679	\$56,545,679	-	\$56,545,679

Budget by Category of Revenues

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Intergovernmental Revenues	\$56,896,367	\$56,112,587	-	\$56,112,587	\$56,112,587	-	\$56,112,587
Charges for Current Services	\$322,421	\$433,092	-	\$433,092	\$433,092	-	\$433,092
Total Revenues	\$57,218,788	\$56,545,679	-	\$56,545,679	\$56,545,679	-	\$56,545,679

Emergency Services

No changes from the CAO Recommended Operational Plan.



	Staffing by Program						
	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
Office of Emergency Services	36.00	43.00	0.00	43.00	43.00	0.00	43.00
Total	36.00	43.00	0.00	43.00	43.00	0.00	43.00

Budget by Program

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Office of Emergency Services	\$11,958,230	\$12,347,196	-	\$12,347,196	\$12,182,909	-	\$12,182,909
Total Expenditures	\$11,958,230	\$12,347,196	-	\$12,347,196	\$12,182,909	-	\$12,182,909

Budget by Category of Expenditures

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Salaries & Benefits	\$6,379,207	\$7,499,037	-	\$7,499,037	\$7,563,416	-	\$7,563,416
Services & Supplies	\$4,914,892	\$3,545,128	-	\$3,545,128	\$3,316,462	-	\$3,316,462
Other Charges	\$1,500,031	\$1,500,031	-	\$1,500,031	\$1,500,031	-	\$1,500,031
Expenditure Transfer & Reimbursements	-\$1,178,000	-\$197,000	-	-\$197,000	-\$197,000	-	-\$197,000
Operating Transfers Out	\$342,100	-	-	-	-	-	-
Total Expenditures	\$11,958,230	\$12,347,196	-	\$12,347,196	\$12,182,909	-	\$12,182,909

Budget by Category of Revenues

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Fund Balance Component Decreases	\$134,941	\$138,545	-	\$138,545	\$117,561	-	\$117,561
Use of Fund Balance	\$1,250,000	-	-	-	-	-	-
Intergovernmental Revenues	\$4,486,264	\$4,301,712	-	\$4,301,712	\$4,101,712	-	\$4,101,712
Charges for Current Services	\$247,460	\$247,460	-	\$247,460	\$247,460	-	\$247,460
General Purpose Revenue Allocation	\$5,172,020	\$6,741,934	-	\$6,741,934	\$6,798,631	-	\$6,798,631
Other Financing Sources	\$667,545	\$917,545	-	\$917,545	\$917,545	-	\$917,545
Total Revenues	\$11,958,230	\$12,347,196	-	\$12,347,196	\$12,182,909	-	\$12,182,909

Medical Examiner

No changes from the CAO Recommended Operational Plan.



	Staffing by Program						
	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
Decedent Investigations	78.00	78.00	0.00	78.00	78.00	0.00	78.00
Total	78.00	78.00	0.00	78.00	78.00	0.00	78.00

Budget by Program

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Decedent Investigations	\$21,190,505	\$24,061,058	-	\$24,061,058	\$23,038,291	-	\$23,038,291
Total Expenditures	\$21,190,505	\$24,061,058	-	\$24,061,058	\$23,038,291	-	\$23,038,291

Budget by Category of Expenditures

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Salaries & Benefits	\$15,559,317	\$16,280,965	-	\$16,280,965	\$16,212,225	-	\$16,212,225
Services & Supplies	\$6,939,688	\$7,780,093	-	\$7,780,093	\$6,826,066	-	\$6,826,066
Capital Assets Equipment	\$521,500	-	-	-	-	-	-
Expenditure Transfer & Reimbursements	-\$1,872,500	-	-	-	-	-	-
Operating Transfers Out	\$42,500	-	-	-	-	-	-
Total Expenditures	\$21,190,505	\$24,061,058	-	\$24,061,058	\$23,038,291	-	\$23,038,291

Budget by Category of Revenues

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Fund Balance Component Decreases	\$278,889	\$312,586	-	\$312,586	\$262,144	-	\$262,144
Intergovernmental Revenues	\$59,073	\$1,057,034	-	\$1,057,034	\$67,614	-	\$67,614
Charges for Current Services	\$179,000	\$179,000	-	\$179,000	\$179,000	-	\$179,000
Miscellaneous Revenues	\$276,725	\$359,860	-	\$359,860	\$372,420	-	\$372,420
General Purpose Revenue Allocation	\$20,396,818	\$22,152,578	-	\$22,152,578	\$22,157,113	-	\$22,157,113
Total Revenues	\$21,190,505	\$24,061,058	-	\$24,061,058	\$23,038,291	-	\$23,038,291

Probation

No changes from the CAO Recommended Operational Plan.



Staffing by Program

	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
Adult Reintegration&Com Serv	403.00	384.00	0.00	384.00	384.00	0.00	384.00
Youth Detention & Development	426.00	451.00	0.00	451.00	451.00	0.00	451.00
Youth Development & Com Serv	145.00	145.00	0.00	145.00	145.00	0.00	145.00
Department Administration	113.00	113.00	0.00	113.00	113.00	0.00	113.00
Total	1,087.00	1,093.00	0.00	1,093.00	1,093.00	0.00	1,093.00

Budget by Program

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Department Administration	\$25,786,555	\$30,116,782	-	\$30,116,782	\$29,808,267	-	\$29,808,267
Adult Reintegration&Com Serv	\$129,698,222	\$120,061,643	-	\$120,061,643	\$110,032,597	-	\$110,032,597
Youth Detention & Development	\$112,454,638	\$138,662,141	-	\$138,662,141	\$125,129,342	-	\$125,129,342
Youth Development & Com Serv	\$53,454,496	\$55,991,006	-	\$55,991,006	\$54,271,555	-	\$54,271,555
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	\$321,495,911	\$344,933,572	-	\$344,933,572	\$319,343,761	-	\$319,343,761

Budget by Category of Expenditures

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Salaries & Benefits	\$179,797,727	\$194,370,031	-	\$194,370,031	\$193,558,953	-	\$193,558,953
Services & Supplies	\$132,479,793	\$144,734,047	-	\$144,734,047	\$122,923,167	-	\$122,923,167
Other Charges	\$4,978,106	\$3,878,106	-	\$3,878,106	\$3,878,106	-	\$3,878,106
Capital Assets Equipment	-	\$3,000,000	-	\$3,000,000	-	-	-
Expenditure Transfer & Reimbursements	-\$1,189,715	-\$1,048,612	-	-\$1,048,612	-\$1,016,465	-	-\$1,016,465
Operating Transfers Out	\$5,430,000	-	-	-	-	-	-
Total Expenditures	\$321,495,911	\$344,933,572	-	\$344,933,572	\$319,343,761	-	\$319,343,761

Budget by Category of Revenues

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Fund Balance Component Decreases	\$4,091,910	\$4,257,950	-	\$4,257,950	\$3,560,901	-	\$3,560,901
Use of Fund Balance	\$6,367,000	\$102,000	-	\$102,000	\$102,000	-	\$102,000
Intergovernmental Revenues	\$157,765,997	\$181,989,975	-	\$181,989,975	\$155,869,248	-	\$155,869,248
Charges for Current Services	\$527,117	\$633,585	-	\$633,585	\$642,099	-	\$642,099
Miscellaneous Revenues	\$1,000	\$1,000	-	\$1,000	\$1,000	-	\$1,000
General Purpose Revenue Allocation	\$117,721,075	\$122,561,346	-	\$122,561,346	\$122,474,137	-	\$122,474,137
Other Financing Sources	\$35,021,812	\$35,387,716	-	\$35,387,716	\$36,694,376	-	\$36,694,376
Total Revenues	\$321,495,911	\$344,933,572	-	\$344,933,572	\$319,343,761	-	\$319,343,761

Public Defender

No changes from the CAO Recommended Operational Plan.



Staffing by Program

	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
Primary Public Defender	446.00	449.00	0.00	449.00	449.00	0.00	449.00
Office of Assigned Counsel	5.00	5.00	0.00	5.00	5.00	0.00	5.00
Alternate Public Defender	58.00	61.00	0.00	61.00	61.00	0.00	61.00
Multiple Conflicts Office	13.00	11.00	0.00	11.00	11.00	0.00	11.00
Administration	25.00	21.00	0.00	21.00	21.00	0.00	21.00
Total	547.00	547.00	0.00	547.00	547.00	0.00	547.00

Budget by Program

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Administration	\$19,818,108	\$21,480,722	-	\$21,480,722	\$21,989,042	-	\$21,989,042
Office of Assigned Counsel	\$9,415,641	\$10,049,913	-	\$10,049,913	\$10,038,924	-	\$10,038,924
Primary Public Defender	\$91,507,900	\$104,162,423	-	\$104,162,423	\$98,922,290	-	\$98,922,290
Alternate Public Defender	\$13,444,572	\$14,795,007	-	\$14,795,007	\$14,678,309	-	\$14,678,309
Multiple Conflicts Office	\$3,050,968	\$2,995,840	-	\$2,995,840	\$2,943,707	-	\$2,943,707
Total Expenditures	\$137,237,189	\$153,483,905	-	\$153,483,905	\$148,572,272	-	\$148,572,272

Budget by Category of Expenditures

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Salaries & Benefits	\$113,633,599	\$122,597,436	-	\$122,597,436	\$117,200,980	-	\$117,200,980
Services & Supplies	\$27,447,721	\$30,799,185	-	\$30,799,185	\$31,281,208	-	\$31,281,208
Other Charges	\$81,635	\$87,284	-	\$87,284	\$90,084	-	\$90,084
Expenditure Transfer & Reimbursements	-\$3,925,766	-	-	-	-	-	-
Total Expenditures	\$137,237,189	\$153,483,905	-	\$153,483,905	\$148,572,272	-	\$148,572,272

Budget by Category of Revenues

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Fund Balance Component Decreases	\$2,793,400	\$2,675,415	-	\$2,675,415	\$2,257,352	-	\$2,257,352
Intergovernmental Revenues	\$8,305,032	\$11,266,960	-	\$11,266,960	\$6,341,960	-	\$6,341,960
General Purpose Revenue Allocation	\$126,138,757	\$139,541,530	-	\$139,541,530	\$139,972,960	-	\$139,972,960
Total Revenues	\$137,237,189	\$153,483,905	-	\$153,483,905	\$148,572,272	-	\$148,572,272

San Diego County Fire

No budgetary changes from the CAO Recommended Operational Plan

County Fire will continue providing fire protection and emergency medical services across unincorporated San Diego County including: planning for the Descanso Fire Station upgrades and repairs; and collaborating with CAL-FIRE to explore opportunities to utilize livestock to mitigate fire risk and providing two staffed water tenders in the San Diego County Fire Protection District.



Staffing by Program

	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
San Diego County Fire	64.00	62.00	0.00	62.00	62.00	0.00	62.00
Total	64.00	62.00	0.00	62.00	62.00	0.00	62.00

Budget by Program

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
San Diego County Fire	\$87,121,425	\$97,336,694	-	\$97,336,694	\$97,296,962	-	\$97,296,962
San Diego County Fire Protection District	\$38,954,168	\$42,525,288	-	\$42,525,288	\$41,025,288	-	\$41,025,288
County Service Areas - Emergency Services	\$8,550,000	\$8,550,000	-	\$8,550,000	\$8,550,000	-	\$8,550,000
Total Expenditures	\$134,625,593	\$148,411,982	-	\$148,411,982	\$146,872,250	-	\$146,872,250

Budget by Category of Expenditures

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Salaries & Benefits	\$12,113,070	\$12,367,160	-	\$12,367,160	\$12,325,638	-	\$12,325,638
Services & Supplies	\$108,070,094	\$116,303,638	-	\$116,303,638	\$116,453,638	-	\$116,453,638
Other Charges	\$1,502,373	\$1,389,145	-	\$1,389,145	\$1,389,145	-	\$1,389,145
Capital Assets Equipment	\$6,629,593	\$3,162,446	-	\$3,162,446	\$3,014,236	-	\$3,014,236
Expenditure Transfer & Reimbursements	-\$5,570,000	-\$315,000	-	-\$315,000	-\$315,000	-	-\$315,000
Operating Transfers Out	\$11,880,463	\$15,504,593	-	\$15,504,593	\$14,004,593	-	\$14,004,593
Total Expenditures	\$134,625,593	\$148,411,982	-	\$148,411,982	\$146,872,250	-	\$146,872,250

Budget by Category of Revenues

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Fund Balance Component Decreases	\$175,239	\$237,858	-	\$237,858	\$198,910	-	\$198,910
Use of Fund Balance	\$1,774,000	\$2,874,000	-	\$2,874,000	\$1,374,000	-	\$1,374,000
Taxes - Current Property	\$13,868,000	\$16,160,500	-	\$16,160,500	\$16,160,500	-	\$16,160,500
Taxes - Other Than Current Secured	\$2,751,555	\$2,721,555	-	\$2,721,555	\$2,721,555	-	\$2,721,555
License Permits & Franchises	\$246,340	\$282,000	-	\$282,000	\$282,000	-	\$282,000
Fines, Forfeitures & Penalties	\$2,247,000	\$2,243,000	-	\$2,243,000	\$2,243,000	-	\$2,243,000
Revenue From Use of Money & Property	\$451,000	\$390,000	-	\$390,000	\$390,000	-	\$390,000
Intergovernmental Revenues	\$3,390,000	\$5,525,800	-	\$5,525,800	\$5,525,800	-	\$5,525,800
Charges for Current Services	\$22,464,679	\$22,965,429	-	\$22,965,429	\$22,965,429	-	\$22,965,429
Miscellaneous Revenues	\$419,649	\$419,649	-	\$419,649	\$419,649	-	\$419,649
General Purpose Revenue Allocation	\$76,251,083	\$81,505,143	-	\$81,505,143	\$81,504,359	-	\$81,504,359
Other Financing Sources	\$10,587,048	\$13,087,048	-	\$13,087,048	\$13,087,048	-	\$13,087,048
Total Revenues	\$134,625,593	\$148,411,982	-	\$148,411,982	\$146,872,250	-	\$146,872,250

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 8,075.50 staff years in Fiscal Year 2025–26 and 8,075.50 staff years in Fiscal Year 2026–27. There is no staffing change from the CAO Recommended Operational Plan and a recommended decrease of 168.00 staff years or 2.0% from the Fiscal Year 2024–25 Adopted Operational Plan.



Fiscal Year 2025–26

No changes from the CAO Recommended Operational Plan.

Fiscal Year 2026–27

No changes from the CAO Recommended Operational Plan.

Total Appropriations by Agency

The Health and Human Services Agency expenditure appropriations in the CAO Revised Recommended Operational Plan are \$3.5 billion in Fiscal Year 2025–26 and \$3.4 billion in Fiscal Year 2026–27. This is an increase of \$0.9 million or 0.03% in Fiscal Year 2025-26 from the CAO Recommended Operational Plan, for a total increase of \$66.3 million or 1.9% from the Fiscal Year 2024–25 Adopted Operational Plan.

Fiscal Year 2025–26

Significant changes from the CAO Recommended Operational Plan are primarily due to:

- Increase of \$0.6 million for the Domestic Violence Shelter Based Program to create one-time capacity to support domestic violence shelters over two years based on reallocation of available General Purpose Revenue through the American Rescue Plan Act (ARPA) framework originally allocated for affordable housing construction costs that will come in under budget. This will restore the \$0.4 million reduced in the Recommended Operational Plan in Fiscal Year 2025–26 and set aside \$0.2 million to support Fiscal Year 2026–27 allowing for additional time to transition and explore alternate funding sources.
- Increase of \$0.3 million for Tenant Legal Services to support one-time capacity for legal services for tenants facing eviction including counseling, outreach, and prevention activities based on reallocation of available General Purpose Revenue through the ARPA framework originally allocated for affordable housing construction costs that will come in under budget.
- Leveraging of \$0.8 million in existing appropriations to fund LGBTQ+ Innovative Housing and Supports. The Board of Supervisors took action on May 20, 2025 (16) to re-allocate \$0.8 million available in the ARPA Framework to support one-time utility infrastructure work at the Rosecrans Shelter which is no longer needed. Those funds will continue to carry forward into Fiscal Year 2025–26 and will be reprogrammed to extend the LGBTQ+ Innovative Housing and Supports contract under the Homeless Services Component of the ARPA Framework. These contracted activities providing case management and assistance with housing stabilization and connections to housing resources are currently funded through December 31, 2025, and the additional \$0.8 million will allow work to continue through the end of the fiscal year, June 30, 2026.
- Leveraging \$0.5 million in existing appropriations to extend the iMas Fresco! Plus program based on savings from closed maintenance projects. Those funds will carry forward into FY 2025-26 and will be reprogrammed to extend the program based on reprioritized GPR.

Fiscal Year 2026–27

No significant changes from the CAO Recommended Operational Plan.

Health and Human Services Agency

Staffing

No changes from the CAO Recommended Operational Plan.

Expenditures

Increase of \$0.9 million.

- Services & Supplies—net increase of \$0.9 million.
 - Increase of \$0.6 million for the Domestic Violence Shelter Based Program to create one-time capacity to support domestic violence shelters over two years as noted above.
 - Increase of \$0.3 million for Tenant Legal Services to support one-time capacity for legal services for tenants facing eviction including counseling, outreach, and prevention activities as noted above.
 - Leveraging of \$0.8 million in existing appropriations to fund LGBTQ+ Innovative Housing and Supports as noted above.

Revenues

Increase of \$0.9 million in Housing & Community Development Services.

- Fund Balance Component Decreases—increase of \$0.9 million in Fund Balance Component Decreases in the General Fund based on reallocation of available General Purpose Revenue through the American Rescue Plan Act (ARPA) framework originally allocated for affordable housing construction costs that will come in under budget to support the Domestic Violence Shelter Based Program and Tenant Legal Services.

Fiscal Year 2026–27

No significant changes from the CAO Recommended Operational Plan.

Group Staffing by Department

	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
Self-Sufficiency Services	2,846.00	2,750.00	0.00	2,750.00	2,750.00	0.00	2,750.00
Aging & Independence Services	654.00	651.00	0.00	651.00	651.00	0.00	651.00
Behavioral Health Services	1,332.50	1,332.50	0.00	1,332.50	1,332.50	0.00	1,332.50
Child and Family Well-Being	1,672.00	1,661.00	0.00	1,661.00	1,661.00	0.00	1,661.00
Public Health Services	775.00	981.00	0.00	981.00	981.00	0.00	981.00
Medical Care Services Department	216.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Support	430.00	456.00	0.00	456.00	456.00	0.00	456.00
Housing & Community Development Services	158.00	244.00	0.00	244.00	244.00	0.00	244.00
Homeless Solutions and Equitable Communities	160.00	0.00	0.00	-	0.00	0.00	0.00
Total	8,243.50	8,075.50	0.00	8,075.50	8,075.50	0.00	8,075.50

Group Expenditures by Department

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
Administrative Support	\$198,926,748	\$210,740,215	-	\$210,740,215	\$142,596,345	-	\$142,596,345
Public Health Services	\$236,791,482	\$267,270,215	-	\$267,270,215	\$244,269,097	-	\$244,269,097
Behavioral Health Services	\$1,156,628,861	\$1,257,218,598	-	\$1,257,218,598	\$1,254,711,715	-	\$1,254,711,715
Aging & Independence Services	\$304,806,525	\$312,186,589	-	\$312,186,589	\$315,554,203	-	\$315,554,203
Child and Family Well-Being	\$479,010,650	\$489,079,178	-	\$489,079,178	\$490,930,331	-	\$490,930,331
Medical Care Services Department	\$55,000,096	-	-	-	-	-	-
Self-Sufficiency Services	\$812,153,773	\$843,524,725	-	\$843,524,725	\$839,209,632	-	\$839,209,632
Housing & Community Development Services	\$90,946,535	\$132,097,195	\$900,000	\$132,997,195	\$115,843,313	-	\$115,843,313
Homeless Solutions and Equitable Communities	\$112,437,908	-	-	-	-	-	-
Total Expenditures	\$3,446,702,578	\$3,512,116,715	\$900,000	\$3,513,016,715	\$3,403,114,636	-	\$3,403,114,636



Administrative Support

No changes from the CAO Recommended Operational Plan.



Staffing by Program

	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
Agency Executive Office	29.00	30.00	0.00	30.00	30.00	0.00	30.00
Agency Contract Support	26.00	26.00	0.00	26.00	26.00	0.00	26.00
Financial Services Division	202.00	203.00	0.00	203.00	203.00	0.00	203.00
Human Resources	95.00	94.00	0.00	94.00	94.00	0.00	94.00
Management Support	30.00	24.00	0.00	24.00	24.00	0.00	24.00
Office of Strategy and Innovation	48.00	0.00	0.00	0.00	0.00	0.00	0.00
Department of Strategy and Community Engagement	0.00	79.00	0.00	79.00	79.00	0.00	79.00
Total	430.00	456.00	0.00	456.00	456.00	0.00	456.00

Budget by Program

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Management Support	\$52,084,409	\$39,736,961	-	\$39,736,961	\$27,172,218	-	\$27,172,218
Agency Executive Office	\$31,529,200	\$34,959,525	-	\$34,959,525	\$10,000,000	-	\$10,000,000
Office of Strategy and Innovation	\$11,778,670	-	-	-	-	-	-
Agency Contract Support	\$5,213,090	\$5,292,508	-	\$5,292,508	\$5,256,125	-	\$5,256,125
Financial Services Division	\$55,463,364	\$55,655,638	-	\$55,655,638	\$35,301,879	-	\$35,301,879
Human Resources	\$17,343,391	\$18,230,333	-	\$18,230,333	\$18,222,770	-	\$18,222,770
Tobacco Settlement Fund	\$25,514,624	\$35,514,624	-	\$35,514,624	\$25,469,689	-	\$25,469,689
Department of Strategy and Community Engagement	-	\$21,350,626	-	\$21,350,626	\$21,173,664	-	\$21,173,664
Total Expenditures	\$198,926,748	\$210,740,215	-	\$210,740,215	\$142,596,345	-	\$142,596,345

Budget by Categories of Expenditures

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Salaries & Benefits	\$66,411,563	\$74,770,782	-	\$74,770,782	\$71,162,864	-	\$71,162,864
Services & Supplies	\$104,900,561	\$100,654,809	-	\$100,654,809	\$46,163,792	-	\$46,163,792
Expenditure Transfer & Reimbursements	-\$2,000,000	-	-	-	-	-	-
Operating Transfers Out	\$29,614,624	\$35,314,624	-	\$35,314,624	\$25,269,689	-	\$25,269,689
Total Expenditures	\$198,926,748	\$210,740,215	-	\$210,740,215	\$142,596,345	-	\$142,596,345

Budget by Categories of Revenues

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Fund Balance Component Decreases	\$2,370,714	\$2,370,714	-	\$2,370,714	\$1,988,081	-	\$1,988,081
Use of Fund Balance	\$28,014,624	\$33,614,624	-	\$33,614,624	\$23,569,689	-	\$23,569,689
Fines, Forfeitures & Penalties	-	\$38,232	-	\$38,232	\$38,232	-	\$38,232
Revenue From Use of Money & Property	\$1,900,000	\$1,900,000	-	\$1,900,000	\$1,900,000	-	\$1,900,000
Intergovernmental Revenues	\$134,610,626	\$132,288,023	-	\$132,288,023	\$80,415,076	-	\$80,415,076
Charges for Current Services	\$20,121,000	\$21,874,794	-	\$21,874,794	\$21,874,794	-	\$21,874,794
Miscellaneous Revenues	\$100,000	\$100,000	-	\$100,000	\$100,000	-	\$100,000
General Purpose Revenue Allocation	\$11,809,784	\$18,303,828	-	\$18,303,828	\$12,460,473	-	\$12,460,473
Other Financing Sources	-	\$250,000	-	\$250,000	\$250,000	-	\$250,000
Total Revenues	\$198,926,748	\$210,740,215	-	\$210,740,215	\$142,596,345	-	\$142,596,345

Aging & Independence Services

No changes from the CAO Recommended Operational Plan.



Staffing by Program

	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
In-Home Supportive Services	328.00	329.00	0.00	329.00	329.00	0.00	329.00
Senior Health and Social Services	43.00	42.00	0.00	42.00	42.00	0.00	42.00
Protective Services	200.00	200.00	0.00	200.00	200.00	0.00	200.00
Administrative and Other Services	45.00	43.00	0.00	43.00	43.00	0.00	43.00
Public Administrator/ Guardian/Conservator	38.00	37.00	0.00	37.00	37.00	0.00	37.00
Total	654.00	651.00	0.00	651.00	651.00	0.00	651.00

Budget by Program

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Administrative and Other Services	\$14,379,443	\$12,031,148	-	\$12,031,148	\$11,196,462	-	\$11,196,462
Protective Services	\$37,511,968	\$38,971,623	-	\$38,971,623	\$38,941,881	-	\$38,941,881
Senior Health and Social Services	\$34,547,107	\$30,590,141	-	\$30,590,141	\$30,149,203	-	\$30,149,203
In-Home Supportive Services	\$211,970,773	\$223,506,645	-	\$223,506,645	\$228,226,779	-	\$228,226,779
Public Administrator/Guardian/Conservator	\$6,397,234	\$7,087,032	-	\$7,087,032	\$7,039,878	-	\$7,039,878
Total Expenditures	\$304,806,525	\$312,186,589	-	\$312,186,589	\$315,554,203	-	\$315,554,203

Budget by Categories of Expenditures

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Salaries & Benefits	\$96,152,395	\$100,900,014	-	\$100,900,014	\$100,674,503	-	\$100,674,503
Services & Supplies	\$159,567,065	\$155,506,932	-	\$155,506,932	\$154,391,208	-	\$154,391,208
Other Charges	\$467,128	\$717,128	-	\$717,128	\$759,628	-	\$759,628
Expenditure Transfer & Reimbursements	-\$250,000	-	-	-	-	-	-
Operating Transfers Out	\$48,869,937	\$55,062,515	-	\$55,062,515	\$59,728,864	-	\$59,728,864
Total Expenditures	\$304,806,525	\$312,186,589	-	\$312,186,589	\$315,554,203	-	\$315,554,203

Budget by Categories of Revenues

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
License Permits & Franchises	\$57,772	\$57,772	-	\$57,772	\$57,772	-	\$57,772
Fines, Forfeitures & Penalties	\$172,489	\$172,489	-	\$172,489	\$172,489	-	\$172,489
Revenue From Use of Money & Property	\$85,000	\$85,000	-	\$85,000	\$85,000	-	\$85,000
Intergovernmental Revenues	\$276,689,976	\$263,507,710	-	\$263,507,710	\$267,629,999	-	\$267,629,999
Charges for Current Services	\$730,000	\$790,000	-	\$790,000	\$790,000	-	\$790,000
Miscellaneous Revenues	\$4,401,398	\$4,562,977	-	\$4,562,977	\$4,600,087	-	\$4,600,087
General Purpose Revenue Allocation	\$22,249,890	\$42,740,641	-	\$42,740,641	\$41,948,856	-	\$41,948,856
Other Financing Sources	\$420,000	\$270,000	-	\$270,000	\$270,000	-	\$270,000
Total Revenues	\$304,806,525	\$312,186,589	-	\$312,186,589	\$315,554,203	-	\$315,554,203

Behavioral Health Services

No changes from the CAO Recommended Operational Plan.



Staffing by Program

	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
Alcohol and Other Drug Services	32.00	32.00	0.00	32.00	32.00	0.00	32.00
Mental Health Services	322.50	324.50	0.00	324.50	324.50	0.00	324.50
Inpatient Health Services	618.00	618.00	0.00	618.00	618.00	0.00	618.00
Behavioral Health Svcs Administration	360.00	358.00	0.00	358.00	358.00	0.00	358.00
Total	1,332.50	1,332.50	0.00	1,332.50	1,332.50	0.00	1,332.50

Budget by Program

Category	Fiscal Year 2024– 25 Adopted Budget	Fiscal Year 2025– 26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025– 26 Revised Budget	Fiscal Year 2026– 27 Recommended Budget	Fiscal Year 2026– 27 Change	Fiscal Year 2026– 27 Revised Budget
Inpatient Health Services	\$125,276,137	\$141,240,521	-	\$141,240,521	\$140,239,675	-	\$140,239,675
Behavioral Health Svcs Administration	\$102,414,037	\$97,047,958	-	\$97,047,958	\$77,593,014	-	\$77,593,014
Mental Health Services	\$670,961,079	\$723,845,207	-	\$723,845,207	\$737,192,144	-	\$737,192,144
Alcohol and Other Drug Services	\$257,977,608	\$295,084,912	-	\$295,084,912	\$299,686,882	-	\$299,686,882
Total Expenditures	\$1,156,628,861	\$1,257,218,598	-	\$1,257,218,598	\$1,254,711,715	-	\$1,254,711,715

Budget by Categories of Expenditures

Category	Fiscal Year 2024– 25 Adopted Budget	Fiscal Year 2025– 26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025– 26 Revised Budget	Fiscal Year 2026– 27 Recommended Budget	Fiscal Year 2026– 27 Change	Fiscal Year 2026– 27 Revised Budget
Salaries & Benefits	\$207,809,190	\$218,039,975	-	\$218,039,975	\$216,357,165	-	\$216,357,165
Services & Supplies	\$963,868,876	\$1,053,485,828	-	\$1,053,485,828	\$1,052,661,755	-	\$1,052,661,755
Other Charges	\$738,000	\$1,480,000	-	\$1,480,000	\$1,480,000	-	\$1,480,000
Capital Assets Equipment	\$186,500	\$186,500	-	\$186,500	\$186,500	-	\$186,500
Expenditure Transfer & Reimbursements	-\$15,973,705	-\$15,973,705	-	-\$15,973,705	-\$15,973,705	-	-\$15,973,705
Total Expenditures	\$1,156,628,861	\$1,257,218,598	-	\$1,257,218,598	\$1,254,711,715	-	\$1,254,711,715

Budget by Categories of Revenues

Category	Fiscal Year 2024– 25 Adopted Budget	Fiscal Year 2025– 26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025– 26 Revised Budget	Fiscal Year 2026– 27 Recommended Budget	Fiscal Year 2026– 27 Change	Fiscal Year 2026– 27 Revised Budget
Fund Balance Component Decreases	\$25,000,000	\$9,200,000	-	\$9,200,000	-	-	-
Intergovernmental Revenues	\$973,047,535	\$1,104,241,998	-	\$1,104,241,998	\$1,132,372,685	-	\$1,132,372,685
Charges for Current Services	\$73,688,934	\$74,855,516	-	\$74,855,516	\$74,847,776	-	\$74,847,776
Miscellaneous Revenues	\$32,913,926	\$8,692,618	-	\$8,692,618	\$8,882,134	-	\$8,882,134
General Purpose Revenue Allocation	\$32,578,466	\$32,578,466	-	\$32,578,466	\$20,959,120	-	\$20,959,120
Other Financing Sources	\$19,400,000	\$27,650,000	-	\$27,650,000	\$17,650,000	-	\$17,650,000
Total Revenues	\$1,156,628,861	\$1,257,218,598	-	\$1,257,218,598	\$1,254,711,715	-	\$1,254,711,715

Child and Family Well-Being

No changes from the CAO Recommended Operational Plan.



Staffing by Program

	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
Child Safety	1,504.00	1,479.00	0.00	1,479.00	1,479.00	0.00	1,479.00
CFWB Eligibility	64.00	63.00	0.00	63.00	63.00	0.00	63.00
Child & Family Strengthening	19.00	25.00	0.00	25.00	25.00	0.00	25.00
Adoptions	85.00	94.00	0.00	94.00	94.00	0.00	94.00
Total	1,672.00	1,661.00	0.00	1,661.00	1,661.00	0.00	1,661.00

Budget by Program

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Child Safety	\$298,416,460	\$302,503,052	-	\$302,503,052	\$304,371,632	-	\$304,371,632
Adoptions	\$12,003,418	\$14,347,390	-	\$14,347,390	\$14,278,850	-	\$14,278,850
CFWB Eligibility	\$6,539,556	\$6,436,889	-	\$6,436,889	\$6,522,070	-	\$6,522,070
CFWB Assistance Payments	\$158,665,546	\$161,249,803	-	\$161,249,803	\$161,249,803	-	\$161,249,803
Child & Family Strengthening	\$3,385,670	\$4,542,044	-	\$4,542,044	\$4,507,976	-	\$4,507,976
Total Expenditures	\$479,010,650	\$489,079,178	-	\$489,079,178	\$490,930,331	-	\$490,930,331

Budget by Categories of Expenditures

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Salaries & Benefits	\$221,267,319	\$232,153,351	-	\$232,153,351	\$231,998,593	-	\$231,998,593
Services & Supplies	\$104,575,120	\$93,187,718	-	\$93,187,718	\$95,193,629	-	\$95,193,629
Other Charges	\$163,770,928	\$163,730,109	-	\$163,730,109	\$163,730,109	-	\$163,730,109
Capital Assets Equipment	-	\$8,000	-	\$8,000	\$8,000	-	\$8,000
Expenditure Transfer & Reimbursements	-\$10,602,717	-	-	-	-	-	-
Total Expenditures	\$479,010,650	\$489,079,178	-	\$489,079,178	\$490,930,331	-	\$490,930,331

Budget by Categories of Revenues

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Revenue From Use of Money & Property	\$681,211	\$681,211	-	\$681,211	\$681,211	-	\$681,211
Intergovernmental Revenues	\$435,381,853	\$404,235,745	-	\$404,235,745	\$410,251,681	-	\$410,251,681
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	\$38,798,632	\$77,378,463	-	\$77,378,463	\$73,213,680	-	\$73,213,680
Other Financing Sources	-	\$2,634,805	-	\$2,634,805	\$2,634,805	-	\$2,634,805
Total Revenues	\$479,010,650	\$489,079,178	-	\$489,079,178	\$490,930,331	-	\$490,930,331

Homeless Solutions and Equitable Communities

No changes from the CAO Recommended Operational Plan.

Effective December 13, 2024, the offices previously under Homeless Solutions and Equitable Communities were reorganized: the Office of Homeless Solutions was transferred to Housing and Community Development Services, the Office of Immigrant and Refugee Affairs was moved to Self-Sufficiency Services, and the Office of Equitable Communities was shifted to the Department of Strategy and Community Engagement Division, formerly known as the Office of Strategy and Innovation, to better align with operational functions.



Staffing by Program

	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
Homeless Solutions and Equitable Communities Administration	16.00	0.00	0.00	0.00	0.00	0.00	0.00
Equitable Communities	52.00	0.00	0.00	0.00	0.00	0.00	0.00
Homeless Solutions	87.00	0.00	0.00	0.00	0.00	0.00	0.00
Immigrant and Refugee Affairs	5.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	160.00	0.00	0.00	0.00	0.00	0.00	0.00

Budget by Program

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Homeless Solutions and Equitable Communities Administration	\$3,814,669	-	-	-	-	-	-
Homeless Solutions	\$70,994,830	-	-	-	-	-	-
Equitable Communities	\$17,019,373	-	-	-	-	-	-
Immigrant and Refugee Affairs	\$20,609,036	-	-	-	-	-	-
Total Expenditures	\$112,437,908	-	-	-	-	-	-

Budget by Categories of Expenditures

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Salaries & Benefits	\$31,026,253	-	-	-	-	-	-
Services & Supplies	\$81,411,655	-	-	-	-	-	-
Total Expenditures	\$112,437,908	-	-	-	-	-	-

Budget by Categories of Revenues

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
License Permits & Franchises	\$654,000	-	-	-	-	-	-
Fines, Forfeitures & Penalties	\$38,232	-	-	-	-	-	-
Intergovernmental Revenues	\$93,192,595	-	-	-	-	-	-
Charges for Current Services	\$2,672,145	-	-	-	-	-	-
General Purpose Revenue Allocation	\$15,630,936	-	-	-	-	-	-
Other Financing Sources	\$250,000	-	-	-	-	-	-
Total Revenues	\$112,437,908	-	-	-	-	-	-

Housing & Community Development Services

Fiscal Year 2025–26

Staffing

No changes from the CAO Recommended Operational Plan.

Expenditures

Increase of \$0.9 million.

- Services & Supplies—increase of \$0.9 million.
 - Increase of \$0.6 million for the Domestic Violence Shelter Based Program to create one-time capacity to support domestic violence shelters over two years based on reallocation of available General Purpose Revenue through the American Rescue Plan Act (ARPA) framework originally allocated for affordable housing construction costs that will come in under budget. This will restore the \$0.4 million reduced in the Recommended Operational Plan in Fiscal Year 2025–26 and set aside \$0.2 million to support Fiscal Year 2026–27 allowing for additional time to transition and explore alternate funding sources.
 - Increase of \$0.3 million for Tenant Legal Services to support one-time capacity for legal services for tenants facing eviction, including counseling, outreach, and prevention activities based on reallocation of available General Purpose Revenue through the ARPA framework originally allocated for affordable housing construction costs that will come in under budget.
 - Leverage \$0.8 million in existing appropriations to fund LGBTQ+ Innovative Housing and Supports. The Board of Supervisors took action on May 20, 2025 (16) to re-allocate \$0.8 million available in the ARPA Framework to support one-time utility infrastructure work at the Rosecrans Shelter which is no longer needed. Those funds will continue to carry forward into Fiscal Year 2025–26 and will be reprogrammed to extend the LGBTQ+ Innovative Housing and Supports contract under the Homeless Services Component of the ARPA Framework. These contracted activities providing case management and assistance with housing stabilization and connections to housing resources are currently funded through December 31, 2025, and the additional \$0.8 million will allow work to continue through the end of the fiscal year, June 30, 2026.



Revenues

Increase of \$0.9 million.

- Fund Balance Component Decreases—increase of \$0.9 million in Fund Balance Component Decreases in the General Fund based on reallocation of available General Purpose Revenue through the American Rescue Plan Act (ARPA) framework originally allocated for affordable housing construction costs that will come in under budget to support the Domestic Violence Shelter Based Program and Tenant Legal Services.

Fiscal Year 2026–27

No significant changes aside from Fiscal Year 2025–26 recommendations described above.

Staffing by Program

	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
Housing & Community Development	158.00	158.00	0.00	158.00	158.00	0.00	158.00
Homeless Solutions	0.00	86.00	0.00	86.00	86.00	0.00	86.00
Total	158.00	244.00	0.00	244.00	244.00	0.00	244.00

Budget by Program

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Housing & Community Development	\$34,434,790	\$33,020,703	\$300,000	\$33,320,703	\$30,281,335	-	\$30,281,335
HCD - Multi-Year Projects	\$56,483,245	\$38,883,245	-	\$38,883,245	\$38,883,245	-	\$38,883,245
Homeless Solutions	-	\$60,164,747	\$600,000	\$60,764,747	\$46,650,233	-	\$46,650,233
County Successor Agency - Housing	\$28,500	\$28,500	-	\$28,500	\$28,500	-	\$28,500
Total Expenditures	\$90,946,535	\$132,097,195	\$900,000	\$132,997,195	\$115,843,313	-	\$115,843,313

Budget by Categories of Expenditures

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Salaries & Benefits	\$23,697,112	\$39,500,920	-	\$39,500,920	\$39,671,434	-	\$39,671,434
Services & Supplies	\$62,595,148	\$87,942,000	\$900,000	\$88,842,000	\$71,517,604	-	\$71,517,604
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	\$90,946,535	\$132,097,195	\$900,000	\$132,997,195	\$115,843,313	-	\$115,843,313

Budget by Categories of Revenues

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Fund Balance Component Decreases	-	-	\$900,000	\$900,000	-	-	-
Use of Fund Balance	\$4,602,064	\$2,064	-	\$2,064	\$2,064	-	\$2,064
License Permits & Franchises	-	\$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	\$65,133,033	\$105,715,818	-	\$105,715,818	\$92,191,422	-	\$92,191,422
Charges for Current Services	\$3,000	\$1,073,000	-	\$1,073,000	\$1,073,000	-	\$1,073,000
Miscellaneous Revenues	\$12,606,183	\$2,926,847	-	\$2,926,847	\$2,926,847	-	\$2,926,847
General Purpose Revenue Allocation	\$8,597,664	\$21,720,875	-	\$21,720,875	\$18,991,389	-	\$18,991,389
Total Revenues	\$90,946,535	\$132,097,195	\$900,000	\$132,997,195	\$115,843,313	-	\$115,843,313

Medical Care Services

No changes from the CAO Recommended Operational Plan.

Effective July 1, 2025, Medical Care Services will be merged with Public Health Services to align with operational needs.



Staffing by Program

	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
Medical Care Services Admin	25.00	0.00	0.00	0.00	0.00	0.00	0.00
Nursing	153.00	0.00	0.00	0.00	0.00	0.00	0.00
Pharmacy	30.00	0.00	0.00	0.00	0.00	0.00	0.00
SDAIM	8.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	216.00	0.00	0.00	0.00	0.00	0.00	0.00

Budget by Program

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Medical Care Services	\$9,014,194	-	-	-	-	-	-
Admin							
Nursing	\$33,083,119	-	-	-	-	-	-
Pharmacy	\$8,433,415	-	-	-	-	-	-
SDAIM	\$4,469,368	-	-	-	-	-	-
Total Expenditures	\$55,000,096	-	-	-	-	-	-

Budget by Categories of Expenditures

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Salaries & Benefits	\$42,256,242	-	-	-	-	-	-
Services & Supplies	\$12,743,854	-	-	-	-	-	-
Total Expenditures	\$55,000,096	-	-	-	-	-	-

Budget by Categories of Revenues

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Intergovernmental Revenues	\$43,489,584	-	-	-	-	-	-
Charges for Current Services	\$77,032	-	-	-	-	-	-
Miscellaneous Revenues	\$139,500	-	-	-	-	-	-
General Purpose Revenue Allocation	\$10,817,980	-	-	-	-	-	-
Other Financing Sources	\$476,000	-	-	-	-	-	-
Total Revenues	\$55,000,096	-	-	-	-	-	-

Public Health Services

No changes from the CAO Recommended Operational Plan.



Staffing by Program

	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
Administration and Other Services	76.00	76.00	0.00	76.00	76.00	0.00	76.00
Bioterrorism	25.00	25.00	0.00	25.00	25.00	0.00	25.00
Infectious Disease Control	154.25	154.25	0.00	154.25	154.25	0.00	154.25
Surveillance	219.00	221.00	0.00	221.00	221.00	0.00	221.00
Prevention Services	152.00	151.00	0.00	151.00	151.00	0.00	151.00
California Childrens Services	148.75	148.75	0.00	148.75	148.75	0.00	148.75
Medical Care Services Admin	0.00	24.00	0.00	24.00	24.00	0.00	24.00
Nursing	0.00	143.00	0.00	143.00	143.00	0.00	143.00
Pharmacy	0.00	30.00	0.00	30.00	30.00	0.00	30.00
SDAIM	0.00	8.00	0.00	8.00	8.00	0.00	8.00
Total	775.00	981.00	0.00	981.00	981.00	0.00	981.00

Budget by Program

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Administration and Other Services	\$22,634,810	\$33,435,252	-	\$33,435,252	\$22,255,634	-	\$22,255,634
Bioterrorism	\$8,386,124	\$7,581,572	-	\$7,581,572	\$7,403,164	-	\$7,403,164
Prevention Services	\$47,539,072	\$40,465,908	-	\$40,465,908	\$38,007,077	-	\$38,007,077
Infectious Disease Control	\$47,798,495	\$50,669,999	-	\$50,669,999	\$48,629,534	-	\$48,629,534
Surveillance	\$79,634,656	\$51,434,631	-	\$51,434,631	\$46,248,718	-	\$46,248,718
California Childrens Services	\$30,798,325	\$30,630,449	-	\$30,630,449	\$30,305,702	-	\$30,305,702
Medical Care Services Admin	-	\$8,128,205	-	\$8,128,205	\$7,579,806	-	\$7,579,806
Nursing	-	\$34,376,809	-	\$34,376,809	\$33,348,275	-	\$33,348,275
Pharmacy	-	\$8,222,759	-	\$8,222,759	\$8,162,395	-	\$8,162,395
SDAIM	-	\$2,324,631	-	\$2,324,631	\$2,328,792	-	\$2,328,792
Total Expenditures	\$236,791,482	\$267,270,215	-	\$267,270,215	\$244,269,097	-	\$244,269,097

Budget by Categories of Expenditures

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Salaries & Benefits	\$132,886,957	\$180,032,039	-	\$180,032,039	\$178,626,143	-	\$178,626,143
Services & Supplies	\$87,397,565	\$82,703,782	-	\$82,703,782	\$62,805,060	-	\$62,805,060
Other Charges	\$2,817,228	\$2,806,894	-	\$2,806,894	\$2,806,894	-	\$2,806,894
Capital Assets Equipment	\$13,689,732	\$1,727,500	-	\$1,727,500	\$31,000	-	\$31,000
Total Expenditures	\$236,791,482	\$267,270,215	-	\$267,270,215	\$244,269,097	-	\$244,269,097

Budget by Categories of Revenues

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
License Permits & Franchises	\$80,000	\$80,000	-	\$80,000	\$80,000	-	\$80,000
Intergovernmental Revenues	\$204,986,348	\$215,107,210	-	\$215,107,210	\$192,572,600	-	\$192,572,600
Charges for Current Services	\$3,063,410	\$3,590,442	-	\$3,590,442	\$3,290,442	-	\$3,290,442
Miscellaneous Revenues	\$4,019,907	\$5,036,277	-	\$5,036,277	\$5,172,952	-	\$5,172,952
General Purpose Revenue Allocation	\$20,873,193	\$39,346,467	-	\$39,346,467	\$39,088,219	-	\$39,088,219
Other Financing Sources	\$3,768,624	\$4,109,819	-	\$4,109,819	\$4,064,884	-	\$4,064,884
Total Revenues	\$236,791,482	\$267,270,215	-	\$267,270,215	\$244,269,097	-	\$244,269,097

Self-Sufficiency Services

No changes from the CAO Recommended Operational Plan.

However, HHSA is leveraging \$0.5 million in existing appropriations to extend the iMas Fresco! Plus program based on savings from closed maintenance projects. Those funds will carry forward into FY 2025-26 and will be reprogrammed to extend the program based on reprioritized GPR.



Staffing by Program

	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
Self-Sufficiency Administration	314.00	309.00	0.00	309.00	309.00	0.00	309.00
Regional Self-Sufficiency	2508.00	2406.00	0.00	2406.00	2406.00	0.00	2406.00
Office of Military & Veterans Affairs	24.00	27.00	0.00	27.00	27.00	0.00	27.00
Office of Immigrant and Refugee Affairs	0.00	8.00	0.00	8.00	8.00	0.00	8.00
Total	2,846.00	2,750.00	0.00	2,750.00	2,750.00	0.00	2,750.00

Budget by Program

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Health Care Policy Administration	\$5,372,457	\$4,375,856	-	\$4,375,856	\$4,375,856	-	\$4,375,856
Regional Self-Sufficiency	\$318,752,478	\$319,032,436	-	\$319,032,436	\$321,411,157	-	\$321,411,157
Self-Sufficiency Administration	\$66,021,004	\$69,362,741	-	\$69,362,741	\$69,419,307	-	\$69,419,307
Assistance Payments	\$417,201,551	\$440,979,323	-	\$440,979,323	\$435,790,574	-	\$435,790,574
Office of Military & Veterans Affairs	\$4,806,283	\$4,790,374	-	\$4,790,374	\$4,847,835	-	\$4,847,835
Office of Immigrant and Refugee Affairs	-	\$4,983,995	-	\$4,983,995	\$3,364,903	-	\$3,364,903
Total Expenditures	\$812,153,773	\$843,524,725	-	\$843,524,725	\$839,209,632	-	\$839,209,632

Budget by Categories of Expenditures

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Salaries & Benefits	\$319,587,860	\$324,838,756	-	\$324,838,756	\$326,998,017	-	\$326,998,017
Services & Supplies	\$154,433,141	\$158,521,888	-	\$158,521,888	\$152,047,534	-	\$152,047,534
Other Charges	\$338,632,772	\$360,164,081	-	\$360,164,081	\$360,164,081	-	\$360,164,081
Expenditure Transfer & Reimbursements	-\$500,000	-	-	-	-	-	-
Total Expenditures	\$812,153,773	\$843,524,725	-	\$843,524,725	\$839,209,632	-	\$839,209,632

Budget by Categories of Revenues

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Use of Fund Balance	\$2,290,000	-	-	-	-	-	-
Fines, Forfeitures & Penalties	\$3,050,000	\$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	\$727,834,474	\$748,761,057	-	\$748,761,057	\$741,352,901	-	\$741,352,901
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	\$75,768,017	\$88,902,386	-	\$88,902,386	\$91,995,449	-	\$91,995,449
Other Financing Sources	\$1,000,000	\$400,000	-	\$400,000	\$400,000	-	\$400,000
Total Revenues	\$812,153,773	\$843,524,725	-	\$843,524,725	\$839,209,632	-	\$839,209,632

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 2,152.75 staff years in Fiscal Year 2025–26 and 2,152.75 staff years in Fiscal Year 2026–27. This is unchanged from the CAO Recommended Operational Plan which recommended a decrease of 9.00 staff years or 0.4% from the Fiscal Year 2024–25 Adopted Operational Plan.

Fiscal Year 2025–26

No changes from the CAO Recommended Operational Plan.

Fiscal Year 2026–27

No changes from the CAO Recommended Operational Plan.



Total Appropriations by Group

The Land Use and Environment Group expenditure appropriations in the CAO Revised Recommended Operational Plan are \$782.2 million in Fiscal Year 2025–26 and \$710.1 million in Fiscal Year 2026–27. This is an **increase of \$4.1 million or 0.5%** in Fiscal Year 2025–26 from the CAO Recommended Operational Plan, for a total decrease of \$15.2 million or 1.9% from the Fiscal Year 2024–25 Adopted Operational Plan.

In addition, enhanced drowning prevention and swim lesson programs are in the Parks and Recreation budget, so the program can continue through Fiscal Year 2025–26.

Fiscal Year 2025–26

Significant changes from the CAO Recommended Operational Plan include:

- Services & Supplies—increase of \$4.1 million in the Department of Public Works:
 - Increase of \$3.9 million in consultant contracts for various road improvements, such as bike lanes, new traffic signals and pedestrian enhancements.
 - Increase of \$0.1 million in landscaping services for Flood Control Stormwater Maintenance Zones.
 - Increase of \$0.1 million for biological management and sediment removal in the Keys Creek Channel in Fallbrook.

Fiscal Year 2026–27

No significant changes aside from the Fiscal Year 2025–26 recommendations described above.

Executive Office

Fiscal Year 2025–26

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 2026–27

No changes from the CAO Recommended Operational Plan.

Group Staffing by Department

	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025- 26 Recommended Budget	Fiscal Year 2025- 26 Change	Fiscal Year 2025- 26 Revised Budget	Fiscal Year 2026- 27 Recommend d Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
Land Use and Environment Executive Office	33.00	32.00	0.00	32.00	32.00	0.00	32.00
Agriculture, Weights and Measures	199.00	195.00	0.00	195.00	195.00	0.00	195.00
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	304.00	302.00	0.00	302.00	302.00	0.00	302.00
Planning & Development Services	318.00	317.00	0.00	317.00	317.00	0.00	317.00
Public Works	660.00	659.00	0.00	659.00	659.00	0.00	659.00
Total	2,161.75	2,152.75	0.00	2152.75	2,152.75	0.00	2,152.75

Group Expenditures by Department

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Land Use and Environment Executive Office	\$15,139,422	\$11,866,496	-	\$11,866,496	\$11,748,776	-	\$11,748,776
Department of Environmental Health and Quality	\$67,543,548	\$69,119,701	-	\$69,119,701	\$69,467,178	-	\$69,467,178
Agriculture, Weights and Measures	\$32,144,967	\$33,177,456	-	\$33,177,456	\$33,234,964	-	\$33,234,964
Planning and Development Services	\$57,989,755	\$65,408,417	-	\$65,408,417	\$63,668,387	-	\$63,668,387
Public Works	\$480,779,763	\$450,671,201	\$4,114,225	\$454,785,426	\$384,516,418	-	\$384,516,418
Parks and Recreation	\$77,178,449	\$78,689,586	-	\$78,689,586	\$78,791,553	-	\$78,791,553
County Library	\$66,556,577	\$69,133,109	-	\$69,133,109	\$68,645,576	-	\$68,645,576
Total Expenditures	\$797,332,481	\$778,065,966	\$4,114,225	\$782,180,191	\$710,072,852	-	\$710,072,852

Staffing by Program

	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
Land Use and Environment Executive Office	21.00	20.00	0.00	20.00	20.00	0.00	20.00
Office of Sustainability and Environmental Justice	12.00	12.00	0.00	12.00	12.00	0.00	12.00
Total	33.00	32.00	0.00	32.00	32.00	0.00	32.00

Budget by Program

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
Land Use and Environment Executive Office	\$11,373,646	\$8,537,582	-	\$8,537,582	\$8,486,372	-	\$8,486,372
Office of Sustainability and Environmental Justice	\$3,765,776	\$3,328,914	-	\$3,328,914	\$3,262,404	-	\$3,262,404
Total Expenditures	\$15,139,422	\$11,866,496	-	\$11,866,496	\$11,748,776	-	\$11,748,776

Budget by Categories of Expenditures

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
Salaries & Benefits	\$7,969,822	\$7,376,200	-	\$7,376,200	\$7,258,480	-	\$7,258,480
Services & Supplies	\$10,077,448	\$4,490,296	-	\$4,490,296	\$4,490,296	-	\$4,490,296
Expenditure Transfer & Reimbursements	-\$3,677,848	-	-	-	-	-	-
Operating Transfers Out	\$770,000	-	-	-	-	-	-
Total Expenditures	\$15,139,422	\$11,866,496	-	\$11,866,496	\$11,748,776	-	\$11,748,776

Budget by Categories of Revenues

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
Fund Balance Component Decreases	\$75,244	\$75,244	-	\$75,244	\$63,100	-	\$63,100
Use of Fund Balance	\$2,500,000	-	-	-	-	-	-
Charges for Current Services	\$2,291,784	\$2,195,938	-	\$2,195,938	\$2,195,938	-	\$2,195,938
Miscellaneous Revenues	-	\$100,000	-	\$100,000	\$100,000	-	\$100,000
General Purpose Revenue Allocation	\$10,272,394	\$9,495,314	-	\$9,495,314	\$9,389,738	-	\$9,389,738
Total Revenues	\$15,139,422	\$11,866,496	-	\$11,866,496	\$11,748,776	-	\$11,748,776

Agriculture, Weights & Measures

No changes from the CAO Recommended Operational Plan.



Staffing by Program

	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
Agriculture, Weights and Measures	199.00	195.00	0.00	195.00	195.00	0.00	195.00
Total	199.00	195.00	0.00	195.00	195.00	0.00	195.00

Budget by Program

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Agriculture, Weights and Measures	\$32,144,967	\$33,177,456	-	\$33,177,456	\$33,234,964	-	\$33,234,964
Total Expenditures	\$32,144,967	\$33,177,456	-	\$33,177,456	\$33,234,964	-	\$33,234,964

Budget by Categories of Expenditures

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Salaries & Benefits	\$26,181,463	\$27,066,285	-	\$27,066,285	\$27,048,713	-	\$27,048,713
Services & Supplies	\$6,278,504	\$6,426,171	-	\$6,426,171	\$6,501,251	-	\$6,501,251
Other Charges	\$18,000	\$18,000	-	\$18,000	\$18,000	-	\$18,000
Expenditure Transfer & Reimbursements	-\$333,000	-\$333,000	-	-\$333,000	-\$333,000	-	-\$333,000
Total Expenditures	\$32,144,967	\$33,177,456	-	\$33,177,456	\$33,234,964	-	\$33,234,964

Budget by Categories of Revenues

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Fund Balance Component Decreases	\$252,158	\$252,158	-	\$252,158	\$211,460	-	\$211,460
License Permits & Franchises	\$5,186,200	\$5,338,953	-	\$5,338,953	\$5,481,422	-	\$5,481,422
Fines, Forfeitures & Penalties	\$70,717	\$95,717	-	\$95,717	\$95,717	-	\$95,717
Intergovernmental Revenues	\$14,278,584	\$14,328,780	-	\$14,328,780	\$14,154,154	-	\$14,154,154
Charges for Current Services	\$840,000	\$860,000	-	\$860,000	\$860,000	-	\$860,000
Miscellaneous Revenues	\$12,259	\$12,259	-	\$12,259	\$12,259	-	\$12,259
General Purpose Revenue Allocation	\$11,505,049	\$12,289,589	-	\$12,289,589	\$12,419,952	-	\$12,419,952
Total Revenues	\$32,144,967	\$33,177,456	-	\$33,177,456	\$33,234,964	-	\$33,234,964

County Library

No changes from the CAO Recommended Operational Plan.



Staffing by Program

	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 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	48.50	49.50	0.00	49.50	49.50	0.00	49.50
Library Branch Operations	231.50	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 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Library Operations and Administration	\$8,103,883	\$8,707,149	-	\$8,707,149	\$8,661,193	-	\$8,661,193
Library Professional & Technical Support Service	\$23,605,404	\$25,514,024	-	\$25,514,024	\$25,011,153	-	\$25,011,153
Library Branch Operations	\$34,847,290	\$34,911,936	-	\$34,911,936	\$34,973,230	-	\$34,973,230
Total Expenditures	\$66,556,577	\$69,133,109	-	\$69,133,109	\$68,645,576	-	\$68,645,576

Budget by Categories of Expenditures

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Salaries & Benefits	\$37,830,154	\$39,305,921	-	\$39,305,921	\$39,333,388	-	\$39,333,388
Services & Supplies	\$26,746,385	\$29,239,861	-	\$29,239,861	\$28,974,861	-	\$28,974,861
Other Charges	\$5,038	\$17,327	-	\$17,327	\$17,327	-	\$17,327
Capital Assets Equipment	\$395,000	\$320,000	-	\$320,000	\$320,000	-	\$320,000
Operating Transfers Out	\$1,580,000	\$250,000	-	\$250,000	-	-	-
Total Expenditures	\$66,556,577	\$69,133,109	-	\$69,133,109	\$68,645,576	-	\$68,645,576

Budget by Categories of Revenues

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Use of Fund Balance	\$8,308,848	\$8,482,797	-	\$8,482,797	\$5,444,004	-	\$5,444,004
Taxes - Current Property	\$47,882,107	\$50,276,213	-	\$50,276,213	\$52,790,023	-	\$52,790,023
Taxes - Other Than Current Secured	\$713,332	\$748,999	-	\$748,999	\$786,449	-	\$786,449
Revenue From Use of Money & Property	\$105,000	\$105,000	-	\$105,000	\$105,000	-	\$105,000

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Intergovernmental Revenues	\$8,245,357	\$8,988,167	-	\$8,988,167	\$8,988,167	-	\$8,988,167
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
Other Financing Sources	\$770,000	-	-	-	-	-	-
Total Revenues	\$66,556,577	\$69,133,109	-	\$69,133,109	\$68,645,576	-	\$68,645,576



Department of Environmental Health and Quality

No changes from the CAO Recommended Operational Plan.



Staffing by Program

	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 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 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
Department of Environmental Health and Quality	\$67,543,548	\$69,119,701	-	\$69,119,701	\$69,467,178	-	\$69,467,178
Total Expenditures	\$67,543,548	\$69,119,701	-	\$69,119,701	\$69,467,178	-	\$69,467,178

Budget by Categories of Expenditures

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
Salaries & Benefits	\$51,740,573	\$53,901,981	-	\$53,901,981	\$54,336,576	-	\$54,336,576
Services & Supplies	\$14,645,197	\$14,747,492	-	\$14,747,492	\$14,602,202	-	\$14,602,202
Other Charges	\$756,606	\$222,456	-	\$222,456	\$447,628	-	\$447,628
Capital Assets Equipment	\$713,000	\$527,100	-	\$527,100	\$360,100	-	\$360,100
Expenditure Transfer & Reimbursements	-\$311,828	-\$279,328	-	-\$279,328	-\$279,328	-	-\$279,328
Total Expenditures	\$67,543,548	\$69,119,701	-	\$69,119,701	\$69,467,178	-	\$69,467,178

Budget by Categories of Revenues

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
Fund Balance Component Decreases	\$528,121	\$459,412	-	\$459,412	-	-	-
License Permits & Franchises	\$36,459,069	\$38,118,300	-	\$38,118,300	\$38,681,798	-	\$38,681,798
Fines, Forfeitures & Penalties	\$257,000	\$254,000	-	\$254,000	\$254,000	-	\$254,000
Intergovernmental Revenues	\$4,731,577	\$4,493,940	-	\$4,493,940	\$4,438,513	-	\$4,438,513
Charges for Current Services	\$21,354,098	\$21,982,992	-	\$21,982,992	\$22,250,349	-	\$22,250,349
General Purpose Revenue Allocation	\$4,213,683	\$3,811,057	-	\$3,811,057	\$3,842,518	-	\$3,842,518
Total Revenues	\$67,543,548	\$69,119,701	-	\$69,119,701	\$69,467,178	-	\$69,467,178

Parks and Recreation

No budgetary changes from the CAO Recommended Operational Plan.

Enhanced drowning prevention and swim lesson programs are in the Parks and Recreation budget, so the program can continue through Fiscal Year 2025-26.



Staffing by Program

	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
Parks and Recreation	304.00	302.00	0.00	302.00	302.00	0.00	302.00
Total	304.00	302.00	0.00	302.00	302.00	0.00	302.00

Budget by Program

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Parks and Recreation	\$64,773,813	\$67,567,754	-	\$67,567,754	\$67,649,791	-	\$67,649,791
Fish and Wildlife Fund	\$46,000	\$46,000	-	\$46,000	\$46,000	-	\$46,000
Park Special Districts	\$5,535,742	\$5,514,469	-	\$5,514,469	\$5,514,469	-	\$5,514,469
Parks Community Facilities Districts	\$2,333,294	\$2,411,763	-	\$2,411,763	\$2,431,693	-	\$2,431,693
Park Land Dedication	\$4,489,600	\$3,149,600	-	\$3,149,600	\$3,149,600	-	\$3,149,600
Total Expenditures	\$77,178,449	\$78,689,586	-	\$78,689,586	\$78,791,553	-	\$78,791,553

Budget by Categories of Expenditures

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Salaries & Benefits	\$41,515,454	\$44,178,566	-	\$44,178,566	\$44,260,510	-	\$44,260,510
Services & Supplies	\$32,184,427	\$30,446,341	-	\$30,446,341	\$30,198,778	-	\$30,198,778
Other Charges	\$443,900	\$443,900	-	\$443,900	\$443,900	-	\$443,900
Expenditure Transfer & Reimbursements	-\$7,359,000	-\$267,586	-	-\$267,586	-	-	-
Operating Transfers Out	\$10,393,668	\$3,888,365	-	\$3,888,365	\$3,888,365	-	\$3,888,365
Total Expenditures	\$77,178,449	\$78,689,586	-	\$78,689,586	\$78,791,553	-	\$78,791,553

Budget by Categories of Revenues

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Fund Balance Component Decreases	\$582,753	\$582,753	-	\$582,753	\$488,697	-	\$488,697
Use of Fund Balance	\$2,414,161	\$314,357	-	\$314,357	\$314,357	-	\$314,357
Taxes - Current Property	\$4,613,964	\$4,905,052	-	\$4,905,052	\$4,924,982	-	\$4,924,982
Taxes - Other Than Current Secured	\$22,850	\$32,701	-	\$32,701	\$32,701	-	\$32,701
License Permits & Franchises	\$2,500,000	\$2,849,600	-	\$2,849,600	\$2,849,600	-	\$2,849,600
Fines, Forfeitures & Penalties	\$26,250	\$26,250	-	\$26,250	\$26,250	-	\$26,250
Revenue From Use of Money & Property	\$1,574,600	\$1,654,281	-	\$1,654,281	\$1,654,281	-	\$1,654,281

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Intergovernmental Revenues	\$3,135,342	\$3,148,352	-	\$3,148,352	\$3,148,352	-	\$3,148,352
Charges for Current Services	\$9,514,339	\$9,588,109	-	\$9,588,109	\$9,588,109	-	\$9,588,109
Miscellaneous Revenues	\$1,223,396	\$1,223,396	-	\$1,223,396	\$1,223,396	-	\$1,223,396
General Purpose Revenue Allocation	\$47,817,126	\$50,476,370	-	\$50,476,370	\$50,652,463	-	\$50,652,463
Other Financing Sources	\$3,753,668	\$3,888,365	-	\$3,888,365	\$3,888,365	-	\$3,888,365
Total Revenues	\$77,178,449	\$78,689,586	-	\$78,689,586	\$78,791,553	-	\$78,791,553



Planning & Development Services

No changes from the CAO Recommended Operational Plan.



Staffing by Program

	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
Administration	37.00	36.00	0.00	36.00	36.00	0.00	36.00
Long Range and Sustainability Planning	62.00	47.00	0.00	47.00	47.00	0.00	47.00
Project Planning	58.00	57.00	0.00	57.00	57.00	0.00	57.00
Land Development	30.00	30.00	0.00	30.00	30.00	0.00	30.00
Building Services	80.00	82.00	0.00	82.00	82.00	0.00	82.00
Code Compliance	38.00	38.00	0.00	38.00	38.00	0.00	38.00
LUEG GIS	9.00	9.00	0.00	9.00	9.00	0.00	9.00
SanGIS COSD	4.00	4.00	0.00	4.00	4.00	0.00	4.00
Housing	-	14.00	0.00	14.00	14.00	0.00	14.00
Total	318.00	317.00	0.00	317.00	317.00	0.00	317.00

Budget by Program

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
Administration	\$7,339,491	\$12,330,435	-	\$12,330,435	\$12,332,015	-	\$12,332,015
Long Range and Sustainability Planning	\$10,883,134	\$10,704,661	-	\$10,704,661	\$8,842,851	-	\$8,842,851
Project Planning	\$9,239,823	\$9,320,384	-	\$9,320,384	\$9,339,895	-	\$9,339,895
Land Development	\$7,112,215	\$6,368,023	-	\$6,368,023	\$6,368,023	-	\$6,368,023
Building Services	\$14,166,033	\$15,162,991	-	\$15,162,991	\$15,171,474	-	\$15,171,474
Code Compliance	\$6,188,047	\$6,349,123	-	\$6,349,123	\$6,408,506	-	\$6,408,506
LUEG GIS	\$1,804,419	\$1,566,005	-	\$1,566,005	\$1,576,046	-	\$1,576,046
SanGIS COSD	\$1,256,593	\$1,347,793	-	\$1,347,793	\$1,346,822	-	\$1,346,822
Housing	-	\$2,259,002	-	\$2,259,002	\$2,282,755	-	\$2,282,755
Total Expenditures	\$57,989,755	\$65,408,417	-	\$65,408,417	\$63,668,387	-	\$63,668,387

Budget by Categories of Expenditures

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
Salaries & Benefits	\$50,290,902	\$52,974,364	-	\$52,974,364	\$53,144,809	-	\$53,144,809
Services & Supplies	\$23,893,976	\$13,320,532	-	\$13,320,532	\$11,387,511	-	\$11,387,511
Expenditure Transfer & Reimbursements	-\$16,195,123	-\$886,479	-	-\$886,479	-\$863,933	-	-\$863,933
Total Expenditures	\$57,989,755	\$65,408,417	-	\$65,408,417	\$63,668,387	-	\$63,668,387

Budget by Categories of Revenues

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Fund Balance Component Decreases	\$422,070	\$422,070	-	\$422,070	\$353,948	-	\$353,948
License Permits & Franchises	\$7,073,019	\$8,657,422	-	\$8,657,422	\$8,657,422	-	\$8,657,422
Fines, Forfeitures & Penalties	\$239,886	\$403,748	-	\$403,748	\$403,748	-	\$403,748
Revenue From Use of Money & Property	\$10,000	\$10,000	-	\$10,000	\$10,000	-	\$10,000
Intergovernmental Revenues	\$885,350	\$3,263,394	-	\$3,263,394	\$1,324,172	-	\$1,324,172
Charges for Current Services	\$18,300,461	\$21,152,184	-	\$21,152,184	\$21,147,184	-	\$21,147,184
General Purpose Revenue Allocation	\$31,058,969	\$31,499,599	-	\$31,499,599	\$31,771,913	-	\$31,771,913
Total Revenues	\$57,989,755	\$65,408,417	-	\$65,408,417	\$63,668,387	-	\$63,668,387



Public Works

Fiscal Year 2025–26

Staffing

No changes from the CAO Recommended Operational Plan.

Expenditures

Increase of \$4.1 million

- Services & Supplies—increase of \$4.1 million
 - Increase of \$3.9 million in consultant contracts for various road improvements, such as bike lanes, new traffic signals and pedestrian enhancements.
 - Increase of \$0.1 million in landscaping services for Flood Control Stormwater Maintenance Zones.
 - Increase of \$0.1 million for biological management and sediment removal in the Keys Creek Channel in Fallbrook.



Revenues

Increase of \$4.1 million

- Intergovernmental Revenues—Increase of \$3.2 million for road improvements funded by Highway Safety Improvement Program (HSIP) and Safe Streets for All (SS4A) grants.
- Charges for Current Services - Increase of \$0.5 million for road improvements funded by Regional Transportation Congestion Improvement Program.
- Miscellaneous Revenue - Increase of \$0.1 million for sediment removal in the Keys Creek Channel funded by an endowment agreement with the National Fish and Wildlife Foundation.
- Use of Fund Balance - Increase of \$0.3 million.
 - Increase of \$0.2 million in Road Fund fund balance for road improvements matching funds in the Safe Streets for All (SS4A) and Highway Safety Improvement Program (HSIP) grants.
 - Increase of \$0.1 million in Flood Control District fund balance and Stormwater Maintenance Zone fund balance to support Keys Creek Channel sediment removal and landscaping services.

Fiscal Year 2026–27

No significant changes aside from Fiscal Year 2025–26 recommendations described above.

Staffing by Program

	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
General Fund Activities Program	101.00	100.00	0.00	100.00	100.00	0.00	100.00
Road Program	446.00	446.00	0.00	446.00	446.00	0.00	446.00
Solid Waste Management Program	15.00	15.00	0.00	15.00	15.00	0.00	15.00
Airports Program	45.00	45.00	0.00	45.00	45.00	0.00	45.00
Wastewater Management Program	53.00	53.00	0.00	53.00	53.00	0.00	53.00
Total	660.00	659.00	0.00	659.00	659.00	0.00	659.00

Budget by Program

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
General Fund Activities Program	\$94,150,329	\$41,260,701	-	\$41,260,701	\$40,944,770	-	\$40,944,770
Road Program	\$259,336,266	\$254,765,917	\$3,887,125	\$258,653,042	\$216,462,853	-	\$216,462,853
Solid Waste Management Program	\$6,717,693	\$8,666,199	-	\$8,666,199	\$7,462,793	-	\$7,462,793
Airports Program	\$27,749,027	\$28,410,058	-	\$28,410,058	\$26,575,746	-	\$26,575,746
Community Facilities Districts	\$1,312,853	\$1,328,137	-	\$1,328,137	\$1,066,169	-	\$1,066,169
Wastewater Management Program	\$12,633,100	\$10,732,633	-	\$10,732,633	\$11,667,503	-	\$11,667,503
Permanent Road Divisions	\$9,421,964	\$8,619,808	-	\$8,619,808	\$2,087,882	-	\$2,087,882
County Service Areas	\$580,786	\$593,237	-	\$593,237	\$600,358	-	\$600,358
Flood Control	\$8,486,636	\$12,753,405	\$227,100	\$12,980,505	\$7,887,887	-	\$7,887,887
Street Lighting District	\$2,994,231	\$2,708,947	-	\$2,708,947	\$2,799,262	-	\$2,799,262
Equipment ISF Program	\$17,467,393	\$32,759,391	-	\$32,759,391	\$22,014,946	-	\$22,014,946
Sanitation Districts	\$39,929,485	\$48,072,768	-	\$48,072,768	\$44,946,249	-	\$44,946,249
Total Expenditures	\$480,779,763	\$450,671,201	\$4,114,225	\$454,785,426	\$384,516,418	-	\$384,516,418

Budget by Categories of Expenditures

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Salaries & Benefits	\$108,446,882	\$113,706,625	-	\$113,706,625	\$114,663,133	-	\$114,663,133
Services & Supplies	\$323,150,489	\$294,398,309	\$4,114,225	\$298,512,534	\$244,541,813	-	\$244,541,813
Other Charges	\$15,990,101	\$15,330,735	-	\$15,330,735	\$14,950,981	-	\$14,950,981
Capital Assets/Land Acquisition	\$8,621,000	\$3,740,113	-	\$3,740,113	\$1,653,113	-	\$1,653,113
Capital Assets Equipment	\$5,516,893	\$16,214,000	-	\$16,214,000	\$7,737,000	-	\$7,737,000
Expenditure Transfer & Reimbursements	-\$1,500,000	-	-	-	-	-	-
Operating Transfers Out	\$20,554,398	\$7,281,419	-	\$7,281,419	\$970,378	-	\$970,378

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Total Expenditures	\$480,779,763	\$450,671,201	\$4,114,225	\$454,785,426	\$384,516,418	-	\$384,516,418

Budget by Categories of Revenues

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Fund Balance Component Decreases	\$227,843	\$227,843	-	\$227,843	\$191,069	-	\$191,069
Use of Fund Balance	\$119,751,749	\$66,617,613	\$368,820	\$66,986,433	\$18,768,875	-	\$18,768,875
Taxes - Current Property	\$9,690,799	\$9,859,584	-	\$9,859,584	\$9,963,029	-	\$9,963,029
Taxes - Other Than Current Secured	\$32,602,891	\$27,274,286	-	\$27,274,286	\$27,274,383	-	\$27,274,383
License Permits & Franchises	\$10,010,000	\$10,050,000	-	\$10,050,000	\$10,220,000	-	\$10,220,000
Fines, Forfeitures & Penalties	\$20,734	\$80,869	-	\$80,869	\$80,869	-	\$80,869
Revenue From Use of Money & Property	\$31,605,093	\$40,691,696	-	\$40,691,696	\$39,914,304	-	\$39,914,304
Intergovernmental Revenues	\$149,855,754	\$146,424,845	\$3,185,350	\$149,610,195	\$157,042,739	-	\$157,042,739
Charges for Current Services	\$77,909,464	\$88,069,770	\$485,055	\$88,554,825	\$88,919,796	-	\$88,919,796
Miscellaneous Revenues	\$4,890,901	\$5,994,069	\$75,000	\$6,069,069	\$5,424,958	-	\$5,424,958
General Purpose Revenue Allocation	\$23,660,137	\$25,699,207	-	\$25,699,207	\$25,746,018	-	\$25,746,018
Other Financing Sources	\$20,554,398	\$29,681,419	-	\$29,681,419	\$970,378	-	\$970,378
Total Revenues	\$480,779,763	\$450,671,201	\$4,114,225	\$454,785,426	\$384,516,418	-	\$384,516,418



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 1,991.00 staff years in Fiscal Year 2025–26 and 1,991.00 staff years in Fiscal Year 2026–27. There is no staffing change from the CAO Recommended Operational Plan. This is a recommended increase of 2.00 staff years based on a mid-year adjustment or 0.1% from the Fiscal Year 2024–25 Adopted Operational Plan.



Fiscal Year 2025–26

No changes from the CAO Recommended Operational Plan.

Fiscal Year 2026–27

No changes from the CAO Recommended Operational Plan.

Total Appropriations by Group

The Finance and General Government Group expenditure appropriations in the CAO Revised Recommended Operational Plan are \$987.3 million in Fiscal Year 2025–26 and \$971.5 million in Fiscal Year 2026–27. There is no expenditure appropriations change from the CAO Recommended Operational Plan. This is a recommended increase of \$49.9 million or 5.3% from the Fiscal Year 2024–25 Adopted Operational Plan.

Effective July 1, 2025, the Office of Economic Development & Government Affairs (EDGA) will be moved under the Chief Administrative Office and the Office of Equity & Racial Justice (OERJ) will be moved under the FGG Executive Office to improve alignment with related County operations. The County Successor Agency will also be moved to the Finance & General Government Group to enhance functional alignment.

Fiscal Year 2025–26

No changes from the CAO Recommended Operational Plan.

Fiscal Year 2026–27

No changes from the CAO Recommended Operational Plan.

Executive Office

Fiscal Year 2025–26

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 2026–27

No changes from the CAO Recommended Operational Plan.

Group Staffing by Department

	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 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	30.00	0.00	30.00	30.00	0.00	30.00
Chief Administrative Office	53.00	64.00	0.00	64.00	64.00	0.00	64.00
Auditor and Controller	236.50	236.50	0.00	236.50	236.50	0.00	236.50
County Counsel	197.00	197.00	0.00	197.00	197.00	0.00	197.00
County Communications Office	23.00	23.00	0.00	23.00	23.00	0.00	23.00
Civil Service Commission	3.00	3.00	0.00	3.00	3.00	0.00	3.00
Human Resources	137.00	137.00	0.00	137.00	137.00	0.00	137.00
County Technology Office	18.00	20.00	0.00	20.00	20.00	0.00	20.00
General Services	430.00	430.00	0.00	430.00	430.00	0.00	430.00
Citizens' Law Enforcement Review Board	10.00	10.00	0.00	10.00	10.00	0.00	10.00
Finance & General Government Executive Office	43.00	32.00	0.00	32.00	32.00	0.00	32.00
Assessor/Recorder/County Clerk	448.50	448.50	0.00	448.50	448.50	0.00	448.50
Treasurer-Tax Collector	125.00	125.00	0.00	125.00	125.00	0.00	125.00
Registrar of Voters	75.00	75.00	0.00	75.00	75.00	0.00	75.00
Purchasing and Contracting	77.00	77.00	0.00	77.00	77.00	0.00	77.00
Total	1,989.00	1,991.00	0.00	1,991.00	1,991.00	0.00	1,991.00

Group Expenditures by Department

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
Board of Supervisors	\$17,499,288	\$18,647,833	-	\$18,647,833	\$18,514,635	-	\$18,514,635
Clerk of the Board of Supervisors	\$5,582,936	\$5,809,637	-	\$5,809,637	\$5,794,029	-	\$5,794,029
Chief Administrative Office	\$9,861,046	\$18,190,890	-	\$18,190,890	\$14,064,776	-	\$14,064,776
Auditor and Controller	\$45,008,589	\$46,903,662	-	\$46,903,662	\$46,791,366	-	\$46,791,366
County Counsel	\$48,627,799	\$51,142,840	-	\$51,142,840	\$50,997,782	-	\$50,997,782

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Grand Jury	\$789,302	\$797,072	-	\$797,072	\$797,072	-	\$797,072
County Communications Office	\$4,793,175	\$4,885,684	-	\$4,885,684	\$4,817,196	-	\$4,817,196
Civil Service Commission	\$679,181	\$694,517	-	\$694,517	\$688,950	-	\$688,950
Human Resources	\$37,079,761	\$35,554,679	-	\$35,554,679	\$35,087,910	-	\$35,087,910
County Technology Office	\$230,420,898	\$222,965,581	-	\$222,965,581	\$220,838,891	-	\$220,838,891
General Services	\$317,230,230	\$358,171,489	-	\$358,171,489	\$357,961,415	-	\$357,961,415
Citizens' Law Enforcement Review Board	\$2,021,071	\$2,198,159	-	\$2,198,159	\$2,184,570	-	\$2,184,570
Finance & General Government Executive Office	\$34,217,245	\$32,210,021	-	\$32,210,021	\$33,742,260	-	\$33,742,260
Assessor / Recorder / County Clerk	\$86,736,559	\$93,524,913	-	\$93,524,913	\$82,452,157	-	\$82,452,157
Treasurer - Tax Collector	\$25,834,479	\$27,097,721	-	\$27,097,721	\$26,872,469	-	\$26,872,469
Registrar of Voters	\$40,696,569	\$39,041,524	-	\$39,041,524	\$40,457,644	-	\$40,457,644
Purchasing and Contracting	\$22,277,392	\$21,047,372	-	\$21,047,372	\$20,945,014	-	\$20,945,014
County Successor Agency	\$8,063,416	\$8,444,024	-	\$8,444,024	\$8,444,024	-	\$8,444,024
Total Expenditures	\$937,418,936	\$987,327,618	-	\$987,327,618	\$971,452,160	-	\$971,452,160

Staffing by Program

	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
Office of Equity and Racial Justice	0.00	7.00	0.00	7.00	7.00	0.00	7.00
Economic Development & Government Affairs	17.00	0.00	0.00	0.00	0.00	0.00	0.00
Finance & General Government Executive Office	13.00	12.00	0.00	12.00	12.00	0.00	12.00
Office of Financial Planning	13.00	13.00	0.00	13.00	13.00	0.00	13.00
Total	43.00	32.00	0.00	32.00	32.00	0.00	32.00

Budget by Program

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Office of Equity and Racial Justice	-	\$2,632,593	-	\$2,632,593	\$2,609,052	-	\$2,609,052
Finance & General Government Executive Office	\$25,333,187	\$24,655,639	-	\$24,655,639	\$26,286,127	-	\$26,286,127
Office of Financial Planning	\$4,649,508	\$4,921,789	-	\$4,921,789	\$4,847,081	-	\$4,847,081
Economic Development & Government Affairs	\$4,234,550	-	-	-	-	-	-
Total Expenditures	\$34,217,245	\$32,210,021	-	\$32,210,021	\$33,742,260	-	\$33,742,260

Budget by Categories of Expenditures

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Salaries & Benefits	\$9,607,220	\$8,477,292	-	\$8,477,292	\$8,319,018	-	\$8,319,018
Services & Supplies	\$32,317,001	\$23,732,729	-	\$23,732,729	\$25,423,242	-	\$25,423,242
Expenditure Transfer & Reimbursements	-\$7,706,976	-	-	-	-	-	-
Total Expenditures	\$34,217,245	\$32,210,021	-	\$32,210,021	\$33,742,260	-	\$33,742,260

Budget by Categories of Revenues

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Fund Balance Component Decreases	\$206,307	\$193,044	-	\$193,044	\$159,697	-	\$159,697

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Revenue From Use of Money & Property	\$650,000	\$650,000	-	\$650,000	\$650,000	-	\$650,000
Intergovernmental Revenues	\$201,671	-	-	-	-	-	-
Charges for Current Services	\$2,342,927	\$3,259,347	-	\$3,259,347	\$3,259,346	-	\$3,259,346
Miscellaneous Revenues	\$80,000	\$80,000	-	\$80,000	\$80,000	-	\$80,000
General Purpose Revenue Allocation	\$30,736,340	\$28,027,630	-	\$28,027,630	\$29,593,217	-	\$29,593,217
Total Revenues	\$34,217,245	\$32,210,021	-	\$32,210,021	\$33,742,260	-	\$33,742,260



Board of Supervisors

No changes from the CAO Recommended Operational Plan.



Staffing by Program

	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 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 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Board of Supervisors District 1	\$3,375,850	\$3,596,783	-	\$3,596,783	\$3,570,588	-	\$3,570,588
Board of Supervisors District 2	\$3,375,850	\$3,596,783	-	\$3,596,783	\$3,570,588	-	\$3,570,588
Board of Supervisors District 3	\$3,375,850	\$3,596,783	-	\$3,596,783	\$3,570,588	-	\$3,570,588
Board of Supervisors District 4	\$3,375,850	\$3,596,783	-	\$3,596,783	\$3,570,588	-	\$3,570,588
Board of Supervisors District 5	\$3,375,850	\$3,596,783	-	\$3,596,783	\$3,570,588	-	\$3,570,588
Board of Supervisors General Offices	\$620,038	\$663,918	-	\$663,918	\$661,695	-	\$661,695
Total Expenditures	\$17,499,288	\$18,647,833	-	\$18,647,833	\$18,514,635	-	\$18,514,635

Budget by Categories of Expenditures

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Salaries & Benefits	\$15,259,799	\$16,364,174	-	\$16,364,174	\$16,173,780	-	\$16,173,780
Services & Supplies	\$2,239,489	\$2,283,659	-	\$2,283,659	\$2,340,855	-	\$2,340,855
Total Expenditures	\$17,499,288	\$18,647,833	-	\$18,647,833	\$18,514,635	-	\$18,514,635

Budget by Categories of Revenues

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Fund Balance Component Decreases	\$287,680	\$295,291	-	\$295,291	\$243,124	-	\$243,124
General Purpose Revenue Allocation	\$17,211,608	\$18,352,542	-	\$18,352,542	\$18,271,511	-	\$18,271,511
Total Revenues	\$17,499,288	\$18,647,833	-	\$18,647,833	\$18,514,635	-	\$18,514,635



Assessor/Recorder/County Clerk

No changes from the CAO Recommended Operational Plan.



Staffing by Program

	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
Management Support	35.00	39.00	0.00	39.00	39.00	0.00	39.00
Property Valuation ID	279.75	280.75	0.00	280.75	280.75	0.00	280.75
Recorder/County Clerk	133.75	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 2024– 25 Adopted Budget	Fiscal Year 2025– 26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025– 26 Revised Budget	Fiscal Year 2026– 27 Recommended Budget	Fiscal Year 2026– 27 Change	Fiscal Year 2026– 27 Revised Budget
Management Support	\$9,513,431.00	\$10,689,052.00	-	\$10,689,052.00	\$10,527,692.00	-	\$10,527,692.00
Property Valuation ID	\$48,111,176.00	\$53,518,851.00	-	\$53,518,851.00	\$49,253,166.00	-	\$49,253,166.00
Recorder / County Clerk	\$29,111,952.00	\$29,317,010.00	-	\$29,317,010.00	\$22,671,299.00	-	\$22,671,299.00
Total Expenditures	\$86,736,559.00	\$93,524,913.00	-	\$93,524,913.00	\$82,452,157.00	-	\$82,452,157.00

Budget by Categories of Expenditures

Category	Fiscal Year 2024–25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026– 27 Change	Fiscal Year 2026-27 Revised Budget
Salaries & Benefits	\$62,892,878	\$65,734,111	-	\$65,734,111	\$65,260,915	-	\$65,260,915
Services & Supplies	\$21,593,681	\$25,540,802	-	\$25,540,802	\$17,191,242	-	\$17,191,242
Capital Assets Equipment	\$2,250,000	\$2,250,000	-	\$2,250,000	-	-	-
Total Expenditures	\$86,736,559	\$93,524,913	-	\$93,524,913	\$82,452,157	-	\$82,452,157

Budget by Categories of Revenues

Category	Fiscal Year 2024–25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026– 27 Change	Fiscal Year 2026-27 Revised Budget
Fund Balance Component Decreases	\$1,315,213	\$1,271,035	-	\$1,271,035	\$1,034,998	-	\$1,034,998
License Permits & Franchises	\$2,576,228	\$2,576,228	-	\$2,576,228	\$2,576,228	-	\$2,576,228
Charges for Current Services	\$49,791,188	\$51,890,555	-	\$51,890,555	\$43,710,526	-	\$43,710,526
General Purpose Revenue Allocation	\$33,053,930	\$37,787,095	-	\$37,787,095	\$35,130,405	-	\$35,130,405
Total Revenues	\$86,736,559	\$93,524,913	-	\$93,524,913	\$82,452,157	-	\$82,452,157



Treasurer-Tax Collector

No changes from the CAO Recommended Operational Plan.



Staffing by Program

	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
Administration - Treasurer/Tax Collector	16.00	16.00	0.00	16.00	16.00	0.00	16.00
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	84.00	0.00	84.00	84.00	0.00	84.00
Total	125.00	125.00	0.00	125.00	125.00	0.00	125.00

Budget by Program

Category	Fiscal Year 2024– 25 Adopted Budget	Fiscal Year 2025– 26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025– 26 Revised Budget	Fiscal Year 2026– 27 Recommended Budget	Fiscal Year 2026– 27 Change	Fiscal Year 2026– 27 Revised Budget
Administration - Treasurer / Tax Collector	\$4,373,632.00	\$5,001,810.00	-	\$5,001,810.00	\$4,958,672.00	-	\$4,958,672.00
Deferred Compensation	\$805,744.00	\$849,744.00	-	\$849,744.00	\$845,536.00	-	\$845,536.00
Treasury	\$6,101,289.00	\$6,352,174.00	-	\$6,352,174.00	\$6,182,889.00	-	\$6,182,889.00
Tax Collection	\$14,553,814.00	\$14,893,993.00	-	\$14,893,993.00	\$14,885,372.00	-	\$14,885,372.00
Total Expenditures	\$25,834,479.00	\$27,097,721.00	-	\$27,097,721.00	\$26,872,469.00	-	\$26,872,469.00

Budget by Categories of Expenditures

Category	Fiscal Year 2024–25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026– 27 Change	Fiscal Year 2026-27 Revised Budget
Salaries & Benefits	\$17,678,264	\$18,428,096	-	\$18,428,096	\$18,382,844	-	\$18,382,844
Services & Supplies	\$8,156,215	\$8,489,625	-	\$8,489,625	\$8,489,625	-	\$8,489,625
Capital Assets/Land Acquisition	-	\$180,000	-	\$180,000	-	-	-
Total Expenditures	\$25,834,479	\$27,097,721	-	\$27,097,721	\$26,872,469	-	\$26,872,469

Budget by Categories of Revenues

Category	Fiscal Year 2024–25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026– 27 Change	Fiscal Year 2026-27 Revised Budget
Fund Balance Component Decreases	\$392,282	\$386,573	-	\$386,573	\$324,812	-	\$324,812
Fines, Forfeitures & Penalties	\$644,150	\$700,000	-	\$700,000	\$700,000	-	\$700,000
Charges for Current Services	\$15,275,976	\$16,505,652	-	\$16,505,652	\$16,346,924	-	\$16,346,924
Miscellaneous Revenues	\$610,000	\$685,000	-	\$685,000	\$685,000	-	\$685,000
General Purpose Revenue Allocation	\$8,912,071	\$8,820,496	-	\$8,820,496	\$8,815,733	-	\$8,815,733
Total Revenues	\$25,834,479	\$27,097,721	-	\$27,097,721	\$26,872,469	-	\$26,872,469



Chief Administrative Office

No changes from the CAO Recommended Operational Plan.

Effective July 1, 2025, the Office of Economic Development & Government Affairs (EDGA) will be moved under the Chief Administrative Office and the Office of Equity & Racial Justice (OERJ) will be moved under the FGG Executive Office to improve alignment with related County operations.



Staffing by Program

	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
Executive Office	8.00	11.00	0.00	11.00	11.00	0.00	11.00
Office of Ethics & Compliance	12.00	12.00	0.00	12.00	12.00	0.00	12.00
Office of Equity and Racial Justice	8.00	-	0.00	0.00	-	0.00	0.00
Office of Labor Standards and Enforcement	5.00	5.00	0.00	5.00	5.00	0.00	5.00
Economic Development & Government Affairs	-	18.00	0.00	18.00	18.00	0.00	18.00
Office of Evaluation, Performance and Analytics	20.00	18.00	0.00	18.00	18.00	0.00	18.00
Total	53.00	64.00	0.00	64.00	64.00	0.00	64.00

Budget by Program

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Executive Office	\$2,759,821	\$4,054,785	-	\$4,054,785	\$3,972,100	-	\$3,972,100
Office of Ethics & Compliance	\$2,146,571	\$2,452,356	-	\$2,452,356	\$2,440,738	-	\$2,440,738
Office of Equity and Racial Justice	\$2,572,932	-	-	-	-	-	-
Office of Labor Standards and Enforcement	\$1,257,578	\$1,299,626	-	\$1,299,626	\$1,294,306	-	\$1,294,306
County Memberships and Audit	\$764,144	\$482,078	-	\$482,078	\$502,751	-	\$502,751
Economic Development & Government Affairs	-	\$5,054,809	-	\$5,054,809	\$4,954,906	-	\$4,954,906
Office of Evaluation, Performance and Analytics	\$360,000	\$4,847,236	-	\$4,847,236	\$899,975	-	\$899,975
Total Expenditures	\$9,861,046	\$18,190,890	-	\$18,190,890	\$14,064,776	-	\$14,064,776

Budget by Categories of Expenditures

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Salaries & Benefits	\$11,226,573	\$14,883,869	-	\$14,883,869	\$10,737,082	-	\$10,737,082
Services & Supplies	\$3,884,473	\$3,307,021	-	\$3,307,021	\$3,327,694	-	\$3,327,694
Expenditure Transfer & Reimbursements	-\$5,250,000	-	-	-	-	-	-
Total Expenditures	\$9,861,046	\$18,190,890	-	\$18,190,890	\$14,064,776	-	\$14,064,776

Budget by Categories of Revenues

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Fund Balance Component Decreases	\$221,694	\$296,775	-	\$296,775	\$247,244	-	\$247,244
Intergovernmental Revenues	\$50,000	\$50,000	-	\$50,000	\$50,000	-	\$50,000
Charges for Current Services	\$312,318	\$774,832	-	\$774,832	\$774,832	-	\$774,832
General Purpose Revenue Allocation	\$9,277,034	\$17,069,283	-	\$17,069,283	\$12,992,700	-	\$12,992,700
Total Revenues	\$9,861,046	\$18,190,890	-	\$18,190,890	\$14,064,776	-	\$14,064,776



Auditor and Controller

No changes from the CAO Recommended Operational Plan.



Staffing by Program

	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
Audits	23.00	23.00	0.00	23.00	23.00	0.00	23.00
Administration	17.00	17.00	0.00	17.00	17.00	0.00	17.00
Controller Division	103.50	103.50	0.00	103.50	103.50	0.00	103.50
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	236.50	0.00	236.50	236.50	0.00	236.50

Budget by Program

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Audits	\$4,693,494	\$4,790,216	-	\$4,790,216	\$4,767,293	-	\$4,767,293
Administration	\$4,345,491	\$4,977,991	-	\$4,977,991	\$4,964,021	-	\$4,964,021
Controller Division	\$16,715,333	\$17,615,636	-	\$17,615,636	\$17,616,806	-	\$17,616,806
Information Technology Mgmt Services	\$7,950,182	\$7,641,508	-	\$7,641,508	\$7,601,070	-	\$7,601,070
Revenue and Recovery	\$11,304,089	\$11,878,311	-	\$11,878,311	\$11,842,176	-	\$11,842,176
Total Expenditures	\$45,008,589	\$46,903,662	-	\$46,903,662	\$46,791,366	-	\$46,791,366

Budget by Categories of Expenditures

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Salaries & Benefits	\$32,969,376	\$35,187,217	-	\$35,187,217	\$35,070,268	-	\$35,070,268
Services & Supplies	\$12,203,971	\$11,881,203	-	\$11,881,203	\$11,885,856	-	\$11,885,856
Other Charges	\$50,000	\$50,000	-	\$50,000	\$50,000	-	\$50,000
Expenditure Transfer & Reimbursements	-\$214,758	-\$214,758	-	-\$214,758	-\$214,758	-	-\$214,758
Total Expenditures	\$45,008,589	\$46,903,662	-	\$46,903,662	\$46,791,366	-	\$46,791,366

Budget by Categories of Revenues

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Fund Balance Component Decreases	\$729,838	\$730,519	-	\$730,519	\$615,186	-	\$615,186
Intergovernmental Revenues	\$1,050,000	\$1,100,000	-	\$1,100,000	\$1,100,000	-	\$1,100,000
Charges for Current Services	\$6,963,429	\$7,389,125	-	\$7,389,125	\$7,393,778	-	\$7,393,778
Miscellaneous Revenues	\$195,000	\$220,000	-	\$220,000	\$220,000	-	\$220,000
General Purpose Revenue Allocation	\$36,070,322	\$37,464,018	-	\$37,464,018	\$37,462,402	-	\$37,462,402
Total Revenues	\$45,008,589	\$46,903,662	-	\$46,903,662	\$46,791,366	-	\$46,791,366



Citizens' Law Enforcement Review Board

No changes from the CAO Recommended Operational Plan.



Staffing by Program

	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
Law Enforcement Review Board	10.00	10.00	0.00	10.00	10.00	0.00	10.00
Total	10.00	10.00	0.00	10.00	10.00	0.00	10.00

Budget by Program

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Law Enforcement Review Board	\$2,021,071	\$2,198,159	-	\$2,198,159	\$2,184,570	-	\$2,184,570
Total Expenditures	\$2,021,071	\$2,198,159	-	\$2,198,159	\$2,184,570	-	\$2,184,570

Budget by Categories of Expenditures

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Salaries & Benefits	\$1,811,956	\$1,962,167	-	\$1,962,167	\$1,935,887	-	\$1,935,887
Services & Supplies	\$209,115	\$235,992	-	\$235,992	\$248,683	-	\$248,683
Total Expenditures	\$2,021,071	\$2,198,159	-	\$2,198,159	\$2,184,570	-	\$2,184,570

Budget by Categories of Revenues

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Fund Balance Component Decreases	\$34,488	\$37,916	-	\$37,916	\$31,423	-	\$31,423
General Purpose Revenue Allocation	\$1,986,583	\$2,160,243	-	\$2,160,243	\$2,153,147	-	\$2,153,147
Total Revenues	\$2,021,071	\$2,198,159	-	\$2,198,159	\$2,184,570	-	\$2,184,570



Civil Service Commission

No changes from the CAO Recommended Operational Plan.



Staffing by Program

	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change
Civil Service Commission	3.00	3.00	0.00	3.00	3.00	0.00
Total	3.00	3.00	0.00	3.00	3.00	0.00

Budget by Program

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Civil Service Commission	\$679,181	\$694,517	-	\$694,517	\$688,950	-	\$688,950
Total Expenditures	\$679,181	\$694,517	-	\$694,517	\$688,950	-	\$688,950

Budget by Categories of Expenditures

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Salaries & Benefits	\$574,465	\$588,946	-	\$588,946	\$576,061	-	\$576,061
Services & Supplies	\$104,716	\$105,571	-	\$105,571	\$112,889	-	\$112,889
Total Expenditures	\$679,181	\$694,517	-	\$694,517	\$688,950	-	\$688,950

Budget by Categories of Revenues

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Fund Balance Component Decreases	\$12,280	\$11,980	-	\$11,980	\$9,892	-	\$9,892
Charges for Current Services	\$49,793	\$54,994	-	\$54,994	\$54,994	-	\$54,994
General Purpose Revenue Allocation	\$617,108	\$627,543	-	\$627,543	\$624,064	-	\$624,064
Total Revenues	\$679,181	\$694,517	-	\$694,517	\$688,950	-	\$688,950



Clerk of the Board of Supervisors

No changes from the CAO Recommended Operational Plan.



Staffing by Program

	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 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	4.00	0.00	4.00	4.00	0.00	4.00
Total	30.00	30.00	0.00	30.00	30.00	0.00	30.00

Budget by Program

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Legislative Services	\$1,795,847	\$1,901,843	-	\$1,901,843	\$1,916,009	-	\$1,916,009
Assessment Appeals	\$85,000	\$85,000	-	\$85,000	\$85,000	-	\$85,000
Public Services	\$2,652,815	\$2,656,161	-	\$2,656,161	\$2,642,782	-	\$2,642,782
Executive Office	\$1,049,274	\$1,166,633	-	\$1,166,633	\$1,150,238	-	\$1,150,238
Total Expenditures	\$5,582,936	\$5,809,637	-	\$5,809,637	\$5,794,029	-	\$5,794,029

Budget by Categories of Expenditures

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Salaries & Benefits	\$4,306,940	\$4,445,931	-	\$4,445,931	\$4,438,354	-	\$4,438,354
Services & Supplies	\$1,275,996	\$1,363,706	-	\$1,363,706	\$1,355,675	-	\$1,355,675
Total Expenditures	\$5,582,936	\$5,809,637	-	\$5,809,637	\$5,794,029	-	\$5,794,029

Budget by Categories of Revenues

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Fund Balance Component Decreases	\$97,463	\$84,468	-	\$84,468	\$70,733	-	\$70,733
Charges for Current Services	\$643,007	\$715,507	-	\$715,507	\$715,507	-	\$715,507
Miscellaneous Revenues	\$12,050	\$16,371	-	\$16,371	\$16,371	-	\$16,371
General Purpose Revenue Allocation	\$4,830,416	\$4,993,291	-	\$4,993,291	\$4,991,418	-	\$4,991,418
Total Revenues	\$5,582,936	\$5,809,637	-	\$5,809,637	\$5,794,029	-	\$5,794,029



County Communications Office

No changes from the CAO Recommended Operational Plan.



Staffing by Program

	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
County Communications Office	23.00	23.00	0.00	23.00	23.00	0.00	23.00
Total	23.00	23.00	0.00	23.00	23.00	0.00	23.00

Budget by Program

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
County Communications Office	\$4,793,175.00	\$4,885,684.00	-	\$4,885,684.00	\$4,817,196.00	-	\$4,817,196.00
Total Expenditures	\$4,793,175.00	\$4,885,684.00	-	\$4,885,684.00	\$4,817,196.00	-	\$4,817,196.00

Budget by Categories of Expenditures

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Salaries & Benefits	\$3,997,019	\$4,115,019	-	\$4,115,019	\$4,086,724	-	\$4,086,724
Services & Supplies	\$926,156	\$644,718	-	\$644,718	\$638,472	-	\$638,472
Capital Assets Equipment	\$520,000	\$125,947	-	\$125,947	\$92,000	-	\$92,000
Expenditure Transfer & Reimbursements	-\$650,000	-	-	-	-	-	-
Total Expenditures	\$4,793,175	\$4,885,684	-	\$4,885,684	\$4,817,196	-	\$4,817,196

Budget by Categories of Revenues

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Fund Balance Component Decreases	\$92,268	\$83,092	-	\$83,092	\$69,544	-	\$69,544
License Permits & Franchises	\$571,000	\$169,300	-	\$169,300	\$122,300	-	\$122,300
General Purpose Revenue Allocation	\$4,129,907	\$4,633,292	-	\$4,633,292	\$4,625,352	-	\$4,625,352
Total Revenues	\$4,793,175	\$4,885,684	-	\$4,885,684	\$4,817,196	-	\$4,817,196



County Counsel

No changes from the CAO Recommended Operational Plan.



Staffing by Program

	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
County Counsel	197.00	197.00	-	197.00	197.00	-	197.00
Total	197.00	197.00	-	197.00	197.00	-	197.00

Budget by Program

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
County Counsel	\$48,627,799	\$51,142,840	-	\$51,142,840	\$50,997,782	-	\$50,997,782
Total Expenditures	\$48,627,799	\$51,142,840	-	\$51,142,840	\$50,997,782	-	\$50,997,782

Budget by Categories of Expenditures

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Salaries & Benefits	\$48,489,727	\$51,283,296	-	\$51,283,296	\$51,126,434	-	\$51,126,434
Services & Supplies	\$5,130,581	\$4,773,635	-	\$4,773,635	\$4,785,439	-	\$4,785,439
Expenditure Transfer & Reimbursements	-\$4,992,509	-\$4,914,091	-	-\$4,914,091	-\$4,914,091	-	-\$4,914,091
Total Expenditures	\$48,627,799	\$51,142,840	-	\$51,142,840	\$50,997,782	-	\$50,997,782

Budget by Categories of Revenues

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Fund Balance Component Decreases	\$994,235	\$1,000,000	-	\$1,000,000	\$875,000	-	\$875,000
Charges for Current Services	\$24,104,713	\$25,287,085	-	\$25,287,085	\$25,287,085	-	\$25,287,085
Miscellaneous Revenues	\$1,000	\$1,000	-	\$1,000	\$1,000	-	\$1,000
General Purpose Revenue Allocation	\$23,527,851	\$24,854,755	-	\$24,854,755	\$24,834,697	-	\$24,834,697
Total Revenues	\$48,627,799	\$51,142,840	-	\$51,142,840	\$50,997,782	-	\$50,997,782



County Technology Office

No changes from the CAO Recommended Operational Plan.



Staffing by Program

	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
County Technology Office	18.00	20.00	-	20.00	20.00	-	20.00
Total	18.00	20.00	-	20.00	20.00	-	20.00

Budget by Program

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
CTO Office	\$10,576,486	\$13,453,526	-	\$13,453,526	\$11,326,836	-	\$11,326,836
Information Technology Internal Service Fund	\$219,844,412	\$209,512,055	-	\$209,512,055	\$209,512,055	-	\$209,512,055
Total Expenditures	\$230,420,898	\$222,965,581	-	\$222,965,581	\$220,838,891	-	\$220,838,891

Budget by Categories of Expenditures

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Salaries & Benefits	\$4,963,498	\$5,847,356	-	\$5,847,356	\$5,320,666	-	\$5,320,666
Services & Supplies	\$227,957,400	\$217,118,225	-	\$217,118,225	\$215,518,225	-	\$215,518,225
Expenditure Transfer & Reimbursements	-\$2,500,000	-	-	-	-	-	-
Total Expenditures	\$230,420,898	\$222,965,581	-	\$222,965,581	\$220,838,891	-	\$220,838,891

Budget by Categories of Revenues

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Fund Balance Component Decreases	\$101,800	\$117,716	-	\$117,716	\$97,500	-	\$97,500
Charges for Current Services	\$210,181,208	\$199,614,285	-	\$199,614,285	\$199,614,285	-	\$199,614,285
Miscellaneous Revenues	\$100,000	\$100,000	-	\$100,000	\$100,000	-	\$100,000
General Purpose Revenue Allocation	\$9,537,890	\$12,264,334	-	\$12,264,334	\$10,157,860	-	\$10,157,860
Other Financing Sources	\$10,500,000	\$10,869,246	-	\$10,869,246	\$10,869,246	-	\$10,869,246
Total Revenues	\$230,420,898	\$222,965,581	-	\$222,965,581	\$220,838,891	-	\$220,838,891



General Services

No changes from the CAO Recommended Operational Plan.



Staffing by Program

	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
Fleet Management Internal Service Fund	67.00	67.00	0.00	67.00	67.00	0.00	67.00
Facilities Management Internal Service Fund	363.00	363.00	0.00	363.00	363.00	0.00	363.00
Total	430.00	430.00	0.00	430.00	430.00	0.00	430.00

Budget by Program

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
General Fund Contribution to CS ISF's	\$2,550,000	\$2,550,000	-	\$2,550,000	\$2,550,000	-	\$2,550,000
Fleet Management Internal Service Fund	\$77,994,492	\$95,331,287	-	\$95,331,287	\$95,423,414	-	\$95,423,414
Facilities Management Internal Service Fund	\$236,685,738	\$260,290,202	-	\$260,290,202	\$259,988,001	-	\$259,988,001
Total Expenditures	\$317,230,230	\$358,171,489	-	\$358,171,489	\$357,961,415	-	\$357,961,415

Budget by Categories of Expenditures

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Salaries & Benefits	\$69,662,282	\$75,578,135	-	\$75,578,135	\$75,540,110	-	\$75,540,110
Services & Supplies	\$203,527,831	\$230,210,003	-	\$230,210,003	\$230,387,954	-	\$230,387,954
Other Charges	\$15,506,334	\$15,516,334	-	\$15,516,334	\$15,516,334	-	\$15,516,334
Capital Assets Equipment	\$20,634,630	\$30,000,000	-	\$30,000,000	\$30,000,000	-	\$30,000,000
Expenditure Transfer & Reimbursements	-\$1,000,000	-	-	-	-	-	-
Operating Transfers Out	\$8,899,153	\$6,867,017	-	\$6,867,017	\$6,517,017	-	\$6,517,017
Total Expenditures	\$317,230,230	\$358,171,489	-	\$358,171,489	\$357,961,415	-	\$357,961,415

Budget by Categories of Revenues

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Use of Fund Balance	\$18,475,000	\$27,700,000	-	\$27,700,000	\$27,700,000	-	\$27,700,000
Revenue From Use of Money & Property	\$1,277,262	\$2,252,262	-	\$2,252,262	\$2,252,262	-	\$2,252,262
Intergovernmental Revenues	\$4,401,728	\$4,737,181	-	\$4,737,181	\$4,737,181	-	\$4,737,181
Charges for Current Services	\$279,307,457	\$311,759,517	-	\$311,759,517	\$311,629,955	-	\$311,629,955
Miscellaneous Revenues	\$835,000	\$775,000	-	\$775,000	\$775,000	-	\$775,000
General Purpose Revenue Allocation	\$2,550,000	\$2,550,000	-	\$2,550,000	\$2,550,000	-	\$2,550,000
Other Financing Sources	\$9,883,783	\$7,897,529	-	\$7,897,529	\$7,817,017	-	\$7,817,017
Residual Equity Transfers In	\$500,000	\$500,000	-	\$500,000	\$500,000	-	\$500,000
Total Revenues	\$317,230,230	\$358,171,489	-	\$358,171,489	\$357,961,415	-	\$357,961,415



Grand Jury

No changes from the CAO Recommended Operational Plan.



Staffing by Program

	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 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 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
Grand Jury	\$789,302	\$797,072	-	\$797,072	\$797,072	-	\$797,072
Total Expenditures	\$789,302	\$797,072	-	\$797,072	\$797,072	-	\$797,072

Budget by Categories of Expenditures

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
Services & Supplies	\$789,302	\$797,072	-	\$797,072	\$797,072	-	\$797,072
Total Expenditures	\$789,302	\$797,072	-	\$797,072	\$797,072	-	\$797,072

Budget by Categories of Revenues

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
General Purpose Revenue Allocation	\$789,302	\$797,072	-	\$797,072	\$797,072	-	\$797,072
Total Revenues	\$789,302	\$797,072	-	\$797,072	\$797,072	-	\$797,072



Human Resources

No changes from the CAO Recommended Operational Plan.



Staffing by Program

	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
Department of Human Resources	137.00	137.00	0.00	137.00	137.00	0.00	137.00
Total	137.00	137.00	0.00	137.00	137.00	0.00	137.00

Budget by Program

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Department of Human Resources	\$37,079,761	\$35,554,679	-	\$35,554,679	\$35,087,910	-	\$35,087,910
Total Expenditures	\$37,079,761	\$35,554,679	-	\$35,554,679	\$35,087,910	-	\$35,087,910

Budget by Categories of Expenditures

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Salaries & Benefits	\$23,867,295	\$25,938,158	-	\$25,938,158	\$25,851,638	-	\$25,851,638
Services & Supplies	\$15,398,684	\$9,906,521	-	\$9,906,521	\$9,476,272	-	\$9,476,272
Expenditure Transfer & Reimbursements	-\$2,186,218	-\$290,000	-	-\$290,000	-\$240,000	-	-\$240,000
Total Expenditures	\$37,079,761	\$35,554,679	-	\$35,554,679	\$35,087,910	-	\$35,087,910

Budget by Categories of Revenues

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Fund Balance Component Decreases	\$554,080	\$541,476	-	\$541,476	\$454,956	-	\$454,956
Charges for Current Services	\$2,089,581	\$2,692,399	-	\$2,692,399	\$2,692,399	-	\$2,692,399
Miscellaneous Revenues	\$13,445,546	\$13,753,454	-	\$13,753,454	\$13,390,443	-	\$13,390,443
General Purpose Revenue Allocation	\$20,990,554	\$18,567,350	-	\$18,567,350	\$18,550,112	-	\$18,550,112
Total Revenues	\$37,079,761	\$35,554,679	-	\$35,554,679	\$35,087,910	-	\$35,087,910



Purchasing and Contracting

No changes from the CAO Recommended Operational Plan.



Staffing by Program

	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
Purchasing ISF	75.00	76.00	0.00	76.00	76.00	0.00	76.00
Content/Records Services	2.00	1.00	0.00	1.00	1.00	0.00	1.00
Total	77.00	77.00	0.00	77.00	77.00	0.00	77.00

Budget by Program

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Purchasing ISF	\$19,424,795	\$19,814,789	-	\$19,814,789	\$19,716,962	-	\$19,716,962
Content/Records Services	\$2,852,597	\$1,232,583	-	\$1,232,583	\$1,228,052	-	\$1,228,052
Total Expenditures	\$22,277,392	\$21,047,372	-	\$21,047,372	\$20,945,014	-	\$20,945,014

Budget by Categories of Expenditures

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Salaries & Benefits	\$13,293,529	\$13,815,696	-	\$13,815,696	\$13,713,338	-	\$13,713,338
Services & Supplies	\$7,781,640	\$6,720,412	-	\$6,720,412	\$6,720,412	-	\$6,720,412
Other Charges	\$1,202,223	\$511,264	-	\$511,264	\$511,264	-	\$511,264
Total Expenditures	\$22,277,392	\$21,047,372	-	\$21,047,372	\$20,945,014	-	\$20,945,014

Budget by Categories of Revenues

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Use of Fund Balance	\$6,402,223	\$3,115,000	-	\$3,115,000	-	-	-
Revenue From Use of Money & Property	\$180,000	\$240,000	-	\$240,000	\$240,000	-	\$240,000
Charges for Current Services	\$14,965,169	\$16,962,372	-	\$16,962,372	\$19,975,014	-	\$19,975,014
Miscellaneous Revenues	\$730,000	\$730,000	-	\$730,000	\$730,000	-	\$730,000
Total Revenues	\$22,277,392	\$21,047,372	-	\$21,047,372	\$20,945,014	-	\$20,945,014



Registrar of Voters

No changes from the CAO Recommended Operational Plan.



Staffing by Program

	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 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 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Registrar of Voters	\$40,696,569	\$39,041,524	-	\$39,041,524	\$40,457,644	-	\$40,457,644
Total Expenditures	\$40,696,569	\$39,041,524	-	\$39,041,524	\$40,457,644	-	\$40,457,644

Budget by Categories of Expenditures

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Salaries & Benefits	\$17,273,245	\$18,020,193	-	\$18,020,193	\$17,789,042	-	\$17,789,042
Services & Supplies	\$24,923,324	\$21,021,331	-	\$21,021,331	\$22,668,602	-	\$22,668,602
Expenditure Transfer & Reimbursements	-\$1,500,000	-	-	-	-	-	-
Total Expenditures	\$40,696,569	\$39,041,524	-	\$39,041,524	\$40,457,644	-	\$40,457,644

Budget by Categories of Revenues

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Fund Balance Component Decreases	\$225,664	\$215,405	-	\$215,405	\$181,365	-	\$181,365
Intergovernmental Revenues	\$6,163,883	\$7,363,883	-	\$7,363,883	\$5,363,883	-	\$5,363,883
Charges for Current Services	\$6,625,000	\$3,425,000	-	\$3,425,000	\$6,925,000	-	\$6,925,000
Miscellaneous Revenues	\$40,000	\$40,000	-	\$40,000	\$40,000	-	\$40,000
General Purpose Revenue Allocation	\$27,642,022	\$27,997,236	-	\$27,997,236	\$27,947,396	-	\$27,947,396
Total Revenues	\$40,696,569	\$39,041,524	-	\$39,041,524	\$40,457,644	-	\$40,457,644



County Successor Agency

No changes from the CAO Recommended Operational Plan.



Staffing by Program

	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 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 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
County Successor Agency	\$8,063,416	\$8,444,024	-	\$8,444,024	\$8,444,024	-	\$8,444,024
Total Expenditures	\$8,063,416	\$8,444,024	-	\$8,444,024	\$8,444,024	-	\$8,444,024

Budget by Categories of Expenditures

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Services & Supplies	\$20,000	\$20,000	-	\$20,000	\$20,000	-	\$20,000
Other Charges	\$2,386,790	\$2,451,942	-	\$2,451,942	\$2,451,942	-	\$2,451,942
Operating Transfers Out	\$5,656,626	\$5,972,082	-	\$5,972,082	\$5,972,082	-	\$5,972,082
Total Expenditures	\$8,063,416	\$8,444,024	-	\$8,444,024	\$8,444,024	-	\$8,444,024

Budget by Categories of Revenues

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Taxes - Other Than Current Secured	\$2,406,790	\$2,471,942	-	\$2,471,942	\$2,471,942	-	\$2,471,942
Other Financing Sources	\$5,656,626	\$5,972,082	-	\$5,972,082	\$5,972,082	-	\$5,972,082
Total Revenues	\$8,063,416	\$8,444,024	-	\$8,444,024	\$8,444,024	-	\$8,444,024



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 \$45.8 million in Fiscal Year 2025–26 and \$7.3 million in Fiscal Year 2026–27. This is unchanged from the CAO Recommended Operational Plan, for a total decrease of \$90.3 million or 66.3% from the Fiscal Year 2024–25 Adopted Operational Plan. There are no staff years in the Capital Program.



Fiscal Year 2025–26

No changes from the CAO Recommended Operational Plan.

Fiscal Year 2026–27

No changes from the CAO Recommended Operational Plan.

Budget by Program

Category	Fiscal Year 2024–25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Capital Outlay Fund	\$58,460,000	-	-	-	-	-	-
Major Maint Capital Outlay Fund	\$59,980,000	\$26,450,000	-	\$26,450,000	-	-	-
Capital MSCP Acquisition Fund	\$3,200,000	-	-	-	-	-	-
County Health Complex Capital Outlay Fund	-	\$6,920,000	-	\$6,920,000	-	-	-
Justice Facility Construction Capital Outlay Fnd	\$5,900,000	\$5,200,000	-	\$5,200,000	-	-	-
Edgemoor Development Fund	\$8,606,965	\$7,269,505	-	\$7,269,505	\$7,270,809	-	\$7,270,809
Total Expenditures	\$136,146,965	\$45,839,505	-	\$45,839,505	\$7,270,809	-	\$7,270,809

Budget by Categories of Expenditures

Category	Fiscal Year 2024–25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Services & Supplies	\$265,775	\$227,380	-	\$227,380	\$231,559	-	\$231,559
Other Charges	-	\$3,000	-	\$3,000	\$3,000	-	\$3,000
Capital Assets/Land Acquisition	\$127,540,000	\$38,570,000	-	\$38,570,000	-	-	-
Operating Transfers Out	\$8,341,190	\$7,039,125	-	\$7,039,125	\$7,036,250	-	\$7,036,250
Total Expenditures	\$136,146,965	\$45,839,505	-	\$45,839,505	\$7,270,809	-	\$7,270,809

Budget by Categories of Revenues

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Use of Fund Balance	-	\$684,809	-	\$684,809	\$1,432,392	-	\$1,432,392
Revenue From Use of Money & Property	\$422,175	\$1,001,201	-	\$1,001,201	\$651,201	-	\$651,201
Intergovernmental Revenues	\$12,763,427	\$7,503,495	-	\$7,503,495	\$583,257	-	\$583,257
Miscellaneous Revenues	\$48,000	-	-	-	-	-	-
Other Financing Sources	\$122,913,363	\$36,650,000	-	\$36,650,000	\$4,603,959	-	\$4,603,959
Total Revenues	\$136,146,965	\$45,839,505	-	\$45,839,505	\$7,270,809	-	\$7,270,809

Capital Program Changes

Capital Program Changes by Fund

Fiscal Year 2025–26

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 2026–27

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 \$382.0 million in Fiscal Year 2025–26 and \$438.1 million in Fiscal Year 2026–27. This is an increase of \$0.02 million or 0.01% in Fiscal Year 2025–26 from the CAO Recommended Operational Plan, for a total decrease of \$69.0 million or 15.3% from the Fiscal Year 2024–25 Adopted Operational Plan. There are no staff years in Finance Other.

Fiscal Year 2025–26

Significant changes from the CAO Recommended Operational Plan include:

Expenditures

Increase of \$0.02 million

- Increase of \$0.02 million in the Community Enhancement program to rebudget the Fiscal Year 2024-25 unspent balances.

Revenues

Increase of \$0.02 million

- Increase of \$0.02 million in Fund Balance Component Decreases in the General Fund to provide funding for the rebudget in the Community Enhancement program as noted above.

Fiscal Year 2026–27

No significant changes aside from Fiscal Year 2025–26 recommendations.

Finance Other Appropriations/Expenditures							
	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
Cash Borrowing	\$-	\$2,700,000	\$-	\$2,700,000	\$2,700,000	\$-	\$2,700,000
Community Enhancement	5,265,490	6,328,145	20,124	6,348,269	5,391,426	-	5,391,426
Neighborhood Reinvestment Program	10,000,000	10,000,000	-	10,000,000	-	-	-
Contributions to Capital Program	52,120,000	3,000,000	-	3,000,000	-	-	-
Lease Payments: Capital Projects	25,657,309	23,459,537	-	23,459,537	25,538,724	-	25,538,724
Countywide General Expenses	127,932,108	66,572,325	-	66,572,325	166,248,705	-	166,248,705
Countywide Shared Major Maintenance	2,000,000	19,410,000	-	19,410,000	2,000,000	-	2,000,000
Employee Benefits Internal Service Funds (ISF)							
<i>Workers Compensation Employee Benefits ISF</i>	58,735,552	63,400,684	-	63,400,684	63,400,684	-	63,400,684
<i>Unemployment Insurance Employee Benefits ISF</i>	3,946,374	2,950,060	-	2,950,060	2,950,060	-	2,950,060
Insurance ISF	10,380,721	14,958,934	-	14,958,934	14,958,934	-	14,958,934
Local Agency Formation Commission Administration	617,716	682,716	-	682,716	682,716	-	682,716
Public Liability ISF	72,839,019	86,998,080	-	86,998,080	86,998,080	-	86,998,080
Pension Obligation Bonds	81,500,054	81,495,400	-	81,495,400	67,193,947	-	67,193,947
Total	\$450,994,343	\$381,955,881	\$20,124	\$381,976,005	\$438,063,276	\$-	\$438,063,276

Lease Payments-Bonds

Budget by Program

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Lease Payments-Bonds	\$25,657,309	\$23,459,537	-	\$23,459,537	\$25,538,724	-	\$25,538,724
Total Expenditures	\$25,657,309	\$23,459,537	-	\$23,459,537	\$25,538,724	-	\$25,538,724

Budget by Categories of Expenditures

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
Other Charges	\$25,657,309	\$23,459,537	-	\$23,459,537	\$25,538,724	-	\$25,538,724
Total Expenditures	\$25,657,309	\$23,459,537	-	\$23,459,537	\$25,538,724	-	\$25,538,724

Budget by Categories of Revenues

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
General Purpose Revenue Allocation	\$15,691,969	\$15,857,437	-	\$15,857,437	\$18,502,474	-	\$18,502,474
Other Financing Sources	\$9,965,340	\$7,602,100	-	\$7,602,100	\$7,036,250	-	\$7,036,250
Total Revenues	\$25,657,309	\$23,459,537	-	\$23,459,537	\$25,538,724	-	\$25,538,724



APPENDICES



Staffing

	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
Total	20,471.25	20,281.25	(1.00)	20,280.25	20,281.25	(1.00)	20,281.25

Budget by Categories of Expenditures

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025- 26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
Salaries & Benefits	\$3,146,037,437.00	\$3,300,738,522.00	\$2,742,666.00	\$3,303,481,188.00	\$3,259,832,751.00	-\$242,694.00	\$3,259,590,057.00
Services & Supplies	\$2,655,218,122.00	\$2,564,018,233.00	\$9,303,173.00	\$2,573,321,406.00	\$2,434,049,493.00	-\$68,424.00	\$2,433,981,069.00
Other Charges	\$713,099,031.00	\$742,693,440.00	\$20,124.00	\$742,713,564.00	\$736,446,846.00	-	\$736,446,846.00
Capital Assets/Land Acquisition	\$18,430,732.00	\$280,000.00	-	\$280,000.00	\$105,881,177.00	-	\$105,881,177.00
Capital Assets Equipment	\$30,360,734.00	\$32,488,653.00	\$2,084,571.00	\$34,573,224.00	\$4,275,358.00	-	\$4,275,358.00
Capital Assets Software	\$50,000.00	\$550,000.00	-	\$550,000.00	\$50,000.00	-	\$50,000.00
Expenditure Transfer & Reimbursements	-\$141,270,273.00	-\$42,709,621.00	-	-\$42,709,621.00	-\$42,309,578.00	-	-\$42,309,578.00
Operating Transfers Out	\$205,758,439.00	\$109,328,667.00	-	\$109,328,667.00	\$83,764,504.00	-	\$83,764,504.00
Total Expenditures	\$6,627,684,222.00	\$6,707,387,894.00	\$14,150,534.00	\$6,721,538,428.00	\$6,581,990,551.00	-\$311,118.00	\$6,581,679,433.00

Budget by Categories of Revenues

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025- 26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
Fund Balance Component Decreases	\$68,330,135.00	\$52,461,424.00	\$920,124.00	\$53,381,548.00	\$35,893,770.00	-	\$35,893,770.00
Use of Fund Balance	\$125,858,259.00	-	-	-	-	-	-
Taxes - Current Property	\$976,097,858.00	\$1,026,068,890.00	-	\$1,026,068,890.00	\$1,071,000,535.00	-	\$1,071,000,535.00
Taxes - Other Than Current Secured	\$706,299,767.00	\$754,302,253.00	-	\$754,302,253.00	\$784,236,862.00	-	\$784,236,862.00
License Permits & Franchises	\$57,769,276.00	\$60,572,789.00	-	\$60,572,789.00	\$61,053,600.00	-	\$61,053,600.00
Fines, Forfeitures & Penalties	\$40,803,303.00	\$46,085,050.00	-\$23,700.00	\$46,061,350.00	\$39,761,302.00	-	\$39,761,302.00
Revenue From Use of Money & Property	\$65,829,252.00	\$57,929,734.00	-	\$57,929,734.00	\$54,166,976.00	-	\$54,166,976.00
Intergovernmental Revenues	\$3,567,779,609.00	\$3,640,635,740.00	\$13,577,864.00	\$3,654,213,604.00	\$3,531,355,181.00	-	\$3,531,355,181.00
Charges for Current Services	\$476,005,473.00	\$494,174,594.00	-\$323,754.00	\$493,850,840.00	\$493,871,777.00	-\$311,118.00	\$493,560,659.00
Miscellaneous Revenues	\$94,467,237.00	\$60,690,230.00	-	\$60,690,230.00	\$58,644,576.00	-	\$58,644,576.00
Other Financing Sources	\$448,444,053.00	\$514,467,190.00	-	\$514,467,190.00	\$452,005,972.00	-	\$452,005,972.00
Total Revenues	\$6,627,684,222.00	\$6,707,387,894.00	\$14,150,534.00	\$6,721,538,428.00	\$6,581,990,551.00	-\$311,118.00	\$6,581,679,433.00

Appendix A: Changes by Fund - Miscellaneous Special Districts

Miscellaneous Special Districts

Expenditures by Fund

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025- 26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025- 26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
San Diego County Flood Control District	\$8,280,836.00	\$12,538,911.00	\$145,000.00	\$12,683,911.00	\$7,673,393.00	-	\$7,673,393.00
Blackwolf Stormwater Maint ZN 349781	\$11,500.00	\$11,500.00	\$30,000.00	\$41,500.00	\$11,500.00	-	\$11,500.00
Lake Rancho Viejo Stormwater Maint ZN 442493	\$158,800.00	\$167,494.00	\$36,100.00	\$203,594.00	\$167,494.00	-	\$167,494.00
Ponderosa Estates Maint ZN 351421	\$12,000.00	\$12,000.00	\$16,000.00	\$28,000.00	\$12,000.00	-	\$12,000.00
Total Expenditures	\$8,463,136.00	\$12,729,905.00	\$227,100.00	\$12,957,005.00	\$7,864,387.00	-	\$7,864,387.00

Revenues by Fund

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025- 26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025- 26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026- 27 Change	Fiscal Year 2026-27 Revised Budget
San Diego County Flood Control District	\$8,280,836.00	\$12,538,911.00	\$145,000.00	\$12,683,911.00	\$7,673,393.00	-	\$7,673,393.00
Blackwolf Stormwater Maint ZN 349781	\$11,500.00	\$11,500.00	\$30,000.00	\$41,500.00	\$11,500.00	-	\$11,500.00
Lake Rancho Viejo Stormwater Maint ZN 442493	\$158,800.00	\$167,494.00	\$36,100.00	\$203,594.00	\$167,494.00	-	\$167,494.00
Ponderosa Estates Maint ZN 351421	\$12,000.00	\$12,000.00	\$16,000.00	\$28,000.00	\$12,000.00	-	\$12,000.00
Total Revenues	\$8,463,136.00	\$12,729,905.00	\$227,100.00	\$12,957,005.00	\$7,864,387.00	-	\$7,864,387.00

Appendix A: Changes by Fund - Special Revenue Funds

Expenditures by Fund

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
Road Fund	\$259,161,266.00	\$254,590,917.00	\$3,887,125.00	\$258,478,042.00	\$216,287,853.00	-	\$216,287,853.00
Total Expenditures	\$259,161,266.00	\$254,590,917.00	\$3,887,125.00	\$258,478,042.00	\$216,287,853.00	-	\$216,287,853.00

Revenues by Fund

Category	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Recommended Budget	Fiscal Year 2025-26 Change	Fiscal Year 2025-26 Revised Budget	Fiscal Year 2026-27 Recommended Budget	Fiscal Year 2026-27 Change	Fiscal Year 2026-27 Revised Budget
Road Fund	\$259,161,266.00	\$254,590,917.00	\$3,887,125.00	\$258,478,042.00	\$216,287,853.00	-	\$216,287,853.00
Total Revenues	\$259,161,266.00	\$254,590,917.00	\$3,887,125.00	\$258,478,042.00	\$216,287,853.00	-	\$216,287,853.00

