



## Fiscal Year 2025-26 Budget Workshops

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# Attachment A

## FY 2025-26 Preliminary Budget Report

# County of Santa Barbara

## FY 2025-26 Preliminary Budget Report

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### Introduction

The preliminary budget marks a significant milestone in the County's budget development process. At this stage, the County Executive Office (CEO), in collaboration with the Auditor-Controller's Office, has reviewed and compiled department-requested spending plans for the coming fiscal year based on revenue estimates from various local, State, and federal sources. Preliminary budget requests will be presented to the Board of Supervisors (Board) during a series of budget workshops in April, and direction received from the Board will be incorporated into the CEO's Recommended Budget. The Recommended Budget is then released to the public in May and presented to the Board for consideration, amendment, and adoption in June.

**The County's Fiscal Year (FY) 2025-26 preliminary budget of \$1.69 billion represents largely status quo operations and is balanced with the release of a \$6.8 million ongoing revenue set-aside.** Significant changes to appropriations include a \$27.9 million or 3.4% increase in salaries and benefits, a \$28.4 million or 4.9% increase in services and supplies, and a \$19.6 million or 9.4% increase in other charges, which include internal service costs such as liability insurance premiums and information technology services, as well as increased landfill closure and post closure cost payments at the Tajiguas Landfill and cash assistance payments administered by County social programs.

**However, the operating budget represents lower growth compared to prior years: a \$75.9 million or 4.7% increase compared to the FY 2024-25 Adopted Budget, which is significantly lower than prior year growth of 8.5% and average growth of 7.2% over the past five years.** Key reasons include the following:

- **There is less one-time intergovernmental revenue compared to prior years, which had included American Rescue Plan Act funding.** Next year, significant decreases in revenues include \$27.9 million less American Rescue Plan Act funding related to completed countywide projects; \$9.6 million less federal Hazard Mitigation Grant Program funding for several completed Flood Control District debris basin improvement projects; \$7.2 million less State and federal grant funding for homelessness outreach and rental assistance programs and affordable housing projects; and \$4.3 million less state grant funding for Mental Health Services Act workforce education and training. The budget also anticipates a \$9.5 million decrease in *ongoing* intergovernmental revenue including \$5.5 million for CalFresh program administration, \$2.2 million for Medi-Cal administration, and \$1.8 million of 2011 Realignment revenue for mental health and social services programs.
- **The Department of Social Services budget includes \$10.8 million in operating cost reductions and faces a \$3.4 million funding gap.** In FY 2025-26, a convergence of increased foster care assistance and adoption assistance payments, coupled with flat State Realignment revenue, decreased CalFresh and Medi-Cal revenue, and diminished fund balances contributed to a \$14.2 million projected gap identified during budget development a few months ago. The department closed \$10.8 million of that gap by un-funding vacant positions; deferring capital projects, maintenance and hardware replacements; and eliminating external trainings.

A \$3.4 million funding gap for Social Services remains heading into budget workshops, which the CEO recommends funding with one-time funding from the General Fund to allow the department time to reduce operating costs over the next fiscal year. Alternatively, the Board may direct the department to implement further cuts, resulting in layoffs, to balance its budget without General Fund support in FY 2025-26.

## State & Federal Budget Impacts

***The State's economic position remains stable; impacts of proposed federal cuts for social, health and other programs are still unknown***

**Federal Budget:** The March 2025 UCLA Anderson Forecast emphasizes elevated uncertainty as the economy responds to disruptions to the federal government functions, new tariffs and changes in immigration policy. There remains great uncertainty about the federal budget with mixed signals from Washington D.C. The Continuing Resolution passed in March ends on September 30, which means that impacts to the County budget will be largely unknown for the first four months of FY 2025-26. As additional details of the federal budget are released, staff will continue to monitor and analyze impacts to County departments. The majority of federal funds received by the County are allocated to the Social Services Department.

**State Budget:** The Governor's Preliminary budget is balanced with use of reserves and includes minimal changes for County programs, but deficits are projected in FY 2026-27 and federal impacts are still unknown. Year-to-date revenues reported by the Department of Finance indicate that State General Fund revenues (personal income tax and corporation tax) are generally exceeding budget estimates; and the Legislative Analyst's Office (LAO) February revenue projections indicate a balanced budget, with minimally different projections from the Governor's Budget. Starting in FY 2026-27, LAO outlook suggests double digit operating deficits that the Legislature will need to balance with ongoing budget solutions - a combination of spending reductions, revenue increases, and others. The Governor's preliminary FY 2025-26 budget, released in January, suggested minimal changes to existing County programs, but more will be known when the revised budget is released in May. In the meantime, departments will continue to monitor how State budget priorities, funding shifts, and reductions may impact the County.

## Countywide Salary and Benefit Costs

***Growth slightly lower than prior years due to lower pension cost growth and increased salary savings assumptions***

In FY 2025-26, salary and benefit cost of \$853.3 million, or 51% of total County operating costs, are anticipated to grow by \$27.9 million or 3.4% compared to the FY 2024-25 Adopted Budget. This growth is slightly lower than the actual average growth of 5% over the five previous fiscal years due to slightly lower staffing levels, moderate cost-of-living adjustments, and a lower pension contribution growth rate than in prior years. Growth is also tempered by an increase in assumed salary savings from 4.9% to 6.1%, which more accurately reflects anticipated vacancies in funded positions throughout the fiscal year.

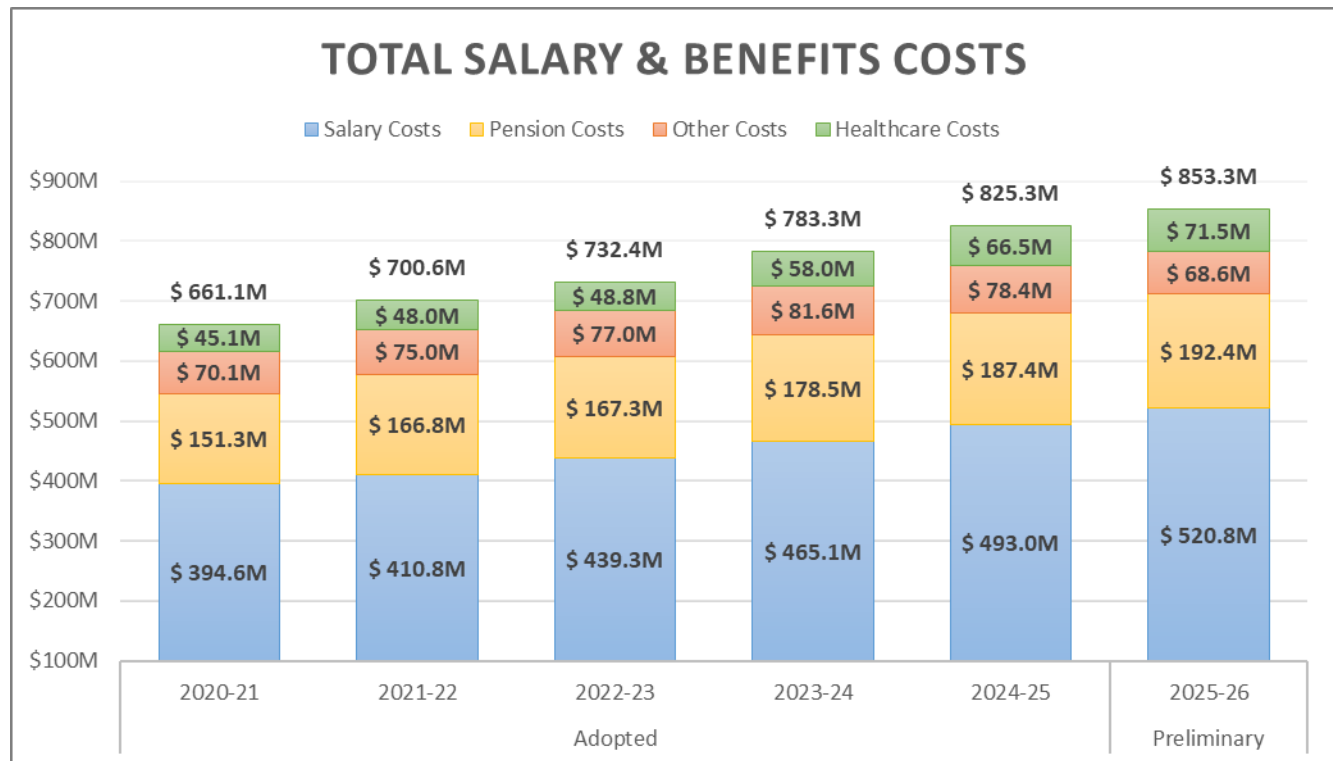
Salary, pension, and healthcare contributions are the primary drivers of personnel costs and comprise 90% of the total.

- **Salary cost growth of 5.6% is consistent with prior year budgeted growth due to moderate cost-of-living adjustments offset slightly by decreases in funded positions.** Costs are driven by a combination of known cost-of-living and equity adjustments established in current labor agreements and an anticipated 34.4 FTE decrease in staffing. Salary adjustments for all non-safety labor groups, including unrepresented managers and executives, reflect the new agreement terms approved by the Board over the past year. Similarly, salary adjustments for safety labor groups reflect negotiated agreement terms and additional adjustments agreed upon in the August 2024 side letter with the Deputy Sheriffs' Association totaling \$3.2 million.

## Attachment A

- **Pension cost growth of 2.7% is lower than prior years due to lower retirement contribution rates in FY 2025-26.** Changes in employer contribution rates are driven by the smoothing in and out of prior year plan investment gains and losses. Rates for FY 2025-26 were approved by the Santa Barbara County Employee's Retirement System in December and incorporated into the preliminary budget.
- **Healthcare cost growth of 7.5% is lower than prior year budgeted growth but consistent with prior year actuals.** Medical insurance premiums increased 4.29% in 2025 and are anticipated to increase 10% in 2026 based on market trends identified by the County's healthcare plan consultant.
- **Other salary and benefit costs are decreasing by 12.5%, driven by increased salary savings that offset \$10.5 million of growth.** Generally, other costs like Social Security contributions, workers compensation payments, and overtime pay are budgeted as a smaller and relatively stable share of the County's budget. Fluctuations in workers compensation and overtime costs in particular are typically covered by salary savings, especially in the case of overtime pay, which is often driven by vacancies. However, in FY 2025-26, assumed salary savings of 6.1% has more than offset growth in these costs. The increased budgeted savings better reflect recent trends in the County's funded vacancy rate, and may also have the effect of reducing or eliminating year-end surpluses next year, as more savings are now being anticipated and accounted for in the budget.

The following table compares budgeted salary and benefit costs for the past five fiscal years to the FY 2025-26 preliminary budget.



## Discretionary General Fund Revenue

***Growth higher than prior year primarily due to increases in property and transient occupancy taxes***

The General Fund is the main operating fund for the County and a primary focus of budget discussions that relate to discretionary revenue, such as property tax, Transient Occupancy Tax (TOT), and sales and use retail tax. These major discretionary revenues are distributed to departments as General Fund Contribution (GFC), with nearly 90% allocated to General Fund departments. GFC finances departmental operations and services for which no special or dedicated revenues are available and, in special revenue departments, often serves as local match for State and federal funding. FY 2025-26 preliminary recommendations have been developed for the major budgetary components of the General Fund and areas of major impact are discussed below.

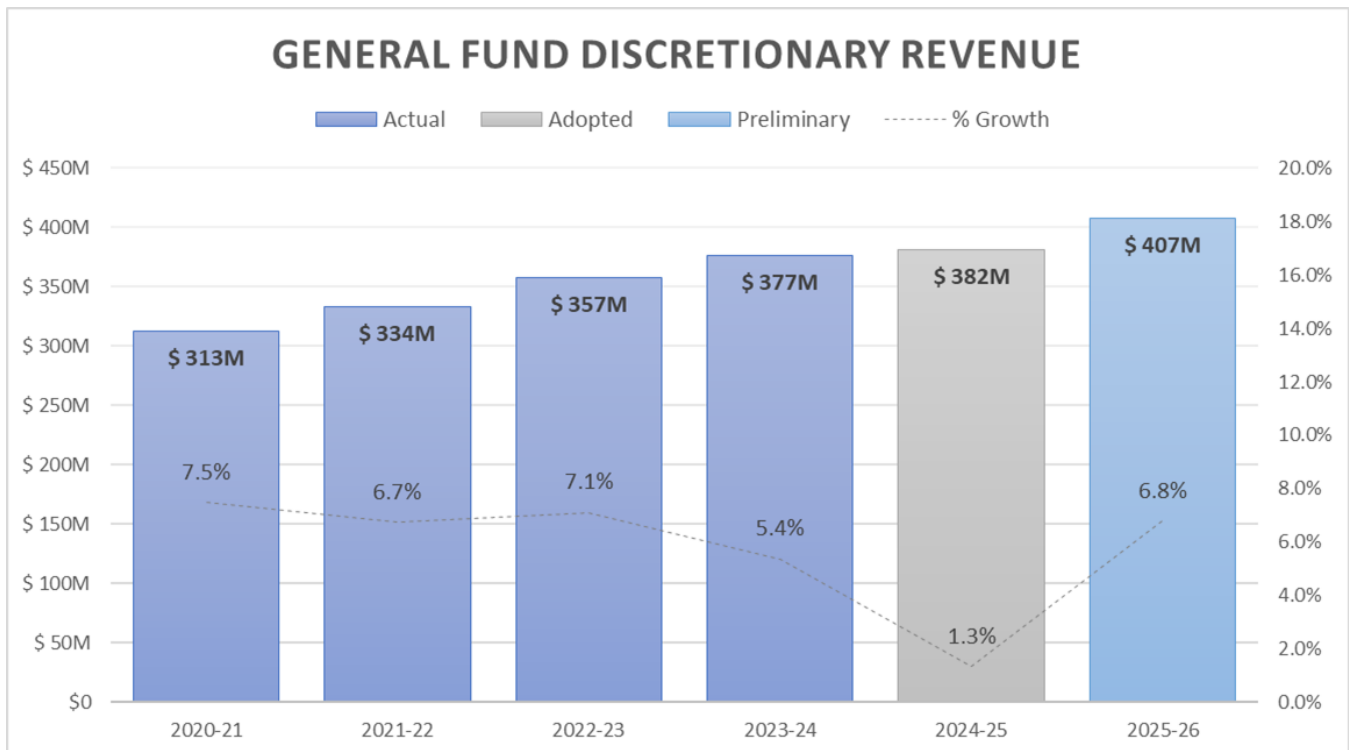
**Discretionary Revenue.** A total preliminary budget of \$407.4 million in General Fund discretionary revenues has been estimated for FY 2025-26 representing an increase of \$25.9 million or 6.8% over the FY 2024-25 Adopted Budget. This level of growth is greater than the 2.5% budgeted in the current fiscal year. Growth from these revenue sources is vital to paying for increases in labor and operational costs for many County operations, including most of the public safety function. A description of the year-over-year budgetary changes to these primary discretionary revenue sources is provided below, along with the factors that drive these changes.

Discretionary General Fund Revenue Summary (in millions)

	FY 2024-25 Adopted	FY 2025-26 Preliminary	\$ Change
Property Taxes	302.05	319.35	17.30
Transient Occupancy Tax	17.68	22.43	4.75
Sales and Use Tax	15.11	15.50	0.39
All Other Discretionary Revenue	46.68	50.14	3.46
<b>Total General Fund Discretionary Revenues</b>	<b>\$381.52</b>	<b>\$407.42</b>	<b>\$25.90</b>

- **Property Tax growth of 5.7% is higher than prior year budgeted growth due to greater than anticipated assessed value growth in the current fiscal year.** Growth in property tax revenue is primarily driven by current secured property tax and property tax in-lieu of Vehicle License Fees (VLF), which are based on the assessed value (AV) of commercial and residential properties in the County. In FY 2025-26 the Auditor-Controller's Office, in collaboration with the Assessor's Office, estimate AV growth of 4.0% over current year estimated actuals, which are currently projecting higher-than-budgeted by about \$4.5 million mainly due to actual AV growth of 5.5% for FY 2024-25 that came in higher than the 3.75% growth estimate used to develop the current fiscal year's adopted budget. This effectively results in a higher base to which the assumed growth rate for the subsequent fiscal year is applied.
- **TOT growth of 27% is substantially greater than prior years primarily driven by an increased tax rate from 12% to 14%, approved by voters in November.** This rate increase took effect January 1, 2025, resulting in a \$2.3 million or 13.1% increase to estimated actuals for the current fiscal year compared to the FY 2024-25 Adopted Budget. FY 2025-26 marks the first full fiscal year of the tax rate increase and a \$4.8 million or 27% increase in TOT compared to the current adopted budget is anticipated.

- Local Sales Tax growth of 2.6% represents slowed growth relative to current year actuals.** Due to continued uncertainty in the economy, particularly surrounding inflation, politics, trade, and consumer sentiment and spending, local sales tax growth remains subdued. With assistance from sales tax consultant HdL, estimated actuals are projected to exceed the adopted budget by about 1.2% while the FY 2025-26 preliminary budget assumes growth over estimated actuals of about 1.4%. This represents a slight reduction in anticipated growth when compared to prior year actuals growth of 3.0%, which is being driven by uncertainty amongst consumers and their decision-making relating to the purchase of taxable retail goods.
- Other Discretionary Revenue growth of 7.4% is greater than prior year budgeted growth driven by increases in Cost Allocation Plan (CAP) and Property Transfer Tax revenues.** Other discretionary revenues include significant sources such as CAP, interest income, property transfer taxes, and cannabis taxes. Growth in CAP and property transfer taxes, specifically, are driving the overall increase in other discretionary revenues. CAP reimbursements to the General Fund for costs of services incurred by Enterprise Funds, Internal Service Funds, and other Special Revenue Funds (Mental Health, Social Services, etc.) are calculated by the Auditor-Controller's Office and grows 12% over the prior year's budget mainly driven by Counsel and building maintenance services provided. Property Transfer Tax increased about 40% over the prior year's adopted budget due to increases in property sales prices increasing in the value of transfers despite a significant decrease in the volume of transfers from historical averages due to the persistence of elevated mortgage rates. This growth is being slightly offset by a \$600 thousand decrease in cannabis tax revenue, from \$6.1 million in the FY 2024-25 Adopted Budget to \$5.5 million in the preliminary budget.



The table above shows the preliminary General Fund Discretionary Revenues with four years of actual receipts and the FY 2024-25 adopted budget. The preliminary FY 2025-26 budget projects growth of \$25.9 million, or 6.8%, over the FY 2024-25 Adopted Budget. The projected growth in discretionary revenue over the five-year forecast period is presented in the financial forecast table for the General Fund in the County Fiscal Plan section below.

## County Fiscal Plan

### ***Revised forecast continues to show General Fund operating costs outpacing discretionary revenue growth, depletion of ongoing revenue set-asides by year three***

The County utilizes long-term financial planning as a tool to ensure fiscal stability beyond the annual budget horizon. A five-year operating forecast of ongoing expenditures funded with ongoing General Fund discretionary revenue provides important insights and information needed to establish multi-year budget solutions, fiscal policies, and a framework for decision-making that maintains good fiscal health. It is not a budget and does not establish policy or priorities; it simply summarizes fiscal capacity based on key factors that affect the County's fiscal outlook and assesses how difficult balancing the budget may be in the future. The forecast assumes status quo operations and does not include any department expansion requests. Cannabis tax revenue is excluded as an ongoing source in accordance with Board approved policy.

**January 2025 forecast showed a significant deficit in the General Fund beginning in year three, after release of all ongoing set-asides and if no mitigating actions occur.** The FY 2025-26 through FY 2029-30 five-year forecast presented to the Board in on January 7, 2025 projected growth in General Fund costs to exceed revenue growth in every year, driven by increasing salary and benefit costs and compounded by large increases to the cost of jail medical services, and among other things, estimated construction and operation costs of a 512 bed expansion at the Northern Branch Jail, estimated at the time at \$142.6 million with annual debt service of \$10 million. Year one and two deficits were mostly offset with the release of \$15 million in ongoing revenue, set aside by the Board for this purpose in prior fiscal years. After the depletion of set asides, deficits grew significantly to more than \$14 million in year three, and to a cumulative \$23 million over the forecast period.



## JANUARY 2025 FIVE-YEAR FORECAST

## INCREMENTAL CHANGE IN GENERAL FUND ONGOING REVENUE AND COSTS

<b>Ongoing Revenue Sources:</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
<b>Discretionary Revenue (moderate growth)</b>	<b>\$ 23,669,300</b>	<b>\$ 14,011,800</b>	<b>\$ 13,873,700</b>	<b>\$ 16,153,700</b>	<b>\$ 15,700,100</b>
<b>Ongoing Set Asides</b>	<b>\$ 6,562,230</b>	<b>\$ 8,431,670</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<i>Release Jail Medical Set Aside</i>	1,300,000				
<i>Release Other Prior Year Set Aside</i>	5,262,230	8,431,670	-	-	-
<b>Total Revenue Change</b>	<b>\$ 30,231,530</b>	<b>\$ 22,443,470</b>	<b>\$ 13,873,700</b>	<b>\$ 16,153,700</b>	<b>\$ 15,700,100</b>
<b>Ongoing Cost Changes:</b>					
<b>Salaries + Rates + Reserves + Deferred Maint.</b>	<b>\$ 16,683,130</b>	<b>\$ 10,867,822</b>	<b>\$ 16,103,800</b>	<b>\$ 13,776,008</b>	<b>\$ 12,588,222</b>
<i>Salary Increases</i>	6,218,814	5,304,725	5,845,793	5,712,807	5,476,800
<i>Pension Costs</i>	1,603,323	33,152	4,624,434	1,733,076	149,413
<i>Health Benefits</i>	2,230,463	2,207,823	2,457,273	2,646,017	2,701,187
<i>Deputy Sheriff's Association Side Letter</i>	3,197,900	-	-	-	-
<i>Internal Service Rate Increases</i>	2,550,300	2,983,200	3,176,300	3,601,200	3,994,800
<i>Strategic Reserve</i>	600,000	-	-	-	-
<i>18% Deferred Maintenance</i>	282,330	338,922	-	82,908	266,022
<b>Safety Net Costs</b>	<b>\$ 1,488,400</b>	<b>\$ 2,240,100</b>	<b>\$ 1,685,200</b>	<b>\$ 678,900</b>	<b>\$ 1,595,600</b>
<i>In-Home Supportive Services Labor Increases</i>	888,400	1,053,000	497,800	508,900	1,595,600
<i>Homelessness Services Costs</i>	600,000	995,000	385,000	170,000	-
<i>Co-Response Teams</i>	-	192,100	802,400	-	-
<b>Criminal Justice Costs</b>	<b>\$ 12,060,000</b>	<b>\$ 10,360,800</b>	<b>\$ 10,207,800</b>	<b>\$ 5,324,200</b>	<b>\$ 5,461,800</b>
<i>AB 1869 Backfill Sunset</i>	-	850,000	-	-	-
<i>Existing Northern Branch Jail Ops Funding Plan</i>	5,700,000	1,600,000	2,100,000	2,000,000	1,900,000
<i>Jail Healthcare New Costs &amp; Annual Increases</i>	5,000,000	2,010,800	2,207,800	2,424,200	2,661,800
<i>911 Public Safety Answering Point Funding Gap</i>	660,000	200,000	200,000	200,000	200,000
<i>No. Branch Jail 512 Bed Construction Debt Svc</i>	-	5,000,000	5,000,000	-	-
<i>Custody Staffing Shift Relief Funding Plan</i>	700,000	700,000	700,000	700,000	700,000
<b>Total Change in Costs</b>	<b>\$ 30,231,530</b>	<b>\$ 23,468,722</b>	<b>\$ 27,996,800</b>	<b>\$ 19,779,108</b>	<b>\$ 19,645,622</b>
<b>Annual (Deficit)/Surplus</b>	<b>\$ -</b>	<b>\$ (1,025,252)</b>	<b>\$ (14,123,100)</b>	<b>\$ (3,625,408)</b>	<b>\$ (3,945,522)</b>
<b>Cumulative (Deficit)/Surplus</b>	<b>\$ -</b>	<b>\$ (1,025,252)</b>	<b>\$ (15,148,352)</b>	<b>\$ (18,773,760)</b>	<b>\$ (22,719,282)</b>

Updated forecast shows General Fund cumulative operating deficits of \$20.6 million in the five-year period. This is different than the January forecasted deficit largely due to lower estimated jail medical and custody system operating costs in the later years of the forecast. Northern Branch Jail debt service costs were updated to reflect higher construction costs for fewer beds and the Board's action on April 1, 2025. An updated forecast with estimates from the FY 2025-26 preliminary budget is detailed below and continues to show costs growing faster than discretionary revenue in all five years. Forecasted deficits are largely deferred to years four and five and grow to a cumulative \$20.6 million after the release of \$15 million in ongoing revenue set asides. Key aspects of the update include the following:

- Differences from January Forecast:
  - Revenue estimates increase from \$23.7 million to \$26.5 million in FY 2025-26 largely due to greater growth in interest, property tax, and cost allocation plan revenue.
  - In FY 2025-26, costs also grow by \$3 million due to significant increases in In-Home Supportive Services labor costs of \$1.58 million and jail healthcare costs of \$8.8 million.
  - Annual debt service for Northern Branch Jail construction cost increases from \$10 million for 512 beds to \$12.4 million for 384 beds, while estimated growth in custody system operating costs decrease by \$1.3 million after further refinement of January estimates.



- Cumulative cost increases for jail medical services in years two through five are \$3 million less than anticipated in January after updates based on the contract approved by the Board on April 1.
- Consistent with January Forecast:
  - Use of ongoing revenue set asides remains the same as a result of roughly equivalent revenue and cost increases in FY 2025-26.
  - General Fund Contribution toward salaries and benefits, internal service costs, reserves and deferred maintenance are consistent with the prior forecast at \$16.8 million.

**APRIL 2025 FIVE-YEAR FORECAST****INCREMENTAL CHANGE IN GENERAL FUND ONGOING REVENUE AND COSTS**

<b>Ongoing Revenue Sources:</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
<b>Discretionary Revenue (moderate growth)</b>	<b>\$ 26,511,700</b>	<b>\$ 14,011,800</b>	<b>\$ 13,873,700</b>	<b>\$ 16,153,700</b>	<b>\$ 15,700,100</b>
<b>Ongoing Set Asides</b>	<b>\$ 6,789,300</b>	<b>\$ 2,568,696</b>	<b>\$ 6,126,104</b>	<b>\$ -</b>	<b>\$ -</b>
Release Jail Medical Set Aside	1,300,000				
Release Other Prior Year Set Aside	5,489,300	2,568,696	6,126,104	-	-
<b>Total Revenue Change</b>	<b>\$ 33,301,000</b>	<b>\$ 16,580,496</b>	<b>\$ 19,999,804</b>	<b>\$ 16,153,700</b>	<b>\$ 15,700,100</b>
<b>Ongoing Cost Changes:</b>					
<b>Salaries + Rates + Reserves + Deferred Maint.</b>	<b>\$ 16,802,500</b>	<b>\$ 10,782,196</b>	<b>\$ 16,103,800</b>	<b>\$ 13,776,008</b>	<b>\$ 12,588,304</b>
Salary Increases	5,473,500	5,262,600	5,835,300	5,701,000	5,431,800
Pension Costs	1,928,500	(82,700)	4,615,300	1,727,300	191,900
Health Benefits	1,455,400	2,365,800	2,476,900	2,663,600	2,703,800
Deputy Sheriff's Association Side Letter	3,197,900	-	-	-	-
Internal Service Rate Increases	3,756,700	2,983,200	3,176,300	3,601,200	3,994,800
Strategic Reserve	260,500	-	-	-	-
18% Deferred Maintenance	730,000	253,296	-	82,908	266,004
<b>Safety Net Costs</b>	<b>\$ 1,580,200</b>	<b>\$ 1,548,300</b>	<b>\$ 1,685,200</b>	<b>\$ 678,900</b>	<b>\$ 1,595,600</b>
In-Home Supportive Services Labor Increases	1,580,200	361,200	497,800	508,900	1,595,600
Homelessness Services Costs	-	995,000	385,000	170,000	-
Co-Response Teams	-	192,100	802,400	-	-
<b>Criminal Justice Costs</b>	<b>\$ 14,918,300</b>	<b>\$ 4,250,000</b>	<b>\$ 3,900,000</b>	<b>\$ 10,000,000</b>	<b>\$ 12,100,000</b>
AB 1869 Backfill Sunset	-	850,000	-	-	-
Existing Northern Branch Jail Ops Funding Plan	5,700,000	1,600,000	2,100,000	2,000,000	1,900,000
Jail Healthcare New Costs & Annual Increases	8,838,300	1,600,000	1,600,000	1,600,000	1,600,000
911 Public Safety Answering Point Funding Gap	380,000	200,000	200,000	200,000	200,000
NBJ 384 Bed Construction Debt Svc	-	-	-	6,200,000	6,200,000
Systemwide Custody Operating Costs Increases	-	-	-	-	5,000,000
Potential Cost Savings in Main Jail	-	-	-	-	(2,800,000)
<b>Total Change in Costs</b>	<b>\$ 33,301,000</b>	<b>\$ 16,580,496</b>	<b>\$ 21,689,000</b>	<b>\$ 24,454,908</b>	<b>\$ 26,283,904</b>
<b>Annual (Deficit)/Surplus</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,689,196)</b>	<b>\$ (8,301,208)</b>	<b>\$ (10,583,804)</b>
<b>Cumulative (Deficit)/Surplus</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,689,196)</b>	<b>\$ (9,990,404)</b>	<b>\$ (20,574,208)</b>

**A combination of revenue generation and spending reductions will be necessary to balance the budget in future years, and reserving or redirecting revenue now will be essential to start mitigating the large deficit ahead.** Given the extent of the forecasted deficit, it is recommended that the County begin reserving one-time available funds; redirecting funds for projects of less priority; consider opportunities to increase other revenue sources; and develop strategies to reduce spending, which may include decreasing core service levels in order to balance the budget.

To address General Fund budget problems in the past, the County has looked to reductions in employee compensation through hiring freezes, furloughs, and management wage freezes, as well as position reductions. Additional treatments for consideration include reducing operating expenses by renegotiating contracts, limiting travel and training, consolidating services, and deferring capital projects.

In addition, in the last five years, the County invested in department operational reviews through KPMG to help departments become more efficient and effective, and developed a process improvement program called InnovateSBC, akin to Lean 6 Sigma, to teach employees ways to improve their processes. The County's Information Technology Department is also leading efforts to test Generative Artificial Intelligence (AI) in the workplace. Employing these will be important as we implement greater efficiencies.

Further detail regarding each projected category of the five-year forecast is included as follows.

## **Salaries, Rates, Reserves, and Deferred Maintenance**

- 1. Impacts of salary, pension, and health benefit increases, including impact of labor agreement with Deputy Sheriff's Association, on discretionary revenue increase by \$51 million over the next five years.** The General Fund Contribution share of countywide salary and benefit costs (approximately 30%) are forecasted to grow by an average \$10.2 million or 2.6% per year over the forecast period. Significant drivers of the growth include general salary increases, as well as \$3.2 million in salary adjustments agreed to in an August 2024 side letter with the Deputy Sheriffs' Association, and a \$4.6 million increase in pension contributions in FY 2027-28 related to the smoothing in of a prior year investment loss.
- 2. General Liability and Information Technology rates for General Fund departments drive increases of \$17.5 million over the next five years.** Internal service charges and insurance premiums continue to present a financial issue for some General Fund departments. General liability insurance and Information Technology charges specifically are expected to grow by 39% over the forecast period. In accordance with Budget Development Policy 3.h, the forecast reflects General Fund Contributions growing by approximately \$3.5 million per year to help departments manage these increases and avoid service level reductions over the next five years.
- 3. Strategic Reserve target requires an additional ongoing \$261 thousand.** In accordance with Budget Development Policy 5, the County maintains a strategic reserve equal to 8% of General Fund operating revenue, which in FY 2024-25 is \$45.6 million. The ongoing General Fund revenue allocation of \$1.6 million used to maintain the reserve will require a \$261 thousand increase in FY 2025-26 to meet and maintain the County's 8% target of \$47.5 million in FY 2025-26.
- 4. 18% Deferred Maintenance Allocation could grow by \$1.3 million over the next five years.** Budget Development Policy 7.e commits 18% of unallocated Discretionary General Fund revenues for deferred maintenance needs, which has traditionally been allocated to Public Works (50%), General Services (35%) and Parks (15%). After accounting for planned policy-driven General Fund Contributions, a \$730 thousand increase to deferred maintenance funding was included in the FY 2025-26 preliminary budget. The total cost of the County's current backlog of deferred maintenance projects is estimated at \$572 million splits between the Public Works (\$329 million), General Services (\$170 million), and Community Services (\$73 million) department.

## Safety Net Costs

1. **In-Home Supportive Services (IHSS) costs to increase by \$4.5 million over the next five years.** The IHSS program, administered by the Department of Social Services (DSS), provides in-home assistance to income-eligible aged, blind, and disabled individuals. Program costs are shared by the federal, State, and county governments. The IHSS Maintenance of Effort (MOE) is the county share of costs, comprised of locally negotiated wage and benefit costs for individual providers and an annual 4% inflation factor. These costs are generally covered with State 1991 Realignment revenue and ongoing General Fund Contribution dollars that are only utilized by DSS if alternative funding sources are insufficient. The forecast fluctuates annually, due to anticipated offsets in certain years, but the average increase equals almost \$1 million a year. DSS cautions that this increase may be low and could grow larger if higher wages are negotiated and agreed to by the Board.
2. **Homelessness Services funding gaps could grow to cumulative \$1.6 million per year by FY 2028-29, unless new funding sources are secured, or services are reduced.** These are discretionary services that are not required to be funded but have been a past Board priority. Homelessness Services is facing funding challenges as Pandemic-related grants, such as the Housing and Homelessness Incentive Program (HHIP), California Encampment Resolution Funding (CERF) Program, Housing and Disability Advocacy Program (HDAP), and American Rescue Plan Act (ARPA) funds, expire over the next two fiscal years. Key services and projects, including those that provide funding and case management to individuals at risk of homelessness to prevent it, clean up encampments through a humane approach, and offer interim housing for people experiencing homelessness, are anticipated to realize growing funding shortages in three of the forecast years, totaling up to \$1.6 million in ongoing annual costs in FY 2028-29. Homelessness funding continues to be very dynamic with State and federal funders opting for specific, limited-time program funding. The Housing and Community Development (HCD) Division is actively seeking competitive funding to mitigate much of this impact, to sustain services and interim housing operations.
3. **Expiring Co-Response funding to leave a \$995 thousand gap.** These are discretionary services that are not required to be funded but a past Board priority, assuming the program is implemented as signified. In 2019, the County received \$2 million in grant funding to operate three full-time Co-Response teams staffed with Sheriff and Behavioral Wellness employees. Two teams operate in South County and one operates primarily in the North County. A fourth team was funded by the Community Corrections Partnership (CCP) in 2023 to respond to the Lompoc and Santa Ynez Valley region. Funding for the three original Co-Response teams, which includes American Rescue Plan Act dollars, Proposition 47 Cohort III grant dollars, Mental Health Services Act funds, and limited Medi-Cal service reimbursement, is expected to fully expire by the end of June 2026, after which the ongoing cost would fall to the General Fund, if the program is to continue and another funding source cannot be identified. While the program's intent is understood and supported, utilization of the program is continuing to be reviewed, particularly in light of changes to the mobile crisis services benefit.

## Criminal Justice Costs

1. **Assembly Bill 1869 backfill of \$850,000 will expire in FY 2025-26.** The backfill is discretionary and not required but the services provided have been a past priority, assuming efficient use of funds. AB 1869 repealed the authority of counties to charge defendants for various criminal justice fees, effective July 1, 2021. To offset the loss in revenue to counties, the bill included a time-limited backfill provision from the State. In FY 2026-27, after the sunset of the backfill, the County's annual

allocation of \$846,778, split between the Probation Department and the Sheriff's Office to support adult supervision program staff and alternative sentencing program costs.

2. **Northern Branch Jail current operating costs of \$33 million will be fully funded in FY 2025-26.** A \$5.7 million increase to the Sheriff's General Fund Contribution will establish parity between the Northern Branch Jail ongoing revenue and ongoing costs in FY 2025-26, based on the Sheriff's preliminary budget. Fully funding the jail's operating costs with General Fund Contribution represents the end of the Northern Branch Jail funding plan, which has been in place for over a decade. The projected amount to maintain funding equal to costs is an estimated \$1.9 million per year.
3. **Detention facilities healthcare services will increase by \$15 million over the next five years with a new contract beginning April 2025.** California Forensic Medical Group (CFMG) currently provides medical and mental health care services to the County's adult correctional facilities, and medical services in juvenile facilities. The current annual budgeted amount is \$14 million in Sheriff and \$1.5 million in Probation. In September 2024, the County issued a request for proposals to initiate a new contract effective April 1, 2025 and the Board authorized County staff to begin negotiations with CFMG on January 14, 2025. The \$8.8 million increase in FY 2025-26 and subsequent \$1.6 million annual increases through FY 2029-30 are based on the contract approved by the Board on April 1. In addition to maintaining existing service levels, there may be additional staffing requirements, yet to be determined, necessary to comply with the Disability Rights California Remedial Plan.
4. **Sheriff and Fire dispatch split expected to increase General Fund operating costs by \$1.5 million.** Fire anticipates its Regional Fire Communication Center (RFCC) will go live in Spring 2025, taking over dispatch duties for emergency medical and fire calls from the Sheriff's Office. However, the Sheriff's Office will remain the principal Public Safety Answering Point (PSAP) call taker and will transfer medical and fire calls to the RFCC. This shift in responsibilities will result in reduced revenue for the Sheriff's Office dispatch operation, but the cost savings from reduced staffing levels after the dispatch split will not fully offset the revenue loss. While Fire has committed to cover the Sheriff's Office for \$800,000 of the costs in FY 2025-26, the forecast anticipates a smoothing out of those payments by \$200,000 per year, necessitating additional General Fund Contribution each year. Additionally, in its initial years of operation, the RFCC will be relying on \$2.1 million in temporary annual General Fund support, from one-time sources, until a new EMS provider contract is negotiated in February 2029.
5. **Annual debt service on one and a half new Northern Branch Jail housing units totals \$12.4 million starting in FY 2028-29.** To replace some of the bed capacity that will be lost due to the Main Branch Jail renovations and in compliance with the Disability Rights California settlement, additional housing units need to be constructed at the Northern Branch Jail. On April 1, 2025, the Board directed staff to finalize design for one and a half new units, which will house 384 total beds. The County will issue debt to fund the \$178.8 million net-zero energy facility, and repayments in the amount of \$12.4 million per year over 30 years will start in FY 2028-29.
6. **Systemwide custody staffing and operational costs will increase \$5 million with the construction of the Northern Branch Jail expansion.** Increased operational costs associated with the construction of an additional one and a half housing units at the Northern Branch Jail, total \$5 million starting in FY 2029-30, and include the addition of 20 FTE. As a result of closing portions of the Main Branch Jail, Sheriff's Office anticipates a \$2.8 million savings between non-sworn staff and operational costs, which will go towards offsetting the expansion costs.

## One-Time General Fund Allocations

***One-time funding of \$17.3 million is recommended to fund new capital projects and other emerging needs in FY 2025-26.***

As part of budget development, the Board considers applying one-time carry forward fund balances from the previous fiscal year towards one-time expenditures. Unallocated fund balance carried over from General Fund surplus at the end of last year totaled \$10 million, which is allocated to fund capital projects included in the FY 2025-26 Capital Improvement Plan and conceptually approved by the Board on March 11, 2025. Further discussion will occur at Workshops to determine the extent to which some of this \$10 million may need to be redirected to mitigate the deficits discussed above.

Other recommended uses of one-time funds include:

- \$3.4 million to close the Social Services funding gap, drawn from a \$4 million set aside established in the current fiscal year for future deficits
- \$2.1 million to fund Regional Fire Communication Center operations due to anticipated shortfalls in Emergency Medical Services revenue resulting from the recent settlement with American Medical Response. This support will likely be necessary for the next four years and will come from the remaining ongoing revenue set asides not being released in FY 2025-26, and thus available for one-time use.
- \$925,600 to replace in-car computing equipment in Sheriff patrol vehicles, drawn from a fund balance established for this purpose in FY 2019-20
- \$578,300 towards upgrading the Sheriff's Jail Management System to better track and report compliance with DRC settlement terms. This will come from the \$10 million set aside established in the FY 2024-25 budget for DRC settlement and jail medical costs.
- \$166,300 to bridge a half-year funding gap on the Sheriff's South County co-response team after the end of the CREDO 47 grant in December 2025; and \$142,000 to bridge the loss of Victims of Crime Act (VOCA) federal funding for Victim Witness services in the District Attorney's office until new State funding from Assembly Bill 2432 kicks in.

## Key Challenges and Emerging Issues

Every year, the County develops a balanced budget while maintaining focus on community priorities, State and federal mandates, legislative and regulatory changes, and building a strong future. Some challenges are unique to Santa Barbara County, and some are common among most local government agencies. Highlighted below are key challenges and issues that emerged during FY 2025-26 budget development.

***State and federal mandates continue to impact funding, workload, and service delivery systems primarily in health and human services and criminal justice departments.***

- **California Advancing and Innovating Medi-Cal (CalAIM)** is a multi-year restructuring of the Medi-Cal service delivery framework aimed at improving beneficiary health and wellness outcomes through a more standardized and coordinated approach to care. Changes were initiated in 2022 and will continue to be phased in through 2027. In FY 2025-26, the County anticipates challenges associated with the implementation of the CalAIM Justice-Involved Initiative, which includes pre-release Medi-Cal, behavioral health linkages, and other targeted services for incarcerated individuals. The County went live with behavioral health linkages on October 1, 2024, and is preparing for pre-release services now, which will require coordinated planning and implementation from the County's public safety and health and human service departments.



- **Senate Bill 43 (2023)** expands eligibility for conservatorship to include individuals with mental health and substance use disorders and will translate into a greater conservatorship responsibility for the County. The bill, which does not come with dedicated state funding to support its implementation, places a new unfunded obligation on county resources related to staffing, programming (including the development of substance use disorder assessment criteria and tools), and treatment services. In December 2023, the Board approved the deferral of program implementation until January 1, 2026 to allow the Public Guardian's Office and Behavioral Wellness Department time prepare for and quantify the financial impact of this expansion. In August 2024, the Board approved 3 new positions within the Public Guardian's Office to support the growth in workload. The Public Guardian's Office and Behavioral Wellness Department will be returning to the Board in the coming months to withdraw the previous deferral and update the implementation date to be July 1, 2025.
- **Behavioral Wellness is preparing for the service and administrative changes from Mental Health Services Act (MHSA) to Behavioral Health Services Act (BHSA).** The most significant allocation change made under BHSA is that the County will be required to allocate 30% of BHSA funds towards housing interventions supporting individuals with behavioral health conditions. Administratively, under BHSA, counties are required to submit three-year Integrated Plans for Behavioral Health Services and Outcomes that detail how counties plan to use *all* available behavioral health funding to meet statewide and local outcome measures, reduce disparities, and address the unmet need in their community. The department is closely monitoring the guidance from the State and working on a Plan that it will bring to the Board of Supervisors and submit to the Department of Health Care Services no later than June 30, 2026. In the interim, it is anticipated that the County will continue to receive its current MHSA distributions.

***Public Health, Behavioral Health, and Social Services costs outpacing funding***

- **Increasing assistance payments and declining State and federal revenue leave a \$3.4 million funding gap in Social Services after \$10.8 million in operating cost reductions.** Several factors, including cost increases, revenue decreases, and depletion of fund balance, contributed to a preliminary \$14.2 million funding gap for Social Services in FY 2025-26. First, mandated costs for foster care and adoptions categorical aid payments have grown significantly in recent years, due in large part to increases in cases requiring high levels of care, increases in cost rates for all levels of care, as well as increases in the number of cases that do not meet the criteria for federal funding participation. Second, revenues and departmental fund balances, which have historically been used to cover any cost increases, have sharply declined. There has been no growth in 1991 and 2011 Realignment revenue since FY 2023-24 and the growth anticipated in the Governor's Proposed Budget for FY 2024-25 is not materializing, leaving a revenue shortfall of \$1.4 million. Additionally, the department's increased reliance on fund balance has diminished its reserves. Finally, in FY 2025-26 the department is expecting a loss of \$2.2 million in Medi-Cal administration revenue due to a State freeze on statutory increases in funding and the elimination of one-time funds for Medi-Cal eligibility redeterminations.

The combination of increases in mandated costs and lower than expected revenues are expected to drain most of the department's fund balance in the current fiscal year and drive a \$14.8 million funding gap in FY 2025-26. To address this gap the department made \$10.8 million in operating cost reductions to lower its net financial impact to \$3.4 million. All vacant funded positions across the department were unfunded and overtime was eliminated with the exception of emergency response situations. Child Welfare Services contracts, facilities improvements, IT upgrades and the department's external training budget has also been cut. The \$3.4 million funding gap remains in

three areas - foster care and adoptions categorical aid (\$2.8 million), CalFresh administration (\$200,000) and Child Welfare Services (\$400,000).

- **Health clinics relying on \$4.7 million in Health Care Centers Fund reserves to balance structural deficits.** The Health Care Centers Fund (Fund 0042) receives State and federal revenues associated with operation of the County's health care centers, including Medi-Cal revenues. In recent years, the Public Health Department has relied on reserves to balance the Health Care Centers budget, an issue that became exacerbated by the State changes in 2022 to certain pharmacy benefits that reduced ongoing revenues within this fund. In FY 2025-26, the department is forecasting the use of approximately \$4.7 million of its \$12.8 million expected end of year fund balance, with a worst-case scenario projection of depleting its fund balance by FY 2027-28.

To avoid depleting reserves and move health care centers toward fiscal sustainability, the department's five-year strategic plan focused on strategies to raise revenues and create operational efficiencies, such as increased provider appointments with patients and service delivery strategies to reduce future costs. Additionally, the department has started implementing the CalAIM Enhanced Care Management (ECM) program, which it expects to yield financial benefits within the fund.

- **Institutions for Mental Disease (IMD) placement costs exceeding Realignment revenue sources.** Some of the costs associated with providing mental health treatment for conserved individuals are reimbursed through Medi-Cal, with the exception of services delivered in Institutions for Mental Disease (IMD), which are ineligible for Medi-Cal reimbursement and instead funded through a combination of Mental Health Realignment and General Fund dollars. Over the past four fiscal years, costs have increased 49% from \$9.8 million to an estimated \$14.6 million in FY 2024-25 as IMD placements have risen. In FY 2025-26 the County expects these costs to be keep growing to \$19.6 million. To cover these placement costs, the department expects to use \$4.4 million in General Fund, \$5.7 million from Fund Balance, and the rest from Mental Health Realignment and Medi-Cal reimbursement for services. The implementation of Senate Bill 43 (SB 43) may place a further strain on County conservatorship resources by significantly expanding eligibility for conservatorship to include individuals with mental health *and* substance use disorders.

### ***Disaster Recovery Cash Flow***

**Federal staffing changes may cause FEMA reimbursement delays.** From January 2023 through February 2024, the County experienced severe storm events, which warranted three separate Presidential Disaster Declarations and qualified the events for federal recovery assistance. The County is currently pursuing approximately \$72.6 million in FEMA and CalOES reimbursement for disaster-related costs, which may take years to fully recover. In the interim, the Board provided \$23.4 million in General Fund cash flow assistance to the Public Works Transportation Division and the Community Services Parks Division to continue repair work for the 2023 storms and \$3 million in General Fund cash flow assistance to Public Works Transportation for 2024 storm repairs. Recent changes in federal staffing levels may impact the pace at which the County is reimbursed related to these disasters, however, the exact impact is unknown at this time.

### **Department Expansion Requests**

The FY 2025-26 preliminary budget is balanced to ensure essentially status quo operations for General Fund departments with no remaining General Fund dollars recommended to allocate towards expansions. The Sheriff has submitted a total of nine (9) requests for budget expansions totaling \$2.7 million in ongoing funding and \$710 thousand in one-time funds, with an increase in staffing of 10 FTE. These requests will be presented by the Sheriff's Office during the workshops. While there is always need for more resources in



departments, due to the current fiscal outlook described in this report, the CEO's Office is not recommending funding any expansions at this time.

#### FY 2025-26 EXPANSION REQUESTS

Sheriff				
#	Description	FTE	Ongoing	One-Time
1	<b>Fentanyl-focused Narcotics Enforcement Team</b> - Sheriff's Office created a Temporary Duty North County Narcotics Team consisting of (2) temporary detectives, and (1) Sergeant. Sheriff's Office is requesting to make these assignments permanent.	5.0	\$1,249,800	\$225,000
2	<b>FLOCK Falcon Camera</b> - 25 license plate readers.		\$74,800	\$6,800
3	<b>UPS Battery Replacements</b> - Battery replacement to ensure electricity continues in a power outage.			\$234,600
4	<b>Data Center Hardware</b> - Staggered replacement of primary, back-up, and disaster recovery server hardware and maintenance, purchased November 18, 2021.		\$350,000	
5	<b>Body Worn Cameras</b> - The Sheriff purchased body worn cameras in several batches including a pilot and then expanding the device count ending in approximately 171 total cameras. The Sheriff's Body Worn Cameras are now up for device refresh and support renewal.		\$47,800	\$173,600
6	<b>Incremental Patrol Relief Staffing</b> - To help address lack of full shift relief in Law Enforcement Branch, resulting in unbudgeted overtime.	2.0	\$350,000	\$35,000
7	<b>Incremental Custody Deputy Staffing</b> - To help address lack of full shift relief in Custody Operations Branch, resulting in unbudgeted overtime.	3.0	\$464,000	\$35,000
8	<b>RapidDNA</b> - Software and DNA swabs.		\$80,200	
9	<b>LEFTA/METR</b> - Web-based platforms which will save immeasurable hours of Training Bureau staff time in tracking training progress of new deputies and tracking/inventory of the wide variety of equipment utilized by approximately 500 sworn personnel.		\$34,000	
<b>Total</b>		<b>10.0</b>	<b>\$2,650,600</b>	<b>\$710,000</b>

### Stability amid Uncertainty: Sustaining Progress through Prudent Planning

**In FY 2025-26 the County's budget position is mostly stable but its financial future is uncertain due to forecasted deficits in the County and State budgets over the next five years and notable volatility in the federal government.** In preparation for the uncertainties that lie ahead, departments have developed a status quo preliminary budget that plans to advance Board priorities and countywide programs and projects and positions the County well to begin planning for change. In the months following budget development, as more State and federal budget detail is released, departments will be asked to start compiling strategies for reducing operating budgets in the next fiscal year and a summary plan for continued fiscal stability will be presented to the Board by January 2026.

The preliminary budget summary schedules provided on the following pages are consolidated information for departments and funds and will be updated accordingly for the Recommended Budget.

# SUMMARY SCHEDULES

## All Funds Summary

This schedule shows amounts for the County as a whole and includes all budgeted funds. This schedule is useful in understanding the primary components of the County's expenditures and revenues.

	2023-24 Actual	2024-25 Adopted	2024-25 Estimated Actual	2025-26 Recommended	Change from FY24-25 Ado to FY25-26 Rec
<b>Staffing By Budget Function</b>					
Policy & Executive	99.20	111.08	111.08	112.08	1.00
Public Safety	1,474.03	1,688.50	1,688.50	1,684.31	(4.19)
Health & Human Services	1,664.07	1,991.08	1,991.08	1,952.29	(38.79)
Community Resources & Public Fac.	486.35	557.25	557.25	570.30	13.05
General Government & Support Services	348.62	418.95	418.95	413.50	(5.45)
<b>Total</b>	<b>4,072.27</b>	<b>4,766.84</b>	<b>4,766.84</b>	<b>4,732.47</b>	<b>(34.37)</b>
<b>Operating Budget By Budget Function</b>					
Policy & Executive	\$ 71,999,498	\$ 86,802,300	\$ 84,631,622	\$ 92,457,600	\$ 5,655,300
Public Safety	440,497,475	480,238,000	482,952,355	504,857,246	24,619,246
Health & Human Services	506,472,590	569,652,649	559,706,589	592,337,900	22,685,251
Community Resources & Public Fac.	256,313,047	318,261,075	294,986,425	332,564,200	14,303,125
General Government & Support Services	123,723,012	146,613,100	146,568,287	155,575,000	8,961,900
General County Programs	11,449,972	10,011,300	10,786,959	9,749,600	(261,700)
<b>Total Operating Expenditures</b>	<b>\$1,410,455,593</b>	<b>\$1,611,578,424</b>	<b>\$ 1,579,632,237</b>	<b>\$ 1,687,541,546</b>	<b>\$ 75,963,122</b>
<b>Budget By Categories of Expenditures</b>					
Salaries and Employee Benefits	\$ 739,926,878	\$ 825,321,349	\$ 806,770,166	\$ 853,251,900	\$ 27,930,551
Services and Supplies	488,768,241	577,181,675	562,493,471	605,581,746	28,400,071
Other Charges	181,766,185	209,075,400	210,368,600	228,707,900	19,632,500
<b>Total Operating Expenditures</b>	<b>1,410,461,304</b>	<b>1,611,578,424</b>	<b>1,579,632,237</b>	<b>1,687,541,546</b>	<b>75,963,122</b>
Capital Assets	100,033,323	130,152,778	234,823,392	106,605,100	(23,547,678)
Other Financing Uses	195,179,873	186,162,800	250,556,173	213,051,500	26,888,700
Intrafund Expenditure Transfers (+)	404,030,417	417,640,300	419,448,364	418,082,200	441,900
Increases to Fund Balances	366,329,726	158,850,861	235,398,443	74,415,600	(84,435,261)
Fund Balance Impact (+)	26,894,856	-	16,056,586	-	-
<b>Total Expenditures</b>	<b>\$2,502,929,498</b>	<b>\$2,504,385,163</b>	<b>\$ 2,735,915,195</b>	<b>\$ 2,499,695,946</b>	<b>\$ (4,689,217)</b>
<b>Budget By Categories of Revenues</b>					
Taxes	\$ 438,030,055	\$ 448,287,200	\$ 460,514,100	\$ 477,578,300	\$ 29,291,100
Licenses, Permits and Franchises	28,727,038	30,953,300	29,549,275	31,625,000	671,700
Fines, Forfeitures, and Penalties	12,417,232	10,492,400	10,975,400	11,578,100	1,085,700
Use of Money and Property	25,147,776	17,473,900	24,582,283	20,353,000	2,879,100
Intergovernmental Revenue	573,892,839	637,401,980	638,333,582	583,001,900	(54,400,080)
Charges for Services	366,592,579	414,685,295	411,358,066	439,176,500	24,491,205
Miscellaneous Revenue	83,479,590	76,176,600	92,049,057	80,333,546	4,156,946
<b>Total Operating Revenues</b>	<b>1,528,287,110</b>	<b>1,635,470,675</b>	<b>1,667,361,763</b>	<b>1,643,646,346</b>	<b>8,175,671</b>
Other Financing Sources	262,153,406	140,124,500	261,226,634	111,093,200	(29,031,300)
Intrafund Expenditure Transfers (-)	70,704,407	75,443,500	77,163,794	53,397,900	(22,045,600)
Decreases to Fund Balances	263,591,806	271,822,188	338,379,217	280,741,600	8,919,412
General Fund Contribution	370,155,417	381,524,300	381,854,694	407,422,600	25,898,300
Fund Balance Impact (-)	8,031,642	-	9,929,093	3,394,300	3,394,300
<b>Total Revenues</b>	<b>\$2,502,923,788</b>	<b>\$2,504,385,163</b>	<b>\$ 2,735,915,195</b>	<b>\$ 2,499,695,946</b>	<b>\$ (4,689,217)</b>
Beginning Fund Balance	\$ 912,817,525	\$ 1,064,642,366	\$ 1,064,642,366	\$ 967,789,085	\$ (96,853,281)
Net Change in Sources Over Uses	121,595,423	(112,971,327)	(96,853,281)	(209,720,300)	(96,748,973)
<b>Ending Fund Balance</b>	<b>\$1,034,412,948</b>	<b>\$ 951,671,039</b>	<b>\$ 967,789,085</b>	<b>\$ 758,068,785</b>	<b>\$ (193,602,254)</b>

# SUMMARY SCHEDULES

## General Fund Summary

This schedule shows amounts only for the General Fund. The General Fund is the largest fund of the County. This schedule has been created in order to highlight budget items and changes relevant only to the General Fund.

	2023-24 Actual	2024-25 Adopted	2024-25 Estimated Actual	2025-26 Recommended	Change from FY24-25 Ado to FY25-26 Rec
<b>Staffing By Budget Function</b>					
Policy & Executive	92.31	101.08	101.08	101.08	-
Public Safety	1,199.03	1,366.50	1,366.50	1,363.31	(3.19)
Health & Human Services	30.85	37.00	37.00	37.00	-
Community Resources & Public Fac.	156.42	178.25	178.25	177.25	(1.00)
General Government & Support Services	268.55	302.10	302.10	298.50	(3.60)
<b>Total</b>	<b>1,747.16</b>	<b>1,984.92</b>	<b>1,984.92</b>	<b>1,977.13</b>	<b>(7.79)</b>
<b>Operating Budget By Budget Function</b>					
Policy & Executive	\$ 26,585,702	\$ 31,268,800	\$ 29,752,410	\$ 29,948,600	\$ (1,320,200)
Public Safety	317,323,551	343,325,200	346,002,031	365,022,000	21,696,800
Health & Human Services	5,852,493	6,277,500	6,063,900	6,468,200	190,700
Community Resources & Public Fac.	52,160,709	59,247,575	58,306,225	59,018,900	(228,675)
General Government & Support Services	69,072,091	76,541,600	77,008,826	80,066,200	3,524,600
General County Programs	11,299,472	9,933,400	10,549,109	9,668,600	(264,800)
<b>Total Operating Expenditures</b>	<b>\$ 482,294,017</b>	<b>\$ 526,594,075</b>	<b>\$ 527,682,501</b>	<b>\$ 550,192,500</b>	<b>\$ 23,598,425</b>
<b>Budget By Categories of Expenditures</b>					
Salaries and Employee Benefits	\$ 344,593,982	\$ 369,939,200	\$ 365,575,986	\$ 382,859,900	\$ 12,920,700
Services and Supplies	94,416,408	106,744,375	112,465,618	114,160,500	7,416,125
Other Charges	43,289,338	49,910,500	49,640,897	53,172,100	3,261,600
<b>Total Operating Expenditures</b>	<b>482,299,728</b>	<b>526,594,075</b>	<b>527,682,501</b>	<b>550,192,500</b>	<b>23,598,425</b>
Capital Assets	5,592,778	4,060,600	6,428,250	3,253,700	(806,900)
Other Financing Uses	118,834,710	116,695,300	140,291,812	94,151,500	(22,543,800)
Intrafund Expenditure Transfers (+)	399,808,063	412,531,500	414,651,364	412,330,200	(201,300)
Increases to Fund Balances	195,877,511	139,329,561	168,234,385	53,285,400	(86,044,161)
Fund Balance Impact (+)	11,012,845	-	12,544,584	-	-
<b>Total Expenditures</b>	<b>\$1,213,425,635</b>	<b>\$1,199,211,036</b>	<b>\$1,269,832,896</b>	<b>\$1,113,213,300</b>	<b>\$ (85,997,736)</b>
<b>Budget By Categories of Revenues</b>					
Taxes	\$ 330,177,846	\$ 338,985,200	\$ 347,792,500	\$ 361,821,200	\$ 22,836,000
Licenses, Permits and Franchises	6,281,570	7,471,100	6,382,075	6,705,900	(765,200)
Fines, Forfeitures, and Penalties	9,790,015	7,741,400	8,172,000	8,733,100	991,700
Use of Money and Property	11,332,020	9,600,400	10,784,010	8,974,700	(625,700)
Intergovernmental Revenue	148,167,651	155,344,200	163,464,930	127,060,200	(28,284,000)
Charges for Services	78,730,593	83,047,895	82,540,356	86,576,400	3,528,505
Miscellaneous Revenue	9,003,508	3,973,300	4,673,669	2,347,200	(1,626,100)
<b>Total Operating Revenues</b>	<b>593,483,204</b>	<b>606,163,495</b>	<b>623,809,540</b>	<b>602,218,700</b>	<b>(3,944,795)</b>
Other Financing Sources	20,389,659	20,594,700	42,472,774	16,203,000	(4,391,700)
Intrafund Expenditure Transfers (-)	66,482,053	70,334,700	72,429,494	47,645,900	(22,688,800)
Decreases to Fund Balances	199,095,739	159,921,341	179,726,538	81,615,200	(78,306,141)
General Fund Contribution	333,326,010	342,196,800	342,526,494	365,530,500	23,333,700
Fund Balance Impact (-)	643,259	-	8,868,056	-	-
<b>Total Revenues</b>	<b>\$1,213,419,924</b>	<b>\$1,199,211,036</b>	<b>\$1,269,832,896</b>	<b>\$1,113,213,300</b>	<b>\$ (85,997,736)</b>
Beginning Fund Balance	\$ 324,943,657	\$ 332,089,304	\$ 332,089,304	\$ 324,273,679	\$ (7,815,625)
Net Change in Sources Over Uses	7,145,647	(20,591,780)	(7,815,625)	(28,329,800)	(7,738,020)
<b>Ending Fund Balance</b>	<b>\$ 332,089,304</b>	<b>\$ 311,497,524</b>	<b>\$ 324,273,679</b>	<b>\$ 295,943,879</b>	<b>\$ (15,553,645)</b>

# SUMMARY SCHEDULES

## Flood Control Districts Major Fund Summary

	2023-24 Actual	2024-25 Adopted	2024-25 Estimated Actual	2025-26 Recommended	Change from FY24-25 Ado to FY25-26 Rec
<b>Staffing By Budget Function</b>					
Community Resources & Public Fac.	39.23	43.00	43.00	43.00	-
<b>Total</b>	<b>39.23</b>	<b>43.00</b>	<b>43.00</b>	<b>43.00</b>	<b>-</b>
<b>Operating Budget By Budget Function</b>					
Community Resources & Public Fac.	\$ 28,754,854	\$ 28,507,500	\$ 19,677,700	\$ 26,551,400	\$ (1,956,100)
<b>Total Operating Expenditures</b>	<b>\$ 28,754,854</b>	<b>\$ 28,507,500</b>	<b>\$ 19,677,700</b>	<b>\$ 26,551,400</b>	<b>\$ (1,956,100)</b>
<b>Budget By Categories of Expenditures</b>					
Salaries and Employee Benefits	\$ 6,522,554	\$ 7,016,300	\$ 6,971,300	\$ 7,503,700	\$ 487,400
Services and Supplies	21,059,903	20,199,700	11,359,000	17,657,000	(2,542,700)
Other Charges	1,172,396	1,291,500	1,347,400	1,390,700	99,200
<b>Total Operating Expenditures</b>	<b>28,754,854</b>	<b>28,507,500</b>	<b>19,677,700</b>	<b>26,551,400</b>	<b>(1,956,100)</b>
Capital Assets	7,728,137	24,788,000	12,534,700	15,137,000	(9,651,000)
Other Financing Uses	48,867	-	-	-	-
Increases to Fund Balances	8,550,917	798,200	11,988,500	1,558,800	760,600
Fund Balance Impact (+)	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 45,082,775</b>	<b>\$ 54,093,700</b>	<b>\$ 44,200,900</b>	<b>\$ 43,247,200</b>	<b>\$ (10,846,500)</b>
<b>Budget By Categories of Revenues</b>					
Taxes	\$ 16,103,725	\$ 16,531,000	\$ 16,531,000	\$ 16,839,100	\$ 308,100
Licenses, Permits and Franchises	3,990	-	-	-	-
Fines, Forfeitures, and Penalties	1,228	-	-	-	-
Use of Money and Property	1,697,863	1,138,700	1,317,200	1,326,600	187,900
Intergovernmental Revenue	15,249,316	19,018,700	20,931,000	8,763,200	(10,255,500)
Charges for Services	4,645,531	4,827,800	4,935,000	5,094,200	266,400
Miscellaneous Revenue	131,945	-	-	305,000	305,000
<b>Total Operating Revenues</b>	<b>37,833,599</b>	<b>41,516,200</b>	<b>43,714,200</b>	<b>32,328,100</b>	<b>(9,188,100)</b>
Other Financing Sources	4,125,687	2,058,300	258,300	460,200	(1,598,100)
Decreases to Fund Balances	3,123,489	10,519,200	228,400	10,458,900	(60,300)
Fund Balance Impact (-)	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 45,082,775</b>	<b>\$ 54,093,700</b>	<b>\$ 44,200,900</b>	<b>\$ 43,247,200</b>	<b>\$ (10,846,500)</b>
Beginning Fund Balance	\$ 63,396,823	\$ 68,824,251	\$ 68,824,251	\$ 80,584,351	\$ 11,760,100
Net Change in Sources Over Uses	5,427,428	(9,721,000)	11,760,100	(8,900,100)	820,900
<b>Ending Fund Balance</b>	<b>\$ 68,824,251</b>	<b>\$ 59,103,251</b>	<b>\$ 80,584,351</b>	<b>\$ 71,684,251</b>	<b>\$ 12,581,000</b>

# SUMMARY SCHEDULES

## Public Health Major Fund Summary

	2023-24 Actual	2024-25 Adopted	2024-25 Estimated Actual	2025-26 Recommended	Change from FY24-25 Ado to FY25-26 Rec
<b>Staffing By Budget Function</b>					
Health & Human Services	429.47	498.50	498.50	502.30	3.80
<b>Total</b>	<b>429.47</b>	<b>498.50</b>	<b>498.50</b>	<b>502.30</b>	<b>3.80</b>
<b>Operating Budget By Budget Function</b>					
Health & Human Services	\$ 99,174,250	\$ 103,878,849	\$ 104,305,200	\$ 111,943,700	\$ 8,064,851
<b>Total Operating Expenditures</b>	<b>\$ 99,174,250</b>	<b>\$ 103,878,849</b>	<b>\$ 104,305,200</b>	<b>\$ 111,943,700</b>	<b>\$ 8,064,851</b>
<b>Budget By Categories of Expenditures</b>					
Salaries and Employee Benefits	\$ 69,366,718	\$ 75,339,949	\$ 74,712,600	\$ 79,198,500	\$ 3,858,551
Services and Supplies	23,592,769	22,094,400	23,076,900	25,230,900	3,136,500
Other Charges	6,214,763	6,444,500	6,515,700	7,514,300	1,069,800
<b>Total Operating Expenditures</b>	<b>99,174,250</b>	<b>103,878,849</b>	<b>104,305,200</b>	<b>111,943,700</b>	<b>8,064,851</b>
Capital Assets	288,578	394,000	734,700	387,900	(6,100)
Other Financing Uses	2,838,858	2,344,200	2,656,900	1,414,200	(930,000)
Intrafund Expenditure Transfers (+)	155,800	169,600	141,300	967,900	798,300
Increases to Fund Balances	1,413,466	1,290,600	1,062,500	1,463,400	172,800
Fund Balance Impact (+)	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 103,870,952</b>	<b>\$ 108,077,249</b>	<b>\$ 108,900,600</b>	<b>\$ 116,177,100</b>	<b>\$ 8,099,851</b>
<b>Budget By Categories of Revenues</b>					
Licenses, Permits and Franchises	\$ 660,371	\$ 887,600	\$ 616,800	\$ 838,000	\$ (49,600)
Fines, Forfeitures, and Penalties	432,318	615,500	752,600	767,000	151,500
Use of Money and Property	415,711	374,700	339,000	355,000	(19,700)
Intergovernmental Revenue	32,065,310	32,171,300	32,642,700	33,253,600	1,082,300
Charges for Services	50,660,879	54,158,900	53,744,100	60,504,400	6,345,500
Miscellaneous Revenue	870,635	218,400	233,900	201,500	(16,900)
<b>Total Operating Revenues</b>	<b>85,105,225</b>	<b>88,426,400</b>	<b>88,329,100</b>	<b>95,919,500</b>	<b>7,493,100</b>
Other Financing Sources	3,444,300	3,390,100	3,303,700	3,328,300	(61,800)
Intrafund Expenditure Transfers (-)	155,800	169,600	141,300	967,900	798,300
Decreases to Fund Balances	7,031,427	7,285,949	8,321,300	6,814,100	(471,849)
General Fund Contribution	8,134,200	8,805,200	8,805,200	9,147,300	342,100
Fund Balance Impact (-)	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 103,870,952</b>	<b>\$ 108,077,249</b>	<b>\$ 108,900,600</b>	<b>\$ 116,177,100</b>	<b>\$ 8,099,851</b>
Beginning Fund Balance	\$ 27,689,543	\$ 22,071,581	\$ 22,071,581	\$ 14,812,781	\$ (7,258,800)
Net Change in Sources Over Uses	(5,617,962)	(5,995,349)	(7,258,800)	(5,350,700)	644,649
<b>Ending Fund Balance</b>	<b>\$ 22,071,581</b>	<b>\$ 16,076,232</b>	<b>\$ 14,812,781</b>	<b>\$ 9,462,081</b>	<b>\$ (6,614,151)</b>

# SUMMARY SCHEDULES

## Roads Major Fund Summary

	2023-24 Actual	2024-25 Adopted	2024-25 Estimated Actual	2025-26 Recommended	Change from FY24-25 Ado to FY25-26 Rec
<b>Staffing By Budget Function</b>					
Community Resources & Public Fac.	111.55	129.00	129.00	130.00	1.00
<b>Total</b>	<b>111.55</b>	<b>129.00</b>	<b>129.00</b>	<b>130.00</b>	<b>1.00</b>
<b>Operating Budget By Budget Function</b>					
Community Resources & Public Fac.	\$ 76,346,954	\$ 91,080,400	\$ 86,789,000	\$ 118,077,700	\$ 26,997,300
<b>Total Operating Expenditures</b>	<b>\$ 76,346,954</b>	<b>\$ 91,080,400</b>	<b>\$ 86,789,000</b>	<b>\$ 118,077,700</b>	<b>\$ 26,997,300</b>
<b>Budget By Categories of Expenditures</b>					
Salaries and Employee Benefits	\$ 17,336,612	\$ 19,739,500	\$ 18,563,700	\$ 20,965,500	\$ 1,226,000
Services and Supplies	54,687,511	65,934,800	62,783,600	89,934,200	23,999,400
Other Charges	4,322,830	5,406,100	5,441,700	7,178,000	1,771,900
<b>Total Operating Expenditures</b>	<b>76,346,954</b>	<b>91,080,400</b>	<b>86,789,000</b>	<b>118,077,700</b>	<b>26,997,300</b>
Capital Assets	1,083,811	997,500	1,465,400	2,425,500	1,428,000
Other Financing Uses	485,455	4,514,600	8,415,300	5,601,000	1,086,400
Intrafund Expenditure Transfers (+)	37,641	70,000	70,000	70,000	-
Increases to Fund Balances	16,007,493	5,369,400	26,420,300	3,403,300	(1,966,100)
Fund Balance Impact (+)	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 93,961,355</b>	<b>\$ 102,031,900</b>	<b>\$ 123,160,000</b>	<b>\$ 129,577,500</b>	<b>\$ 27,545,600</b>
<b>Budget By Categories of Revenues</b>					
Taxes	\$ 10,080,024	\$ 10,196,400	\$ 10,559,200	\$ 10,091,100	\$ (105,300)
Licenses, Permits and Franchises	651,293	1,041,300	740,800	957,200	(84,100)
Use of Money and Property	978,080	1,128,400	883,500	1,100,200	(28,200)
Intergovernmental Revenue	29,298,233	55,061,300	54,482,500	60,329,400	5,268,100
Charges for Services	5,694,145	9,683,700	7,989,200	8,500,700	(1,183,000)
Miscellaneous Revenue	278,514	110,800	114,400	110,800	-
<b>Total Operating Revenues</b>	<b>46,980,289</b>	<b>77,221,900</b>	<b>74,769,600</b>	<b>81,089,400</b>	<b>3,867,500</b>
Other Financing Sources	31,186,124	14,422,200	20,515,000	17,577,200	3,155,000
Intrafund Expenditure Transfers (-)	37,641	70,000	70,000	70,000	-
Decreases to Fund Balances	12,823,202	6,752,000	24,239,600	27,199,600	20,447,600
General Fund Contribution	2,934,100	3,565,800	3,565,800	3,641,300	75,500
Fund Balance Impact (-)	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 93,961,355</b>	<b>\$ 102,031,900</b>	<b>\$ 123,160,000</b>	<b>\$ 129,577,500</b>	<b>\$ 27,545,600</b>
Beginning Fund Balance	\$ 44,623,345	\$ 47,807,637	\$ 47,807,637	\$ 49,988,337	\$ 2,180,700
Net Change in Sources Over Uses	3,184,292	(1,382,600)	2,180,700	(23,796,300)	(22,413,700)
<b>Ending Fund Balance</b>	<b>\$ 47,807,637</b>	<b>\$ 46,425,037</b>	<b>\$ 49,988,337</b>	<b>\$ 26,192,037</b>	<b>\$ (20,233,000)</b>

# SUMMARY SCHEDULES

## Capital Projects Major Fund Summary

Staffing By Budget Function	2023-24 Actual	2024-25 Adopted	2024-25 Estimated Actual	2025-26 Recommended	Change from FY24-25 Ado to FY25-26 Rec
Total	-	-	-	-	-
<b>Operating Budget By Budget Function</b>					
Public Safety	\$ 302,155	\$ 60,500	\$ 94,000	\$ 106,000	\$ 45,500
General Government & Support Services	589,788	375,000	1,538,239	375,000	-
Total Operating Expenditures	<u>\$ 891,943</u>	<u>\$ 435,500</u>	<u>\$ 1,632,239</u>	<u>\$ 481,000</u>	<u>\$ 45,500</u>
<b>Budget By Categories of Expenditures</b>					
Services and Supplies	\$ 891,943	\$ 435,500	\$ 1,632,239	\$ 481,000	\$ 45,500
Other Charges	-	-	-	-	-
Total Operating Expenditures	<u>891,943</u>	<u>435,500</u>	<u>1,632,239</u>	<u>481,000</u>	<u>45,500</u>
Capital Assets	39,595,528	24,819,778	134,261,626	15,640,600	(9,179,178)
Other Financing Uses	2,773,546	973,200	357,138	1,024,100	50,900
Intrafund Expenditure Transfers (+)	26,730	59,200	75,700	2,100	(57,100)
Increases to Fund Balances	7,830,528	1,087,000	668,455	1,076,100	(10,900)
Fund Balance Impact (+)	-	-	605,146	-	-
Total Expenditures	<u>\$ 51,118,275</u>	<u>\$ 27,374,678</u>	<u>\$ 137,600,304</u>	<u>\$ 18,223,900</u>	<u>\$ (9,150,778)</u>
<b>Budget By Categories of Revenues</b>					
Use of Money and Property	\$ 349,084	\$ 155,100	\$ 323,679	\$ 225,100	\$ 70,000
Intergovernmental Revenue	3,159,407	1,247,480	2,334,053	427,000	(820,480)
Charges for Services	1,077,317	550,000	300,000	550,000	-
Miscellaneous Revenue	1,691,076	208,500	2,064,607	225,500	17,000
Total Operating Revenues	<u>6,276,885</u>	<u>2,161,080</u>	<u>5,022,339</u>	<u>1,427,600</u>	<u>(733,480)</u>
Other Financing Sources	38,837,914	21,168,700	124,011,599	14,770,500	(6,398,200)
Intrafund Expenditure Transfers (-)	26,730	59,200	13,000	2,100	(57,100)
Decreases to Fund Balances	5,701,747	3,710,698	8,278,366	1,748,700	(1,961,998)
General Fund Contribution	275,000	275,000	275,000	275,000	-
Fund Balance Impact (-)	-	-	-	-	-
Total Revenues	<u>\$ 51,118,275</u>	<u>\$ 27,374,678</u>	<u>\$ 137,600,304</u>	<u>\$ 18,223,900</u>	<u>\$ (9,150,778)</u>
Beginning Fund Balance	\$ 23,098,099	\$ 25,226,880	\$ 25,226,880	\$ 18,284,815	\$ (6,942,065)
Net Change in Sources Over Uses	2,128,781	(2,623,698)	(7,004,765)	(672,600)	1,951,098
Ending Fund Balance	<u>\$ 25,226,880</u>	<u>\$ 22,603,182</u>	<u>\$ 18,222,115</u>	<u>\$ 17,612,215</u>	<u>\$ (4,990,967)</u>



# SUMMARY SCHEDULES

## Fire Protection District Major Fund Summary

	2023-24 Actual	2024-25 Adopted	2024-25 Estimated Actual	2025-26 Recommended	Change from FY24-25 Ado to FY25-26 Rec
<b>Staffing By Budget Function</b>					
Public Safety	268.42	314.00	314.00	314.00	-
<b>Total</b>	<b>268.42</b>	<b>314.00</b>	<b>314.00</b>	<b>314.00</b>	<b>-</b>
<b>Operating Budget By Budget Function</b>					
Public Safety	\$ 108,988,967	\$ 122,247,100	\$ 122,989,300	\$ 125,699,600	\$ 3,452,500
<b>Total Operating Expenditures</b>	<b>\$ 108,988,967</b>	<b>\$ 122,247,100</b>	<b>\$ 122,989,300</b>	<b>\$ 125,699,600</b>	<b>\$ 3,452,500</b>
<b>Budget By Categories of Expenditures</b>					
Salaries and Employee Benefits	\$ 89,361,936	\$ 99,331,500	\$ 100,148,000	\$ 102,329,800	\$ 2,998,300
Services and Supplies	11,042,672	12,230,700	12,910,700	12,261,500	30,800
Other Charges	8,584,359	10,684,900	9,930,600	11,108,300	423,400
<b>Total Operating Expenditures</b>	<b>108,988,967</b>	<b>122,247,100</b>	<b>122,989,300</b>	<b>125,699,600</b>	<b>3,452,500</b>
Capital Assets	7,269,274	2,017,000	2,194,800	902,100	(1,114,900)
Other Financing Uses	18,408,827	17,824,800	13,623,200	16,393,900	(1,430,900)
Increases to Fund Balances	1,300,349	350,500	386,000	386,000	35,500
Fund Balance Impact (+)	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 135,967,417</b>	<b>\$ 142,439,400</b>	<b>\$ 139,193,300</b>	<b>\$ 143,381,600</b>	<b>\$ 942,200</b>
<b>Budget By Categories of Revenues</b>					
Taxes	\$ 73,668,121	\$ 76,034,000	\$ 77,915,400	\$ 80,810,400	\$ 4,776,400
Licenses, Permits and Franchises	49,133	37,000	44,000	52,000	15,000
Fines, Forfeitures, and Penalties	5,681	-	6,000	5,000	5,000
Use of Money and Property	312,863	50,500	174,000	86,000	35,500
Intergovernmental Revenue	3,584,576	7,006,900	3,219,200	4,622,600	(2,384,300)
Charges for Services	39,428,133	40,133,000	41,604,700	43,577,900	3,444,900
Miscellaneous Revenue	199,022	38,400	39,700	38,400	-
<b>Total Operating Revenues</b>	<b>117,247,529</b>	<b>123,299,800</b>	<b>123,003,000</b>	<b>129,192,300</b>	<b>5,892,500</b>
Other Financing Sources	11,719,888	4,994,800	7,208,600	3,415,100	(1,579,700)
Decreases to Fund Balances	7,000,000	14,144,800	8,981,700	10,774,200	(3,370,600)
Fund Balance Impact (-)	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 135,967,417</b>	<b>\$ 142,439,400</b>	<b>\$ 139,193,300</b>	<b>\$ 143,381,600</b>	<b>\$ 942,200</b>
Beginning Fund Balance	\$ 31,461,969	\$ 25,762,318	\$ 25,762,318	\$ 17,166,618	\$ (8,595,700)
Net Change in Sources Over Uses	(5,699,651)	(13,794,300)	(8,595,700)	(10,388,200)	3,406,100
<b>Ending Fund Balance</b>	<b>\$ 25,762,318</b>	<b>\$ 11,968,018</b>	<b>\$ 17,166,618</b>	<b>\$ 6,778,418</b>	<b>\$ (5,189,600)</b>

# SUMMARY SCHEDULES

## Behavioral Wellness Major Fund Summary

	2023-24 Actual	2024-25 Adopted	2024-25 Estimated Actual	2025-26 Recommended	Change from FY24-25 Ado to FY25-26 Rec
<b>Staffing By Budget Function</b>					
Health & Human Services	378.89	469.08	469.08	479.15	10.08
<b>Total</b>	<b>378.89</b>	<b>469.08</b>	<b>469.08</b>	<b>479.15</b>	<b>10.08</b>
<b>Operating Budget By Budget Function</b>					
Health & Human Services	\$ 170,146,631	\$ 205,718,400	\$ 198,324,000	\$ 222,725,900	\$ 17,007,500
<b>Total Operating Expenditures</b>	<b>\$ 170,146,631</b>	<b>\$ 205,718,400</b>	<b>\$ 198,324,000</b>	<b>\$ 222,725,900</b>	<b>\$ 17,007,500</b>
<b>Budget By Categories of Expenditures</b>					
Salaries and Employee Benefits	\$ 63,198,967	\$ 75,453,500	\$ 69,698,800	\$ 81,498,100	\$ 6,044,600
Services and Supplies	101,949,133	124,034,500	122,263,400	134,073,400	10,038,900
Other Charges	4,998,531	6,230,400	6,361,800	7,154,400	924,000
<b>Total Operating Expenditures</b>	<b>170,146,631</b>	<b>205,718,400</b>	<b>198,324,000</b>	<b>222,725,900</b>	<b>17,007,500</b>
Capital Assets	1,147,929	1,364,500	2,140,400	1,245,300	(119,200)
Other Financing Uses	5,859,108	6,541,600	7,917,300	7,061,400	519,800
Intrafund Expenditure Transfers (+)	3,992,186	4,800,000	4,500,000	4,700,000	(100,000)
Increases to Fund Balances	13,933,225	1,081,800	9,745,900	1,714,000	632,200
Fund Balance Impact (+)	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 195,079,078</b>	<b>\$ 219,506,300</b>	<b>\$ 222,627,600</b>	<b>\$ 237,446,600</b>	<b>\$ 17,940,300</b>
<b>Budget By Categories of Revenues</b>					
Fines, Forfeitures, and Penalties	\$ 47,993	\$ 120,000	\$ 70,000	\$ 80,000	\$ (40,000)
Use of Money and Property	1,420,719	1,217,200	1,859,300	1,572,600	355,400
Intergovernmental Revenue	103,276,585	99,146,000	97,229,600	88,973,300	(10,172,700)
Charges for Services	70,473,419	93,680,500	93,350,500	98,990,700	5,310,200
Miscellaneous Revenue	756,705	244,200	6,442,600	246,500	2,300
<b>Total Operating Revenues</b>	<b>175,975,420</b>	<b>194,407,900</b>	<b>198,952,000</b>	<b>189,863,100</b>	<b>(4,544,800)</b>
Other Financing Sources	7,944,834	6,525,400	7,753,600	7,768,900	1,243,500
Intrafund Expenditure Transfers (-)	3,992,186	4,800,000	4,500,000	4,700,000	(100,000)
Decreases to Fund Balances	1,163,439	7,650,600	5,299,600	28,796,900	21,146,300
General Fund Contribution	6,003,200	6,122,400	6,122,400	6,317,700	195,300
<b>Total Revenues</b>	<b>\$ 195,079,078</b>	<b>\$ 219,506,300</b>	<b>\$ 222,627,600</b>	<b>\$ 237,446,600</b>	<b>\$ 17,940,300</b>
Beginning Fund Balance	\$ 47,565,554	\$ 60,335,340	\$ 60,335,340	\$ 64,781,640	\$ 4,446,300
Net Change in Sources Over Uses	12,769,785	(6,568,800)	4,446,300	(27,082,900)	(20,514,100)
<b>Ending Fund Balance</b>	<b>\$ 60,335,340</b>	<b>\$ 53,766,540</b>	<b>\$ 64,781,640</b>	<b>\$ 37,698,740</b>	<b>\$ (16,067,800)</b>

# SUMMARY SCHEDULES

## Affordable Housing Major Fund Summary

Staffing By Budget Function	2023-24 Actual	2024-25 Adopted	2024-25 Estimated Actual	2025-26 Recommended	Change from FY24-25 Ado to FY25-26 Rec
Total	-	-	-	-	-
<b>Operating Budget By Budget Function</b>					
Community Resources & Public Fac.	24,515,750	42,386,500	36,797,200	22,849,500	(19,537,000)
Total Operating Expenditures	\$ 24,515,750	\$ 42,386,500	\$ 36,797,200	\$ 22,849,500	\$ (19,537,000)
<b>Budget By Categories of Expenditures</b>					
Services and Supplies	\$ 24,515,750	\$ 42,386,500	\$ 36,797,200	\$ 22,849,500	\$ (19,537,000)
Total Operating Expenditures	24,515,750	42,386,500	36,797,200	22,849,500	(19,537,000)
Other Financing Uses	3,163,771	3,202,600	3,482,700	5,321,600	2,119,000
Increases to Fund Balances	2,169,129	2,126,300	2,126,400	2,663,100	536,800
Fund Balance Impact (+)	-	-	-	-	-
Total Expenditures	\$ 29,848,651	\$ 47,715,400	\$ 42,406,300	\$ 30,834,200	\$ (16,881,200)
<b>Budget By Categories of Revenues</b>					
Use of Money and Property	605,633	40,000	40,000	40,000	-
Intergovernmental Revenue	18,717,539	30,269,600	30,549,600	23,638,900	(6,630,700)
Charges for Services	6,250	50,000	50,000	50,000	-
Miscellaneous Revenue	2,162,920	1,881,500	1,881,500	1,923,400	41,900
Total Operating Revenues	21,492,342	32,241,100	32,521,100	25,652,300	(6,588,800)
Other Financing Sources	7,264,912	13,882,400	8,293,300	1,250,000	(12,632,400)
Decreases to Fund Balances	1,091,397	1,591,900	1,591,900	3,931,900	2,340,000
Fund Balance Impact (-)	-	-	-	-	-
Total Revenues	\$ 29,848,651	\$ 47,715,400	\$ 42,406,300	\$ 30,834,200	\$ (16,881,200)
Beginning Fund Balance	\$ 11,579,047	\$ 12,656,779	\$ 12,656,779	\$ 13,191,279	\$ 534,500
Net Change in Sources Over Uses	1,077,733	534,400	534,500	(1,268,800)	(1,803,200)
Ending Fund Balance	\$ 12,656,779	\$ 13,191,179	\$ 13,191,279	\$ 11,922,479	\$ (1,268,700)

# SUMMARY SCHEDULES

## Social Services Major Fund Summary

	2023-24 Actual	2024-25 Adopted	2024-25 Estimated Actual	2025-26 Recommended	Change from FY24-25 Ado to FY25-26 Rec
<b>Staffing By Budget Function</b>					
Health & Human Services	755.46	904.50	904.50	858.04	(46.46)
<b>Total</b>	<b>755.46</b>	<b>904.50</b>	<b>904.50</b>	<b>858.04</b>	<b>(46.46)</b>
<b>Operating Budget By Budget Function</b>					
Health & Human Services	\$ 203,310,794	\$ 223,677,900	\$ 220,362,382	\$ 221,176,300	\$ (2,501,600)
<b>Total Operating Expenditures</b>	<b>\$ 203,310,794</b>	<b>\$ 223,677,900</b>	<b>\$ 220,362,382</b>	<b>\$ 221,176,300</b>	<b>\$ (2,501,600)</b>
<b>Budget By Categories of Expenditures</b>					
Salaries and Employee Benefits	\$ 97,831,615	\$ 108,751,000	\$ 103,910,877	\$ 105,392,800	\$ (3,358,200)
Services and Supplies	29,065,781	35,808,500	35,530,538	32,025,400	(3,783,100)
Other Charges	76,413,397	79,118,400	80,920,967	83,758,100	4,639,700
<b>Total Operating Expenditures</b>	<b>203,310,794</b>	<b>223,677,900</b>	<b>220,362,382</b>	<b>221,176,300</b>	<b>(2,501,600)</b>
Capital Assets	125,055	267,700	148,079	67,000	(200,700)
Other Financing Uses	836,808	1,437,900	1,368,923	493,800	(944,100)
Increases to Fund Balances	1,917,637	2,002,200	1,064,900	1,058,400	(943,800)
Fund Balance Impact (+)	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 206,190,294</b>	<b>\$ 227,385,700</b>	<b>\$ 222,944,284</b>	<b>\$ 222,795,500</b>	<b>\$ (4,590,200)</b>
<b>Budget By Categories of Revenues</b>					
Licenses, Permits and Franchises	\$ 109,693	\$ 80,000	\$ 80,000	\$ 80,000	\$ -
Fines, Forfeitures, and Penalties	12,983	25,000	23,100	23,100	(1,900)
Use of Money and Property	468,374	421,900	328,500	392,400	(29,500)
Intergovernmental Revenue	188,069,760	206,482,600	203,626,390	204,740,200	(1,742,400)
Charges for Services	718,444	902,500	798,500	582,600	(319,900)
Miscellaneous Revenue	548,227	383,300	339,500	355,000	(28,300)
<b>Total Operating Revenues</b>	<b>189,927,482</b>	<b>208,295,300</b>	<b>205,195,990</b>	<b>206,173,300</b>	<b>(2,122,000)</b>
Other Financing Sources	289,062	73,500	123,800	322,000	248,500
Intrafund Expenditure Transfers (-)	-	-	-	-	-
Decreases to Fund Balances	6,734,944	8,742,300	7,349,894	2,320,200	(6,422,100)
General Fund Contribution	9,238,807	10,274,600	10,274,600	10,585,700	311,100
Fund Balance Impact (-)	-	-	-	3,394,300	3,394,300
<b>Total Revenues</b>	<b>\$ 206,190,294</b>	<b>\$ 227,385,700</b>	<b>\$ 222,944,284</b>	<b>\$ 222,795,500</b>	<b>\$ (4,590,200)</b>
Beginning Fund Balance	\$ 12,723,577	\$ 7,906,270	\$ 7,906,270	\$ 1,621,276	\$ (6,284,994)
Net Change in Sources Over Uses	(4,817,307)	(6,740,100)	(6,284,994)	(4,656,100)	2,084,000
<b>Ending Fund Balance</b>	<b>\$ 7,906,270</b>	<b>\$ 1,166,170</b>	<b>\$ 1,621,276</b>	<b>\$ (3,034,824)</b>	<b>\$ (4,200,994)</b>

# SUMMARY SCHEDULES

## Resource Recovery Enterprise Major Fund Summary

	2023-24 Actual	2024-25 Adopted	2024-25 Estimated Actual	2025-26 Recommended	Change from FY24-25 Ado to FY25-26 Rec
<b>Staffing By Budget Function</b>					
Community Resources & Public Fac.	70.36	82.75	82.75	95.80	13.05
<b>Total</b>	<b>70.36</b>	<b>82.75</b>	<b>82.75</b>	<b>95.80</b>	<b>13.05</b>
<b>Operating Budget By Budget Function</b>					
Community Resources & Public Fac.	\$ 39,038,774	\$ 49,189,600	\$ 52,045,600	\$ 55,024,500	\$ 5,834,900
<b>Total Operating Expenditures</b>	<b>\$ 39,038,774</b>	<b>\$ 49,189,600</b>	<b>\$ 52,045,600</b>	<b>\$ 55,024,500</b>	<b>\$ 5,834,900</b>
<b>Budget By Categories of Expenditures</b>					
Salaries and Employee Benefits	\$ 9,583,282	\$ 14,174,100	\$ 14,629,400	\$ 15,151,400	\$ 977,300
Services and Supplies	21,009,987	21,725,100	23,017,600	21,649,200	(75,900)
Other Charges	8,445,505	13,290,400	14,398,600	18,223,900	4,933,500
<b>Total Operating Expenditures</b>	<b>39,038,774</b>	<b>49,189,600</b>	<b>52,045,600</b>	<b>55,024,500</b>	<b>5,834,900</b>
Capital Assets	14,269,586	18,590,000	24,186,100	19,175,000	585,000
Other Financing Uses	14,143,788	14,498,800	14,505,800	15,657,500	1,158,700
Increases to Fund Balances	620,240	55,000	62,000	92,000	37,000
Fund Balance Impact (+)	1,624,681	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 69,697,070</b>	<b>\$ 82,333,400</b>	<b>\$ 90,799,500</b>	<b>\$ 89,949,000</b>	<b>\$ 7,615,600</b>
<b>Budget By Categories of Revenues</b>					
Licenses, Permits and Franchises	\$ 5,212,646	\$ 5,114,200	\$ 5,094,300	\$ 5,241,700	\$ 127,500
Use of Money and Property	2,590,853	1,420,000	2,024,100	1,617,000	197,000
Intergovernmental Revenue	577,542	518,400	570,000	538,400	20,000
Charges for Services	43,727,097	46,403,600	46,542,500	48,431,900	2,028,300
Miscellaneous Revenue	536,892	101,700	925,500	1,214,200	1,112,500
<b>Total Operating Revenues</b>	<b>52,645,030</b>	<b>53,557,900</b>	<b>55,156,400</b>	<b>57,043,200</b>	<b>3,485,300</b>
Other Financing Sources	10,132,317	10,688,800	10,695,800	11,317,500	628,700
Decreases to Fund Balances	-	18,086,700	24,947,300	21,588,300	3,501,600
Fund Balance Impact (-)	6,919,723	-	-	-	-
<b>Total Revenues</b>	<b>\$ 69,697,070</b>	<b>\$ 82,333,400</b>	<b>\$ 90,799,500</b>	<b>\$ 89,949,000</b>	<b>\$ 7,615,600</b>
Beginning Fund Balance	\$ 85,449,344	\$ 98,757,466	\$ 98,757,466	\$ 73,872,166	\$ (24,885,300)
Net Change in Sources Over Uses	(4,674,801)	(18,031,700)	(24,885,300)	(21,496,300)	(3,464,600)
<b>Ending Fund Balance</b>	<b>\$ 80,774,543</b>	<b>\$ 80,725,766</b>	<b>\$ 73,872,166</b>	<b>\$ 52,375,866</b>	<b>\$ (28,349,900)</b>

# SUMMARY SCHEDULES

## Laguna Sanitation Enterprise Major Fund Summary

	2023-24 Actual	2024-25 Adopted	2024-25 Estimated Actual	2025-26 Recommended	Change from FY24-25 Ado to FY25-26 Rec
<b>Staffing By Budget Function</b>					
Community Resources & Public Fac.	17.27	19.00	19.00	20.00	1.00
<b>Total</b>	<b>17.27</b>	<b>19.00</b>	<b>19.00</b>	<b>20.00</b>	<b>1.00</b>
<b>Operating Budget By Budget Function</b>					
Community Resources & Public Fac.	\$ 9,304,376	\$ 14,997,900	\$ 14,883,400	\$ 16,308,100	\$ 1,310,200
<b>Total Operating Expenditures</b>	<b>\$ 9,304,376</b>	<b>\$ 14,997,900</b>	<b>\$ 14,883,400</b>	<b>\$ 16,308,100</b>	<b>\$ 1,310,200</b>
<b>Budget By Categories of Expenditures</b>					
Salaries and Employee Benefits	\$ 2,630,030	\$ 3,192,200	\$ 3,192,200	\$ 3,673,200	\$ 481,000
Services and Supplies	4,121,326	7,212,400	7,286,100	7,863,500	651,100
Other Charges	2,553,020	4,593,300	4,405,100	4,771,400	178,100
<b>Total Operating Expenditures</b>	<b>9,304,376</b>	<b>14,997,900</b>	<b>14,883,400</b>	<b>16,308,100</b>	<b>1,310,200</b>
Capital Assets	7,673,549	8,645,000	4,690,000	11,659,200	3,014,200
Other Financing Uses	1,170,000	1,215,000	1,215,000	1,270,000	55,000
Increases to Fund Balances	-	1,000,000	1,000,000	1,000,000	-
Fund Balance Impact (+)	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 18,147,925</b>	<b>\$ 25,857,900</b>	<b>\$ 21,788,400</b>	<b>\$ 30,237,300</b>	<b>\$ 4,379,400</b>
<b>Budget By Categories of Revenues</b>					
Use of Money and Property	\$ 778,387	\$ 458,200	\$ 756,300	\$ 573,000	\$ 114,800
Intergovernmental Revenue	227,987	17,600	17,600	12,500	(5,100)
Charges for Services	16,318,043	16,838,700	16,528,700	17,019,900	181,200
Miscellaneous Revenue	275,801	74,000	74,000	76,600	2,600
<b>Total Operating Revenues</b>	<b>17,600,218</b>	<b>17,388,500</b>	<b>17,376,600</b>	<b>17,682,000</b>	<b>293,500</b>
Other Financing Sources	128,596	50,000	-	-	(50,000)
Decreases to Fund Balances	-	8,419,400	4,411,800	12,555,300	4,135,900
Fund Balance Impact (-)	419,111	-	-	-	-
<b>Total Revenues</b>	<b>\$ 18,147,925</b>	<b>\$ 25,857,900</b>	<b>\$ 21,788,400</b>	<b>\$ 30,237,300</b>	<b>\$ 4,379,400</b>
Beginning Fund Balance	\$ 101,869,070	\$ 110,293,508	\$ 110,293,508	\$ 106,881,708	\$ (3,411,800)
Net Change in Sources Over Uses	(419,111)	(7,419,400)	(3,411,800)	(11,555,300)	(4,135,900)
<b>Ending Fund Balance</b>	<b>\$ 101,449,959</b>	<b>\$ 102,874,108</b>	<b>\$ 106,881,708</b>	<b>\$ 95,326,408</b>	<b>\$ (7,547,700)</b>

# SUMMARY SCHEDULES

## Other Non-Major Funds Summary

Staffing By Budget Function	2023-24 Actual	2024-25 Adopted	2024-25 Estimated Actual	2025-26 Recommended	Change from FY24-25 Ado to FY25-26 Rec
Policy & Executive	6.88	10.00	10.00	11.00	1.00
Public Safety	6.58	8.00	8.00	7.00	(1.00)
Health & Human Services	69.41	82.00	82.00	75.80	(6.20)
Community Resources & Public Fac.	91.51	105.25	105.25	104.25	(1.00)
General Government & Support Services	80.07	116.85	116.85	115.00	(1.85)
<b>Total</b>	<b>254.45</b>	<b>322.10</b>	<b>322.10</b>	<b>313.05</b>	<b>(9.05)</b>
<b>Operating Budget By Budget Function</b>					
Policy & Executive	\$ 45,413,796	\$ 55,533,500	\$ 54,879,212	\$ 62,509,000	\$ 6,975,500
Public Safety	13,882,801	14,605,200	13,867,024	14,029,646	(575,554)
Health & Human Services	27,988,423	30,100,000	30,651,107	30,023,800	(76,200)
Community Resources & Public Fac.	26,191,630	32,851,600	26,487,300	34,734,100	1,882,500
General Government & Support Services	54,061,133	69,696,500	68,021,222	75,133,800	5,437,300
General County Programs	150,500	77,900	237,850	81,000	3,100
<b>Total Operating Expenditures</b>	<b>\$ 167,688,282</b>	<b>\$ 202,864,700</b>	<b>\$ 194,143,715</b>	<b>\$ 216,511,346</b>	<b>\$ 13,646,646</b>
<b>Budget By Categories of Expenditures</b>					
Salaries and Employee Benefits	\$ 39,501,181	\$ 52,384,100	\$ 49,367,303	\$ 54,679,000	\$ 2,294,900
Services and Supplies	102,415,057	118,375,200	113,370,576	127,395,646	9,020,446
Other Charges	25,772,045	32,105,400	31,405,836	34,436,700	2,331,300
<b>Total Operating Expenditures</b>	<b>167,688,282</b>	<b>202,864,700</b>	<b>194,143,715</b>	<b>216,511,346</b>	<b>13,646,646</b>
Capital Assets	15,259,097	44,208,700	46,039,337	36,711,800	(7,496,900)
Other Financing Uses	26,616,135	16,914,800	56,722,100	64,662,500	47,747,700
Intrafund Expenditure Transfers (+)	9,998	10,000	10,000	12,000	2,000
Increases to Fund Balances	116,709,230	4,360,300	12,639,103	6,715,100	2,354,800
Fund Balance Impact (+)	14,257,330	-	2,906,856	-	-
<b>Total Expenditures</b>	<b>\$ 340,540,072</b>	<b>\$ 268,358,500</b>	<b>\$ 312,461,111</b>	<b>\$ 324,612,746</b>	<b>\$ 56,254,246</b>
<b>Budget By Categories of Revenues</b>					
Taxes	\$ 8,000,339	\$ 6,540,600	\$ 7,716,000	\$ 8,016,500	\$ 1,475,900
Licenses, Permits and Franchises	15,758,342	16,322,100	16,591,300	17,750,200	1,428,100
Fines, Forfeitures, and Penalties	2,127,014	1,990,500	1,951,700	1,969,900	(20,600)
Use of Money and Property	4,198,189	1,468,800	5,752,694	4,090,400	2,621,600
Intergovernmental Revenue	31,498,932	31,117,900	29,266,009	30,642,600	(475,300)
Charges for Services	55,112,729	64,408,700	62,974,510	69,297,800	4,889,100
Miscellaneous Revenue	67,024,344	68,942,500	75,259,681	73,289,446	4,346,946
<b>Total Operating Revenues</b>	<b>183,719,889</b>	<b>190,791,100</b>	<b>199,511,894</b>	<b>205,056,846</b>	<b>14,265,746</b>
Other Financing Sources	126,690,114	42,275,600	36,590,161	34,680,500	(7,595,100)
Intrafund Expenditure Transfers (-)	9,998	10,000	10,000	12,000	2,000
Decreases to Fund Balances	19,826,422	24,997,300	65,002,819	72,938,300	47,941,000
General Fund Contribution	10,244,100	10,284,500	10,285,200	11,925,100	1,640,600
Fund Balance Impact (-)	49,549	-	1,061,037	-	-
<b>Total Revenues</b>	<b>\$ 340,540,072</b>	<b>\$ 268,358,500</b>	<b>\$ 312,461,111</b>	<b>\$ 324,612,746</b>	<b>\$ 56,254,246</b>
Beginning Fund Balance	\$ 138,417,496	\$ 252,911,030	\$ 252,911,030	\$ 202,393,133	\$ (50,517,897)
Net Change in Sources Over Uses	111,090,589	(20,637,000)	(50,517,897)	(66,223,200)	(45,586,200)
<b>Ending Fund Balance</b>	<b>\$ 249,508,085</b>	<b>\$ 232,274,030</b>	<b>\$ 202,393,133</b>	<b>\$ 136,169,933</b>	<b>\$ (96,104,097)</b>



# SUMMARY SCHEDULES

## Departmental Budget Summary

	2023-24 Actual	2024-25 Adopted	2024-25 Estimated Actual	2025-26 Recommended	Change from FY24-25 Ado to FY25-26 Rec
<b>POLICY &amp; EXECUTIVE</b>					
<b>Board of Supervisors</b>					
Staffing	18.5	19.1	19.1	19.1	-
Operating Expenditures	3,955,989	4,652,100	4,586,300	5,291,900	639,800
Operating Revenues	-	2,500	2,500	-	(2,500)
General Fund Contribution	4,142,600	4,644,600	4,644,600	5,291,900	647,300
<b>County Executive Office</b>					
Staffing	37.6	45.0	45.0	46.0	1.0
Operating Expenditures	56,186,576	68,705,100	66,933,212	73,263,100	4,558,000
Operating Revenues	83,386,979	93,045,500	97,450,596	68,839,200	(24,206,300)
General Fund Contribution	7,108,000	7,857,600	7,857,300	8,936,100	1,078,500
<b>County Counsel</b>					
Staffing	43.1	47.0	47.0	47.0	-
Operating Expenditures	11,856,933	13,445,100	13,112,110	13,902,600	457,500
Operating Revenues	493,500	406,200	406,200	323,200	(83,000)
General Fund Contribution	10,846,500	11,502,700	11,502,700	12,017,500	514,800
<b>PUBLIC SAFETY</b>					
<b>Court Special Services</b>					
Staffing	-	-	-	-	-
Operating Expenditures	11,730,568	12,067,200	11,663,800	11,660,746	(406,454)
Operating Revenues	4,154,588	4,285,700	4,125,450	4,055,446	(230,254)
General Fund Contribution	7,616,700	7,616,700	7,616,700	7,616,700	-
<b>District Attorney</b>					
Staffing	145.9	155.5	155.5	153.8	(1.7)
Operating Expenditures	34,026,615	36,997,900	36,198,225	37,570,700	572,800
Operating Revenues	13,191,054	14,389,700	13,916,200	14,239,300	(150,400)
General Fund Contribution	17,897,800	19,240,800	19,240,800	20,525,900	1,285,100
<b>Fire</b>					
Staffing	274.7	321.0	321.0	321.0	-
Operating Expenditures	111,316,296	125,327,100	125,688,900	128,516,900	3,189,800
Operating Revenues	117,756,686	124,237,900	123,933,800	130,237,400	5,999,500
General Fund Contribution	1,755,700	1,961,500	1,961,400	2,043,000	81,500
<b>Probation</b>					
Staffing	283.5	328.0	328.0	332.0	4.0
Operating Expenditures	64,251,930	74,869,700	70,154,900	76,538,000	1,668,300
Operating Revenues	47,056,278	46,775,600	48,162,400	47,785,000	1,009,400
General Fund Contribution	32,571,800	33,459,500	33,459,500	34,487,100	1,027,600
<b>Public Defender</b>					
Staffing	104.0	118.0	118.0	118.0	0.0
Operating Expenditures	21,503,132	23,792,100	23,263,100	25,690,300	1,898,200
Operating Revenues	6,785,395	6,138,500	6,666,200	6,195,100	56,600
General Fund Contribution	11,267,800	12,353,700	12,353,700	14,100,300	1,746,600
<b>Sheriff</b>					
Staffing	665.9	766.0	766.0	759.5	(6.5)
Operating Expenditures	197,668,933	207,184,000	215,983,430	224,880,600	17,696,600
Operating Revenues	74,727,862	74,137,000	76,516,996	73,666,400	(470,600)
General Fund Contribution	90,673,700	95,605,200	95,605,200	136,316,500	40,711,300

# SUMMARY SCHEDULES

## Departmental Budget Summary (cont'd)

	2023-24 Actual	2024-25 Adopted	2024-25 Estimated Actual	2025-26 Recommended	Change from FY24-25 Ado to FY25-26 Rec
<b>HEALTH &amp; HUMAN SERVICES</b>					
<b>Behavioral Wellness</b>					
Staffing	378.9	469.1	469.1	479.2	10.1
Operating Expenditures	170,146,631	205,718,400	198,324,000	222,725,900	17,007,500
Operating Revenues	175,975,420	194,407,900	198,952,000	189,863,100	(4,544,800)
General Fund Contribution	6,003,200	6,122,400	6,122,400	6,317,700	195,300
<b>Child Support Services</b>					
Staffing	62.2	74.0	74.0	68.8	(5.2)
Operating Expenditures	10,006,275	11,197,100	10,812,000	10,812,100	(385,000)
Operating Revenues	10,317,551	11,197,100	10,818,500	10,818,600	(378,500)
General Fund Contribution	-	-	-	-	-
<b>First 5, Children &amp; Families</b>					
Staffing	7.2	8.0	8.0	7.0	(1.0)
Operating Expenditures	3,918,348	4,178,300	4,651,507	3,170,800	(1,007,500)
Operating Revenues	3,968,107	3,550,100	4,023,307	3,157,600	(392,500)
General Fund Contribution	-	-	-	-	-
<b>Public Health</b>					
Staffing	460.3	535.5	535.5	539.3	3.8
Operating Expenditures	105,026,743	110,156,349	110,548,800	118,811,900	8,655,551
Operating Revenues	90,111,196	92,093,000	100,028,200	101,607,500	9,514,500
General Fund Contribution	9,781,000	10,490,000	10,490,000	10,877,800	387,800
<b>Social Services</b>					
Staffing	755.5	904.5	904.5	858.0	(46.5)
Operating Expenditures	217,374,593	238,402,500	235,370,282	236,817,200	(1,585,300)
Operating Revenues	203,197,581	221,287,600	217,871,590	219,140,300	(2,147,300)
General Fund Contribution	10,032,507	11,068,300	11,068,300	12,959,600	1,891,300
<b>COMMUNITY RESOURCES &amp; PUBLIC FACILITIES</b>					
<b>Agricultural Commissioner/W&amp;M</b>					
Staffing	33.0	37.0	37.0	36.0	(1.0)
Operating Expenditures	6,855,744	8,036,000	7,348,700	7,795,100	(240,900)
Operating Revenues	4,735,691	5,837,400	5,290,100	5,466,500	(370,900)
General Fund Contribution	2,098,400	2,148,600	2,148,600	2,278,600	130,000
<b>Community Services</b>					
Staffing	87.5	100.3	100.3	99.3	(1.0)
Operating Expenditures	60,320,178	82,250,375	77,600,225	62,768,500	(19,481,875)
Operating Revenues	37,795,377	50,167,075	49,643,157	43,074,700	(7,092,375)
General Fund Contribution	14,180,300	14,592,700	15,027,300	15,456,200	863,500
<b>Planning &amp; Development</b>					
Staffing	102.6	114.2	114.2	114.3	0.0
Operating Expenditures	24,295,661	27,179,300	25,399,500	27,965,700	786,400
Operating Revenues	17,747,904	19,327,600	18,987,200	20,419,600	1,092,000
General Fund Contribution	4,300,900	4,566,500	4,567,200	4,979,200	412,700
<b>Public Works</b>					
Staffing	263.2	305.8	305.8	320.8	15.1
Operating Expenditures	164,841,463	200,795,400	184,638,000	234,034,900	33,239,500
Operating Revenues	169,511,287	203,056,200	203,842,000	203,645,100	588,900
General Fund Contribution	4,640,300	5,287,700	5,287,700	5,428,700	141,000

# SUMMARY SCHEDULES

## Departmental Budget Summary (cont'd)

	2023-24 Actual	2024-25 Adopted	2024-25 Estimated Actual	2025-26 Recommended	Change from FY24-25 Ado to FY25-26 Rec
<b>GENERAL GOVERNMENT &amp; SUPPORT SERVICES</b>					
<b>Auditor-Controller</b>					
Staffing	45.5	55.6	55.6	55.0	(0.6)
Operating Expenditures	9,970,962	11,898,000	11,616,871	12,520,100	622,100
Operating Revenues	1,629,278	1,473,300	1,460,477	1,434,500	(38,800)
General Fund Contribution	8,664,400	8,911,800	8,911,800	9,448,800	537,000
<b>Clerk-Recorder-Assessor</b>					
Staffing	94.7	107.0	107.0	106.0	(1.0)
Operating Expenditures	18,771,334	21,536,900	20,933,100	22,852,700	1,315,800
Operating Revenues	5,879,850	7,314,100	7,465,000	6,936,000	(378,100)
General Fund Contribution	12,106,800	12,496,000	12,496,000	12,830,700	334,700
<b>Debt Service</b>					
Staffing	-	-	-	-	-
Operating Expenditures	1,817,898	5,500,300	5,500,200	5,092,800	(407,500)
Operating Revenues	1,593,976	1,385,900	3,623,900	2,392,100	1,006,200
General Fund Contribution	-	-	-	-	-
<b>General Services</b>					
Staffing	80.6	98.5	98.5	96.5	(2.0)
Operating Expenditures	46,032,503	53,447,400	55,534,961	56,101,900	2,654,500
Operating Revenues	33,367,919	32,484,000	36,555,795	33,257,300	773,300
General Fund Contribution	12,930,200	15,133,800	15,133,800	17,184,700	2,050,900
<b>Human Resources</b>					
Staffing	35.1	36.0	36.0	33.0	(3.0)
Operating Expenditures	10,389,392	10,664,700	10,607,200	10,462,600	(202,100)
Operating Revenues	2,572,090	2,656,000	2,730,600	2,760,000	104,000
General Fund Contribution	7,160,300	7,526,400	7,526,400	7,856,900	330,500
<b>Information Technology</b>					
Staffing	49.6	72.8	72.8	72.0	(0.8)
Operating Expenditures	27,492,356	33,264,400	32,093,855	37,272,300	4,007,900
Operating Revenues	29,546,902	32,588,200	32,055,359	36,507,700	3,919,500
General Fund Contribution	1,153,000	646,900	646,900	646,900	-
<b>Treasurer-Tax Collector-Public</b>					
Staffing	43.2	49.0	49.0	51.0	2.0
Operating Expenditures	9,248,567	10,301,400	10,282,100	11,272,600	971,200
Operating Revenues	4,775,647	4,088,200	4,624,600	4,461,200	373,000
General Fund Contribution	4,909,100	5,170,600	5,170,600	5,793,800	623,200
<b>GENERAL COUNTY PROGRAMS</b>					
<b>General County Programs</b>					
Staffing	-	-	-	-	-
Operating Expenditures	11,449,972	10,011,300	10,786,959	9,749,600	(261,700)
Operating Revenues	11,269,511	7,614,100	6,576,836	5,940,900	(1,673,200)
General Fund Contribution	88,314,410	83,120,300	83,015,794	54,028,000	(29,092,300)
<b>General Revenues</b>					
Staffing	-	-	-	-	-
Operating Expenditures	-	-	-	-	-
Operating Revenues	376,512,288	381,524,300	391,632,800	407,422,600	25,898,300
General Fund Contribution	-	-	-	-	-
<b>REPORT TOTALS</b>					
Total Staffing	4,072.3	4,766.8	4,766.8	4,732.5	(34.4)
Total Operating Expenditures	1,410,455,593	1,611,578,424	1,579,632,237	1,687,541,546	75,963,122
Total Operating Revenues	1,528,059,915	1,635,470,675	1,667,361,763	1,643,646,346	8,175,671
Total General Fund Contribution	370,155,417	381,524,300	381,854,694	407,422,600	25,898,300