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Governmental Funds

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Governmental Funds

2026 Adopted Budget - Governmental Funds

0001 General Fund

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 86,712,331	$ 94,743,308	$ 89,199,685	$ 95,072,259	$ 94,957,640
Taxes	49,974,205	52,048,327	52,028,035	53,502,033	53,651,606
Licenses Permits & Franchises	3,060,799	2,965,742	3,257,551	3,188,078	3,158,119
Fines Forfeitures & Penalties	1,332,328	1,319,425	1,305,808	1,279,425	1,336,142
Use of Money & Property	547,239	430,748	324,482	350,922	329,633
State Revenue	16,607,293	18,908,355	14,355,780	17,622,948	16,954,960
Federal Revenue	3,725,760	4,753,572	3,684,740	4,746,090	5,198,242
Other Governments	821,246	943,789	964,557	1,038,217	1,026,454
Charges for Services	10,494,620	12,956,632	12,813,595	12,539,385	12,598,323
Miscellaneous Revenue	104,448	100,350	114,768	551,035	270,035
Other Finance Sources	29,570	113,510	240,299	48,505	53,505
Transfers In	14,824	202,858	110,071	205,621	380,621
Expenses	67,349,559	72,789,660	62,222,201	69,326,228	100,757,053
Salaries and Benefits	34,927,815	38,369,889	35,285,835	36,112,995	37,021,106
Services and Supplies	16,834,241	21,206,962	17,046,409	19,029,335	18,503,699
Other Charges	2,603,226	2,624,102	2,706,624	2,805,681	2,805,681
Fixed Assets	584,287	223,700	241,011	69,070	69,070
Other Financing Uses	0	10,000	0	10,000	10,000
Contingencies	0	1,454,618	0	2,981,364	4,324,791

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Transfers Out	12,399,991	8,900,389	6,942,322	8,317,783	38,022,706
Transfers Interfund	0	0	0	0	0
Revenues Less Expenses	$ 19,362,772	$ 21,953,648	$ 26,977,483	$ 25,746,031	$ -5,799,413

Data filtered by Types, General Fund, Departments and exported on September 18, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

0001-101100 Board of Supervisors

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Expenses	$ 837,004	$ 1,105,706	$ 842,212	$ 769,491	$ 768,581
Salaries and Benefits	660,484	794,207	679,763	620,653	622,956
(511110) Salaries	389,584	437,395	390,243	331,874	333,732
(511115) Salaries-Part Time	929	0	0	9,757	9,757
(511125) Salaries-Overtime	0	0	56	0	0
(511150) Cash Outs-Leave	3,233	3,119	3,119	2,468	2,468
(512115) FICA	31,679	33,461	31,682	27,649	27,791
(512120) Unemployment Insurance	70	70	70	60	60
(512125) Disability Insurance	615	1,905	634	305	305
(512205) Retirement-PERS Fixed	90,194	101,076	101,076	106,872	106,872
(512210) Retirement-PERS Percentage	31,405	43,595	28,559	20,751	20,924
(512220) Deferred Compensation	16,707	17,989	13,082	12,624	12,754
(512305) Employees Group Insurance	49,192	105,084	62,125	59,400	59,400
(512320) Post Retirement Medical	36,101	40,881	40,881	40,483	40,483
(512325) Life Insurance	3,321	3,300	2,202	634	634
(512330) Workers Comp Insurance	6,599	5,132	5,132	6,576	6,576
(512415) Cell Phone Stipend	855	1,200	900	1,200	1,200
Services and Supplies	176,520	311,499	162,449	148,838	145,625
(521150) Expendable Equipment	0	3,500	3,833	3,000	3,000

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(521155) Expendable Equip-Computer	6,120	0	0	0	0
(521157) Mandated Computer Replacements	0	9,059	9,059	8,236	8,236
(521310) Communications	1,359	1,300	456	456	456
(521311) Communications-Cell Phones	1,936	1,810	2,265	2,509	2,509
(522120) Maint-Internal Vehicles	917	1,000	989	1,000	1,000
(522146) Maint-Equip Mandated Software	3,438	4,155	4,155	4,257	4,257
(522147) Maint-Equip Dept Software	13,938	15,125	15,084	31,432	27,999
(522148) Maint-Ent Infrastructure Solut	11,408	6,689	6,689	5,710	5,710
(522235) Maint-Alarms	0	500	500	600	600
(523210) Dues & Memberships	300	600	640	615	615
(525110) Office Expense	10,585	10,000	5,455	4,000	4,000
(525140) Office-Photocopy	5,372	5,500	0	0	0
(525150) Office-Postage	199	200	48	200	200
(525155) Office-Purchasing Dept	2,842	2,979	2,979	2,140	2,140
(525200) Publications & Legal Notices	12,557	5,000	7,065	6,500	6,500
(526110) PS&S-Professional Services	56,451	30,000	23,438	0	0
(526129) PS&S-Insurance Service	5,692	38,609	38,609	24,664	24,664
(526480) PS&S Photocopy Lease	0	2,672	2,672	3,030	3,030
(527220) Rents-Phone	5,443	5,101	5,101	4,889	4,889
(528000) SDE Special Department Expense	1,648	83,500	1,872	6,000	6,220
(528163) SDE-Archive Charges	0	1,000	0	600	600
(528287) SDE-Board Workshop	0	30,000	6,106	3,500	3,500
(528571) SDE-District 1	9,005	6,750	2,881	6,500	6,500

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(528572) SDE-District 2	6,286	7,475	4,365	6,500	6,500
(528573) SDE-District 3	1,565	5,975	485	2,500	2,500
(528574) SDE-District 4	1,131	6,975	1,949	6,500	6,500
(528575) SDE-District 5	6,666	8,775	7,342	6,500	6,500
(529110) Travel & Trans-Fuel	984	1,000	761	1,000	1,000
(529112) Travel & Trans-Priv Auto	762	2,000	1,000	1,500	1,500
(529116) Training-Travel	9,916	14,250	6,651	4,500	4,500
Revenues Less Expenses	$ -837,004	$ -1,105,706	$ -842,212	$ -769,491	$ -768,581

Data filtered by Types, General Fund, Board Of Supervisors and exported on September 18, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

0001-101200 Appropriation for Contingencies

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 0	$ 0	$ 0	$ 0	$ 0
Expenses	0	1,454,618	0	2,981,364	4,324,791
Contingencies	0	1,454,618	0	2,981,364	4,324,791
(691110) Appropriation-Contingencies	0	1,454,618	0	2,981,364	4,324,791
Revenues Less Expenses	$ 0	$ -1,454,618	$ 0	$ -2,981,364	$ -4,324,791

Data filtered by Types, General Fund, Appropriation For Contingency and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

0001-101300 County Administration

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 10,111	$ 8,000	$ 4,430	$ 0	$ 0
Charges for Services	10,111	8,000	4,430	0	0
(472311) Refunds/Reimbursements	1,050	0	0	0	0
(478161) CAO Services-County	9,061	8,000	4,430	0	0
Expenses	1,578,759	1,547,567	1,315,864	1,315,425	1,285,425
Salaries and Benefits	1,423,600	1,383,307	1,177,868	1,203,131	1,173,131
(511110) Salaries	839,111	858,059	719,887	750,662	702,662
(511150) Cash Outs-Leave	61,106	47,752	47,752	25,959	25,959
(512115) FICA	57,011	58,946	48,672	53,190	49,690
(512120) Unemployment Insurance	70	50	50	50	50
(512125) Disability Insurance	2,751	3,893	2,763	2,644	2,644
(512205) Retirement-PERS Fixed	190,505	211,884	211,884	205,075	205,075
(512210) Retirement-PERS Percentage	105,881	112,928	90,016	72,697	68,197
(512220) Deferred Compensation	68,489	70,396	57,115	60,489	56,489
(512305) Employees Group Insurance	78,316	102,684	89,377	84,084	79,084
(512320) Post Retirement Medical	35,628	39,315	39,315	66,158	66,158
(512325) Life Insurance	746	658	733	624	624
(512330) Workers Comp Insurance	51,433	47,012	47,012	10,792	10,792
(512415) Cell Phone Stipend	1,780	2,400	3,010	2,400	2,400

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(512505) Employee Physicals	0	0	495	0	0
(512510) Recruitment Expense	62	0	0	0	35,000
(513150) Salary & Benefit Reimbursement	-69,288	-172,670	-180,213	-131,693	-131,693
▾ Services and Supplies	155,159	164,260	137,996	112,294	112,294
(521155) Expendable Equip-Computer	17,554	0	0	0	0
(521157) Mandated Computer Replacements	0	10,612	10,000	5,764	5,764
(521310) Communications	918	860	993	860	860
(522120) Maint-Internal Vehicles	691	750	559	750	750
(522146) Maint-Equip Mandated Software	3,438	2,968	2,968	3,040	3,040
(522147) Maint-Equip Dept Software	25,000	26,068	27,318	0	0
(522148) Maint-Ent Infrastructure Solut	14,667	4,778	4,778	4,758	4,758
(523210) Dues & Memberships	4,533	6,000	4,143	5,000	5,000
(525110) Office Expense	5,311	6,000	2,238	3,900	3,900
(525140) Office-Photocopy	14,770	1,000	0	0	0
(525150) Office-Postage	60	100	25	50	50
(525155) Office-Purchasing Dept	4,988	8,873	8,873	2,995	2,995
(525200) Publications & Legal Notices	1,289	1,000	432	1,000	1,000
(526129) PS&S-Insurance Service	16,903	42,802	42,802	46,103	46,103
(526480) PS&S Photocopy Lease	0	7,848	7,848	9,456	9,456
(527220) Rents-Phone	7,712	6,801	6,801	6,518	6,518
(528950) SDE-CAO	0	2,500	38	0	0
(528957) SDE-CAO Expenditures	2,388	0	196	0	0
(529110) Travel & Trans-Fuel	672	800	290	600	600

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(529112) Travel & Trans-Priv Auto	5,291	6,500	4,000	6,500	6,500
(529116) Training-Travel	28,972	28,000	13,695	15,000	15,000
Revenues Less Expenses	$ -1,568,648	$ -1,539,567	$ -1,311,434	$ -1,315,425	$ -1,285,425

Data filtered by Types, General Fund, County Administrative Office and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

0001-101305 CAO Homeland Security

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 113,644	$ 127,742	$ 30,595	$ 121,004	$ 121,004
Federal Revenue	113,644	127,742	30,595	121,004	121,004
(464211) Fed-Homeland Security	113,644	127,742	30,595	121,004	121,004
Expenses	131,322	127,742	70,960	121,004	121,004
Salaries and Benefits	0	31,375	13,297	31,375	31,375
(513150) Salary & Benefit Reimbursement	0	31,375	13,297	31,375	31,375
Services and Supplies	131,322	96,367	57,663	89,629	89,629
(521150) Expendable Equipment	71,052	64,328	40,890	64,328	64,328
(526110) PS&S-Professional Services	60,270	16,744	16,773	21,301	21,301
(528000) SDE Special Department Expense	0	11,295	0	0	0
(529115) Training	0	4,000	0	4,000	4,000
Revenues Less Expenses	$ -17,678	$ 0	$ -40,365	$ 0	$ 0

Data filtered by Types, General Fund, CAO Homeland Security and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

0001-101315 OES

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 507,229	$ 1,023,436	$ 424,413	$ 290,136	$ 631,699
State Revenue	497,229	709,351	278,420	145,653	145,445
(451124) State- OES- Jumpstart Grant	0	0	148,168	145,653	145,445
(459117) State-OES Grant	138,749	503,341	0	0	0
(459127) St- Fire Safe Council Eval Plan	246,212	136,960	101,229	0	0
(459132) St- Fire Safe Coordinator	112,268	69,050	29,023	0	0
Federal Revenue	0	304,085	135,943	134,483	476,254
(461070) Community Wildfire Defense Grant	0	221,105	0	0	166,090
(461177) Fed-EMPG Special Project	0	0	135,943	134,483	134,483
(464211) Fed-Homeland Security	0	0	0	0	31,375
(468165) Fed-CA Wild Mit Home Hardening	0	82,980	0	0	144,306
Other Governments	10,000	10,000	10,000	10,000	10,000
(469835) Other Govts-Mi Wuk Projects	10,000	10,000	10,000	10,000	10,000
Miscellaneous Revenue	0	0	50	0	0
(483110) Misc Income	0	0	50	0	0
Expenses	851,182	1,235,398	752,788	379,092	720,655
Salaries and Benefits	407,497	575,229	457,078	276,507	619,826
(511110) Salaries	258,023	470,848	286,156	395,332	395,632
(511125) Salaries-Overtime	1,519	0	0	0	0

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(511150) Cash Outs-Leave	7,473	22,197	22,197	25,109	25,109
(512115) FICA	21,365	30,490	24,921	31,803	31,803
(512120) Unemployment Insurance	30	40	40	40	40
(512125) Disability Insurance	1,302	828	1,426	1,500	1,500
(512205) Retirement-PERS Fixed	50,280	92,020	92,020	71,577	71,577
(512210) Retirement-PERS Percentage	24,525	37,624	27,064	36,884	36,884
(512220) Deferred Compensation	13,716	24,097	15,968	10,069	10,069
(512305) Employees Group Insurance	26,094	46,428	17,078	39,828	39,828
(512320) Post Retirement Medical	0	1,369	1,451	1,359	1,359
(512325) Life Insurance	591	6,827	655	963	963
(512330) Workers Comp Insurance	2,160	2,468	2,386	4,462	4,462
(512415) Cell Phone Stipend	419	600	604	600	600
(513150) Salary & Benefit Reimbursement	0	-160,607	-34,886	-343,019	0
▾ **Services and Supplies**	443,685	660,169	295,710	102,585	100,829
(521150) Expendable Equipment	4,808	13,680	0	0	0
(521155) Expendable Equip-Computer	1,998	483	0	0	0
(521157) Mandated Computer Replacements	0	2,700	2,700	3,716	3,716
(521171) Food-EOC Quarters	2,612	650	1,424	500	500
(521310) Communications	21,926	25,000	2,680	3,000	3,000
(521311) Communications-Cell Phones	2,351	2,500	3,134	3,000	3,000
(522120) Maint-Internal Vehicles	1,370	1,200	502	1,300	1,300
(522146) Maint-Equip Mandated Software	1,719	2,292	2,292	2,350	2,350
(522148) Maint-Ent Infrastructure Solut	4,889	3,822	3,822	3,806	3,806

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(523210) Dues & Memberships	380	350	395	395	395
(525110) Office Expense	4,620	5,000	4,255	2,000	2,000
(525125) Office-Advertising	315	0	75	0	0
(525132) Office-Copy Paper	0	1,000	0	500	500
(525140) Office-Photocopy	240	300	0	500	500
(525150) Office-Postage	0	0	24	0	0
(525155) Office-Purchasing Dept	4,959	3,737	3,737	2,391	2,391
(526048) PS&S-Jumpstart Grant	0	0	0	5,000	5,000
(526110) PS&S-Professional Services	11,835	10,000	6,660	10,000	10,000
(526113) PS&S-Accounting & Auditing	700	4,000	2,923	0	0
(526129) PS&S-Insurance Service	112,822	150,393	150,393	16,818	16,818
(526185) PS&S Fire Safe Coordinator	5,026	69,050	0	0	0
(526187) PS&S-Fire Safe Evac Plan	229,147	136,960	80,976	0	0
(526411) PS&S-Home Hardening Grant	0	0	0	6,000	0
(526412) PS&S-CWDG Grant	0	0	0	6,000	0
(527220) Rents-Phone	18,145	18,703	18,703	18,332	18,332
(527310) Rents-Buildings & Improvements	0	4,281	0	10,500	15,500
(528000) SDE Special Department Expense	8,842	164,798	2,842	808	0
(528122) SDE-Warming / Cooling Shelters	0	25,000	0	0	0
(528297) SDE-Outreach Expenses	0	6,770	0	500	1,000
(528604) SDE-Shelter Evacuees	0	500	0	0	5,000
(528950) SDE-CAO	-2	0	0	0	0
(529110) Travel & Trans-Fuel	1,338	3,000	656	500	750

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(529116) Training-Travel	3,643	4,000	7,517	4,669	4,971
Revenues Less Expenses	$ -343,953	$ -211,962	$ -328,375	$ -88,956	$ -88,956

Data filtered by Types, General Fund, CAO- Emergency Services and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

0001-101325 Lightning Complex Fire 2025

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 0	$ 0	$ 0	$ 0	$ 246,019
State Revenue	0	0	0	0	49,204
(459118) State-Disaster	0	0	0	0	49,204
Federal Revenue	0	0	0	0	196,815
(469215) Fed-FEMA Lightning Complex 25	0	0	0	0	196,815
Expenses	0	0	0	0	262,420
Salaries and Benefits	0	0	0	0	132,420
(511110) Salaries	0	0	0	0	5,000
(511115) Salaries-Part Time	0	0	0	0	1,000
(511125) Salaries-Overtime	0	0	0	0	100,000
(512115) FICA	0	0	0	0	10,000
(512125) Disability Insurance	0	0	0	0	100
(512210) Retirement-PERS Percentage	0	0	0	0	15,000
(512220) Deferred Compensation	0	0	0	0	200
(512305) Employees Group Insurance	0	0	0	0	1,000
(512325) Life Insurance	0	0	0	0	50
(512410) Gym Membership Fee	0	0	0	0	50
(512415) Cell Phone Stipend	0	0	0	0	20
Services and Supplies	0	0	0	0	130,000

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(521142) Supplies-Evacuation	0	0	0	0	1,000
(521150) Expendable Equipment	0	0	0	0	5,000
(521171) Food-EOC Quarters	0	0	0	0	3,000
(525110) Office Expense	0	0	0	0	1,000
(528604) SDE-Shelter Evacuees	0	0	0	0	5,000
(528607) SDE-Housing Outside Jurisdictn	0	0	0	0	10,000
(528612) SDE-Mutual Aid Law Enforcement	0	0	0	0	100,000
(529110) Travel & Trans-Fuel	0	0	0	0	5,000
Revenues Less Expenses	$ 0	$ 0	$ 0	$ 0	$ -16,401

Data filtered by Types, General Fund, Lightning Complex Fire 2025 and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

0001-101380 22-23 Storms

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 53,220	$ 0	$ 0	$ 0	$ 0
Federal Revenue	53,220	0	0	0	0
(463180) Fed-FEMA Storm/Flood 22-23	53,220	0	0	0	0
Expenses	43,261	0	39,678	0	0
Services and Supplies	43,261	0	39,678	0	0
(522205) Maint-Buildings & Improvements	43,261	0	39,678	0	0
Revenues Less Expenses	$ 9,958	$ 0	$ -39,678	$ 0	$ 0

Data filtered by Types, General Fund, 22-23 Storms and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

0001-101430 CalOES Jumpstart

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
▼ Revenues	$ 93,164	$ 5,000	$ 0	$ 0	$ 0
▼ State Revenue	93,164	5,000	0	0	0
(451124) State- OES- Jumpstart Grant	93,164	5,000	0	0	0
▼ Expenses	98,294	5,000	0	0	0
▼ Salaries and Benefits	95,665	0	0	0	0
(511110) Salaries	76,456	0	0	0	0
(512115) FICA	6,192	0	0	0	0
(512125) Disability Insurance	450	0	0	0	0
(512210) Retirement-PERS Percentage	7,251	0	0	0	0
(512305) Employees Group Insurance	5,218	0	0	0	0
(512325) Life Insurance	97	0	0	0	0
▼ Services and Supplies	2,629	5,000	0	0	0
(521155) Expendable Equip-Computer	1,544	0	0	0	0
(525110) Office Expense	0	5,000	0	0	0
(526048) PS&S-Jumpstart Grant	1,085	0	0	0	0
Revenues Less Expenses	$ -5,130	$ 0	$ 0	$ 0	$ 0

Data filtered by Types, General Fund, CalOES Jumpstart and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

0001-102100 Auditor-Controller

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 299,976	$ 311,000	$ 289,403	$ 314,000	$ 314,000
State Revenue	21,740	15,000	21,339	20,000	20,000
(459122) State-Prisoner Costs	21,740	15,000	21,339	20,000	20,000
Charges for Services	243,205	255,000	223,061	253,000	253,000
(471120) Accounting Services-County	110,695	125,000	113,591	125,000	125,000
(471122) Accounting Services-Non-County	32,301	45,000	32,331	45,000	45,000
(472309) Clerk Fees-Passports	38,255	42,000	30,975	40,000	40,000
(472318) Marriage Fees & Ceremony Fees	23,093	24,000	24,034	24,000	24,000
(472319) Clerk Fees and Costs	18,846	18,000	18,753	18,000	18,000
(476810) Bad Debt Recovery	20,016	1,000	3,378	1,000	1,000
Miscellaneous Revenue	35,032	41,000	45,003	41,000	41,000
(483110) Misc Income	56	0	0	0	0
(483417) Rebate-Credit Card Program	34,976	41,000	45,003	41,000	41,000
Expenses	1,901,517	1,903,091	1,810,253	2,009,590	2,019,590
Salaries and Benefits	1,745,295	1,681,333	1,622,669	1,636,313	1,646,313
(511110) Salaries	957,817	979,663	832,658	910,585	910,585
(511115) Salaries-Part Time	7,267	0	93,517	35,000	45,000
(511125) Salaries-Overtime	24,549	0	21,791	0	0
(511150) Cash Outs-Leave	37,219	19,704	19,704	27,728	27,728

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(511160) Hiring & Recruiting Incentive	2,000	0	1,000	1,000	1,000
(512115) FICA	74,759	74,944	75,819	76,786	76,786
(512120) Unemployment Insurance	130	130	130	110	110
(512125) Disability Insurance	1,814	2,638	1,972	1,964	1,964
(512205) Retirement-PERS Fixed	232,046	240,953	240,953	217,262	217,262
(512210) Retirement-PERS Percentage	136,480	97,565	106,642	114,325	114,325
(512220) Deferred Compensation	30,396	25,777	32,497	42,084	42,084
(512305) Employees Group Insurance	186,122	193,968	150,719	167,112	167,112
(512320) Post Retirement Medical	12,476	27,440	27,440	27,701	27,701
(512325) Life Insurance	2,695	2,464	1,403	1,511	1,511
(512330) Workers Comp Insurance	37,995	14,887	14,887	13,145	13,145
(512415) Cell Phone Stipend	430	450	0	0	0
(512510) Recruitment Expense	1,101	750	1,537	0	0
▾ Services and Supplies	309,036	344,186	310,011	495,705	495,705
(521150) Expendable Equipment	4,944	4,000	1,239	4,000	4,000
(521155) Expendable Equip-Computer	26,840	0	0	0	0
(521157) Mandated Computer Replacements	0	3,560	3,560	6,939	6,939
(521310) Communications	691	750	750	750	750
(522146) Maint-Equip Mandated Software	6,250	1,994	6,355	6,544	6,544
(522148) Maint-Ent Infrastructure Solut	22,816	12,422	12,422	10,468	10,468
(523210) Dues & Memberships	973	2,000	935	2,000	2,000
(525110) Office Expense	8,268	10,000	4,510	10,000	10,000
(525140) Office-Photocopy	946	1,000	0	1,000	1,000

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(525150) Office-Postage	11,955	10,000	12,534	12,000	12,000
(525155) Office-Purchasing Dept	6,240	6,540	6,540	3,738	3,738
(526110) PS&S-Professional Services	44,009	45,000	40,305	45,000	45,000
(526113) PS&S-Accounting & Auditing	125,000	150,000	128,375	300,000	300,000
(526129) PS&S-Insurance Service	14,081	52,188	52,188	50,455	50,455
(526146) PS&S-CSAC SB90	15,450	17,035	15,450	16,000	16,000
(526151) PS&S-Cost Allocation Plan	7,409	8,200	8,200	8,000	8,000
(526480) PS&S Photocopy Lease	0	3,921	3,921	4,279	4,279
(527220) Rents-Phone	8,165	8,076	8,076	7,333	7,333
(528000) SDE Special Department Expense	2,521	1,300	882	1,000	1,000
(529105) Travel	0	0	259	0	0
(529110) Travel & Trans-Fuel	0	100	0	100	100
(529112) Travel & Trans-Priv Auto	0	100	42	99	99
(529116) Training-Travel	2,478	6,000	3,467	6,000	6,000
▾ Transfers Interfund	-152,814	-122,428	-122,428	-122,428	-122,428
(651165) Intrafund Transfer-Elections	-152,814	-122,428	-122,428	-122,428	-122,428
Revenues Less Expenses	$ -1,601,541	$ -1,592,091	$ -1,520,850	$ -1,695,590	$ -1,705,590

Data filtered by Types, General Fund, County Auditor-Controller and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

0001-102200 Treasurer-Tax Collector

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 66,726	$ 86,230	$ 122,710	$ 89,240	$ 89,240
Use of Money & Property	0	0	2,088	500	500
(441111) Interest-Judgments	0	0	2,088	500	500
Charges for Services	50,221	54,980	85,186	64,740	64,740
(471119) Fees-Tax Sale Fees	33,634	40,000	45,355	30,000	30,000
(471125) Admin Fee-Interest County	9,480	9,480	9,480	23,740	23,740
(478110) Other-Installment Pmt Admin	7,107	5,500	9,700	5,000	5,000
(478120) Fees-A10% Rebate Restitution	0	0	4,666	0	0
(478130) Fees-ORR Collection Plan	0	0	5,106	2,000	2,000
(478135) Fees-ORR Collection Fees	0	0	10,880	4,000	4,000
Miscellaneous Revenue	16,505	11,250	15,435	15,000	15,000
(482115) Other Sales-Tapes	16,137	12,750	14,862	15,000	15,000
(483110) Misc Income	1	0	0	0	0
(483121) Misc Over and Short	367	-1,500	573	0	0
Transfers In	0	20,000	20,000	9,000	9,000
(499470) Transfer In-TPPA	0	20,000	20,000	9,000	9,000
Expenses	896,452	1,240,159	1,165,333	1,144,831	1,144,831
Salaries and Benefits	724,722	919,560	849,396	857,842	857,842
(511110) Salaries	460,844	525,882	482,882	488,104	488,104

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(511150) Cash Outs-Leave	2,946	5,987	5,987	6,903	6,903
(511160) Hiring & Recruiting Incentive	0	0	2,000	0	0
(512115) FICA	36,644	40,185	38,641	38,212	38,212
(512120) Unemployment Insurance	60	60	60	70	70
(512125) Disability Insurance	558	1,301	560	558	558
(512205) Retirement-PERS Fixed	83,014	137,761	137,761	130,017	130,017
(512210) Retirement-PERS Percentage	42,862	49,643	44,575	45,321	45,321
(512220) Deferred Compensation	20,665	20,781	23,391	23,014	23,014
(512305) Employees Group Insurance	64,541	93,312	68,756	80,364	80,364
(512320) Post Retirement Medical	24,252	33,732	33,732	35,386	35,386
(512325) Life Insurance	707	630	760	753	753
(512330) Workers Comp Insurance	5,403	9,086	9,086	7,940	7,940
(512415) Cell Phone Stipend	740	1,200	1,205	1,200	1,200
(513150) Salary & Benefit Reimbursement	-18,512	0	0	0	0
▾ Services and Supplies	171,729	320,599	315,937	286,989	286,989
(521150) Expendable Equipment	0	0	2,211	0	0
(521157) Mandated Computer Replacements	0	6,200	6,200	4,482	4,482
(522125) Maint-Equipment	219	350	85	350	350
(522146) Maint-Equip Mandated Software	1,965	6,256	1,994	2,052	2,052
(522147) Maint-Equip Dept Software	35,117	136,817	135,751	92,721	92,721
(522148) Maint-Ent Infrastructure Solut	11,408	5,733	5,733	5,710	5,710
(523210) Dues & Memberships	695	695	710	710	710
(525110) Office Expense	4,581	5,000	3,512	5,000	5,000

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(525140) Office-Photocopy	6,681	500	0	0	0
(525150) Office-Postage	53,747	60,000	71,783	76,650	76,650
(525155) Office-Purchasing Dept	2,713	2,844	2,844	3,683	3,683
(525200) Publications & Legal Notices	4,970	8,500	7,890	8,925	8,925
(526110) PS&S-Professional Services	0	0	-2,361	0	0
(526129) PS&S-Insurance Service	5,063	35,149	35,149	30,064	30,064
(526480) PS&S Photocopy Lease	0	4,729	4,729	5,087	5,087
(527220) Rents-Phone	3,629	3,826	3,826	4,889	4,889
(528000) SDE Special Department Expense	10,221	19,000	15,177	27,166	27,166
(528273) SDE-Tax Sale Expense	23,966	20,000	14,986	14,000	14,000
(529116) Training-Travel	6,754	5,000	5,718	5,500	5,500
Revenues Less Expenses	$ -829,726	$ -1,153,929	$ -1,042,623	$ -1,055,591	$ -1,055,591

Data filtered by Types, General Fund, Treasurer-Tax Collector and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

0001-102300 Assessor-Recorder

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 343,112	$ 335,525	$ 359,760	$ 355,525	$ 355,525
State Revenue	40,163	35,000	42,806	35,000	35,000
(451525) State-SB2 Blding Homes & Jobs	40,163	35,000	42,806	35,000	35,000
Charges for Services	294,266	285,525	292,037	307,525	307,525
(472710) Recording Fees	153,304	155,000	168,463	175,000	175,000
(472711) Child Abuse Admin	606	500	622	500	500
(472712) Copy Fees	110,096	98,000	87,827	100,000	100,000
(472715) Involuntary Liens	42	25	0	25	25
(472720) Recording Fees-SB21	30,217	32,000	35,125	32,000	32,000
Miscellaneous Revenue	8,684	15,000	24,917	13,000	13,000
(482111) Other Sales-Maps Assessor	8,684	15,000	24,917	13,000	13,000
Expenses	2,030,091	2,119,221	2,027,960	1,978,504	2,010,867
Salaries and Benefits	1,844,553	1,922,455	1,836,224	1,836,649	1,878,562
(511110) Salaries	1,032,027	1,050,758	1,014,807	1,013,885	1,041,563
(511115) Salaries-Part Time	1,562	0	0	0	0
(511125) Salaries-Overtime	59	500	28	500	500
(511150) Cash Outs-Leave	35,272	37,022	37,022	46,900	46,900
(512115) FICA	81,560	79,973	78,012	78,381	80,498
(512120) Unemployment Insurance	140	140	140	130	130

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(512125) Disability Insurance	1,641	1,819	1,540	1,085	1,085
(512205) Retirement-PERS Fixed	225,814	254,138	254,138	266,557	266,557
(512210) Retirement-PERS Percentage	115,610	117,903	109,875	97,650	100,232
(512220) Deferred Compensation	23,544	24,151	23,913	24,679	24,679
(512305) Employees Group Insurance	255,677	285,204	245,505	230,268	239,718
(512320) Post Retirement Medical	48,437	56,375	56,375	58,175	58,175
(512325) Life Insurance	2,139	1,923	2,320	2,460	2,546
(512330) Workers Comp Insurance	21,071	12,549	12,549	15,979	15,979
Services and Supplies	119,492	162,766	235,124	171,855	162,305
(521150) Expendable Equipment	28	250	0	250	250
(521155) Expendable Equip-Computer	12,240	50	0	50	50
(521157) Mandated Computer Replacements	0	15,300	15,300	10,482	10,482
(521180) Clothing & Personal Supplies	750	900	945	900	900
(521310) Communications	1,486	1,250	1,557	0	0
(522120) Maint-Internal Vehicles	556	500	11,041	500	500
(522125) Maint-Equipment	0	75	0	75	75
(522146) Maint-Equip Mandated Software	6,176	474	6,332	6,445	6,445
(522147) Maint-Equip Dept Software	3,500	0	83,073	0	0
(522148) Maint-Ent Infrastructure Solut	22,816	13,377	13,377	13,322	13,322
(523210) Dues & Memberships	9,105	12,000	7,586	12,500	9,200
(525110) Office Expense	14,339	15,000	4,154	15,000	15,000
(525140) Office-Photocopy	7,073	6,250	0	6,250	0
(525150) Office-Postage	7,576	9,000	8,222	9,300	9,300

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(525155) Office-Purchasing Dept	6,455	6,767	6,767	4,101	4,101
(526129) PS&S-Insurance Service	13,340	52,341	52,341	61,766	61,766
(526480) PS&S Photocopy Lease	0	13,406	13,406	14,839	14,839
(527220) Rents-Phone	7,712	7,226	7,226	6,925	6,925
(528000) SDE Special Department Expense	1,136	1,000	0	1,000	1,000
(528163) SDE-Archive Charges	0	50	0	50	50
(529110) Travel & Trans-Fuel	2,548	2,550	2,724	2,600	2,600
(529116) Training-Travel	2,644	5,000	768	5,500	5,500
(529120) Training-CalEPA Environmental	13	0	305	0	0
▾ Fixed Assets	96,045	64,000	3,000	0	0
(544150) Software	96,045	64,000	3,000	0	0
▾ Transfers Interfund	-30,000	-30,000	-46,387	-30,000	-30,000
(651175) Intrafund Transfer-Micrographs	-30,000	-30,000	-46,387	-30,000	-30,000
Revenues Less Expenses	$ -1,686,979	$ -1,783,696	$ -1,668,200	$ -1,622,979	$ -1,655,342

Data filtered by Types, General Fund, Assessor-Recorder and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

0001-102310 Recorder Modernization

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 64,799	$ 88,800	$ 75,132	$ 105,250	$ 105,250
Charges for Services	64,799	88,800	75,132	105,250	105,250
(472725) Micrographics Trust Reimbursem	11,011	38,750	13,140	45,000	45,000
(472730) Recorder Modernization Rev	39,040	39,550	46,504	30,250	30,250
(472736) Recorder-E-Filing Fee	14,748	10,000	15,488	20,000	20,000
(478365) V & H Trust-Vital	0	500	0	10,000	10,000
Expenses	64,799	88,800	75,132	105,250	105,250
Services and Supplies	34,799	58,800	28,745	75,250	75,250
(521150) Expendable Equipment	0	50	0	1,500	1,500
(521155) Expendable Equip-Computer	0	2,000	0	0	0
(522125) Maint-Equipment	0	800	0	2,500	2,500
(523210) Dues & Memberships	2,117	2,200	2,107	7,000	7,000
(525110) Office Expense	4,464	6,000	3,845	15,000	15,000
(525145) Office-Printed Forms	6,640	7,500	1,073	12,000	12,000
(528000) SDE Special Department Expense	14,748	20,000	15,488	10,000	10,000
(528110) SDE-Planning LAFCO Projects	74	0	0	0	0
(528695) SDE-HAL Files	6,756	17,000	5,433	22,000	22,000
(529110) Travel & Trans-Fuel	0	250	0	250	250
(529116) Training-Travel	0	3,000	798	5,000	5,000

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Transfers Interfund	30,000	30,000	46,387	30,000	30,000
(651170) Intrafund Transfer-Assessor	30,000	30,000	46,387	30,000	30,000
Revenues Less Expenses	$ 0	$ 0	$ 0	$ 0	$ 0

Data filtered by Types, General Fund, Recorders Modernization and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

0001-102335 Archives

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 84,732	$ 93,410	$ 72,112	$ 100,899	$ 100,899
Use of Money & Property	83,406	93,300	72,012	95,500	95,500
(445100) Archive Services	513	500	60	500	500
(445105) Archive-NonCounty	82,893	92,800	71,952	95,000	95,000
Miscellaneous Revenue	1,326	100	0	100	100
(483110) Misc Income	1,326	100	0	100	100
Other Finance Sources	0	10	100	5	5
(496000) Donations	0	10	100	5	5
Transfers In	0	0	0	5,294	5,294
(499320) Transfer In-Capital Housing	0	0	0	5,294	5,294
Expenses	174,915	185,542	174,166	189,671	182,655
Salaries and Benefits	148,069	147,596	147,412	150,946	150,946
(511110) Salaries	85,872	86,745	86,202	86,745	86,745
(511150) Cash Outs-Leave	2,232	1,383	1,383	3,234	3,234
(512115) FICA	6,969	6,636	6,836	6,636	6,636
(512120) Unemployment Insurance	10	10	10	10	10
(512125) Disability Insurance	507	403	509	512	512
(512205) Retirement-PERS Fixed	19,294	21,775	21,775	22,607	22,607
(512210) Retirement-PERS Percentage	8,691	8,839	8,672	8,744	8,744

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(512305) Employees Group Insurance	22,728	20,028	20,028	20,028	20,028
(512320) Post Retirement Medical	0	342	342	340	340
(512325) Life Insurance	396	363	582	762	762
(512330) Workers Comp Insurance	1,370	1,072	1,072	1,328	1,328
▾ Services and Supplies	26,846	37,946	26,754	38,725	31,709
(521155) Expendable Equip-Computer	7,350	0	0	0	0
(521157) Mandated Computer Replacements	0	2,200	2,200	1,724	1,724
(521310) Communications	345	0	375	0	0
(522125) Maint-Equipment	16	200	0	200	200
(522146) Maint-Equip Mandated Software	464	2,841	1,254	488	488
(522148) Maint-Ent Infrastructure Solut	1,630	956	956	952	952
(522210) Maint-Restoration	538	4,000	901	4,000	4,000
(522235) Maint-Alarms	0	4,108	4,108	4,754	4,754
(523210) Dues & Memberships	89	350	169	350	350
(525110) Office Expense	2,009	3,000	1,632	3,000	3,000
(525140) Office-Photocopy	377	100	0	100	100
(525150) Office-Postage	59	50	31	50	50
(525155) Office-Purchasing Dept	563	590	590	359	359
(526129) PS&S-Insurance Service	1,115	4,472	4,472	5,226	5,226
(526480) PS&S Photocopy Lease	0	2,033	2,033	2,391	2,391
(527220) Rents-Phone	907	850	850	815	815
(528000) SDE Special Department Expense	7,004	6,396	795	8,516	1,500
(528163) SDE-Archive Charges	0	0	4,000	4,000	4,000

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(528693) SDE-Cty Historical Agreement	4,000	4,000	0	0	0
(529110) Travel & Trans-Fuel	0	300	940	300	300
(529112) Travel & Trans-Priv Auto	157	300	565	300	300
(529116) Training-Travel	223	1,200	0	1,200	1,200
(529120) Training-CalEPA Environmental	0	0	885	0	0
Revenues Less Expenses	$ -90,183	$ -92,132	$ -102,054	$ -88,772	$ -81,756

2026 Adopted Budget - Governmental Funds

0001-102400 Office of Revenue Recovery

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 231,257	$ 0	$ 0	$ 0	$ 0
Use of Money & Property	28,507	0	0	0	0
(441111) Interest-Judgments	28,507	0	0	0	0
Charges for Services	199,923	0	0	0	0
(478110) Other-Installment Pmt Admin	528	0	0	0	0
(478120) Fees-A10% Rebate Restitution	14,139	0	0	0	0
(478130) Fees-ORR Collection Plan	139,587	0	0	0	0
(478135) Fees-ORR Collection Fees	45,669	0	0	0	0
Miscellaneous Revenue	2,828	0	0	0	0
(483121) Misc Over and Short	2,594	0	0	0	0
(483140) Service Costs	234	0	0	0	0
Expenses	415,652	0	0	0	0
Salaries and Benefits	302,114	0	0	0	0
(511110) Salaries	128,820	0	0	0	0
(511150) Cash Outs-Leave	5,480	0	0	0	0
(512115) FICA	10,274	0	0	0	0
(512120) Unemployment Insurance	50	0	0	0	0
(512125) Disability Insurance	75	0	0	0	0
(512205) Retirement-PERS Fixed	65,542	0	0	0	0

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(512210) Retirement-PERS Percentage	15,023	0	0	0	0
(512305) Employees Group Insurance	46,994	0	0	0	0
(512320) Post Retirement Medical	5,502	0	0	0	0
(512325) Life Insurance	253	0	0	0	0
(512330) Workers Comp Insurance	5,590	0	0	0	0
(513150) Salary & Benefit Reimbursement	18,512	0	0	0	0
▾ Services and Supplies	113,538	0	0	0	0
(522146) Maint-Equip Mandated Software	2,784	0	0	0	0
(522148) Maint-Ent Infrastructure Solut	8,149	0	0	0	0
(523210) Dues & Memberships	100	0	0	0	0
(525110) Office Expense	1,551	0	0	0	0
(525140) Office-Photocopy	324	0	0	0	0
(525150) Office-Postage	34,200	0	0	0	0
(525155) Office-Purchasing Dept	2,580	0	0	0	0
(526022) PS&S-CUBS Maint Contract	26,513	0	0	0	0
(526110) PS&S-Professional Services	25,106	0	0	0	0
(526129) PS&S-Insurance Service	4,094	0	0	0	0
(527220) Rents-Phone	3,175	0	0	0	0
(528000) SDE Special Department Expense	4,961	0	0	0	0
Revenues Less Expenses	$ -184,395	$ 0	$ 0	$ 0	$ 0

Data filtered by Types, General Fund, Revenue Recovery and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

0001-103100 County Counsel

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 410,191	$ 421,000	$ 448,634	$ 390,000	$ 462,800
Charges for Services	410,191	421,000	448,634	384,000	456,800
(471140) Legal Services-County	333,511	387,000	398,846	350,000	422,800
(471142) Legal Services-Non-County	76,680	34,000	49,788	34,000	34,000
Transfers In	0	0	0	6,000	6,000
(499320) Transfer In-Capital Housing	0	0	0	6,000	6,000
Expenses	1,497,336	1,679,779	1,640,580	1,458,868	1,623,868
Salaries and Benefits	1,304,803	1,464,775	1,429,780	1,239,097	1,351,097
(511110) Salaries	824,095	882,281	829,599	705,815	705,815
(511150) Cash Outs-Leave	37,236	56,494	56,494	60,099	60,099
(512115) FICA	61,103	62,472	63,719	50,685	50,685
(512120) Unemployment Insurance	70	70	70	70	70
(512125) Disability Insurance	3,476	4,103	3,291	2,644	2,644
(512205) Retirement-PERS Fixed	165,732	206,432	206,432	227,710	227,710
(512210) Retirement-PERS Percentage	109,924	115,923	111,916	70,830	70,830
(512220) Deferred Compensation	53,233	65,774	56,806	48,516	48,516
(512305) Employees Group Insurance	147,243	146,904	138,933	114,912	114,912
(512320) Post Retirement Medical	23,880	27,873	27,873	54,956	54,956
(512325) Life Insurance	906	816	893	609	609

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(512330) Workers Comp Insurance	17,149	15,608	15,609	12,451	12,451
(512415) Cell Phone Stipend	1,720	2,400	2,233	1,800	1,800
(513150) Salary & Benefit Reimbursement	-140,965	-122,375	-84,086	-112,000	0
▾ Services and Supplies	192,533	215,004	210,800	219,771	272,771
(521155) Expendable Equip-Computer	10,139	3,000	485	3,000	3,000
(521157) Mandated Computer Replacements	0	10,000	10,000	9,518	9,518
(522146) Maint-Equip Mandated Software	3,002	3,040	3,040	3,128	3,128
(522147) Maint-Equip Dept Software	2,651	3,000	2,783	3,040	3,040
(522148) Maint-Ent Infrastructure Solut	11,408	6,689	6,689	5,710	5,710
(523210) Dues & Memberships	10,398	11,000	10,401	12,000	12,000
(525110) Office Expense	3,833	5,800	4,811	5,800	5,800
(525123) Office-Law Library	15,379	15,500	15,643	16,000	16,000
(525140) Office-Photocopy	3,395	500	0	500	500
(525150) Office-Postage	239	1,000	279	1,000	1,000
(525155) Office-Purchasing Dept	4,913	5,150	5,150	3,251	3,251
(526110) PS&S-Professional Services	335	2,000	1,468	2,000	62,000
(526117) PS&S-Outside Attorney	83,934	70,000	72,953	70,000	70,000
(526129) PS&S-Insurance Service	9,951	40,597	40,597	51,759	51,759
(526480) PS&S Photocopy Lease	0	5,177	5,177	4,284	4,284
(527220) Rents-Phone	3,629	4,251	4,251	4,481	4,481
(528163) SDE-Archive Charges	0	500	0	500	500
(529110) Travel & Trans-Fuel	538	800	380	800	800
(529112) Travel & Trans-Priv Auto	5,979	7,000	7,175	6,000	6,000

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(529116) Training-Travel	22,811	20,000	19,520	17,000	10,000
Revenues Less Expenses	$ -1,087,144	$ -1,258,779	$ -1,191,946	$ -1,068,868	$ -1,161,068

2026 Adopted Budget - Governmental Funds

0001-104100 Human Resources

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 257,173	$ 300,000	$ 187,186	$ 235,000	$ 235,000
Charges for Services	257,173	300,000	187,186	235,000	235,000
(479015) HR Services-County	257,173	300,000	187,186	235,000	235,000
Expenses	1,546,751	1,634,906	1,576,301	1,398,681	1,501,473
Salaries and Benefits	1,194,561	1,362,843	1,235,764	1,093,826	1,193,118
(511110) Salaries	696,975	781,606	671,490	596,225	644,369
(511115) Salaries-Part Time	5,586	6,000	16,342	0	0
(511150) Cash Outs-Leave	22,120	42,502	42,502	54,293	54,293
(512115) FICA	59,816	58,377	55,959	45,068	48,752
(512120) Unemployment Insurance	80	80	80	60	60
(512125) Disability Insurance	3,549	1,744	3,325	2,785	2,944
(512205) Retirement-PERS Fixed	135,521	175,119	175,119	184,424	184,424
(512210) Retirement-PERS Percentage	87,433	91,487	90,116	59,906	64,497
(512220) Deferred Compensation	37,554	51,949	44,616	37,974	37,974
(512305) Employees Group Insurance	78,221	81,228	63,490	41,400	54,114
(512320) Post Retirement Medical	52,041	58,160	58,160	59,832	59,832
(512325) Life Insurance	1,569	1,437	1,409	1,089	1,089
(512330) Workers Comp Insurance	13,638	12,554	12,554	10,170	10,170
(512415) Cell Phone Stipend	535	600	603	600	600

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(512510) Recruitment Expense	-78	0	0	0	30,000
Services and Supplies	352,190	272,063	340,537	304,855	308,355
(521150) Expendable Equipment	-935	3,500	1,318	3,000	3,000
(521155) Expendable Equip-Computer	6,668	0	0	0	0
(521157) Mandated Computer Replacements	0	7,100	7,100	2,786	2,786
(521310) Communications	76	0	0	0	0
(522146) Maint-Equip Mandated Software	1,856	1,894	1,894	1,952	1,952
(522147) Maint-Equip Dept Software	150	2,000	150	1,500	1,500
(522148) Maint-Ent Infrastructure Solut	14,667	7,644	7,644	4,758	4,758
(523210) Dues & Memberships	2,190	3,000	760	2,000	2,000
(525110) Office Expense	2,389	5,000	5,031	5,000	5,000
(525140) Office-Photocopy	13,935	1,000	0	500	500
(525150) Office-Postage	570	800	415	500	500
(525155) Office-Purchasing Dept	4,470	4,686	4,686	3,164	3,164
(526110) PS&S-Professional Services	95,327	10,000	5,588	48,000	48,000
(526116) PS&S-Legal	0	1,000	0	1,000	1,000
(526117) PS&S-Outside Attorney	184,699	150,000	243,991	150,000	150,000
(526129) PS&S-Insurance Service	8,816	31,315	31,315	41,948	41,948
(526480) PS&S Photocopy Lease	0	9,723	9,723	10,081	10,081
(527220) Rents-Phone	3,629	3,401	3,401	3,666	3,666
(528000) SDE Special Department Expense	3,902	5,000	3,416	5,000	8,500
(529116) Training-Travel	9,781	25,000	14,106	20,000	20,000
Revenues Less Expenses	$ -1,289,578	$ -1,334,906	$ -1,389,115	$ -1,163,681	$ -1,266,473

2026 Adopted Budget - Governmental Funds

0001-104200 Employee Development & Recognition

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 0	$ 0	$ 0	$ 0	$ 0
Expenses	103,081	120,000	104,355	93,000	93,000
Services and Supplies	103,081	120,000	104,355	93,000	93,000
(521173) Food-Other	506	1,000	1,309	1,000	1,000
(525110) Office Expense	-39	0	0	0	0
(528000) SDE Special Department Expense	62	0	0	0	0
(528103) SDE-Employee Events	14,160	16,000	10,820	10,000	10,000
(528198) SDE-Employee Awards	0	6,000	7,205	11,000	11,000
(528199) SDE-Employee Incentive & Recog	11,662	7,000	4,369	1,000	1,000
(528302) SDE-Education Program	56,752	65,000	77,192	70,000	70,000
(529116) Training-Travel	19,979	25,000	3,461	0	0
Revenues Less Expenses	$ -103,081	$ -120,000	$ -104,355	$ -93,000	$ -93,000

Data filtered by Types, General Fund, Employee Development and Recognition and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

0001-105100 County Clerk-Elections

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 27,536	$ 51,500	$ 19,955	$ 47,789	$ 276,209
State Revenue	0	0	0	0	228,420
(451545) State-Reimbursement Election	0	0	0	0	228,420
Federal Revenue	0	20,000	0	15,789	15,789
(462641) Fed-HAVA	0	20,000	0	15,789	15,789
Charges for Services	18,681	21,500	6,459	21,000	21,000
(471510) Election Services-Filing Fee	10,929	0	0	0	0
(471530) Election Services-Districts	0	11,000	0	11,000	11,000
(471540) Election Services-Stmt Of Qua	7,753	10,500	6,459	10,000	10,000
Miscellaneous Revenue	8,854	10,000	13,496	11,000	11,000
(482120) Elections Sales-Precinct Maps	8,854	10,000	13,496	11,000	11,000
Expenses	710,588	738,323	700,974	774,944	1,003,364
Salaries and Benefits	304,563	344,996	329,820	337,560	365,560
(511110) Salaries	169,094	168,967	167,225	168,967	168,967
(511115) Salaries-Part Time	14,798	30,000	16,013	18,000	46,000
(511125) Salaries-Overtime	1,354	3,000	3,591	0	0
(511150) Cash Outs-Leave	3,381	6,910	6,910	12,407	12,407
(512115) FICA	13,737	14,456	15,237	14,303	14,303
(512120) Unemployment Insurance	20	20	20	20	20

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(512125) Disability Insurance	558	523	560	558	558
(512205) Retirement-PERS Fixed	26,438	41,845	41,845	44,483	44,483
(512210) Retirement-PERS Percentage	20,534	20,517	20,350	20,501	20,501
(512220) Deferred Compensation	3,633	7,871	7,889	7,871	7,871
(512305) Employees Group Insurance	46,956	46,956	46,956	46,956	46,956
(512320) Post Retirement Medical	0	684	684	680	680
(512325) Life Insurance	192	300	193	192	192
(512330) Workers Comp Insurance	3,870	2,347	2,347	2,622	2,622
(512415) Cell Phone Stipend	0	600	0	0	0
▾ **Services and Supplies**	253,211	270,899	248,726	255,886	456,306
(521150) Expendable Equipment	9,467	3,000	23	2,500	5,500
(521155) Expendable Equip-Computer	6,120	0	0	0	0
(521157) Mandated Computer Replacements	0	2,200	2,200	1,509	1,509
(521310) Communications	346	400	375	500	500
(522125) Maint-Equipment	80,808	83,000	75,546	80,000	80,000
(522146) Maint-Equip Mandated Software	16,304	1,054	8,554	1,083	1,083
(522147) Maint-Equip Dept Software	1,118	1,118	1,196	1,196	1,196
(522148) Maint-Ent Infrastructure Solut	3,259	1,911	1,911	1,903	1,903
(523210) Dues & Memberships	700	600	199	600	600
(525110) Office Expense	2,749	2,250	283	2,250	2,250
(525140) Office-Photocopy	469	0	0	0	0
(525150) Office-Postage	17,489	25,000	28,896	30,000	50,000
(525155) Office-Purchasing Dept	2,529	2,651	2,651	1,429	1,429

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(525200) Publications & Legal Notices	1,059	1,099	2,192	1,500	3,000
(526110) PS&S-Professional Services	14,496	15,000	15,801	12,999	12,999
(526129) PS&S-Insurance Service	2,571	8,416	8,416	10,287	10,287
(527220) Rents-Phone	1,815	1,700	1,700	1,630	1,630
(528297) SDE-Outreach Expenses	620	1,000	825	1,000	2,000
(528415) SDE-Election Costs	88,304	115,000	96,497	100,000	274,920
(529110) Travel & Trans-Fuel	187	500	130	500	500
(529116) Training-Travel	2,801	5,000	1,333	5,000	5,000
▾ Fixed Assets	0	0	0	59,070	59,070
(544400) Misc/Specialized Equipment	0	0	0	59,070	59,070
▾ Transfers Interfund	152,814	122,428	122,428	122,428	122,428
(651160) Intrafund Transfer-Auditors	152,814	122,428	122,428	122,428	122,428
Revenues Less Expenses	$ -683,052	$ -686,823	$ -681,019	$ -727,155	$ -727,155

Data filtered by Types, General Fund, County Clerk- Elections and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

0001-106200 Radio Communications

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
▾ Revenues	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 76,750
▾ Charges for Services	75,000	75,000	75,000	75,000	76,750
(474255) Radio Services	75,000	75,000	75,000	75,000	76,750
▾ Expenses	186,618	196,225	191,337	199,100	199,100
▾ Salaries and Benefits	167,869	170,449	171,641	173,008	173,008
(511110) Salaries	95,517	95,471	95,843	95,471	95,471
(511125) Salaries-Overtime	541	0	304	500	500
(511130) Salaries-On Call/Call Back	539	0	541	0	0
(511150) Cash Outs-Leave	2,276	3,044	3,044	3,901	3,901
(512115) FICA	7,445	7,304	7,351	7,387	7,387
(512120) Unemployment Insurance	10	10	10	10	10
(512205) Retirement-PERS Fixed	21,466	24,223	24,223	25,136	25,136
(512210) Retirement-PERS Percentage	9,492	9,551	9,476	9,495	9,495
(512305) Employees Group Insurance	28,608	28,608	28,608	28,608	28,608
(512320) Post Retirement Medical	0	342	342	340	340
(512325) Life Insurance	114	114	114	114	114
(512330) Workers Comp Insurance	1,431	1,182	1,182	1,446	1,446
(512415) Cell Phone Stipend	430	600	603	600	600
▾ Services and Supplies	18,749	25,776	19,696	26,092	26,092

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(521145) Small Tools	1,890	2,000	501	2,000	2,000
(521150) Expendable Equipment	2,509	2,500	1,453	2,500	2,500
(522120) Maint-Internal Vehicles	3,800	1,200	2,908	1,200	1,200
(522130) Maint-Equip Vehicles	38	500	0	200	200
(522146) Maint-Equip Mandated Software	585	594	594	608	608
(522148) Maint-Ent Infrastructure Solut	1,630	956	956	952	952
(522150) Maint-Equip Radio	102	500	24	500	500
(525110) Office Expense	0	500	0	500	500
(525150) Office-Postage	14	50	0	50	50
(525155) Office-Purchasing Dept	593	621	621	380	380
(526110) PS&S-Professional Services	3,034	6,000	2,087	6,000	6,000
(526129) PS&S-Insurance Service	1,199	4,930	4,930	5,795	5,795
(527220) Rents-Phone	454	425	425	407	407
(529110) Travel & Trans-Fuel	2,902	3,000	2,265	3,000	3,000
(529116) Training-Travel	0	2,000	2,932	2,000	2,000
Revenues Less Expenses	$ -111,618	$ -121,225	$ -116,337	$ -124,100	$ -122,350

Data filtered by Types, General Fund, Radio/Communications and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

0001-107100 Facilities Management

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 411,386	$ 286,200	$ 339,506	$ 248,622	$ 248,622
Taxes	43,439	0	28,930	0	0
(479112) Fac Mgmt Fees-Resilience	43,439	0	28,930	0	0
Use of Money & Property	25,737	26,200	24,681	22,622	22,622
(443110) Rents & Concessions	25,555	26,000	24,515	22,472	22,472
(443125) Rents & Concessions-Vending	182	200	166	150	150
Charges for Services	333,646	260,000	285,896	226,000	226,000
(472311) Refunds/Reimbursements	18,540	16,000	19,604	18,000	18,000
(479106) Fac Mgmt Cemeteries	0	0	5,634	1,000	1,000
(479108) Fac Mgmt Fees-Law & Justice	8,166	5,000	9,530	5,000	5,000
(479109) Fac Mgmt Fees-Ambulance	25,719	20,000	20,823	17,000	17,000
(479114) Fac Mgmt Fees-Fire	7,685	8,000	8,178	0	0
(479118) Fac Mgmt Fees-MH	126,796	88,000	92,005	60,000	60,000
(479119) Fac Mgmt Housing	0	0	43,915	50,000	50,000
(479663) Interfund Revenue-Health	30,619	29,000	18,474	15,000	15,000
(479665) Interfund Revenue-Welfare	116,120	94,000	67,733	60,000	60,000
Other Finance Sources	8,565	0	0	0	0
(496000) Donations	8,565	0	0	0	0
Expenses	5,349,911	4,594,983	4,232,774	4,486,306	4,481,036

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
▼ Salaries and Benefits	1,888,530	1,757,908	1,442,105	1,701,664	1,701,664
(511110) Salaries	923,257	859,688	675,994	879,619	879,619
(511115) Salaries-Part Time	54,284	0	6,692	0	0
(511125) Salaries-Overtime	17,592	29,000	14,749	22,000	22,000
(511130) Salaries-On Call/Call Back	25,721	45,000	23,995	38,000	38,000
(511150) Cash Outs-Leave	45,693	32,321	32,321	21,320	21,320
(511160) Hiring & Recruiting Incentive	10,800	3,000	0	2,000	0
(512115) FICA	86,679	65,766	55,745	69,754	69,754
(512120) Unemployment Insurance	220	220	220	190	190
(512125) Disability Insurance	1,286	694	1,030	847	847
(512205) Retirement-PERS Fixed	198,630	233,249	233,249	198,140	198,140
(512210) Retirement-PERS Percentage	108,228	82,948	72,869	85,829	85,829
(512220) Deferred Compensation	7,312	0	0	0	0
(512305) Employees Group Insurance	335,052	321,270	246,857	342,528	342,528
(512320) Post Retirement Medical	6,108	14,029	14,029	13,228	13,228
(512325) Life Insurance	2,867	2,673	1,957	2,340	2,340
(512330) Workers Comp Insurance	52,520	52,950	52,950	14,389	14,389
(512415) Cell Phone Stipend	7,745	12,600	8,130	10,200	10,200
(512505) Employee Physicals	4,537	2,500	1,319	1,280	3,280
▼ Services and Supplies	3,166,594	2,722,075	2,670,306	2,784,642	2,779,372
(521145) Small Tools	6,103	4,000	2,004	6,000	6,000
(521150) Expendable Equipment	25,004	0	0	22,000	22,000
(521155) Expendable Equip-Computer	6,120	6,120	5,583	1,500	1,500

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(521157) Mandated Computer Replacements	0	3,400	3,400	3,435	3,435
(521180) Clothing & Personal Supplies	14,071	11,180	9,063	11,000	11,000
(521190) Household Expense	91,361	90,000	74,879	90,000	80,000
(521310) Communications	14,522	14,000	14,944	15,800	15,800
(521311) Communications-Cell Phones	5,090	3,500	556	600	600
(522120) Maint-Internal Vehicles	34,903	21,600	27,968	28,500	28,500
(522125) Maint-Equipment	3,677	2,500	2,265	2,500	2,500
(522130) Maint-Equip Vehicles	13,379	6,000	1,505	6,000	6,000
(522146) Maint-Equip Mandated Software	5,983	6,040	6,040	6,273	6,273
(522147) Maint-Equip Dept Software	16,728	16,800	11,342	13,115	13,115
(522148) Maint-Ent Infrastructure Solut	39,113	21,021	21,021	16,177	16,177
(522205) Maint-Buildings & Improvements	832,510	676,000	605,770	523,780	498,780
(522230) Maint-Pools	32,690	40,000	49,805	70,000	70,000
(522235) Maint-Alarms	0	7,136	7,136	4,649	4,649
(525110) Office Expense	3,561	2,500	1,569	2,000	2,000
(525140) Office-Photocopy	4,135	300	0	0	0
(525150) Office-Postage	10	100	47	100	100
(525155) Office-Purchasing Dept	15,984	16,754	16,754	8,893	8,893
(526110) PS&S-Professional Services	0	3,500	3,500	340,000	340,000
(526121) PS&S-Fac Mgmt Support	53	0	0	0	0
(526129) PS&S-Insurance Service	437,815	216,131	216,131	47,154	47,154
(526133) PS&S-Public Works	0	0	0	20,000	59,730
(526480) PS&S Photocopy Lease	0	2,672	2,672	1,515	1,515

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(526490) PS&S-Tuolumne Park Rec Dist	119,068	121,449	119,068	0	0
(527210) Rents-Equipment	5,605	9,000	1,377	5,000	5,000
(527220) Rents-Phone	4,990	4,676	4,676	5,703	5,703
(527310) Rents-Buildings & Improvements	24,402	22,908	23,780	0	0
(528000) SDE Special Department Expense	4,477	3,000	4,346	3,000	3,000
(528201) SDE- County Property maint	42,423	167,048	0	167,048	167,048
(528227) SDE-Fees & Permits	0	0	0	12,000	12,000
(529110) Travel & Trans-Fuel	47,778	36,500	49,898	56,100	56,100
(529116) Training-Travel	3,503	5,000	5,649	5,000	5,000
(529210) Utilities	896,292	800,000	911,469	825,000	825,000
(529212) Utilities-Water	0	0	605	0	0
(529213) Utilities-Water & Sewer	362,255	310,000	414,549	400,000	400,000
(529214) Utilities-Propane	40,951	60,000	46,942	60,000	50,000
(529215) Utilities-Garbage	12,037	11,240	3,995	4,800	4,800
▾ Fixed Assets	294,787	115,000	120,362	0	0
(542000) Buildings & Improvements	115,000	115,000	115,000	0	0
(543000) Vehicles	129,942	0	5,362	0	0
(544400) Misc/Specialized Equipment	49,845	0	0	0	0
Revenues Less Expenses	$ -4,938,524	$ -4,308,783	$ -3,893,267	$ -4,237,684	$ -4,232,414

Data filtered by Types, General Fund, Facilities Management and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

0001-107150 General Services Agency

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 0	$ 0	$ 12,077	$ 0	$ 0
Charges for Services	0	0	12,077	0	0
(474248) Fees-GSA Services	0	0	12,077	0	0
Expenses	49,119	532,758	529,057	0	0
Salaries and Benefits	49,119	514,858	521,539	0	0
(511110) Salaries	35,837	453,053	288,958	0	0
(511150) Cash Outs-Leave	0	36,575	36,575	0	0
(512115) FICA	2,811	32,160	31,835	0	0
(512120) Unemployment Insurance	0	20	0	0	0
(512125) Disability Insurance	118	935	1,126	0	0
(512205) Retirement-PERS Fixed	0	75,076	72,647	0	0
(512210) Retirement-PERS Percentage	5,624	45,224	39,404	0	0
(512220) Deferred Compensation	2,838	26,530	18,865	0	0
(512305) Employees Group Insurance	1,650	40,927	24,200	0	0
(512320) Post Retirement Medical	0	1,368	1,368	0	0
(512325) Life Insurance	103	927	703	0	0
(512330) Workers Comp Insurance	0	4,582	4,582	0	0
(512415) Cell Phone Stipend	138	1,600	1,275	0	0
(513150) Salary & Benefit Reimbursement	0	-204,119	0	0	0

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Services and Supplies	0	17,900	7,518	0	0
(521157) Mandated Computer Replacements	0	3,400	3,400	0	0
(522120) Maint-Internal Vehicles	0	2,000	35	0	0
(525110) Office Expense	0	4,000	2,137	0	0
(525140) Office-Photocopy	0	1,000	0	0	0
(528000) SDE Special Department Expense	0	1,000	688	0	0
(529110) Travel & Trans-Fuel	0	1,500	321	0	0
(529116) Training-Travel	0	5,000	937	0	0
Revenues Less Expenses	$ -49,119	$ -532,758	$ -516,980	$ 0	$ 0

Data filtered by Types, General Fund, General Services Department and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

0001-107300 Resilience Centers

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 34,914	$ 107,248	$ 77,761	$ 117,300	$ 117,300
Use of Money & Property	34,738	105,248	77,761	117,300	117,300
(443112) Rents & Fees-Tuolumne	13,738	20,000	55,921	71,000	71,000
(443114) Rents & Fees-Groveland	8,945	10,000	21,840	24,000	24,000
(443135) Leases – Tuolumne	6,853	37,624	0	17,000	17,000
(443145) Leases – Groveland	5,202	37,624	0	5,300	5,300
Charges for Services	176	2,000	0	0	0
(477330) Park and Rec-Standard	176	0	0	0	0
(479121) Photocopy Fees-County	0	2,000	0	0	0
Expenses	146,130	335,758	323,142	189,101	173,101
Salaries and Benefits	935	0	35	0	0
(511115) Salaries-Part Time	869	0	32	0	0
(512115) FICA	66	0	2	0	0
Services and Supplies	145,195	335,758	323,107	189,101	173,101
(521150) Expendable Equipment	0	10,000	0	0	0
(521190) Household Expense	0	2,000	0	0	0
(521310) Communications	21,706	28,800	28,783	28,800	28,800
(522205) Maint-Buildings & Improvements	11,388	10,000	17,635	5,000	5,000
(522235) Maint-Alarms	0	3,480	3,480	4,227	4,227

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(526110) PS&S-Professional Services	0	2,000	0	0	0
(526120) PS&S-Fac Mgmt	41,980	35,000	47,647	55,000	55,000
(526129) PS&S-Insurance Service	0	138,027	138,027	0	0
(527220) Rents-Phone	0	4,251	4,251	4,074	4,074
(528000) SDE Special Department Expense	2,416	1,000	0	0	0
(529210) Utilities	814	0	6,092	0	0
(529211) Utilities-Electricity	46,765	60,000	50,384	57,000	50,000
(529212) Utilities-Water	20,127	0	26,174	35,000	26,000
(529213) Utilities-Water & Sewer	0	36,200	635	0	0
(529215) Utilities-Garbage	0	5,000	0	0	0
Revenues Less Expenses	$ -111,216	$ -228,510	$ -245,381	$ -71,801	$ -55,801

Data filtered by Types, General Fund, Resilience Centers and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

0001-109100 Econ Development & Promotion

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 90,365	$ 35,000	$ 33,696	$ 35,000	$ 35,000
Charges for Services	90,365	35,000	33,696	35,000	35,000
(474247) Kennedy Meadows Concession	90,365	35,000	33,696	35,000	35,000
Expenses	1,772,483	1,648,746	1,661,935	1,630,050	1,639,965
Services and Supplies	1,772,483	1,648,746	1,661,935	1,630,050	1,639,965
(526030) PS&S-Mother Lode Parade	7,500	7,500	0	7,500	7,500
(528000) SDE Special Department Expense	53,408	15,000	57,489	30,000	30,000
(528325) SDE-Visitors Bureau	1,621,210	1,591,246	1,570,750	1,557,550	1,567,465
(528758) SDE-Kennedy Meadows	90,365	35,000	33,696	35,000	35,000
Revenues Less Expenses	$ -1,682,118	$ -1,613,746	$ -1,628,239	$ -1,595,050	$ -1,604,965

Data filtered by Types, General Fund, Economic Dev. & Promotion and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

0001-109300 Business Assist & Innovation

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 0	$ 0	$ 50,000	$ 0	$ 0
Other Governments	0	0	50,000	0	0
(469810) Other Govts-Stanford Impact	0	0	50,000	0	0
Expenses	178,741	244,449	194,597	0	0
Salaries and Benefits	161,995	195,876	152,298	0	0
(511110) Salaries	105,356	107,069	76,991	0	0
(511150) Cash Outs-Leave	0	6,321	6,321	0	0
(512115) FICA	8,589	8,191	6,878	0	0
(512120) Unemployment Insurance	0	10	10	0	0
(512125) Disability Insurance	558	498	408	0	0
(512205) Retirement-PERS Fixed	0	26,715	26,715	0	0
(512210) Retirement-PERS Percentage	10,688	10,910	7,790	0	0
(512220) Deferred Compensation	8,428	8,566	6,147	0	0
(512305) Employees Group Insurance	25,428	25,428	19,071	0	0
(512320) Post Retirement Medical	0	342	342	0	0
(512325) Life Insurance	117	108	83	0	0
(512330) Workers Comp Insurance	2,401	1,118	1,118	0	0
(512415) Cell Phone Stipend	430	600	425	0	0
Services and Supplies	16,746	48,573	42,299	0	0

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(522146) Maint-Equip Mandated Software	573	573	853	0	0
(522147) Maint-Equip Dept Software	0	0	160	0	0
(522148) Maint-Ent Infrastructure Solut	0	956	956	0	0
(523210) Dues & Memberships	800	1,000	800	0	0
(525110) Office Expense	3,248	2,000	87	0	0
(525140) Office-Photocopy	151	100	0	0	0
(525150) Office-Postage	0	500	0	0	0
(525155) Office-Purchasing Dept	1,223	1,282	1,282	0	0
(526112) PS&S-Marketing	272	1,500	275	0	0
(526129) PS&S-Insurance Service	277	4,662	4,662	0	0
(528000) SDE Special Department Expense	0	30,000	30,000	0	0
(529112) Travel & Trans-Priv Auto	48	1,000	0	0	0
(529116) Training-Travel	10,153	5,000	3,225	0	0
Revenues Less Expenses	$ -178,741	$ -244,449	$ -144,597	$ 0	$ 0

2026 Adopted Budget - Governmental Funds

0001-109500 TCWA

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 0	$ 249,166	$ 0	$ 545,683	$ 545,683
State Revenue	0	62,292	0	93,437	93,437
(451213) State-Admin MSA	0	62,292	0	93,437	93,437
Federal Revenue	0	186,874	0	280,311	280,311
(465120) Fed-BOR Water Smart Grant	0	186,874	0	280,311	280,311
Miscellaneous Revenue	0	0	0	171,935	171,935
(489110) Sierra Business Council Grant	0	0	0	171,935	171,935
Expenses	119,252	405,690	165,889	656,640	656,640
Salaries and Benefits	113,031	162,021	161,794	294,392	160,392
(511110) Salaries	74,805	92,138	92,248	97,503	97,503
(511150) Cash Outs-Leave	0	2,930	2,930	6,334	6,334
(512115) FICA	5,461	7,050	6,642	7,459	7,459
(512120) Unemployment Insurance	0	10	10	10	10
(512125) Disability Insurance	442	428	544	558	558
(512205) Retirement-PERS Fixed	0	18,057	18,057	24,085	24,085
(512210) Retirement-PERS Percentage	7,107	8,698	8,731	9,097	9,097
(512220) Deferred Compensation	3,870	6,540	6,423	0	0
(512305) Employees Group Insurance	21,190	25,428	25,428	25,428	25,428
(512320) Post Retirement Medical	0	342	342	340	340

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(512325) Life Insurance	157	140	180	180	180
(512330) Workers Comp Insurance	0	260	260	1,398	1,398
(513150) Salary & Benefit Reimbursement	0	0	0	122,000	-12,000
▾ Services and Supplies	6,220	243,669	4,095	362,248	496,248
(522146) Maint-Equip Mandated Software	0	0	365	365	365
(522147) Maint-Equip Dept Software	0	0	144	0	0
(522148) Maint-Ent Infrastructure Solut	0	956	956	952	952
(523210) Dues & Memberships	820	850	840	850	850
(525110) Office Expense	201	500	5	10	10
(525140) Office-Photocopy	0	50	0	50	50
(525155) Office-Purchasing Dept	0	0	0	785	785
(526129) PS&S-Insurance Service	0	1,085	1,085	5,564	5,564
(527220) Rents-Phone	0	425	425	0	0
(528000) SDE Special Department Expense	0	234,803	0	352,204	352,204
(528574) SDE-District 4	815	0	0	0	0
(528911) SDE-Sierra Bus. Council Grant	0	0	0	1,268	135,268
(529110) Travel & Trans-Fuel	106	1,000	117	100	100
(529116) Training-Travel	4,279	4,000	158	100	100
Revenues Less Expenses	$ -119,252	$ -156,524	$ -165,889	$ -110,957	$ -110,957

Data filtered by Types, General Fund, TCWA and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

0001-110500 Information Technology

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
▿ **Revenues**	$ 1,320,141	$ 1,955,312	$ 1,655,222	$ 1,298,161	$ 1,298,161
▾ **State Revenue**	180,748	237,813	187,839	0	0
(451123) State-LATA Grant	180,748	237,813	187,839	0	0
▾ **Federal Revenue**	2,618	229,581	7,544	10,043	10,043
(461650) Fed-EDA Grant	0	222,219	0	0	0
(468129) Fed-US Forest Service	2,618	7,362	7,544	10,043	10,043
▾ **Charges for Services**	1,136,775	1,487,918	1,459,839	1,288,118	1,288,118
(472750) IT Services - Support Housing	0	0	1,162	1,500	1,500
(478113) IT Fees-City of Sonora	4,634	7,333	3,319	10,006	10,006
(478116) IT Fees-Crest	3,264	5,688	5,688	5,688	5,688
(478117) IT Fees-SCC	2,627	0	0	0	0
(479025) Interfund Revenue-IT	44,461	102,700	70,472	60,000	60,000
(479028) IT Services-Enterprise License	808,403	1,101,390	1,108,390	938,197	938,197
(479805) Interfund Revenue-Telecom	273,386	270,807	270,807	272,727	272,727
▿ **Expenses**	4,883,217	5,808,611	5,100,677	5,285,400	5,285,400
▾ **Salaries and Benefits**	2,573,024	2,623,005	2,443,122	2,644,145	2,644,145
(511110) Salaries	1,403,209	1,392,542	1,255,139	1,413,408	1,413,408
(511115) Salaries-Part Time	11,706	35,000	41,308	50,000	50,000
(511125) Salaries-Overtime	9,595	15,000	7,444	15,000	15,000

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(511130) Salaries-On Call/Call Back	31,274	29,999	30,700	38,000	38,000
(511150) Cash Outs-Leave	61,547	59,259	59,259	70,545	70,545
(511160) Hiring & Recruiting Incentive	1,000	0	1,500	0	0
(512115) FICA	114,912	107,576	108,751	116,648	116,648
(512120) Unemployment Insurance	190	190	190	180	180
(512125) Disability Insurance	2,382	2,112	2,110	2,232	2,232
(512205) Retirement-PERS Fixed	303,383	360,909	360,909	332,492	332,492
(512210) Retirement-PERS Percentage	158,815	138,204	144,377	135,360	135,360
(512220) Deferred Compensation	9,955	6,513	6,429	6,549	6,549
(512305) Employees Group Insurance	317,025	326,487	276,102	319,140	319,140
(512320) Post Retirement Medical	104,154	109,682	109,682	113,803	113,803
(512325) Life Insurance	2,031	1,882	1,741	1,986	1,986
(512330) Workers Comp Insurance	33,825	28,050	28,050	20,402	20,402
(512415) Cell Phone Stipend	5,485	7,500	7,935	8,400	8,400
(512510) Recruitment Expense	2,536	2,100	1,496	0	0
▾ **Services and Supplies**	2,310,193	3,185,606	2,657,555	2,641,255	2,641,255
(521150) Expendable Equipment	7,921	15,000	11,229	10,000	10,000
(521155) Expendable Equip-Computer	35,708	0	2,814	0	0
(521157) Mandated Computer Replacements	0	27,000	27,000	28,387	28,387
(521310) Communications	82,976	117,916	85,940	80,664	80,664
(522120) Maint-Internal Vehicles	2,187	4,999	2,979	5,000	5,000
(522130) Maint-Equip Vehicles	174	500	192	500	500
(522145) Maint-Equip Hardware	401,003	280,660	180,782	278,900	278,900

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(522146) Maint-Equip Mandated Software	8,348	21,308	11,495	21,628	21,628
(522147) Maint-Equip Dept Software	1,048,922	1,675,511	1,611,081	1,648,033	1,648,033
(522148) Maint-Ent Infrastructure Solut	30,964	18,284	18,284	16,177	16,177
(522205) Maint-Buildings & Improvements	98	300	0	0	0
(522235) Maint-Alarms	58,139	12,520	12,520	14,679	14,679
(523210) Dues & Memberships	130	1,200	0	0	0
(525110) Office Expense	6,740	12,000	7,114	12,020	12,020
(525140) Office-Photocopy	1,155	200	0	0	0
(525150) Office-Postage	9	50	23	20	20
(525155) Office-Purchasing Dept	17,744	18,599	18,600	11,241	11,241
(526110) PS&S-Professional Services	195,426	212,500	187,867	226,700	226,700
(526129) PS&S-Insurance Service	20,116	76,729	76,729	77,232	77,232
(526235) PS&S-Broadband Tech Study	0	222,219	0	0	0
(526480) PS&S Photocopy Lease	0	5,306	5,306	6,023	6,023
(527220) Rents-Phone	15,877	14,592	14,592	13,851	13,851
(527310) Rents-Buildings & Improvements	118,698	136,400	121,223	136,600	136,600
(528154) SDE-LATA Grant	180,748	237,813	234,095	0	0
(529110) Travel & Trans-Fuel	3,340	6,000	2,885	4,000	4,000
(529112) Travel & Trans-Priv Auto	248	700	423	600	600
(529116) Training-Travel	47,755	40,000	7,544	29,000	29,000
(529210) Utilities	25,768	27,300	16,836	20,000	20,000
Revenues Less Expenses	$ -3,563,077	$ -3,853,299	$ -3,445,455	$ -3,987,239	$ -3,987,239

Data filtered by Types, General Fund, Information Technology and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

0001-110600 Surveyor & GIS

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 134,629	$ 149,300	$ 100,115	$ 145,340	$ 145,340
Charges for Services	133,467	123,300	96,605	144,340	144,340
(471623) Fees-GIS	59,230	42,000	31,737	72,000	72,000
(471740) Fees-Land Div Compliance	0	0	563	0	0
(471805) Development Support Services	28,961	28,000	23,467	28,500	28,500
(471810) Planning and Engineering	42,260	47,000	39,436	42,000	42,000
(471820) Abandonments	0	800	653	840	840
(471835) Planning Services-Subdivision	0	500	0	0	0
(472117) Tentative Parcel Map	3,016	5,000	749	1,000	1,000
Miscellaneous Revenue	1,162	1,000	636	1,000	1,000
(482112) Other Sales-Maps Surveyor	1,162	1,000	636	1,000	1,000
Transfers In	0	25,000	2,874	0	0
(499105) Transfer In-Monumentation	0	25,000	2,874	0	0
Expenses	674,142	704,625	684,642	595,988	600,954
Salaries and Benefits	596,172	623,287	634,736	534,381	534,381
(511110) Salaries	369,558	372,571	369,239	252,537	252,537
(511115) Salaries-Part Time	25,064	24,055	14,782	73,532	73,532
(511125) Salaries-Overtime	0	0	14	0	0
(511150) Cash Outs-Leave	7,267	10,966	10,966	11,482	11,482

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(512115) FICA	31,222	28,502	30,072	23,618	23,618
(512120) Unemployment Insurance	40	40	40	40	40
(512125) Disability Insurance	1,116	1,111	1,097	558	558
(512205) Retirement-PERS Fixed	74,914	93,674	93,674	96,451	96,451
(512210) Retirement-PERS Percentage	35,970	36,121	35,925	23,562	23,562
(512305) Employees Group Insurance	82,065	83,892	86,664	66,636	66,636
(512320) Post Retirement Medical	0	1,369	1,369	1,359	1,359
(512325) Life Insurance	1,510	1,524	1,474	288	288
(512330) Workers Comp Insurance	3,110	4,037	4,037	5,598	5,598
(512410) Gym Membership Fee	540	720	720	720	720
(512415) Cell Phone Stipend	240	600	0	0	0
(513150) Salary & Benefit Reimbursement	-36,445	-35,895	-15,336	-22,000	-22,000
▾ Services and Supplies	77,971	81,338	49,907	61,607	66,573
(521155) Expendable Equip-Computer	6,521	0	0	0	0
(521157) Mandated Computer Replacements	0	6,667	6,667	3,500	3,500
(521180) Clothing & Personal Supplies	300	300	315	315	315
(522125) Maint-Equipment	1,600	2,000	0	0	0
(522146) Maint-Equip Mandated Software	928	947	947	976	976
(522147) Maint-Equip Dept Software	28,200	5,000	55	2,000	2,000
(522148) Maint-Ent Infrastructure Solut	6,519	3,822	3,822	3,806	3,806
(523210) Dues & Memberships	0	500	0	0	0
(525110) Office Expense	3,375	3,500	1,641	1,200	1,200
(525140) Office-Photocopy	924	200	0	0	0

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(525150) Office-Postage	157	500	30	0	0
(525155) Office-Purchasing Dept	2,279	2,389	2,389	1,364	1,364
(525200) Publications & Legal Notices	95	1,000	284	250	250
(526110) PS&S-Professional Services	1,167	5,000	0	0	0
(526129) PS&S-Insurance Service	4,644	16,836	16,836	22,284	22,284
(526133) PS&S-Public Works	14,932	12,000	5,201	9,500	14,466
(526480) PS&S Photocopy Lease	0	7,852	7,852	6,875	6,875
(527220) Rents-Phone	2,268	2,125	2,125	2,037	2,037
(528000) SDE Special Department Expense	0	0	23	0	0
(528190) SDE-GIS Expense	317	1,500	318	1,000	1,000
(528907) SDE-Survey	46	1,000	0	0	0
(529110) Travel & Trans-Fuel	0	200	0	500	500
(529112) Travel & Trans-Priv Auto	0	1,000	0	0	0
(529116) Training-Travel	3,700	7,000	1,401	6,000	6,000
Revenues Less Expenses	$ -539,514	$ -555,325	$ -584,527	$ -450,648	$ -455,614

Data filtered by Types, General Fund, Public Works - Surveyor & GIS and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

0001-110905 Outside Agency Partners

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 0	$ 0	$ 0	$ 0	$ 0
Expenses	667,668	758,070	726,236	971,949	924,726
Services and Supplies	459,387	544,261	517,955	763,668	716,445
(523211) Dues-IRWM	10,332	10,500	10,332	10,552	10,552
(523212) Dues-CSAC County Supervisors	18,429	19,100	18,982	19,100	19,551
(523213) Dues-Regional Council Rural	5,447	5,800	5,463	5,800	5,800
(523214) Dues-Central Sierra Planning	83,202	83,200	83,202	83,200	36,020
(523216) Dues-NAACO	1,107	1,112	1,112	1,200	1,200
(523217) Dues-Area 12 Agency On Aging	106,394	117,748	117,748	123,860	123,860
(523218) Dues-Mtn County Water Board	1,646	1,748	1,748	1,800	1,800
(526297) PS&S-Water Basin Study	23,518	75,411	69,913	75,411	75,411
(526444) PS&S-Access Tuolumne	135,487	150,382	129,869	125,000	117,125
(526490) PS&S-Tuolumne Park Rec Dist	0	0	0	119,068	126,449
(527310) Rents-Buildings & Improvements	0	0	0	24,402	24,402
(528000) SDE Special Department Expense	0	0	0	115,000	115,000
(528188) SDE-LAFCO	61,826	67,260	67,587	47,275	47,275
(528782) SDE-Museum	12,000	12,000	12,000	12,000	12,000
Other Charges	208,281	213,809	208,281	208,281	208,281
(537120) Amador Tuol Cty Action Agency	24,000	24,000	24,000	24,000	24,000

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(537130) UCCE Multi-County	184,281	189,809	184,281	184,281	184,281
Revenues Less Expenses	$ -667,668	$ -758,070	$ -726,236	$ -971,949	$ -924,726

Data filtered by Types, General Fund, Outside Agency Partners and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

0001-119999 General Fund Misc

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 66,394,328	$ 70,657,037	$ 70,483,684	$ 71,749,836	$ 71,815,672
Taxes	49,930,766	52,048,327	51,999,106	53,502,033	53,651,606
(411110) Ppty Taxes-Current Secured	24,430,015	25,590,441	25,533,007	26,562,878	26,562,878
(412110) Ppty Taxes-Current Unsecured	656,948	688,153	777,247	714,303	701,904
(414110) Ppty Taxes-Prior Unsecured	10,437	10,933	22,569	11,348	11,348
(415110) Ppty Taxes-In-Lieu of VLF	8,257,867	8,650,116	8,659,675	8,978,820	8,978,820
(416110) Ppty Taxes-Supplemental	480,034	500,000	357,579	500,000	500,000
(418110) Sales and Use Taxes	6,567,070	6,698,411	6,736,271	6,500,000	6,600,000
(419310) Property Transfer Tax	528,132	550,000	492,895	500,000	500,000
(419410) TOT-Transient Lodging Room Ocl	7,579,235	7,882,405	7,849,885	8,197,701	9,796,656
(419411) TOT-Transient Lodging-2% Add	1,421,027	1,477,868	1,569,977	1,536,983	0
Licenses Permits & Franchises	1,192,991	1,231,077	1,216,240	1,226,678	1,196,719
(426120) Franchises-PG&E	587,550	587,550	683,418	683,418	683,418
(426130) Franchises-Cable TV	565,464	601,527	488,021	500,000	468,500
(426140) Franchises-Solid Waste	39,977	42,000	44,801	43,260	44,801
Fines Forfeitures & Penalties	1,124,425	1,124,425	1,175,299	1,124,425	1,181,142
(432113) Other Muni Court Fines	1,110	1,110	1,282	1,110	1,110
(432135) Fines-Litter PC1463.9	32	32	0	32	32
(439110) Penalties & Costs on Delinq	43,283	43,283	94,016	43,283	100,000

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(439120) Teeter-Penalties & Costs	1,080,000	1,080,000	1,080,000	1,080,000	1,080,000
Use of Money & Property	369,460	200,000	137,161	105,000	83,711
(441110) Interest Income	202,732	0	83,450	30,000	30,000
(443115) Rents & Concessions-Lake Tull	166,727	200,000	53,711	75,000	53,711
State Revenue	4,638,955	4,403,411	4,243,127	4,387,541	4,400,381
(451310) State-Motor Vehicle In-Lieu	57,476	57,476	73,469	57,476	57,476
(451320) State-Realignment Vehicle Lic	2,900,343	2,781,871	2,958,727	2,875,213	2,875,213
(451323) State-VLF Base Social Services	216,194	216,194	268,056	216,194	216,194
(451324) State-VLF DSS FS	434,633	434,633	440,186	394,410	394,410
(451330) State-VLF Mental Health	299,431	208,738	-179,880	272,876	272,876
(452170) State-Realignment AB90	323,499	323,499	312,282	190,372	190,372
(458110) State-Homeowners Property Tax	201,090	195,000	198,993	195,000	195,000
(459141) State-Mandated Costs SB90	125,444	100,000	72,453	100,000	100,000
(459181) State-Other Timber Tax	24,022	30,000	42,840	30,000	42,840
(459183) State-Other Revenue Stabiliz	56,000	56,000	56,000	56,000	56,000
(459218) State-OES Washington Fire	825	0	0	0	0
Federal Revenue	3,129,191	3,285,651	3,234,134	3,449,933	3,363,499
(467110) Fed-In Lieu Taxes	3,129,191	3,285,651	3,234,134	3,449,933	3,363,499
Other Governments	392,196	378,876	378,877	386,454	386,454
(469800) Other Governmental Agencies	20,748	0	0	0	0
(469840) Other Govts-San Francisco	371,448	378,876	378,877	386,454	386,454
Charges for Services	5,589,063	7,877,770	7,862,158	7,546,272	7,530,660
(471112) Supplemental Roll Admin	123,222	129,383	100,164	129,383	100,164

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(471114) Property Tax Admin Fee-Sonora	22,375	22,375	24,423	22,375	24,423
(471117) District Property Admin-County	109,306	109,306	121,830	109,306	121,830
(471615) Cty Srvs Impact Mit Fees-Admin	4,970	5,000	4,035	5,000	4,035
(479140) Reimb-A87	5,329,190	7,611,706	7,611,706	7,280,208	7,280,208
▼ Miscellaneous Revenue	28,776	21,500	21,010	11,500	11,500
(483110) Misc Income	444	0	0	0	0
(483210) Misc-Retd Check Charge	2,771	1,500	3,017	1,500	1,500
(483225) Misc-Unclaimed Monies	25,286	20,000	17,993	10,000	10,000
(483300) Subpoena Fees-County Employees	275	0	0	0	0
▼ Other Finance Sources	-1,495	86,000	216,572	10,000	10,000
(491105) Sale of Land	0	0	213,761	0	0
(491110) Sale of Fixed Assets	-1,495	86,000	2,812	10,000	10,000
Expenses	0	0	0	0	0
Revenues Less Expenses	$ 66,394,328	$ 70,657,037	$ 70,483,684	$ 71,749,836	$ 71,815,672

Data filtered by Types, General Fund, General Fund Misc Revenue and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

0001-201100 Grand Jury

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 0	$ 0	$ 0	$ 0	$ 0
Expenses	30,236	35,742	39,444	31,242	31,242
Services and Supplies	30,236	35,742	39,444	31,242	31,242
(521310) Communications	120	150	120	0	0
(521500) Jury & Witness Expense	12,436	16,275	26,518	17,900	17,900
(525110) Office Expense	1,320	3,000	2,637	2,500	2,500
(525140) Office-Photocopy	0	300	0	0	0
(525155) Office-Purchasing Dept	80	84	84	69	69
(526226) PS&S-Court Services	11,311	8,000	1,709	2,000	2,000
(526480) PS&S Photocopy Lease	0	3,008	3,008	3,366	3,366
(527220) Rents-Phone	454	425	425	407	407
(529110) Travel & Trans-Fuel	1,798	0	0	0	0
(529116) Training-Travel	2,717	4,500	4,943	5,000	5,000
Revenues Less Expenses	$ -30,236	$ -35,742	$ -39,444	$ -31,242	$ -31,242

Data filtered by Types, General Fund, Grand Jury and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

0001-201200 District Attorney

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 1,100,972	$ 1,208,762	$ 1,154,967	$ 1,463,191	$ 1,480,854
Fines Forfeitures & Penalties	379	0	26	0	0
(432065) Fees-Pre Trial Diversion 1001	370	0	0	0	0
(432112) Other Court Fines-General	9	0	26	0	0
State Revenue	1,013,098	1,106,427	1,120,371	1,381,161	1,393,824
(452136) State-OTS Grant	0	167,769	155,063	216,066	228,729
(452310) State-AB109 Planning CCPTNR	69,100	55,000	67,594	63,000	63,000
(455205) State-2011 CLR AB109 Post Rel	230,152	213,340	200,215	411,879	411,879
(456200) State-Prop 172 Public Safety	507,169	499,357	499,357	496,216	496,216
(456300) State-COP Program	28,876	25,000	15,339	25,000	25,000
(459122) State-Prisoner Costs	105,062	75,961	113,319	100,000	100,000
(459305) State-Vehicle Reg Theft	72,739	70,000	69,484	69,000	69,000
Federal Revenue	601	1,530	0	1,530	1,530
(461132) Fed-Soft Body Armor Grant	601	1,530	0	1,530	1,530
Charges for Services	86,363	100,305	34,104	80,000	80,000
(479665) Interfund Revenue-Welfare	86,363	100,305	34,104	80,000	80,000
Miscellaneous Revenue	530	500	465	500	5,500
(483110) Misc Income	0	0	0	0	5,000
(483115) Misc Income-Photocopies	530	500	465	500	500

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Expenses	3,501,814	4,189,379	3,927,544	3,941,548	4,064,484
Salaries and Benefits	2,917,804	3,224,703	3,082,674	3,481,892	3,515,665
(511110) Salaries	1,673,958	1,841,504	1,717,954	2,011,018	1,972,375
(511115) Salaries-Part Time	16,510	36,000	50,221	55,000	132,000
(511125) Salaries-Overtime	592	0	65	0	5,000
(511130) Salaries-On Call/Call Back	12,445	14,000	13,829	15,000	15,000
(511150) Cash Outs-Leave	79,113	89,906	89,906	91,954	91,954
(511160) Hiring & Recruiting Incentive	3,000	0	5,403	50,000	50,000
(512115) FICA	137,355	140,685	133,520	156,562	159,253
(512120) Unemployment Insurance	175	175	175	180	180
(512125) Disability Insurance	1,788	2,222	1,680	1,116	1,116
(512205) Retirement-PERS Fixed	355,569	426,907	426,907	446,504	446,504
(512210) Retirement-PERS Percentage	208,237	214,926	194,322	231,056	226,788
(512220) Deferred Compensation	28,233	21,977	33,220	28,700	28,700
(512305) Employees Group Insurance	261,518	293,823	274,300	337,260	329,253
(512320) Post Retirement Medical	19,306	26,497	26,497	27,480	27,480
(512325) Life Insurance	2,300	2,305	1,859	2,055	2,055
(512330) Workers Comp Insurance	113,605	110,176	110,176	25,847	25,847
(512410) Gym Membership Fee	3,337	3,600	2,640	2,160	2,160
(512415) Cell Phone Stipend	765	0	0	0	0
Services and Supplies	584,010	964,676	844,870	459,656	548,819
(521150) Expendable Equipment	9,682	2,100	3,300	3,300	3,300
(521155) Expendable Equip-Computer	5,500	0	0	0	0

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(521157) Mandated Computer Replacements	0	9,615	9,615	18,039	18,039
(521310) Communications	14,124	13,636	15,654	16,260	16,260
(521500) Jury & Witness Expense	120	9,000	600	9,000	9,000
(522120) Maint-Internal Vehicles	2,195	1,360	4,297	1,360	1,360
(522130) Maint-Equip Vehicles	3,146	3,000	7,945	3,000	3,000
(522146) Maint-Equip Mandated Software	8,925	9,097	9,097	9,373	9,373
(522147) Maint-Equip Dept Software	16,168	23,125	21,527	23,125	59,625
(522148) Maint-Ent Infrastructure Solut	28,520	16,721	16,721	17,129	17,129
(522235) Maint-Alarms	0	2,856	2,856	3,230	3,230
(523210) Dues & Memberships	9,239	9,600	11,641	9,600	9,600
(525110) Office Expense	13,073	23,724	4,881	12,000	12,000
(525121) Office-Books & Legal Pub	31,064	26,000	20,437	30,000	30,000
(525140) Office-Photocopy	10,703	1,000	0	1,000	1,000
(525150) Office-Postage	970	850	983	900	5,900
(525155) Office-Purchasing Dept	10,427	10,929	10,929	8,108	8,108
(525200) Publications & Legal Notices	2,061	2,000	1,155	2,000	2,000
(526070) PS&S-Expert Fees	4,379	30,000	5,158	30,000	30,000
(526110) PS&S-Professional Services	116,346	128,309	73,740	60,000	90,000
(526129) PS&S-Insurance Service	251,538	542,802	542,802	103,422	103,422
(526165) PS&S-OTS Vertical Prosecution	0	0	1,086	1,086	13,749
(526480) PS&S Photocopy Lease	0	18,342	18,342	19,058	19,058
(527220) Rents-Phone	16,330	16,153	16,153	14,666	14,666
(527310) Rents-Buildings & Improvements	4,090	4,719	4,197	5,000	5,000

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(528000) SDE Special Department Expense	3,741	17,614	5,672	15,000	15,000
(528192) SDE-Vests	1,285	0	0	0	0
(529110) Travel & Trans-Fuel	11,019	12,124	10,908	14,000	14,000
(529116) Training-Travel	9,363	30,000	25,175	30,000	35,000
Revenues Less Expenses	$ -2,400,842	$ -2,980,617	$ -2,772,577	$ -2,478,357	$ -2,583,630

Data filtered by Types, General Fund, District Attorney and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

0001-201210 Victim Witness Prosecution

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 384,469	$ 383,019	$ 258,003	$ 501,015	$ 501,015
State Revenue	234,356	183,732	257,878	204,424	204,424
(455205) State-2011 CLR AB109 Post Rel	72,832	82,994	82,994	108,215	108,215
(456200) State-Prop 172 Public Safety	67,368	66,330	66,330	65,913	65,913
(459162) State-Other Victim Witness	94,156	34,408	108,554	30,296	30,296
Federal Revenue	147,123	199,287	0	296,591	296,591
(469162) Fed-Victim Witness Assistance	147,123	199,287	0	296,591	296,591
Charges for Services	500	0	0	0	0
(472311) Refunds/Reimbursements	500	0	0	0	0
Miscellaneous Revenue	2,490	0	125	0	0
(483110) Misc Income	0	0	125	0	0
(489100) Sonora Foundation Grant	2,490	0	0	0	0
Expenses	419,478	383,019	370,372	501,015	501,015
Salaries and Benefits	297,319	316,568	321,968	340,077	340,077
(511110) Salaries	188,592	184,824	184,212	190,141	190,141
(511125) Salaries-Overtime	302	0	160	0	0
(511150) Cash Outs-Leave	3,052	5,091	5,091	7,418	7,418
(512115) FICA	14,881	14,139	14,118	14,739	14,739
(512120) Unemployment Insurance	40	40	40	40	40

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(512125) Disability Insurance	460	382	485	509	509
(512205) Retirement-PERS Fixed	20,550	47,304	47,304	47,967	47,967
(512210) Retirement-PERS Percentage	17,916	17,447	17,593	17,740	17,740
(512305) Employees Group Insurance	46,503	43,356	49,006	55,836	55,836
(512320) Post Retirement Medical	0	1,369	1,369	1,359	1,359
(512325) Life Insurance	311	310	283	282	282
(512330) Workers Comp Insurance	4,112	1,586	1,586	3,326	3,326
(512410) Gym Membership Fee	600	720	720	720	720
▾ Services and Supplies	83,832	66,451	48,404	160,938	160,938
(521155) Expendable Equip-Computer	2,700	0	0	0	0
(521157) Mandated Computer Replacements	0	3,205	3,205	0	0
(521310) Communications	2,770	3,500	2,611	3,500	3,500
(522120) Maint-Internal Vehicles	0	0	457	0	0
(522130) Maint-Equip Vehicles	449	500	82	0	0
(522146) Maint-Equip Mandated Software	1,392	4,421	1,421	1,464	1,464
(522147) Maint-Equip Dept Software	3,261	3,000	2,760	3,000	3,000
(522148) Maint-Ent Infrastructure Solut	6,519	3,822	3,822	3,806	3,806
(525110) Office Expense	6,460	5,200	5,573	15,200	15,200
(525140) Office-Photocopy	41	150	0	161	161
(525150) Office-Postage	221	200	241	175	175
(525155) Office-Purchasing Dept	1,358	1,423	1,423	741	741
(526110) PS&S-Professional Services	3,841	1,500	49	1,500	1,500
(526113) PS&S-Accounting & Auditing	1,000	0	0	0	0

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(526129) PS&S-Insurance Service	2,871	6,614	6,614	11,354	11,354
(527220) Rents-Phone	1,361	3,300	1,700	2,037	2,037
(528152) SDE-Witness Protection	0	3,000	0	25,000	25,000
(528229) SDE-Emergency Victim Fund	23,227	5,000	2,013	40,000	40,000
(529110) Travel & Trans-Fuel	4,346	5,000	1,957	15,000	15,000
(529115) Training	0	0	1,344	0	0
(529116) Training-Travel	22,016	16,616	13,132	38,000	38,000
▾ Fixed Assets	38,327	0	0	0	0
(543000) Vehicles	38,327	0	0	0	0
Revenues Less Expenses	$ -35,009	$ 0	$ -112,368	$ 0	$ 0

Data filtered by Types, General Fund, Victim Witness Prosecution Pro and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

0001-201215 VW KC Child Advocacy

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 142,960	$ 182,586	$ 147,223	$ 200,000	$ 200,000
State Revenue	0	0	81,136	0	0
(459156) State-KC Child Advocacy	0	0	81,136	0	0
Federal Revenue	142,960	182,586	66,087	200,000	200,000
(469156) Fed-KC Child Advocacy	142,960	182,586	66,087	200,000	200,000
Expenses	225,370	189,786	213,255	207,200	207,200
Salaries and Benefits	188,440	151,504	170,842	165,134	165,134
(511110) Salaries	98,404	103,233	104,341	107,175	107,175
(511125) Salaries-Overtime	888	0	176	0	0
(511150) Cash Outs-Leave	532	1,094	1,094	687	687
(512115) FICA	7,334	7,897	7,627	8,199	8,199
(512120) Unemployment Insurance	20	20	20	20	20
(512205) Retirement-PERS Fixed	16,326	24,288	24,288	27,187	27,187
(512210) Retirement-PERS Percentage	9,705	10,367	9,849	9,999	9,999
(512305) Employees Group Insurance	50,039	50,136	50,136	50,136	50,136
(512320) Post Retirement Medical	0	684	684	680	680
(512325) Life Insurance	228	209	229	228	228
(512330) Workers Comp Insurance	4,963	11,557	11,557	1,813	1,813
(513150) Salary & Benefit Reimbursement	0	-57,981	-39,159	-40,990	-40,990

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
▾ Services and Supplies	36,931	38,282	42,413	42,066	42,066
(521310) Communications	6,837	1,600	6,520	4,000	4,000
(522120) Maint-Internal Vehicles	0	0	178	0	0
(522130) Maint-Equip Vehicles	148	75	1,548	0	0
(522146) Maint-Equip Mandated Software	1,392	1,421	1,421	1,464	1,464
(522147) Maint-Equip Dept Software	815	1,000	920	0	0
(522148) Maint-Ent Infrastructure Solut	3,259	1,911	1,911	1,903	1,903
(522235) Maint-Alarms	0	1,560	1,560	1,166	1,166
(525110) Office Expense	5,183	5,124	3,307	3,978	3,978
(525140) Office-Photocopy	0	40	0	40	40
(525150) Office-Postage	0	50	11	0	0
(525155) Office-Purchasing Dept	677	710	710	367	367
(526110) PS&S-Professional Services	315	0	3,018	275	275
(526129) PS&S-Insurance Service	1,272	4,869	4,869	6,401	6,401
(527220) Rents-Phone	3,175	4,575	2,976	3,259	3,259
(527310) Rents-Buildings & Improvements	7,200	7,200	7,200	7,200	7,200
(529110) Travel & Trans-Fuel	653	500	430	500	500
(529115) Training	0	0	-9	0	0
(529116) Training-Travel	880	2,147	803	6,013	6,013
(529210) Utilities	5,124	5,500	5,042	5,500	5,500
Revenues Less Expenses	$ -82,410	$ -7,200	$ -66,032	$ -7,200	$ -7,200

Data filtered by Types, General Fund, KC Child Advocacy Grant and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

0001-201225 VW Victim Advocacy Outreach

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 119,165	$ 166,236	$ 117,411	$ 196,906	$ 196,906
Federal Revenue	119,165	166,236	117,411	196,906	196,906
(469179) Fed-Victim Advocacy/Outreach	119,165	166,236	117,411	196,906	196,906
Expenses	93,626	166,236	171,121	196,906	196,906
Salaries and Benefits	62,708	135,503	117,581	122,604	122,604
(511110) Salaries	33,518	45,738	46,395	45,928	45,928
(511125) Salaries-Overtime	0	0	68	0	0
(511150) Cash Outs-Leave	1,548	0	0	1,918	1,918
(512115) FICA	3,498	3,499	3,614	3,514	3,514
(512120) Unemployment Insurance	30	10	10	10	10
(512205) Retirement-PERS Fixed	12,441	10,234	10,234	12,071	12,071
(512210) Retirement-PERS Percentage	3,298	4,318	4,379	4,285	4,285
(512305) Employees Group Insurance	7,450	12,600	12,600	12,600	12,600
(512320) Post Retirement Medical	0	342	342	340	340
(512325) Life Insurance	67	114	114	114	114
(512330) Workers Comp Insurance	859	667	667	834	834
(513150) Salary & Benefit Reimbursement	0	57,981	39,159	40,990	40,990
Services and Supplies	30,918	30,733	53,540	74,302	74,302
(521157) Mandated Computer Replacements	0	6,410	6,410	0	0

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(521310) Communications	739	1,600	1,135	2,000	2,000
(522130) Maint-Equip Vehicles	256	500	130	0	0
(522146) Maint-Equip Mandated Software	1,392	1,421	1,421	1,464	1,464
(522147) Maint-Equip Dept Software	1,630	2,000	1,840	0	0
(522148) Maint-Ent Infrastructure Solut	4,889	956	956	952	952
(525110) Office Expense	7,517	5,253	7,526	6,500	6,500
(525140) Office-Photocopy	166	165	0	50	50
(525150) Office-Postage	33	55	76	65	65
(525155) Office-Purchasing Dept	490	514	514	322	322
(526110) PS&S-Professional Services	2,488	4,078	5,125	6,078	6,078
(526129) PS&S-Insurance Service	915	2,781	2,781	2,853	2,853
(528229) SDE-Emergency Victim Fund	7,822	2,500	9,165	26,000	26,000
(529110) Travel & Trans-Fuel	409	500	316	500	500
(529115) Training	0	0	2,264	0	0
(529116) Training-Travel	2,172	2,000	13,882	27,518	27,518
Revenues Less Expenses	$ 25,539	$ 0	$ -53,710	$ 0	$ 0

Data filtered by Types, General Fund, DA- Victim Advocacy/ Outreach and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

0001-201400 Public Defender

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 229,042	$ 337,000	$ 228,274	$ 253,000	$ 255,038
State Revenue	229,042	337,000	228,274	253,000	255,038
(451057) State-Indigent Defense Grant	18,047	0	0	0	0
(452310) State-AB109 Planning CCPTNR	69,100	70,000	67,594	45,000	45,000
(455205) State-2011 CLR AB109 Post Rel	90,000	114,000	111,429	120,000	120,000
(459108) State-CARE Court	1,139	108,000	614	48,000	50,038
(459122) State-Prisoner Costs	50,756	45,000	48,637	40,000	40,000
Expenses	1,659,866	1,966,173	1,820,215	1,916,972	1,916,972
Salaries and Benefits	987,212	1,586,669	1,303,588	1,584,432	1,584,432
(511110) Salaries	553,502	1,006,453	778,701	967,698	967,698
(511115) Salaries-Part Time	7,698	0	0	0	0
(511150) Cash Outs-Leave	34,020	22,988	22,988	37,567	37,567
(511160) Hiring & Recruiting Incentive	2,000	10,000	7,000	7,000	7,000
(512115) FICA	45,532	70,629	59,964	73,183	73,183
(512120) Unemployment Insurance	90	90	90	100	100
(512125) Disability Insurance	1,180	1,324	1,525	1,074	1,074
(512205) Retirement-PERS Fixed	190,465	209,910	209,910	192,547	192,547
(512210) Retirement-PERS Percentage	49,638	89,922	69,469	90,286	90,286
(512220) Deferred Compensation	12,821	13,390	15,340	15,831	15,831

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(512305) Employees Group Insurance	75,837	132,312	121,831	179,220	179,220
(512320) Post Retirement Medical	0	3,080	3,080	3,399	3,399
(512325) Life Insurance	802	1,052	1,350	1,716	1,716
(512330) Workers Comp Insurance	13,167	9,799	9,799	11,811	11,811
(512410) Gym Membership Fee	360	720	0	0	0
(512415) Cell Phone Stipend	100	0	0	0	0
(512510) Recruitment Expense	0	15,000	2,541	3,000	3,000
▾ **Services and Supplies**	672,654	379,504	516,627	332,540	332,540
(521155) Expendable Equip-Computer	10,861	0	0	0	0
(521157) Mandated Computer Replacements	0	7,770	7,770	9,611	9,611
(521310) Communications	7,754	8,500	7,830	8,500	8,500
(521500) Jury & Witness Expense	38,838	40,000	6,950	35,000	35,000
(522130) Maint-Equip Vehicles	1,106	1,500	939	1,500	1,500
(522146) Maint-Equip Mandated Software	4,749	4,835	4,835	4,980	4,980
(522147) Maint-Equip Dept Software	4,800	5,600	7,400	10,000	10,000
(522148) Maint-Ent Infrastructure Solut	14,667	8,600	8,600	9,516	9,516
(523210) Dues & Memberships	1,186	4,500	4,230	5,000	5,000
(525110) Office Expense	7,213	7,500	3,033	10,000	10,000
(525115) Office-Library Books FOTCL	9,656	11,000	10,103	12,100	12,100
(525140) Office-Photocopy	4,343	500	0	0	0
(525150) Office-Postage	153	300	108	150	150
(525155) Office-Purchasing Dept	6,011	6,301	6,301	3,808	3,808
(526117) PS&S-Outside Attorney	421,180	70,000	251,797	10,000	10,000

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(526129) PS&S-Insurance Service	11,582	40,224	40,224	45,199	45,199
(526368) PS&S-AB109 Post Release	0	0	1,647	0	0
(526480) PS&S Photocopy Lease	0	2,293	2,293	2,651	2,651
(527220) Rents-Phone	8,165	7,651	7,651	6,925	6,925
(527310) Rents-Buildings & Improvements	26,676	31,000	31,017	30,000	30,000
(528000) SDE Special Department Expense	234	0	0	0	0
(528365) SDE-AB109	90,000	114,000	109,781	120,000	120,000
(529110) Travel & Trans-Fuel	1,940	2,700	2,843	3,000	3,000
(529112) Travel & Trans-Priv Auto	0	200	0	100	100
(529116) Training-Travel	1,467	4,500	1,275	4,500	4,500
(529119) Training-Coroner Expense	50	0	0	0	0
(529215) Utilities-Garbage	24	30	0	0	0
Revenues Less Expenses	$ -1,430,824	$ -1,629,173	$ -1,591,940	$ -1,663,972	$ -1,661,934

Data filtered by Types, General Fund, Public Defender and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

0001-201500 County-Court Related AB233

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 369,931	$ 317,600	$ 305,337	$ 312,550	$ 312,550
Fines Forfeitures & Penalties	149,459	150,000	115,437	125,000	125,000
(432112) Other Court Fines-General	7	0	0	0	0
(432113) Other Muni Court Fines	149,416	150,000	115,331	125,000	125,000
(432170) Fines-Child/Passenger Seatbelt	35	0	106	0	0
Charges for Services	220,472	167,600	189,900	187,550	187,550
(472310) Court Fees & Costs	135,647	105,000	152,903	125,000	125,000
(472314) Court Audit Refund	23,526	0	-14	0	0
(472316) State Penalty Assessment	58,327	60,000	35,092	60,000	60,000
(472321) Red Light Cnty Share Base Fine	2,916	2,500	1,919	2,500	2,500
(472365) Court Fees-Fix-It Tickets	56	100	0	50	50
Expenses	433,822	433,822	394,952	433,822	433,822
Services and Supplies	433,822	433,822	394,952	433,822	433,822
(526907) PS&S-County Facility Payment	156,249	156,249	117,379	156,249	156,249
(528222) SDE-State MOE Revenue AB233	277,573	277,573	277,573	277,573	277,573
Revenues Less Expenses	$ -63,891	$ -116,222	$ -89,615	$ -121,272	$ -121,272

Data filtered by Types, General Fund, County-Court Related AB233 and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

0001-201700 Public Defender Conflict Division

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
▿ Revenues	$ 14,644	$ 9,500	$ 14,651	$ 20,000	$ 20,000
▾ State Revenue	14,644	9,500	14,651	20,000	20,000
(459122) State-Prisoner Costs	14,644	9,500	14,651	20,000	20,000
▾ Expenses	711,028	833,714	704,225	796,658	797,058
▾ Salaries and Benefits	512,057	629,204	559,817	581,680	581,680
(511110) Salaries	335,848	371,448	349,688	356,967	356,967
(511115) Salaries-Part Time	10,777	37,319	14,707	18,018	18,018
(511150) Cash Outs-Leave	7,633	10,483	10,483	11,611	11,611
(511160) Hiring & Recruiting Incentive	1,500	0	0	0	0
(512115) FICA	30,216	30,638	27,556	29,182	29,182
(512120) Unemployment Insurance	25	25	25	25	25
(512125) Disability Insurance	1,116	1,537	1,120	1,116	1,116
(512205) Retirement-PERS Fixed	47,387	84,402	84,402	91,635	91,635
(512210) Retirement-PERS Percentage	35,244	36,196	35,393	34,710	34,710
(512305) Employees Group Insurance	37,204	52,056	32,028	32,028	32,028
(512320) Post Retirement Medical	0	855	855	850	850
(512325) Life Insurance	587	1,209	525	573	573
(512330) Workers Comp Insurance	4,211	3,036	3,036	4,965	4,965
(512505) Employee Physicals	309	0	0	0	0

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Services and Supplies	198,972	204,510	144,408	214,978	215,378
(521155) Expendable Equip-Computer	4,971	0	0	0	0
(521157) Mandated Computer Replacements	0	3,200	3,200	0	0
(521500) Jury & Witness Expense	25,426	30,000	24,206	40,000	40,000
(522146) Maint-Equip Mandated Software	1,392	1,421	1,421	1,464	1,464
(522147) Maint-Equip Dept Software	3,255	3,900	3,863	3,900	4,300
(522148) Maint-Ent Infrastructure Solut	4,889	2,389	2,389	2,379	2,379
(523210) Dues & Memberships	1,186	1,500	1,381	1,600	1,600
(525110) Office Expense	1,289	2,000	1,000	3,000	3,000
(525115) Office-Library Books FOTCL	5,012	5,200	4,921	5,400	5,400
(525126) Personnel Advertising	0	500	209	1,000	1,000
(525140) Office-Photocopy	4,954	500	0	0	0
(525150) Office-Postage	102	100	145	200	200
(525155) Office-Purchasing Dept	2,133	2,236	2,236	1,613	1,613
(526094) PS&S-3rd Level Conflict	113,311	100,000	48,890	85,000	85,000
(526110) PS&S-Professional Services	9,930	15,000	17,739	25,000	25,000
(526129) PS&S-Insurance Service	2,920	11,502	11,502	20,977	20,977
(526480) PS&S Photocopy Lease	0	2,672	2,672	3,030	3,030
(527220) Rents-Phone	907	850	850	815	815
(527310) Rents-Buildings & Improvements	16,139	18,760	17,561	18,000	18,000
(529112) Travel & Trans-Priv Auto	0	250	0	100	100
(529116) Training-Travel	1,132	2,500	225	1,500	1,500
(529215) Utilities-Garbage	24	30	0	0	0

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues Less Expenses	$ -696,384	$ -824,214	$ -689,574	$ -776,658	$ -777,058

Data filtered by Types, General Fund, PD Conflict Division and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

0001-203200 Probation

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 3,823,269	$ 4,720,372	$ 4,171,134	$ 4,986,637	$ 5,152,588
Fines Forfeitures & Penalties	17,004	35,000	0	20,000	20,000
(432112) Other Court Fines-General	17,004	35,000	0	20,000	20,000
State Revenue	3,726,811	4,549,822	4,051,937	4,841,487	4,907,438
(451015) State-Pretrial Pilot Grant	154,006	154,006	148,878	154,006	148,878
(451170) BSCC Mobile Pro Service Cen	129,411	57,935	9,981	0	25,994
(451175) State-BSCC Prop 47 Cohort 5	0	0	0	0	36,507
(451508) SB1869/AB177 Criminal Fees	323,000	344,078	157,999	423,634	422,212
(452320) State-SB678 Community Correct	250,635	385,949	351,624	340,000	350,000
(452340) State-PRCS Supervision Enhance	20,500	0	0	0	0
(453150) State-JPCF (TANF)	199,579	205,610	208,697	216,373	216,373
(453225) State-Prop 1913 School Program	229,334	415,721	418,822	280,554	280,554
(455205) State-2011 CLR AB109 Post Rel	1,490,026	2,031,890	1,847,058	2,500,000	2,500,000
(456200) State-Prop 172 Public Safety	857,983	844,769	844,769	839,454	839,454
(457310) State-FURS Mobile Response	7,460	10,000	7,040	7,500	7,500
(459109) State-Drug Court Partnership	25,868	45,000	24,685	35,000	35,000
(459122) State-Prisoner Costs	25,195	35,000	15,406	25,000	25,000
(459150) State-Training	10,651	14,664	13,179	14,766	14,766
(459610) State-SB933 Out of Home Visit	3,163	5,200	3,798	5,200	5,200

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
▾ Federal Revenue	17,239	50,000	20,792	35,000	35,000
(466200) Fed-MAA/Public Health	0	20,000	0	5,000	5,000
(468160) Fed-Title IV	17,239	30,000	20,792	30,000	30,000
▾ Charges for Services	62,215	85,550	98,406	90,150	90,150
(472310) Court Fees & Costs	1	0	0	0	0
(472313) Court Fees & Costs-Admin	49	250	100	100	100
(472610) Law Enforcement-Probation Srvs	1,187	300	40	50	50
(472617) Specialized Treatment Services	31,511	45,000	52,416	50,000	50,000
(476913) Work Release-HSA	29,467	40,000	45,849	40,000	40,000
▾ Transfers In	0	0	0	0	100,000
(499320) Transfer In-Capital Housing	0	0	0	0	100,000
▿ Expenses	5,822,446	6,579,981	5,795,465	6,892,869	6,968,790
▾ Salaries and Benefits	4,368,257	4,934,910	4,671,742	5,081,055	5,106,732
(511110) Salaries	2,343,275	2,592,879	2,454,833	2,701,349	2,701,349
(511115) Salaries-Part Time	334	72,778	24,787	34,000	56,709
(511125) Salaries-Overtime	56,565	60,000	46,266	60,000	60,000
(511130) Salaries-On Call/Call Back	22,311	15,120	22,607	25,000	25,000
(511150) Cash Outs-Leave	173,306	205,838	205,838	236,467	236,467
(511160) Hiring & Recruiting Incentive	9,000	18,000	13,500	14,000	14,000
(512115) FICA	190,765	210,060	199,264	214,016	216,984
(512120) Unemployment Insurance	320	330	330	330	330
(512125) Disability Insurance	4,074	3,093	4,245	2,790	2,790
(512205) Retirement-PERS Fixed	454,354	555,894	555,894	632,571	632,571

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(512210) Retirement-PERS Percentage	528,944	537,666	551,514	506,587	506,587
(512220) Deferred Compensation	18,052	14,103	24,868	25,266	25,266
(512305) Employees Group Insurance	459,326	540,801	462,843	542,880	542,880
(512320) Post Retirement Medical	29,815	36,725	36,725	37,707	37,707
(512325) Life Insurance	3,434	3,598	3,661	4,167	4,167
(512330) Workers Comp Insurance	71,102	61,760	61,760	39,025	39,025
(512410) Gym Membership Fee	0	720	0	720	720
(512415) Cell Phone Stipend	1,205	2,400	1,808	1,800	1,800
(512505) Employee Physicals	2,073	3,145	1,000	2,380	2,380
Services and Supplies	1,337,303	1,645,071	1,041,905	1,811,814	1,862,058
(521145) Small Tools	0	5,000	0	5,000	2,500
(521150) Expendable Equipment	0	9,500	0	9,500	2,500
(521155) Expendable Equip-Computer	27,763	3,000	0	3,000	3,000
(521157) Mandated Computer Replacements	0	13,600	13,600	24,501	24,501
(521180) Clothing & Personal Supplies	5,471	10,500	3,011	6,000	6,000
(521310) Communications	21,419	24,000	21,642	24,000	24,000
(522120) Maint-Internal Vehicles	14,487	30,000	10,252	19,027	19,027
(522146) Maint-Equip Mandated Software	14,029	14,306	23,620	14,742	14,742
(522147) Maint-Equip Dept Software	2,500	40,359	1,375	40,359	2,500
(522148) Maint-Ent Infrastructure Solut	52,151	31,532	31,532	30,451	30,451
(522235) Maint-Alarms	0	2,748	2,748	2,078	2,078
(523210) Dues & Memberships	2,078	3,845	6,434	3,845	3,845
(525110) Office Expense	8,026	7,000	3,204	7,000	7,000

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(525140) Office-Photocopy	23,522	0	0	0	0
(525150) Office-Postage	1,301	2,400	1,463	2,400	2,400
(525155) Office-Purchasing Dept	17,552	18,398	18,398	12,734	12,734
(526110) PS&S-Professional Services	13,320	36,000	10,879	36,000	18,000
(526129) PS&S-Insurance Service	31,516	120,644	120,644	149,395	149,395
(526155) BSCC Mobile Pro Service	129,516	57,935	31,186	0	25,994
(526161) PS&S-Administration Fee	1,248	2,000	0	0	0
(526220) PS&S-SB1869/AB177 Criminal fees	206,150	178,724	157,999	423,634	422,212
(526320) PS&S-AB 178 Fac Imp Grant	420	0	0	0	0
(526368) PS&S-AB109 Post Release	496,396	698,123	286,779	672,443	772,443
(526396) PS&S-Pretrial Pilot	43,465	49,001	32,331	40,000	32,331
(526480) PS&S Photocopy Lease	0	11,232	11,232	11,949	11,949
(526800) PS&S-Drug Testing	7,381	21,000	8,022	11,000	11,000
(526815) PS&S- SB 678	44,580	41,220	41,286	41,220	41,220
(527220) Rents-Phone	15,423	14,877	14,877	13,851	13,851
(528000) SDE Special Department Expense	97	2,500	156	2,500	1,200
(528315) SDE-PRCS Supervision Enhance	8,296	0	0	0	0
(528318) SDE-CLETS	3,627	3,627	3,986	4,185	4,185
(528320) SDE-Pr 1913 School Prog/JJPA	16,415	24,000	19,084	24,000	24,000
(528322) SDE-Specialized Treatment Serv	31,511	45,000	52,416	50,000	50,000
(528327) SDE-AB109-Courts	43,750	60,000	67,616	69,000	69,000
(528430) SDE-2011 CLR Youthful Offend	52	0	0	0	0
(529110) Travel & Trans-Fuel	13,973	18,000	10,873	18,000	18,000

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(529116) Training-Travel	39,869	45,000	35,255	40,000	40,000
▼ Other Charges	35	0	0	0	0
(531110) Care and Support	35	0	0	0	0
▼ Fixed Assets	116,851	0	81,818	0	0
(543000) Vehicles	116,851	0	81,818	0	0
Revenues Less Expenses	$ -1,999,178	$ -1,859,609	$ -1,624,330	$ -1,906,232	$ -1,816,202

Data filtered by Types, General Fund, Probation and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

0001-203220 Regional Juvenile Center

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 1,323,846	$ 3,388,589	$ 2,254,050	$ 3,384,548	$ 2,386,532
State Revenue	889,971	2,833,676	1,718,636	2,735,255	1,674,002
(451035) State-PATH Round 1	9,932	7,454	7,454	0	0
(451040) State-PATH Round 2	0	115,719	38,386	95,719	77,333
(451050) State-PATH Round 3	0	1,500,000	121,089	1,422,050	331,352
(453140) State-AB 178 Cnty Operated JF	89,971	100,000	332,581	100,000	100,000
(454122) State-Child Nutrition	27,841	35,872	32,692	35,872	35,872
(454172) State-Juv Camps-Ranches 2011	353,321	341,324	344,741	355,741	355,741
(454173) State-Juv Justice Real Block	4,183	318,000	400,026	377,169	425,000
(455125) St-Youth Programs Fac YPFG	158,439	0	0	0	0
(455230) State-2011 CLR Youthful Offend	236,279	404,387	431,376	338,111	338,111
(459150) State-Training	10,005	10,920	10,290	10,593	10,593
Other Governments	419,050	554,913	525,680	641,763	630,000
(469800) Other Governmental Agencies	419,050	551,413	522,180	641,763	630,000
(469850) Other Govts-TCSOS	0	3,500	3,500	0	0
Transfers In	14,824	0	9,735	7,530	82,530
(499121) Transfer In-Crim Justice Facil	14,824	0	9,735	7,530	7,530
(499320) Transfer In-Capital Housing	0	0	0	0	75,000
Expenses	2,285,772	4,307,049	2,866,572	4,393,448	3,488,711

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Salaries and Benefits	1,647,077	2,236,876	1,911,450	2,380,519	2,410,519
(511110) Salaries	730,723	1,146,776	870,877	1,168,528	1,168,528
(511115) Salaries-Part Time	66,724	120,284	64,123	75,000	75,000
(511125) Salaries-Overtime	193,391	120,000	230,519	210,000	240,000
(511150) Cash Outs-Leave	33,657	33,136	33,136	41,099	41,099
(511155) Cash Outs-Holiday	23,753	0	30,236	25,000	25,000
(511160) Hiring & Recruiting Incentive	9,000	14,000	18,000	12,000	12,000
(512115) FICA	77,554	97,356	92,820	111,930	111,930
(512120) Unemployment Insurance	150	160	160	180	180
(512125) Disability Insurance	1,006	838	1,061	1,116	1,116
(512205) Retirement-PERS Fixed	158,033	170,149	170,149	214,862	214,862
(512210) Retirement-PERS Percentage	123,946	158,685	139,394	196,973	196,973
(512305) Employees Group Insurance	209,419	350,706	239,740	293,580	293,580
(512320) Post Retirement Medical	0	5,475	5,475	6,117	6,117
(512325) Life Insurance	1,177	1,291	1,383	1,812	1,812
(512330) Workers Comp Insurance	14,771	10,670	10,670	15,272	15,272
(512415) Cell Phone Stipend	860	1,920	1,205	1,200	1,200
(512505) Employee Physicals	2,912	5,430	2,500	5,850	5,850
Services and Supplies	638,695	2,070,173	955,122	2,012,929	1,078,192
(521145) Small Tools	0	2,500	0	2,500	500
(521150) Expendable Equipment	76	1,500	0	1,500	500
(521155) Expendable Equip-Computer	12,995	1,500	19	1,500	1,500
(521157) Mandated Computer Replacements	0	0	0	17,995	17,995

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(521180) Clothing & Personal Supplies	20,267	24,000	16,638	24,000	24,000
(521310) Communications	936	1,200	982	1,200	1,200
(522120) Maint-Internal Vehicles	0	5,000	0	5,000	5,000
(522146) Maint-Equip Mandated Software	10,208	10,418	10,418	10,738	10,738
(522147) Maint-Equip Dept Software	6,678	68,000	9,241	69,082	19,000
(522148) Maint-Ent Infrastructure Solut	24,446	15,288	15,288	16,177	16,177
(522235) Maint-Alarms	0	15,840	15,840	8,214	8,214
(523210) Dues & Memberships	0	0	546	0	0
(525110) Office Expense	1,989	3,500	1,774	3,500	3,500
(525140) Office-Photocopy	10,391	0	134	0	0
(525150) Office-Postage	0	50	68	136	136
(525155) Office-Purchasing Dept	7,533	7,896	16,296	8,335	8,335
(526110) PS&S-Professional Services	86,519	112,000	103,292	112,000	187,000
(526129) PS&S-Insurance Service	12,102	42,136	55,336	52,561	52,561
(526198) PS&S-Jail Contract	24,033	55,000	44,501	60,000	50,000
(526320) PS&S-AB 178 Fac Imp Grant	90,053	100,000	332,581	100,000	100,000
(526480) PS&S Photocopy Lease	0	7,058	7,058	11,416	11,416
(526820) PS&S- Path 2	0	93,519	30,145	73,519	63,374
(526830) PS&S PATH 3	0	1,251,080	101,283	1,223,130	290,120
(527220) Rents-Phone	9,072	8,501	8,501	8,148	8,148
(528000) SDE Special Department Expense	373	6,000	565	6,000	2,500
(528165) SDE - Youth Programs Fac YPFG	158,439	0	0	0	0
(528318) SDE-CLETS	3,986	3,986	3,627	3,808	3,808

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(528348) SDE-Juv Justice Real Block Gr	4,183	38,921	1,387	10,000	10,000
(528430) SDE-2011 CLR Youthful Offend	19,590	46,080	45,208	47,523	47,523
(528625) SDE-TCSOS GREC Services	0	3,500	3,500	0	0
(529110) Travel & Trans-Fuel	577	1,500	2,680	3,000	3,000
(529116) Training-Travel	16,486	28,200	14,289	18,000	18,000
(529210) Utilities	97,694	95,000	92,601	92,947	92,947
(529213) Utilities-Water & Sewer	20,068	21,000	21,324	21,000	21,000
Revenues Less Expenses	$ -961,927	$ -918,460	$ -612,522	$ -1,008,900	$ -1,102,179

Data filtered by Types, General Fund, Regional Juvenile Center and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

0001-206100 Agriculture

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
▿ **Revenues**	$ 610,290	$ 537,699	$ 661,635	$ 532,734	$ 532,734
▾ **Licenses Permits & Franchises**	101,222	99,665	146,600	126,400	126,400
(427130) Other Licenses & Permits	101,222	99,665	146,600	126,400	126,400
▾ **State Revenue**	509,068	438,034	514,421	406,334	406,334
(455110) State-Agriculture	509,068	438,034	514,421	406,334	406,334
▾ **Federal Revenue**	0	0	614	0	0
(466110) Fed-Grazing Fees	0	0	614	0	0
▿ **Expenses**	888,625	936,987	802,307	806,379	831,338
▾ **Salaries and Benefits**	745,111	813,308	685,389	742,210	742,210
(511110) Salaries	397,471	437,048	338,125	401,731	401,731
(511115) Salaries-Part Time	28,338	25,000	29,075	25,000	25,000
(511125) Salaries-Overtime	0	0	8	0	0
(511150) Cash Outs-Leave	12,710	19,337	19,337	2,847	2,847
(512115) FICA	31,726	34,733	30,046	32,645	32,645
(512120) Unemployment Insurance	50	50	50	50	50
(512125) Disability Insurance	1,030	815	741	558	558
(512205) Retirement-PERS Fixed	87,924	99,810	99,810	102,786	102,786
(512210) Retirement-PERS Percentage	41,730	42,573	35,591	37,355	37,355
(512220) Deferred Compensation	13,735	14,029	9,692	12,146	12,146

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(512305) Employees Group Insurance	102,112	110,040	93,030	104,640	104,640
(512320) Post Retirement Medical	21,456	24,230	24,230	15,635	15,635
(512325) Life Insurance	595	570	581	792	792
(512330) Workers Comp Insurance	6,234	5,073	5,073	6,025	6,025
▼ Services and Supplies	178,420	192,679	185,919	198,312	198,312
(521110) Supplies-Operating	7,448	0	0	0	0
(521155) Expendable Equip-Computer	6,120	0	0	0	0
(521157) Mandated Computer Replacements	0	6,733	6,733	3,403	3,403
(521180) Clothing & Personal Supplies	675	600	615	600	600
(521190) Household Expense	555	600	1,049	600	600
(521310) Communications	1,746	0	1,822	1,750	1,750
(521311) Communications-Cell Phones	3,638	3,600	3,219	3,600	3,600
(522120) Maint-Internal Vehicles	6,392	5,047	673	5,000	5,000
(522130) Maint-Equip Vehicles	2,281	100	92	100	100
(522146) Maint-Equip Mandated Software	1,965	1,994	1,994	2,052	2,052
(522148) Maint-Ent Infrastructure Solut	8,149	4,778	4,778	4,758	4,758
(522235) Maint-Alarms	0	2,760	2,760	3,134	3,134
(523210) Dues & Memberships	2,206	2,367	2,357	2,332	2,332
(525110) Office Expense	2,327	2,568	5,683	3,068	3,068
(525140) Office-Photocopy	850	282	0	0	0
(525150) Office-Postage	691	625	536	625	625
(525155) Office-Purchasing Dept	2,677	2,806	2,806	1,813	1,813
(526110) PS&S-Professional Services	5,250	7,725	7,650	7,725	7,725

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(526129) PS&S-Insurance Service	5,329	21,117	21,117	23,174	23,174
(526480) PS&S Photocopy Lease	0	2,936	2,936	3,294	3,294
(527220) Rents-Phone	5,897	5,526	5,526	5,296	5,296
(527310) Rents-Buildings & Improvements	6,847	7,012	7,025	8,000	8,000
(528000) SDE Special Department Expense	0	0	-6,290	0	0
(528220) SDE-Wildlife Services	93,406	100,503	101,343	103,540	103,540
(529110) Travel & Trans-Fuel	7,467	8,000	6,555	8,000	8,000
(529112) Travel & Trans-Priv Auto	669	0	0	0	0
(529116) Training-Travel	5,834	5,000	4,941	6,448	6,448
▾ Transfers Interfund	-34,906	-69,000	-69,000	-134,143	-109,184
(651115) Intrafund Transfer-Air Pollut	-34,906	-69,000	-69,000	-134,143	-109,184
Revenues Less Expenses	$ -278,335	$ -399,288	$ -140,672	$ -273,645	$ -298,604

Data filtered by Types, General Fund, Agriculture Comm/Weights&Meas and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

0001-206200 Air Pollution Control

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 535,890	$ 488,455	$ 446,737	$ 360,043	$ 360,043
Fines Forfeitures & Penalties	28,113	0	18	0	0
(432060) Fine & Penalties-Air Pollution	28,113	0	0	0	0
(432112) Other Court Fines-General	0	0	18	0	0
State Revenue	431,268	369,622	367,341	285,043	285,043
(451030) State-Community Air Protection	21,000	3,000	-1,400	1,600	1,600
(459193) State-Other Air Pollution	34,400	34,400	34,400	34,400	34,400
(459194) State-Woodsmoke Reduction	103,500	106,960	72,917	42,043	42,043
(459195) State-Woodsmoke Reduction Adm	21,604	10,000	10,000	10,000	10,000
(459250) State-Carl Moyer AP	90,000	0	0	0	0
(459253) State-Carl Moyer Admin	45,000	0	0	0	0
(459300) State-DMV/MVR APC	115,764	215,262	251,424	197,000	197,000
Charges for Services	76,509	118,833	79,378	75,000	75,000
(478170) Other-Air Pollution Control	76,509	118,833	79,378	75,000	75,000
Expenses	537,600	649,436	446,737	360,043	360,043
Salaries and Benefits	193,184	140,691	133,389	134,811	173,270
(511110) Salaries	87,168	44,373	70,888	132,651	102,651
(511150) Cash Outs-Leave	2,422	20	20	452	452
(512115) FICA	6,591	13,599	5,121	0	8,300

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(512120) Unemployment Insurance	30	30	30	30	30
(512125) Disability Insurance	0	304	0	0	0
(512205) Retirement-PERS Fixed	57,878	24,417	24,417	0	18,579
(512210) Retirement-PERS Percentage	8,177	16,653	6,563	0	9,400
(512305) Employees Group Insurance	26,952	36,549	20,631	0	31,000
(512320) Post Retirement Medical	0	1,027	1,027	0	1,020
(512325) Life Insurance	171	228	114	0	160
(512330) Workers Comp Insurance	3,794	2,491	2,491	1,678	1,678
(512510) Recruitment Expense	0	1,000	2,086	0	0
▾ Services and Supplies	309,510	439,745	244,348	91,089	77,589
(521110) Supplies-Operating	1,310	100	158	375	375
(521180) Clothing & Personal Supplies	450	300	315	300	300
(521190) Household Expense	320	100	0	100	100
(521310) Communications	1,401	1,425	1,447	1,425	1,425
(521311) Communications-Cell Phones	941	672	574	672	672
(522120) Maint-Internal Vehicles	901	400	0	400	400
(522130) Maint-Equip Vehicles	14	50	0	0	0
(522146) Maint-Equip Mandated Software	1,066	1,095	1,095	1,095	1,095
(522148) Maint-Ent Infrastructure Solut	4,889	2,867	2,867	2,855	2,855
(523210) Dues & Memberships	0	1,326	3,057	3,000	3,000
(525110) Office Expense	328	100	112	200	200
(525140) Office-Photocopy	232	0	0	0	0
(525150) Office-Postage	187	175	173	207	207

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(525155) Office-Purchasing Dept	2,424	2,541	2,541	1,257	1,257
(525200) Publications & Legal Notices	0	2,000	1,228	1,700	1,700
(526088) PS&S-AB 2588 Toxic Hot Spots	0	230,000	113,168	0	0
(526129) PS&S-Insurance Service	3,386	10,389	10,389	4,589	4,589
(526264) PS&S-Carl Moyer AP	90,000	0	0	0	0
(526274) PS&S-State Woodsmoke Reduction	107,000	106,960	72,917	42,043	42,043
(526879) PS&S-St Community Air Protect	0	3,000	0	0	0
(527220) Rents-Phone	454	425	425	407	407
(527310) Rents-Buildings & Improvements	6,847	7,012	7,025	8,000	8,000
(528000) SDE Special Department Expense	46,688	60,813	23,011	11,964	4,964
(528269) SDE-Green Waste Recycle Prog	37,408	0	0	0	0
(529110) Travel & Trans-Fuel	1,517	2,000	1,511	3,500	1,500
(529116) Training-Travel	1,746	5,995	2,336	7,000	2,500
▾ Transfers Interfund	34,906	69,000	69,000	134,143	109,184
(651110) Intrafund Transfer-AG	34,906	69,000	69,000	134,143	109,184
Revenues Less Expenses	$ -1,710	$ -160,981	$ 0	$ 0	$ 0

Data filtered by Types, General Fund, Air Pollution Control and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

0001-207100 Community Development Department

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 2,803,088	$ 2,689,906	$ 3,324,054	$ 3,134,154	$ 2,848,154
Licenses Permits & Franchises	1,766,586	1,635,000	1,894,711	1,835,000	1,835,000
(423120) Building Fees & Permits	1,544,674	1,425,000	1,726,113	1,625,000	1,625,000
(423150) Compliance/Inspection Permits	151	0	0	0	0
(423160) Planning Permits/Land Use Dev	221,761	210,000	168,598	210,000	210,000
Fines Forfeitures & Penalties	7,403	5,000	9,553	5,000	5,000
(432215) Fines-Cannabis	7,403	5,000	9,553	5,000	5,000
State Revenue	205,746	152,857	475,061	16,414	16,414
(451102) St-Historical Resources Gr	4,000	0	0	0	0
(451165) State-SB 2 Planning Grant	47,790	0	0	0	0
(451204) State-Leap Grant	22,973	20,000	20,000	0	0
(451307) State-Reap Grant	72,206	22,966	22,966	0	0
(451350) State-Reap 2.0 Grant	0	0	376,940	0	0
(453165) St-OES Haz Mat Prep HMEP	25,000	10,000	8,538	0	0
(454155) State-Solid Waste Enforcement	16,414	16,414	0	16,414	16,414
(456125) St-Fish & Shellfish Signage Gr	3,464	0	0	0	0
(459910) St-CalEPA Environ Enforce/Trai	11,849	38,428	3	0	0
(459935) State- Forum Environmental	2,050	35,000	36,540	0	0
(459940) State-MEHKO Grant	0	10,049	10,075	0	0
Charges for Services	823,338	897,049	944,729	991,740	991,740
(471640) Fees-LAFCO Reimbursement	47,798	58,000	19,032	0	0
(471750) Fees-Code Compliance	0	127,099	2,407	25,000	25,000
(471760) Fees-CalARP/RMP	291	490	332	332	332
(471805) Development Support Services	11,096	4,000	5,027	5,000	5,000
(471836) Dev Sup Fees-Env Health	50,199	45,000	40,405	45,000	45,000
(472115) Reimb-Home Admin	10,857	15,000	26,694	15,000	15,000
(472117) Tentative Parcel Map	356	0	0	0	0

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(472905) Fees-Mobile Home Rent Contro	12,450	12,478	12,054	12,478	12,478
(474120) Fees-USGT	26,766	25,000	26,709	30,000	30,000
(474122) Fees-AST	18,400	18,000	18,547	19,000	19,000
(474130) Food & Consumer Protection	175,227	160,000	277,034	275,400	275,400
(474140) Recreational Health Services	54,080	47,996	58,069	71,500	71,500
(474150) Hazardous Materials-Services	95,738	88,000	127,015	140,000	140,000
(474152) Hazardous Materials-Site Mitig	5,356	5,000	3,305	16,500	16,500
(474157) EH-Body Art	9,790	7,000	12,926	17,200	17,200
(474160) Public Water Systems	5,887	5,500	6,492	9,230	9,230
(474165) Hazardous Waste Services	51,827	49,986	73,672	74,000	74,000
(474170) Solid Waste Services	19,206	18,000	21,167	27,800	27,800
(474180) Housing Services	21,589	20,500	15,933	18,300	18,300
(474190) Development Mgmt Services	206,425	190,000	197,911	190,000	190,000
▾ Miscellaneous Revenue	15	0	0	286,000	0
(482110) Other Sales	15	0	0	0	0
(489110) Sierra Business Council Grant	0	0	0	286,000	0
▾ Expenses	4,975,399	5,443,663	5,262,606	4,686,686	4,735,641
▾ Salaries and Benefits	3,982,167	4,335,576	4,086,629	3,704,111	3,879,066
(511110) Salaries	2,251,972	2,495,154	2,309,361	2,206,544	2,082,743
(511115) Salaries-Part Time	79,883	85,600	26,844	0	22,959
(511125) Salaries-Overtime	2,888	5,000	4,534	0	5,000
(511150) Cash Outs-Leave	72,871	77,329	77,329	105,355	105,355
(511160) Hiring & Recruiting Incentive	4,000	3,500	2,500	3,500	5,500
(512115) FICA	182,578	196,397	185,257	169,575	160,080
(512120) Unemployment Insurance	310	310	310	310	310
(512125) Disability Insurance	3,567	3,015	3,599	2,773	2,773
(512205) Retirement-PERS Fixed	467,145	554,328	554,328	626,175	626,175
(512210) Retirement-PERS Percentage	264,910	264,773	273,718	213,033	198,888
(512220) Deferred Compensation	24,776	25,843	25,756	25,939	16,178
(512305) Employees Group Insurance	519,354	576,549	551,844	528,336	491,406
(512320) Post Retirement Medical	21,214	33,197	33,197	34,074	34,074
(512325) Life Insurance	3,340	3,828	3,500	3,225	3,225
(512330) Workers Comp Insurance	62,900	52,722	52,722	37,558	37,558

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(512410) Gym Membership Fee	900	1,440	720	720	720
(512415) Cell Phone Stipend	1,870	2,400	2,133	2,400	2,400
(512505) Employee Physicals	1,580	1,000	1,246	0	0
(513150) Salary & Benefit Reimbursement	16,109	-46,809	-22,269	-255,406	83,722
▾ Services and Supplies	963,216	1,077,087	1,141,914	982,575	856,575
(521145) Small Tools	271	700	0	400	400
(521150) Expendable Equipment	12,464	13,700	2,661	10,000	10,000
(521155) Expendable Equip-Computer	29,350	0	0	0	0
(521157) Mandated Computer Replacements	0	33,108	33,108	33,299	33,299
(521166) Vehicle Equipment	0	500	0	500	500
(521180) Clothing & Personal Supplies	4,275	5,100	4,800	4,200	4,200
(521310) Communications	17,472	17,800	17,753	17,800	17,800
(522120) Maint-Internal Vehicles	15,070	24,998	16,951	15,000	15,000
(522125) Maint-Equipment	450	450	58	450	450
(522130) Maint-Equip Vehicles	807	2,300	716	2,300	2,300
(522146) Maint-Equip Mandated Software	12,855	13,084	13,084	13,477	13,477
(522147) Maint-Equip Dept Software	19,106	75,550	10,164	23,550	23,550
(522148) Maint-Ent Infrastructure Solut	50,521	29,621	29,621	28,548	28,548
(522235) Maint-Alarms	0	1,260	1,260	1,634	1,634
(523210) Dues & Memberships	6,776	12,000	7,860	8,000	8,000
(525110) Office Expense	15,248	19,000	8,287	15,000	15,000
(525140) Office-Photocopy	28,078	1,000	0	0	0
(525150) Office-Postage	7,611	10,000	10,856	10,000	10,000
(525155) Office-Purchasing Dept	16,788	17,597	17,597	10,469	10,469
(525200) Publications & Legal Notices	7,979	12,500	5,083	18,000	18,000
(526094) PS&S-3rd Level Conflict	1,410	0	0	0	0
(526110) PS&S-Professional Services	120,753	231,944	149,614	161,000	291,000
(526123) PS&S-County Counsel	1,219	0	0	0	0
(526129) PS&S-Insurance Service	205,699	139,006	139,006	144,660	144,660
(526335) PS&S-Plan Check Services	99,208	100,000	109,609	0	50,000
(526350) PS&S-REAP Jamestown Sanitary	0	0	376,940	0	0
(526387) PS&S-SB 2 Planning Grant	41,101	0	0	0	0
(526480) PS&S Photocopy Lease	0	14,996	14,996	15,712	15,712

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(526795) PS&S-Code Compliance	47	25,000	2,407	25,000	25,000
(527220) Rents-Phone	21,774	21,679	21,679	20,776	20,776
(528000) SDE Special Department Expense	9,132	13,000	11,155	10,000	10,000
(528135) SDE - Fish & Shellfish Signage	2,679	0	0	0	0
(528157) SDE-OES Haz Mat Prep HMEP	25,000	10,000	8,538	0	0
(528171) SDE-Stipend TCPC	3,150	4,200	1,950	4,200	4,200
(528263) SDE-LEAP Grant	22,973	20,000	20,000	0	0
(528264) SDE-REAP Grant	72,206	22,966	12,917	0	0
(528305) SDE-Bank Charges & Discount	130	300	0	300	300
(528556) SDE-Housing	2,272	15,000	9,563	15,000	15,000
(528905) SDE-Env Health	2,304	4,000	890	4,000	4,000
(528906) SDE-Env Health CUPA	0	35,300	937	300	300
(528911) SDE-Sierra Bus. Council Grant	0	0	394	286,000	0
(529110) Travel & Trans-Fuel	26,778	30,000	28,083	30,000	30,000
(529112) Travel & Trans-Priv Auto	1,523	3,000	1,660	2,000	2,000
(529113) Travel & Trans-Priv Auto TCPC	0	1,500	0	1,500	1,500
(529116) Training-Travel	45,890	52,500	48,426	45,500	25,500
(529120) Training-CalEPA Environmental	11,877	38,428	314	0	0
(529126) Training-Commissioners	973	4,000	2,976	4,000	4,000
▾ Fixed Assets	30,017	31,000	34,063	0	0
(543000) Vehicles	30,017	31,000	34,063	0	0
Revenues Less Expenses	$ -2,172,311	$ -2,753,757	$ -1,938,552	$ -1,552,532	$ -1,887,487

Data filtered by Types, General Fund, Community Development Depart and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

0001-305160 County Utility

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 0	$ 157,858	$ 77,462	$ 177,797	$ 177,797
Transfers In	0	157,858	77,462	177,797	177,797
(499470) Transfer In-TPPA	0	157,858	77,462	177,797	177,797
Expenses	0	157,858	77,462	177,797	177,797
Salaries and Benefits	0	137,818	67,841	158,459	158,459
(511110) Salaries	0	94,008	48,970	97,193	97,193
(511150) Cash Outs-Leave	0	0	0	1,548	1,548
(512115) FICA	0	7,191	4,180	7,481	7,481
(512120) Unemployment Insurance	0	0	0	10	10
(512125) Disability Insurance	0	437	279	558	558
(512205) Retirement-PERS Fixed	0	0	0	26,867	26,867
(512210) Retirement-PERS Percentage	0	8,874	4,622	9,068	9,068
(512220) Deferred Compensation	0	6,580	3,402	0	0
(512305) Employees Group Insurance	0	20,028	6,050	13,200	13,200
(512320) Post Retirement Medical	0	0	0	340	340
(512325) Life Insurance	0	0	35	70	70
(512330) Workers Comp Insurance	0	0	0	1,524	1,524
(512415) Cell Phone Stipend	0	700	303	600	600
Services and Supplies	0	16,340	9,621	19,338	19,338

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(521155) Expendable Equip-Computer	0	0	3,191	3,700	3,700
(522146) Maint-Equip Mandated Software	0	2,106	0	608	608
(522148) Maint-Ent Infrastructure Solut	0	0	0	952	952
(523210) Dues & Memberships	0	600	1,477	600	600
(525110) Office Expense	0	2,000	66	500	500
(525140) Office-Photocopy	0	100	0	0	0
(525150) Office-Postage	0	100	0	100	100
(525155) Office-Purchasing Dept	0	6,609	0	306	306
(526129) PS&S-Insurance Service	0	0	0	6,172	6,172
(527220) Rents-Phone	0	925	925	925	925
(529112) Travel & Trans-Priv Auto	0	550	36	700	700
(529116) Training-Travel	0	3,350	3,926	4,775	4,775
▾ Fixed Assets	0	3,700	0	0	0
(544100) Computer Equipment	0	3,700	0	0	0
Revenues Less Expenses	$ 0	$ 0	$ 0	$ 0	$ 0

Data filtered by Types, General Fund, County Utility and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

0001-505100 Veterans Services

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 87,973	$ 142,000	$ 126,767	$ 152,000	$ 160,021
State Revenue	87,973	142,000	119,018	147,500	155,521
(457410) State-Veterans Affairs	87,162	95,000	89,519	93,000	93,000
(457415) State-MHSA Vet Transportation	0	45,000	29,479	52,500	60,521
(459105) State-Prop 63	811	2,000	20	2,000	2,000
Federal Revenue	0	0	7,622	4,500	4,500
(467410) Fed-Veterans Cost Avoid	0	0	7,622	4,500	4,500
Other Finance Sources	0	0	127	0	0
(496000) Donations	0	0	127	0	0
Expenses	332,586	423,985	366,085	445,786	453,807
Salaries and Benefits	296,158	351,871	314,704	383,870	383,870
(511110) Salaries	188,909	202,307	173,655	201,918	201,918
(511115) Salaries-Part Time	0	20,369	19,499	37,604	37,604
(511125) Salaries-Overtime	0	1,512	0	0	0
(511150) Cash Outs-Leave	4,873	8,005	8,005	4,371	4,371
(512115) FICA	14,696	17,288	16,823	18,828	18,828
(512120) Unemployment Insurance	35	35	35	30	30
(512125) Disability Insurance	412	326	344	450	450
(512205) Retirement-PERS Fixed	35,007	47,149	47,149	47,063	47,063

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(512210) Retirement-PERS Percentage	18,171	19,434	16,619	19,184	19,184
(512305) Employees Group Insurance	30,008	30,408	28,068	49,656	49,656
(512320) Post Retirement Medical	0	1,198	1,198	1,020	1,020
(512325) Life Insurance	1,289	1,060	1,006	399	399
(512330) Workers Comp Insurance	2,150	1,980	1,980	2,997	2,997
(512415) Cell Phone Stipend	345	450	325	0	0
(512505) Employee Physicals	263	350	0	350	350
Services and Supplies	36,428	72,114	51,380	61,916	69,937
(521150) Expendable Equipment	0	500	0	0	0
(521155) Expendable Equip-Computer	3,100	0	0	0	0
(521157) Mandated Computer Replacements	0	2,000	2,000	2,500	2,500
(521310) Communications	353	1,030	1,005	2,035	2,035
(522120) Maint-Internal Vehicles	0	0	488	0	2,500
(522146) Maint-Equip Mandated Software	1,856	1,894	1,894	1,952	1,952
(522148) Maint-Ent Infrastructure Solut	7,334	2,244	2,244	3,331	3,331
(523210) Dues & Memberships	3,100	6,500	6,050	6,750	6,750
(525110) Office Expense	564	1,500	1,363	1,200	1,200
(525125) Office-Advertising	0	300	910	300	650
(525140) Office-Photocopy	2,925	1,500	0	0	0
(525150) Office-Postage	281	500	266	500	500
(525155) Office-Purchasing Dept	1,062	1,113	1,113	821	821
(526110) PS&S-Professional Services	0	12,000	32	150	150
(526125) PS&S-DSS Administration	0	640	11,380	640	640

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(526129) PS&S-Insurance Service	2,200	8,257	8,257	10,933	10,933
(526480) PS&S Photocopy Lease	0	2,293	2,293	2,651	2,651
(527220) Rents-Phone	2,722	2,550	2,550	2,444	2,444
(528000) SDE Special Department Expense	1,346	4,000	492	4,000	5,380
(528104) SDE-Veterans Prop 63	811	2,000	20	2,000	2,000
(529110) Travel & Trans-Fuel	0	2,000	3,380	7,209	8,500
(529112) Travel & Trans-Priv Auto	1,315	7,793	640	2,500	5,000
(529116) Training-Travel	7,459	11,500	5,003	10,000	10,000
Revenues Less Expenses	$ -244,613	$ -281,985	$ -239,318	$ -293,786	$ -293,786

Data filtered by Types, General Fund, Veterans Services and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

0001-506220 Homeless Advocacy & Outreach

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 3,746,605	$ 2,884,934	$ 616,031	$ 2,201,781	$ 2,251,117
State Revenue	3,746,605	2,884,934	616,031	2,201,781	2,251,117
(451058) State-HHAP #1 Homeless	179	0	0	0	0
(453058) State-HHAP #3 Homeless	55,739	0	0	0	0
(453060) State-HHAP #4 Homeless	283,054	0	0	0	0
(453065) State-Homeless	3,407,633	2,884,934	595,500	2,201,781	2,251,117
(454495) State-IRWM DAC Drinking & Rel	0	0	20,531	0	0
Expenses	3,764,974	2,895,268	626,374	2,201,781	2,251,117
Salaries and Benefits	765,344	137,750	10	0	0
(511110) Salaries	99,624	0	0	0	0
(511150) Cash Outs-Leave	2,757	0	0	0	0
(512115) FICA	8,137	0	0	0	0
(512120) Unemployment Insurance	20	0	10	0	0
(512125) Disability Insurance	515	0	0	0	0
(512205) Retirement-PERS Fixed	27,888	0	0	0	0
(512210) Retirement-PERS Percentage	9,464	0	0	0	0
(512220) Deferred Compensation	7,970	0	0	0	0
(512305) Employees Group Insurance	6,325	0	0	0	0
(512325) Life Insurance	308	0	0	0	0

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(512330) Workers Comp Insurance	1,958	0	0	0	0
(512415) Cell Phone Stipend	380	0	0	0	0
(513150) Salary & Benefit Reimbursement	600,000	137,750	0	0	0
▾ Services and Supplies	147,283	547,134	316,394	175,270	175,270
(521150) Expendable Equipment	375	0	0	0	0
(522146) Maint-Equip Mandated Software	0	474	474	0	0
(522148) Maint-Ent Infrastructure Solut	3,259	956	956	0	0
(525126) Personnel Advertising	390	0	0	0	0
(525140) Office-Photocopy	43	0	0	0	0
(525150) Office-Postage	33	0	0	0	0
(525155) Office-Purchasing Dept	3,360	3,522	3,522	0	0
(526129) PS&S-Insurance Service	1,436	4,957	4,957	0	0
(526210) PS&S Inclement Weather Plan	336	0	0	0	0
(526342) PS&S-ERF Partnerships	97,886	412,572	225,512	145,270	145,270
(526344) PS&S-Safe Parking	38,632	124,228	80,549	30,000	30,000
(527220) Rents-Phone	0	425	425	0	0
(528000) SDE Special Department Expense	383	0	0	0	0
(528297) SDE-Outreach Expenses	114	0	0	0	0
(529110) Travel & Trans-Fuel	61	0	0	0	0
(529116) Training-Travel	975	0	0	0	0
▾ Transfers Out	2,852,347	2,210,384	309,970	2,026,511	2,075,847
(641147) Transfer Out-Supportive Housing	398,037	30,000	33,584	70,800	70,800
(641315) Transfer Out-County Capital	2,454,310	2,180,384	276,386	1,955,711	2,005,047

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues Less Expenses	$ -18,368	$ -10,334	$ -10,343	$ 0	$ 0

Data filtered by Types, General Fund, Homeless Advocacy and Outreach and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

0001-602100 Library

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 79,720	$ 80,784	$ 83,206	$ 86,818	$ 56,818
Fines Forfeitures & Penalties	5,544	5,000	5,476	5,000	5,000
(432950) Fines-Library	5,544	5,000	5,476	5,000	5,000
State Revenue	46,712	47,584	50,202	43,618	8,618
(459200) State-Literacy Grant	40,967	41,584	41,584	35,000	0
(459201) State-Library Zip Books	5,745	6,000	8,618	8,618	8,618
Charges for Services	4,963	5,700	5,028	5,700	5,700
(472311) Refunds/Reimbursements	674	700	861	700	700
(477210) Library Services	4,289	5,000	4,168	5,000	5,000
Other Finance Sources	22,500	22,500	22,500	32,500	37,500
(496000) Donations	10,000	10,000	10,000	10,000	10,000
(496007) Donations-Library	12,500	12,500	12,500	22,500	27,500
Expenses	1,292,741	1,348,566	1,245,996	1,331,170	1,296,170
Salaries and Benefits	1,019,053	1,003,812	959,564	988,631	988,631
(511110) Salaries	515,556	498,260	449,234	510,709	510,709
(511115) Salaries-Part Time	48,722	53,500	72,716	64,311	64,311
(511150) Cash Outs-Leave	32,860	35,042	35,042	41,253	41,253
(512110) Payroll Taxes	0	0	129	0	0
(512115) FICA	45,003	42,210	41,766	44,999	44,999

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(512120) Unemployment Insurance	100	105	105	100	100
(512125) Disability Insurance	1,089	890	1,222	1,252	1,252
(512205) Retirement-PERS Fixed	103,798	131,860	131,860	118,576	118,576
(512210) Retirement-PERS Percentage	63,023	57,343	55,363	49,315	49,315
(512305) Employees Group Insurance	126,927	117,636	105,110	126,564	126,564
(512320) Post Retirement Medical	19,964	25,887	25,887	21,776	21,776
(512325) Life Insurance	1,725	1,785	1,506	1,533	1,533
(512330) Workers Comp Insurance	60,285	39,294	39,294	8,243	8,243
(512505) Employee Physicals	0	0	330	0	0
▾ Services and Supplies	273,688	334,754	286,432	332,539	297,539
(521150) Expendable Equipment	-24,308	20,000	7,954	5,000	5,000
(521155) Expendable Equip-Computer	35,025	0	2,072	0	0
(521157) Mandated Computer Replacements	0	3,300	3,300	20,428	20,428
(521310) Communications	14,838	16,500	16,652	16,500	16,500
(522120) Maint-Internal Vehicles	900	1,000	265	1,000	1,000
(522146) Maint-Equip Mandated Software	10,208	10,418	10,418	10,738	10,738
(522148) Maint-Ent Infrastructure Solut	16,297	10,033	10,033	9,040	9,040
(522235) Maint-Alarms	0	9,680	9,680	6,196	6,196
(525110) Office Expense	7,210	6,000	4,241	6,000	6,000
(525115) Office-Library Books FOTCL	13,371	15,000	14,184	15,000	15,000
(525124) Office-Library Books	37,067	35,000	32,391	35,000	35,000
(525125) Office-Advertising	14	0	309	0	0
(525140) Office-Photocopy	13,738	2,000	0	2,000	2,000

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(525150) Office-Postage	1,901	2,000	1,329	2,000	2,000
(525155) Office-Purchasing Dept	4,495	4,712	4,712	2,607	2,607
(526110) PS&S-Professional Services	36,887	33,702	33,713	36,512	36,512
(526129) PS&S-Insurance Service	8,326	32,073	32,073	28,038	28,038
(526403) PS&S-Literacy Grant	283	41,584	576	35,000	0
(526404) P S & S -Zip Books	6,977	6,000	8,775	8,618	8,618
(526480) PS&S Photocopy Lease	0	14,053	14,053	15,844	15,844
(527220) Rents-Phone	7,258	6,801	6,801	6,518	6,518
(527310) Rents-Buildings & Improvements	26,312	26,723	26,928	27,250	27,250
(528000) SDE Special Department Expense	25,800	7,800	16,470	8,000	8,000
(528285) SDE-Automation	23,925	25,375	25,376	27,250	27,250
(528292) SDE-Pub Relations & Promotion	2,284	1,500	1,263	1,500	1,500
(529110) Travel & Trans-Fuel	3,224	3,000	2,730	4,000	4,000
(529112) Travel & Trans-Priv Auto	71	500	134	500	500
(529116) Training-Travel	1,584	0	0	2,000	2,000
▾ **Fixed Assets**	0	10,000	0	10,000	10,000
(543000) Vehicles	0	10,000	0	10,000	10,000
Revenues Less Expenses	$ -1,213,021	$ -1,267,782	$ -1,162,790	$ -1,244,352	$ -1,239,352

Data filtered by Types, General Fund, Library and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

0001-701100 County Recreation

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 202,653	$ 566,102	$ 158,047	$ 585,300	$ 585,300
State Revenue	0	385,300	0	385,300	385,300
(451180) State- Prop 68 Drought Grant	0	385,300	0	385,300	385,300
Charges for Services	205,906	180,802	164,416	200,000	200,000
(477310) Park and Rec-Services	205,906	180,802	164,416	200,000	200,000
Miscellaneous Revenue	-3,253	0	-6,370	0	0
(483110) Misc Income	-3,253	0	-6,370	0	0
Expenses	935,891	1,669,269	1,061,973	1,379,239	1,369,239
Salaries and Benefits	807,470	1,090,752	968,677	830,712	830,712
(511110) Salaries	245,099	426,409	285,124	283,054	283,054
(511115) Salaries-Part Time	286,416	220,000	295,263	230,000	230,000
(511125) Salaries-Overtime	4,499	2,000	2,505	2,000	2,000
(511130) Salaries-On Call/Call Back	63	0	0	0	0
(511150) Cash Outs-Leave	24,321	103,682	103,682	41,815	41,815
(511160) Hiring & Recruiting Incentive	11,600	10,000	9,300	3,000	3,000
(512110) Payroll Taxes	199	0	588	0	0
(512115) FICA	43,321	32,620	46,114	39,448	39,448
(512120) Unemployment Insurance	40	40	40	40	40
(512125) Disability Insurance	1,261	1,117	1,290	765	765

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(512205) Retirement-PERS Fixed	49,377	60,263	60,263	74,215	74,215
(512210) Retirement-PERS Percentage	34,959	50,379	39,195	27,723	27,723
(512220) Deferred Compensation	0	8,171	0	8,528	8,528
(512305) Employees Group Insurance	66,403	132,792	84,177	88,884	88,884
(512320) Post Retirement Medical	21,756	24,643	24,643	25,680	25,680
(512325) Life Insurance	332	389	403	402	402
(512330) Workers Comp Insurance	17,394	15,487	15,487	4,558	4,558
(512415) Cell Phone Stipend	430	2,760	603	600	600
Services and Supplies	128,421	578,517	93,296	548,527	538,527
(521150) Expendable Equipment	817	4,000	0	4,000	4,000
(521155) Expendable Equip-Computer	3,700	2,000	0	0	0
(521157) Mandated Computer Replacements	0	5,000	5,000	0	0
(521180) Clothing & Personal Supplies	2,832	2,600	2,451	2,600	2,600
(521310) Communications	4,620	5,200	4,474	5,200	5,200
(522120) Maint-Internal Vehicles	5,408	2,500	4,215	2,500	2,500
(522130) Maint-Equip Vehicles	0	300	0	300	300
(522146) Maint-Equip Mandated Software	1,856	1,894	1,894	1,952	1,952
(522147) Maint-Equip Dept Software	0	41,654	10,470	24,950	24,950
(522148) Maint-Ent Infrastructure Solut	6,519	3,822	3,822	3,806	3,806
(522205) Maint-Buildings & Improvements	3,739	2,100	49	1,500	1,500
(523210) Dues & Memberships	600	600	370	600	600
(525110) Office Expense	1,206	3,500	573	3,000	3,000
(525125) Office-Advertising	5,065	3,000	659	3,000	3,000

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(525126) Personnel Advertising	1,787	2,000	696	2,000	2,000
(525140) Office-Photocopy	2,589	300	0	0	0
(525150) Office-Postage	47	50	8	50	50
(525155) Office-Purchasing Dept	4,048	4,244	4,244	3,231	3,231
(526110) PS&S-Professional Services	16,652	31,500	13,161	31,500	31,500
(526129) PS&S-Insurance Service	5,492	21,245	21,245	17,278	17,278
(526316) PS&S-Prop 68 Drought Grant	14,700	385,300	0	385,300	385,300
(526800) PS&S-Drug Testing	0	150	0	0	0
(527220) Rents-Phone	3,629	2,975	2,976	2,852	2,852
(527310) Rents-Buildings & Improvements	7,283	6,000	728	6,000	6,000
(528000) SDE Special Department Expense	7,775	6,050	9,298	6,050	6,050
(528290) SDE-Sonora Union School Dist	15,000	16,233	0	16,558	16,558
(528295) SDE-Fundraising	0	0	321	0	0
(528305) SDE-Bank Charges & Discount	10,102	22,500	5,120	22,500	12,500
(529110) Travel & Trans-Fuel	604	1,000	555	1,000	1,000
(529112) Travel & Trans-Priv Auto	210	800	592	800	800
(529116) Training-Travel	2,140	0	375	0	0
Revenues Less Expenses	$ -733,238	$ -1,103,167	$ -903,926	$ -793,939	$ -783,939

Data filtered by Types, General Fund, County Recreation and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

0001-701300 Standard Park

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 101,012	$ 101,000	$ 149,704	$ 224,000	$ 224,000
Use of Money & Property	5,391	6,000	10,778	10,000	10,000
(443140) Rents & Concessions-Standard	5,391	6,000	10,778	10,000	10,000
Charges for Services	95,621	95,000	138,926	214,000	214,000
(477330) Park and Rec-Standard	95,621	95,000	67,103	154,000	154,000
(477340) Groundskeeping Fees	0	0	71,823	60,000	60,000
Expenses	255,320	322,187	515,701	650,968	650,968
Salaries and Benefits	170,247	200,352	406,772	531,383	531,383
(511110) Salaries	48,000	69,147	177,944	254,145	254,145
(511115) Salaries-Part Time	84,640	60,500	85,075	65,000	65,000
(511125) Salaries-Overtime	382	1,500	118	200	200
(511150) Cash Outs-Leave	665	8,642	8,642	5,539	5,539
(511160) Hiring & Recruiting Incentive	2,500	5,000	1,000	0	0
(512115) FICA	10,417	9,918	19,752	24,567	24,567
(512120) Unemployment Insurance	20	20	20	50	50
(512125) Disability Insurance	0	0	1	357	357
(512205) Retirement-PERS Fixed	1,619	12,053	12,053	45,381	45,381
(512210) Retirement-PERS Percentage	6,866	6,527	23,256	24,297	24,297
(512305) Employees Group Insurance	12,878	22,614	74,366	104,292	104,292

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(512320) Post Retirement Medical	0	684	684	1,699	1,699
(512325) Life Insurance	118	108	435	570	570
(512330) Workers Comp Insurance	2,142	1,239	1,239	3,486	3,486
(512415) Cell Phone Stipend	0	2,400	2,185	1,800	1,800
Services and Supplies	76,814	121,835	107,162	119,585	119,585
(521145) Small Tools	139	300	0	300	300
(521150) Expendable Equipment	0	500	0	0	0
(521155) Expendable Equip-Computer	3,378	1,000	0	0	0
(521157) Mandated Computer Replacements	0	3,000	3,000	0	0
(521180) Clothing & Personal Supplies	2,483	5,600	3,167	5,600	5,600
(521310) Communications	1,326	1,500	1,444	1,500	1,500
(522120) Maint-Internal Vehicles	2,473	8,400	6,327	8,400	8,400
(522125) Maint-Equipment	14,812	2,300	1,198	1,500	1,500
(522130) Maint-Equip Vehicles	70	650	1,039	650	650
(522146) Maint-Equip Mandated Software	928	947	947	976	976
(522147) Maint-Equip Dept Software	0	3,600	2,989	3,600	3,600
(522148) Maint-Ent Infrastructure Solut	4,889	1,911	1,911	4,758	4,758
(522205) Maint-Buildings & Improvements	19,579	44,000	38,802	44,000	44,000
(522235) Maint-Alarms	2,426	7,260	7,260	3,507	3,507
(525110) Office Expense	896	900	0	800	800
(525125) Office-Advertising	675	2,700	861	1,500	1,500
(525126) Personnel Advertising	770	1,000	0	1,000	1,000
(525155) Office-Purchasing Dept	962	1,008	1,008	624	624

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(526110) PS&S-Professional Services	28	500	114	500	500
(526129) PS&S-Insurance Service	1,451	3,034	3,033	10,963	10,963
(527220) Rents-Phone	907	425	425	407	407
(528000) SDE Special Department Expense	9,886	12,000	17,287	10,000	10,000
(528110) SDE-Planning LAFCO Projects	1,017	0	0	0	0
(529110) Travel & Trans-Fuel	2,485	14,600	11,824	14,600	14,600
(529112) Travel & Trans-Priv Auto	154	0	0	0	0
(529116) Training-Travel	871	1,000	0	500	500
(529210) Utilities	4,208	3,700	4,525	3,900	3,900
▾ Fixed Assets	8,260	0	1,768	0	0
(543500) Heavy Equipment	8,260	0	1,768	0	0
Revenues Less Expenses	$ -154,308	$ -221,187	$ -365,997	$ -426,968	$ -426,968

Data filtered by Types, General Fund, Standard Park and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

0001-701400 Youth Centers

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
▾ Revenues	$ 13,172	$ 15,000	$ 12,312	$ 36,000	$ 36,000
▾ State Revenue	0	0	0	20,000	20,000
(453225) State-Prop 1913 School Program	0	0	0	20,000	20,000
▾ Charges for Services	11,672	10,000	11,312	10,000	10,000
(477320) Park and Rec-Youth Centers	11,672	10,000	11,312	10,000	10,000
▾ Miscellaneous Revenue	1,500	0	0	0	0
(483110) Misc Income	1,500	0	0	0	0
▾ Other Finance Sources	0	5,000	1,000	6,000	6,000
(496000) Donations	0	0	1,000	1,000	1,000
(496500) Fund Raising	0	5,000	0	5,000	5,000
▾ Expenses	323,686	323,036	267,819	333,339	333,339
▾ Salaries and Benefits	261,603	266,942	216,858	269,926	269,926
(511110) Salaries	140,033	148,438	116,399	154,783	154,783
(511125) Salaries-Overtime	9,825	1,900	4,886	2,000	2,000
(511150) Cash Outs-Leave	4,691	3,902	3,902	4,571	4,571
(512115) FICA	11,923	11,355	9,641	11,994	11,994
(512120) Unemployment Insurance	30	30	30	30	30
(512205) Retirement-PERS Fixed	29,250	35,150	35,150	31,397	31,397
(512210) Retirement-PERS Percentage	13,303	14,013	10,988	14,441	14,441

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(512305) Employees Group Insurance	46,259	45,228	29,400	46,728	46,728
(512320) Post Retirement Medical	0	1,027	1,027	1,020	1,020
(512325) Life Insurance	323	376	262	342	342
(512330) Workers Comp Insurance	5,966	5,173	5,173	2,270	2,270
(512505) Employee Physicals	0	350	0	350	350
Services and Supplies	62,083	56,094	50,962	63,413	63,413
(521155) Expendable Equip-Computer	11,098	1,000	0	0	0
(521157) Mandated Computer Replacements	0	2,000	2,000	8,171	8,171
(521310) Communications	9,788	9,600	8,745	9,600	9,600
(522120) Maint-Internal Vehicles	2,294	1,500	0	1,500	1,500
(522130) Maint-Equip Vehicles	0	150	0	150	150
(522146) Maint-Equip Mandated Software	928	947	947	976	976
(522147) Maint-Equip Dept Software	450	0	412	412	412
(522148) Maint-Ent Infrastructure Solut	4,889	2,867	2,867	2,855	2,855
(522205) Maint-Buildings & Improvements	0	700	0	0	0
(522235) Maint-Alarms	3,111	0	0	4,672	4,672
(525110) Office Expense	780	2,000	664	1,000	1,000
(525125) Office-Advertising	0	500	75	500	500
(525126) Personnel Advertising	40	300	0	300	300
(525155) Office-Purchasing Dept	1,033	1,083	1,083	625	625
(526129) PS&S-Insurance Service	2,045	7,722	7,722	7,437	7,437
(526800) PS&S-Drug Testing	59	300	0	300	300
(527220) Rents-Phone	454	1,275	1,275	815	815

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(527310) Rents-Buildings & Improvements	12,000	12,300	12,300	12,300	12,300
(528000) SDE Special Department Expense	8,411	6,100	8,136	6,100	6,100
(528295) SDE-Fundraising	4,687	5,000	4,453	5,000	5,000
(529110) Travel & Trans-Fuel	15	750	182	700	700
(529116) Training-Travel	0	0	100	0	0
Revenues Less Expenses	$ -310,515	$ -308,036	$ -255,507	$ -297,339	$ -297,339

Data filtered by Types, General Fund, Youth Centers and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

0001-801110 Debt Service

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Expenses	$ 2,394,910	$ 2,420,293	$ 2,498,343	$ 2,607,400	$ 2,607,400
Other Charges	2,394,910	2,410,293	2,498,343	2,597,400	2,597,400
(532213) Bond Fees	7,640	8,000	8,355	8,000	8,000
(532220) Long Term Debt-Other	230,000	235,000	235,000	240,000	240,000
(532221) Long Term Debt-Interest	107,600	101,653	101,653	96,456	96,456
(532455) Loan Payments-PERS Side Fund	683,570	698,740	786,435	886,444	886,444
(532475) 2018 Bond-Law & Justice	1,366,100	1,366,900	1,366,900	1,366,500	1,366,500
Other Financing Uses	0	10,000	0	10,000	10,000
(532465) Interest-Internal Borrowing	0	10,000	0	10,000	10,000
Revenues Less Expenses	$ -2,394,910	$ -2,420,293	$ -2,498,343	$ -2,607,400	$ -2,607,400

Data filtered by Types, General Fund, Debt Service and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

0001-809100 Transfers Out

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 0	$ 0	$ 0	$ 0	$ 0
Expenses	9,556,083	6,698,444	6,640,791	6,299,711	35,955,298
Services and Supplies	8,439	8,439	8,439	8,439	8,439
(528687) SDE-San Francisco Pass Thru Ag	8,439	8,439	8,439	8,439	8,439
Transfers Out	9,547,644	6,690,005	6,632,352	6,291,272	35,946,859
(641101) Transfer Out-Roads	895,018	775,018	775,018	1,275,018	1,137,776
(641107) Transfer Out-County Fire	1,500,455	750,000	450,000	0	3,193,041
(641301) Transfer Out-Road Construction	1,085,178	0	0	0	0
(641315) Transfer Out-County Capital	1,712,700	1,085,000	1,105,000	1,018,750	704,791
(641440) Transfer Out-PML Airport	80,784	15,842	15,842	32,296	32,296
(641450) Transfer Out-Ambulance	56,808	56,808	56,808	56,808	56,808
(641510) Transfer Out-Liability	0	0	295,000	0	313,959
(641664) Transfer Out-Mental Health	20,242	20,042	20,042	20,042	20,042
(641665) Transfer Out-MH VLF	299,431	208,738	-179,880	272,876	272,876
(641911) Transfer Out-Sheriff Office	0	0	81,695	0	26,383,594
(642663) Transfer Out-Health AB8	305,830	305,830	305,830	305,830	305,830
(642665) Transfer Out-Welfare VLF	216,194	216,194	268,056	0	216,194
(642667) Transfer Out-DSS VLF FS	434,633	434,633	440,186	394,410	394,410
(643663) Transfer Out-Health VLF	2,900,343	2,781,871	2,958,727	2,875,213	2,875,213

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(644664) Transfer Out-CCS MOE	40,029	40,029	40,029	40,029	40,029
Revenues Less Expenses	$ -9,556,083	$ -6,698,444	$ -6,640,791	$ -6,299,711	$ -35,955,298

Data filtered by Types, General Fund, Transfers Out and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

1101 Public Works Fund

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 11,729,753	$ 11,936,657	$ 10,512,338	$ 12,069,439	$ 12,920,721
Licenses Permits & Franchises	152,384	132,300	341,104	323,680	189,100
Use of Money & Property	63,514	30,000	89,775	41,255	41,255
State Revenue	8,111,153	8,947,758	7,080,336	8,905,483	9,876,293
Federal Revenue	830,437	307,574	522,079	307,574	307,574
Other Governments	356,407	723,407	640,871	5,250	5,250
Charges for Services	1,315,857	1,020,000	1,041,763	1,052,034	1,076,058
Miscellaneous Revenue	4,982	600	18,961	159,145	287,415
Other Finance Sources	0	0	2,430	0	0
Transfers In	895,018	775,018	775,018	1,275,018	1,137,776
Expenses	10,779,770	13,176,497	10,792,674	13,323,552	13,733,068
Salaries and Benefits	5,571,930	5,863,600	5,454,362	5,851,744	6,042,887
Services and Supplies	3,833,655	4,646,282	3,467,064	4,431,880	4,443,526
Fixed Assets	217,848	376,000	39,865	645,000	507,758
Contingencies	0	459,232	0	956,731	1,300,700
Allocations	1,156,336	1,831,383	1,831,383	1,438,197	1,438,197
Revenues Less Expenses	$ 949,983	$ -1,239,840	$ -280,336	$ -1,254,113	$ -812,347

Data filtered by Types, Public Works and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

1101-301100 Public Works Admin

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
▿ Revenues	$ 837,695	$ 720,900	$ 1,052,466	$ 868,140	$ 861,065
▾ Licenses Permits & Franchises	152,384	132,300	341,104	323,680	189,100
(423106) Permits-Transportation	6,972	5,300	8,993	7,185	7,185
(423107) Permits-Encroachment	105,318	70,000	253,659	234,580	100,000
(423110) Permits-Construction	40,094	55,000	18,912	19,858	19,858
(423140) Plan Check & Inspection Fees	0	2,000	59,102	62,057	62,057
(423160) Planning Permits/Land Use Dev	0	0	437	0	0
▾ State Revenue	51,857	55,000	207,036	65,500	65,500
(459120) State-Other Storm Damage	51,857	55,000	207,036	65,500	65,500
▾ Charges for Services	631,859	533,000	503,741	478,330	605,835
(471142) Legal Services-Non-County	0	0	770	0	0
(471623) Fees-GIS	4,854	4,500	10,958	9,500	9,500
(471750) Fees-Code Compliance	641	0	0	0	0
(471805) Development Support Services	8,939	6,000	1,987	9,910	6,000
(471810) Planning and Engineering	36,243	30,000	28,279	25,920	25,920
(471842) Permits-Exempt Grading	698	0	476	0	0
(471847) Permits-Grading Review	26,878	15,000	5,800	6,090	6,090
(471875) Traffic Studies	1,123	0	0	0	5,000
(472117) Tentative Parcel Map	4,343	2,500	4,163	1,910	4,000

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(479103) PW Projects Reimb Transfer	366,675	325,000	335,929	320,000	444,325
(479105) PW Road Fees-County	181,466	150,000	115,380	105,000	105,000
▼ Miscellaneous Revenue	1,594	600	586	630	630
(483180) Special Events	1,594	600	586	630	630
▽ Expenses	3,467,881	3,875,334	3,601,745	3,368,450	3,483,976
▼ Salaries and Benefits	1,913,165	1,981,020	1,786,122	1,951,455	2,066,981
(511110) Salaries	1,056,292	1,144,221	1,000,267	1,139,145	1,228,181
(511115) Salaries-Part Time	760	0	0	0	0
(511125) Salaries-Overtime	361	500	0	0	0
(511150) Cash Outs-Leave	50,622	61,002	61,002	41,228	41,228
(511160) Hiring & Recruiting Incentive	0	0	1,000	0	1,000
(512115) FICA	89,925	86,267	76,340	87,466	94,196
(512120) Unemployment Insurance	140	130	130	130	130
(512125) Disability Insurance	1,545	1,465	974	558	1,006
(512205) Retirement-PERS Fixed	234,518	270,238	270,238	261,245	261,245
(512210) Retirement-PERS Percentage	120,454	113,792	111,414	109,332	117,573
(512220) Deferred Compensation	11,299	14,583	0	14,058	14,058
(512305) Employees Group Insurance	175,760	212,208	189,176	233,736	243,750
(512320) Post Retirement Medical	36,143	42,959	42,959	44,563	44,563
(512325) Life Insurance	1,417	1,938	1,496	1,830	1,887
(512330) Workers Comp Insurance	131,863	28,717	28,717	15,764	15,764
(512415) Cell Phone Stipend	2,340	3,000	2,410	2,400	2,400
(513150) Salary & Benefit Reimbursement	-275	0	0	0	0

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
▾ **Services and Supplies**	566,355	440,221	361,530	312,505	312,505
(521155) Expendable Equip-Computer	3,375	0	0	0	0
(521157) Mandated Computer Replacements	0	16,410	16,410	17,182	17,182
(521180) Clothing & Personal Supplies	1,650	1,800	2,040	2,258	2,258
(521310) Communications	1,962	2,000	1,897	2,100	2,100
(522120) Maint-Internal Vehicles	87	0	0	0	0
(522146) Maint-Equip Mandated Software	718	5,682	5,682	6,345	6,345
(522147) Maint-Equip Dept Software	21,088	32,000	21,883	23,100	23,100
(522148) Maint-Ent Infrastructure Solut	22,816	12,422	12,422	12,371	12,371
(522235) Maint-Alarms	0	1,320	1,320	1,814	1,814
(523210) Dues & Memberships	2,472	3,000	2,240	2,625	2,625
(523223) Licenses-Enterprise Technology	37,034	47,161	47,161	39,458	39,458
(525110) Office Expense	2,862	3,500	6,130	2,625	2,625
(525140) Office-Photocopy	7,003	5,500	0	0	0
(525150) Office-Postage	931	1,250	1,098	1,250	1,250
(525155) Office-Purchasing Dept	9,838	10,312	10,312	7,500	7,500
(525200) Publications & Legal Notices	122	500	0	0	0
(526110) PS&S-Professional Services	3,148	70,000	8,461	75,000	75,000
(526124) PS&S-Auditor-Controller	4,863	6,000	4,184	3,675	3,675
(526129) PS&S-Insurance Service	417,774	174,494	174,494	60,731	60,731
(526133) PS&S-Public Works	3,674	8,000	621	0	0
(526480) PS&S Photocopy Lease	0	7,769	7,769	9,631	9,631
(527220) Rents-Phone	8,165	6,801	6,801	6,925	6,925

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(528000) SDE Special Department Expense	2,771	10,000	15,892	25,000	25,000
(529110) Travel & Trans-Fuel	3,965	3,800	5,000	3,990	3,990
(529112) Travel & Trans-Priv Auto	0	500	0	0	0
(529116) Training-Travel	10,036	10,000	9,715	8,925	8,925
▼ Allocations	988,361	1,454,093	1,454,093	1,104,490	1,104,490
(681110) A-87 Allocation	988,361	1,454,093	1,454,093	1,104,490	1,104,490
Revenues Less Expenses	$ -2,630,186	$ -3,154,434	$ -2,549,279	$ -2,500,310	$ -2,622,911

Data filtered by Types, Public Works, Public Works Administration and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

1101-301200 Road Maintenance

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 5,614,072	$ 5,272,783	$ 5,867,373	$ 5,339,365	$ 5,330,393
Use of Money & Property	63,514	30,000	89,775	41,255	41,255
(441110) Interest Income	63,514	30,000	89,775	41,255	41,255
State Revenue	3,324,465	3,394,784	3,774,973	3,526,780	3,526,780
(451219) State-Highway Users Tax 2103	1,226,369	1,197,737	1,396,668	1,266,690	1,266,690
(451220) State-Highway Users Tax 2104	1,010,884	1,087,389	1,167,290	1,102,963	1,102,963
(451230) State-Highway Users Tax 2105	755,271	771,999	843,400	805,801	805,801
(451240) State-Highway Users Tax 2106	327,559	336,659	367,616	351,326	351,326
(459120) State-Other Storm Damage	4,382	1,000	0	0	0
Federal Revenue	830,437	307,574	522,079	307,574	307,574
(461265) Fed-RSTP Exchange	307,574	307,574	307,574	307,574	307,574
(465110) Fed-Forest Reserve Revenue	522,863	0	214,505	0	0
Other Governments	352,218	718,407	634,119	0	0
(469815) Other Govts-LTF	352,218	718,407	634,119	0	0
Charges for Services	147,906	47,000	65,762	30,223	30,223
(473110) Road and Street Services	38,076	2,000	23,784	3,973	3,973
(474250) Fees-Fleet Services	0	0	3,179	0	0
(479103) PW Projects Reimb Transfer	318	0	0	0	0
(479105) PW Road Fees-County	109,512	45,000	38,799	26,250	26,250

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Miscellaneous Revenue	514	0	3,215	158,515	286,785
(483110) Misc Income	514	0	3,215	158,515	286,785
Other Finance Sources	0	0	2,430	0	0
(491110) Sale of Fixed Assets	0	0	2,430	0	0
Transfers In	895,018	775,018	775,018	1,275,018	1,137,776
(499001) Transfer In-General Fund	895,018	775,018	775,018	1,275,018	1,137,776
Expenses	4,758,350	5,310,331	4,671,383	5,798,082	5,780,417
Salaries and Benefits	2,961,330	3,202,353	2,973,409	3,117,398	3,192,415
(511110) Salaries	1,549,137	1,685,901	1,518,571	1,668,699	1,713,710
(511125) Salaries-Overtime	62,758	62,000	39,414	62,000	62,000
(511130) Salaries-On Call/Call Back	26,381	21,500	22,226	30,000	30,000
(511150) Cash Outs-Leave	63,215	109,155	109,155	66,809	66,809
(512115) FICA	130,862	128,971	127,217	128,757	132,201
(512120) Unemployment Insurance	290	290	290	290	290
(512125) Disability Insurance	2,402	1,529	2,164	1,920	1,920
(512205) Retirement-PERS Fixed	323,175	398,046	398,046	402,195	402,195
(512210) Retirement-PERS Percentage	177,665	163,678	169,403	160,473	164,673
(512305) Employees Group Insurance	522,248	543,636	500,606	553,092	574,620
(512320) Post Retirement Medical	0	9,923	9,923	9,856	9,856
(512325) Life Insurance	3,398	3,762	3,313	3,618	3,732
(512330) Workers Comp Insurance	97,566	70,362	70,362	26,569	26,569
(512410) Gym Membership Fee	0	0	60	720	1,440
(512415) Cell Phone Stipend	2,235	3,600	2,658	2,400	2,400

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Services and Supplies	1,449,913	1,437,440	1,337,571	1,410,930	1,482,331
(521145) Small Tools	5,406	5,200	6,992	5,460	5,460
(521150) Expendable Equipment	4,955	27,000	12,296	10,500	10,500
(521155) Expendable Equip-Computer	4,679	0	0	0	0
(521157) Mandated Computer Replacements	0	3,334	3,334	3,437	3,437
(521180) Clothing & Personal Supplies	15,900	16,400	15,830	17,220	32,220
(521190) Household Expense	112	250	556	263	263
(521310) Communications	11,014	11,500	12,131	12,000	12,000
(522125) Maint-Equipment	4,037	6,500	7,768	7,500	7,500
(522130) Maint-Equip Vehicles	2,236	3,000	7,933	3,150	3,150
(522146) Maint-Equip Mandated Software	9,056	9,133	9,133	10,134	10,134
(522148) Maint-Ent Infrastructure Solut	47,262	27,710	27,710	27,597	27,597
(522150) Maint-Equip Radio	0	0	-413	0	0
(522205) Maint-Buildings & Improvements	11,100	20,000	8,196	11,025	11,025
(523210) Dues & Memberships	0	1,000	0	0	0
(523223) Licenses-Enterprise Technology	76,714	105,205	105,205	88,022	88,022
(525110) Office Expense	762	2,000	1,674	2,100	2,100
(525140) Office-Photocopy	882	1,000	0	0	0
(525150) Office-Postage	0	100	15	105	105
(525155) Office-Purchasing Dept	15,066	15,792	15,792	10,277	10,277
(526110) PS&S-Professional Services	28,574	25,000	34,544	40,000	40,000
(526124) PS&S-Auditor-Controller	3,512	4,500	3,712	4,725	4,725
(526126) PS&S-Radio Communications	35,000	35,000	35,000	36,750	36,750

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(526129) PS&S-Insurance Service	430,029	236,116	236,116	94,129	94,129
(526133) PS&S-Public Works	0	0	0	0	9,933
(526137) PS&S-Trees	14,789	20,000	7,175	11,025	11,025
(527210) Rents-Equipment	2,839	10,000	0	5,250	5,250
(527220) Rents-Phone	1,815	1,700	1,700	1,630	1,630
(528000) SDE Special Department Expense	60,145	100,000	75,746	262,500	187,483
(528162) SDE-Tree and Debris Clearing	15,195	0	0	15,000	15,000
(528707) SDE-Materials Snow Removal	32,326	50,000	27,276	158,515	30,000
(528712) SDE-Surface Treatment	273,827	300,000	358,662	100,000	350,000
(529110) Travel & Trans-Fuel	239,731	275,000	211,970	351,866	351,866
(529116) Training-Travel	3,858	15,000	21,830	26,250	26,250
(529210) Utilities	30,007	40,000	27,911	26,250	26,250
(529225) Utilities-Street Lights	69,088	70,000	61,779	68,250	68,250
▾ Fixed Assets	217,848	350,000	39,865	600,000	462,758
(542592) Kewin Mill RD Paving	117,158	0	0	0	0
(542594) Paving Confidence South Fork R	47,498	0	0	0	0
(543500) Heavy Equipment	0	350,000	39,865	600,000	462,758
(544400) Misc/Specialized Equipment	53,192	0	0	0	0
▾ Contingencies	0	0	0	456,731	429,890
(691110) Appropriation-Contingencies	0	0	0	456,731	429,890
▾ Allocations	129,260	320,538	320,538	213,023	213,023
(681110) A-87 Allocation	129,260	320,538	320,538	213,023	213,023
Revenues Less Expenses	$ 855,722	$ -37,548	$ 1,195,990	$ -458,717	$ -450,024

2026 Adopted Budget - Governmental Funds

1101-301800 SB-1 Transportation Funding

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 4,734,831	$ 5,497,974	$ 3,098,327	$ 5,313,203	$ 6,284,013
State Revenue	4,734,831	5,497,974	3,098,327	5,313,203	6,284,013
(455160) State-SB1 RMRA	4,734,831	5,497,974	3,098,327	5,313,203	6,284,013
Expenses	1,146,225	2,615,503	1,139,920	2,578,538	2,949,348
Services and Supplies	1,146,225	2,130,271	1,139,920	2,033,538	2,033,538
(522147) Maint-Equip Dept Software	34,112	6,000	6,500	6,500	6,500
(526110) PS&S-Professional Services	67,841	0	0	20,000	20,000
(526145) PS&S-Striping	356,009	400,000	271,167	400,000	400,000
(528000) SDE Special Department Expense	92,283	288,392	0	350,000	350,000
(528712) SDE-Surface Treatment	17,755	200,000	0	200,000	200,000
(528861) SDE-Ditching & Spraying Prog	20,064	70,000	66	100,000	100,000
(528862) SDE-Culvert Replacement Prog	47,770	40,000	102,642	40,000	40,000
(528863) SDE-Traffic Signal & Safety Pr	41,044	40,000	11,842	40,000	40,000
(528864) SDE-Rehab/Surface Treatment	405,888	1,031,526	725,599	756,000	756,000
(528865) SDE-Reconstruction Program	63,458	54,353	22,104	121,038	121,038
Fixed Assets	0	26,000	0	45,000	45,000
(544400) Misc/Specialized Equipment	0	26,000	0	45,000	45,000
Contingencies	0	459,232	0	500,000	870,810
(691110) Appropriation-Contingencies	0	459,232	0	500,000	870,810

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues Less Expenses	$ 3,588,606	$ 2,882,471	$ 1,958,407	$ 2,734,665	$ 3,334,665

Data filtered by Types, Public Works, SB-1 Transportation and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

1101-304100 Fleet Services

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 543,155	$ 445,000	$ 494,172	$ 548,731	$ 445,250
Other Governments	4,189	5,000	6,752	5,250	5,250
(469800) Other Governmental Agencies	4,189	5,000	6,752	5,250	5,250
Charges for Services	536,092	440,000	472,260	543,481	440,000
(474250) Fees-Fleet Services	536,092	440,000	472,260	543,481	440,000
Miscellaneous Revenue	2,875	0	15,160	0	0
(483110) Misc Income	2,875	0	15,160	0	0
Expenses	1,407,314	1,375,329	1,379,626	1,578,482	1,519,327
Salaries and Benefits	697,436	680,227	694,832	782,891	783,491
(511110) Salaries	372,149	365,742	367,536	423,031	423,031
(511125) Salaries-Overtime	5,739	4,000	7,773	7,632	7,632
(511130) Salaries-On Call/Call Back	1,569	1,500	401	1,500	1,500
(511150) Cash Outs-Leave	23,804	11,327	11,327	16,893	16,893
(512115) FICA	31,048	27,984	28,323	32,408	32,408
(512120) Unemployment Insurance	50	50	50	60	60
(512125) Disability Insurance	570	414	535	558	558
(512205) Retirement-PERS Fixed	81,207	96,625	96,625	95,642	95,642
(512210) Retirement-PERS Percentage	46,362	36,523	41,727	41,459	41,459
(512305) Employees Group Insurance	124,925	125,700	130,420	154,308	154,308

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(512320) Post Retirement Medical	0	1,712	1,712	2,039	2,039
(512325) Life Insurance	858	798	548	660	660
(512330) Workers Comp Insurance	8,739	7,252	7,252	6,101	6,101
(512415) Cell Phone Stipend	415	600	603	600	1,200
▾ Services and Supplies	671,163	638,350	628,043	674,907	615,152
(521145) Small Tools	6,237	6,500	7,965	6,825	6,825
(521150) Expendable Equipment	1,690	2,000	3,979	2,100	2,100
(521155) Expendable Equip-Computer	21,021	0	0	0	0
(521180) Clothing & Personal Supplies	2,800	3,400	2,940	3,570	2,800
(521310) Communications	719	800	777	840	840
(522120) Maint-Internal Vehicles	520,551	470,000	487,452	525,000	470,000
(522125) Maint-Equipment	1,973	4,000	1,071	1,050	1,050
(522130) Maint-Equip Vehicles	900	2,500	0	0	0
(522146) Maint-Equip Mandated Software	464	474	474	2,929	2,929
(522147) Maint-Equip Dept Software	5,511	8,700	6,148	9,135	6,500
(522148) Maint-Ent Infrastructure Solut	8,149	4,778	4,778	5,710	5,710
(522150) Maint-Equip Radio	0	0	413	0	0
(522205) Maint-Buildings & Improvements	6,391	7,000	5,865	7,350	6,000
(522235) Maint-Alarms	1,131	1,260	1,260	1,634	1,634
(523210) Dues & Memberships	275	1,000	0	0	0
(523223) Licenses-Enterprise Technology	13,226	18,139	18,139	18,212	18,212
(525110) Office Expense	1,248	1,500	1,225	840	840
(525140) Office-Photocopy	47	150	0	0	0

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(525150) Office-Postage	9	100	0	0	0
(525155) Office-Purchasing Dept	3,828	4,013	4,013	2,662	2,662
(526110) PS&S-Professional Services	2,759	3,000	2,409	1,575	1,575
(526124) PS&S-Auditor-Controller	704	1,000	683	1,050	1,050
(526129) PS&S-Insurance Service	4,931	20,686	20,686	22,381	22,381
(527210) Rents-Equipment	10,513	10,800	7,292	10,500	10,500
(527220) Rents-Phone	2,722	2,550	2,550	2,444	2,444
(528000) SDE Special Department Expense	18,577	25,000	24,154	21,000	21,000
(529110) Travel & Trans-Fuel	18,487	19,000	10,070	7,875	7,875
(529116) Training-Travel	3,084	5,000	249	5,000	5,000
(529210) Utilities	13,216	15,000	13,452	15,225	15,225
▾ Allocations	38,715	56,752	56,752	120,684	120,684
(681110) A-87 Allocation	38,715	56,752	56,752	120,684	120,684
Revenues Less Expenses	$ -864,159	$ -930,329	$ -885,454	$ -1,029,751	$ -1,074,077

Data filtered by Types, Public Works, Fleet Services and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

1105 Monument Preservation Fund

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 19,460	$ 40,000	$ 19,850	$ 26,065	$ 26,065
Use of Money & Property	6,730	0	7,800	0	0
Charges for Services	12,730	40,000	12,050	26,065	26,065
Expenses	0	40,000	2,874	40,000	40,000
Services and Supplies	0	40,000	0	40,000	40,000
Transfers Out	0	0	2,874	0	0
Revenues Less Expenses	$ 19,460	$ 0	$ 16,976	$ -13,935	$ -13,935

Data filtered by Types, Monument Preservation, Monumentation and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

1105-702100 Monumentation

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 19,460	$ 40,000	$ 19,850	$ 26,065	$ 26,065
Use of Money & Property	6,730	0	7,800	0	0
(441110) Interest Income	6,730	0	7,800	0	0
Charges for Services	12,730	40,000	12,050	26,065	26,065
(471835) Planning Services-Subdivision	12,730	40,000	12,050	26,065	26,065
Expenses	0	40,000	2,874	40,000	40,000
Services and Supplies	0	40,000	0	40,000	40,000
(528000) SDE Special Department Expense	0	40,000	0	40,000	40,000
Transfers Out	0	0	2,874	0	0
(641001) Transfer Out-GF	0	0	2,874	0	0
Revenues Less Expenses	$ 19,460	$ 0	$ 16,976	$ -13,935	$ -13,935

Data filtered by Types, Monument Preservation, Monumentation and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

1107 County Fire Fund

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 11,165,086	$ 9,815,722	$ 9,397,715	$ 0	$ 10,513,093
Taxes	3,378,461	3,519,797	3,523,794	0	3,651,355
Licenses Permits & Franchises	38,477	41,000	33,819	0	44,500
Use of Money & Property	638	39,459	38,222	0	39,903
State Revenue	587,215	578,873	1,037,924	0	709,562
Federal Revenue	3,214,612	3,380,483	2,696,744	0	2,229,732
Other Governments	129,684	140,000	66,008	0	125,000
Charges for Services	467,260	255,000	370,679	0	360,000
Miscellaneous Revenue	166,402	150,250	160,024	0	160,000
Other Finance Sources	0	0	59,640	0	0
Transfers In	3,182,336	1,710,860	1,410,860	0	3,193,041
Expenses	10,902,978	10,639,422	9,429,348	0	11,289,424
Salaries and Benefits	458,772	626,776	586,009	0	633,769
Services and Supplies	9,585,520	9,449,177	8,247,256	0	10,205,655
Fixed Assets	480,228	141,851	174,329	0	450,000
Other Financing Uses	845	0	137	0	0
Allocations	172,419	421,618	421,618	0	0
Transfers Out	205,194	0	0	0	0
Revenues Less Expenses	$ 262,108	$ -823,700	$ -31,634	$ 0	$ -776,331

2026 Adopted Budget - Governmental Funds

1107-204100 County Fire

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
▾ Revenues	$ 11,165,086	$ 9,815,722	$ 9,397,715	$ 0	$ 10,513,093
▾ Taxes	3,378,461	3,519,797	3,523,794	0	3,651,355
(411110) Ppty Taxes-Current Secured	3,234,810	3,358,447	3,381,032	0	3,503,425
(412110) Ppty Taxes-Current Unsecured	78,472	70,000	92,348	0	95,691
(414110) Ppty Taxes-Prior Unsecured	1,267	1,350	2,791	0	2,892
(416110) Ppty Taxes-Supplemental	63,912	90,000	47,623	0	49,347
▾ Licenses Permits & Franchises	38,477	41,000	33,819	0	44,500
(423120) Building Fees & Permits	29,653	30,000	26,414	0	32,500
(423160) Planning Permits/Land Use Dev	8,824	11,000	7,405	0	12,000
▾ Use of Money & Property	638	39,459	38,222	0	39,903
(441110) Interest Income	-37,482	0	-2,962	0	0
(443110) Rents & Concessions	19,805	20,700	22,425	0	20,700
(443111) Rents & Concessions-Long Barn	18,315	18,759	18,759	0	19,203
▾ State Revenue	587,215	578,873	1,037,924	0	709,562
(452136) State-OTS Grant	0	17,826	17,402	0	0
(454455) State-CCI Grant	0	0	-3,331	0	0
(456200) State-Prop 172 Public Safety	239,739	236,047	236,047	0	234,562
(458110) State-Homeowners Property Tax	26,773	25,000	26,502	0	25,000
(459119) State-Emergency Fire Fighting	320,703	300,000	761,303	0	450,000
▾ Federal Revenue	3,214,612	3,380,483	2,696,744	0	2,229,732
(462209) Fed-SAFER	3,187,174	3,360,000	2,622,670	0	2,222,232
(465110) Fed-Forest Reserve Revenue	7,500	7,500	0	0	7,500
(469140) Fed-Assistance to Firefighters	0	0	61,091	0	0
(469207) Fed-VFA Grant	19,938	12,983	12,983	0	0
▾ Other Governments	129,684	140,000	66,008	0	125,000
(469825) Other Govts-Amador Plan	89,684	100,000	26,008	0	85,000
(469835) Other Govts-Mi Wuk Projects	40,000	40,000	40,000	0	40,000

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Charges for Services	467,260	255,000	370,679	0	360,000
(471605) Cty Srvs Impact Mit Fees-Capit	55,000	20,000	19,812	0	0
(471880) Fire Prevention Fees	61,148	50,000	94,047	0	170,000
(471882) Fire Services-Jamestown	115,000	115,000	119,229	0	100,000
(471885) Fire Services-Columbia	90,000	70,000	110,000	0	90,000
(472311) Refunds/Reimbursements	146,112	0	0	0	0
(472620) Law Enforcement-Alarm	0	0	22,010	0	0
(472621) Law Enforcement-False Alarm	0	0	5,582	0	0
Miscellaneous Revenue	166,402	150,250	160,024	0	160,000
(483110) Misc Income	0	0	0	0	10,000
(483115) Misc Income-Photocopies	1,402	250	24	0	0
(483541) Columbia-B/C Reimbursement	150,000	150,000	150,000	0	150,000
(489100) Sonora Foundation Grant	0	0	10,000	0	0
(489107) California Fire Foundation	15,000	0	0	0	0
Other Finance Sources	0	0	59,640	0	0
(491110) Sale of Fixed Assets	0	0	4,140	0	0
(496000) Donations	0	0	55,500	0	0
Transfers In	3,182,336	1,710,860	1,410,860	0	3,193,041
(499001) Transfer In-General Fund	1,500,455	750,000	450,000	0	3,193,041
(499165) Transfer In-American Rescue	1,681,881	960,860	960,860	0	0
Expenses	10,902,978	10,639,422	9,429,348	0	11,289,424
Salaries and Benefits	458,772	626,776	586,009	0	633,769
(511110) Salaries	278,910	330,317	289,767	0	377,037
(511115) Salaries-Part Time	3,190	25,000	16,296	0	20,000
(511120) Salaries-Reserve	43,721	70,000	99,263	0	80,000
(511125) Salaries-Overtime	1,256	1,400	5,033	0	4,000
(511130) Salaries-On Call/Call Back	14,630	15,000	15,145	0	16,000
(511150) Cash Outs-Leave	16,840	14,376	14,376	0	17,133
(512115) FICA	23,685	27,182	25,514	0	30,679
(512120) Unemployment Insurance	40	50	50	0	50
(512205) Retirement-PERS Fixed	60,362	70,511	70,511	0	75,942
(512210) Retirement-PERS Percentage	18,017	18,851	18,919	0	36,122

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(512305) Employees Group Insurance	59,316	82,170	59,328	0	79,356
(512320) Post Retirement Medical	0	1,712	1,712	0	1,699
(512325) Life Insurance	456	570	458	0	570
(512330) Workers Comp Insurance	48,349	42,774	42,774	0	4,903
(513150) Salary & Benefit Reimbursement	-110,000	-73,137	-73,137	0	-109,722
▾ Services and Supplies	9,585,520	9,449,177	8,247,256	0	10,205,655
(521140) Supplies-First Responder	30,007	75,000	80,142	0	75,000
(521145) Small Tools	37,935	30,000	2,506	0	30,000
(521150) Expendable Equipment	914	5,000	1,729	0	5,000
(521155) Expendable Equip-Computer	5,203	0	0	0	0
(521157) Mandated Computer Replacements	0	8,740	8,740	0	14,235
(521166) Vehicle Equipment	0	0	42,191	0	5,000
(521170) Food	3,966	4,000	2,767	0	4,000
(521180) Clothing & Personal Supplies	12,515	15,000	15,150	0	15,000
(521190) Household Expense	16,261	10,000	10,419	0	10,000
(521310) Communications	47,288	30,000	56,895	0	30,000
(522125) Maint-Equipment	15,362	32,583	23,879	0	33,000
(522130) Maint-Equip Vehicles	181,994	165,000	178,557	0	175,000
(522146) Maint-Equip Mandated Software	1,856	1,894	1,894	0	1,464
(522148) Maint-Ent Infrastructure Solut	6,519	4,778	4,778	0	4,758
(522150) Maint-Equip Radio	1,436	5,000	2,785	0	5,000
(522205) Maint-Buildings & Improvements	41,049	35,000	25,031	0	0
(523210) Dues & Memberships	1,996	7,000	4,075	0	7,000
(523220) Licenses	8,188	8,200	9,703	0	0
(523223) Licenses-Enterprise Technology	10,581	18,139	18,139	0	0
(525110) Office Expense	5,265	4,000	4,741	0	4,000
(525140) Office-Photocopy	5,433	1,000	656	0	1,000
(525150) Office-Postage	261	500	133	0	500
(525155) Office-Purchasing Dept	18,313	19,196	19,197	0	20,591
(526109) PS&S-Groveland Fire Station	33,516	0	12,989	0	20,000
(526110) PS&S-Professional Services	0	0	28,900	0	34,462
(526111) PS&S-Contract Svcs	8,696,357	8,497,989	7,261,824	0	9,324,661
(526124) PS&S-Auditor-Controller	2,221	0	2,168	0	0

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(526129) PS&S-Insurance Service	3,458	68,025	68,025	0	17,778
(526262) PS&S-Volunteer Physicals	4,753	7,000	2,794	0	8,000
(526375) PS&S-LOSAP Vol Retirement	35,279	37,614	32,092	0	40,000
(526480) PS&S Photocopy Lease	0	6,193	6,193	0	6,910
(527220) Rents-Phone	5,897	5,526	5,526	0	5,296
(527310) Rents-Buildings & Improvements	32,974	49,991	29,116	0	67,000
(528000) SDE Special Department Expense	4,998	5,000	5,000	0	5,000
(528124) SDE-Training Supplies	487	2,500	1,106	0	2,500
(528189) SDE-Public Info & Educ	7,284	10,000	294	0	10,000
(528194) SDE-Cadet Program	56	500	0	0	500
(528196) SDE-Awards & Incentives	5,000	5,000	1,325	0	5,000
(528204) SDE-Volunteer Residents Prog	703	0	1,836	0	0
(528360) SDE-Safety Equipment	16,239	27,826	47,084	0	10,000
(528470) SDE-Fire Prevention Material	3,089	3,000	1,763	0	3,000
(528630) SDE-Grant Funds	61,320	12,983	22,983	0	0
(529110) Travel & Trans-Fuel	149,474	150,000	139,670	0	125,000
(529116) Training-Travel	8,184	15,000	11,537	0	15,000
(529129) Training-Joint Fire Agency	2,961	5,000	2,027	0	5,000
(529210) Utilities	58,928	60,000	48,894	0	60,000
▾ Fixed Assets	480,228	141,851	174,329	0	450,000
(542000) Buildings & Improvements	0	0	0	0	190,000
(543000) Vehicles	480,228	141,851	154,506	0	250,000
(544200) Fire Equipment	0	0	19,822	0	10,000
▾ Other Financing Uses	845	0	137	0	0
(532465) Interest-Internal Borrowing	845	0	137	0	0
▾ Allocations	172,419	421,618	421,618	0	0
(681110) A-87 Allocation	172,419	421,618	421,618	0	0
▾ Transfers Out	205,194	0	0	0	0
(641315) Transfer Out-County Capital	205,194	0	0	0	0
Revenues Less Expenses	$ 262,108	$ -823,700	$ -31,634	$ 0	$ -776,331

2026 Adopted Budget - Governmental Funds

1110 National Disaster Resilience Fund

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 116,689	$ 0	$ 0	$ 0	$ 0
Federal Revenue	116,689	0	0	0	0
Expenses	116,689	0	0	0	0
Services and Supplies	115,202	0	0	0	0
Other Financing Uses	1,488	0	0	0	0
Revenues Less Expenses	$ 0	$ 0	$ 0	$ 0	$ 0

Data filtered by Types, National Disaster Resilience and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

1110-101400 National Disaster Resilience

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
▽ **Revenues**	$ 44,753	$ 0	$ 0	$ 0	$ 0
▼ **Federal Revenue**	44,753	0	0	0	0
(463135) Fed-NDRC Project	44,753	0	0	0	0
▽ **Expenses**	116,689	0	0	0	0
▼ **Services and Supplies**	115,202	0	0	0	0
(526123) PS&S-County Counsel	94	0	0	0	0
(526124) PS&S-Auditor-Controller	252	0	0	0	0
(526541) PS&S-Groveland	38,120	0	0	0	0
(526542) PS&S-Tuolumne	28,806	0	0	0	0
(526598) PS&S-Construction Groveland	30,580	0	0	0	0
(526599) PS&S-Construction Tuolumne	17,350	0	0	0	0
▼ **Other Financing Uses**	1,488	0	0	0	0
(532465) Interest-Internal Borrowing	1,488	0	0	0	0
Revenues Less Expenses	$ -71,936	$ 0	$ 0	$ 0	$ 0

2026 Adopted Budget - Governmental Funds

1110-108175 Neighborhood Stabilization Program

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 71,936	$ 0	$ 0	$ 0	$ 0
Federal Revenue	71,936	0	0	0	0
(461090) Fed-NSP funds	71,936	0	0	0	0
Revenues Less Expenses	$ 71,936	$ 0	$ 0	$ 0	$ 0

Data filtered by Types, National Disaster Resilience, Departments and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

1121 Criminal Justice Facility Fund

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 97,424	$ 100,000	$ 64,899	$ 50,200	$ 50,200
Fines Forfeitures & Penalties	96,926	100,000	64,591	50,000	50,000
Use of Money & Property	498	0	308	200	200
Expenses	98,250	100,000	64,899	50,200	50,200
Transfers Out	98,250	100,000	64,899	50,200	50,200
Revenues Less Expenses	$ -826	$ 0	$ 0	$ 0	$ 0

Data filtered by Types, Criminal Justice Facility, Departments and exported on September 19, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

1121-108300 Criminal Justice Facility

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
▾ Revenues	$ 97,424	$ 100,000	$ 64,899	$ 50,200	$ 50,200
▾ Fines Forfeitures & Penalties	96,926	100,000	64,591	50,000	50,000
(432110) Fines-Cty Construction	96,926	100,000	64,591	50,000	50,000
▾ Use of Money & Property	498	0	308	200	200
(441110) Interest Income	498	0	308	200	200
▾ Expenses	98,250	100,000	64,899	50,200	50,200
▾ Transfers Out	98,250	100,000	64,899	50,200	50,200
(641001) Transfer Out-GF	98,250	100,000	64,899	50,200	7,530
(641911) Transfer Out-Sheriff Office	0	0	0	0	42,670
Revenues Less Expenses	$ -826	$ 0	$ 0	$ 0	$ 0

Data filtered by Types, Criminal Justice Facility, Departments and exported on September 19, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

1125 Fish and Wildlife Fund

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 5,478	$ 30,000	$ 6,277	$ 28,213	$ 28,213
Fines Forfeitures & Penalties	1,662	30,000	2,013	28,213	28,213
Use of Money & Property	3,816	0	4,264	0	0
Expenses	0	30,000	0	30,000	30,000
Services and Supplies	0	30,000	0	30,000	30,000
Revenues Less Expenses	$ 5,478	$ 0	$ 6,277	$ -1,787	$ -1,787

Data filtered by Types, Fish and Wildlife, Fish and Wildlife and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

1125-207950 Fish and Wildlife

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 5,478	$ 30,000	$ 6,277	$ 28,213	$ 28,213
Fines Forfeitures & Penalties	1,662	30,000	2,013	28,213	28,213
(432130) Fish & Game Fine-Preservation	1,030	30,000	1,236	28,213	28,213
(432132) Fish & Game Penalty Assessment	631	0	776	0	0
Use of Money & Property	3,816	0	4,264	0	0
(441110) Interest Income	3,816	0	4,264	0	0
Expenses	0	30,000	0	30,000	30,000
Services and Supplies	0	30,000	0	30,000	30,000
(528924) SDE-Fish & Game	0	30,000	0	30,000	30,000
Revenues Less Expenses	$ 5,478	$ 0	$ 6,277	$ -1,787	$ -1,787

Data filtered by Types, Fish and Wildlife, Fish and Wildlife and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

1140 Public Health Fund

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 8,499,484	$ 9,484,097	$ 8,730,888	$ 8,922,726	$ 9,119,707
Fines Forfeitures & Penalties	4,235	12,500	5,633	12,500	12,500
Use of Money & Property	0	3,000	0	3,000	3,000
State Revenue	3,088,969	3,378,721	3,433,502	3,007,376	3,160,619
Federal Revenue	2,064,032	2,681,453	2,030,448	2,099,792	2,043,530
Other Governments	10,000	10,000	10,000	10,000	10,000
Charges for Services	302,305	470,443	366,950	396,757	396,757
Miscellaneous Revenue	62,789	80,000	137,621	151,979	151,979
Other Finance Sources	0	250	0	250	250
Transfers In	2,967,155	2,847,730	2,746,735	3,241,072	3,341,072
Expenses	8,716,150	10,936,651	8,925,401	9,908,723	10,415,387
Salaries and Benefits	4,995,730	5,633,192	5,045,146	5,288,701	5,351,931
Services and Supplies	3,151,372	3,619,829	3,108,413	3,195,759	3,249,312
Fixed Assets	33,216	168,822	75,160	12,962	12,962
Contingencies	0	818,125	0	431,710	821,591
Allocations	535,832	696,683	696,683	979,591	979,591
Transfers Interfund	0	0	0	0	0
Revenues Less Expenses	$ -216,666	$ -1,452,554	$ -194,512	$ -985,997	$ -1,295,680

2026 Adopted Budget - Governmental Funds

1140-401100 Public Health

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
▾ Revenues	$ 6,919,736	$ 7,772,280	$ 7,107,103	$ 7,090,105	$ 7,287,086
▾ Fines Forfeitures & Penalties	4,235	12,500	5,633	12,500	12,500
(432905) EMS MADDY Fines	4,235	12,500	5,633	12,500	12,500
▾ State Revenue	2,411,524	2,645,578	2,703,756	2,192,481	2,345,724
(451107) State-Prop 56 Oral Health	162,398	150,809	171,624	164,954	164,954
(451197) State-Future of PH Grant	516,180	476,861	467,333	476,861	476,861
(451199) State-CMSP Local Indigent Care	256,268	420,147	249,042	443,954	449,065
(451217) State-Admin CMSP	861	0	0	0	0
(452130) State-Realignment Sales Tax	299,940	135,000	536,755	135,000	135,000
(452150) State-Realignment Growth	0	0	16,134	0	0
(453275) State-Kids Plate	66,545	75,000	40,021	0	0
(454116) State-Child Health/Disability	74,448	124,253	14,031	124,253	124,253
(454160) State-Aids Program	4,665	4,668	4,387	4,668	4,668
(454174) ST-PH Workforce Development	269,316	149,047	166,128	0	0
(454185) State – CERI	133,983	48,000	74,315	0	0
(454195) State – DIS Workforce	105,125	42,055	15,477	10,000	63,419
(455128) State-Pandemic Flu	51,842	61,761	35,978	61,822	61,822
(456140) St - CA Home Visiting Program	375,383	478,200	396,232	478,200	478,200
(456175) State-CASPHI	0	118,147	47,319	178,769	273,482
(457120) State-Whole Person Grant	94,570	200,000	354,980	0	0
(457130) State- PH Career Ladder Grant	0	161,630	114,000	114,000	114,000
▾ Federal Revenue	1,201,757	1,745,808	1,176,437	1,125,095	1,068,833
(461086) Fed-COVID ELC Enhanced Detect	321,741	575,000	342,922	0	0
(461620) Fed – IPC LC	50,000	0	0	0	0
(462650) Fed-SNAP ED	154,884	162,390	180,208	194,868	162,390
(464111) Fed-CCS IAP LEAD & Sub	374,784	384,867	190,495	112,179	112,179
(464117) Fed-CHDP & HCPC Programs	56,230	162,248	67,741	128,675	128,675

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(464132) Fed-Maternal Child/Adolescent	131,188	147,842	128,024	150,272	150,272
(464140) Fed-Child Passenger Safety	0	0	0	0	58,254
(466200) Fed-MAA/Public Health	5,310	20,000	3,504	30,000	30,000
(466210) Fed-MAA/LGA	4,557	20,000	3,707	30,000	30,000
(466270) Fed-Bioterrorism Prepared	55,905	137,750	132,603	236,625	195,395
(466891) Fed-EMS Grant	47,158	135,711	127,232	242,476	201,668
Other Governments	10,000	10,000	10,000	10,000	10,000
(469835) Other Govts-Mi Wuk Projects	10,000	10,000	10,000	10,000	10,000
Charges for Services	302,305	470,443	366,950	396,757	396,757
(474110) Health Fees-Clinic Fees	10,912	122,000	6,577	12,000	12,000
(474145) EMS Coordination Services	291,393	348,443	344,374	368,757	368,757
(474280) STEMI Fees	0	0	16,000	16,000	16,000
Miscellaneous Revenue	62,789	80,000	137,621	151,979	151,979
(483110) Misc Income	62,789	80,000	137,621	151,979	151,979
Other Finance Sources	0	250	0	250	250
(496000) Donations	0	250	0	250	250
Transfers In	2,927,126	2,807,701	2,706,706	3,201,043	3,301,043
(499002) Transfer In-Gen Fund VLF Match	2,810,353	2,781,871	2,608,226	2,875,213	2,875,213
(499005) Transfer In-GF VLF Growth	89,989	0	77,208	0	0
(499007) Transfer In-Gen Fund AB8	305,830	305,830	305,830	305,830	305,830
(499009) Transfer In-DSS SLPR	-300,000	-300,000	-300,000	0	0
(499144) Transfer In-Opioid Funds	20,953	20,000	15,442	0	0
(499320) Transfer In-Capital Housing	0	0	0	20,000	120,000
Expenses	7,434,617	9,200,349	7,563,975	8,336,482	8,843,146
Salaries and Benefits	4,456,203	4,821,065	4,403,321	4,552,608	4,615,838
(511110) Salaries	2,521,966	2,769,809	2,464,660	2,573,578	2,598,759
(511115) Salaries-Part Time	199,745	272,659	141,002	289,335	289,335
(511125) Salaries-Overtime	1,658	10,000	1,597	5,000	5,000
(511150) Cash Outs-Leave	117,789	134,293	134,293	167,655	167,655
(512115) FICA	206,815	226,380	198,311	214,337	216,263
(512120) Unemployment Insurance	386	346	346	346	346
(512125) Disability Insurance	4,752	5,607	4,765	5,694	5,694

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(512205) Retirement-PERS Fixed	541,710	653,891	653,891	652,270	652,270
(512210) Retirement-PERS Percentage	287,475	281,856	278,700	256,108	258,457
(512220) Deferred Compensation	22,495	21,424	22,582	22,496	22,496
(512305) Employees Group Insurance	451,156	501,432	423,723	458,004	468,768
(512320) Post Retirement Medical	10,114	22,579	22,579	22,921	22,921
(512325) Life Insurance	3,141	3,558	3,007	3,048	3,105
(512330) Workers Comp Insurance	78,665	48,545	48,545	39,681	39,681
(512410) Gym Membership Fee	3,975	3,446	4,355	5,290	5,290
(512415) Cell Phone Stipend	345	240	603	600	600
(512505) Employee Physicals	4,016	5,000	364	5,000	5,000
(513141) Salary Savings	0	-140,000	0	-168,755	-145,802
▾ Services and Supplies	2,921,800	3,243,321	2,895,829	2,886,564	2,940,117
(521125) Supplies-Medical & Lab	13,580	33,600	10,696	7,350	7,350
(521141) Supplies-Other Medical	0	5,000	0	0	0
(521150) Expendable Equipment	45,590	38,736	0	5,777	5,777
(521155) Expendable Equip-Computer	22,208	16,284	22,150	18,000	18,000
(521310) Communications	12,992	15,000	17,964	14,461	14,461
(521645) Insurance-Medical Liability	22,585	25,000	26,140	29,000	29,000
(522120) Maint-Internal Vehicles	8,835	10,000	6,397	10,000	10,000
(522130) Maint-Equip Vehicles	0	1,500	32	0	0
(522146) Maint-Equip Mandated Software	15,422	15,649	15,649	20,313	20,313
(522147) Maint-Equip Dept Software	4,698	30,814	32,735	27,729	28,908
(522148) Maint-Ent Infrastructure Solut	62,907	33,060	33,060	33,877	33,877
(522205) Maint-Buildings & Improvements	46,394	15,000	26,377	1,000	15,000
(522235) Maint-Alarms	895	1,152	1,152	619	619
(523210) Dues & Memberships	60,196	63,178	69,162	63,409	63,409
(523223) Licenses-Enterprise Technology	102,108	125,521	125,521	108,055	108,055
(525110) Office Expense	23,027	31,002	36,612	28,266	30,966
(525125) Office-Advertising	58,524	71,099	25,174	24,792	51,713
(525140) Office-Photocopy	11,164	13,000	5,623	0	0
(525150) Office-Postage	1,823	4,503	4,270	2,206	2,446
(525155) Office-Purchasing Dept	31,644	33,169	33,169	17,806	17,806
(526004) PS&S-Disease Control	0	5,000	0	2,500	2,500

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(526024) PS&S-Emerg Medical Servic	1,063	5,000	1,965	5,000	5,000
(526110) PS&S-Professional Services	69,829	194,500	78,663	132,704	132,704
(526113) PS&S-Accounting & Auditing	10,000	10,000	10,000	10,000	10,000
(526121) PS&S-Fac Mgmt Support	38,813	40,000	23,529	26,649	26,649
(526123) PS&S-County Counsel	8,531	11,260	10,570	7,984	7,984
(526124) PS&S-Auditor-Controller	6,225	7,500	5,670	7,500	7,500
(526125) PS&S-DSS Administration	243,259	226,000	227,743	226,000	226,000
(526127) PS&S-ISS	4,961	7,500	11,966	7,687	7,687
(526129) PS&S-Insurance Service	92,248	192,680	142,680	150,692	150,692
(526135) PS&S-EDP	0	22,000	0	34,000	34,000
(526189) PS&S-Jail Dental Srvs	26,362	36,960	25,067	30,836	30,836
(526197) PS&S-Jail/Amb/Hosp	86,368	100,000	83,526	100,000	100,000
(526198) PS&S-Jail Contract	1,278,686	1,278,976	1,278,686	1,278,976	1,278,976
(526285) PS&S-Lab Contract	15,600	15,600	15,600	15,600	15,600
(526480) PS&S Photocopy Lease	0	11,863	11,863	12,579	12,579
(527220) Rents-Phone	29,031	29,755	29,755	27,294	27,294
(527310) Rents-Buildings & Improvements	114,166	129,034	102,092	129,034	129,034
(528000) SDE Special Department Expense	162,745	105,060	225,542	64,666	76,029
(528260) SDE-FDE Health & Nutrition	6,155	14,182	8,519	12,381	17,940
(528294) SDE-Maddy EMS Funds	4,235	12,500	5,633	12,500	12,500
(528305) SDE-Bank Charges & Discount	691	800	692	800	800
(528967) Core A -Op Coalition	0	12,000	13,696	12,000	12,000
(529110) Travel & Trans-Fuel	6,539	6,343	6,262	26,776	23,071
(529112) Travel & Trans-Priv Auto	0	1,000	261	1,000	1,000
(529115) Training	78,961	88,521	27,016	62,403	63,288
(529116) Training-Travel	66,927	69,720	32,039	49,043	43,454
(529210) Utilities	25,812	27,300	24,911	27,300	27,300
▾ Fixed Assets	33,216	168,822	75,160	12,962	12,962
(543000) Vehicles	33,216	48,822	42,545	0	0
(544400) Misc/Specialized Equipment	0	120,000	32,614	12,962	12,962
▾ Contingencies	0	818,125	0	431,710	821,591
(691110) Appropriation-Contingencies	0	818,125	0	431,710	821,591
▾ Allocations	508,406	644,016	644,016	947,638	947,638

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(681110) A-87 Allocation	508,406	644,016	644,016	947,638	947,638
Transfers Interfund	-485,009	-495,000	-454,350	-495,000	-495,000
(651150) Intrafund Transfer-Health	-253,802	-265,000	-197,282	-265,000	-265,000
(651151) Intrafund Transfer-Health2	-231,207	-230,000	-257,068	-230,000	-230,000
Revenues Less Expenses	$ -514,881	$ -1,428,069	$ -456,872	$ -1,246,377	$ -1,556,060

Data filtered by Types, Public Health, Public Health and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

1140-401130 Tobacco Control Program

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 241,014	$ 303,000	$ 303,204	$ 379,890	$ 379,890
Use of Money & Property	0	3,000	0	3,000	3,000
(441110) Interest Income	0	3,000	0	3,000	3,000
State Revenue	241,014	300,000	303,204	376,890	376,890
(451103) State-Tobacco Program Prop 56	120,507	150,000	151,602	188,445	188,445
(454115) State-Tobacco Program Prop 99	120,507	150,000	151,602	188,445	188,445
Expenses	267,944	405,662	337,984	378,427	378,427
Salaries and Benefits	88,602	215,119	148,746	179,915	179,915
(511110) Salaries	50,796	149,728	89,704	114,368	114,368
(511115) Salaries-Part Time	3,617	5,000	1,869	6,864	6,864
(511125) Salaries-Overtime	23	100	0	100	100
(511150) Cash Outs-Leave	0	432	432	123	123
(512115) FICA	4,154	11,974	6,836	9,420	9,420
(512120) Unemployment Insurance	20	20	20	20	20
(512205) Retirement-PERS Fixed	9,082	9,282	9,282	24,045	24,045
(512210) Retirement-PERS Percentage	5,096	14,606	8,627	10,838	10,838
(512305) Employees Group Insurance	12,989	43,008	30,260	30,408	30,408
(512320) Post Retirement Medical	0	684	684	680	680
(512325) Life Insurance	100	342	194	228	228

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(512330) Workers Comp Insurance	2,724	838	837	1,673	1,673
(513141) Salary Savings	0	-20,895	0	-18,852	-18,852
Services and Supplies	49,701	67,883	69,834	82,756	82,756
(521150) Expendable Equipment	0	683	365	0	0
(521155) Expendable Equip-Computer	0	9,139	5,316	0	0
(521310) Communications	395	1,000	479	912	912
(522146) Maint-Equip Mandated Software	1,754	1,781	1,781	1,216	1,216
(522147) Maint-Equip Dept Software	0	500	0	0	0
(522148) Maint-Ent Infrastructure Solut	3,259	1,911	1,911	1,903	1,903
(523210) Dues & Memberships	300	990	310	1,348	1,348
(523223) Licenses-Enterprise Technology	5,291	7,256	7,256	6,071	6,071
(525110) Office Expense	1,913	1,700	2,129	3,934	3,934
(525125) Office-Advertising	4,416	7,431	7,301	24,000	24,000
(525140) Office-Photocopy	1,248	1,220	108	0	0
(525150) Office-Postage	0	274	10	154	154
(525155) Office-Purchasing Dept	1,048	1,099	1,099	785	785
(526110) PS&S-Professional Services	14,295	14,059	18,671	21,578	21,578
(526123) PS&S-County Counsel	625	500	840	0	0
(526124) PS&S-Auditor-Controller	242	550	364	550	550
(526127) PS&S-ISS	394	998	667	0	0
(526129) PS&S-Insurance Service	1,426	3,493	3,493	5,725	5,725
(527220) Rents-Phone	907	850	850	815	815
(528000) SDE Special Department Expense	5,022	6,000	3,398	8,000	8,000

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(529112) Travel & Trans-Priv Auto	0	500	0	500	500
(529116) Training-Travel	7,165	5,949	13,487	5,265	5,265
▼ Allocations	7,041	17,660	17,660	10,756	10,756
(681110) A-87 Allocation	7,041	17,660	17,660	10,756	10,756
▼ Transfers Interfund	122,600	105,000	101,745	105,000	105,000
(651150) Intrafund Transfer-Health	122,600	105,000	101,745	105,000	105,000
Revenues Less Expenses	$ -26,930	$ -102,662	$ -34,780	$ 1,463	$ 1,463

Data filtered by Types, Public Health, Tobacco Control Program and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

1140-403100 California Children Services

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 583,139	$ 608,243	$ 605,017	$ 597,888	$ 597,888
State Revenue	436,431	433,143	426,542	438,005	438,005
(452130) State-Realignment Sales Tax	348,715	324,893	317,381	324,893	324,893
(452210) State-CCS Administration	78,580	76,250	110,281	90,814	90,814
(452211) State-CCS MTU	9,136	32,000	-1,120	22,298	22,298
Federal Revenue	106,679	135,071	138,446	119,854	119,854
(461607) Fed-CCS Admin	106,679	135,071	138,446	119,854	119,854
Transfers In	40,029	40,029	40,029	40,029	40,029
(499001) Transfer In-General Fund	40,029	40,029	40,029	40,029	40,029
Expenses	255,379	324,194	259,588	285,545	285,545
Services and Supplies	24,172	94,194	2,520	55,545	55,545
(525110) Office Expense	1,274	1,000	427	1,000	1,000
(525155) Office-Purchasing Dept	673	0	0	0	0
(526115) PS&S-Therapist	18,274	58,000	0	42,595	42,595
(526123) PS&S-County Counsel	0	750	0	500	500
(526300) PS&S-Hosp & Phys Healthy Famil	0	500	0	500	500
(526301) PS&S-Hosp & Phys MTU	0	14,500	0	1,450	1,450
(526710) PS&S-Medical Fees Other	0	10,000	0	1,000	1,000
(528000) SDE Special Department Expense	0	2,444	0	500	500

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(529105) Travel	3,951	7,000	2,093	8,000	8,000
▾ Transfers Interfund	231,207	230,000	257,068	230,000	230,000
(651150) Intrafund Transfer-Health	231,207	0	0	0	0
(651151) Intrafund Transfer-Health2	0	230,000	257,068	230,000	230,000
Revenues Less Expenses	$ 327,760	$ 284,049	$ 345,429	$ 312,343	$ 312,343

Data filtered by Types, Public Health, California Children Services and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

1140-502300 WIC

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 755,596	$ 800,574	$ 715,564	$ 854,843	$ 854,843
Federal Revenue	755,596	800,574	715,564	854,843	854,843
(464127) Fed-Supp Food Program WIC	755,596	800,574	715,564	854,843	854,843
Expenses	758,211	1,006,446	763,854	908,269	908,269
Salaries and Benefits	450,925	597,008	493,079	556,178	556,178
(511110) Salaries	206,746	315,587	219,129	261,951	261,951
(511115) Salaries-Part Time	65,222	45,000	63,405	71,349	71,349
(511125) Salaries-Overtime	0	1,500	0	1,500	1,500
(511150) Cash Outs-Leave	12,556	13,883	13,883	8,327	8,327
(512115) FICA	20,503	25,320	20,908	25,750	25,750
(512120) Unemployment Insurance	45	55	55	55	55
(512205) Retirement-PERS Fixed	39,802	52,003	52,003	57,061	57,061
(512210) Retirement-PERS Percentage	33,177	31,643	36,500	26,062	26,062
(512305) Employees Group Insurance	67,043	105,744	80,544	96,350	96,350
(512320) Post Retirement Medical	0	1,882	1,882	1,869	1,869
(512325) Life Insurance	456	684	458	547	547
(512330) Workers Comp Insurance	4,600	3,107	3,107	4,157	4,157
(512415) Cell Phone Stipend	775	600	1,205	1,200	1,200
Services and Supplies	155,699	214,431	140,230	170,894	170,894

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(521155) Expendable Equip-Computer	8,134	11,952	10,129	2,900	2,900
(521310) Communications	803	2,100	800	2,100	2,100
(522120) Maint-Internal Vehicles	64	600	0	0	0
(522146) Maint-Equip Mandated Software	2,924	2,968	2,968	0	0
(522147) Maint-Equip Dept Software	0	150	0	150	150
(522148) Maint-Ent Infrastructure Solut	7,334	5,255	5,255	0	0
(522205) Maint-Buildings & Improvements	0	10,000	0	500	500
(523210) Dues & Memberships	1,009	4,000	679	4,000	4,000
(523223) Licenses-Enterprise Technology	11,904	19,953	19,953	16,694	16,694
(525110) Office Expense	20,862	25,000	15,121	18,692	18,692
(525125) Office-Advertising	22,400	5,250	16,600	25,000	25,000
(525140) Office-Photocopy	909	1,500	0	0	0
(525150) Office-Postage	3,238	4,000	6,471	4,000	4,000
(525155) Office-Purchasing Dept	2,527	2,649	2,649	1,948	1,948
(526110) PS&S-Professional Services	263	2,702	0	0	0
(526123) PS&S-County Counsel	63	500	245	500	500
(526124) PS&S-Auditor-Controller	966	1,200	861	1,200	1,200
(526127) PS&S-ISS	708	1,300	986	1,000	1,000
(526129) PS&S-Insurance Service	3,843	12,959	12,959	13,610	13,610
(527220) Rents-Phone	2,722	2,550	2,550	0	0
(527310) Rents-Buildings & Improvements	22,001	30,000	22,202	23,600	23,600
(528260) SDE-FDE Health & Nutrition	23,222	49,443	12,985	18,000	18,000
(528302) SDE-Education Program	5,379	5,000	0	5,000	5,000

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(529110) Travel & Trans-Fuel	316	1,000	181	800	800
(529112) Travel & Trans-Priv Auto	0	400	0	200	200
(529115) Training	7,675	5,000	5,525	15,000	15,000
(529116) Training-Travel	6,432	7,000	1,112	16,000	16,000
▾ Allocations	20,385	35,007	35,007	21,197	21,197
(681110) A-87 Allocation	20,385	35,007	35,007	21,197	21,197
▾ Transfers Interfund	131,202	160,000	95,538	160,000	160,000
(651150) Intrafund Transfer-Health	131,202	160,000	95,538	160,000	160,000
Revenues Less Expenses	$ -2,615	$ -205,872	$ -48,289	$ -53,426	$ -53,426

Data filtered by Types, Public Health, Women, Infants & Children(WIC) and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

1145 Behavioral Health Fund

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 15,145,550	$ 18,590,244	$ 15,636,728	$ 18,077,965	$ 18,077,965
State Revenue	10,141,343	12,996,829	11,012,699	12,205,487	12,205,487
Federal Revenue	4,373,942	4,841,316	4,147,034	4,718,378	4,718,378
Other Governments	15,000	15,000	15,000	15,000	15,000
Charges for Services	195,129	219,319	108,006	117,800	117,800
Miscellaneous Revenue	100,464	55,000	66,870	87,407	87,407
Other Finance Sources	0	6,000	321	6,000	6,000
Transfers In	319,673	456,780	286,798	927,893	927,893
Expenses	16,170,027	21,944,293	17,611,218	19,666,121	19,445,663
Salaries and Benefits	6,848,427	8,689,362	7,384,220	8,227,713	8,227,713
Services and Supplies	6,979,886	9,945,295	7,919,126	8,382,790	8,392,790
Fixed Assets	1,142,468	0	0	30,000	30,000
Contingencies	0	1,086,010	0	1,303,765	1,073,307
Allocations	737,748	1,228,083	1,228,083	1,461,928	1,461,928
Transfers Out	461,498	995,543	1,079,790	259,925	259,925
Revenues Less Expenses	$ -1,024,476	$ -3,354,049	$ -1,974,490	$ -1,588,156	$ -1,367,698

Data filtered by Types, Behavioral/Mental Health, Behavioral/Mental Health and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

1145-401300 Behavioral Health

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 15,145,550	$ 18,590,244	$ 15,636,728	$ 18,077,965	$ 18,077,965
State Revenue	10,141,343	12,996,829	11,012,699	12,205,487	12,205,487
(451105) State-MHSA CSS	3,020,662	4,499,151	3,778,564	5,246,450	5,246,450
(451119) State-CalWorks	39,328	20,000	21,115	20,000	20,000
(451128) State-MHSA PEI	485,271	586,000	580,503	623,225	623,225
(451252) State-MHSA SB82 Triage	0	0	23,889	0	0
(451253) State-MHSA Workforce Developm	1,901	52,500	79,192	53,700	53,700
(451279) State-MHSA CFTN Grant	113,362	159,375	76,392	65,000	65,000
(451613) State-BH Quality Imp Program	40,557	93,994	138,918	0	0
(452130) State-Realignment Sales Tax	1,951,120	1,933,083	1,989,544	1,463,149	1,463,149
(452150) State-Realignment Growth	0	0	36,696	0	0
(452273) State-MH Student Services	668,085	721,741	534,893	0	0
(452275) State-MHSSA Round 4	0	0	0	150,000	150,000
(453075) State-Felony IST Diversion	88,548	1,876,000	904,336	1,442,000	1,442,000
(453211) State-General Funds	133,998	40,000	230,739	200,000	200,000
(453217) State-MSHA Innovation	5,540	191,027	7,701	326,430	326,430
(453280) St – SMI Crime Reduction	0	100,000	100,000	100,000	100,000
(455150) State-IGT Seed Funds	232,037	0	0	0	0
(455205) State-2011 CLR AB109 Post Rel	0	9,000	0	0	0
(455212) State-2011 CLR Behavioral Hlth	2,262,630	2,179,368	2,182,830	2,181,962	2,181,962
(455225) State-2011 Realignment Growth	98,049	0	0	0	0
(456150) St-BH Bridge Housing	876,249	322,146	113,221	321,571	321,571
(456230) St-PLHA Perm Housing County	0	170,000	170,000	0	0
(457125) State-Crisis Care Mobile Unit	115,714	31,444	37,141	0	0
(459608) State-Statham Trust	8,291	12,000	7,025	12,000	12,000
Federal Revenue	4,373,942	4,841,316	4,147,034	4,718,378	4,718,378
(461180) Fed – SABG Supplemental	0	0	116,318	0	0

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(461254) Fed-Drug Medi-Cal IGT	232,229	277,500	483,130	550,000	550,000
(461613) Fed-BH Quality Imp Program	42,475	93,994	138,918	0	0
(463113) Fed-SAMHSA/MHBG	84,221	108,450	52,584	108,450	108,450
(465114) Fed-Crisis Care Mobile Unit Gr	115,714	31,444	37,141	0	0
(468128) Fed-Perinatal Set-Aside	0	5,134	0	5,134	5,134
(468132) Fed-SAPT Discretionary	-2,452	150,000	588,673	200,000	200,000
(468134) Fed-SAPT Friday Night Live	0	4,500	4,500	4,500	4,500
(468136) Fed-SAPT Club Live	0	4,500	4,500	4,500	4,500
(468138) Fed-SAPT Primary Prevention	83,682	93,246	131,620	93,246	93,246
(468144) Fed-FFP Admin	268,751	0	-365,246	0	0
(468145) Fed-FFP SD/MC IGT	3,348,850	3,832,000	3,331,603	3,582,000	3,582,000
(468146) Fed-FFP QI/UR	147,667	150,000	-53,589	160,000	160,000
(468148) Fed-FFP Professional Fees	51,814	80,000	110,035	0	0
(468154) Fed-SAPT ATS	991	10,548	10,824	10,548	10,548
(468155) Fed-FFP PY	0	0	-443,977	0	0
▼ Other Governments	15,000	15,000	15,000	15,000	15,000
(469835) Other Govts-Mi Wuk Projects	15,000	15,000	15,000	15,000	15,000
▼ Charges for Services	195,129	219,319	108,006	117,800	117,800
(472311) Refunds/Reimbursements	12,878	12,000	2,289	12,000	12,000
(474210) Fees & Insurance-Mental Health	51,118	58,000	70,811	58,000	58,000
(474215) Fees & Insurance-Perinatal	0	500	0	500	500
(474235) Fees & Insurance-Alcohol/Drug	11,345	15,000	8,177	15,000	15,000
(476210) Medicare-Traditional	0	30,000	0	30,000	30,000
(476810) Bad Debt Recovery	101	2,000	0	2,000	2,000
(476905) Fees-DUI Monitoring	2,330	2,500	2,410	0	0
(479010) Care of Courts Reimbursement	117,169	99,019	24,318	0	0
(479090) FSP Loan Repayments	188	300	0	300	300
▼ Miscellaneous Revenue	100,464	55,000	66,870	87,407	87,407
(486120) Other Operating Revenue-Misc	100,464	55,000	66,870	87,407	87,407
▼ Other Finance Sources	0	6,000	321	6,000	6,000
(496000) Donations	0	6,000	321	6,000	6,000
▼ Transfers In	319,673	456,780	286,798	927,893	927,893
(499001) Transfer In-General Fund	20,242	20,042	20,042	20,042	20,042

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(499002) Transfer In-Gen Fund VLF Match	237,596	208,738	243,092	272,876	272,876
(499005) Transfer In-GF VLF Growth	61,835	0	23,665	0	0
(499144) Transfer In-Opioid Funds	0	228,000	0	0	0
(499196) Transfer In-PLHA Perm Local Housing Alloc	0	0	0	306,360	306,360
(499320) Transfer In-Capital Housing	0	0	0	328,615	328,615
Expenses	16,170,027	21,944,293	17,611,218	19,666,121	19,445,663
Salaries and Benefits	6,848,427	8,689,362	7,384,220	8,227,713	8,227,713
(511110) Salaries	3,882,330	4,977,124	4,118,101	4,513,950	4,513,950
(511115) Salaries-Part Time	188,374	190,864	136,895	301,095	301,095
(511125) Salaries-Overtime	33,845	55,000	21,843	55,000	55,000
(511130) Salaries-On Call/Call Back	49,240	45,000	75,079	60,632	60,632
(511150) Cash Outs-Leave	157,749	182,017	182,017	227,321	227,321
(511160) Hiring & Recruiting Incentive	10,500	60,000	13,440	60,000	60,000
(512115) FICA	325,222	401,164	348,551	381,518	381,518
(512120) Unemployment Insurance	670	730	730	740	740
(512125) Disability Insurance	5,985	5,551	6,901	6,828	6,828
(512205) Retirement-PERS Fixed	760,444	967,514	967,514	1,097,882	1,097,882
(512210) Retirement-PERS Percentage	463,541	486,047	496,640	436,160	436,160
(512305) Employees Group Insurance	845,469	1,186,560	890,876	964,148	964,148
(512320) Post Retirement Medical	6,108	31,480	31,480	31,920	31,920
(512325) Life Insurance	7,460	9,600	8,176	8,381	8,381
(512330) Workers Comp Insurance	105,367	80,511	80,511	71,538	71,538
(512410) Gym Membership Fee	142	200	177	0	0
(512415) Cell Phone Stipend	0	0	528	600	600
(512505) Employee Physicals	5,981	10,000	4,760	10,000	10,000
Services and Supplies	6,979,886	9,945,295	7,919,126	8,382,790	8,392,790
(521130) Supplies-Program	25,952	58,000	48,356	58,000	58,000
(521135) Supplies-Pharmaceutical Drug	0	1,500	0	1,500	1,500
(521150) Expendable Equipment	70,980	100,000	98,584	10,000	10,000
(521155) Expendable Equip-Computer	26,063	55,000	49,633	65,000	65,000
(521165) Expendable Equip-EDP	0	25,000	0	7,000	7,000
(521310) Communications	43,548	46,360	51,205	67,024	67,024
(521311) Communications-Cell Phones	2,530	0	0	0	0

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(521316) Communications-Publication	978	0	0	0	0
(521320) Communications-Other	557	0	0	0	0
(521645) Insurance-Medical Liability	59,859	49,060	69,298	76,228	76,228
(522120) Maint-Internal Vehicles	150	10,000	0	2,000	2,000
(522130) Maint-Equip Vehicles	40,446	45,877	50,455	45,877	45,877
(522146) Maint-Equip Mandated Software	51,462	52,232	52,232	44,998	44,998
(522147) Maint-Equip Dept Software	697	6,200	697	6,200	6,200
(522148) Maint-Ent Infrastructure Solut	114,080	70,842	70,842	70,419	70,419
(522205) Maint-Buildings & Improvements	88	10,000	0	1,000	11,000
(522235) Maint-Alarms	2,320	2,208	2,208	3,738	3,738
(523210) Dues & Memberships	30,046	45,000	30,017	45,000	45,000
(523220) Licenses	970	2,500	5,294	1,200	1,200
(523223) Licenses-Enterprise Technology	185,171	264,827	264,827	224,609	224,609
(525110) Office Expense	17,423	20,000	40,259	20,000	20,000
(525125) Office-Advertising	4,810	23,000	4,924	7,500	7,500
(525126) Personnel Advertising	6,605	10,000	2,979	10,000	10,000
(525140) Office-Photocopy	38,718	37,000	0	0	0
(525150) Office-Postage	2,529	7,000	4,104	5,000	5,000
(525155) Office-Purchasing Dept	51,959	54,465	54,465	42,469	42,469
(525160) Office-Cleaning & Sanitizing	82	0	0	0	0
(526110) PS&S-Professional Services	669,487	1,325,741	647,472	267,000	267,000
(526111) PS&S-Contract Svcs	272,967	189,300	383,543	354,300	354,300
(526113) PS&S-Accounting & Auditing	10,000	10,000	10,000	10,000	10,000
(526121) PS&S-Fac Mgmt Support	114,717	100,000	103,146	100,000	100,000
(526123) PS&S-County Counsel	12,938	30,000	7,409	20,000	20,000
(526124) PS&S-Auditor-Controller	11,349	14,000	11,130	14,000	14,000
(526125) PS&S-DSS Administration	224,716	267,000	242,274	267,000	267,000
(526127) PS&S-ISS	4,661	12,000	12,086	12,000	12,000
(526129) PS&S-Insurance Service	56,803	248,173	198,172	258,182	258,182
(526132) PS&S-Public Guardian Srvs	20,500	20,500	20,500	20,500	20,500
(526234) PS&S-Older Adults O&E	75,969	75,000	7,097	75,000	75,000
(526237) PS&S-Tribal O&E	69,000	35,000	69,000	69,000	69,000
(526239) PS&S-Housing Subsidies	38,119	530,000	94,173	530,000	530,000

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(526241) PS&S-Other Wraparound	11,575	20,000	13,314	20,000	20,000
(526281) PS&S-ATCCA FNL Contract	100,000	97,576	100,000	97,576	97,576
(526282) PS&S-KV MIS Contract	288,252	263,013	396,926	317,409	317,409
(526283) PS&S-Telepsych	461,898	460,000	395,610	460,000	460,000
(526360) PS&S-Residential Treatment	1,042,477	1,472,000	1,129,463	1,472,000	1,472,000
(526361) PS&S-Residential Treatment AOD	82,986	270,000	69,307	120,000	120,000
(526480) PS&S Photocopy Lease	0	32,676	32,676	35,899	35,899
(526505) PS&S-Special Event	469	0	0	0	0
(526526) PS&S-Transportation Subs	0	3,000	0	3,000	3,000
(526705) PS&S-Medical Fees Physician	113,675	124,800	115,200	124,800	124,800
(526707) PS&S-Patient Rights	46	10,000	9,000	10,000	10,000
(526733) PS&S-Pharmacist Med Review	0	500	0	500	500
(526739) PS&S-Childcare	0	500	0	500	500
(526754) PS&S-After Hours Coverage	49,908	59,892	69,872	59,892	59,892
(526775) PS&S-Non-Medical Purchase	3,467	10,000	2,158	10,000	10,000
(526805) PS&S-State Hospital Beds	0	150,000	0	50,000	50,000
(526850) PS&S-Managed Care	558,054	600,000	751,849	550,000	550,000
(526871) PS&S-DUI Monitoring	5,000	0	0	0	0
(526940) PS&S-Drug Court	55,868	75,000	51,858	75,000	75,000
(526985) PS&S-PEI Expenses	239,326	277,500	251,705	277,500	277,500
(527220) Rents-Phone	49,898	48,033	48,033	45,626	45,626
(527310) Rents-Buildings & Improvements	17,238	31,348	12,798	31,348	31,348
(527340) Rents-DL Drop-In Center	18,000	20,000	18,000	20,000	20,000
(528000) SDE Special Department Expense	0	126,420	0	40,000	40,000
(528302) SDE-Education Program	0	0	2,198	9,156	9,156
(528305) SDE-Bank Charges & Discount	0	500	0	500	500
(528314) SDE-Promotional Expense	0	5,000	0	5,000	5,000
(528530) SDE-IGT Match	1,401,142	1,734,412	1,640,472	1,600,000	1,600,000
(528615) SDE-Care Court	51,099	75,000	6,775	10,000	10,000
(528805) SDE-Current Secured Taxes	1,525	0	0	0	0
(529110) Travel & Trans-Fuel	30	6,500	0	6,500	6,500
(529112) Travel & Trans-Priv Auto	292	2,500	273	2,500	2,500
(529115) Training	12,677	35,100	37,520	35,100	35,100

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(529116) Training-Travel	7,243	21,240	7,261	21,240	21,240
(529119) Training-Coroner Expense	-9	0	0	0	0
(529210) Utilities	48,502	60,000	50,478	60,000	60,000
Fixed Assets	1,142,468	0	0	30,000	30,000
(541000) Land	176,149	0	0	0	0
(542000) Buildings & Improvements	756,854	0	0	0	0
(543000) Vehicles	209,465	0	0	30,000	30,000
Contingencies	0	1,086,010	0	1,303,765	1,073,307
(691110) Appropriation-Contingencies	0	1,086,010	0	1,303,765	1,073,307
Allocations	737,748	1,228,083	1,228,083	1,461,928	1,461,928
(681110) A-87 Allocation	737,748	1,228,083	1,228,083	1,461,928	1,461,928
Transfers Out	461,498	995,543	1,079,790	259,925	259,925
(641147) Transfer Out-Supportive Housing	4,582	20,000	12,565	20,000	20,000
(641185) Transfer Out-BH Housing	55,802	775,543	867,224	239,925	239,925
(641315) Transfer Out-County Capital	201,114	0	0	0	0
(641666) Transfer Out-Welfare SLPR	200,000	200,000	200,000	0	0
Revenues Less Expenses	$ -1,024,476	$ -3,354,049	$ -1,974,490	$ -1,588,156	$ -1,367,698

Data filtered by Types, Behavioral/Mental Health, Behavioral/Mental Health and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

1146 Behavioral Health Housing Fund

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 93,254	$ 842,311	$ 925,125	$ 306,674	$ 306,674
Use of Money & Property	42,313	45,150	32,967	45,150	45,150
State Revenue	0	21,600	24,934	21,600	21,600
Transfers In	50,941	775,561	867,224	239,924	239,924
Expenses	102,416	842,311	922,454	309,674	303,674
Services and Supplies	102,321	203,295	211,353	203,674	203,674
Fixed Assets	95	440,019	508,704	100,000	100,000
Contingencies	0	3,000	0	6,000	0
Transfers Out	0	195,997	202,397	0	0
Revenues Less Expenses	$ -9,162	$ 0	$ 2,671	$ -3,000	$ 3,000

Data filtered by Types, BH Housing, Health and exported on September 19, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

1146-401310 Behavioral Health Housing

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 38,795	$ 49,600	$ 45,791	$ 49,600	$ 49,600
Use of Money & Property	26,434	28,000	15,563	28,000	28,000
(441110) Interest Income	979	0	-10,034	0	0
(443147) Rents-Washington House	25,455	28,000	25,596	28,000	28,000
State Revenue	0	21,600	24,934	21,600	21,600
(451256) State-MHSA Administration	0	21,600	24,934	21,600	21,600
Transfers In	12,361	0	5,294	0	0
(499145) Transfer In-Behavioral Health	12,361	0	5,294	0	0
Expenses	48,286	49,600	42,790	52,600	46,600
Services and Supplies	48,286	46,600	42,790	46,600	46,600
(521130) Supplies-Program	0	500	0	500	500
(521141) Supplies-Other Medical	44	0	0	0	0
(521150) Expendable Equipment	1,173	0	0	0	0
(521310) Communications	4,805	5,000	4,573	5,000	5,000
(522205) Maint-Buildings & Improvements	0	500	0	500	500
(526121) PS&S-Fac Mgmt Support	14,596	12,000	10,659	12,000	12,000
(526124) PS&S-Auditor-Controller	301	500	347	500	500
(526293) PS&S-Service Coordinator	13,071	13,000	12,118	13,000	13,000
(528305) SDE-Bank Charges & Discount	2,100	2,100	2,100	2,100	2,100

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(529210) Utilities	11,886	12,650	12,994	13,000	13,000
(529213) Utilities-Water & Sewer	309	350	0	0	0
▾ Contingencies	0	3,000	0	6,000	0
(691110) Appropriation-Contingencies	0	3,000	0	6,000	0
Revenues Less Expenses	$ -9,491	$ 0	$ 3,000	$ -3,000	$ 3,000

Data filtered by Types, BH Housing, Tuolumne County BH Housing and exported on September 19, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

1146-401320 Cabrini House

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 53,158	$ 267,692	$ 282,057	$ 72,074	$ 72,074
Use of Money & Property	15,880	17,150	17,405	17,150	17,150
(443143) Rents-Cabrini House	15,880	17,150	17,405	17,150	17,150
Transfers In	37,278	250,542	264,652	54,924	54,924
(499145) Transfer In-Behavioral Health	37,278	250,542	264,652	54,924	54,924
Expenses	52,829	267,692	282,385	72,074	72,074
Services and Supplies	52,734	71,695	79,988	72,074	72,074
(521130) Supplies-Program	136	200	0	200	200
(521141) Supplies-Other Medical	22	0	0	0	0
(521310) Communications	1,257	1,500	1,448	1,500	1,500
(521621) Insurance-Delta Dental Claims	0	0	450	0	0
(522205) Maint-Buildings & Improvements	200	25,500	26,650	25,500	25,500
(522235) Maint-Alarms	0	1,500	1,500	1,874	1,874
(526121) PS&S-Fac Mgmt Support	24,913	14,995	13,959	15,000	15,000
(526293) PS&S-Service Coordinator	17,113	18,000	27,299	18,000	18,000
(529210) Utilities	9,093	10,000	8,682	10,000	10,000
Fixed Assets	95	0	0	0	0
(542000) Buildings & Improvements	95	0	0	0	0
Transfers Out	0	195,997	202,397	0	0

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(641315) Transfer Out-County Capital	0	195,997	202,397	0	0
Revenues Less Expenses	$ 329	$ 0	$ -329	$ 0	$ 0

Data filtered by Types, BH Housing, Cabrini House and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

1146-401325 Parrott's Ferry House

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 1,301	$ 525,019	$ 597,278	$ 185,000	$ 185,000
Transfers In	1,301	525,019	597,278	185,000	185,000
(499145) Transfer In-Behavioral Health	1,301	525,019	597,278	185,000	185,000
Expenses	1,301	525,019	597,279	185,000	185,000
Services and Supplies	1,301	85,000	88,574	85,000	85,000
(521130) Supplies-Program	0	1,500	1,017	1,500	1,500
(521310) Communications	0	4,500	1,750	4,500	4,500
(522205) Maint-Buildings & Improvements	73	10,000	27,859	10,000	10,000
(526121) PS&S-Fac Mgmt Support	0	15,000	0	15,000	15,000
(526293) PS&S-Service Coordinator	0	24,000	47,530	24,000	24,000
(527210) Rents-Equipment	0	0	220	0	0
(529210) Utilities	646	24,000	7,757	24,000	24,000
(529214) Utilities-Propane	0	0	2,440	0	0
(529215) Utilities-Garbage	583	6,000	0	6,000	6,000
Fixed Assets	0	440,019	508,704	100,000	100,000
(542000) Buildings & Improvements	0	440,019	508,704	100,000	100,000
Revenues Less Expenses	$ 0	$ 0	$ 0	$ 0	$ 0

Data filtered by Types, BH Housing, Departments and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

1147 Supportive Housing Fund

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 0	$ 398,678	$ 0	$ 353,868	$ 388,763
Transfers In	0	398,678	0	353,868	388,763
Expenses	0	410,711	0	364,136	388,763
Salaries and Benefits	0	160,000	0	116,265	116,265
Services and Supplies	0	250,711	0	247,871	272,498
Revenues Less Expenses	$ 0	$ -12,033	$ 0	$ -10,268	$ 0

Data filtered by Types, Supportive Housing, Departments and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

1147-401330 Oak Terrace Navigation Center

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 0	$ 293,678	$ 0	$ 229,948	$ 264,843
Transfers In	0	293,678	0	229,948	264,843
(499196) Transfer In-PLHA Perm Local Housing Alloc	0	293,678	0	219,948	254,843
(499320) Transfer In-Capital Housing	0	0	0	10,000	10,000
Expenses	0	305,711	0	240,216	264,843
Salaries and Benefits	0	160,000	0	116,265	116,265
(511110) Salaries	0	0	0	38,844	38,844
(511115) Salaries-Part Time	0	0	0	37,440	37,440
(511125) Salaries-Overtime	0	0	0	1,350	1,350
(511130) Salaries-On Call/Call Back	0	0	0	13,935	13,935
(511150) Cash Outs-Leave	0	0	0	217	217
(512115) FICA	0	0	0	7,143	7,143
(512120) Unemployment Insurance	0	0	0	10	10
(512205) Retirement-PERS Fixed	0	0	0	10,350	10,350
(512210) Retirement-PERS Percentage	0	0	0	3,667	3,667
(512305) Employees Group Insurance	0	0	0	1,800	1,800
(512320) Post Retirement Medical	0	0	0	340	340
(512325) Life Insurance	0	0	0	114	114
(512330) Workers Comp Insurance	0	0	0	555	555

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(512505) Employee Physicals	0	0	0	500	500
(513150) Salary & Benefit Reimbursement	0	160,000	0	0	0
▾ Services and Supplies	0	145,711	0	123,951	148,578
(521130) Supplies-Program	0	0	0	1,000	1,000
(521150) Expendable Equipment	0	5,000	0	2,000	2,000
(521310) Communications	0	16,000	0	5,000	5,000
(522146) Maint-Equip Mandated Software	0	0	0	488	488
(522148) Maint-Ent Infrastructure Solut	0	0	0	952	952
(522205) Maint-Buildings & Improvements	0	24,000	0	27,232	27,232
(522235) Maint-Alarms	0	3,600	0	3,974	3,974
(523223) Licenses-Enterprise Technology	0	0	0	3,035	3,035
(525110) Office Expense	0	4,000	0	1,000	1,000
(525125) Office-Advertising	0	0	0	250	250
(525140) Office-Photocopy	0	2,500	0	0	0
(525150) Office-Postage	0	500	0	0	0
(526110) PS&S-Professional Services	0	16,140	0	1,500	1,500
(526120) PS&S-Fac Mgmt	0	0	0	2,500	2,500
(526123) PS&S-County Counsel	0	0	0	1,500	1,500
(526124) PS&S-Auditor-Controller	0	0	0	250	250
(526127) PS&S-ISS	0	0	0	2,000	2,000
(526129) PS&S-Insurance Service	0	0	0	1,509	1,509
(527220) Rents-Phone	0	2,125	0	2,852	2,852
(528000) SDE Special Department Expense	0	17,033	0	29,909	54,536

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(528805) SDE-Current Secured Taxes	0	0	0	2,000	2,000
(529210) Utilities	0	54,813	0	35,000	35,000
Revenues Less Expenses	$ 0	$ -12,033	$ 0	$ -10,268	$ 0

2026 Adopted Budget - Governmental Funds

1147-401335 Housing Trailers

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 0	$ 65,000	$ 0	$ 40,000	$ 40,000
Transfers In	0	65,000	0	40,000	40,000
(499145) Transfer In-Behavioral Health	0	20,000	0	20,000	20,000
(499150) Transfer In-DSS	0	45,000	0	20,000	20,000
Expenses	0	65,000	0	40,000	40,000
Services and Supplies	0	65,000	0	40,000	40,000
(521130) Supplies-Program	0	5,650	0	1,000	1,000
(521150) Expendable Equipment	0	2,000	0	2,000	2,000
(522116) Maint-Vessel/Trailer	0	25,000	0	20,000	20,000
(522120) Maint-Internal Vehicles	0	5,000	0	1,000	1,000
(522125) Maint-Equipment	0	1,200	0	2,000	2,000
(526120) PS&S-Fac Mgmt	0	5,000	0	0	0
(526123) PS&S-County Counsel	0	1,000	0	0	0
(526124) PS&S-Auditor-Controller	0	150	0	150	150
(529210) Utilities	0	20,000	0	13,850	13,850
Revenues Less Expenses	$ 0	$ 0	$ 0	$ 0	$ 0

Data filtered by Types, Supportive Housing, Housing Trailers and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

1147-401400 Snell House A720

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
▾ Revenues	$ 0	$ 6,000	$ 0	$ 17,000	$ 17,000
▾ Transfers In	0	6,000	0	17,000	17,000
(499001) Transfer In-General Fund	0	6,000	0	17,000	17,000
▾ Expenses	0	6,000	0	17,000	17,000
▾ Services and Supplies	0	6,000	0	17,000	17,000
(522205) Maint-Buildings & Improvements	0	0	0	7,000	7,000
(526120) PS&S-Fac Mgmt	0	0	0	4,000	4,000
(529210) Utilities	0	6,000	0	6,000	6,000
Revenues Less Expenses	$ 0	$ 0	$ 0	$ 0	$ 0

Data filtered by Types, Supportive Housing, Snell House A720 and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

1147-401450 Snell House B728

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
▾ Revenues	$ 0	$ 6,000	$ 0	$ 8,300	$ 8,300
▾ Transfers In	0	6,000	0	8,300	8,300
(499001) Transfer In-General Fund	0	6,000	0	8,300	8,300
▾ Expenses	0	6,000	0	8,300	8,300
▾ Services and Supplies	0	6,000	0	8,300	8,300
(522205) Maint-Buildings & Improvements	0	0	0	2,000	2,000
(526120) PS&S-Fac Mgmt	0	0	0	4,000	4,000
(529210) Utilities	0	6,000	0	2,300	2,300
Revenues Less Expenses	$ 0	$ 0	$ 0	$ 0	$ 0

Data filtered by Types, Supportive Housing, Snell House B728 and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

1147-401500 Columbia Way House

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
▾ Revenues	$ 0	$ 10,000	$ 0	$ 13,120	$ 13,120
▾ Transfers In	0	10,000	0	13,120	13,120
(499320) Transfer In-Capital Housing	0	10,000	0	13,120	13,120
▾ Expenses	0	10,000	0	13,120	13,120
▾ Services and Supplies	0	10,000	0	13,120	13,120
(522205) Maint-Buildings & Improvements	0	0	0	1,000	1,000
(526120) PS&S-Fac Mgmt	0	0	0	2,000	2,000
(529210) Utilities	0	10,000	0	10,120	10,120
Revenues Less Expenses	$ 0	$ 0	$ 0	$ 0	$ 0

Data filtered by Types, Supportive Housing, Columbia Way House and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

1147-401600 Hwy 108 House

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 0	$ 6,000	$ 0	$ 20,000	$ 20,000
Transfers In	0	6,000	0	20,000	20,000
(499001) Transfer In-General Fund	0	6,000	0	20,000	20,000
Expenses	0	6,000	0	20,000	20,000
Services and Supplies	0	6,000	0	20,000	20,000
(522205) Maint-Buildings & Improvements	0	0	0	4,000	4,000
(526120) PS&S-Fac Mgmt	0	0	0	5,000	5,000
(529210) Utilities	0	6,000	0	2,200	2,200
(529213) Utilities-Water & Sewer	0	0	0	8,800	8,800
Revenues Less Expenses	$ 0	$ 0	$ 0	$ 0	$ 0

Data filtered by Types, Supportive Housing, Hwy 108 House and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

1147-401650 Hwy 108 Apartments

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 0	$ 12,000	$ 0	$ 25,500	$ 25,500
Transfers In	0	12,000	0	25,500	25,500
(499001) Transfer In-General Fund	0	12,000	0	25,500	25,500
Expenses	0	12,000	0	25,500	25,500
Services and Supplies	0	12,000	0	25,500	25,500
(522205) Maint-Buildings & Improvements	0	0	0	4,500	4,500
(526120) PS&S-Fac Mgmt	0	0	0	5,000	5,000
(529210) Utilities	0	12,000	0	4,800	4,800
(529213) Utilities-Water & Sewer	0	0	0	11,200	11,200
Revenues Less Expenses	$ 0	$ 0	$ 0	$ 0	$ 0

Data filtered by Types, Supportive Housing, Hwy 108 Apartments and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

1150 Social Services Fund

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 30,602,986	$ 31,257,444	$ 27,832,197	$ 28,816,043	$ 29,597,963
State Revenue	15,133,652	15,683,604	13,170,645	14,401,297	14,476,217
Federal Revenue	13,634,273	13,321,374	12,668,513	12,897,070	13,604,070
Charges for Services	568,574	815,139	708,156	658,572	658,572
Miscellaneous Revenue	95,284	65,500	73,056	27,500	27,500
Other Finance Sources	1,726	6,000	3,567	6,000	6,000
Transfers In	1,169,476	1,365,827	1,208,260	825,604	825,604
Expenses	30,584,023	35,525,358	28,628,414	31,851,934	33,109,099
Salaries and Benefits	12,636,343	14,075,854	12,023,169	13,379,021	13,379,021
Services and Supplies	3,132,323	3,856,068	3,176,363	3,183,211	3,756,208
Other Charges	13,425,893	15,037,700	11,980,236	12,854,830	13,194,290
Fixed Assets	391,579	55,000	51,270	35,000	35,000
Contingencies	0	752,319	0	762,480	1,107,188
Allocations	978,213	1,303,417	1,303,417	1,367,392	1,367,392
Transfers Out	19,671	445,000	93,959	270,000	270,000
Revenues Less Expenses	$ 18,963	$ -4,267,914	$ -796,218	$ -3,035,891	$ -3,511,136

Data filtered by Types, Department of Social Services and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

1150-501100 Social Services

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 24,729,428	$ 23,992,906	$ 22,060,194	$ 22,944,897	$ 23,726,817
State Revenue	13,489,361	13,466,518	12,032,184	12,673,331	13,405,251
(451025) State-CDHCD Transition Housing	11,358	6,400	116,547	6,400	6,400
(451035) State-PATH Round 1	42,673	0	0	0	0
(451040) State-PATH Round 2	12,892	52,108	49,043	0	0
(451045) State-CDHCD Housing Navigation	7,687	6,370	8,129	6,370	6,370
(451090) State-Health Navigator Project	79,170	0	0	0	0
(451092) State-HHAP Project Room Key	-12,279	0	0	0	0
(451101) State-Admin IHSS	497,721	458,502	495,944	456,919	456,919
(451104) State-Aid Wins	9,828	9,828	23,567	23,202	23,202
(451105) State-MHSA CSS	39,328	25,000	21,115	25,000	25,000
(451106) State-Admin CalHEERS	2,181	0	0	0	0
(451113) State-CalWorks HVI	7,047	22,263	16,105	14,000	14,000
(451114) State-Admin CSBG (114/115)	225,000	225,000	225,000	225,000	225,000
(451115) State-Admin CalWorks	361,044	288,323	436,571	454,850	454,850
(451116) State-CalWorks Housing Sppt	294,092	215,055	56,934	50,000	50,000
(451120) State-Contra CalWorks	0	0	-698,692	0	0
(451125) State-Wildlife Conserv Board	0	0	-1	0	0
(451143) State-Admin CWS (143-149)	88,986	150,000	88,847	100,000	100,000
(451198) State-HHAP NMD Homeless Prev	3,190	40,000	68,039	0	0
(451203) State-Emerg Child Care Bridge	30,871	72,316	33,699	54,237	54,237
(451205) State-Admin Foster Care	232,040	185,500	294,071	232,000	232,000
(451210) State-Admin Food Stamps	1,162,983	1,133,876	1,163,285	1,473,147	1,473,147
(451215) State-Admin MediCal	1,428,945	1,585,000	1,541,860	1,648,790	1,648,790
(451217) State-Admin CMSP	0	500	0	500	500
(451283) State-HDAP Housing & Disab	50,073	149,269	128,320	115,000	165,000
(451300) State-FURS Fam Urgent Response	229,708	175,000	105,178	175,000	175,000

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(452130) State-Realignment Sales Tax	2,232,586	2,248,963	2,196,963	2,219,186	2,219,186
(453025) State-Access to Technology	26,036	100,000	14,938	0	0
(453058) State-HHAP #3 Homeless	0	19,069	0	0	0
(453060) State-HHAP #4 Homeless	20,973	80,000	-13	0	0
(453070) State-Home Safe Program	146,603	142,312	141,931	0	235,000
(453114) State-Bringing Families Home	222,029	72,740	69,769	0	235,000
(453155) State- Family 1st Prev Svcs	32,973	30,000	28,460	30,000	30,000
(453205) State - CW Stage 1 Child Care	35,923	19,976	19,562	40,000	40,000
(453210) State-Family Finding EFFES	0	0	0	0	211,920
(453270) State-Flex Fam Supports	7,652	2,500	19,304	82,231	82,231
(455225) State-2011 Realignment Growth	136,029	50,000	0	0	0
(455237) State-2011 CLR Protective Srvc	5,205,874	5,324,561	5,327,828	5,241,499	5,241,499
(455263) State-2011 CLR Family Support	507,209	507,209	0	0	0
(459186) State-CalOES VOCA	110,935	68,878	39,880	0	0
▾ Federal Revenue	9,861,664	8,741,555	8,502,510	9,158,300	9,208,300
(461092) Fed-CF ARPA Tech Enhance	620,691	0	0	0	0
(461101) Fed-Admin-IHSS (93.778)	637,764	650,000	579,952	625,000	625,000
(461104) Fed-Admin-APS Health (93.778)	216,998	200,000	86,596	200,000	200,000
(461107) Fed-CWS Health (93.778)	457,633	282,900	539,826	525,000	525,000
(461113) Fed-CalWORKS HVI Program	67,665	109,021	103,156	56,000	56,000
(461115) Fed-Admin CalWorks	1,713,618	1,160,866	1,405,523	1,666,850	1,666,850
(461116) Fed-CalWorks Housing Support	318,507	421,439	467,569	241,000	241,000
(461143) Fed-Admin CWS (143-149)	1,643,620	1,750,000	1,310,537	1,650,000	1,650,000
(461182) Fed-Admin ILP (182/184)	16,039	17,519	19,095	19,099	19,099
(461202) Fed-Admin-Medi-Cal (93.778)	1,428,945	1,585,000	1,541,860	1,648,790	1,648,790
(461203) Fed-Emerg Child Care Bridge	16,283	24,105	11,540	23,000	23,000
(461205) Fed-Admin Foster Care	291,308	252,000	309,146	252,000	252,000
(461206) Fed - CW Stage 1 Child Care	71,586	80,024	51,875	75,000	75,000
(461207) Fed-GAP Title IV-E (93.090)	22,602	22,602	22,056	22,056	22,056
(461208) Fed-Admin-TitleXX (93.667)	80,120	80,120	80,120	80,120	80,120
(461209) Fed-Admin-TANF (93.558)	240,486	240,486	240,486	240,486	240,486
(461210) Fed-Admin Food Stamps	1,349,833	1,337,974	1,368,631	1,460,000	1,460,000
(461211) Fed-Admin Adoptions	201,284	235,000	112,443	235,000	235,000

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(461249) Fed-CalFresh Employ & Training	93,150	100,000	57,839	65,000	65,000
(461300) Fed-Fam Urg Res FURS (93.658)	11,270	10,000	2,812	10,000	10,000
(461310) Fed-Fam 1st Trans-IV (93.556)	379	50,000	97,078	10,000	10,000
(462601) Fed-Enhanced APS (93.747)	11,094	25,000	3,449	0	0
(462705) Fed-Family Finding EFFES	0	0	0	0	50,000
(462725) Fed-Road to Resilience Grant	310,082	0	2,160	0	0
(466145) Fed-PSSF	33,618	30,363	26,969	30,335	30,335
(468152) Fed-Other CBCAP	7,090	77,136	61,792	23,564	23,564
Charges for Services	568,574	815,139	708,156	658,572	658,572
(472120) Reimb-Homeless PLHA Case Mgt	0	162,499	0	0	0
(472311) Refunds/Reimbursements	23,105	0	0	0	0
(472415) Pub Guard Estate Fees-Probate	6,796	10,000	69,654	10,000	10,000
(472417) Pub Guard Admin Fee-Behav Hlth	20,500	20,500	20,500	20,500	20,500
(472419) Pub Guard Fees-Rep Payee	1,260	2,500	594	1,000	1,000
(479120) DSS Admin Support Services	516,914	619,640	617,408	627,072	627,072
Miscellaneous Revenue	73,260	32,500	62,439	17,500	17,500
(483110) Misc Income	1,936	2,500	0	2,500	2,500
(483113) Misc Income-Overpayment	68,840	30,000	62,340	15,000	15,000
(483300) Subpoena Fees-County Employees	275	0	0	0	0
(489100) Sonora Foundation Grant	2,209	0	99	0	0
Other Finance Sources	1,726	6,000	3,567	6,000	6,000
(496000) Donations	1,726	6,000	3,567	6,000	6,000
Transfers In	734,843	931,194	751,338	431,194	431,194
(499002) Transfer In-Gen Fund VLF Match	216,194	216,194	216,194	216,194	216,194
(499003) Transfer In-Health SLPR	300,000	300,000	300,000	0	0
(499004) Transfer In-Mental Health SLPR	200,000	200,000	200,000	0	0
(499144) Transfer In-Opioid Funds	18,650	215,000	35,145	0	0
(499320) Transfer In-Capital Housing	0	0	0	215,000	215,000
Expenses	20,475,989	24,124,027	19,387,022	21,962,633	23,219,798
Salaries and Benefits	12,636,343	14,075,854	12,023,169	13,379,021	13,379,021
(511110) Salaries	6,661,232	7,772,200	6,510,908	7,449,689	7,449,689
(511115) Salaries-Part Time	210,518	260,000	215,542	260,000	260,000

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(511125) Salaries-Overtime	84,864	75,000	68,735	75,000	75,000
(511130) Salaries-On Call/Call Back	14,825	20,000	14,389	20,000	20,000
(511140) Salaries-Termination	473,855	75,000	39,229	50,000	50,000
(511145) Cash Outs-Vacation	269,922	492,248	309,429	506,674	506,674
(511160) Hiring & Recruiting Incentive	54,500	55,000	50,700	55,000	55,000
(512115) FICA	575,588	671,771	541,142	642,059	642,059
(512120) Unemployment Insurance	1,185	1,225	1,225	1,225	1,225
(512125) Disability Insurance	13,390	13,673	12,948	13,157	13,157
(512205) Retirement-PERS Fixed	1,509,183	1,705,395	1,705,395	1,711,248	1,711,248
(512210) Retirement-PERS Percentage	828,848	772,223	784,920	711,047	711,047
(512220) Deferred Compensation	45,476	42,295	42,479	35,174	35,174
(512305) Employees Group Insurance	1,608,522	2,013,004	1,552,530	1,919,084	1,919,084
(512320) Post Retirement Medical	25,854	92,470	92,470	71,611	71,611
(512325) Life Insurance	11,469	14,140	10,870	12,689	12,689
(512330) Workers Comp Insurance	259,874	218,204	218,204	113,158	113,158
(512410) Gym Membership Fee	6,136	5,606	5,661	5,606	5,606
(512415) Cell Phone Stipend	1,805	2,400	3,013	2,600	2,600
(512505) Employee Physicals	13,021	24,000	9,231	24,000	24,000
(513150) Salary & Benefit Reimbursement	-33,721	-250,000	-165,851	-300,000	-300,000
▾ Services and Supplies	3,132,323	3,856,068	3,176,363	3,183,211	3,756,208
(521150) Expendable Equipment	55,434	58,500	9,367	12,900	12,900
(521155) Expendable Equip-Computer	190,885	122,620	72,724	90,000	155,000
(521165) Expendable Equip-EDP	155,219	11,930	0	6,930	6,930
(521310) Communications	50,819	70,000	50,269	63,680	63,680
(522120) Maint-Internal Vehicles	35,227	25,000	40,451	35,000	45,000
(522125) Maint-Equipment	0	5,000	95	5,000	5,000
(522130) Maint-Equip Vehicles	2,651	5,000	1,755	5,000	5,000
(522135) Maint-Equip EDP	455	13,100	271	13,100	13,100
(522146) Maint-Equip Mandated Software	21,044	21,131	21,131	19,989	19,989
(522147) Maint-Equip Dept Software	92,623	195,590	212,455	207,976	220,000
(522148) Maint-Ent Infrastructure Solut	202,899	117,049	117,049	116,572	116,572
(522205) Maint-Buildings & Improvements	43,447	41,600	40,169	26,600	67,100
(522215) Maint-Flooring	25,360	40,000	10,656	4,000	4,000

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(522235) Maint-Alarms	0	4,912	8,183	6,559	6,559
(523210) Dues & Memberships	40,967	55,724	41,307	58,661	58,661
(523223) Licenses-Enterprise Technology	329,340	444,402	444,402	371,819	371,819
(525110) Office Expense	59,743	56,530	49,355	40,500	47,030
(525120) Office-EDP	5,191	28,000	4,814	16,000	16,000
(525140) Office-Photocopy	51,723	65,000	0	0	0
(525150) Office-Postage	100,271	125,000	99,748	115,000	125,000
(525155) Office-Purchasing Dept	74,833	77,238	77,238	46,687	46,687
(526110) PS&S-Professional Services	86,098	74,400	37,110	74,400	74,400
(526113) PS&S-Accounting & Auditing	0	33,000	17,877	33,000	100,000
(526120) PS&S-Fac Mgmt	108,910	105,000	67,936	105,000	105,000
(526123) PS&S-County Counsel	213,905	360,000	278,807	360,000	400,000
(526124) PS&S-Auditor-Controller	16,741	20,000	16,202	20,000	20,000
(526129) PS&S-Insurance Service	215,999	414,873	414,873	402,066	402,066
(526135) PS&S-EDP	33,150	131,550	50,991	125,513	125,513
(526164) PS&S-DA Prosecution Costs	86,363	100,000	34,104	100,000	100,000
(526239) PS&S-Housing Subsidies	244,887	233,424	322,358	79,731	391,174
(526480) PS&S Photocopy Lease	0	43,400	43,400	46,981	46,981
(527220) Rents-Phone	64,414	61,635	61,635	58,662	58,662
(527310) Rents-Buildings & Improvements	363,522	350,550	357,311	290,000	290,000
(528000) SDE Special Department Expense	0	100	0	100	100
(528163) SDE-Archive Charges	0	100	0	100	100
(528453) SDE-Tax Intercept Overpayments	8,011	6,000	18,457	9,500	20,000
(528537) SDE-CWS FC Activities	2,209	6,000	1,666	6,000	6,000
(528965) Core A - Support Svcs	0	125,000	0	0	0
(529110) Travel & Trans-Fuel	26,122	30,000	28,443	30,000	30,000
(529112) Travel & Trans-Priv Auto	0	5,000	133	5,000	5,000
(529116) Training-Travel	52,016	97,710	48,368	100,185	100,185
(529210) Utilities	71,848	75,000	75,254	75,000	75,000
▾ Other Charges	3,317,859	3,636,369	2,738,844	2,965,529	3,304,989
(531125) Schools IV-E Foster Care	33,012	33,100	18,955	33,100	33,100
(531195) Services Program	2,452,259	2,590,000	1,999,784	2,353,049	2,558,009
(531196) Services Program-WTW	699,002	857,374	577,809	420,500	555,000

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(531198) Services-Mental Health	39,328	25,000	21,115	25,000	25,000
(531199) Emergency Children's Shelter	82,332	95,775	93,920	97,260	97,260
(531201) Federal Grant-CBFRS	6,445	22,620	23,220	22,620	22,620
(531305) 2011 Pub Health Passthrough	2,318	7,500	1,722	7,500	7,500
(531310) 2011 CWS Probation Passthrough	3,163	5,000	2,319	6,500	6,500
▼ Fixed Assets	391,579	55,000	51,270	35,000	35,000
(542000) Buildings & Improvements	366,438	0	0	0	0
(543000) Vehicles	25,141	55,000	51,270	35,000	35,000
▼ Contingencies	0	752,319	0	762,480	1,107,188
(691110) Appropriation-Contingencies	0	752,319	0	762,480	1,107,188
▼ Allocations	978,213	1,303,417	1,303,417	1,367,392	1,367,392
(681110) A-87 Allocation	978,213	1,303,417	1,303,417	1,367,392	1,367,392
▼ Transfers Out	19,671	445,000	93,959	270,000	270,000
(641147) Transfer Out-Supportive Housing	19,671	45,000	15,673	20,000	20,000
(641315) Transfer Out-County Capital	0	400,000	78,286	250,000	250,000
Revenues Less Expenses	$ 4,253,440	$ -131,121	$ 2,673,172	$ 982,264	$ 507,019

Data filtered by Types, Department of Social Services, Departments and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

1150-502100 Welfare & Security

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 5,873,558	$ 7,264,538	$ 5,772,003	$ 5,871,146	$ 5,871,146
State Revenue	1,644,291	2,217,086	1,138,461	1,727,966	1,070,966
(451104) State-Aid Wins	18,711	15,000	18,135	20,000	20,000
(451120) State-Contra CalWorks	-149,085	-55,000	-736,712	-207,214	-864,214
(451203) State-Emerg Child Care Bridge	51,028	50,581	52,150	61,301	61,301
(451206) State-Contra Foster Care Asst	-139,837	-96,500	-303,614	-282,000	-282,000
(451509) State-KinGAP	11,571	35,000	-1,114	31,875	31,875
(451710) State-Public Assistance Prog	13,794	17,000	13,716	17,000	17,000
(451901) State-Aid FG/U	182,433	638,046	33,217	325,000	325,000
(451902) State-Aid Afdc-Fc	14,232	10,000	358,665	5,000	5,000
(451903) State-Adoption	447,242	525,582	95,592	117,300	117,300
(451905) State-Contra Adoption Assist	0	-5,679	0	-5,100	-5,100
(455263) State-2011 CLR Family Support	299,397	152,933	779,791	750,000	750,000
(455290) State-2011 CLR CalWorks MOE	894,805	930,123	828,636	894,804	894,804
Federal Revenue	3,772,609	4,579,819	4,166,003	3,738,770	4,395,770
(461203) Fed-Emerg Child Care Bridge	0	1,000	0	1,000	1,000
(461208) Fed-Admin-TitleXX (93.667)	67,652	54,120	94,711	54,120	54,120
(461901) Fed-Aid FG/U	888,558	1,359,540	1,390,197	816,750	1,473,750
(461902) Fed-Aid Foster Care	482,903	569,350	390,544	427,500	427,500

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(461903) Fed-Adoption	2,297,776	2,540,809	2,250,097	2,391,900	2,391,900
(461906) Fed-FedGAP	35,720	45,000	36,534	37,500	37,500
(465115) Fed-Refugee Cash Asst	0	10,000	3,920	10,000	10,000
▼ Miscellaneous Revenue	22,025	33,000	10,617	10,000	10,000
(481110) Child Support Repayment	22,025	33,000	10,617	10,000	10,000
▼ Transfers In	434,633	434,633	456,922	394,410	394,410
(499005) Transfer In-GF VLF Growth	40,223	0	24,087	0	0
(499006) Transfer In-VLF Child Pov/Fam	394,410	434,633	432,835	394,410	394,410
▼ Expenses	10,108,034	11,401,331	9,241,392	9,889,301	9,889,301
▼ Other Charges	10,108,034	11,401,331	9,241,392	9,889,301	9,889,301
(531115) Emerg Child Care Bridge Vouch	61,405	51,581	52,590	62,301	62,301
(531120) Refugee Cash Asst	0	10,000	3,920	10,000	10,000
(531130) WINS-CalFresh	18,711	15,000	18,135	20,000	20,000
(531140) Family Groups	2,447,818	2,730,000	2,122,438	2,250,000	2,250,000
(531145) FedGAP Assistance	69,953	90,000	73,068	75,000	75,000
(531150) Foster Care	1,586,252	1,930,000	1,350,443	1,500,000	1,500,000
(531160) Unemployed Parents	752,918	819,000	774,220	800,000	800,000
(531165) KinGAP Assistance	10,062	25,000	-1,206	25,000	25,000
(531170) General Relief	19,159	35,000	29,405	30,000	30,000
(531180) Aid for Adoptions	5,127,962	5,678,750	4,804,663	5,100,000	5,100,000
(531260) LIHEAP/SUAS-CalFresh	13,794	17,000	13,716	17,000	17,000
Revenues Less Expenses	$ -4,234,476	$ -4,136,793	$ -3,469,389	$ -4,018,155	$ -4,018,155

Data filtered by Types, Department of Social Services, Departments and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

1165 American Rescue Plan Fund

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 3,822,468	$ 4,055,204	$ 3,984,891	$ 68,020	$ 80,020
Use of Money & Property	189,442	180,000	91,995	0	12,000
Federal Revenue	3,633,026	3,875,204	3,892,895	68,020	68,020
Expenses	4,317,899	4,055,204	3,417,394	68,020	205,262
Services and Supplies	291,320	267,449	201,872	33,020	33,020
Fixed Assets	2,344,697	2,826,895	2,254,662	35,000	172,242
Transfers Out	1,681,881	960,860	960,860	0	0
Revenues Less Expenses	$ -495,430	$ 0	$ 567,496	$ 0	$ -125,242

Data filtered by Types, American Rescue Plan Fund, Departments and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

1165-101375 American Rescue Plan

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 3,822,468	$ 4,055,204	$ 3,984,891	$ 68,020	$ 80,020
Use of Money & Property	189,442	180,000	91,995	0	12,000
(441110) Interest Income	189,442	180,000	91,995	0	12,000
Federal Revenue	3,633,026	3,875,204	3,892,895	68,020	68,020
(461075) Fed-American Rescue Plan 2021	2,069,708	460,131	555,582	0	0
(469307) Fed-Local Assist Consistency L	1,563,318	3,415,073	3,337,314	68,020	68,020
Expenses	4,317,899	4,055,204	3,417,394	68,020	205,262
Services and Supplies	291,320	267,449	201,872	33,020	33,020
(521150) Expendable Equipment	-1,393	0	0	0	0
(521166) Vehicle Equipment	82,776	0	0	0	0
(522107) Main-Siren	516	20,000	0	20,000	20,000
(522147) Maint-Equip Dept Software	8,680	0	11,935	13,020	13,020
(526105) PS&S Consultant Title 17	24,376	0	0	0	0
(526108) PS&S-Update Personnel Policies	0	10,000	0	0	0
(526109) PS&S-Groveland Fire Station	204	0	0	0	0
(526110) PS&S-Professional Services	43,244	54,000	26,763	0	0
(526138) PS&S-ES Standards of Coverage	14,999	0	0	0	0
(526474) PS&S-Expand Space Needs Study	28,315	0	0	0	0
(526487) PS&S-Community Projects	47,888	0	0	0	0

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(528481) SDE-Code Enforcement Abatement	41,717	183,449	163,174	0	0
Fixed Assets	2,344,697	2,826,895	2,254,662	35,000	172,242
(542000) Buildings & Improvements	217,908	0	16,013	0	0
(542005) LACTF-Crystal Falls Dr	25,967	1,203,103	737,067	0	0
(542006) LACTF-Middle Camp /Sugar Pine	23,093	778,027	640,392	0	0
(542007) LACTF-Jamestown Road	35,535	795,745	808,607	0	0
(542008) LACTF-Lyons Bald Mt	343,004	20,000	13,148	0	0
(542009) LACTF-Merced Falls RD	294,328	17,000	8,996	0	0
(542592) Kewin Mill RD Paving	988,901	0	0	0	0
(542609) Animal Control Floor	0	0	0	35,000	35,000
(543000) Vehicles	34,397	0	0	0	0
(543500) Heavy Equipment	64,575	0	25,439	0	137,242
(544150) Software	0	13,020	0	0	0
(544200) Fire Equipment	316,988	0	0	0	0
(544400) Misc/Specialized Equipment	0	0	5,000	0	0
Transfers Out	1,681,881	960,860	960,860	0	0
(641107) Transfer Out-County Fire	1,681,881	960,860	960,860	0	0
Revenues Less Expenses	$ -495,430	$ 0	$ 567,496	$ 0	$ -125,242

Data filtered by Types, American Rescue Plan Fund, Departments and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

1170 Grants Fund

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 0	$ 0	$ 0	$ 0	$ 30,484,918
State Revenue	0	0	0	0	10,423,812
Federal Revenue	0	0	0	0	20,061,106
Expenses	0	0	0	0	30,484,918
Salaries and Benefits	0	0	0	0	496,218
Services and Supplies	0	0	0	0	29,896,450
Allocations	0	0	0	0	92,250
Revenues Less Expenses	$ 0	$ 0	$ 0	$ 0	$ 0

Data filtered by Types, Grants, Departments and exported on September 19, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

1170-101345 Master Stewardship Grant

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 0	$ 0	$ 0	$ 0	$ 15,494,197
State Revenue	0	0	0	0	6,739,752
(451130) St-Sierra Nevada Conservancy	0	0	0	0	607,327
(451150) State-SNC 23 Capacity Grant	0	0	0	0	35,000
(451213) State-Admin MSA	0	0	0	0	618,226
(454455) State-CCI Grant	0	0	0	0	5,479,199
Federal Revenue	0	0	0	0	8,754,445
(461204) Fed-Admin MSA	0	0	0	0	794,950
(468129) Fed-US Forest Service	0	0	0	0	7,959,495
Expenses	0	0	0	0	15,494,197
Salaries and Benefits	0	0	0	0	470,218
(511110) Salaries	0	0	0	0	179,909
(511150) Cash Outs-Leave	0	0	0	0	5,177
(512115) FICA	0	0	0	0	13,763
(512125) Disability Insurance	0	0	0	0	495
(512205) Retirement-PERS Fixed	0	0	0	0	39,716
(512210) Retirement-PERS Percentage	0	0	0	0	16,785
(512305) Employees Group Insurance	0	0	0	0	45,456
(512320) Post Retirement Medical	0	0	0	0	680

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(512325) Life Insurance	0	0	0	0	180
(512330) Workers Comp Insurance	0	0	0	0	2,364
(513150) Salary & Benefit Reimbursement	0	0	0	0	165,693
▾ Services and Supplies	0	0	0	0	14,931,729
(521157) Mandated Computer Replacements	0	0	0	0	3,034
(521311) Communications-Cell Phones	0	0	0	0	2,000
(522148) Maint-Ent Infrastructure Solut	0	0	0	0	1,903
(525110) Office Expense	0	0	0	0	1,000
(525150) Office-Postage	0	0	0	0	500
(525155) Office-Purchasing Dept	0	0	0	0	24,819
(526123) PS&S-County Counsel	0	0	0	0	72,800
(526129) PS&S-Insurance Service	0	0	0	0	9,051
(526303) PS&S-Project Management	0	0	0	0	14,046,021
(528000) SDE Special Department Expense	0	0	0	0	732,601
(528981) SDE- SNC planning and Outreach	0	0	0	0	35,000
(529112) Travel & Trans-Priv Auto	0	0	0	0	1,500
(529116) Training-Travel	0	0	0	0	1,500
▾ Allocations	0	0	0	0	92,250
(681110) A-87 Allocation	0	0	0	0	92,250
Revenues Less Expenses	$ 0	$ 0	$ 0	$ 0	$ 0

2026 Adopted Budget - Governmental Funds

1170-101410 FEMA Home Hardening Grant

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 0	$ 0	$ 0	$ 0	$ 7,658,370
Federal Revenue	0	0	0	0	7,658,370
(468165) Fed-CA Wild Mit Home Hardening	0	0	0	0	7,658,370
Expenses	0	0	0	0	7,658,370
Services and Supplies	0	0	0	0	7,658,370
(521150) Expendable Equipment	0	0	0	0	1,600
(525110) Office Expense	0	0	0	0	22,000
(526110) PS&S-Professional Services	0	0	0	0	7,555,273
(527310) Rents-Buildings & Improvements	0	0	0	0	5,000
(528000) SDE Special Department Expense	0	0	0	0	59,497
(529105) Travel	0	0	0	0	15,000
Revenues Less Expenses	$ 0	$ 0	$ 0	$ 0	$ 0

Data filtered by Types, Grants, FEMA Home Hardening Grant and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

1170-101420 USDA CWDG

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 0	$ 0	$ 0	$ 0	$ 3,648,291
Federal Revenue	0	0	0	0	3,648,291
(461070) Community Wildfire Defense Grant	0	0	0	0	3,648,291
Expenses	0	0	0	0	3,648,291
Services and Supplies	0	0	0	0	3,648,291
(525110) Office Expense	0	0	0	0	5,000
(526110) PS&S-Professional Services	0	0	0	0	3,305,440
(528000) SDE Special Department Expense	0	0	0	0	327,446
(528297) SDE-Outreach Expenses	0	0	0	0	5,405
(529116) Training-Travel	0	0	0	0	5,000
Revenues Less Expenses	$ 0	$ 0	$ 0	$ 0	$ 0

Data filtered by Types, Grants, USDA CWDG and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

1170-207150 REAP 2.0 MORE Grants

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
▾ Revenues	$ 0	$ 0	$ 0	$ 0	$ 3,684,060
▾ State Revenue	0	0	0	0	3,684,060
(451350) State-Reap 2.0 Grant	0	0	0	0	2,708,060
(451360) State-More Grant	0	0	0	0	976,000
▾ Expenses	0	0	0	0	3,684,060
▾ Salaries and Benefits	0	0	0	0	26,000
(513150) Salary & Benefit Reimbursement	0	0	0	0	26,000
▾ Services and Supplies	0	0	0	0	3,658,060
(526350) PS&S-REAP Jamestown Sanitary	0	0	0	0	2,283,060
(526370) PS&S-REAP TUD	0	0	0	0	425,000
(528435) SDE-MORE Admin	0	0	0	0	100,000
(528735) SDE-MORE Mobile Home Replace	0	0	0	0	500,000
(528740) SDE-MORE Mobile Home Rehab	0	0	0	0	350,000
Revenues Less Expenses	$ 0	$ 0	$ 0	$ 0	$ 0

Data filtered by Types, Grants, REAP 2.0/MORE Grants and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

1196 PLHA Fund

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 0	$ 1,001,127	$ 0	$ 526,308	$ 526,308
State Revenue	0	1,001,127	0	526,308	526,308
Expenses	0	1,001,127	0	526,308	561,203
Salaries and Benefits	0	179,223	0	0	0
Services and Supplies	0	394,548	0	0	0
Transfers Out	0	427,356	0	526,308	561,203
Revenues Less Expenses	$ 0	$ 0	$ 0	$ 0	$ -34,895

Data filtered by Types, PLHA Perm Local Housing Alloc, PLHA Perm Local Housing Alloc and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

1196-506180 PLHA

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 0	$ 1,001,127	$ 0	$ 526,308	$ 526,308
State Revenue	0	1,001,127	0	526,308	526,308
(456230) St-PLHA Perm Housing County	0	685,317	0	379,078	379,078
(456235) St-PLHA Perm Housing City	0	315,810	0	147,230	147,230
Expenses	0	1,001,127	0	526,308	561,203
Salaries and Benefits	0	179,223	0	0	0
(511130) Salaries-On Call/Call Back	0	179,223	0	0	0
Services and Supplies	0	394,548	0	0	0
(526161) PS&S-Administration Fee	0	11,215	0	0	0
(526317) PS&S-Stanislaus Housing Auth	0	75,000	0	0	0
(526560) PS&S-Homeless Case Mgt-City	0	308,333	0	0	0
Transfers Out	0	427,356	0	526,308	561,203
(641145) Transfer Out-Behavioral Health	0	0	0	306,360	306,360
(641147) Transfer Out-Supportive Housing	0	427,356	0	219,948	254,843
Revenues Less Expenses	$ 0	$ 0	$ 0	$ 0	$ -34,895

Data filtered by Types, PLHA Perm Local Housing Alloc, PLHA Perm Local Housing Alloc and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

1911 Sheriff Fund

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 0	$ 0	$ 0	$ 0	$ 37,498,665
Licenses Permits & Franchises	0	0	0	0	95,100
Fines Forfeitures & Penalties	0	0	0	0	22,100
State Revenue	0	0	0	0	9,404,625
Federal Revenue	0	0	0	0	86,968
Other Governments	0	0	0	0	300,000
Charges for Services	0	0	0	0	756,520
Miscellaneous Revenue	0	0	0	0	24,500
Other Finance Sources	0	0	0	0	50,519
Transfers In	0	0	0	0	26,758,333
Expenses	0	0	0	0	37,498,665
Salaries and Benefits	0	0	0	0	28,745,114
Services and Supplies	0	0	0	0	7,832,720
Fixed Assets	0	0	0	0	920,831
Transfers Interfund	0	0	0	0	0
Revenues Less Expenses	$ 0	$ 0	$ 0	$ 0	$ 0

Data filtered by Types, Sheriff, Departments and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

1911-202100 Sheriff-Coroner

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
▼ Revenues	$ 0	$ 0	$ 0	$ 0	$ 17,676,518
▼ Licenses Permits & Franchises	0	0	0	0	72,200
(422120) Bingo Licenses	0	0	0	0	200
(427110) Permits-Guns	0	0	0	0	70,000
(427120) Permits-Explosives	0	0	0	0	2,000
▼ Fines Forfeitures & Penalties	0	0	0	0	22,100
(432175) Misc-Parking Reg & Vehicle	0	0	0	0	18,000
(432185) Fix-It Fee Ct-Sheriff Citing	0	0	0	0	100
(433310) Abandoned/Impound Auto Fee	0	0	0	0	4,000
▼ State Revenue	0	0	0	0	3,687,421
(451122) State-OES Reimburse SART	0	0	0	0	10,000
(455205) State-2011 CLR AB109 Post Rel	0	0	0	0	134,563
(456115) State-Over Snow Vehicle Grant	0	0	0	0	35,200
(456160) State-Law Enforcement AB443	0	0	0	0	500,000
(456200) State-Prop 172 Public Safety	0	0	0	0	2,663,658
(456300) State-COP Program	0	0	0	0	192,000
(459124) State-DMV VA Fee	0	0	0	0	72,000
(459150) State-Training	0	0	0	0	80,000
▼ Federal Revenue	0	0	0	0	57,914
(461132) Fed-Soft Body Armor Grant	0	0	0	0	4,914
(462600) Fed-USFS Enforcement	0	0	0	0	35,000
(465110) Fed-Forest Reserve Revenue	0	0	0	0	18,000
▼ Other Governments	0	0	0	0	300,000
(469835) Other Govts-Mi Wuk Projects	0	0	0	0	300,000
▼ Charges for Services	0	0	0	0	143,400
(472210) Civil Process Services	0	0	0	0	22,000
(472220) Sheriff Dept Witness Fees	0	0	0	0	500

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(472600) Law Enforcement-Patrol Service	0	0	0	0	8,000
(472620) Law Enforcement-Alarm	0	0	0	0	50,000
(472621) Law Enforcement-False Alarm	0	0	0	0	40,000
(473895) Fees-Decedent Equipment	0	0	0	0	17,900
(473896) Fees-Sheriff-Decedent	0	0	0	0	5,000
Miscellaneous Revenue	0	0	0	0	9,000
(483110) Misc Income	0	0	0	0	7,000
(483115) Misc Income-Photocopies	0	0	0	0	2,000
Other Finance Sources	0	0	0	0	50,519
(496000) Donations	0	0	0	0	50,519
Transfers In	0	0	0	0	13,333,964
(499001) Transfer In-General Fund	0	0	0	0	13,001,895
(499320) Transfer In-Capital Housing	0	0	0	0	332,069
Expenses	0	0	0	0	17,676,518
Salaries and Benefits	0	0	0	0	13,948,252
(511110) Salaries	0	0	0	0	7,477,327
(511115) Salaries-Part Time	0	0	0	0	98,736
(511125) Salaries-Overtime	0	0	0	0	556,763
(511130) Salaries-On Call/Call Back	0	0	0	0	21,158
(511150) Cash Outs-Leave	0	0	0	0	634,985
(511155) Cash Outs-Holiday	0	0	0	0	243,000
(511160) Hiring & Recruiting Incentive	0	0	0	0	38,500
(511162) Overtime-Reimbursed	0	0	0	0	78,000
(512115) FICA	0	0	0	0	615,685
(512120) Unemployment Insurance	0	0	0	0	790
(512125) Disability Insurance	0	0	0	0	3,675
(512205) Retirement-PERS Fixed	0	0	0	0	1,792,569
(512210) Retirement-PERS Percentage	0	0	0	0	1,571,957
(512220) Deferred Compensation	0	0	0	0	36,702
(512305) Employees Group Insurance	0	0	0	0	1,284,984
(512320) Post Retirement Medical	0	0	0	0	66,165
(512325) Life Insurance	0	0	0	0	8,454
(512330) Workers Comp Insurance	0	0	0	0	1,006,997

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(512335) Workers Comp Sheriff 4850	0	0	0	0	-300,000
(512410) Gym Membership Fee	0	0	0	0	691
(512415) Cell Phone Stipend	0	0	0	0	3,250
(513150) Salary & Benefit Reimbursement	0	0	0	0	-1,292,136
▼ Services and Supplies	0	0	0	0	3,334,090
(521120) CSU Supplies	0	0	0	0	1,500
(521150) Expendable Equipment	0	0	0	0	101,900
(521155) Expendable Equip-Computer	0	0	0	0	2,500
(521157) Mandated Computer Replacements	0	0	0	0	84,744
(521166) Vehicle Equipment	0	0	0	0	191,000
(521180) Clothing & Personal Supplies	0	0	0	0	95,000
(522117) Maint-Body Cameras and Tasers	0	0	0	0	175,000
(522118) Maint-Vehicle Tow	0	0	0	0	2,900
(522130) Maint-Equip Vehicles	0	0	0	0	240,000
(522146) Maint-Equip Mandated Software	0	0	0	0	43,460
(522147) Maint-Equip Dept Software	0	0	0	0	113,235
(522148) Maint-Ent Infrastructure Solut	0	0	0	0	75,177
(522155) Maint-Equip Radios Internal	0	0	0	0	25,721
(522235) Maint-Alarms	0	0	0	0	782
(523210) Dues & Memberships	0	0	0	0	23,000
(525110) Office Expense	0	0	0	0	10,000
(525150) Office-Postage	0	0	0	0	8,600
(525155) Office-Purchasing Dept	0	0	0	0	34,130
(526110) PS&S-Professional Services	0	0	0	0	180,438
(526129) PS&S-Insurance Service	0	0	0	0	422,926
(526182) PS&S-Searches	0	0	0	0	10,000
(526183) PS&S-SAR Team - Equipment	0	0	0	0	8,000
(526480) PS&S Photocopy Lease	0	0	0	0	26,091
(526955) PS&S-Autopsies	0	0	0	0	263,258
(527220) Rents-Phone	0	0	0	0	24,443
(527310) Rents-Buildings & Improvements	0	0	0	0	153,720
(528000) SDE Special Department Expense	0	0	0	0	22,400
(528040) SDE-Gloves	0	0	0	0	8,000

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(528139) SDE-Crisis Negotiation Team	0	0	0	0	8,000
(528160) SDE-SWAT	0	0	0	0	69,252
(528168) SDE-K-9 Expenses	0	0	0	0	45,519
(528182) SDE-Investigations	0	0	0	0	50,000
(528183) SDE-Civil Coroner Records	0	0	0	0	8,000
(528184) SDE-Awards & Certificates	0	0	0	0	3,000
(528186) SDE-Lost & Damaged Equipment	0	0	0	0	1,000
(528191) SDE-Employment	0	0	0	0	80,000
(528192) SDE-Vests	0	0	0	0	9,828
(528193) SDE-Volunteers	0	0	0	0	13,000
(528202) SDE-Explorer Program	0	0	0	0	2,000
(528210) SDE-Officer Wellness	0	0	0	0	59,938
(528242) SDE-OSV Operations & Maint	0	0	0	0	5,000
(528252) SDE-Crime Scene Investigations	0	0	0	0	10,000
(528355) SDE-Vehicle Abatement	0	0	0	0	18,000
(528650) SDE-Range Expenses	0	0	0	0	60,000
(528655) SDE-Property Expenses	0	0	0	0	6,000
(528660) SDE-Patrol Expenses	0	0	0	0	10,000
(528670) SDE-CSU	0	0	0	0	2,650
(528680) SDE-SAR	0	0	0	0	12,778
(528685) SDE-FTO	0	0	0	0	1,100
(528709) SDE-UAV Maintenance	0	0	0	0	5,500
(528773) SDE-SART	0	0	0	0	10,000
(528786) Undercover Operations	0	0	0	0	2,000
(528879) SDE-Honor Guard	0	0	0	0	1,500
(529110) Travel & Trans-Fuel	0	0	0	0	252,000
(529112) Travel & Trans-Priv Auto	0	0	0	0	2,500
(529116) Training-Travel	0	0	0	0	200,000
(529119) Training-Coroner Expense	0	0	0	0	15,000
(529210) Utilities	0	0	0	0	22,600
▾ Fixed Assets	0	0	0	0	436,962
(543000) Vehicles	0	0	0	0	436,962
▾ Transfers Interfund	0	0	0	0	-42,786

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(651145) Intrafund Transfer-Boat Patrol	0	0	0	0	-42,786
Revenues Less Expenses	$ 0	$ 0	$ 0	$ 0	$ 0

Data filtered by Types, Sheriff, Sheriff - Coroner and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

1911-202175 Courtroom Security

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 0	$ 0	$ 0	$ 0	$ 1,863,542
State Revenue	0	0	0	0	1,863,542
(455210) State-2011 CLR Court Security	0	0	0	0	1,863,542
Expenses	0	0	0	0	1,863,542
Salaries and Benefits	0	0	0	0	1,863,542
(513150) Salary & Benefit Reimbursement	0	0	0	0	1,863,542
Revenues Less Expenses	$ 0	$ 0	$ 0	$ 0	$ 0

Data filtered by Types, Sheriff, Sheriff- Courtroom Security and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

1911-202200 Sheriff-Communications

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 0	$ 0	$ 0	$ 0	$ 2,393,278
State Revenue	0	0	0	0	4,000
(459150) State-Training	0	0	0	0	4,000
Charges for Services	0	0	0	0	477,920
(479035) Fees-Sheriff Communications	0	0	0	0	477,920
Transfers In	0	0	0	0	1,911,358
(499001) Transfer In-General Fund	0	0	0	0	1,911,358
Expenses	0	0	0	0	2,393,278
Salaries and Benefits	0	0	0	0	1,915,179
(511110) Salaries	0	0	0	0	858,631
(511115) Salaries-Part Time	0	0	0	0	91,953
(511125) Salaries-Overtime	0	0	0	0	247,278
(511150) Cash Outs-Leave	0	0	0	0	40,146
(511155) Cash Outs-Holiday	0	0	0	0	30,000
(511160) Hiring & Recruiting Incentive	0	0	0	0	16,000
(512115) FICA	0	0	0	0	94,293
(512120) Unemployment Insurance	0	0	0	0	130
(512125) Disability Insurance	0	0	0	0	558
(512205) Retirement-PERS Fixed	0	0	0	0	200,669

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(512210) Retirement-PERS Percentage	0	0	0	0	108,364
(512305) Employees Group Insurance	0	0	0	0	207,624
(512320) Post Retirement Medical	0	0	0	0	4,418
(512325) Life Insurance	0	0	0	0	1,482
(512330) Workers Comp Insurance	0	0	0	0	12,913
(512410) Gym Membership Fee	0	0	0	0	720
▾ **Services and Supplies**	0	0	0	0	478,099
(521110) Supplies-Operating	0	0	0	0	500
(521150) Expendable Equipment	0	0	0	0	7,500
(521155) Expendable Equip-Computer	0	0	0	0	2,500
(521157) Mandated Computer Replacements	0	0	0	0	3,061
(521310) Communications	0	0	0	0	116,950
(522146) Maint-Equip Mandated Software	0	0	0	0	6,345
(522147) Maint-Equip Dept Software	0	0	0	0	92,225
(522148) Maint-Ent Infrastructure Solut	0	0	0	0	12,371
(522155) Maint-Equip Radios Internal	0	0	0	0	7,500
(522165) Maint-Equip Console	0	0	0	0	1,500
(525110) Office Expense	0	0	0	0	2,000
(525155) Office-Purchasing Dept	0	0	0	0	4,447
(526129) PS&S-Insurance Service	0	0	0	0	47,017
(527210) Rents-Equipment	0	0	0	0	24,150
(527241) Rents- Repeaters	0	0	0	0	112,350
(527310) Rents-Buildings & Improvements	0	0	0	0	24,423

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(528000) SDE Special Department Expense	0	0	0	0	3,000
(529112) Travel & Trans-Priv Auto	0	0	0	0	260
(529116) Training-Travel	0	0	0	0	10,000
Revenues Less Expenses	$ 0	$ 0	$ 0	$ 0	$ 0

Data filtered by Types, Sheriff, Sheriff - Communications and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

1911-202400 High Risk Operations

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
▾ Revenues	$ 0	$ 0	$ 0	$ 0	$ 820,363
▾ State Revenue	0	0	0	0	717,953
(455205) State-2011 CLR AB109 Post Rel	0	0	0	0	593,893
(459139) State-CAL MMET	0	0	0	0	124,060
▾ Federal Revenue	0	0	0	0	16,687
(461920) Fed-DCESP	0	0	0	0	16,687
▾ Transfers In	0	0	0	0	85,723
(499001) Transfer In-General Fund	0	0	0	0	85,723
▾ Expenses	0	0	0	0	820,363
▾ Salaries and Benefits	0	0	0	0	718,018
(511110) Salaries	0	0	0	0	430,995
(511125) Salaries-Overtime	0	0	0	0	75,000
(511130) Salaries-On Call/Call Back	0	0	0	0	500
(511155) Cash Outs-Holiday	0	0	0	0	19,826
(511162) Overtime-Reimbursed	0	0	0	0	14,687
(512115) FICA	0	0	0	0	38,709
(512210) Retirement-PERS Percentage	0	0	0	0	70,789
(512305) Employees Group Insurance	0	0	0	0	67,056
(512325) Life Insurance	0	0	0	0	456

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Services and Supplies	0	0	0	0	33,030
(521150) Expendable Equipment	0	0	0	0	22,030
(521180) Clothing & Personal Supplies	0	0	0	0	4,000
(528000) SDE Special Department Expense	0	0	0	0	5,000
(528675) SDE-DCESP Expenses	0	0	0	0	2,000
Fixed Assets	0	0	0	0	69,315
(544400) Misc/Specialized Equipment	0	0	0	0	69,315
Revenues Less Expenses	$ 0	$ 0	$ 0	$ 0	$ 0

Data filtered by Types, Sheriff, High Risk Operations and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

1911-202500 Boat Patrol

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
▼ Revenues	$ 0	$ 0	$ 0	$ 0	$ 853,011
▼ State Revenue	0	0	0	0	279,343
(459110) State-Other Boat Patrol	0	0	0	0	279,343
▼ Transfers In	0	0	0	0	573,668
(499001) Transfer In-General Fund	0	0	0	0	573,668
▼ Expenses	0	0	0	0	853,011
▼ Salaries and Benefits	0	0	0	0	628,366
(511110) Salaries	0	0	0	0	316,507
(511115) Salaries-Part Time	0	0	0	0	2,000
(511125) Salaries-Overtime	0	0	0	0	37,800
(511130) Salaries-On Call/Call Back	0	0	0	0	375
(511150) Cash Outs-Leave	0	0	0	0	31,232
(511155) Cash Outs-Holiday	0	0	0	0	15,000
(512115) FICA	0	0	0	0	27,540
(512120) Unemployment Insurance	0	0	0	0	30
(512205) Retirement-PERS Fixed	0	0	0	0	85,930
(512210) Retirement-PERS Percentage	0	0	0	0	60,805
(512305) Employees Group Insurance	0	0	0	0	44,856
(512320) Post Retirement Medical	0	0	0	0	1,020

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(512325) Life Insurance	0	0	0	0	342
(512330) Workers Comp Insurance	0	0	0	0	4,929
▾ Services and Supplies	0	0	0	0	181,859
(521150) Expendable Equipment	0	0	0	0	11,500
(521157) Mandated Computer Replacements	0	0	0	0	6,121
(521180) Clothing & Personal Supplies	0	0	0	0	5,000
(521310) Communications	0	0	0	0	4,000
(522110) Maint-Repairs/Service Other	0	0	0	0	1,200
(522116) Maint-Vessel/Trailer	0	0	0	0	11,000
(522118) Maint-Vehicle Tow	0	0	0	0	200
(522130) Maint-Equip Vehicles	0	0	0	0	15,000
(522146) Maint-Equip Mandated Software	0	0	0	0	1,464
(522148) Maint-Ent Infrastructure Solut	0	0	0	0	2,855
(522235) Maint-Alarms	0	0	0	0	794
(525110) Office Expense	0	0	0	0	600
(526129) PS&S-Insurance Service	0	0	0	0	20,225
(527220) Rents-Phone	0	0	0	0	2,037
(527310) Rents-Buildings & Improvements	0	0	0	0	42,263
(528000) SDE Special Department Expense	0	0	0	0	1,600
(529110) Travel & Trans-Fuel	0	0	0	0	27,000
(529112) Travel & Trans-Priv Auto	0	0	0	0	1,000
(529116) Training-Travel	0	0	0	0	8,000
(529123) Training-Dive Gear	0	0	0	0	8,000

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(529210) Utilities	0	0	0	0	12,000
▼ Transfers Interfund	0	0	0	0	42,786
(651140) Intrafund Transfer-Sheriff	0	0	0	0	42,786
Revenues Less Expenses	$ 0	$ 0	$ 0	$ 0	$ 0

Data filtered by Types, Sheriff, Sheriff - Boat Patrol and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

1911-203100 County Jail

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
▼ Revenues	$ 0	$ 0	$ 0	$ 0	$ 12,270,946
▼ State Revenue	0	0	0	0	2,605,001
(451040) State-PATH Round 2	0	0	0	0	13,749
(451050) State-PATH Round 3	0	0	0	0	758,489
(451087) State-Housing Inmates COVID 19	0	0	0	0	21,546
(451095) State-Hospital MOU	0	0	0	0	123,375
(455205) State-2011 CLR AB109 Post Rel	0	0	0	0	981,296
(456200) State-Prop 172 Public Safety	0	0	0	0	574,266
(456300) State-COP Program	0	0	0	0	25,000
(459125) State-DMV CAL ID	0	0	0	0	72,000
(459150) State-Training	0	0	0	0	35,280
▼ Federal Revenue	0	0	0	0	12,367
(461132) Fed-Soft Body Armor Grant	0	0	0	0	4,200
(461165) Fed-Alien Assistance	0	0	0	0	8,167
▼ Charges for Services	0	0	0	0	99,200
(471625) Fees-Inmate Dental	0	0	0	0	1,200
(472625) Livescan/Fingerprint Fees	0	0	0	0	20,000
(472635) Fees-JIF Inmate Work Crew	0	0	0	0	48,000
(472660) Cr J Admin Booking Fee City	0	0	0	0	30,000

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
▼ Miscellaneous Revenue	0	0	0	0	15,500
(483110) Misc Income	0	0	0	0	500
(486120) Other Operating Revenue-Misc	0	0	0	0	15,000
▼ Transfers In	0	0	0	0	9,538,878
(499001) Transfer In-General Fund	0	0	0	0	9,496,208
(499121) Transfer In-Crim Justice Facil	0	0	0	0	42,670
▼ Expenses	0	0	0	0	12,270,946
▼ Salaries and Benefits	0	0	0	0	8,527,948
(511110) Salaries	0	0	0	0	4,286,873
(511115) Salaries-Part Time	0	0	0	0	50,177
(511125) Salaries-Overtime	0	0	0	0	898,659
(511150) Cash Outs-Leave	0	0	0	0	184,786
(511155) Cash Outs-Holiday	0	0	0	0	120,000
(511160) Hiring & Recruiting Incentive	0	0	0	0	53,500
(511162) Overtime-Reimbursed	0	0	0	0	10,000
(512115) FICA	0	0	0	0	400,946
(512120) Unemployment Insurance	0	0	0	0	630
(512125) Disability Insurance	0	0	0	0	558
(512205) Retirement-PERS Fixed	0	0	0	0	841,527
(512210) Retirement-PERS Percentage	0	0	0	0	927,409
(512305) Employees Group Insurance	0	0	0	0	1,136,442
(512320) Post Retirement Medical	0	0	0	0	21,411
(512325) Life Insurance	0	0	0	0	7,185

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(512330) Workers Comp Insurance	0	0	0	0	357,245
(512335) Workers Comp Sheriff 4850	0	0	0	0	-200,000
(512410) Gym Membership Fee	0	0	0	0	2,006
(513150) Salary & Benefit Reimbursement	0	0	0	0	-571,406
▼ Services and Supplies	0	0	0	0	3,328,444
(521150) Expendable Equipment	0	0	0	0	47,394
(521155) Expendable Equip-Computer	0	0	0	0	2,500
(521157) Mandated Computer Replacements	0	0	0	0	11,698
(521166) Vehicle Equipment	0	0	0	0	15,000
(521170) Food	0	0	0	0	8,000
(521172) Food-Commissary	0	0	0	0	480,000
(521180) Clothing & Personal Supplies	0	0	0	0	50,000
(521181) Clothing-Inmate	0	0	0	0	34,000
(521190) Household Expense	0	0	0	0	50,000
(521191) Household-Inmate Supplies	0	0	0	0	1,200
(521192) Household-Cleaning Products	0	0	0	0	10,000
(521310) Communications	0	0	0	0	13,500
(522125) Maint-Equipment	0	0	0	0	7,000
(522130) Maint-Equip Vehicles	0	0	0	0	19,000
(522146) Maint-Equip Mandated Software	0	0	0	0	24,404
(522147) Maint-Equip Dept Software	0	0	0	0	54,300
(522148) Maint-Ent Infrastructure Solut	0	0	0	0	59,951
(522205) Maint-Buildings & Improvements	0	0	0	0	2,000

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(522235) Maint-Alarms	0	0	0	0	15,715
(523210) Dues & Memberships	0	0	0	0	14,000
(525110) Office Expense	0	0	0	0	15,000
(525140) Office-Photocopy	0	0	0	0	1,200
(525150) Office-Postage	0	0	0	0	200
(525155) Office-Purchasing Dept	0	0	0	0	21,299
(526110) PS&S-Professional Services	0	0	0	0	266,142
(526129) PS&S-Insurance Service	0	0	0	0	202,208
(526189) PS&S-Jail Dental Srvs	0	0	0	0	9,500
(526198) PS&S-Jail Contract	0	0	0	0	399,239
(526252) PS&S-Federal Alien Assist	0	0	0	0	8,167
(526480) PS&S Photocopy Lease	0	0	0	0	21,402
(526527) PS&S-Transport & Extra	0	0	0	0	14,000
(526820) PS&S- Path 2	0	0	0	0	13,749
(526830) PS&S PATH 3	0	0	0	0	703,000
(527220) Rents-Phone	0	0	0	0	24,850
(528000) SDE Special Department Expense	0	0	0	0	14,000
(528132) SDE-Cal ID Program	0	0	0	0	104,685
(528192) SDE-Vests	0	0	0	0	8,400
(528606) SDE-Work crew	0	0	0	0	70,000
(528720) SDE-STC Training	0	0	0	0	35,280
(528725) SDE-CCP Training	0	0	0	0	20,000
(528727) SDE- SERT Training	0	0	0	0	9,126

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(528919) SDE-Jail Fencing	0	0	0	0	21,546
(528920) SDE-Inmate Work Crew	0	0	0	0	38,000
(529110) Travel & Trans-Fuel	0	0	0	0	28,500
(529112) Travel & Trans-Priv Auto	0	0	0	0	1,000
(529116) Training-Travel	0	0	0	0	23,796
(529210) Utilities	0	0	0	0	334,493
▾ **Fixed Assets**	0	0	0	0	414,554
(543000) Vehicles	0	0	0	0	337,269
(544400) Misc/Specialized Equipment	0	0	0	0	77,285
Revenues Less Expenses	$ 0	$ 0	$ 0	$ 0	$ 0

Data filtered by Types, Sheriff, County Jail and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

1911-207300 Animal Control

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 0	$ 0	$ 0	$ 0	$ 1,621,007
Licenses Permits & Franchises	0	0	0	0	22,900
(421110) Animal Licenses	0	0	0	0	22,000
(421150) Vicious Dog Licenses	0	0	0	0	400
(421160) Quarantine Fee	0	0	0	0	500
State Revenue	0	0	0	0	247,365
(456200) State-Prop 172 Public Safety	0	0	0	0	247,365
Charges for Services	0	0	0	0	36,000
(472510) Humane Services-Rabies Fees	0	0	0	0	1,000
(472520) Humane Services-Kennel Fees	0	0	0	0	17,000
(472525) Humane Services-Education Prog	0	0	0	0	4,000
(472910) Fees-Animal Remain Disposal	0	0	0	0	14,000
Transfers In	0	0	0	0	1,314,742
(499001) Transfer In-General Fund	0	0	0	0	1,314,742
Expenses	0	0	0	0	1,621,007
Salaries and Benefits	0	0	0	0	1,143,809
(511110) Salaries	0	0	0	0	598,723
(511115) Salaries-Part Time	0	0	0	0	49,890
(511125) Salaries-Overtime	0	0	0	0	20,000

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(511130) Salaries-On Call/Call Back	0	0	0	0	15,330
(511150) Cash Outs-Leave	0	0	0	0	20,329
(511160) Hiring & Recruiting Incentive	0	0	0	0	3,000
(512115) FICA	0	0	0	0	52,964
(512120) Unemployment Insurance	0	0	0	0	110
(512125) Disability Insurance	0	0	0	0	1,320
(512205) Retirement-PERS Fixed	0	0	0	0	138,696
(512210) Retirement-PERS Percentage	0	0	0	0	58,348
(512305) Employees Group Insurance	0	0	0	0	163,692
(512320) Post Retirement Medical	0	0	0	0	10,509
(512325) Life Insurance	0	0	0	0	1,461
(512330) Workers Comp Insurance	0	0	0	0	9,437
▾ Services and Supplies	0	0	0	0	477,198
(521155) Expendable Equip-Computer	0	0	0	0	17,000
(521157) Mandated Computer Replacements	0	0	0	0	8,761
(521170) Food	0	0	0	0	20,000
(521180) Clothing & Personal Supplies	0	0	0	0	9,800
(521190) Household Expense	0	0	0	0	20,000
(521310) Communications	0	0	0	0	10,000
(521311) Communications-Cell Phones	0	0	0	0	7,800
(522120) Maint-Internal Vehicles	0	0	0	0	25,000
(522130) Maint-Equip Vehicles	0	0	0	0	500
(522146) Maint-Equip Mandated Software	0	0	0	0	5,369

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(522147) Maint-Equip Dept Software	0	0	0	0	6,500
(522148) Maint-Ent Infrastructure Solut	0	0	0	0	10,468
(522150) Maint-Equip Radio	0	0	0	0	16,500
(522235) Maint-Alarms	0	0	0	0	3,314
(523210) Dues & Memberships	0	0	0	0	700
(525110) Office Expense	0	0	0	0	6,500
(525150) Office-Postage	0	0	0	0	1,600
(525155) Office-Purchasing Dept	0	0	0	0	3,349
(526110) PS&S-Professional Services	0	0	0	0	600
(526129) PS&S-Insurance Service	0	0	0	0	32,624
(526480) PS&S Photocopy Lease	0	0	0	0	2,363
(526715) PS&S-Misc Medical & Hospital	0	0	0	0	125,000
(527220) Rents-Phone	0	0	0	0	6,518
(528000) SDE Special Department Expense	0	0	0	0	53,100
(528225) SDE-Humane Society Payment	0	0	0	0	53,332
(529110) Travel & Trans-Fuel	0	0	0	0	27,000
(529116) Training-Travel	0	0	0	0	3,500
Revenues Less Expenses	$ 0	$ 0	$ 0	$ 0	$ 0

Data filtered by Types, Sheriff, Animal Control and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

3301 Road Construction Capital Fund

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 6,840,186	$ 12,779,323	$ 6,662,995	$ 8,537,493	$ 9,167,493
Use of Money & Property	-75,150	0	-263,225	-185,000	-185,000
State Revenue	957,204	6,420,743	3,698,879	1,448,370	1,478,370
Federal Revenue	2,009,602	2,092,558	834,812	5,485,531	6,085,531
Other Governments	2,379,564	3,227,735	2,223,626	849,258	849,258
Charges for Services	474,882	73,774	97,513	0	0
Miscellaneous Revenue	8,905	964,513	71,391	939,334	939,334
Transfers In	1,085,178	0	0	0	0
Expenses	6,484,726	13,514,294	7,502,099	9,425,068	9,457,851
Services and Supplies	186,580	1,668,956	448	178,673	178,673
Other Charges	-469,346	-1,085,879	-747,703	-866,038	-877,038
Fixed Assets	6,612,242	12,038,641	8,244,605	9,178,099	9,221,882
Other Financing Uses	155,250	5,000	4,749	5,000	5,000
Contingencies	0	887,576	0	929,334	929,334
Revenues Less Expenses	$ 355,461	$ -734,971	$ -839,104	$ -887,575	$ -290,358

Data filtered by Types, Road Construction Capital and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

3301-101335 Storm-Flood 2018

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
▿ **Revenues**	$ 161,918	$ 1,968,376	$ 1,565,650	$ 1,039,000	$ 1,039,000
▾ **State Revenue**	161,918	1,968,376	1,565,650	1,039,000	1,039,000
(453185) State-OES Storm/Flood 2018	161,918	1,789,433	1,565,650	1,039,000	1,039,000
(453190) State-OES Storm Admin 2018	0	178,943	0	0	0
▿ **Expenses**	215,890	2,385,911	2,089,290	100,000	100,000
▾ **Fixed Assets**	215,890	2,385,911	2,089,290	100,000	100,000
(542902) Marsh Creek Rd & First Creek	215,890	2,385,911	2,089,290	100,000	100,000
Revenues Less Expenses	$ -53,973	$ -417,535	$ -523,640	$ 939,000	$ 939,000

Data filtered by Types, Road Construction Capital, Departments and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

3301-101390 Storm-Flood 2023

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 2,877,543	$ 2,092,577	$ 194,372	$ 1,926,803	$ 1,926,803
State Revenue	358,473	176,344	38,874	194,671	194,671
(453260) State-OES Storm/Flood 22-23	358,473	160,313	38,874	176,974	176,974
(453265) State-OES Admin 2022/23	0	16,031	0	17,697	17,697
Federal Revenue	1,433,892	974,045	155,497	802,798	802,798
(463174) Fed-FEMA Storms ER	0	132,795	0	94,902	94,902
(463180) Fed-FEMA Storm/Flood 22-23	1,433,892	841,250	155,497	707,896	707,896
Miscellaneous Revenue	0	942,188	0	929,334	929,334
(483110) Misc Income	0	942,188	0	929,334	929,334
Transfers In	1,085,178	0	0	0	0
(499001) Transfer In-General Fund	1,085,178	0	0	0	0
Expenses	1,911,856	2,092,576	212,039	1,981,392	1,981,392
Fixed Assets	1,911,856	1,205,000	212,039	1,052,058	1,052,058
(542540) Yankee Hill Slide	37,226	50,000	264	50,000	50,000
(542545) Mi Wu Culvert	51,259	75,000	10,621	65,000	65,000
(542549) Willow Springs Culvert	29,135	35,000	1,882	35,000	35,000
(542560) Fish Hatchery Guardrail	71,927	0	0	0	0
(542565) Old Priest Grade Slide	583,978	0	0	0	0
(542570) Italian Bar Slide	98,474	700,000	146,790	554,334	554,334

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(542573) Tuolumne Rd N Slide	668,051	150,000	44,890	107,197	107,197
(542580) Longeway Rd Storm 2022-23	0	0	0	1,000	1,000
(542585) Wards Ferry Storm 2022-23	302,054	100,000	3,955	96,456	96,456
(542590) Marshes Flat Rd Storm 2022-23	6,302	30,000	468	55,000	55,000
(542595) Buchanan Rd Storm 2022-23	59,112	50,000	2,547	73,071	73,071
(542743) Lava Rd	4,339	5,000	103	5,000	5,000
(542744) TH Storm Drain	0	10,000	518	10,000	10,000
▾ **Contingencies**	0	887,576	0	929,334	929,334
(691110) Appropriation-Contingencies	0	887,576	0	929,334	929,334
Revenues Less Expenses	$ 965,687	$ 1	$ -17,668	$ -54,589	$ -54,589

Data filtered by Types, Road Construction Capital, Departments and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

3301-301300 Public Works Projects

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 3,800,725	$ 8,718,370	$ 4,902,973	$ 5,571,690	$ 6,201,690
Use of Money & Property	-75,150	0	-263,225	-185,000	-185,000
(441110) Interest Income	-75,150	0	-263,225	-185,000	-185,000
State Revenue	436,813	4,276,023	2,094,355	214,699	244,699
(451261) State-Matching Funds	100,000	100,000	100,000	100,000	100,000
(451264) State-Active Transportation	7,147	310,858	91,526	109,699	109,699
(451308) STIP Trans Improve	53,687	3,150,046	707,811	5,000	35,000
(453085) State-Clean CA Grant	275,980	715,119	1,195,018	0	0
Federal Revenue	575,710	1,118,513	679,314	4,682,733	5,282,733
(461520) Fed-HMGP Grant	-274	0	0	0	0
(463125) Fed-Bridge (Hbrr) (Hbp)	303,792	1,075,755	240,145	4,682,733	5,282,733
(463130) Fed-Safety	272,192	42,758	439,169	0	0
Other Governments	2,379,564	3,227,735	2,223,626	849,258	849,258
(469800) Other Governmental Agencies	1,437,991	909,000	1,082,285	0	0
(469815) Other Govts-LTF	51,961	17,323	10,170	9,386	9,386
(469832) Other Govts-Twain Harte Cm Srv	16,987	1,247,398	-16,987	839,872	839,872
(469895) Other Govts-Mi Wuk Tribal Fund	872,626	1,054,014	1,148,158	0	0
Charges for Services	474,882	73,774	97,513	0	0
(471660) Traffic Mitigation	474,882	73,774	95,551	0	0

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(471665) Traffic Mitigation-County	0	0	1,962	0	0
▼ Miscellaneous Revenue	8,905	22,325	71,391	10,000	10,000
(483110) Misc Income	8,905	22,325	71,391	10,000	10,000
▽ Expenses	4,356,979	9,035,807	5,200,769	7,343,676	7,376,459
▼ Services and Supplies	186,580	1,668,956	448	178,673	178,673
(526080) PS&S-GRVLD Vibrant Connections	5,564	97,067	0	10,000	10,000
(526085) PS&S-JMST Gateway & Main St	179,094	1,415,743	0	90,000	90,000
(526124) PS&S-Auditor-Controller	525	1,200	448	1,200	1,200
(526459) PS&S-Groveland Community Conn	1,396	154,946	0	77,473	77,473
▼ Other Charges	-469,346	-1,085,879	-747,703	-866,038	-877,038
(538370) Contra-Payments	-469,346	-1,085,879	-747,703	-866,038	-877,038
▼ Fixed Assets	4,484,496	8,447,730	5,943,276	8,026,041	8,069,824
(542099) Bridge Lime Kiln 32C0016	30,737	123,512	409,202	5,100,000	5,100,000
(542110) 2024 HFST Project	0	0	864,517	40,000	40,000
(542122) Rawhide Road at Woods Creek	58,734	643,187	36,580	174,454	174,454
(542123) Kewin Mill Road Reconstruction	54,590	0	0	0	0
(542164) Bridge-Wards Ferry/Deer Creek	13,447	15,000	45,506	100,000	100,000
(542170) Bridge-Draper Mine Road	51,336	159,893	83,279	92,377	92,377
(542173) Bridge-Wards Ferry/Blanket Rd	12,632	190,391	11,401	182,940	182,940
(542178) Prop 1 Storm Drain THCSD	16,987	1,589,872	310,111	1,089,872	1,089,872
(542187) Standard Road Rehab	2,279,974	119,000	166,804	2,000	2,000
(542188) Jamestown Connectivity Project	15,329	173,235	111,371	162,494	162,494
(542194) Red Hills Rd at Six Bit Creek	2,592	5,000	1,419	5,000	5,000

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(542197) Evergreen Rd Reconstruction	13,303	42,758	5,734	47,758	47,758
(542300) Groveland Community Conn	0	0	4,362	0	0
(542301) JMST Gateway & Main St	0	0	1,494,633	0	0
(542302) GRVLD Vibrant Connections	0	0	369,056	0	0
(542525) Rawhide Rd at Peppermint Crk	0	2,000	0	2,000	2,000
(542530) Crystal Falls Dr at Sullivan Crk	0	2,000	0	2,000	2,000
(542535) Lime Kiln Rd at Sullivan Crk	0	2,000	0	2,000	2,000
(542547) Mono Way Operational & Safety	144,998	3,150,046	734,356	35,000	35,000
(542550) TC Guardrail Replacement Project	0	2,000	5,719	15,000	15,000
(542561) Big Creek Shaft Rd Xing Big Cr	73,315	0	3,540	0	0
(542563) Italian Bar Rd Crossing Rose	64,220	15,000	20,439	15,000	15,000
(542576) Parrots Ferry/SR 49 Intersect	2,110	0	0	0	0
(542578) Phoenix Lake Rd Widening	755,510	100,000	67,876	0	0
(542593) Paving Projects	0	992,924	0	869,146	912,929
(542731) Tuolumne Rd Surface Treatment	872,626	1,064,014	1,136,692	10,000	10,000
(542735) Curtis Creek Bridge Replacemt	13,024	15,000	30,232	50,000	50,000
(542736) Algerine Creek Bridge Replace	8,924	35,898	30,389	28,000	28,000
(542917) Tuolumne Rd N PM-Mill/Fill	110	5,000	58	1,000	1,000
▾ Other Financing Uses	155,250	5,000	4,749	5,000	5,000
(532465) Interest-Internal Borrowing	155,250	5,000	4,749	5,000	5,000
Revenues Less Expenses	$ -556,254	$ -317,437	$ -297,796	$ -1,771,986	$ -1,174,769

Data filtered by Types, Road Construction Capital, Departments and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

3315 County Capital Fund

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 5,770,451	$ 7,577,381	$ 1,811,046	$ 5,795,984	$ 5,747,241
Use of Money & Property	-18,169	0	0	0	0
Charges for Services	241,309	0	0	0	250,000
Other Finance Sources	723,006	2,500,000	0	500,000	500,000
Transfers In	4,824,305	5,077,381	1,811,046	5,295,984	4,997,241
Expenses	5,401,404	9,813,776	3,179,572	8,011,823	8,344,316
Salaries and Benefits	246,754	66,369	10	0	0
Services and Supplies	424,234	31,435	41,946	100,000	100,000
Other Charges	0	0	0	518,750	518,750
Fixed Assets	4,687,693	9,715,972	3,115,518	7,079,114	7,725,566
Other Financing Uses	42,723	0	22,098	0	0
Transfers Out	0	0	0	313,959	0
Revenues Less Expenses	$ 369,047	$ -2,236,395	$ -1,368,526	$ -2,215,839	$ -2,597,075

Data filtered by Types, County Capital, Departments and exported on September 19, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

3315-108100 County Capital

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 5,770,451	$ 7,577,381	$ 1,811,046	$ 5,795,984	$ 5,747,241
Use of Money & Property	-18,169	0	0	0	0
(441110) Interest Income	-18,169	0	0	0	0
Charges for Services	241,309	0	0	0	250,000
(471605) Cty Srvs Impact Mit Fees-Capit	241,309	0	0	0	250,000
Other Finance Sources	723,006	2,500,000	0	500,000	500,000
(491480) Loan Proceeds	0	2,500,000	0	500,000	500,000
(491485) Bond Proceeds	723,006	0	0	0	0
Transfers In	4,824,305	5,077,381	1,811,046	5,295,984	4,997,241
(499001) Transfer In-General Fund	4,167,010	3,265,384	1,381,386	3,025,590	2,709,838
(499107) Transfer In-County Fire	205,194	0	0	0	0
(499145) Transfer In-Behavioral Health	201,114	0	0	0	0
(499146) Transfer in-Cabrini	0	195,997	202,397	0	0
(499150) Transfer In-DSS	0	400,000	78,286	250,000	250,000
(499320) Transfer In-Capital Housing	250,987	216,000	17,418	854,115	854,115
(499450) Transfer In-Ambulance	0	1,000,000	131,560	1,166,279	1,183,288
Expenses	5,401,404	9,813,776	3,179,572	8,011,823	8,344,316
Salaries and Benefits	246,754	66,369	10	0	0
(511110) Salaries	154,531	0	0	0	0

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(511130) Salaries-On Call/Call Back	-3,822	0	0	0	0
(511150) Cash Outs-Leave	35,008	0	0	0	0
(512115) FICA	10,780	0	0	0	0
(512120) Unemployment Insurance	10	0	10	0	0
(512125) Disability Insurance	483	0	0	0	0
(512205) Retirement-PERS Fixed	41,583	0	0	0	0
(512210) Retirement-PERS Percentage	27,563	0	0	0	0
(512220) Deferred Compensation	12,362	0	0	0	0
(512305) Employees Group Insurance	11,825	0	0	0	0
(512325) Life Insurance	440	0	0	0	0
(512330) Workers Comp Insurance	1,826	0	0	0	0
(512415) Cell Phone Stipend	343	0	0	0	0
(513150) Salary & Benefit Reimbursement	-46,178	66,369	0	0	0
Services and Supplies	424,234	31,435	41,946	100,000	100,000
(522146) Maint-Equip Mandated Software	0	474	474	0	0
(522147) Maint-Equip Dept Software	270,587	0	0	0	0
(522148) Maint-Ent Infrastructure Solut	1,630	956	956	0	0
(522205) Maint-Buildings & Improvements	7,890	0	0	0	0
(522235) Maint-Alarms	5,094	0	0	0	0
(523223) Licenses-Enterprise Technology	2,645	3,628	3,628	0	0
(526110) PS&S-Professional Services	124,882	25,903	36,089	0	0
(526124) PS&S-Auditor-Controller	385	0	326	0	0
(526129) PS&S-Insurance Service	7,344	474	474	0	0

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(526137) PS&S-Trees	0	0	0	100,000	100,000
(528805) SDE-Current Secured Taxes	79	0	0	0	0
(529116) Training-Travel	823	0	0	0	0
(529214) Utilities-Propane	2,876	0	0	0	0
▼ Other Charges	0	0	0	518,750	518,750
(532230) Loan Payments-Internal	0	0	0	518,750	518,750
▼ Fixed Assets	4,687,693	9,715,972	3,115,518	7,079,114	7,725,566
(541000) Land	821,968	0	0	0	0
(542000) Buildings & Improvements	2,184,811	4,274,084	1,313	75,000	75,000
(542003) Reroofing Projects	0	220,000	0	90,000	90,000
(542214) Underground Tank	0	54,000	0	305,140	305,140
(542219) Columbia Pool Improvements	3,960	313,959	0	0	0
(542262) Law & Justice Center	225,068	0	0	0	0
(542267) Yaney Courthouse	440,435	0	0	0	0
(542268) Yaney Courthouse Elevator	0	2,500,000	1,808,678	0	264,041
(542269) Washington Street	0	0	0	0	270,000
(542296) PSPS Grant	99,993	25,000	0	0	0
(542302) GRVLD Vibrant Connections	0	0	74,662	79,453	79,453
(542303) Cabrini House and Deck	0	0	202,397	0	0
(542305) Perreira House	237,897	18,929	41,074	0	0
(542306) Snell Transitional Housing	0	0	71,088	0	237,285
(542307) HWY 108 Permanent Housing	0	0	147,169	0	32,490
(542308) HWY 108 Transitional Housing	0	0	58,129	2,006,840	1,735,272

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(542309) Columbia Way	0	0	17,418	207,313	207,313
(542310) Sheriff Dispatch Justice Ctr	0	440,000	0	440,000	440,000
(542325) Admin Boiler	0	0	13,955	134,500	134,500
(542328) Standard Park-Well	72,315	0	0	0	0
(542341) Museum Front Entrance Replacement	0	0	0	100,000	100,000
(542342) Tuolumne Memorial Hall Sewer Line	0	0	0	20,000	20,000
(542343) HR Conference Room	0	0	0	20,000	0
(542344) DA Stair Repair	0	0	0	20,000	20,000
(542345) Admin Building 2nd Floor Break Room	0	0	0	50,000	50,000
(542350) Admin Generator	0	315,000	0	0	0
(542355) Access Control County Project	0	0	153,350	0	0
(542360) Admin Access Control	0	0	1,928	0	0
(542365) Probation Access Control	0	0	31,076	0	0
(542480) ANF HVAC	0	900,000	0	877,000	1,015,000
(542485) HVAC Replacement Projects	110,719	0	0	0	0
(542487) Sheriff Dispatch Sunset	0	255,000	0	0	0
(542488) Sheriff Dispatch Striker	0	0	283,437	590,787	569,982
(542523) TGH Remodel	0	400,000	78,286	896,802	896,802
(542603) BH FHWC ADA Ramp	201,114	0	0	0	0
(542605) Ambulance Cedar RD Remodel	0	0	131,560	1,166,279	1,183,288
(544100) Computer Equipment	289,412	0	0	0	0
▾ Other Financing Uses	42,723	0	22,098	0	0
(532465) Interest-Internal Borrowing	42,723	0	22,098	0	0

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
▾ Transfers Out	0	0	0	313,959	0
(641510) Transfer Out-Liability	0	0	0	313,959	0
Revenues Less Expenses	$ 369,047	$ -2,236,395	$ -1,368,526	$ -2,215,839	$ -2,597,075

2026 Adopted Budget - Governmental Funds

3320 Capital Housing Fund

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 0	$ 872,688	$ 0	$ 4,836,105	$ 4,836,105
Use of Money & Property	0	0	0	50,000	50,000
State Revenue	0	610,900	0	155,000	155,000
Federal Revenue	0	256,988	0	506,469	506,469
Miscellaneous Revenue	0	4,800	0	4,124,636	4,124,636
Expenses	0	930,585	0	5,043,418	5,113,471
Services and Supplies	0	236,785	0	3,601,274	3,054,258
Transfers Out	0	693,800	0	1,442,144	2,059,213
Revenues Less Expenses	$ 0	$ -57,897	$ 0	$ -207,313	$ -277,366

Data filtered by Types, Capital-Housing, Plant Acquisition and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

3320-108105 Capital CARE Funding

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 0	$ 0	$ 0	$ 821,469	$ 821,469
Use of Money & Property	0	0	0	50,000	50,000
(441110) Interest Income	0	0	0	50,000	50,000
State Revenue	0	0	0	155,000	155,000
(454110) State-Other	0	0	0	155,000	155,000
Federal Revenue	0	0	0	506,469	506,469
(461700) Fed-CARE Act Cap Housing	0	0	0	506,469	506,469
Miscellaneous Revenue	0	0	0	110,000	110,000
(483110) Misc Income	0	0	0	110,000	110,000
Expenses	0	57,897	0	821,469	821,469
Services and Supplies	0	57,897	0	821,469	821,469
(521110) Supplies-Operating	0	0	0	50,000	50,000
(528000) SDE Special Department Expense	0	57,897	0	771,469	771,469
Revenues Less Expenses	$ 0	$ -57,897	$ 0	$ 0	$ 0

Data filtered by Types, Capital-Housing, Capital CARE Funding and exported on September 17, 2025. Created with OpenGov

2026 Adopted Budget - Governmental Funds

3320-108110 Capital Opioid Funding

Collapse All	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
Revenues	$ 0	$ 872,688	$ 0	$ 4,014,636	$ 4,014,636
State Revenue	0	610,900	0	0	0
(452330) State-Opioid Grant CDPH	0	610,900	0	0	0
Federal Revenue	0	256,988	0	0	0
(461705) Fed-Natl Opioid Settlement	0	256,988	0	0	0
Miscellaneous Revenue	0	4,800	0	4,014,636	4,014,636
(484255) Settle - Walgreens Subdivi	0	0	0	81,509	81,509
(484155) Settle - Walgreens Abatement	0	0	0	310,937	310,937
(484165) Settle - Endo Abatement	0	0	0	90,271	90,271
(484230) Settle - Allergan Subdivision	0	0	0	53,512	53,512
(484235) Settle - CVS Subdivision	0	0	0	53,418	53,418
(484240) Settle - Teva Subdivision	0	0	0	49,669	49,669
(484100) Settle-Dist Abatement	0	0	0	699,003	699,003
(484125) Settle-Janssen Abatement	0	0	0	497,646	497,646
(484130) Settle - Allergen Abatement	0	0	0	196,579	196,579
(484135) Settle - CVS Abatement	0	0	0	203,778	203,778
(484140) Settle - Teva Abatement	0	0	0	178,789	178,789
(484145) Settle - Walmart Abatement	0	0	0	841,216	841,216
(484160) Settle - McKinsey Abatement	0	0	0	91,055	91,055

	2024 Actuals	2025 Adopted	2025 Actuals	2026 Recommended	2026 Adopted
(484200) Settle-Dist Subdivision	0	4,800	0	184,010	184,010
(484225) Settle-Janssen Subdivision	0	0	0	167,304	167,304
(484245) Settle - Walmart Subdivision	0	0	0	220,516	220,516
(484250) Settle-Mallinckodt Subdivision	0	0	0	95,424	95,424
▽ Expenses	0	872,688	0	4,221,949	4,292,002
▼ Services and Supplies	0	178,888	0	2,779,805	2,232,789
(528000) SDE Special Department Expense	0	178,888	0	2,779,805	2,232,789
▼ Transfers Out	0	693,800	0	1,442,144	2,059,213
(641001) Transfer Out-GF	0	4,800	0	11,294	186,294
(641140) Transfer Out-Public Health	0	20,000	0	20,000	120,000
(641145) Transfer Out-Behavioral Health	0	228,000	0	328,615	328,615
(641147) Transfer Out-Supportive Housing	0	10,000	0	13,120	23,120
(641150) Transfer Out-DSS	0	215,000	0	215,000	215,000
(641315) Transfer Out-County Capital	0	216,000	0	854,115	854,115
(641911) Transfer Out-Sheriff Office	0	0	0	0	332,069
Revenues Less Expenses	$ 0	$ 0	$ 0	$ -207,313	$ -277,366

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