



FY 2026-2027

ADOPTED BUDGET

Volume 2: State Schedules

SEPTEMBER 15, 2026

TABLE OF CONTENTS

Volume 2

Imperial County

September 15, 2026

TABLE OF CONTENTS

VOLUME 2: STATE BUDGET SCHEDULES

Schedule 1 - All Funds Summary	1
Schedule 6 - Governmental Funds - Detail of Financing Sources	3-133
Schedule 8 - Governmental Funds - Detail of Financing Uses	134-159
Schedule 10 - Internal Service Funds -Detail of Financing Sources and Financing Uses	160-175
Schedule 11 - Enterprise Funds - Detail of Financing Sources and Financing Uses	176-183
Schedule 12 - Special Districts and Other Agencies – Summary	184-185
Schedule 15 - Special Districts and Other Agencies - Detail of Financing Sources and Financing Uses	186-190

Budget Unit Detail Reports **191**

Governmental Funds	192-639
Special Districts and Other Funds	640-645
Internal Service Funds	646-662
Enterprise Funds	663-671

SCHEDULE I ALL FUNDS SUMMARY

Sep 8, 2026

Total Financing Sources					Total Financing Uses		
Fund Name	Fund Balance Available June 30, 2026	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
GOVERNMENTAL FUND							
General Fund	---	---	147,218,583	147,218,583	147,218,583	---	147,218,583
Special Revenue	114,143,866	43,349,494	507,606,340	665,099,700	507,266,984	157,832,715	665,099,699
Capital Projects	(14,865,555)	12,841,344	53,750,241	51,726,030	50,768,283	957,747	51,726,030
Debt Service	5,766,488	---	1,398,096	7,164,584	2,800,534	4,364,050	7,164,584
TOTAL GOVERNMENTAL FUND	105,044,798	---	56,190,838	709,973,260	871,208,896	708,054,384	163,154,512
OTHER FUNDS							
Special Revenue	---	---	10,000	10,000	10,000	---	10,000
Special Districts and Other Funds	459,641	---	283,690	743,331	283,690	459,641	743,331
TOTAL OTHER FUNDS	459,641	---	293,690	753,331	293,690	459,641	753,331
INTERNAL SERVICE FUNDS							
Internal Service Funds	31,158,409	---	90,038,501	121,196,910	88,367,433	32,829,477	121,196,910
TOTAL INTERNAL SERVICE FUNDS	31,158,409	---	90,038,501	121,196,910	88,367,433	32,829,477	121,196,910
ENTERPRISE FUNDS							
Enterprise Funds	(74,977,036)	---	5,639,492	(69,337,544)	3,171,663	(72,509,207)	(69,337,544)
TOTAL ENTERPRISE FUNDS	(74,977,036)	---	5,639,492	(69,337,544)	3,171,663	(72,509,207)	(69,337,544)
TOTAL ALL FUNDS	61,685,812	56,190,838	805,944,943	923,821,593	799,887,170	123,934,422	923,821,592
Arithmetic Results				COL 2+3+4 = COL 5 COL 5 = COL 8			COL 6+7 = COL 8 COL 5 = COL 8
Governmental Fund Totals Transferred From	SCH 2, COL 2	SCH 2, COL 3	SCH 2, COL 4	SCH 2, COL 5 COL 5 = COL 8	SCH 2, COL 6	SCH 2, COL 7	SCH 2, COL 8 COL 5 = COL 8
Internal Service Fund From		SCH 10, COL 5 if Net Position <Decrease>	SCH 10, COL 5		SCH 10, COL 5	SCH 10, COL 5 if Net Position Increase	
Enterprise Fund From		SCH 11, COL 5 if Net Position <Decrease>	SCH 11, COL 5		SCH 11, COL 5	SCH 11, COL 5 if Net Position Increase	
Special Districts From	SCH 12, COL 2	SCH 12, COL 3	SCH 12, COL 4	SCH 12, COL 5	SCH 12, COL 6	SCH 12, COL 7	SCH 12, COL 8

SCHEDULE 6

GOVERNMENTAL FUNDS

DETAIL OF FINANCING SOURCES

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7

General Fund

GENERAL FUND

CURRENT TAXES

Prop Tax Current Secured	19,315,376	21,136,722	22,229,522	22,229,522
Prop Tax Cur Unsecured	2,240,878	2,819,739	3,264,326	3,264,326
Prop Taxes-Suppl Assmnt	502,756	302,054	500,000	500,000
Property Tax Residual Dist.	4,312,718	3,760,286	3,101,281	3,101,281
Sales & Use Tax	7,899,042	4,760,649	6,250,032	6,666,654
Other Tax-Aircraft	99,974	-4,894	130,000	130,000
Other Tax-Transient	85,668	87,677	235,000	235,000
Other Tax Deed Trf	492,661	498,166	500,000	500,000
Sales Tax (1/2%)Public Safety	18,560,760	18,555,223	17,423,363	17,423,363
TOTAL CURRENT TAXES	53,509,833	51,915,622	53,633,524	54,050,146

LICENSES, PERMITS

Business Licenses	302,538	296,725	291,000	291,000
Business Licenses-Tax Col.	164,300	159,050	153,000	153,000
Building Inspection Fees	582,342	747,952	725,193	741,424
Zoning Permits	82,238	86,663	77,935	77,935
Conditional Use Permits	169,517	227,693	194,460	208,912
Zone Changes	53,550	38,909	27,677	27,677
Planning Appeals	970	4,850	3,880	3,880
Other Licenses & Permits	898	1,285	4,000	4,000
Variances	2,910	11,640	8,730	8,730
Surface Mining Permits	0	5,022	5,000	5,000
Franchises	131,428	278,383	204,890	204,890
TOTAL LICENSES, PERMITS	1,490,691	1,858,172	1,695,765	1,726,448

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
	FINES,					
		Vehicle Code Fines	145,479	164,063	150,000	150,000
		County Share-PC1464	214,885	250,890	240,000	240,000
		Other Court Fines	9,895	46,984	10,000	10,000
		Fish & Game Fines	1,779	1,493	1,500	1,500
		County 50% Share-GC 77205	1,720,508	2,131,145	1,845,838	1,845,838
		Trial Court Fees	324,065	407,602	327,223	327,223
		TCF Recording & Index Fees	60,585	67,162	130,000	130,000
		Bicycle Helmet Fines	2	3	0	0
		Admin Screening Fee	66	25	4,000	4,000
		Forfeitures & Penalties-Crts	0	0	0	0
		Criminal Fines	410	777	500	500
		County Share-Parking Fines	19,934	14,718	20,000	20,000
		Forfeitures & Penalties- AG	10,500	10,575	10,000	10,000
		Penalties/Costs Delinq Taxes	2,908,702	2,911,223	2,800,000	2,800,000
	TOTAL FINES,		5,416,810	6,006,660	5,539,061	5,539,061
	REV FROM USE OF					
		Interest Pooled Money	3,534,523	3,900,227	3,318,080	3,518,489
		Investment Income	150,806	553,656	550,000	550,000
		Rents & Concess-Land &	125,170	223,743	181,956	181,956
	TOTAL REV FROM USE OF		3,810,499	4,677,626	4,050,036	4,250,445
	INTERGOVERNMENTAL					
		State-Transport Fnd SB325	0	0	0	0
		State-Vehicle License Fees	244,886	237,434	318,500	318,500
		Property Tax In-Lieu of VLF	28,625,919	30,906,974	32,761,392	32,761,392
		State-Other In Lieu Taxes	3,728	3,728	7,000	7,000
		State-Other In Lieu Pass Thru	3,209,365	3,539,773	3,000,000	3,000,000

State Controller Schedules
County Budget Account

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
		State Public Asst Admin	0	0	0	0
		State Aid Calif Children Serv.	17,702	0	0	0
		State Aid-Pesticide Enforce.	975,460	894,562	894,120	894,120
		State Aid-Agriculture	1,827,173	1,777,219	2,004,062	2,004,062
		State Aid-Veteran Affairs	76,617	176,321	119,767	119,767
		State Aid-Homeowners	122,858	122,953	130,000	130,000
		State-"COPS"Program	51,559	52,046	50,484	50,484
		State Aid - Other	1,421,772	2,143,336	1,511,366	1,607,733
		State Aid - AB923	0	0	0	0
		State-DBAW	410,290	179,634	179,634	179,634
		State Aid	0	0	0	0
		State Mandated Costs	210,344	147,422	116,269	116,269
		Child Nutrition Reimb.	47,588	62,188	35,000	35,000
		State-Title 4E Reimbursements	245,451	115,754	376,364	376,364
		Reimburse State Prison	2,720,318	1,708,301	2,270,560	2,270,560
		JPCF Juv Prob Camp Funding-	1,002,989	1,003,267	1,072,710	1,072,710
		State Aid - Insurance Fraud	42,434	32,640	0	0
		State Aid - MHSA Act Prop #	11,250	0	0	0
		State Aid - SLESF	106,451	93,315	48,250	48,250
		Realign-Dist Attny & Pub Def.	248,912	228,898	255,000	264,892
		Contrib From Other Cities	100,250	106,180	110,550	110,550
		Contrib Frm Other Agency	150,893	59,674	83,000	83,000
		Sponsorship Contributions	0	1,500	0	30,000
		TOTAL INTERGOVERNMENTAL	41,874,209	43,593,119	45,344,028	45,480,287
		FEDERAL REVENUES				
		Federal Aid-Other In Lieu	3,808,098	3,944,360	4,108,098	4,108,098
		Federal Aid	304,372	244,548	903,735	1,265,848
		AAA Nutr Stim III C1,C2	0	0	0	0

State Controller Schedules
County Budget Account

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
	TOTAL	FEDERAL REVENUES	4,112,470	4,188,908	5,011,833	5,373,946
		CHARGES FOR SERVICES				
		Advertising Fee-Tax Collector	3,000	3,000	5,000	5,000
		Advertising Recovery	16,125	12,450	20,000	20,000
		Install Plan Fees-Tax Collectr	4,260	5,120	6,000	6,000
		Personal Contact Fee-Tax Coll	2,100	1,400	5,000	5,000
		Other Fees - W&M	0	0	5,000	5,000
		Chrgs for Serv-Outside Agency	0	0	4,336,712	4,336,712
		Interfund Services Provided	0	19,642	8,144,733	8,148,733
		SB2557 Fees	872,957	433,908	960,252	960,252
		General Plan Amendments	50	89,079	80,738	80,738
		Unsecured Admin Cost	50,745	24,660	16,000	16,000
		Assess & Tax Collection Fees	197,012	259,618	244,869	244,869
		Fees On Redemption	151,550	131,405	160,000	160,000
		Adm Sup'l Cost	250,620	176,970	195,102	195,102
		Document Charges-Assessor	23,287	27,783	35,000	35,000
		Abstract Tax Maintenance	48,368	990,784	1,250,000	1,250,000
		Document Charges-Tax	1,641	2,268	2,000	2,000
		Administrative Fee -Planning	177,783	78,713	93,319	93,319
		Acctng/Auditing/Data Proc	16,050	16,670	43,000	43,000
		Election Services	354,959	211,233	300,000	300,000
		Legal Services	81,950	62,812	65,000	65,000
		Planning & Engineering	5,093	6,790	8,290	8,290
		Environmental Impact Fees	11,420	6,305	8,730	8,730
		Lot Line Adjustments	21,825	21,825	13,095	13,095
		Document Charges-Planning	24,236	32,079	11,700	11,700
		Ag-Serv Inspection Fees	933,434	867,067	1,015,752	1,015,752
		Ag-Serv Certified Seed	8,239	8,172	8,068	8,068

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
		Civil Process Service	51,715	47,926	55,000	55,000
		Estate Fees	162,206	187,185	110,000	120,197
		Law Enforcement Services	65,073	81,753	65,000	65,000
		Recording Fees	692,058	691,562	720,000	720,000
		Real Estate Fraud Adm Fees	8,949	10,238	10,000	10,000
		Bldg Home & Job Act Adm	102,680	107,191	110,000	110,000
		Institutional Care & Service	1,925,219	3,211,405	2,863,653	2,863,653
		Educational Service	186,994	76,430	75,000	75,000
		Document Chrgs-Coop Ext	2,720	1,800	2,000	2,000
		Park & Recreation Fees	0	0	0	0
		Returned Check Fees	4,492	5,979	5,000	5,000
		Impound Rev Trans-FSD	0	0	0	0
		Probation Service Fees	214	170	233	233
		Other Fees	9,775	38,810	22,200	22,200
		Dispatch Services	128,948	96,711	129,000	129,000
		Renewable Energy Publ Svc	605,471	1,233,628	950,000	1,054,000
		Renewable - New PSA Fees	281,870	436,931	280,000	416,150
		Parcel Maps	57,854	101,522	40,835	40,835
		Community Donations	0	1,500	0	0
		Contribution From IID	0	0	2,000	2,000
		Other Refunds &	552,142	476,485	306,511	311,511
		Overhead Charges	5,941,277	6,217,037	6,217,010	6,217,010
		Overhead Charge Refund	2,211	0	0	0
		Retiree Health County Portion	0	0	0	0
		Assessment Appeals App. Fees	1,755	3,990	5,000	5,000
		Audio-Media Use	4,477	4,916	5,526	5,526
		Sale of Fixed Assets	1,000	0	0	0
		Other Sales-Consum Surplus	1,110	1,120	1,000	1,000
		Auction Proceeds	6,031	5,800	12,000	12,000

State Controller Schedules
County Budget Account

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
		Reimb For Services Provided	12,018,448	10,450,574	0	0
		Reimb. for Purchasing Services	3,367	5,559	0	0
	TOTAL	CHARGES FOR SERVICES	<u>26,074,760</u>	<u>26,985,975</u>	<u>29,020,328</u>	<u>29,279,675</u>
	MISCELLANEOUS					
		RECOVERY OF AID	0	22,462	0	0
		Miscellaneous Revenue	0	40	7,600	7,600
		Retail Tax Revenue	1,220,665	1,096,081	1,350,000	1,350,000
		Candidate Stmts &	35,114	38,379	30,000	30,000
		Statutory Cancellations	22,790	15,508	40,000	40,000
		Contrib from Trusts	235,933	12,269	87,000	87,000
		Contribution from Beh Health	0	0	0	0
		Unclaimed Money	0	414,448	3,975	3,975
	TOTAL	MISCELLANEOUS REVENUES	<u>1,514,502</u>	<u>1,599,187</u>	<u>1,518,575</u>	<u>1,518,575</u>
	OTHER FINANCING					
		FEMA-CDAA COVID Reimb	0	0	0	0
	TOTAL	OTHER FINANCING SOURCES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL	GENERAL FUND	<u>137,803,774</u>	<u>140,825,269</u>	<u>145,813,150</u>	<u>147,218,583</u>
	TOTAL	General Fund	137,803,774	140,825,269	145,813,150	147,218,583

Special Revenue

CHILD SUPPORT SERVICES

REV FROM USE OF

	Interest Pooled Money	10,263	12,436	5,000	5,000
TOTAL	REV FROM USE OF	<u>10,263</u>	<u>12,436</u>	<u>5,000</u>	<u>5,000</u>

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
		INTERGOVERNMENTAL				
		State-Family Support Admin	2,003,059	2,070,395	1,927,730	1,927,730
	TOTAL	INTERGOVERNMENTAL	<u>2,003,059</u>	<u>2,070,395</u>	<u>1,927,730</u>	<u>1,927,730</u>
		FEDERAL REVENUES				
		Fed Aid Fam Support Admin	3,402,726	3,497,783	4,470,703	4,470,703
	TOTAL	FEDERAL REVENUES	<u>3,402,726</u>	<u>3,497,783</u>	<u>4,470,703</u>	<u>4,470,703</u>
		CHARGES FOR SERVICES				
		Contrib Frm General Fund	0	0	0	0
		Other Refunds &	1,554	1,915	1,607	1,607
	TOTAL	CHARGES FOR SERVICES	<u>1,554</u>	<u>1,915</u>	<u>1,607</u>	<u>1,607</u>
		MISCELLANEOUS				
		Miscellaneous Revenue	0	0	0	0
		Statutory Cancellations	50	575	0	0
	TOTAL	MISCELLANEOUS REVENUES	<u>50</u>	<u>575</u>	<u>0</u>	<u>0</u>
	TOTAL	CHILD SUPPORT SERVICES	<u>5,417,652</u>	<u>5,583,104</u>	<u>6,405,040</u>	<u>6,405,040</u>
		ANIMAL CONTROL				
		CURRENT TAXES				
		Prop Tax Cur Unsecured	5	0	0	0
	TOTAL	CURRENT TAXES	<u>5</u>	<u>0</u>	<u>0</u>	<u>0</u>
		LICENSES, PERMITS				
		Animal Licenses	6,153	2,595	7,000	7,000
	TOTAL	LICENSES, PERMITS	<u>6,153</u>	<u>2,595</u>	<u>7,000</u>	<u>7,000</u>

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
		REV FROM USE OF				
		Interest Pooled Money	-530	1,612	100	100
	TOTAL	REV FROM USE OF	<u>-530</u>	<u>1,612</u>	<u>100</u>	<u>100</u>
		CHARGES FOR SERVICES				
		Humane Services	13,024	20,966	13,000	13,000
		Other Refunds &	3,751	-11	100	100
	TOTAL	CHARGES FOR SERVICES	<u>16,775</u>	<u>20,955</u>	<u>13,100</u>	<u>13,100</u>
		MISCELLANEOUS				
		Statutory Cancellations	0	47	50	50
	TOTAL	MISCELLANEOUS REVENUES	<u>0</u>	<u>47</u>	<u>50</u>	<u>50</u>
	TOTAL	ANIMAL CONTROL	<u>22,403</u>	<u>25,209</u>	<u>20,250</u>	<u>20,250</u>
		PUBLIC HEALTH SERVICES				
		LICENSES, PERMITS				
		Other Licenses & Permits	3,513	3,048	4,500	4,500
		Consumer Protection-Health	0	0	0	0
		EHS-Health Dept.	0	0	0	0
	TOTAL	LICENSES, PERMITS	<u>3,513</u>	<u>3,048</u>	<u>4,500</u>	<u>4,500</u>
		FINES,				
		Vehicle Code Fines	26,377	33,169	30,000	30,000
		Environmental Health Fines	0	0	0	0
		Bicycle Helmet Fines	69	86	100	100
		Forfeitures & Penalties- AG	0	0	0	0
	TOTAL	FINES,	<u>26,446</u>	<u>33,255</u>	<u>30,100</u>	<u>30,100</u>

State Controller Schedules
County Budget Account

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7

REV FROM USE OF

	Interest Pooled Money	25,161	16,746	15,000	15,000
TOTAL	REV FROM USE OF	<u>25,161</u>	<u>16,746</u>	<u>15,000</u>	<u>15,000</u>

INTERGOVERNMENTAL

	State Aid-Agency MAA	9,056	41,517	30,000	30,000
	State Aid-TB Control	411,878	389,699	355,915	355,915
	State Aid-TB Medi-Cal	67,459	59,190	65,000	65,000
	State Aid-HIV/AIDS	319,743	333,174	405,781	405,781
	State Aid-Immunization	62,919	59,068	54,249	54,249
	State Aid-CHDP	439,572	0	0	0
	State Aid-Endowment	434,607	417,111	710,244	710,244
	State Aid - Other	148,823	0	544,396	544,396
	State Aid-Realignment Health	7,000,000	5,500,000	10,914,386	11,284,343
	State Aid-MCAH	179,500	257,351	250,293	250,293
	Local Oral Health Program	201,852	173,612	202,230	202,230
	Federal Aid-NEOP	343,552	184,422	0	0
	State Aid-COVID	1,044,765	208,632	130,516	130,516
	STD Prevention &	319,601	408,798	755,767	755,767
	St Aid-CASPHI	165,328	251,556	282,250	282,250
	St Aid-HCPCFC	0	534,799	676,375	676,375
	St Aid-Medi-Cal Manage Care	0	28,000	0	0
TOTAL	INTERGOVERNMENTAL	<u>11,148,655</u>	<u>8,846,929</u>	<u>15,377,402</u>	<u>15,747,359</u>

CHARGES FOR SERVICES

	Interfund Services Provided	0	0	20,000	20,000
	Recording Fees	54,558	47,415	50,000	50,000
	Health Fees	324,818	337,165	270,000	270,000
	Med. Marijuana ID Card	310	186	500	500

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
		Laboratory Fees	325,646	230,339	240,000	240,000
		EMS Fees-Health Dept.	8,854	10,514	12,000	12,000
		Other Refunds &	900	6,340	5,000	5,000
		Reimb For Services Provided	16,177	25,165	0	0
	TOTAL	CHARGES FOR SERVICES	<u>731,263</u>	<u>657,124</u>	<u>597,500</u>	<u>597,500</u>
		MISCELLANEOUS				
		Statutory Cancellations	2,477	5,059	4,000	4,000
	TOTAL	MISCELLANEOUS REVENUES	<u>2,477</u>	<u>5,059</u>	<u>4,000</u>	<u>4,000</u>
	TOTAL	PUBLIC HEALTH SERVICES	<u>11,937,515</u>	<u>9,562,161</u>	<u>16,028,502</u>	<u>16,398,459</u>
		BEHAVIORAL HEALTH SERVICES				
		REV FROM USE OF				
		Interest Pooled Money	-10,992	54,056	30,000	30,000
	TOTAL	REV FROM USE OF	<u>-10,992</u>	<u>54,056</u>	<u>30,000</u>	<u>30,000</u>
		INTERGOVERNMENTAL				
		State Aid - Other	2,714,401	3,399,995	2,097,738	2,097,738
		State Aid-Realignment	4,284,108	3,630,223	7,100,613	7,100,613
		2011 MH Realignment	6,331,996	12,542,759	10,543,127	10,825,552
	TOTAL	INTERGOVERNMENTAL	<u>13,330,505</u>	<u>19,572,977</u>	<u>19,741,478</u>	<u>20,023,903</u>
		FEDERAL REVENUES				
		Federal Medical	22,540,780	24,454,597	39,240,191	39,240,191
		Federal Aid-Incentives	0	0	0	0
		Federal Aid	2,190,045	1,749,638	1,491,765	1,491,765
		FFP-MHP Admin	6,238,117	3,331,945	5,630,935	5,630,935

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
	TOTAL	FEDERAL REVENUES	<u>30,968,942</u>	<u>29,536,180</u>	<u>46,362,891</u>	<u>46,362,891</u>
		CHARGES FOR SERVICES				
		Chrgs for Serv-Outside Agency	0	0	2,517,430	2,517,430
		Behavioral Health Services	206,743	293,960	350,000	350,000
		Other Behavioral Health	288,220	267,178	350,000	350,000
		Other Refunds &	68,904	687,473	400,000	400,000
		Spec Dist-Other Revenue	0	319	0	0
		Sale of Fixed Assets	2,044	0	0	0
		Reimb For Services Provided	<u>6,283,231</u>	<u>7,353,985</u>	<u>0</u>	<u>0</u>
	TOTAL	CHARGES FOR SERVICES	<u>6,849,142</u>	<u>8,602,915</u>	<u>3,617,430</u>	<u>3,617,430</u>
		MISCELLANEOUS				
		Cost Settlements & Audits	3,792,536	0	3,000,000	3,000,000
		Statutory Cancellations	<u>17,525</u>	<u>12,119</u>	<u>15,000</u>	<u>15,000</u>
	TOTAL	MISCELLANEOUS REVENUES	<u>3,810,061</u>	<u>12,119</u>	<u>3,015,000</u>	<u>3,015,000</u>
	TOTAL	BEHAVIORAL HEALTH SERVICES	<u>54,947,658</u>	<u>57,778,247</u>	<u>72,766,799</u>	<u>73,049,224</u>
	SOCIAL SERVICE					
		REV FROM USE OF				
		Interest Pooled Money	-60,195	91,502	50,000	50,000
		Rents & Concess-Land &	<u>0</u>	<u>33,671</u>	<u>60,322</u>	<u>60,322</u>
	TOTAL	REV FROM USE OF	<u>-60,195</u>	<u>125,173</u>	<u>110,322</u>	<u>110,322</u>
		INTERGOVERNMENTAL				
		State Public Asst Admin	17,211,981	21,706,415	23,755,431	23,755,431
		State Aid - Other	426,015	234,786	200,308	200,308
		State Aid-Realignment P.A.	<u>558,137</u>	<u>182,969</u>	<u>1,007,173</u>	<u>1,007,173</u>

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
		2011 SS Realignment	9,373,547	7,340,333	10,681,225	10,681,225
	TOTAL	INTERGOVERNMENTAL	27,569,680	29,464,503	35,644,137	35,644,137
		FEDERAL REVENUES				
		Fed Aid Pub Assist Admin	19,354,020	21,927,032	25,618,537	25,618,537
	TOTAL	FEDERAL REVENUES	19,354,020	21,927,032	25,618,537	25,618,537
		CHARGES FOR SERVICES				
		Recording Fees	297	0	0	0
		Adoption Fees	0	0	2,000	2,000
		Contrib Frm General Fund	5,747,989	5,763,454	5,822,123	5,822,123
		Other Refunds &	660	6	115,000	115,000
		Reimb For Services Provided	84,387	71,545	0	0
	TOTAL	CHARGES FOR SERVICES	5,833,333	5,835,005	5,939,123	5,939,123
		MISCELLANEOUS				
		Statutory Cancellations	2,171	9,999	0	0
	TOTAL	MISCELLANEOUS REVENUES	2,171	9,999	0	0
	TOTAL	SOCIAL SERVICE	52,699,009	57,361,712	67,312,119	67,312,119
		CATEGORICAL AIDS				
		REV FROM USE OF				
		Interest Pooled Money	481	141,386	100,000	100,000
	TOTAL	REV FROM USE OF	481	141,386	100,000	100,000
		INTERGOVERNMENTAL				
		State Public Asst Admin	0	0	0	0
		State Pub Assist Programs	17,368,684	23,784,597	22,100,091	22,100,091

State Controller Schedules
County Budget Account

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
		State Aid - Other	6,000	62,473	160,000	160,000
		State Aid-Realignment P.A.	18,759,467	19,458,411	21,208,171	21,208,171
		Realign-Health Realloc to P.A.	1,364,003	1,488,768	0	1,389,341
		Realign-B.H. Realloc.to P.A.	621,193	287,630	0	645,048
		2011 SS Realignment	5,615,928	5,410,373	6,268,290	6,268,290
		CalWORKs MOE	12,180,585	9,751,296	11,398,234	11,398,234
	TOTAL	INTERGOVERNMENTAL	<u>55,915,860</u>	<u>60,243,548</u>	<u>61,134,786</u>	<u>63,169,175</u>
	FEDERAL REVENUES					
		Fed Aid Pub Assist Prog	19,490,620	14,896,098	17,464,919	17,464,919
	TOTAL	FEDERAL REVENUES	<u>19,490,620</u>	<u>14,896,098</u>	<u>17,464,919</u>	<u>17,464,919</u>
	CHARGES FOR SERVICES					
		Contrib Frm General Fund	2,360,829	2,863,213	4,937,046	2,902,657
		Other Refunds &	0	13,342	0	0
	TOTAL	CHARGES FOR SERVICES	<u>2,360,829</u>	<u>2,876,555</u>	<u>4,937,046</u>	<u>2,902,657</u>
	MISCELLANEOUS					
		RECOVERY OF AID AFDC-	0	1,439	0	0
		RECOVERY OF AID AFDC-	0	390	0	0
		RECOVERY OF AID AFDC-	0	460	0	0
		RECOVERY OF AID ADOPT	0	1,035	0	0
		RECOVERY OF AID AFDC	0	1,382	0	0
		RECOVERY OF AID EA-FC	0	691	0	0
		RECOVERY OF AID AFDC-	0	14,469	0	0
		RECOVERY OF AID FC	0	177	0	0
		RECOVERY OF AID IHSS	0	6,322	0	0
	TOTAL	MISCELLANEOUS REVENUES	<u>0</u>	<u>26,365</u>	<u>0</u>	<u>0</u>

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
TOTAL CATEGORICAL AIDS			<u>77,767,790</u>	<u>78,183,952</u>	<u>83,636,751</u>	<u>83,636,751</u>
CALIFORNIA CHILDREN						
	REV FROM USE OF					
		Interest Pooled Money	<u>-863</u>	<u>263</u>	<u>0</u>	<u>0</u>
	TOTAL	REV FROM USE OF	<u>-863</u>	<u>263</u>	<u>0</u>	<u>0</u>
	INTERGOVERNMENTAL					
		State Aid Calif Children Serv.	<u>550,754</u>	<u>617,795</u>	<u>718,445</u>	<u>718,445</u>
	TOTAL	INTERGOVERNMENTAL	<u>550,754</u>	<u>617,795</u>	<u>718,445</u>	<u>718,445</u>
	CHARGES FOR SERVICES					
		CCS Participation/Assessment	<u>470</u>	<u>1,628</u>	<u>4,000</u>	<u>4,000</u>
	TOTAL	CHARGES FOR SERVICES	<u>470</u>	<u>1,628</u>	<u>4,000</u>	<u>4,000</u>
	TOTAL	CALIFORNIA CHILDREN	<u>550,361</u>	<u>619,686</u>	<u>722,445</u>	<u>722,445</u>
LIBRARY						
	CURRENT TAXES					
		Prop Tax Current Secured	<u>396,929</u>	<u>458,349</u>	<u>431,425</u>	<u>431,425</u>
		Prop Tax Cur Unsecured	<u>43,599</u>	<u>57,526</u>	<u>47,000</u>	<u>47,000</u>
		Prop Taxes-Suppl Assmnt	<u>8,551</u>	<u>5,689</u>	<u>7,000</u>	<u>7,000</u>
		Property Tax Residual Dist.	<u>41,975</u>	<u>35,266</u>	<u>35,000</u>	<u>35,000</u>
	TOTAL	CURRENT TAXES	<u>491,054</u>	<u>556,830</u>	<u>520,425</u>	<u>520,425</u>
	REV FROM USE OF					
		Interest Pooled Money	<u>-24,864</u>	<u>-18,808</u>	<u>0</u>	<u>0</u>
	TOTAL	REV FROM USE OF	<u>-24,864</u>	<u>-18,808</u>	<u>0</u>	<u>0</u>

State Controller Schedules
County Budget Account

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
INTERGOVERNMENTAL						
		State-Other In Lieu Pass Thru	3,982	14,374	12,500	12,500
		State Aid-Homeowners	2,558	2,629	2,500	2,500
		State Aid	90,171	0	35,000	35,000
		State-Other Revenue	199,879	44,400	17,754	17,754
		Contrib Fm Other Agency	117,286	7,299	0	0
	TOTAL	INTERGOVERNMENTAL	<u>413,876</u>	<u>68,702</u>	<u>67,754</u>	<u>67,754</u>
CHARGES FOR SERVICES						
		Library Services	3,653	2,210	1,200	1,200
		Other Refunds &	4,171	42	0	0
	TOTAL	CHARGES FOR SERVICES	<u>7,824</u>	<u>2,252</u>	<u>1,200</u>	<u>1,200</u>
MISCELLANEOUS						
		Statutory Cancellations	0	14	0	0
	TOTAL	MISCELLANEOUS REVENUES	<u>0</u>	<u>14</u>	<u>0</u>	<u>0</u>
	TOTAL LIBRARY		<u>887,890</u>	<u>608,990</u>	<u>589,379</u>	<u>589,379</u>
FIRE PROTECTION						
CURRENT TAXES						
		Prop Tax Current Secured	4,442,916	4,896,499	4,600,000	4,600,000
		Prop Tax Cur Unsecured	498,701	659,928	575,000	575,000
		Prop Taxes-Suppl Assmnt	94,614	59,028	95,000	95,000
		Property Tax Residual Dist.	170,650	143,373	170,000	170,000
	TOTAL	CURRENT TAXES	<u>5,206,881</u>	<u>5,758,828</u>	<u>5,440,000</u>	<u>5,440,000</u>
REV FROM USE OF						
		Rents & Concess-Land &	6,516	8,027	8,127	8,127

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
	TOTAL	REV FROM USE OF	<u>6,516</u>	<u>8,027</u>	<u>8,127</u>	<u>8,127</u>
	INTERGOVERNMENTAL					
		State-Other In Lieu Pass Thru	6,526	58,435	27,600	27,600
		State Aid-Civil Defense	0	0	0	0
		State Aid-Homeowners	29,261	30,158	34,000	34,000
		Contrib From Other Cities	<u>5,736</u>	<u>12,318</u>	<u>14,745</u>	<u>14,745</u>
	TOTAL	INTERGOVERNMENTAL	<u>41,523</u>	<u>100,911</u>	<u>76,345</u>	<u>76,345</u>
	FEDERAL REVENUES					
		FEMA-Disaster Relief	<u>3,263</u>	<u>37,576</u>	<u>0</u>	<u>0</u>
	TOTAL	FEDERAL REVENUES	<u>3,263</u>	<u>37,576</u>	<u>0</u>	<u>0</u>
	CHARGES FOR SERVICES					
		Chrgs for Serv-Outside Agency	0	664,546	788,738	788,738
		Parcel Maps	0	0	0	0
		Other Refunds &	36,781	15,849	28,000	28,000
		Reimb For Services Provided	1,016,500	208,157	0	0
		Reimb.Serv-Renewable Enery	<u>330,848</u>	<u>328,409</u>	<u>420,000</u>	<u>420,000</u>
	TOTAL	CHARGES FOR SERVICES	<u>1,384,129</u>	<u>1,216,961</u>	<u>1,236,738</u>	<u>1,236,738</u>
	MISCELLANEOUS					
		Statutory Cancellations	2,078	1,416	0	0
		Contrib from Trusts	<u>0</u>	<u>0</u>	<u>74,850</u>	<u>614,100</u>
	TOTAL	MISCELLANEOUS REVENUES	<u>2,078</u>	<u>1,416</u>	<u>74,850</u>	<u>614,100</u>
	TOTAL	FIRE PROTECTION	<u>6,644,390</u>	<u>7,123,719</u>	<u>6,836,060</u>	<u>7,375,310</u>
	PUBLIC HEALTH ENVIRONMNTL					

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
		LICENSES, PERMITS				
		Consumer Protection-Health	860,964	897,982	839,900	839,900
		Solid Waste-Health Dept.	0	0	0	0
		EHS-Health Dept.	637,064	756,793	774,000	774,000
	TOTAL	LICENSES, PERMITS	<u>1,498,028</u>	<u>1,654,775</u>	<u>1,613,900</u>	<u>1,613,900</u>
		FINES,				
		Environmental Health Fines	80,063	52,523	30,000	30,000
	TOTAL	FINES,	<u>80,063</u>	<u>52,523</u>	<u>30,000</u>	<u>30,000</u>
		REV FROM USE OF				
		Interest Pooled Money	-146	-8,360	2,500	2,500
	TOTAL	REV FROM USE OF	<u>-146</u>	<u>-8,360</u>	<u>2,500</u>	<u>2,500</u>
		INTERGOVERNMENTAL				
		State Aid-EA Allocation	21,405	21,474	21,339	21,339
		State Aid-Waste Tire	181,860	153,742	159,701	159,701
		State Aid-Farm/Ranch Cleanup	1	0	50,000	50,000
		State Aid - Other	109,058	524,323	2,095,000	2,095,000
		EHS-CUPA	443,078	486,085	539,013	539,013
	TOTAL	INTERGOVERNMENTAL	<u>755,402</u>	<u>1,185,624</u>	<u>2,865,053</u>	<u>2,865,053</u>
		CHARGES FOR SERVICES				
		Health Fees	0	0	0	0
		Plan/SEQA Review-Health	0	0	1,000	1,000
		Other Refunds &	-3,800	3,991	0	0
		Overhead Charges	0	0	0	0
	TOTAL	CHARGES FOR SERVICES	<u>-3,800</u>	<u>3,991</u>	<u>1,000</u>	<u>1,000</u>

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
MISCELLANEOUS						
		Miscellaneous Revenue	0	0	5,000	5,000
		Candidate Stmts &	0	0	0	0
		Statutory Cancellations	698	1,580	3,000	3,000
	TOTAL	MISCELLANEOUS REVENUES	698	1,580	8,000	8,000
TOTAL PUBLIC HEALTH ENVIRONMNTL			2,330,245	2,890,133	4,520,453	4,520,453
USDA POE WASTE WATER						
REV FROM USE OF						
		Interest Pooled Money	-75,734	-60,087	0	0
	TOTAL	REV FROM USE OF	-75,734	-60,087	0	0
CHARGES FOR SERVICES						
		User Fees	15,480	15,300	16,000	16,000
		Exchange Data Storage Growth	0	0	0	0
	TOTAL	CHARGES FOR SERVICES	15,480	15,300	16,000	16,000
TOTAL USDA POE WASTE WATER			-60,254	-44,787	16,000	16,000
USDA - RLF						
REV FROM USE OF						
		Interest Pooled Money	15,870	15,920	5,543	5,543
	TOTAL	REV FROM USE OF	15,870	15,920	5,543	5,543
TOTAL USDA - RLF			15,870	15,920	5,543	5,543
GATEWAY CSA ADMIN WTR &						

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
	REV FROM USE OF					
		Interest Pooled Money	1,912	1,984	5,000	5,000
	TOTAL	REV FROM USE OF	<u>1,912</u>	<u>1,984</u>	<u>5,000</u>	<u>5,000</u>
	CHARGES FOR SERVICES					
		C.Y. Special Assessments	553,786	672,665	661,000	661,000
		Water-Charges-Other	53,716	65,790	50,000	50,000
		Sewer Rev-Other	26,143	31,274	24,000	24,000
		User Fees	311,896	297,079	275,845	275,845
		Overhead Charge Refund	19,591	0	0	0
		Reimb For Services Provided	0	831	0	0
	TOTAL	CHARGES FOR SERVICES	<u>965,132</u>	<u>1,067,639</u>	<u>1,010,845</u>	<u>1,010,845</u>
	MISCELLANEOUS					
		Statutory Cancellations	2,625	0	0	0
	TOTAL	MISCELLANEOUS REVENUES	<u>2,625</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL	GATEWAY CSA ADMIN WTR &	<u>969,669</u>	<u>1,069,623</u>	<u>1,015,845</u>	<u>1,015,845</u>
HIDTA DISTRICT ATTORNEY						
	FEDERAL REVENUES					
		Federal Aid	570,400	477,144	499,426	362,563
	TOTAL	FEDERAL REVENUES	<u>570,400</u>	<u>477,144</u>	<u>499,426</u>	<u>362,563</u>
	TOTAL	HIDTA DISTRICT ATTORNEY	<u>570,400</u>	<u>477,144</u>	<u>499,426</u>	<u>362,563</u>
WORK FORCE INVESTMENT ACT						
	REV FROM USE OF					

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
		Rents & Concess-Land &	687,040	579,328	599,232	599,232
	TOTAL	REV FROM USE OF	<u>687,040</u>	<u>579,328</u>	<u>599,232</u>	<u>599,232</u>
		INTERGOVERNMENTAL				
		State Aid - Other	0	0	0	0
	TOTAL	INTERGOVERNMENTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
		FEDERAL REVENUES				
		Federal Aid	4,593,643	4,084,014	6,014,049	6,171,364
	TOTAL	FEDERAL REVENUES	<u>4,593,643</u>	<u>4,084,014</u>	<u>6,014,049</u>	<u>6,171,364</u>
		CHARGES FOR SERVICES				
		Other Refunds &	20	0	0	0
	TOTAL	CHARGES FOR SERVICES	<u>20</u>	<u>0</u>	<u>0</u>	<u>0</u>
		MISCELLANEOUS				
		Miscellaneous Revenue	0	0	1,500	1,500
		Statutory Cancellations	192	0	0	0
	TOTAL	MISCELLANEOUS REVENUES	<u>192</u>	<u>0</u>	<u>1,500</u>	<u>1,500</u>
	TOTAL	WORK FORCE INVESTMENT ACT	<u>5,280,895</u>	<u>4,663,342</u>	<u>6,614,781</u>	<u>6,772,096</u>
	HEBER HOUSING					
		CHARGES FOR SERVICES				
		Loan Repayments	-1,620	0	0	0
	TOTAL	CHARGES FOR SERVICES	<u>-1,620</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL	HEBER HOUSING	<u>-1,620</u>	<u>0</u>	<u>0</u>	<u>0</u>

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7

GLAMIS DUNES

INTERGOVERNMENTAL

State Aid - Other	-48,852	187,147	281,241	281,241
TOTAL INTERGOVERNMENTAL	<u>-48,852</u>	<u>187,147</u>	<u>281,241</u>	<u>281,241</u>

CHARGES FOR SERVICES

Interfund Services Provided	0	0	48,000	48,000
Sale of Fixed Assets	0	0	0	0
Reimb For Services Provided	90,001	5,604	0	0
TOTAL CHARGES FOR SERVICES	<u>90,001</u>	<u>5,604</u>	<u>48,000</u>	<u>48,000</u>

TOTAL GLAMIS DUNES

41,149	192,751	329,241	329,241
--------	---------	---------	---------

PW ROAD CONST & MAINT

LICENSES, PERMITS

Trans. & Encroachment	135,569	498,225	350,000	350,000
TOTAL LICENSES, PERMITS	<u>135,569</u>	<u>498,225</u>	<u>350,000</u>	<u>350,000</u>

REV FROM USE OF

Interest Pooled Money	90,607	308,104	150,000	150,000
TOTAL REV FROM USE OF	<u>90,607</u>	<u>308,104</u>	<u>150,000</u>	<u>150,000</u>

INTERGOVERNMENTAL

State-Highway Users Tax	10,444,211	11,194,878	10,894,915	10,894,915
State Aid - Other	4,145,182	1,324,759	2,500,000	2,500,000
St Aid - Tea 21 - Roads	200,000	0	100,000	100,000
TOTAL INTERGOVERNMENTAL	<u>14,789,393</u>	<u>12,519,637</u>	<u>13,494,915</u>	<u>13,494,915</u>

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
CHARGES FOR SERVICES						
		Interfund Services Provided	0	0	100,000	100,000
		Planning & Engineering	141,150	407,686	150,000	150,000
		Humane Services	0	0	0	0
		Road & Street Services	11,640	9,985	10,000	10,000
		Other Refunds &	47,505	358,602	0	0
		Reimb For Services Provided	147,540	29,170	0	0
	TOTAL	CHARGES FOR SERVICES	<u>347,835</u>	<u>805,443</u>	<u>260,000</u>	<u>260,000</u>
MISCELLANEOUS						
		Miscellaneous Revenue	0	0	280,000	280,000
		Statutory Cancellations	0	1,737	0	0
	TOTAL	MISCELLANEOUS REVENUES	<u>0</u>	<u>1,737</u>	<u>280,000</u>	<u>280,000</u>
	TOTAL	PW ROAD CONST & MAINT	<u>15,363,404</u>	<u>14,133,146</u>	<u>14,534,915</u>	<u>14,534,915</u>
CARY MOYER PROGRAM						
REV FROM USE OF						
		Interest Pooled Money	14,892	11,148	10,000	10,000
	TOTAL	REV FROM USE OF	<u>14,892</u>	<u>11,148</u>	<u>10,000</u>	<u>10,000</u>
INTERGOVERNMENTAL						
		State-Air Pollution Contr	175,000	200,000	1,117,785	1,117,785
	TOTAL	INTERGOVERNMENTAL	<u>175,000</u>	<u>200,000</u>	<u>1,117,785</u>	<u>1,117,785</u>
	TOTAL	CARY MOYER PROGRAM	<u>189,892</u>	<u>211,148</u>	<u>1,127,785</u>	<u>1,127,785</u>
SURVEY MONUMENT						

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7

REV FROM USE OF

	Interest Pooled Money	10,208	8,997	0	0
TOTAL	REV FROM USE OF	<u>10,208</u>	<u>8,997</u>	<u>0</u>	<u>0</u>

CHARGES FOR SERVICES

	Recording Fees	0	2,120	9,940	9,940
TOTAL	CHARGES FOR SERVICES	<u>0</u>	<u>2,120</u>	<u>9,940</u>	<u>9,940</u>

TOTAL SURVEY MONUMENT

<u>10,208</u>	<u>11,117</u>	<u>9,940</u>	<u>9,940</u>
---------------	---------------	--------------	--------------

FISH & GAME

FINES,

	Fish & Game Fines	0	0	100	100
TOTAL	FINES,	<u>0</u>	<u>0</u>	<u>100</u>	<u>100</u>

REV FROM USE OF

	Interest Pooled Money	2,894	3,361	3,000	3,000
TOTAL	REV FROM USE OF	<u>2,894</u>	<u>3,361</u>	<u>3,000</u>	<u>3,000</u>

CHARGES FOR SERVICES

	Overhead Charge Refund	84	37,640	37,640	37,640
TOTAL	CHARGES FOR SERVICES	<u>84</u>	<u>37,640</u>	<u>37,640</u>	<u>37,640</u>

TOTAL FISH & GAME

<u>2,978</u>	<u>41,001</u>	<u>40,740</u>	<u>40,740</u>
--------------	---------------	---------------	---------------

OFFICE OF EMERGENCY

REV FROM USE OF

Interest Pooled Money	-50,126	-36,666	0	0
-----------------------	---------	---------	---	---

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
	TOTAL	REV FROM USE OF	<u>-50,126</u>	<u>-36,666</u>	<u>0</u>	<u>0</u>
		INTERGOVERNMENTAL				
		State Aid-Civil Defense	160,490	156,177	136,965	136,965
		Contrib From Other Cities	17,377	621	17,376	17,376
		Contrib Frm Other Agency	0	50,300	0	0
	TOTAL	INTERGOVERNMENTAL	<u>177,867</u>	<u>207,098</u>	<u>154,341</u>	<u>154,341</u>
		FEDERAL REVENUES				
		FEMA-Disaster Relief	0	13,433	0	0
	TOTAL	FEDERAL REVENUES	<u>0</u>	<u>13,433</u>	<u>0</u>	<u>0</u>
		MISCELLANEOUS				
		Contrib from Trusts	0	0	0	41,222
	TOTAL	MISCELLANEOUS REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>41,222</u>
	TOTAL	OFFICE OF EMERGENCY	<u>127,741</u>	<u>183,865</u>	<u>154,341</u>	<u>195,563</u>
	JAIL IMPROVEMENT STATE					
		REV FROM USE OF				
		Interest Pooled Money	355	347	300	300
	TOTAL	REV FROM USE OF	<u>355</u>	<u>347</u>	<u>300</u>	<u>300</u>
	TOTAL	JAIL IMPROVEMENT STATE	<u>355</u>	<u>347</u>	<u>300</u>	<u>300</u>
	CRIM JUSTICE FACILITY					
		FINES,				
		Other Court Fines	350,589	403,145	340,000	340,000

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
	TOTAL FINES,		<u>350,589</u>	<u>403,145</u>	<u>340,000</u>	<u>340,000</u>
	REV FROM USE OF					
		Interest Pooled Money	<u>50,764</u>	<u>58,169</u>	<u>50,000</u>	<u>50,000</u>
	TOTAL REV FROM USE OF		<u>50,764</u>	<u>58,169</u>	<u>50,000</u>	<u>50,000</u>
	TOTAL CRIM JUSTICE FACILITY		<u>401,353</u>	<u>461,314</u>	<u>390,000</u>	<u>390,000</u>
	GEOTHERMAL ADMINISTRATION					
	REV FROM USE OF					
		Interest Pooled Money	<u>3,344</u>	<u>3,073</u>	<u>500</u>	<u>500</u>
	TOTAL REV FROM USE OF		<u>3,344</u>	<u>3,073</u>	<u>500</u>	<u>500</u>
	FEDERAL REVENUES					
		Federal Aid	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL FEDERAL REVENUES		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	CHARGES FOR SERVICES					
		Overhead Charge Refund	<u>2,617</u>	<u>201,681</u>	<u>201,681</u>	<u>201,681</u>
	TOTAL CHARGES FOR SERVICES		<u>2,617</u>	<u>201,681</u>	<u>201,681</u>	<u>201,681</u>
	MISCELLANEOUS					
		Statutory Cancellations	<u>0</u>	<u>1,349</u>	<u>0</u>	<u>0</u>
	TOTAL MISCELLANEOUS REVENUES		<u>0</u>	<u>1,349</u>	<u>0</u>	<u>0</u>
	TOTAL GEOTHERMAL ADMINISTRATION		<u>5,961</u>	<u>206,103</u>	<u>202,181</u>	<u>202,181</u>
	PROBATION TRAINING					
	REV FROM USE OF					

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
		Interest Pooled Money	65	-397	0	0
	TOTAL	REV FROM USE OF	65	-397	0	0
		INTERGOVERNMENTAL				
		State Aid - Other	64,200	72,237	64,952	64,952
	TOTAL	INTERGOVERNMENTAL	64,200	72,237	64,952	64,952
		CHARGES FOR SERVICES				
		Educational Service	922	1,256	0	0
	TOTAL	CHARGES FOR SERVICES	922	1,256	0	0
		MISCELLANEOUS				
		Statutory Cancellations	1,996	0	0	0
	TOTAL	MISCELLANEOUS REVENUES	1,996	0	0	0
	TOTAL PROBATION TRAINING		67,183	73,096	64,952	64,952
	SHERIFF STANDARD TRAINING					
		REV FROM USE OF				
		Interest Pooled Money	9,116	8,505	8,000	8,000
	TOTAL	REV FROM USE OF	9,116	8,505	8,000	8,000
		CHARGES FOR SERVICES				
		Educational Service	67,972	63,207	63,016	63,016
	TOTAL	CHARGES FOR SERVICES	67,972	63,207	63,016	63,016
	TOTAL SHERIFF STANDARD TRAINING		77,088	71,712	71,016	71,016
	CITY OF IMPERIAL FIRE					

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
		REV FROM USE OF				
		Interest Pooled Money	14,644	14,779	8,953	8,953
	TOTAL	REV FROM USE OF	<u>14,644</u>	<u>14,779</u>	<u>8,953</u>	<u>8,953</u>
		INTERGOVERNMENTAL				
		Contrib From Other Cities	1,302,046	1,187,297	1,592,382	1,592,382
	TOTAL	INTERGOVERNMENTAL	<u>1,302,046</u>	<u>1,187,297</u>	<u>1,592,382</u>	<u>1,592,382</u>
		MISCELLANEOUS				
		Statutory Cancellations	0	105	0	0
	TOTAL	MISCELLANEOUS REVENUES	<u>0</u>	<u>105</u>	<u>0</u>	<u>0</u>
	TOTAL	CITY OF IMPERIAL FIRE	<u>1,316,690</u>	<u>1,202,181</u>	<u>1,601,335</u>	<u>1,601,335</u>
	HIDTA GRANT					
		FEDERAL REVENUES				
		Federal Aid	1,387,022	1,183,783	1,165,615	1,165,615
	TOTAL	FEDERAL REVENUES	<u>1,387,022</u>	<u>1,183,783</u>	<u>1,165,615</u>	<u>1,165,615</u>
		CHARGES FOR SERVICES				
		Other Refunds &	0	9,084	0	0
	TOTAL	CHARGES FOR SERVICES	<u>0</u>	<u>9,084</u>	<u>0</u>	<u>0</u>
		MISCELLANEOUS				
		Statutory Cancellations	0	340	0	0
	TOTAL	MISCELLANEOUS REVENUES	<u>0</u>	<u>340</u>	<u>0</u>	<u>0</u>
	TOTAL	HIDTA GRANT	<u>1,387,022</u>	<u>1,193,207</u>	<u>1,165,615</u>	<u>1,165,615</u>

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7

CHILD ABUSE (AB1733)

REV FROM USE OF

Interest Pooled Money

9,086

10,155

0

0

TOTAL REV FROM USE OF

9,086

10,155

0

0

INTERGOVERNMENTAL

State Aid - Other

0

47,570

16,500

16,500

TOTAL INTERGOVERNMENTAL

0

47,570

16,500

16,500

TOTAL CHILD ABUSE (AB1733)

9,086

57,725

16,500

16,500

EC TRAINING CENTER CYA

REV FROM USE OF

Interest Pooled Money

16

6

0

0

TOTAL REV FROM USE OF

16

6

0

0

TOTAL EC TRAINING CENTER CYA

16

6

0

0

VICTIM WITNESS ASSISTANCE

INTERGOVERNMENTAL

State Aid - Other

190,935

168,712

187,893

187,893

TOTAL INTERGOVERNMENTAL

190,935

168,712

187,893

187,893

FEDERAL REVENUES

Federal Aid

205,020

153,593

216,206

216,206

TOTAL FEDERAL REVENUES

205,020

153,593

216,206

216,206

MISCELLANEOUS

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
		Statutory Cancellations	0	155	0	0
	TOTAL	MISCELLANEOUS REVENUES	0	155	0	0
	TOTAL	VICTIM WITNESS ASSISTANCE	395,955	322,460	404,099	404,099
	SUBSTANCE ABUSE					
		REV FROM USE OF				
		Interest Pooled Money	-36,554	46,860	20,000	20,000
	TOTAL	REV FROM USE OF	-36,554	46,860	20,000	20,000
		INTERGOVERNMENTAL				
		State Aid - Other	0	0	713,506	713,506
		State-DBAW	0	0	0	0
		State-Aid OCJP Grants	740,139	792,884	1,036,683	1,036,683
		Realign-Drug Medi-Cal	2,932,070	4,396,807	4,543,121	4,793,121
		Realign-NonDrug Medi Cal	406,592	865,398	963,725	963,725
	TOTAL	INTERGOVERNMENTAL	4,078,801	6,055,089	7,257,035	7,507,035
		FEDERAL REVENUES				
		Federal Medical	5,911,933	7,210,894	8,000,000	8,000,000
		Federal Aid	559,708	508,044	424,292	424,292
		FFP-MHP Admin	279,652	123,248	311,163	311,163
	TOTAL	FEDERAL REVENUES	6,751,293	7,842,186	8,735,455	8,735,455
		CHARGES FOR SERVICES				
		Interfund Services Provided	0	0	116,000	116,000
		Behaviorial Health Services	0	12,177	0	0
		Other Refunds &	51,960	8,199	30,000	30,000
		Reimb For Services Provided	129,834	86,674	0	0

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
	TOTAL	CHARGES FOR SERVICES	181,794	107,050	146,000	146,000
	MISCELLANEOUS					
		Cost Settlements & Audits	0	0	0	0
		Statutory Cancellations	134	2,976	0	0
	TOTAL	MISCELLANEOUS REVENUES	134	2,976	0	0
	TOTAL	SUBSTANCE ABUSE	10,975,468	14,054,161	16,158,490	16,408,490
	CDBG REVOLVING LOAN FUND					
	REV FROM USE OF					
		Interest Pooled Money	7,146	7,998	0	0
	TOTAL	REV FROM USE OF	7,146	7,998	0	0
	CHARGES FOR SERVICES					
		Secondary Loan Repayments	527	8,235	0	0
		Loan Repay(1535)98-STBG-	2,450	1,585	0	0
		Loan Repay (1590) 92-STBG-	2,000	1,800	0	0
		Loan Repay (1616) 93-STBG-	6,834	2,405	0	0
		Loan Repay (1618) 94-STBG-	1,200	700	0	0
		Loan Repay (1707) 02-STBG-	5,359	4,793	0	0
		Loan Repay (1746) 04-STBG-	5,425	3,062	0	0
		Loan Repay (1771) 06-STBG-	1,782	2,816	0	0
		Loan Repay(1819) 09-STBG-	0	0	0	0
		Loan Repay(1818) 09-STBG-	61,771	150	0	0
		Loan Repay (1822) 09-STBG-	1,527	263	0	0
	TOTAL	CHARGES FOR SERVICES	88,875	25,809	0	0
	MISCELLANEOUS					

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
		Loan Repay - Property Tax	0	0	0	0
		Loan Repay (1681) 00-HOME-	0	0	0	0
	TOTAL	MISCELLANEOUS REVENUES	0	0	0	0
	TOTAL	CDBG REVOLVING LOAN FUND	96,021	33,807	0	0
HEBER HOUSING						
		CHARGES FOR SERVICES				
		Loan Repayments	-1,999	0	0	0
	TOTAL	CHARGES FOR SERVICES	-1,999	0	0	0
	TOTAL	HEBER HOUSING	-1,999	0	0	0
GEOGRAPHIC INFO. SYSTEM						
		REV FROM USE OF				
		Interest Pooled Money	1,213	437	0	0
	TOTAL	REV FROM USE OF	1,213	437	0	0
	TOTAL	GEOGRAPHIC INFO. SYSTEM	1,213	437	0	0
AIR POLLUTION CONTROL						
		LICENSES, PERMITS				
		Other Licenses & Permits	0	0	15,000	15,000
		Permits	1,729,881	1,782,177	1,807,443	1,807,443
		Ag Burning Permits/Fees	46,399	42,267	50,000	50,000
		Variance Fees Air Pollution	26,201	7,698	5,000	5,000
		Permit Reviews-APCD	4,469	0	30,000	30,000

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
	TOTAL	LICENSES, PERMITS	<u>1,806,950</u>	<u>1,832,142</u>	<u>1,907,443</u>	<u>1,907,443</u>
	FINES,					
		Forfeitures & Penalties-Crts	0	0	0	0
		Forfeitures & Penalties- AG	126,357	196,372	200,000	200,000
	TOTAL	FINES,	<u>126,357</u>	<u>196,372</u>	<u>200,000</u>	<u>200,000</u>
	REV FROM USE OF					
		Interest Pooled Money	336,485	314,162	325,000	325,000
	TOTAL	REV FROM USE OF	<u>336,485</u>	<u>314,162</u>	<u>325,000</u>	<u>325,000</u>
	INTERGOVERNMENTAL					
		State-Air Pollution Contr	1,526,790	200,323	1,800,000	1,800,000
		St Other-Emission Reduction	33,552	40,380	20,000	20,000
	TOTAL	INTERGOVERNMENTAL	<u>1,560,342</u>	<u>240,703</u>	<u>1,820,000</u>	<u>1,820,000</u>
	FEDERAL REVENUES					
		FEMA-Disaster Relief	0	0	4,000	4,000
		Federal Aid	394,165	344,882	2,500,000	2,500,000
	TOTAL	FEDERAL REVENUES	<u>394,165</u>	<u>344,882</u>	<u>2,504,000</u>	<u>2,504,000</u>
	CHARGES FOR SERVICES					
		Toxic Hot Spot Fees	14,131	13,997	15,671	15,671
		Other Refunds &	24,564	3,127	25,000	25,000
		Reimb For Services Provided	0	0	0	0
	TOTAL	CHARGES FOR SERVICES	<u>38,695</u>	<u>17,124</u>	<u>40,671</u>	<u>40,671</u>
	MISCELLANEOUS					
		Miscellaneous Revenue	0	0	0	0
		Statutory Cancellations	45	107	200	200

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
	TOTAL	MISCELLANEOUS REVENUES	<u>45</u>	<u>107</u>	<u>200</u>	<u>200</u>
	TOTAL	AIR POLLUTION CONTROL	<u>4,263,039</u>	<u>2,945,492</u>	<u>6,797,314</u>	<u>6,797,314</u>
AREA AGENCY ON AGING						
	REV FROM USE OF					
		Interest Pooled Money	17,989	-679	10,000	10,000
		Rents & Concess-Land &	0	0	0	0
	TOTAL	REV FROM USE OF	<u>17,989</u>	<u>-679</u>	<u>10,000</u>	<u>10,000</u>
	INTERGOVERNMENTAL					
		State Aid - Other	1,268,177	920,000	1,162,290	1,214,646
	TOTAL	INTERGOVERNMENTAL	<u>1,268,177</u>	<u>920,000</u>	<u>1,162,290</u>	<u>1,214,646</u>
	FEDERAL REVENUES					
		Federal Aid-Incentives	0	0	0	0
		Federal Aid	583,500	1,506,121	824,273	824,273
		Federal - USDA	37,144	47,722	54,615	54,615
		Fed-Title III-E	107,333	93,144	95,532	95,532
	TOTAL	FEDERAL REVENUES	<u>727,977</u>	<u>1,646,987</u>	<u>974,420</u>	<u>974,420</u>
	CHARGES FOR SERVICES					
		Other Refunds &	26,719	4,067	2,000	2,000
	TOTAL	CHARGES FOR SERVICES	<u>26,719</u>	<u>4,067</u>	<u>2,000</u>	<u>2,000</u>
	MISCELLANEOUS					
		Statutory Cancellations	0	187	0	0
	TOTAL	MISCELLANEOUS REVENUES	<u>0</u>	<u>187</u>	<u>0</u>	<u>0</u>

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
TOTAL AREA AGENCY ON AGING			<u>2,040,862</u>	<u>2,570,562</u>	<u>2,148,710</u>	<u>2,201,066</u>
TOBACCO EDUCATION						
	REV FROM USE OF					
		Interest Pooled Money	<u>-2,974</u>	<u>-170</u>	<u>1,000</u>	<u>1,000</u>
	TOTAL	REV FROM USE OF	<u>-2,974</u>	<u>-170</u>	<u>1,000</u>	<u>1,000</u>
	INTERGOVERNMENTAL					
		State Aid - Other	<u>112,500</u>	<u>187,500</u>	<u>170,000</u>	<u>170,000</u>
	TOTAL	INTERGOVERNMENTAL	<u>112,500</u>	<u>187,500</u>	<u>170,000</u>	<u>170,000</u>
	TOTAL	TOBACCO EDUCATION	<u>109,526</u>	<u>187,330</u>	<u>171,000</u>	<u>171,000</u>
MOSQUITO ABATEMENT						
	REV FROM USE OF					
		Interest Pooled Money	<u>629</u>	<u>1,137</u>	<u>500</u>	<u>500</u>
	TOTAL	REV FROM USE OF	<u>629</u>	<u>1,137</u>	<u>500</u>	<u>500</u>
	CHARGES FOR SERVICES					
		Assess & Tax Collection Fees	<u>603,290</u>	<u>603,023</u>	<u>600,785</u>	<u>600,785</u>
	TOTAL	CHARGES FOR SERVICES	<u>603,290</u>	<u>603,023</u>	<u>600,785</u>	<u>600,785</u>
	MISCELLANEOUS					
		Statutory Cancellations	<u>0</u>	<u>467</u>	<u>0</u>	<u>0</u>
	TOTAL	MISCELLANEOUS REVENUES	<u>0</u>	<u>467</u>	<u>0</u>	<u>0</u>
	TOTAL	MOSQUITO ABATEMENT	<u>603,919</u>	<u>604,627</u>	<u>601,285</u>	<u>601,285</u>

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7

CDBG SCATTERED SITES

CHARGES FOR SERVICES

Secondary Loan Repayments	-6,834	0	0	0
TOTAL CHARGES FOR SERVICES	-6,834	0	0	0
TOTAL CDBG SCATTERED SITES	-6,834	0	0	0

COLONIA III & IV GRANT

CHARGES FOR SERVICES

Secondary Loan Repayments	-1,200	0	0	0
TOTAL CHARGES FOR SERVICES	-1,200	0	0	0
TOTAL COLONIA III & IV GRANT	-1,200	0	0	0

MITIGATION FEES - FIRE

REV FROM USE OF

Interest Pooled Money	9,891	12,338	10,000	10,000
TOTAL REV FROM USE OF	9,891	12,338	10,000	10,000

CHARGES FOR SERVICES

Impact Fees	108,999	168,061	100,000	100,000
Reimb For Services Provided	0	871	0	0
TOTAL CHARGES FOR SERVICES	108,999	168,932	100,000	100,000
TOTAL MITIGATION FEES - FIRE	118,890	181,270	110,000	110,000

PROBATION - ASSET

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
INTERGOVERNMENTAL						
		State Aid - Other	0	0	40,000	40,000
	TOTAL	INTERGOVERNMENTAL	0	0	40,000	40,000
	TOTAL	PROBATION - ASSET	0	0	40,000	40,000
PESTICIDE TRAINING & MITIGAT						
	FINES,					
		Forfeitures & Penalties- AG	250	0	0	0
	TOTAL	FINES,	250	0	0	0
	REV FROM USE OF					
		Interest Pooled Money	2,016	1,656	1,640	1,640
	TOTAL	REV FROM USE OF	2,016	1,656	1,640	1,640
	TOTAL	PESTICIDE TRAINING & MITIGAT	2,266	1,656	1,640	1,640
DMV FEES						
	REV FROM USE OF					
		Interest Pooled Money	87,828	126,716	90,000	90,000
	TOTAL	REV FROM USE OF	87,828	126,716	90,000	90,000
	INTERGOVERNMENTAL					
		State Aid - Other	729,281	849,201	600,000	600,000
		State Aid - AB923	364,640	424,601	900,000	900,000
	TOTAL	INTERGOVERNMENTAL	1,093,921	1,273,802	1,500,000	1,500,000
	MISCELLANEOUS					

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
		Statutory Cancellations	0	45,668	0	0
	TOTAL	MISCELLANEOUS REVENUES	0	45,668	0	0
	TOTAL	DMV FEES	1,181,749	1,446,186	1,590,000	1,590,000
	SHERIFF FEES - GC 26731					
		FINES,				
		Vehicle Code Fines	1,105	1,155	1,000	1,000
	TOTAL	FINES,	1,105	1,155	1,000	1,000
		REV FROM USE OF				
		Interest Pooled Money	9,998	9,311	8,000	8,000
	TOTAL	REV FROM USE OF	9,998	9,311	8,000	8,000
		CHARGES FOR SERVICES				
		Other Fees	28,724	24,244	24,000	24,000
	TOTAL	CHARGES FOR SERVICES	28,724	24,244	24,000	24,000
		MISCELLANEOUS				
		Miscellaneous Revenue	0	0	0	0
	TOTAL	MISCELLANEOUS REVENUES	0	0	0	0
	TOTAL	SHERIFF FEES - GC 26731	39,827	34,710	33,000	33,000
	BORDER INSPECTION STATION					
		REV FROM USE OF				
		Interest Pooled Money	3,712	3,390	3,350	3,350
	TOTAL	REV FROM USE OF	3,712	3,390	3,350	3,350

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
TOTAL BORDER INSPECTION STATION			<u>3,712</u>	<u>3,390</u>	<u>3,350</u>	<u>3,350</u>
PURCHASING AGENTS TRUST						
CHARGES FOR SERVICES						
		Other Sales-Consum Surplus	<u>43,807</u>	<u>3,259</u>	<u>0</u>	<u>0</u>
	TOTAL	CHARGES FOR SERVICES	<u>43,807</u>	<u>3,259</u>	<u>0</u>	<u>0</u>
TOTAL PURCHASING AGENTS TRUST			<u>43,807</u>	<u>3,259</u>	<u>0</u>	<u>0</u>
RECORDERS IMPROVEMENT						
CHARGES FOR SERVICES						
		Recording Fees	<u>82,895</u>	<u>90,407</u>	<u>80,000</u>	<u>80,000</u>
	TOTAL	CHARGES FOR SERVICES	<u>82,895</u>	<u>90,407</u>	<u>80,000</u>	<u>80,000</u>
TOTAL RECORDERS IMPROVEMENT			<u>82,895</u>	<u>90,407</u>	<u>80,000</u>	<u>80,000</u>
I.C. WORKFORCE DEVELOPMENT						
FEDERAL REVENUES						
		Federal Aid	<u>6,824,215</u>	<u>5,281,865</u>	<u>5,849,097</u>	<u>5,849,097</u>
	TOTAL	FEDERAL REVENUES	<u>6,824,215</u>	<u>5,281,865</u>	<u>5,849,097</u>	<u>5,849,097</u>
CHARGES FOR SERVICES						
		Other Fees	<u>132,392</u>	<u>0</u>	<u>0</u>	<u>0</u>
		Other Refunds &	<u>2,953</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL	CHARGES FOR SERVICES	<u>135,345</u>	<u>0</u>	<u>0</u>	<u>0</u>
MISCELLANEOUS						
		Statutory Cancellations	<u>205</u>	<u>269</u>	<u>0</u>	<u>0</u>

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
	TOTAL	MISCELLANEOUS REVENUES	205	269	0	0
	TOTAL	I.C. WORKFORCE DEVELOPMENT	6,959,765	5,282,134	5,849,097	5,849,097
	PEACE OFFICERS TRAINING					
	REV FROM USE OF					
		Interest Pooled Money	787	790	500	500
	TOTAL	REV FROM USE OF	787	790	500	500
	TOTAL	PEACE OFFICERS TRAINING	787	790	500	500
	SHERIFF PROCESS FEES					
	REV FROM USE OF					
		Interest Pooled Money	1,604	-130	-150	-150
	TOTAL	REV FROM USE OF	1,604	-130	-150	-150
	CHARGES FOR SERVICES					
		Other Fees	21,163	18,414	25,000	25,000
		Other Refunds &	724	0	0	0
	TOTAL	CHARGES FOR SERVICES	21,887	18,414	25,000	25,000
	TOTAL	SHERIFF PROCESS FEES	23,491	18,284	24,850	24,850
	FIBER OPTIC NETWORK SYSTEM					
	REV FROM USE OF					
		Interest Pooled Money	996	392	0	0
	TOTAL	REV FROM USE OF	996	392	0	0

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
TOTAL FIBER OPTIC NETWORK SYSTEM			<u>996</u>	<u>392</u>	<u>0</u>	<u>0</u>
CNG FACILITY						
	LICENSES, PERMITS					
		Permits	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL	LICENSES, PERMITS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	REV FROM USE OF					
		Interest Pooled Money	<u>5,605</u>	<u>5,812</u>	<u>5,500</u>	<u>5,500</u>
	TOTAL	REV FROM USE OF	<u>5,605</u>	<u>5,812</u>	<u>5,500</u>	<u>5,500</u>
	CHARGES FOR SERVICES					
		Other Refunds &	<u>4,950</u>	<u>5,400</u>	<u>5,400</u>	<u>5,400</u>
	TOTAL	CHARGES FOR SERVICES	<u>4,950</u>	<u>5,400</u>	<u>5,400</u>	<u>5,400</u>
	TOTAL	CNG FACILITY	<u>10,555</u>	<u>11,212</u>	<u>10,900</u>	<u>10,900</u>
FEDERAL ASSET FORFEITURE						
	FINES,					
		Asset Forfeiture	<u>148,987</u>	<u>470,431</u>	<u>110,000</u>	<u>110,000</u>
	TOTAL	FINES,	<u>148,987</u>	<u>470,431</u>	<u>110,000</u>	<u>110,000</u>
	REV FROM USE OF					
		Interest Pooled Money	<u>986</u>	<u>11,772</u>	<u>5,000</u>	<u>5,000</u>
	TOTAL	REV FROM USE OF	<u>986</u>	<u>11,772</u>	<u>5,000</u>	<u>5,000</u>
	TOTAL	FEDERAL ASSET FORFEITURE	<u>149,973</u>	<u>482,203</u>	<u>115,000</u>	<u>115,000</u>

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7

STATE ASSET FORFEITURE

FINES,

Asset Forfeiture

0

13,239

0

0

TOTAL FINES,

0

13,239

0

0

REV FROM USE OF

Interest Pooled Money

193

559

145

145

TOTAL REV FROM USE OF

193

559

145

145

TOTAL STATE ASSET FORFEITURE

193

13,798

145

145

ABA 1913

INTERGOVERNMENTAL

State Aid - Other

684,920

1,409,566

1,053,921

1,053,921

TOTAL INTERGOVERNMENTAL

684,920

1,409,566

1,053,921

1,053,921

CHARGES FOR SERVICES

Overhead Charge Refund

0

0

0

0

TOTAL CHARGES FOR SERVICES

0

0

0

0

TOTAL ABA 1913

684,920

1,409,566

1,053,921

1,053,921

EDA GRANT

FEDERAL REVENUES

Federal Aid

54,537

0

0

0

TOTAL FEDERAL REVENUES

54,537

0

0

0

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
TOTAL EDA GRANT			54,537	0	0	0
HOME FUNDS 2001						
CHARGES FOR SERVICES						
Loan Repayments			-4,300	0	0	0
TOTAL CHARGES FOR SERVICES			-4,300	0	0	0
TOTAL HOME FUNDS 2001			-4,300	0	0	0
REDHILL MARINA WATER PLANT						
REV FROM USE OF						
Interest Pooled Money			0	0	0	0
TOTAL REV FROM USE OF			0	0	0	0
TOTAL REDHILL MARINA WATER PLANT			0	0	0	0
SHERIFF'S INFORMATION TECH						
REV FROM USE OF						
Interest Pooled Money			604	312	500	500
TOTAL REV FROM USE OF			604	312	500	500
CHARGES FOR SERVICES						
Overhead Charge Refund			349	2,388	2,388	2,388
TOTAL CHARGES FOR SERVICES			349	2,388	2,388	2,388
TOTAL SHERIFF'S INFORMATION TECH			953	2,700	2,888	2,888
EMERGENCY PREPAREDNESS						

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
		REV FROM USE OF				
		Interest Pooled Money	-1,463	-1,309	0	0
		TOTAL REV FROM USE OF	<u>-1,463</u>	<u>-1,309</u>	<u>0</u>	<u>0</u>
		INTERGOVERNMENTAL				
		State Aid - Other	527,980	549,785	427,977	427,977
		TOTAL INTERGOVERNMENTAL	<u>527,980</u>	<u>549,785</u>	<u>427,977</u>	<u>427,977</u>
		TOTAL EMERGENCY PREPAREDNESS	<u>526,517</u>	<u>548,476</u>	<u>427,977</u>	<u>427,977</u>
		CDBG HOUSING REHAB				
		CHARGES FOR SERVICES				
		Secondary Loan Repayments	-4,694	0	0	0
		TOTAL CHARGES FOR SERVICES	<u>-4,694</u>	<u>0</u>	<u>0</u>	<u>0</u>
		TOTAL CDBG HOUSING REHAB	<u>-4,694</u>	<u>0</u>	<u>0</u>	<u>0</u>
		OFF HIGHWAY ENFORCEMENT				
		FINES,				
		Off Highway Fines VC 42204	46,084	36,967	30,000	30,000
		TOTAL FINES,	<u>46,084</u>	<u>36,967</u>	<u>30,000</u>	<u>30,000</u>
		CHARGES FOR SERVICES				
		Reimb For Services Provided	0	3,075	0	0
		TOTAL CHARGES FOR SERVICES	<u>0</u>	<u>3,075</u>	<u>0</u>	<u>0</u>
		TOTAL OFF HIGHWAY ENFORCEMENT	<u>46,084</u>	<u>40,042</u>	<u>30,000</u>	<u>30,000</u>

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7

SHERIFF WEAPONS

REV FROM USE OF

Interest Pooled Money	160	122	15	15
TOTAL REV FROM USE OF	160	122	15	15

CHARGES FOR SERVICES

Other Refunds &	951	10	0	0
TOTAL CHARGES FOR SERVICES	951	10	0	0

TOTAL SHERIFF WEAPONS

1,111	132	15	15
-------	-----	----	----

MEDI-CAL/CMSP FUND

REV FROM USE OF

Interest Pooled Money	235,485	76,235	0	0
TOTAL REV FROM USE OF	235,485	76,235	0	0

INTERGOVERNMENTAL

State Aid - Medi-Cal	9,586,645	12,037,479	12,500,000	12,500,000
State Aid - CMSP	0	0	12,000	12,000
TOTAL INTERGOVERNMENTAL	9,586,645	12,037,479	12,512,000	12,512,000

TOTAL MEDI-CAL/CMSP FUND

9,822,130	12,113,714	12,512,000	12,512,000
-----------	------------	------------	------------

FEDERAL IDEA FUNDS-AB 1765

REV FROM USE OF

Interest Pooled Money	32	32	0	0
TOTAL REV FROM USE OF	32	32	0	0

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
TOTAL FEDERAL IDEA FUNDS-AB 1765			<u>32</u>	<u>32</u>	<u>0</u>	<u>0</u>
D.A. ASSET FORF - FEDERAL						
	FINES,					
		Asset Forfeiture	<u>31,720</u>	<u>109,480</u>	<u>0</u>	<u>0</u>
	TOTAL FINES,		<u>31,720</u>	<u>109,480</u>	<u>0</u>	<u>0</u>
	REV FROM USE OF					
		Interest Pooled Money	<u>27,182</u>	<u>24,560</u>	<u>0</u>	<u>0</u>
	TOTAL REV FROM USE OF		<u>27,182</u>	<u>24,560</u>	<u>0</u>	<u>0</u>
TOTAL D.A. ASSET FORF - FEDERAL			<u>58,902</u>	<u>134,040</u>	<u>0</u>	<u>0</u>
IHSS PUBLIC AUTHORITY						
	REV FROM USE OF					
		Interest Pooled Money	<u>-22,147</u>	<u>-10,077</u>	<u>0</u>	<u>0</u>
	TOTAL REV FROM USE OF		<u>-22,147</u>	<u>-10,077</u>	<u>0</u>	<u>0</u>
	INTERGOVERNMENTAL					
		State Public Asst Admin	<u>5,075,449</u>	<u>6,556,171</u>	<u>8,242,692</u>	<u>8,285,328</u>
		County Matching Funds	<u>17,469,135</u>	<u>18,107,092</u>	<u>19,210,000</u>	<u>19,210,000</u>
	TOTAL INTERGOVERNMENTAL		<u>22,544,584</u>	<u>24,663,263</u>	<u>27,452,692</u>	<u>27,495,328</u>
	CHARGES FOR SERVICES					
		Other Refunds &	<u>90</u>	<u>30</u>	<u>0</u>	<u>0</u>
	TOTAL CHARGES FOR SERVICES		<u>90</u>	<u>30</u>	<u>0</u>	<u>0</u>
	MISCELLANEOUS					

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
		Statutory Cancellations	50	0	0	0
	TOTAL	MISCELLANEOUS REVENUES	50	0	0	0
	TOTAL IHSS PUBLIC AUTHORITY		22,522,577	24,653,216	27,452,692	27,495,328
	HEBER FAM.HOME #03-HOME-					
	CHARGES FOR SERVICES					
		Loan Repayments	-83,968	0	0	0
	TOTAL	CHARGES FOR SERVICES	-83,968	0	0	0
	TOTAL HEBER FAM.HOME #03-HOME-		-83,968	0	0	0
	DHCD CONTRACT #04-HOME-0730					
	CHARGES FOR SERVICES					
		Secondary Loan Repayments	-27,753	0	0	0
	TOTAL	CHARGES FOR SERVICES	-27,753	0	0	0
	TOTAL DHCD CONTRACT #04-HOME-0730		-27,753	0	0	0
	DHCD 04-STBG-1975					
	CHARGES FOR SERVICES					
		Secondary Loan Repayments	-5,116	0	0	0
	TOTAL	CHARGES FOR SERVICES	-5,116	0	0	0
	TOTAL DHCD 04-STBG-1975		-5,116	0	0	0
	CMAQ PROGRAM - SAFETEA-LU					
	REV FROM USE OF					

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
		Interest Pooled Money	2,959	1,328	0	0
	TOTAL	REV FROM USE OF	2,959	1,328	0	0
	TOTAL	CMAQ PROGRAM - SAFETEA-LU	2,959	1,328	0	0
	MHSA ACT PROP #63					
	REV FROM USE OF					
		Interest Pooled Money	328,637	224,692	0	0
	TOTAL	REV FROM USE OF	328,637	224,692	0	0
	INTERGOVERNMENTAL					
		State Aid - MHSA Act Prop #	7,551,089	3,350,987	0	0
		2011 MH Realignment	3,012,237	3,635,281	0	0
	TOTAL	INTERGOVERNMENTAL	10,563,326	6,986,268	0	0
	FEDERAL REVENUES					
		Federal Medical	9,698,852	9,353,751	0	0
		Federal Aid-Incentives	0	0	0	0
		Federal Aid	220,901	205,995	0	0
	TOTAL	FEDERAL REVENUES	9,919,753	9,559,746	0	0
	CHARGES FOR SERVICES					
		Behavioral Health Services	92,718	123,105	0	0
		Other Behavioral Health	0	0	0	0
		Other Refunds &	548	7,264	0	0
		Reimb For Services Provided	203,286	132,371	0	0
	TOTAL	CHARGES FOR SERVICES	296,552	262,740	0	0
	MISCELLANEOUS					

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
		Statutory Cancellations	111	5,662	0	0
	TOTAL	MISCELLANEOUS REVENUES	111	5,662	0	0
	TOTAL	MHSA ACT PROP #63	21,108,379	17,039,108	0	0
FTHB HOME PROGRAM INCOME						
		CHARGES FOR SERVICES				
		Loan Repayments	0	0	0	0
		Program Income HOME	139,474	130,088	0	0
	TOTAL	CHARGES FOR SERVICES	139,474	130,088	0	0
		MISCELLANEOUS				
		Loan Repay (1681) 00-HOME-	4,300	21,619	7,200	7,200
		Loan Repay (1754) 05-HOME-	0	112,033	0	0
		Loan Repay (1794) 08-HOME-	0	0	2,800	2,800
	TOTAL	MISCELLANEOUS REVENUES	4,300	133,652	10,000	10,000
	TOTAL	FTHB HOME PROGRAM INCOME	143,774	263,740	10,000	10,000
SHERIFF DEVELOPMENT IMPACT						
		REV FROM USE OF				
		Interest Pooled Money	3,832	6,390	5,500	5,500
	TOTAL	REV FROM USE OF	3,832	6,390	5,500	5,500
		CHARGES FOR SERVICES				
		Impact Fees	51,197	78,094	50,000	50,000
	TOTAL	CHARGES FOR SERVICES	51,197	78,094	50,000	50,000

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
TOTAL SHERIFF DEVELOPMENT IMPACT			55,029	84,484	55,500	55,500
GENERAL GOVERNMENT						
	REV FROM USE OF					
		Interest Pooled Money	6,754	8,149	6,600	6,600
	TOTAL	REV FROM USE OF	6,754	8,149	6,600	6,600
	CHARGES FOR SERVICES					
		Phone System Replacement	239	0	0	0
		Impact Fees	28,434	36,381	30,000	30,000
	TOTAL	CHARGES FOR SERVICES	28,673	36,381	30,000	30,000
	TOTAL	GENERAL GOVERNMENT	35,427	44,530	36,600	36,600
LIBRARY DEVLP IMPACT FEES						
	REV FROM USE OF					
		Interest Pooled Money	2,549	3,931	3,900	3,900
	TOTAL	REV FROM USE OF	2,549	3,931	3,900	3,900
	CHARGES FOR SERVICES					
		Impact Fees	34,828	41,007	30,000	30,000
	TOTAL	CHARGES FOR SERVICES	34,828	41,007	30,000	30,000
	TOTAL	LIBRARY DEVLP IMPACT FEES	37,377	44,938	33,900	33,900
PARKS & RECREATION IMPACT						
	REV FROM USE OF					
		Interest Pooled Money	1,300	3,053	2,000	2,000

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
	TOTAL	REV FROM USE OF	<u>1,300</u>	<u>3,053</u>	<u>2,000</u>	<u>2,000</u>
		CHARGES FOR SERVICES				
		Impact Fees	<u>36,321</u>	<u>42,183</u>	<u>35,000</u>	<u>35,000</u>
	TOTAL	CHARGES FOR SERVICES	<u>36,321</u>	<u>42,183</u>	<u>35,000</u>	<u>35,000</u>
	TOTAL	PARKS & RECREATION IMPACT	<u>37,621</u>	<u>45,236</u>	<u>37,000</u>	<u>37,000</u>
	PUBLIC WORKS IMPACT FEES					
		REV FROM USE OF				
		Interest Pooled Money	<u>13,448</u>	<u>12,728</u>	<u>5,000</u>	<u>5,000</u>
	TOTAL	REV FROM USE OF	<u>13,448</u>	<u>12,728</u>	<u>5,000</u>	<u>5,000</u>
		CHARGES FOR SERVICES				
		LAFCO Fees	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
		Impact Fees	<u>157,457</u>	<u>252,378</u>	<u>240,000</u>	<u>240,000</u>
	TOTAL	CHARGES FOR SERVICES	<u>157,457</u>	<u>252,378</u>	<u>240,000</u>	<u>240,000</u>
	TOTAL	PUBLIC WORKS IMPACT FEES	<u>170,905</u>	<u>265,106</u>	<u>245,000</u>	<u>245,000</u>
	CAL-MMET GRANT					
		INTERGOVERNMENTAL				
		State Aid - Other	<u>496,170</u>	<u>504,904</u>	<u>496,169</u>	<u>496,169</u>
	TOTAL	INTERGOVERNMENTAL	<u>496,170</u>	<u>504,904</u>	<u>496,169</u>	<u>496,169</u>
		CHARGES FOR SERVICES				
		Chrgs for Serv-Outside Agency	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
		Other Refunds &	<u>33</u>	<u>0</u>	<u>0</u>	<u>0</u>
		Sale of Fixed Assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,200</u>

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
		Reimb For Services Provided	0	41,089	0	0
	TOTAL	CHARGES FOR SERVICES	33	41,089	0	7,200
	TOTAL	CAL-MMET GRANT	496,203	545,993	496,169	503,369
	OHS GRANT 06/08:PUB SAFE DISP					
	REV FROM USE OF					
		Interest Pooled Money	27	27	0	0
	TOTAL	REV FROM USE OF	27	27	0	0
	TOTAL	OHS GRANT 06/08:PUB SAFE DISP	27	27	0	0
	APCD PM10 OPERATIONAL					
	REV FROM USE OF					
		Interest Pooled Money	174	156	0	0
	TOTAL	REV FROM USE OF	174	156	0	0
	TOTAL	APCD PM10 OPERATIONAL	174	156	0	0
	APCD OZONE OPERATIONAL					
	REV FROM USE OF					
		Interest Pooled Money	1,721	1,542	1,600	1,600
	TOTAL	REV FROM USE OF	1,721	1,542	1,600	1,600
	TOTAL	APCD OZONE OPERATIONAL	1,721	1,542	1,600	1,600
	06-STBG-2506 CDBG					
	CHARGES FOR SERVICES					

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
		Secondary Loan Repayments	-1,505	0	0	0
	TOTAL	CHARGES FOR SERVICES	-1,505	0	0	0
	TOTAL 06-STBG-2506 CDBG		-1,505	0	0	0
	TENS GRANT					
		REV FROM USE OF				
		Interest Pooled Money	6,806	7,027	5,000	5,000
	TOTAL	REV FROM USE OF	6,806	7,027	5,000	5,000
		INTERGOVERNMENTAL				
		Contrib Frm Other Agency	35,300	28,800	34,300	34,300
	TOTAL	INTERGOVERNMENTAL	35,300	28,800	34,300	34,300
		MISCELLANEOUS				
		Statutory Cancellations	0	1,769	0	0
	TOTAL	MISCELLANEOUS REVENUES	0	1,769	0	0
	TOTAL TENS GRANT		42,106	37,596	39,300	39,300
	SHERIFF'S DEV IMP FEES UNIC					
		REV FROM USE OF				
		Interest Pooled Money	2,855	4,211	3,500	3,500
	TOTAL	REV FROM USE OF	2,855	4,211	3,500	3,500
		CHARGES FOR SERVICES				
		Impact Fees	26,814	46,593	25,000	25,000
	TOTAL	CHARGES FOR SERVICES	26,814	46,593	25,000	25,000

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
TOTAL SHERIFF'S DEV IMP FEES UNIC			<u>29,669</u>	<u>50,804</u>	<u>28,500</u>	<u>28,500</u>
GEN GOVT DEV IMP FEES CW						
	REV FROM USE OF					
		Interest Pooled Money	<u>24,490</u>	<u>29,971</u>	<u>28,000</u>	<u>28,000</u>
	TOTAL	REV FROM USE OF	<u>24,490</u>	<u>29,971</u>	<u>28,000</u>	<u>28,000</u>
	CHARGES FOR SERVICES					
		Impact Fees	<u>111,749</u>	<u>148,109</u>	<u>110,000</u>	<u>110,000</u>
	TOTAL	CHARGES FOR SERVICES	<u>111,749</u>	<u>148,109</u>	<u>110,000</u>	<u>110,000</u>
	TOTAL	GEN GOVT DEV IMP FEES CW	<u>136,239</u>	<u>178,080</u>	<u>138,000</u>	<u>138,000</u>
SOCIAL SECURITY REDACTION						
	REV FROM USE OF					
		Interest Pooled Money	<u>5,565</u>	<u>6,136</u>	<u>4,000</u>	<u>4,000</u>
	TOTAL	REV FROM USE OF	<u>5,565</u>	<u>6,136</u>	<u>4,000</u>	<u>4,000</u>
	CHARGES FOR SERVICES					
		Recording Fees	<u>18,981</u>	<u>19,889</u>	<u>20,000</u>	<u>20,000</u>
		Overhead Charge Refund	<u>0</u>	<u>2,586</u>	<u>0</u>	<u>0</u>
	TOTAL	CHARGES FOR SERVICES	<u>18,981</u>	<u>22,475</u>	<u>20,000</u>	<u>20,000</u>
	TOTAL	SOCIAL SECURITY REDACTION	<u>24,546</u>	<u>28,611</u>	<u>24,000</u>	<u>24,000</u>
COPS AB 3229 LLESF-SHERIFF						
	REV FROM USE OF					
		Interest Pooled Money	<u>4,799</u>	<u>3,684</u>	<u>4,400</u>	<u>4,400</u>

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
	TOTAL	REV FROM USE OF	<u>4,799</u>	<u>3,684</u>	<u>4,400</u>	<u>4,400</u>
		INTERGOVERNMENTAL				
		State Aid - SLESF	<u>151,703</u>	<u>46,384</u>	<u>61,100</u>	<u>61,100</u>
	TOTAL	INTERGOVERNMENTAL	<u>151,703</u>	<u>46,384</u>	<u>61,100</u>	<u>61,100</u>
		CHARGES FOR SERVICES				
		Reimb For Services Provided	<u>31</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL	CHARGES FOR SERVICES	<u>31</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL	COPS AB 3229 LLESF-SHERIFF	<u>156,533</u>	<u>50,068</u>	<u>65,500</u>	<u>65,500</u>
	QUECHAN MITIGATION					
		REV FROM USE OF				
		Interest Pooled Money	<u>2</u>	<u>2</u>	<u>0</u>	<u>0</u>
	TOTAL	REV FROM USE OF	<u>2</u>	<u>2</u>	<u>0</u>	<u>0</u>
	TOTAL	QUECHAN MITIGATION	<u>2</u>	<u>2</u>	<u>0</u>	<u>0</u>
	KEYSTONE PLANNING AREA					
		CHARGES FOR SERVICES				
		Recording Fees	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL	CHARGES FOR SERVICES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL	KEYSTONE PLANNING AREA	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	MHSA PEI					
		REV FROM USE OF				

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
		Interest Pooled Money	296,699	282,525	0	0
	TOTAL	REV FROM USE OF	296,699	282,525	0	0
	INTERGOVERNMENTAL					
		State Aid - MHSA Act Prop #	0	0	0	0
		2011 MH Realignment	304,397	367,357	0	0
	TOTAL	INTERGOVERNMENTAL	304,397	367,357	0	0
	FEDERAL REVENUES					
		Federal Medical	651,236	370,189	0	0
		Federal Aid-Incentives	0	0	0	0
	TOTAL	FEDERAL REVENUES	651,236	370,189	0	0
	CHARGES FOR SERVICES					
		Behaviorial Health Services	4,268	453	0	0
		Other Refunds &	182	1,367	0	0
	TOTAL	CHARGES FOR SERVICES	4,450	1,820	0	0
	MISCELLANEOUS					
		Statutory Cancellations	345	1,000	0	0
	TOTAL	MISCELLANEOUS REVENUES	345	1,000	0	0
	TOTAL	MHSA PEI	1,257,127	1,022,891	0	0
MHSA INNOVATION						
	REV FROM USE OF					
		Interest Pooled Money	69,746	71,288	0	0
	TOTAL	REV FROM USE OF	69,746	71,288	0	0

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7

INTERGOVERNMENTAL

	State Aid - MHSA Act Prop #	0	0	0	0
TOTAL	INTERGOVERNMENTAL	0	0	0	0
TOTAL MHSA INNOVATION		69,746	71,288	0	0

08-STBG-4785

REV FROM USE OF

	Interest Pooled Money	2,064	822	0	0
TOTAL	REV FROM USE OF	2,064	822	0	0
TOTAL 08-STBG-4785		2,064	822	0	0

EH RECOVERY & REMEDIATION

REV FROM USE OF

	Interest Pooled Money	1,358	1,026	0	0
TOTAL	REV FROM USE OF	1,358	1,026	0	0
TOTAL EH RECOVERY & REMEDIATION		1,358	1,026	0	0

HELP AMERICA VOTE ACT 2002

FEDERAL REVENUES

	Federal Aid	6,470	193,007	8,324	8,324
TOTAL	FEDERAL REVENUES	6,470	193,007	8,324	8,324
TOTAL HELP AMERICA VOTE ACT 2002		6,470	193,007	8,324	8,324

HOLTVILLE LAW ENFORCEMENT

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
		REV FROM USE OF				
		Interest Pooled Money	23,753	22,097	15,000	15,000
	TOTAL	REV FROM USE OF	<u>23,753</u>	<u>22,097</u>	<u>15,000</u>	<u>15,000</u>
		CHARGES FOR SERVICES				
		Chrgs for Serv-Outside Agency	0	0	1,185,297	1,185,297
		Reimb For Services Provided	1,061,462	1,058,547	0	0
	TOTAL	CHARGES FOR SERVICES	<u>1,061,462</u>	<u>1,058,547</u>	<u>1,185,297</u>	<u>1,185,297</u>
		MISCELLANEOUS				
		Statutory Cancellations	0	375	0	0
	TOTAL	MISCELLANEOUS REVENUES	<u>0</u>	<u>375</u>	<u>0</u>	<u>0</u>
	TOTAL	HOLTVILLE LAW ENFORCEMENT	<u>1,085,215</u>	<u>1,081,019</u>	<u>1,200,297</u>	<u>1,200,297</u>
		COURT SECURITY				
		REV FROM USE OF				
		Interest Pooled Money	-6,502	-6,983	-9,000	-9,000
	TOTAL	REV FROM USE OF	<u>-6,502</u>	<u>-6,983</u>	<u>-9,000</u>	<u>-9,000</u>
		INTERGOVERNMENTAL				
		Reimburse State Prison	47,384	25,959	35,000	35,000
		State Aid - SLESF	59,656	51,622	0	50,000
	TOTAL	INTERGOVERNMENTAL	<u>107,040</u>	<u>77,581</u>	<u>35,000</u>	<u>85,000</u>
		CHARGES FOR SERVICES				
		Interfund Services Provided	0	0	1,698,934	1,698,934
		Reimb For Services Provided	1,426,245	2,109,072	0	0

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
	TOTAL	CHARGES FOR SERVICES	<u>1,426,245</u>	<u>2,109,072</u>	<u>1,698,934</u>	<u>1,698,934</u>
	MISCELLANEOUS					
		Statutory Cancellations	<u>225</u>	<u>1,499</u>	<u>0</u>	<u>0</u>
	TOTAL	MISCELLANEOUS REVENUES	<u>225</u>	<u>1,499</u>	<u>0</u>	<u>0</u>
	TOTAL	COURT SECURITY	<u>1,527,008</u>	<u>2,181,169</u>	<u>1,724,934</u>	<u>1,774,934</u>
	FIREARMS TRAFFICKING TASK					
	REV FROM USE OF					
		Interest Pooled Money	<u>-125</u>	<u>-95</u>	<u>0</u>	<u>0</u>
	TOTAL	REV FROM USE OF	<u>-125</u>	<u>-95</u>	<u>0</u>	<u>0</u>
	CHARGES FOR SERVICES					
		Other Refunds &	<u>0</u>	<u>3,720</u>	<u>0</u>	<u>0</u>
	TOTAL	CHARGES FOR SERVICES	<u>0</u>	<u>3,720</u>	<u>0</u>	<u>0</u>
	TOTAL	FIREARMS TRAFFICKING TASK	<u>-125</u>	<u>3,625</u>	<u>0</u>	<u>0</u>
	09-SBTG-6396 CDBG GRANT					
	CHARGES FOR SERVICES					
		Secondary Loan Repayments	<u>-62,421</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL	CHARGES FOR SERVICES	<u>-62,421</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL	09-SBTG-6396 CDBG GRANT	<u>-62,421</u>	<u>0</u>	<u>0</u>	<u>0</u>
	09-SBTG-6400 CDBG GRANT					
	CHARGES FOR SERVICES					

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
		Secondary Loan Repayments	-1,527	0	0	0
	TOTAL	CHARGES FOR SERVICES	-1,527	0	0	0
	TOTAL 09-SBTG-6400 CDBG GRANT		-1,527	0	0	0
MEASURE D LTA ROAD FUNDS						
		REV FROM USE OF				
		Interest Pooled Money	454,194	396,837	250,000	250,000
	TOTAL	REV FROM USE OF	454,194	396,837	250,000	250,000
		INTERGOVERNMENTAL				
		Local Transportation Authority	4,919,239	4,534,076	4,400,000	4,400,000
	TOTAL	INTERGOVERNMENTAL	4,919,239	4,534,076	4,400,000	4,400,000
		CHARGES FOR SERVICES				
		Other Refunds &	98,598	0	0	0
		Loan Repayments	0	0	0	0
	TOTAL	CHARGES FOR SERVICES	98,598	0	0	0
	TOTAL MEASURE D LTA ROAD FUNDS		5,472,031	4,930,913	4,650,000	4,650,000
09-CALHOME-6543						
		CHARGES FOR SERVICES				
		Secondary Loan Repayments	-92,931	0	0	0
	TOTAL	CHARGES FOR SERVICES	-92,931	0	0	0
	TOTAL 09-CALHOME-6543		-92,931	0	0	0

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7

SUNBEAM LAKE RV PARK

REV FROM USE OF

Interest - Loan	0	10	0	0
Rents & Concess-Land &	41	0	0	0
Rents & Concessions-Other	11,412	8,292	12,500	12,500
Rents & Concessions - Other	809,167	916,542	1,001,363	1,001,363
TOTAL REV FROM USE OF	820,620	924,844	1,013,863	1,013,863

CHARGES FOR SERVICES

Probation Service Fees	0	0	0	0
Other Refunds &	145	0	0	0
Loan Repayments	0	0	0	0
TOTAL CHARGES FOR SERVICES	145	0	0	0

MISCELLANEOUS

Utilities Revenue	162,094	122,476	125,000	125,000
TOTAL MISCELLANEOUS REVENUES	162,094	122,476	125,000	125,000

TOTAL SUNBEAM LAKE RV PARK

982,859	1,047,320	1,138,863	1,138,863
---------	-----------	-----------	-----------

CCPIF-COM COR PERFORM

REV FROM USE OF

Interest Pooled Money	69,741	68,576	65,000	65,000
TOTAL REV FROM USE OF	69,741	68,576	65,000	65,000

INTERGOVERNMENTAL

State Aid - Other	200,812	200,000	492,148	531,148
-------------------	---------	---------	---------	---------

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
	TOTAL	INTERGOVERNMENTAL	<u>200,812</u>	<u>200,000</u>	<u>492,148</u>	<u>531,148</u>
	MISCELLANEOUS					
		Statutory Cancellations	<u>9,542</u>	<u>772</u>	<u>0</u>	<u>0</u>
	TOTAL	MISCELLANEOUS REVENUES	<u>9,542</u>	<u>772</u>	<u>0</u>	<u>0</u>
	TOTAL	CCPIF-COM COR PERFORM	<u>280,095</u>	<u>269,348</u>	<u>557,148</u>	<u>596,148</u>
	NSP3 GRANT					
	INTERGOVERNMENTAL					
		State Aid - Other	<u>0</u>	<u>0</u>	<u>301,767</u>	<u>301,767</u>
	TOTAL	INTERGOVERNMENTAL	<u>0</u>	<u>0</u>	<u>301,767</u>	<u>301,767</u>
	TOTAL	NSP3 GRANT	<u>0</u>	<u>0</u>	<u>301,767</u>	<u>301,767</u>
	COMMUNITY CORRECTIONS					
	INTERGOVERNMENTAL					
		State Aid - Other	<u>58,629</u>	<u>57,106</u>	<u>100,000</u>	<u>100,000</u>
	TOTAL	INTERGOVERNMENTAL	<u>58,629</u>	<u>57,106</u>	<u>100,000</u>	<u>100,000</u>
	TOTAL	COMMUNITY CORRECTIONS	<u>58,629</u>	<u>57,106</u>	<u>100,000</u>	<u>100,000</u>
	MHSA WET WORK EDUCATION &					
	REV FROM USE OF					
		Interest Pooled Money	<u>16,421</u>	<u>8,825</u>	<u>0</u>	<u>0</u>
	TOTAL	REV FROM USE OF	<u>16,421</u>	<u>8,825</u>	<u>0</u>	<u>0</u>
	INTERGOVERNMENTAL					

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
		State Aid - MHSA Act Prop #	50,000	0	0	0
	TOTAL	INTERGOVERNMENTAL	50,000	0	0	0
		CHARGES FOR SERVICES				
		Other Refunds &	0	0	0	0
	TOTAL	CHARGES FOR SERVICES	0	0	0	0
		MISCELLANEOUS				
		Statutory Cancellations	0	478	0	0
	TOTAL	MISCELLANEOUS REVENUES	0	478	0	0
	TOTAL	MHSA WET WORK EDUCATION &	66,421	9,303	0	0
		MHSA CFTN CAPITAL FACILITIES				
		REV FROM USE OF				
		Interest Pooled Money	5,854	7,991	0	0
	TOTAL	REV FROM USE OF	5,854	7,991	0	0
		INTERGOVERNMENTAL				
		State Aid - MHSA Act Prop #	325,000	416,961	0	0
	TOTAL	INTERGOVERNMENTAL	325,000	416,961	0	0
	TOTAL	MHSA CFTN CAPITAL FACILITIES	330,854	424,952	0	0
		HOST/PUBLIC BENEFIT FEES				
		REV FROM USE OF				
		Interest Pooled Money	590,901	561,847	500,000	500,000
		Interest - Loan	27,493	33,439	30,000	30,000

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
	TOTAL	REV FROM USE OF	<u>618,394</u>	<u>595,286</u>	<u>530,000</u>	<u>530,000</u>
		CHARGES FOR SERVICES				
		Other Refunds &	357	3,000	0	0
		Loan Repayments	<u>92,446</u>	<u>148,087</u>	<u>80,000</u>	<u>80,000</u>
	TOTAL	CHARGES FOR SERVICES	<u>92,803</u>	<u>151,087</u>	<u>80,000</u>	<u>80,000</u>
		MISCELLANEOUS				
		Ag. Community Benefit Fee	0	12,972	0	0
		Community Benefit Fee	57,894	221,746	140,000	140,000
		Statutory Cancellations	<u>23,358</u>	<u>500</u>	<u>0</u>	<u>0</u>
	TOTAL	MISCELLANEOUS REVENUES	<u>81,252</u>	<u>235,218</u>	<u>140,000</u>	<u>140,000</u>
	TOTAL	HOST/PUBLIC BENEFIT FEES	<u>792,449</u>	<u>981,591</u>	<u>750,000</u>	<u>750,000</u>
	COMMUNITY CORRECTIONS-					
		INTERGOVERNMENTAL				
		State Aid - Other	<u>6,879,915</u>	<u>7,972,119</u>	<u>9,716,493</u>	<u>10,159,529</u>
	TOTAL	INTERGOVERNMENTAL	<u>6,879,915</u>	<u>7,972,119</u>	<u>9,716,493</u>	<u>10,159,529</u>
	TOTAL	COMMUNITY CORRECTIONS-	<u>6,879,915</u>	<u>7,972,119</u>	<u>9,716,493</u>	<u>10,159,529</u>
	NSP3 PROGRAM INCOME					
		REV FROM USE OF				
		Interest Pooled Money	<u>7,059</u>	<u>7,322</u>	<u>2,000</u>	<u>2,000</u>
	TOTAL	REV FROM USE OF	<u>7,059</u>	<u>7,322</u>	<u>2,000</u>	<u>2,000</u>
		CHARGES FOR SERVICES				
		Loan Repayments	400	7,200	6,000	6,000

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
	TOTAL	CHARGES FOR SERVICES	<u>400</u>	<u>7,200</u>	<u>6,000</u>	<u>6,000</u>
	MISCELLANEOUS					
		Sales Proceeds - ICCED	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL	MISCELLANEOUS REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL	NSP3 PROGRAM INCOME	<u>7,459</u>	<u>14,522</u>	<u>8,000</u>	<u>8,000</u>
JAG FUNDS 2012						
	REV FROM USE OF					
		Interest Pooled Money	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL	REV FROM USE OF	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL	JAG FUNDS 2012	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
RENEWAL ENERGY PROJECTS						
	REV FROM USE OF					
		Interest Pooled Money	<u>-17</u>	<u>-7</u>	<u>0</u>	<u>0</u>
	TOTAL	REV FROM USE OF	<u>-17</u>	<u>-7</u>	<u>0</u>	<u>0</u>
	TOTAL	RENEWAL ENERGY PROJECTS	<u>-17</u>	<u>-7</u>	<u>0</u>	<u>0</u>
STONEGARDEN 2011						
	REV FROM USE OF					
		Interest Pooled Money	<u>-312</u>	<u>-133</u>	<u>0</u>	<u>0</u>
	TOTAL	REV FROM USE OF	<u>-312</u>	<u>-133</u>	<u>0</u>	<u>0</u>
	TOTAL	STONEGARDEN 2011	<u>-312</u>	<u>-133</u>	<u>0</u>	<u>0</u>

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7

DAY REPORTING CENTER-

CHARGES FOR SERVICES

	Reimb For Services Provided	120,800	80,533	0	0
TOTAL	CHARGES FOR SERVICES	120,800	80,533	0	0

MISCELLANEOUS

	Statutory Cancellations	0	3,500	0	0
TOTAL	MISCELLANEOUS REVENUES	0	3,500	0	0

TOTAL DAY REPORTING CENTER-		120,800	84,033	0	0
------------------------------------	--	---------	--------	---	---

STONEGARDEN 2012

REV FROM USE OF

	Interest Pooled Money	1,978	849	0	0
TOTAL	REV FROM USE OF	1,978	849	0	0

TOTAL STONEGARDEN 2012		1,978	849	0	0
-------------------------------	--	-------	-----	---	---

WRAPAROUND PRG-SOCIAL

REV FROM USE OF

	Interest Pooled Money	-7	0	0	0
TOTAL	REV FROM USE OF	-7	0	0	0

TOTAL WRAPAROUND PRG-SOCIAL		-7	0	0	0
------------------------------------	--	----	---	---	---

WRAPAROUND PRG-PROBATION

INTERGOVERNMENTAL

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
		State Aid - Other	0	0	132,283	132,283
	TOTAL	INTERGOVERNMENTAL	0	0	132,283	132,283
		CHARGES FOR SERVICES				
		Other Refunds &	0	142	0	0
	TOTAL	CHARGES FOR SERVICES	0	142	0	0
	TOTAL	WRAPAROUND PRG-PROBATION	0	142	132,283	132,283
		PALO VERDE WWTP				
		CHARGES FOR SERVICES				
		Loan Repayments	0	0	5,485	5,485
	TOTAL	CHARGES FOR SERVICES	0	0	5,485	5,485
	TOTAL	PALO VERDE WWTP	0	0	5,485	5,485
		VALLEY GAMES & GOLF-450				
		REV FROM USE OF				
		Interest Pooled Money	5	5	0	0
	TOTAL	REV FROM USE OF	5	5	0	0
	TOTAL	VALLEY GAMES & GOLF-450	5	5	0	0
		FTHB 13-HOME-9000				
		CHARGES FOR SERVICES				
		Secondary Loan Repayments	-400	0	0	0
	TOTAL	CHARGES FOR SERVICES	-400	0	0	0

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
TOTAL FTHB 13-HOME-9000			<u>-400</u>	<u>0</u>	<u>0</u>	<u>0</u>
STONEGARDEN 2013						
	REV FROM USE OF					
		Interest Pooled Money	<u>1,412</u>	<u>606</u>	<u>0</u>	<u>0</u>
	TOTAL	REV FROM USE OF	<u>1,412</u>	<u>606</u>	<u>0</u>	<u>0</u>
TOTAL	STONEGARDEN 2013		<u>1,412</u>	<u>606</u>	<u>0</u>	<u>0</u>
EH LOCAL PRIMACY FUND						
	CHARGES FOR SERVICES					
		Water-Charges-Other	<u>650</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL	CHARGES FOR SERVICES	<u>650</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL	EH LOCAL PRIMACY FUND		<u>650</u>	<u>0</u>	<u>0</u>	<u>0</u>
JAG FUNDS 2014						
	REV FROM USE OF					
		Interest Pooled Money	<u>-1</u>	<u>-1</u>	<u>0</u>	<u>0</u>
	TOTAL	REV FROM USE OF	<u>-1</u>	<u>-1</u>	<u>0</u>	<u>0</u>
TOTAL	JAG FUNDS 2014		<u>-1</u>	<u>-1</u>	<u>0</u>	<u>0</u>
CORRECTIONAL WORK CREW						
	REV FROM USE OF					
		Interest Pooled Money	<u>-2,101</u>	<u>-1,595</u>	<u>0</u>	<u>0</u>
	TOTAL	REV FROM USE OF	<u>-2,101</u>	<u>-1,595</u>	<u>0</u>	<u>0</u>

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
TOTAL CORRECTIONAL WORK CREW			-2,101	-1,595	0	0
14-CALHOME-9835						
CHARGES FOR SERVICES						
Secondary Loan Repayments			-69,693	0	0	0
TOTAL CHARGES FOR SERVICES			-69,693	0	0	0
TOTAL 14-CALHOME-9835			-69,693	0	0	0
STONEGARDEN 2014						
REV FROM USE OF						
Interest Pooled Money			54	23	0	0
TOTAL REV FROM USE OF			54	23	0	0
TOTAL STONEGARDEN 2014			54	23	0	0
COMMUNITY BENEFIT-DISTRICT						
REV FROM USE OF						
Interest Pooled Money			2,724	2,445	2,000	2,000
TOTAL REV FROM USE OF			2,724	2,445	2,000	2,000
TOTAL COMMUNITY BENEFIT-DISTRICT			2,724	2,445	2,000	2,000
COMMUNITY BENEFIT-DISTRICT						
REV FROM USE OF						
Interest Pooled Money			3,707	2,519	2,500	2,500
TOTAL REV FROM USE OF			3,707	2,519	2,500	2,500

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
	MISCELLANEOUS					
		Statutory Cancellations	0	610	0	0
	TOTAL	MISCELLANEOUS REVENUES	0	610	0	0
	TOTAL	COMMUNITY BENEFIT-DISTRICT	3,707	3,129	2,500	2,500
	COMMUNITY BENEFIT-DISTRICT					
	REV FROM USE OF					
		Interest Pooled Money	1,523	403	500	500
	TOTAL	REV FROM USE OF	1,523	403	500	500
	MISCELLANEOUS					
		Statutory Cancellations	500	0	0	0
	TOTAL	MISCELLANEOUS REVENUES	500	0	0	0
	TOTAL	COMMUNITY BENEFIT-DISTRICT	2,023	403	500	500
	COMMUNITY BENEFIT-DISTRICT					
	REV FROM USE OF					
		Interest Pooled Money	640	905	1,000	1,000
	TOTAL	REV FROM USE OF	640	905	1,000	1,000
	CHARGES FOR SERVICES					
		Other Refunds &	1,264	0	0	0
	TOTAL	CHARGES FOR SERVICES	1,264	0	0	0
	MISCELLANEOUS					
		Statutory Cancellations	500	0	0	0

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
	TOTAL	MISCELLANEOUS REVENUES	500	0	0	0
	TOTAL	COMMUNITY BENEFIT-DISTRICT	2,404	905	1,000	1,000
	COMMUNITY BENEFIT-DISTRICT					
	REV FROM USE OF					
		Interest Pooled Money	1,155	1,444	1,000	1,000
	TOTAL	REV FROM USE OF	1,155	1,444	1,000	1,000
	TOTAL	COMMUNITY BENEFIT-DISTRICT	1,155	1,444	1,000	1,000
	AB 104 INMATE EDUCATION					
	REV FROM USE OF					
		Interest Pooled Money	221	-332	0	0
	TOTAL	REV FROM USE OF	221	-332	0	0
	INTERGOVERNMENTAL					
		State Aid - Other	61,361	-38,097	0	0
	TOTAL	INTERGOVERNMENTAL	61,361	-38,097	0	0
	CHARGES FOR SERVICES					
		Chrgs for Serv-Outside Agency	0	0	269,159	269,159
		Reimb For Services Provided	0	100,317	0	0
	TOTAL	CHARGES FOR SERVICES	0	100,317	269,159	269,159
	TOTAL	AB 104 INMATE EDUCATION	61,582	61,888	269,159	269,159
	STONEGARDEN 2015					

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
REV FROM USE OF						
		Interest Pooled Money	-60	-26	0	0
	TOTAL	REV FROM USE OF	-60	-26	0	0
TOTAL	STONEGARDEN 2015		-60	-26	0	0
JAG FUNDS 2016						
REV FROM USE OF						
		Interest Pooled Money	-5	-4	0	0
	TOTAL	REV FROM USE OF	-5	-4	0	0
TOTAL	JAG FUNDS 2016		-5	-4	0	0
REAL ESTATE FRAUD UNIT						
CHARGES FOR SERVICES						
		Recording Fees	0	108	0	0
		Real Estate Fraud Adm Fees	0	285,599	40,000	40,000
	TOTAL	CHARGES FOR SERVICES	0	285,707	40,000	40,000
MISCELLANEOUS						
		Contrib from Trusts	5,070	3,016	130,346	130,346
	TOTAL	MISCELLANEOUS REVENUES	5,070	3,016	130,346	130,346
TOTAL	REAL ESTATE FRAUD UNIT		5,070	288,723	170,346	170,346
IVC LAW ENFORCEMENT						
CHARGES FOR SERVICES						
		Chrgs for Serv-Outside Agency	0	0	382,741	382,741

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
		Reimb For Services Provided	235,384	356,116	0	0
	TOTAL	CHARGES FOR SERVICES	235,384	356,116	382,741	382,741
	TOTAL	IVC LAW ENFORCEMENT	235,384	356,116	382,741	382,741
	STONEGARDEN 2016					
	REV FROM USE OF					
		Interest Pooled Money	-82	-35	0	0
	TOTAL	REV FROM USE OF	-82	-35	0	0
	TOTAL	STONEGARDEN 2016	-82	-35	0	0
	ELDER ABUSE PROGRAM					
	REV FROM USE OF					
		Interest Pooled Money	5,039	1,616	0	0
	TOTAL	REV FROM USE OF	5,039	1,616	0	0
	TOTAL	ELDER ABUSE PROGRAM	5,039	1,616	0	0
	VICTIM SERVICES (XC)					
	REV FROM USE OF					
		Interest Pooled Money	438	10	0	0
	TOTAL	REV FROM USE OF	438	10	0	0
	INTERGOVERNMENTAL					
		State Aid	128,210	0	0	0
	TOTAL	INTERGOVERNMENTAL	128,210	0	0	0

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
TOTAL VICTIM SERVICES (XC)			<u>128,648</u>	<u>10</u>	<u>0</u>	<u>0</u>
LE SPECIALIZED UNIT						
	FEDERAL REVENUES					
		Federal Aid	<u>107,738</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL	FEDERAL REVENUES	<u>107,738</u>	<u>0</u>	<u>0</u>	<u>0</u>
	CHARGES FOR SERVICES					
		Reimb For Services Provided	<u>15,751</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL	CHARGES FOR SERVICES	<u>15,751</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL	LE SPECIALIZED UNIT	<u>123,489</u>	<u>0</u>	<u>0</u>	<u>0</u>
SB1 - ROAD MAINT & REHAB ACT						
	REV FROM USE OF					
		Interest Pooled Money	<u>478,870</u>	<u>631,615</u>	<u>500,000</u>	<u>500,000</u>
	TOTAL	REV FROM USE OF	<u>478,870</u>	<u>631,615</u>	<u>500,000</u>	<u>500,000</u>
	INTERGOVERNMENTAL					
		State Aid SB1-RMRA	<u>13,162,587</u>	<u>13,594,605</u>	<u>13,781,139</u>	<u>13,781,139</u>
	TOTAL	INTERGOVERNMENTAL	<u>13,162,587</u>	<u>13,594,605</u>	<u>13,781,139</u>	<u>13,781,139</u>
	FEDERAL REVENUES					
		FEMA-Disaster Relief	<u>0</u>	<u>663,280</u>	<u>0</u>	<u>0</u>
	TOTAL	FEDERAL REVENUES	<u>0</u>	<u>663,280</u>	<u>0</u>	<u>0</u>
	CHARGES FOR SERVICES					
		Other Refunds &	<u>42,407</u>	<u>36,024</u>	<u>0</u>	<u>0</u>

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
	TOTAL	CHARGES FOR SERVICES	<u>42,407</u>	<u>36,024</u>	<u>0</u>	<u>0</u>
	TOTAL	SB1 - ROAD MAINT & REHAB ACT	<u>13,683,864</u>	<u>14,925,524</u>	<u>14,281,139</u>	<u>14,281,139</u>
	APCD RULE 310					
	REV FROM USE OF					
		Interest Pooled Money	<u>54,903</u>	<u>56,953</u>	<u>53,000</u>	<u>53,000</u>
	TOTAL	REV FROM USE OF	<u>54,903</u>	<u>56,953</u>	<u>53,000</u>	<u>53,000</u>
	CHARGES FOR SERVICES					
		Impact Fees	<u>186,420</u>	<u>223,534</u>	<u>350,000</u>	<u>350,000</u>
	TOTAL	CHARGES FOR SERVICES	<u>186,420</u>	<u>223,534</u>	<u>350,000</u>	<u>350,000</u>
	TOTAL	APCD RULE 310	<u>241,323</u>	<u>280,487</u>	<u>403,000</u>	<u>403,000</u>
	STONEGARDEN 2017					
	REV FROM USE OF					
		Interest Pooled Money	<u>-48</u>	<u>-21</u>	<u>0</u>	<u>0</u>
	TOTAL	REV FROM USE OF	<u>-48</u>	<u>-21</u>	<u>0</u>	<u>0</u>
	TOTAL	STONEGARDEN 2017	<u>-48</u>	<u>-21</u>	<u>0</u>	<u>0</u>
	TOBACCO EDUCATION PROP 56					
	REV FROM USE OF					
		Interest Pooled Money	<u>-3,212</u>	<u>5,932</u>	<u>1,000</u>	<u>1,000</u>
	TOTAL	REV FROM USE OF	<u>-3,212</u>	<u>5,932</u>	<u>1,000</u>	<u>1,000</u>
	INTERGOVERNMENTAL					

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
		State Aid - Other	112,500	187,500	170,000	170,000
	TOTAL	INTERGOVERNMENTAL	112,500	187,500	170,000	170,000
	TOTAL	TOBACCO EDUCATION PROP 56	109,288	193,432	171,000	171,000
JAG FUNDS 2018-SO						
		REV FROM USE OF				
		Interest Pooled Money	13	13	0	0
	TOTAL	REV FROM USE OF	13	13	0	0
	TOTAL	JAG FUNDS 2018-SO	13	13	0	0
AB617 IMPLEMENTATION						
		REV FROM USE OF				
		Interest Pooled Money	139,744	100,892	100,000	100,000
	TOTAL	REV FROM USE OF	139,744	100,892	100,000	100,000
		INTERGOVERNMENTAL				
		State-Air Pollution Contr	0	0	0	0
	TOTAL	INTERGOVERNMENTAL	0	0	0	0
		MISCELLANEOUS				
		Statutory Cancellations	0	0	0	0
	TOTAL	MISCELLANEOUS REVENUES	0	0	0	0
	TOTAL	AB617 IMPLEMENTATION	139,744	100,892	100,000	100,000
FARMER PROGRAM						

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7

REV FROM USE OF

	Interest Pooled Money	20,570	4,983	800	800
TOTAL	REV FROM USE OF	20,570	4,983	800	800

INTERGOVERNMENTAL

	State-Air Pollution Contr	0	0	0	0
TOTAL	INTERGOVERNMENTAL	0	0	0	0

TOTAL FARMER PROGRAM

20,570	4,983	800	800
--------	-------	-----	-----

HHIP GRANT

REV FROM USE OF

	Interest Pooled Money	28,434	41,157	75,000	75,000
TOTAL	REV FROM USE OF	28,434	41,157	75,000	75,000

INTERGOVERNMENTAL

	State Aid - Other	0	0	0	0
	State Aid	805,898	268,633	0	0
TOTAL	INTERGOVERNMENTAL	805,898	268,633	0	0

TOTAL HHIP GRANT

834,332	309,790	75,000	75,000
---------	---------	--------	--------

FAM JUSTICE CENTER

REV FROM USE OF

	Interest Pooled Money	-4,097	450	0	0
TOTAL	REV FROM USE OF	-4,097	450	0	0

INTERGOVERNMENTAL

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
		State Aid	146,959	164,511	126,995	126,995
	TOTAL	INTERGOVERNMENTAL	146,959	164,511	126,995	126,995
	TOTAL	FAM JUSTICE CENTER	142,862	164,961	126,995	126,995
		IMPERIAL DISPATCH SVCS				
		CHARGES FOR SERVICES				
		Dispatch Services	-315,000	305,000	300,000	300,000
		Reimb For Services Provided	0	709	0	0
	TOTAL	CHARGES FOR SERVICES	-315,000	305,709	300,000	300,000
	TOTAL	IMPERIAL DISPATCH SVCS	-315,000	305,709	300,000	300,000
		CESH 2018 GRANT				
		REV FROM USE OF				
		Interest Pooled Money	-2	0	0	0
	TOTAL	REV FROM USE OF	-2	0	0	0
		INTERGOVERNMENTAL				
		State Aid	0	0	0	0
	TOTAL	INTERGOVERNMENTAL	0	0	0	0
	TOTAL	CESH 2018 GRANT	-2	0	0	0
		CENSUS 2020				
		REV FROM USE OF				
		Interest Pooled Money	-88	0	0	0

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
	TOTAL	REV FROM USE OF	-88	0	0	0
	TOTAL	CENSUS 2020	-88	0	0	0
	STONEGARDEN 2018					
	REV FROM USE OF					
		Interest Pooled Money	26	11	0	0
	TOTAL	REV FROM USE OF	26	11	0	0
	TOTAL	STONEGARDEN 2018	26	11	0	0
	WOODSMOKE REDUCT PRGM					
	REV FROM USE OF					
		Interest Pooled Money	13,352	13,394	5,000	5,000
	TOTAL	REV FROM USE OF	13,352	13,394	5,000	5,000
	INTERGOVERNMENTAL					
		State Aid - Other	0	0	0	0
	TOTAL	INTERGOVERNMENTAL	0	0	0	0
	TOTAL	WOODSMOKE REDUCT PRGM	13,352	13,394	5,000	5,000
	WHOLE PERSON CARE					
	INTERGOVERNMENTAL					
		State Aid - Other	0	0	0	0
	TOTAL	INTERGOVERNMENTAL	0	0	0	0
	TOTAL	WHOLE PERSON CARE	0	0	0	0

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7

HOMELESS-COVID 19

REV FROM USE OF

	Interest Pooled Money	5,107	19,552	20,000	20,000
TOTAL	REV FROM USE OF	5,107	19,552	20,000	20,000

INTERGOVERNMENTAL

	State Aid	1,732	0	0	0
TOTAL	INTERGOVERNMENTAL	1,732	0	0	0

OTHER FINANCING

	FEMA-CDAA COVID Reimb	890,888	0	0	0
TOTAL	OTHER FINANCING SOURCES	890,888	0	0	0

TOTAL HOMELESS-COVID 19

897,727	19,552	20,000	20,000
---------	--------	--------	--------

CESH 2019 GRANT

REV FROM USE OF

	Interest Pooled Money	1,249	0	0	0
TOTAL	REV FROM USE OF	1,249	0	0	0

INTERGOVERNMENTAL

	State Aid	284,854	0	0	0
TOTAL	INTERGOVERNMENTAL	284,854	0	0	0

TOTAL CESH 2019 GRANT

286,103	0	0	0
---------	---	---	---

IV CONTINUUM OF CARE

REV FROM USE OF

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
		Interest Pooled Money	-3,315	-1,175	0	0
	TOTAL	REV FROM USE OF	-3,315	-1,175	0	0
	FEDERAL REVENUES					
		Federal Aid	56,712	96,800	100,000	100,000
	TOTAL	FEDERAL REVENUES	56,712	96,800	100,000	100,000
	CHARGES FOR SERVICES					
		Reimb For Services Provided	0	0	0	0
	TOTAL	CHARGES FOR SERVICES	0	0	0	0
	MISCELLANEOUS					
		Statutory Cancellations	0	38	0	0
	TOTAL	MISCELLANEOUS REVENUES	0	38	0	0
	TOTAL	IV CONTINUUM OF CARE	53,397	95,663	100,000	100,000
	HHAP GRANT					
	REV FROM USE OF					
		Interest Pooled Money	74,557	2,073	500	500
	TOTAL	REV FROM USE OF	74,557	2,073	500	500
	TOTAL	HHAP GRANT	74,557	2,073	500	500
	RAISE A READER CNTYWIDE					
	REV FROM USE OF					
		Interest Pooled Money	2,373	2,380	0	0
	TOTAL	REV FROM USE OF	2,373	2,380	0	0

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
TOTAL RAISE A READER CNTYWIDE			<u>2,373</u>	<u>2,380</u>	<u>0</u>	<u>0</u>
SB2-HCD PLANNING						
	REV FROM USE OF					
		Interest Pooled Money	<u>10</u>	<u>-113</u>	<u>0</u>	<u>0</u>
	TOTAL	REV FROM USE OF	<u>10</u>	<u>-113</u>	<u>0</u>	<u>0</u>
	CHARGES FOR SERVICES					
		Planning Services	<u>0</u>	<u>0</u>	<u>27,000</u>	<u>27,000</u>
	TOTAL	CHARGES FOR SERVICES	<u>0</u>	<u>0</u>	<u>27,000</u>	<u>27,000</u>
	MISCELLANEOUS					
		Contrib from Trusts	<u>32,843</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL	MISCELLANEOUS REVENUES	<u>32,843</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL	SB2-HCD PLANNING	<u>32,853</u>	<u>-113</u>	<u>27,000</u>	<u>27,000</u>
ELC ENHANCED DET-COVID						
	REV FROM USE OF					
		Interest Pooled Money	<u>-34,022</u>	<u>5</u>	<u>0</u>	<u>0</u>
	TOTAL	REV FROM USE OF	<u>-34,022</u>	<u>5</u>	<u>0</u>	<u>0</u>
	INTERGOVERNMENTAL					
		State Aid-COVID	<u>1,746,395</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL	INTERGOVERNMENTAL	<u>1,746,395</u>	<u>0</u>	<u>0</u>	<u>0</u>
	MISCELLANEOUS					
		Statutory Cancellations	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
	TOTAL	MISCELLANEOUS REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL	ELC ENHANCED DET-COVID	<u>1,712,373</u>	<u>5</u>	<u>0</u>	<u>0</u>
	STONEGARDEN 2019					
	REV FROM USE OF					
		Interest Pooled Money	<u>-776</u>	<u>-332</u>	<u>0</u>	<u>0</u>
	TOTAL	REV FROM USE OF	<u>-776</u>	<u>-332</u>	<u>0</u>	<u>0</u>
	TOTAL	STONEGARDEN 2019	<u>-776</u>	<u>-332</u>	<u>0</u>	<u>0</u>
	18-CDBG-12924 SEELEY					
	INTERGOVERNMENTAL					
		State Aid - Other	<u>4,015,332</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL	INTERGOVERNMENTAL	<u>4,015,332</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL	18-CDBG-12924 SEELEY	<u>4,015,332</u>	<u>0</u>	<u>0</u>	<u>0</u>
	CARB SEP GRANT					
	REV FROM USE OF					
		Interest Pooled Money	<u>21,451</u>	<u>8,411</u>	<u>8,000</u>	<u>8,000</u>
	TOTAL	REV FROM USE OF	<u>21,451</u>	<u>8,411</u>	<u>8,000</u>	<u>8,000</u>
	INTERGOVERNMENTAL					
		State-Air Pollution Contr	<u>0</u>	<u>0</u>	<u>247,853</u>	<u>247,853</u>
	TOTAL	INTERGOVERNMENTAL	<u>0</u>	<u>0</u>	<u>247,853</u>	<u>247,853</u>
	TOTAL	CARB SEP GRANT	<u>21,451</u>	<u>8,411</u>	<u>255,853</u>	<u>255,853</u>

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7

BSCC CORONAVIRUS

REV FROM USE OF

Interest Pooled Money

19 19 0 0

TOTAL REV FROM USE OF

19 19 0 0

TOTAL BSCC CORONAVIRUS

19 19 0 0

COUNTY FELLOWSHIP

REV FROM USE OF

Interest Pooled Money

-1,751 16 0 0

TOTAL REV FROM USE OF

-1,751 16 0 0

TOTAL COUNTY FELLOWSHIP

-1,751 16 0 0

AMERICAN RESCUE PLAN ACT

REV FROM USE OF

Interest Pooled Money

215,703 70,784 0 0

TOTAL REV FROM USE OF

215,703 70,784 0 0

TOTAL AMERICAN RESCUE PLAN ACT

215,703 70,784 0 0

GIS REGIONAL AERIAL IMAGERY

REV FROM USE OF

Interest Pooled Money

4,121 3,945 2,000 2,000

TOTAL REV FROM USE OF

4,121 3,945 2,000 2,000

TOTAL GIS REGIONAL AERIAL IMAGERY

4,121 3,945 2,000 2,000

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7

AB 617 INCENTIVE PROJECTS

REV FROM USE OF

Interest Pooled Money	510,960	554,114	450,000	450,000
TOTAL REV FROM USE OF	<u>510,960</u>	<u>554,114</u>	<u>450,000</u>	<u>450,000</u>

INTERGOVERNMENTAL

State-Air Pollution Contr	6,072,343	0	0	0
TOTAL INTERGOVERNMENTAL	<u>6,072,343</u>	<u>0</u>	<u>0</u>	<u>0</u>

TOTAL AB 617 INCENTIVE PROJECTS	<u>6,583,303</u>	<u>554,114</u>	<u>450,000</u>	<u>450,000</u>
--	------------------	----------------	----------------	----------------

INDIGENT DEFENSE 21-23

REV FROM USE OF

Interest Pooled Money	3,555	572	0	0
TOTAL REV FROM USE OF	<u>3,555</u>	<u>572</u>	<u>0</u>	<u>0</u>

TOTAL INDIGENT DEFENSE 21-23	<u>3,555</u>	<u>572</u>	<u>0</u>	<u>0</u>
-------------------------------------	--------------	------------	----------	----------

JUV JUST REALIGNMENT BLOCK

INTERGOVERNMENTAL

State Aid - Other	1,180,024	1,498,708	1,498,546	1,548,546
TOTAL INTERGOVERNMENTAL	<u>1,180,024</u>	<u>1,498,708</u>	<u>1,498,546</u>	<u>1,548,546</u>

CHARGES FOR SERVICES

Other Refunds &	2,080	-2,080	0	0
TOTAL CHARGES FOR SERVICES	<u>2,080</u>	<u>-2,080</u>	<u>0</u>	<u>0</u>

MISCELLANEOUS

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
		Statutory Cancellations	0	250	0	0
	TOTAL	MISCELLANEOUS REVENUES	0	250	0	0
	TOTAL	JUV JUST REALIGNMENT BLOCK	1,182,104	1,496,878	1,498,546	1,548,546
HHAP2 COI						
	REV FROM USE OF					
		Interest Pooled Money	20,644	16,246	4,000	4,000
	TOTAL	REV FROM USE OF	20,644	16,246	4,000	4,000
	TOTAL	HHAP2 COI	20,644	16,246	4,000	4,000
HHAP2 COC613						
	REV FROM USE OF					
		Interest Pooled Money	25,538	20,490	7,000	7,000
	TOTAL	REV FROM USE OF	25,538	20,490	7,000	7,000
	TOTAL	HHAP2 COC613	25,538	20,490	7,000	7,000
18-HOME-12574						
	CHARGES FOR SERVICES					
		Reimb For Services Provided	0	9,552	0	0
	TOTAL	CHARGES FOR SERVICES	0	9,552	0	0
	TOTAL	18-HOME-12574	0	9,552	0	0
SPECIAL LIBRARY PROJECTS						
	REV FROM USE OF					

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
		Interest Pooled Money	27,632	17,644	0	0
	TOTAL	REV FROM USE OF	27,632	17,644	0	0
		INTERGOVERNMENTAL				
		State-Other Revenue	100,000	0	0	0
	TOTAL	INTERGOVERNMENTAL	100,000	0	0	0
	TOTAL	SPECIAL LIBRARY PROJECTS	127,632	17,644	0	0
		TARGETED AIR SHED GRANT				
		REV FROM USE OF				
		Interest Pooled Money	2,104	348	200	200
	TOTAL	REV FROM USE OF	2,104	348	200	200
		FEDERAL REVENUES				
		Federal Aid	1,117,550	187,047	4,924,590	4,924,590
	TOTAL	FEDERAL REVENUES	1,117,550	187,047	4,924,590	4,924,590
	TOTAL	TARGETED AIR SHED GRANT	1,119,654	187,395	4,924,790	4,924,790
		2021 HSGP HOMELAND SECURITY				
		INTERGOVERNMENTAL				
		Federal Aid-NEOP	0	0	0	0
	TOTAL	INTERGOVERNMENTAL	0	0	0	0
	TOTAL	2021 HSGP HOMELAND SECURITY	0	0	0	0
		19-HOME-14979				

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
INTERGOVERNMENTAL						
		State Aid - Other	0	486,898	16,101	16,101
	TOTAL	INTERGOVERNMENTAL	0	486,898	16,101	16,101
CHARGES FOR SERVICES						
		Reimb For Services Provided	184,112	-184,112	0	0
	TOTAL	CHARGES FOR SERVICES	184,112	-184,112	0	0
MISCELLANEOUS						
		Statutory Cancellations	0	3,007	0	0
	TOTAL	MISCELLANEOUS REVENUES	0	3,007	0	0
	TOTAL 19-HOME-14979		184,112	305,793	16,101	16,101
PRE TRIAL PROGRAM						
INTERGOVERNMENTAL						
		State Aid - Other	81,446	0	0	0
	TOTAL	INTERGOVERNMENTAL	81,446	0	0	0
	TOTAL PRE TRIAL PROGRAM		81,446	0	0	0
SMALL BUSINESS DEVELOPMENT						
REV FROM USE OF						
		Interest Pooled Money	-536	-2,243	0	0
	TOTAL	REV FROM USE OF	-536	-2,243	0	0
INTERGOVERNMENTAL						
		State Aid - Other	48,906	0	0	0

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
		Contrib From Other Cities	0	0	2,000	2,000
		Contrib Frm Other Agency	3,500	9,250	5,000	5,000
		County Matching Funds	0	150,000	80,000	80,000
	TOTAL	INTERGOVERNMENTAL	<u>52,406</u>	<u>159,250</u>	<u>87,000</u>	<u>87,000</u>
	FEDERAL REVENUES					
		Federal Aid	80,267	75,522	75,000	75,000
	TOTAL	FEDERAL REVENUES	<u>80,267</u>	<u>75,522</u>	<u>75,000</u>	<u>75,000</u>
	CHARGES FOR SERVICES					
		Chrgs for Serv-Outside Agency	0	0	0	0
		Other Refunds &	24,999	0	0	0
	TOTAL	CHARGES FOR SERVICES	<u>24,999</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL	SMALL BUSINESS DEVELOPMENT	<u>157,136</u>	<u>232,529</u>	<u>162,000</u>	<u>162,000</u>
	PUBLIC DEFENSE PILOT GRANT					
	REV FROM USE OF					
		Interest Pooled Money	8,422	8,449	2,500	2,500
	TOTAL	REV FROM USE OF	<u>8,422</u>	<u>8,449</u>	<u>2,500</u>	<u>2,500</u>
	TOTAL	PUBLIC DEFENSE PILOT GRANT	<u>8,422</u>	<u>8,449</u>	<u>2,500</u>	<u>2,500</u>
	STONEGARDEN 2020					
	REV FROM USE OF					
		Interest Pooled Money	-7,793	-924	0	0
	TOTAL	REV FROM USE OF	<u>-7,793</u>	<u>-924</u>	<u>0</u>	<u>0</u>
	INTERGOVERNMENTAL					

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
		State Aid - Other	0	0	0	0
	TOTAL	INTERGOVERNMENTAL	0	0	0	0
	TOTAL	STONEGARDEN 2020	-7,793	-924	0	0
		18-CDBG-NILAND COLONIA FIRE				
		INTERGOVERNMENTAL				
		State Aid - Other	0	0	1,800,000	1,800,000
		State Aid	0	10,206	0	0
	TOTAL	INTERGOVERNMENTAL	0	10,206	1,800,000	1,800,000
	TOTAL	18-CDBG-NILAND COLONIA FIRE	0	10,206	1,800,000	1,800,000
		HHAP 3				
		REV FROM USE OF				
		Interest Pooled Money	142,064	105,847	98,000	98,000
	TOTAL	REV FROM USE OF	142,064	105,847	98,000	98,000
	TOTAL	HHAP 3	142,064	105,847	98,000	98,000
		WEIGHTS & MEASURES				
		FINES,				
		Forfeitures & Penalties- AG	7,725	0	0	0
	TOTAL	FINES,	7,725	0	0	0
		REV FROM USE OF				
		Interest Pooled Money	2,601	0	1,400	1,400

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
	TOTAL	REV FROM USE OF	<u>2,601</u>	<u>0</u>	<u>1,400</u>	<u>1,400</u>
	TOTAL	WEIGHTS & MEASURES	<u>10,326</u>	<u>0</u>	<u>1,400</u>	<u>1,400</u>
TDA ARTICLE 3						
		REV FROM USE OF				
		Interest Pooled Money	<u>11,251</u>	<u>1,682</u>	<u>800</u>	<u>800</u>
	TOTAL	REV FROM USE OF	<u>11,251</u>	<u>1,682</u>	<u>800</u>	<u>800</u>
		INTERGOVERNMENTAL				
		State-Transport Fnd SB325	<u>31,416</u>	<u>32,372</u>	<u>32,307</u>	<u>32,307</u>
	TOTAL	INTERGOVERNMENTAL	<u>31,416</u>	<u>32,372</u>	<u>32,307</u>	<u>32,307</u>
	TOTAL	TDA ARTICLE 3	<u>42,667</u>	<u>34,054</u>	<u>33,107</u>	<u>33,107</u>
TDA ARTICLE 8E						
		REV FROM USE OF				
		Interest Pooled Money	<u>5,782</u>	<u>6,417</u>	<u>3,000</u>	<u>3,000</u>
	TOTAL	REV FROM USE OF	<u>5,782</u>	<u>6,417</u>	<u>3,000</u>	<u>3,000</u>
		INTERGOVERNMENTAL				
		State-Transport Fnd SB325	<u>13,274</u>	<u>13,212</u>	<u>13,212</u>	<u>13,212</u>
	TOTAL	INTERGOVERNMENTAL	<u>13,274</u>	<u>13,212</u>	<u>13,212</u>	<u>13,212</u>
	TOTAL	TDA ARTICLE 8E	<u>19,056</u>	<u>19,629</u>	<u>16,212</u>	<u>16,212</u>
CTFGP-LAW ENFORCEMENT 22-						
		REV FROM USE OF				

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
		Interest Pooled Money	-4,885	-2,122	0	0
	TOTAL	REV FROM USE OF	-4,885	-2,122	0	0
		INTERGOVERNMENTAL				
		State Aid - Other	281,038	168,962	0	359,522
	TOTAL	INTERGOVERNMENTAL	281,038	168,962	0	359,522
		CHARGES FOR SERVICES				
		Reimb For Services Provided	169,592	-169,592	0	0
	TOTAL	CHARGES FOR SERVICES	169,592	-169,592	0	0
	TOTAL	CTFGP-LAW ENFORCEMENT 22-	445,745	-2,752	0	359,522
	HOLTVILLE USD LAW ENF					
		REV FROM USE OF				
		Interest Pooled Money	5,467	5,394	3,500	3,500
	TOTAL	REV FROM USE OF	5,467	5,394	3,500	3,500
		CHARGES FOR SERVICES				
		Chrgs for Serv-Outside Agency	0	0	165,715	165,715
		Reimb For Services Provided	157,051	182,408	0	0
	TOTAL	CHARGES FOR SERVICES	157,051	182,408	165,715	165,715
	TOTAL	HOLTVILLE USD LAW ENF	162,518	187,802	169,215	169,215
	GEO & LITHIUM DEV-SB125					
		REV FROM USE OF				
		Interest Pooled Money	95,921	44,999	50,000	50,000

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
	TOTAL	REV FROM USE OF	95,921	44,999	50,000	50,000
	TOTAL	GEO & LITHIUM DEV-SB125	95,921	44,999	50,000	50,000
20-CDBG-CV2-3-COL-00001						
	INTERGOVERNMENTAL					
		State Aid	0	2,279,744	0	0
	TOTAL	INTERGOVERNMENTAL	0	2,279,744	0	0
	TOTAL	20-CDBG-CV2-3-COL-00001	0	2,279,744	0	0
FUTURE OF PUB HLTH-014						
	REV FROM USE OF					
		Interest Pooled Money	-15,329	-10,001	1,000	1,000
	TOTAL	REV FROM USE OF	-15,329	-10,001	1,000	1,000
	INTERGOVERNMENTAL					
		State Aid - Other	1,466,966	1,410,566	1,455,703	1,455,703
	TOTAL	INTERGOVERNMENTAL	1,466,966	1,410,566	1,455,703	1,455,703
	MISCELLANEOUS					
		Statutory Cancellations	0	93	0	0
	TOTAL	MISCELLANEOUS REVENUES	0	93	0	0
	TOTAL	FUTURE OF PUB HLTH-014	1,451,637	1,400,658	1,456,703	1,456,703
CALAIM PATH GRANT						
	REV FROM USE OF					

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
		Interest Pooled Money	79,875	75,091	50,000	50,000
	TOTAL	REV FROM USE OF	79,875	75,091	50,000	50,000
		INTERGOVERNMENTAL				
		State Aid - Other	2,400,000	1,525,000	1,100,000	1,100,000
	TOTAL	INTERGOVERNMENTAL	2,400,000	1,525,000	1,100,000	1,100,000
		CHARGES FOR SERVICES				
		Other Refunds &	0	155	0	0
	TOTAL	CHARGES FOR SERVICES	0	155	0	0
	TOTAL	CALAIM PATH GRANT	2,479,875	1,600,246	1,150,000	1,150,000
		DAC 2 DROUGHT RELIEF				
		INTERGOVERNMENTAL				
		State Aid	0	0	0	0
	TOTAL	INTERGOVERNMENTAL	0	0	0	0
	TOTAL	DAC 2 DROUGHT RELIEF	0	0	0	0
		LATCF- ARPA				
		REV FROM USE OF				
		Interest Pooled Money	0	135,348	0	0
	TOTAL	REV FROM USE OF	0	135,348	0	0
		FEDERAL REVENUES				
		Federal Aid-COVID	1,409,164	4,737,745	2,865,063	2,865,063
	TOTAL	FEDERAL REVENUES	1,409,164	4,737,745	2,865,063	2,865,063

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
TOTAL LATCF- ARPA			1,409,164	4,873,093	2,865,063	2,865,063
JAG SHERIFF 15PBJA-22-GG-012-0						
	REV FROM USE OF					
		Interest Pooled Money	-137	-13	0	0
		Rents & Concess-Land &	0	0	0	0
	TOTAL	REV FROM USE OF	-137	-13	0	0
	FEDERAL REVENUES					
		Federal Aid	-838	0	0	0
	TOTAL	FEDERAL REVENUES	-838	0	0	0
	TOTAL	JAG SHERIFF 15PBJA-22-GG-012-0	-975	-13	0	0
NATIONAL OPIOIDS						
	INTERGOVERNMENTAL					
		State Aid-OPIOID	19,889	100,807	1,000,000	1,000,000
	TOTAL	INTERGOVERNMENTAL	19,889	100,807	1,000,000	1,000,000
	TOTAL	NATIONAL OPIOIDS	19,889	100,807	1,000,000	1,000,000
TOBACCO GRANT PROGRAM						
	REV FROM USE OF					
		Interest Pooled Money	-2,277	1,506	500	500
	TOTAL	REV FROM USE OF	-2,277	1,506	500	500
	INTERGOVERNMENTAL					
		State Aid - Other	291,784	188,270	250,929	250,929

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
	TOTAL	INTERGOVERNMENTAL	291,784	188,270	250,929	250,929
	TOTAL	TOBACCO GRANT PROGRAM	289,507	189,776	251,429	251,429
	OFFICER WELLNESS & MH					
	REV FROM USE OF					
		Interest Pooled Money	811	311	0	0
	TOTAL	REV FROM USE OF	811	311	0	0
	TOTAL	OFFICER WELLNESS & MH	811	311	0	0
	2022 HSGP HOMELAND SEC GRT					
	FEDERAL REVENUES					
		Federal Aid	246,059	0	0	0
	TOTAL	FEDERAL REVENUES	246,059	0	0	0
	TOTAL	2022 HSGP HOMELAND SEC GRT	246,059	0	0	0
	STONEGARDEN 2021					
	REV FROM USE OF					
		Interest Pooled Money	-30,725	-5,039	0	0
	TOTAL	REV FROM USE OF	-30,725	-5,039	0	0
	INTERGOVERNMENTAL					
		State Aid - Other	1,333,890	0	0	0
	TOTAL	INTERGOVERNMENTAL	1,333,890	0	0	0
	TOTAL	STONEGARDEN 2021	1,303,165	-5,039	0	0

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7

SALTON SEA WINDSTORM 2023

REV FROM USE OF

Interest Pooled Money

352

0

0

0

TOTAL REV FROM USE OF

352

0

0

0

INTERGOVERNMENTAL

State-Other Revenue

66,130

0

0

0

TOTAL INTERGOVERNMENTAL

66,130

0

0

0

TOTAL SALTON SEA WINDSTORM 2023

66,482

0

0

0

NEW RIVER PER

INTERGOVERNMENTAL

State Aid

0

0

0

0

TOTAL INTERGOVERNMENTAL

0

0

0

0

TOTAL NEW RIVER PER

0

0

0

0

PROB MOBILE UNIT BSCC379-22

REV FROM USE OF

Interest Pooled Money

-2,354

-124

0

0

TOTAL REV FROM USE OF

-2,354

-124

0

0

INTERGOVERNMENTAL

State Aid - Other

-137,532

5,874

0

0

TOTAL INTERGOVERNMENTAL

-137,532

5,874

0

0

CHARGES FOR SERVICES

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
		Interfund Services Provided	0	5,807	0	0
	TOTAL	CHARGES FOR SERVICES	0	5,807	0	0
	TOTAL	PROB MOBILE UNIT BSCC379-22	-139,886	11,557	0	0
VERA 2023-303-OYCR						
		INTERGOVERNMENTAL				
		State Aid - Other	125,000	325,000	358,372	358,372
	TOTAL	INTERGOVERNMENTAL	125,000	325,000	358,372	358,372
		MISCELLANEOUS				
		Statutory Cancellations	0	25	0	0
	TOTAL	MISCELLANEOUS REVENUES	0	25	0	0
	TOTAL	VERA 2023-303-OYCR	125,000	325,025	358,372	358,372
CEC GRANT SOLAR APP						
		INTERGOVERNMENTAL				
		State Aid	0	0	40,000	40,000
	TOTAL	INTERGOVERNMENTAL	0	0	40,000	40,000
	TOTAL	CEC GRANT SOLAR APP	0	0	40,000	40,000
HHAP 4						
		REV FROM USE OF				
		Interest Pooled Money	46,277	63,837	125,000	125,000
	TOTAL	REV FROM USE OF	46,277	63,837	125,000	125,000

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7

INTERGOVERNMENTAL

	State Aid - Other	0	1,361,648	0	0
TOTAL	INTERGOVERNMENTAL	0	1,361,648	0	0
TOTAL HHAP 4		46,277	1,425,485	125,000	125,000

AB 617 NORTHEND

REV FROM USE OF

	Interest Pooled Money	53,668	46,375	40,000	40,000
TOTAL	REV FROM USE OF	53,668	46,375	40,000	40,000

INTERGOVERNMENTAL

	State-Air Pollution Contr	0	0	1,699,749	1,699,749
TOTAL	INTERGOVERNMENTAL	0	0	1,699,749	1,699,749

MISCELLANEOUS

	Statutory Cancellations	0	75	0	0
TOTAL	MISCELLANEOUS REVENUES	0	75	0	0

TOTAL AB 617 NORTHEND

53,668	46,450	1,739,749	1,739,749
--------	--------	-----------	-----------

AB 617 NORTHEND INCENTIVES

REV FROM USE OF

	Interest Pooled Money	0	39,894	0	0
TOTAL	REV FROM USE OF	0	39,894	0	0

INTERGOVERNMENTAL

State-Air Pollution Contr	0	3,750,000	4,850,000	4,850,000
---------------------------	---	-----------	-----------	-----------

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
	TOTAL	INTERGOVERNMENTAL	0	3,750,000	4,850,000	4,850,000
	TOTAL	AB 617 NORTHEND INCENTIVES	0	3,789,894	4,850,000	4,850,000
	PRESCRIBED BURN PRGM					
	REV FROM USE OF					
		Interest Pooled Money	1,044	1,214	1,040	1,040
	TOTAL	REV FROM USE OF	1,044	1,214	1,040	1,040
	INTERGOVERNMENTAL					
		State-Air Pollution Contr	0	10,000	21,409	21,409
	TOTAL	INTERGOVERNMENTAL	0	10,000	21,409	21,409
	TOTAL	PRESCRIBED BURN PRGM	1,044	11,214	22,449	22,449
	CALEPA EET GRANT					
	REV FROM USE OF					
		Interest Pooled Money	354	-47	0	0
	TOTAL	REV FROM USE OF	354	-47	0	0
	INTERGOVERNMENTAL					
		State Aid - Other	67,734	47,841	0	0
	TOTAL	INTERGOVERNMENTAL	67,734	47,841	0	0
	TOTAL	CALEPA EET GRANT	68,088	47,794	0	0
	HURRICANE HILARY					
	FEDERAL REVENUES					

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
		FEMA-Disaster Relief	0	185,194	0	0
	TOTAL	FEDERAL REVENUES	0	185,194	0	0
	TOTAL	HURRICANE HILARY	0	185,194	0	0
	COMM BEN PGRM-ICSO					
	REV FROM USE OF					
		Interest Pooled Money	-8,913	-8,089	0	0
	TOTAL	REV FROM USE OF	-8,913	-8,089	0	0
	TOTAL	COMM BEN PGRM-ICSO	-8,913	-8,089	0	0
	LAUREL SOLAR 3&4 IMPOUND					
	REV FROM USE OF					
		Interest Pooled Money	18,066	18,123	18,500	18,500
	TOTAL	REV FROM USE OF	18,066	18,123	18,500	18,500
	TOTAL	LAUREL SOLAR 3&4 IMPOUND	18,066	18,123	18,500	18,500
	SEELEY FIRE STATION					
	REV FROM USE OF					
		Interest Pooled Money	103,538	92,973	94,000	94,000
	TOTAL	REV FROM USE OF	103,538	92,973	94,000	94,000
	CHARGES FOR SERVICES					
		Renewable Energy Publ Svc	449,103	0	100,000	165,350
	TOTAL	CHARGES FOR SERVICES	449,103	0	100,000	165,350

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
TOTAL SEELEY FIRE STATION			552,641	92,973	194,000	259,350
21-CDBG-HA-00009						
INTERGOVERNMENTAL						
		State Aid - Other	0	0	500,000	500,000
	TOTAL	INTERGOVERNMENTAL	0	0	500,000	500,000
TOTAL 21-CDBG-HA-00009			0	0	500,000	500,000
CAPP CW-IMPLEMENTATION						
INTERGOVERNMENTAL						
		State-Air Pollution Contr	0	2,178,335	0	0
	TOTAL	INTERGOVERNMENTAL	0	2,178,335	0	0
TOTAL CAPP CW-IMPLEMENTATION			0	2,178,335	0	0
CAPP CW-INCENTIVES GRANT						
INTERGOVERNMENTAL						
		State-Air Pollution Contr	0	6,766,325	0	0
	TOTAL	INTERGOVERNMENTAL	0	6,766,325	0	0
TOTAL CAPP CW-INCENTIVES GRANT			0	6,766,325	0	0
LITHIUM VALLEY CLEAN TECH						
REV FROM USE OF						
		Interest Pooled Money	-1,286	-2,170	0	0
	TOTAL	REV FROM USE OF	-1,286	-2,170	0	0

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
		FEDERAL REVENUES				
		Federal Aid	0	81,622	104,750	104,750
	TOTAL	FEDERAL REVENUES	0	81,622	104,750	104,750
	TOTAL	LITHIUM VALLEY CLEAN TECH	-1,286	79,452	104,750	104,750
		LITHIUM VALLEY FUND				
		REV FROM USE OF				
		Interest Pooled Money	678	1,704	0	0
	TOTAL	REV FROM USE OF	678	1,704	0	0
	TOTAL	LITHIUM VALLEY FUND	678	1,704	0	0
		STONEGARDEN 2022				
		REV FROM USE OF				
		Interest Pooled Money	-15,666	-11,354	0	0
	TOTAL	REV FROM USE OF	-15,666	-11,354	0	0
		INTERGOVERNMENTAL				
		State Aid - Other	1,872,006	-320,000	0	0
	TOTAL	INTERGOVERNMENTAL	1,872,006	-320,000	0	0
		MISCELLANEOUS				
		Statutory Cancellations	0	70,572	0	0
	TOTAL	MISCELLANEOUS REVENUES	0	70,572	0	0
	TOTAL	STONEGARDEN 2022	1,856,340	-260,782	0	0

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7

2023 HSGP HOMELAND SEC GRT

FEDERAL REVENUES

Federal Aid

246,059

-246,059

0

0

TOTAL FEDERAL REVENUES

246,059

-246,059

0

0

TOTAL 2023 HSGP HOMELAND SEC GRT

246,059

-246,059

0

0

OTS CHILD PASSENGER SFTY

REV FROM USE OF

Interest Pooled Money

-66

-71

0

0

TOTAL REV FROM USE OF

-66

-71

0

0

INTERGOVERNMENTAL

State Aid - Other

11,300

11,932

0

0

TOTAL INTERGOVERNMENTAL

11,300

11,932

0

0

FEDERAL REVENUES

Federal Aid

9,600

-9,600

0

0

TOTAL FEDERAL REVENUES

9,600

-9,600

0

0

CHARGES FOR SERVICES

Reimb For Services Provided

0

27

0

0

TOTAL CHARGES FOR SERVICES

0

27

0

0

TOTAL OTS CHILD PASSENGER SFTY

20,834

2,288

0

0

COPS HIRING PROGRAM (CHP)

REV FROM USE OF

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
		Interest Pooled Money	-134	-2,039	0	0
	TOTAL	REV FROM USE OF	-134	-2,039	0	0
		FEDERAL REVENUES				
		Federal Aid	34,500	355,156	529,181	529,181
	TOTAL	FEDERAL REVENUES	34,500	355,156	529,181	529,181
	TOTAL	COPS HIRING PROGRAM (CHP)	34,366	353,117	529,181	529,181
		OTS DUI & DUID VERTICAL PROS				
		REV FROM USE OF				
		Interest Pooled Money	86	-554	0	0
	TOTAL	REV FROM USE OF	86	-554	0	0
		FEDERAL REVENUES				
		Federal Aid	176,100	139,595	226,500	226,500
	TOTAL	FEDERAL REVENUES	176,100	139,595	226,500	226,500
		CHARGES FOR SERVICES				
		Reimb For Services Provided	0	22,731	0	0
	TOTAL	CHARGES FOR SERVICES	0	22,731	0	0
	TOTAL	OTS DUI & DUID VERTICAL PROS	176,186	161,772	226,500	226,500
		SHERIFF'S PRINT SHOP				
		CHARGES FOR SERVICES				
		Chrgs for Serv-Outside Agency	0	0	2,500	2,500
		Reimb For Services Provided	35	274	0	0

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
	TOTAL	CHARGES FOR SERVICES	<u>35</u>	<u>274</u>	<u>2,500</u>	<u>2,500</u>
	TOTAL	SHERIFF'S PRINT SHOP	<u>35</u>	<u>274</u>	<u>2,500</u>	<u>2,500</u>
	DOF IC COURTHOUSE FUND					
	INTERGOVERNMENTAL					
		State Aid	<u>0</u>	<u>0</u>	<u>124,841</u>	<u>124,841</u>
	TOTAL	INTERGOVERNMENTAL	<u>0</u>	<u>0</u>	<u>124,841</u>	<u>124,841</u>
	FEDERAL REVENUES					
		Federal Aid	<u>13,362</u>	<u>-13,362</u>	<u>0</u>	<u>0</u>
	TOTAL	FEDERAL REVENUES	<u>13,362</u>	<u>-13,362</u>	<u>0</u>	<u>0</u>
	TOTAL	DOF IC COURTHOUSE FUND	<u>13,362</u>	<u>-13,362</u>	<u>124,841</u>	<u>124,841</u>
	JUSTICE ASST GRANT (JAG)					
	FEDERAL REVENUES					
		Federal Aid	<u>0</u>	<u>98,348</u>	<u>2,201</u>	<u>2,201</u>
	TOTAL	FEDERAL REVENUES	<u>0</u>	<u>98,348</u>	<u>2,201</u>	<u>2,201</u>
	TOTAL	JUSTICE ASST GRANT (JAG)	<u>0</u>	<u>98,348</u>	<u>2,201</u>	<u>2,201</u>
	STONEGARDEN 2023					
	REV FROM USE OF					
		Interest Pooled Money	<u>-696</u>	<u>-17,186</u>	<u>0</u>	<u>0</u>
	TOTAL	REV FROM USE OF	<u>-696</u>	<u>-17,186</u>	<u>0</u>	<u>0</u>
	INTERGOVERNMENTAL					

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
		State Aid - Other	320,000	1,841,497	0	0
	TOTAL	INTERGOVERNMENTAL	320,000	1,841,497	0	0
	TOTAL	STONEGARDEN 2023	319,304	1,824,311	0	0
STATE-LIIG						
		REV FROM USE OF				
		Interest Pooled Money	49	0	0	0
	TOTAL	REV FROM USE OF	49	0	0	0
		INTERGOVERNMENTAL				
		State Aid - Other	153,479	119,867	0	0
	TOTAL	INTERGOVERNMENTAL	153,479	119,867	0	0
		CHARGES FOR SERVICES				
		Reimb For Services Provided	0	0	0	0
	TOTAL	CHARGES FOR SERVICES	0	0	0	0
	TOTAL	STATE-LIIG	153,528	119,867	0	0
STATE-TAP						
		INTERGOVERNMENTAL				
		State Aid - Other	0	75,921	0	0
	TOTAL	INTERGOVERNMENTAL	0	75,921	0	0
	TOTAL	STATE-TAP	0	75,921	0	0
iHUB						

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
INTERGOVERNMENTAL						
		State Aid - Other	0	0	0	0
	TOTAL	INTERGOVERNMENTAL	0	0	0	0
	TOTAL	iHUB	0	0	0	0
FIREARM RELINQUISHMENT						
CHARGES FOR SERVICES						
		Chrgs for Serv-Outside Agency	0	0	186,924	186,924
		Reimb For Services Provided	0	2,782	0	0
	TOTAL	CHARGES FOR SERVICES	0	2,782	186,924	186,924
	TOTAL	FIREARM RELINQUISHMENT	0	2,782	186,924	186,924
ERP SYSTEM AND						
REV FROM USE OF						
		Interest Pooled Money	607	55,275	0	0
	TOTAL	REV FROM USE OF	607	55,275	0	0
	TOTAL	ERP SYSTEM AND	607	55,275	0	0
LITHIUM VALLEY SPECIFIC						
REV FROM USE OF						
		Interest Pooled Money	53,326	0	0	0
	TOTAL	REV FROM USE OF	53,326	0	0	0
INTERGOVERNMENTAL						
		State Aid - Other	10,000,000	0	0	0

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
	TOTAL	INTERGOVERNMENTAL	<u>10,000,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
		CHARGES FOR SERVICES				
		Other Refunds &	<u>0</u>	<u>61</u>	<u>0</u>	<u>0</u>
	TOTAL	CHARGES FOR SERVICES	<u>0</u>	<u>61</u>	<u>0</u>	<u>0</u>
	TOTAL	LITHIUM VALLEY SPECIFIC	<u>10,053,326</u>	<u>61</u>	<u>0</u>	<u>0</u>
HHAP 5						
		REV FROM USE OF				
		Interest Pooled Money	<u>0</u>	<u>70,057</u>	<u>25,000</u>	<u>25,000</u>
	TOTAL	REV FROM USE OF	<u>0</u>	<u>70,057</u>	<u>25,000</u>	<u>25,000</u>
		INTERGOVERNMENTAL				
		State Aid	<u>0</u>	<u>2,066,851</u>	<u>1,604,501</u>	<u>1,604,501</u>
	TOTAL	INTERGOVERNMENTAL	<u>0</u>	<u>2,066,851</u>	<u>1,604,501</u>	<u>1,604,501</u>
	TOTAL	HHAP 5	<u>0</u>	<u>2,136,908</u>	<u>1,629,501</u>	<u>1,629,501</u>
STONEGARDEN 2024						
		REV FROM USE OF				
		Interest Pooled Money	<u>0</u>	<u>-5,592</u>	<u>0</u>	<u>0</u>
	TOTAL	REV FROM USE OF	<u>0</u>	<u>-5,592</u>	<u>0</u>	<u>0</u>
		INTERGOVERNMENTAL				
		State Aid - Other	<u>0</u>	<u>1,416,834</u>	<u>678,360</u>	<u>2,678,360</u>
	TOTAL	INTERGOVERNMENTAL	<u>0</u>	<u>1,416,834</u>	<u>678,360</u>	<u>2,678,360</u>

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
TOTAL STONEGARDEN 2024			<u>0</u>	<u>1,411,242</u>	<u>678,360</u>	<u>2,678,360</u>
2024 HOMELAND SECURITY						
FEDERAL REVENUES						
Federal Aid			<u>0</u>	<u>0</u>	<u>75,999</u>	<u>75,999</u>
TOTAL FEDERAL REVENUES			<u>0</u>	<u>0</u>	<u>75,999</u>	<u>75,999</u>
TOTAL 2024 HOMELAND SECURITY			<u>0</u>	<u>0</u>	<u>75,999</u>	<u>75,999</u>
OFFICE OF TRAFFIC SAFETY						
INTERGOVERNMENTAL						
State Aid - Other			<u>0</u>	<u>20,500</u>	<u>0</u>	<u>0</u>
TOTAL INTERGOVERNMENTAL			<u>0</u>	<u>20,500</u>	<u>0</u>	<u>0</u>
TOTAL OFFICE OF TRAFFIC SAFETY			<u>0</u>	<u>20,500</u>	<u>0</u>	<u>0</u>
H RTP PROGRAM						
FEDERAL REVENUES						
Federal Aid			<u>0</u>	<u>116,598</u>	<u>932,001</u>	<u>932,001</u>
TOTAL FEDERAL REVENUES			<u>0</u>	<u>116,598</u>	<u>932,001</u>	<u>932,001</u>
TOTAL H RTP PROGRAM			<u>0</u>	<u>116,598</u>	<u>932,001</u>	<u>932,001</u>
SBRC INNOVATION X GRANT						
FEDERAL REVENUES						
Federal Aid			<u>0</u>	<u>0</u>	<u>400,000</u>	<u>400,000</u>
TOTAL FEDERAL REVENUES			<u>0</u>	<u>0</u>	<u>400,000</u>	<u>400,000</u>

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
TOTAL SBRC INNOVATION X GRANT			<u>0</u>	<u>0</u>	<u>400,000</u>	<u>400,000</u>
CALAIM PATH 3 FUNDS PROB						
INTERGOVERNMENTAL						
State Aid - Other			<u>0</u>	<u>905,181</u>	<u>450,000</u>	<u>450,000</u>
TOTAL INTERGOVERNMENTAL			<u>0</u>	<u>905,181</u>	<u>450,000</u>	<u>450,000</u>
TOTAL CALAIM PATH 3 FUNDS PROB			<u>0</u>	<u>905,181</u>	<u>450,000</u>	<u>450,000</u>
BYRNE SCIP COHORT 2						
REV FROM USE OF						
Interest Pooled Money			<u>0</u>	<u>-71</u>	<u>0</u>	<u>0</u>
TOTAL REV FROM USE OF			<u>0</u>	<u>-71</u>	<u>0</u>	<u>0</u>
FEDERAL REVENUES						
Federal Aid			<u>0</u>	<u>152,374</u>	<u>145,021</u>	<u>145,021</u>
TOTAL FEDERAL REVENUES			<u>0</u>	<u>152,374</u>	<u>145,021</u>	<u>145,021</u>
TOTAL BYRNE SCIP COHORT 2			<u>0</u>	<u>152,303</u>	<u>145,021</u>	<u>145,021</u>
ASST TO FIREFIGHTERS GRANT						
FEDERAL REVENUES						
Federal Aid			<u>0</u>	<u>0</u>	<u>82,434</u>	<u>82,434</u>
TOTAL FEDERAL REVENUES			<u>0</u>	<u>0</u>	<u>82,434</u>	<u>82,434</u>
TOTAL ASST TO FIREFIGHTERS GRANT			<u>0</u>	<u>0</u>	<u>82,434</u>	<u>82,434</u>
ICVAC MONUMENT DONATION						

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
CHARGES FOR SERVICES						
		Community Donations	0	1,400	2,000	2,000
	TOTAL	CHARGES FOR SERVICES	0	1,400	2,000	2,000
	TOTAL	ICVAC MONUMENT DONATION	0	1,400	2,000	2,000
LOCAL BHSF						
INTERGOVERNMENTAL						
		State Aid - Other	0	0	2,713,413	2,713,413
		State Aid - MHSA Act Prop #	0	0	3,185,500	3,185,500
	TOTAL	INTERGOVERNMENTAL	0	0	5,898,913	5,898,913
	TOTAL	LOCAL BHSF	0	0	5,898,913	5,898,913
BHSA-FSP						
REV FROM USE OF						
		Interest Pooled Money	0	0	300,000	300,000
	TOTAL	REV FROM USE OF	0	0	300,000	300,000
INTERGOVERNMENTAL						
		State Aid - MHSA Act Prop #	0	0	15,295,516	15,295,516
		2011 MH Realignment	0	0	2,730,530	3,012,955
	TOTAL	INTERGOVERNMENTAL	0	0	18,026,046	18,308,471
FEDERAL REVENUES						
		Federal Medical	0	0	4,993,054	4,993,054
		Federal Aid	0	0	220,900	220,900
	TOTAL	FEDERAL REVENUES	0	0	5,213,954	5,213,954

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
CHARGES FOR SERVICES						
		Chrgs for Serv-Outside Agency	0	0	185,000	185,000
		Behaviorial Health Services	0	0	150,000	150,000
		Other Refunds &	0	0	50,000	50,000
	TOTAL	CHARGES FOR SERVICES	0	0	385,000	385,000
MISCELLANEOUS						
		Statutory Cancellations	0	0	50,000	50,000
	TOTAL	MISCELLANEOUS REVENUES	0	0	50,000	50,000
	TOTAL	BHSA-FSP	0	0	23,975,000	24,257,425
BHSA-BHSS						
REV FROM USE OF						
		Interest Pooled Money	0	0	250,000	250,000
	TOTAL	REV FROM USE OF	0	0	250,000	250,000
INTERGOVERNMENTAL						
		State Aid - MHSA Act Prop #	0	0	9,518,984	9,518,984
		2011 MH Realignment	0	0	1,500,000	1,500,000
	TOTAL	INTERGOVERNMENTAL	0	0	11,018,984	11,018,984
FEDERAL REVENUES						
		Federal Medical	0	0	2,762,275	2,762,275
		Federal Aid	0	0	220,901	220,901
	TOTAL	FEDERAL REVENUES	0	0	2,983,176	2,983,176
CHARGES FOR SERVICES						
		Behaviorial Health Services	0	0	219,020	219,020

Schedule 6

Current Date: 09/09/2026 Page: 113
Current Time: 18:06:07

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
	TOTAL	INTERGOVERNMENTAL	<u>21</u>	<u>20</u>	<u>30</u>	<u>30</u>
		CHARGES FOR SERVICES				
		Sewer Rev-Residential	<u>83,770</u>	<u>199,122</u>	<u>70,000</u>	<u>70,000</u>
	TOTAL	CHARGES FOR SERVICES	<u>83,770</u>	<u>199,122</u>	<u>70,000</u>	<u>70,000</u>
	TOTAL	COUNTRY CLUB SEWER MAINT	<u>83,478</u>	<u>200,764</u>	<u>70,005</u>	<u>70,005</u>
	NILAND SERVICE AREA					
		REV FROM USE OF				
		Interest Pooled Money	<u>9,772</u>	<u>10,021</u>	<u>7,400</u>	<u>7,400</u>
	TOTAL	REV FROM USE OF	<u>9,772</u>	<u>10,021</u>	<u>7,400</u>	<u>7,400</u>
		CHARGES FOR SERVICES				
		C.Y. Special Assessments	<u>15,038</u>	<u>14,258</u>	<u>18,500</u>	<u>18,500</u>
	TOTAL	CHARGES FOR SERVICES	<u>15,038</u>	<u>14,258</u>	<u>18,500</u>	<u>18,500</u>
	TOTAL	NILAND SERVICE AREA	<u>24,810</u>	<u>24,279</u>	<u>25,900</u>	<u>25,900</u>
	IMPERIAL CNTR LIGHT MAINT					
		REV FROM USE OF				
		Interest Pooled Money	<u>32,734</u>	<u>33,766</u>	<u>28,000</u>	<u>28,000</u>
	TOTAL	REV FROM USE OF	<u>32,734</u>	<u>33,766</u>	<u>28,000</u>	<u>28,000</u>
		CHARGES FOR SERVICES				
		C.Y. Special Assessments	<u>33,381</u>	<u>23,441</u>	<u>28,700</u>	<u>28,700</u>
	TOTAL	CHARGES FOR SERVICES	<u>33,381</u>	<u>23,441</u>	<u>28,700</u>	<u>28,700</u>

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
TOTAL IMPERIAL CNTR LIGHT MAINT			66,115	57,207	56,700	56,700
NILAND COUNTY SANITATION						
CURRENT TAXES						
		Prop Tax Current Secured	11,911	9,806	12,750	12,750
		Prop Tax Cur Unsecured	1,269	1,542	1,800	1,800
		Prop Taxes-Suppl Assmnt	222	130	110	110
	TOTAL	CURRENT TAXES	13,402	11,478	14,660	14,660
REV FROM USE OF						
		Interest Pooled Money	363	-2,779	-2,100	-2,100
	TOTAL	REV FROM USE OF	363	-2,779	-2,100	-2,100
INTERGOVERNMENTAL						
		State Aid-Homeowners	74	70	0	0
	TOTAL	INTERGOVERNMENTAL	74	70	0	0
CHARGES FOR SERVICES						
		C.Y. Special Assessments	373,511	358,713	400,000	400,000
		Sewer Rev-Residential	0	0	0	0
		Other Refunds &	37	0	0	0
	TOTAL	CHARGES FOR SERVICES	373,548	358,713	400,000	400,000
MISCELLANEOUS						
		Statutory Cancellations	0	3,038	0	0
	TOTAL	MISCELLANEOUS REVENUES	0	3,038	0	0
TOTAL NILAND COUNTY SANITATION			387,387	370,520	412,560	412,560

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7

GATEWAY CSA WATER

CHARGES FOR SERVICES

Impact Fees

20,545

0

0

0

TOTAL CHARGES FOR SERVICES

20,545

0

0

0

TOTAL GATEWAY CSA WATER

20,545

0

0

0

GATEWAY CSA SEWER

CHARGES FOR SERVICES

Impact Fees

15,000

0

0

0

TOTAL CHARGES FOR SERVICES

15,000

0

0

0

TOTAL GATEWAY CSA SEWER

15,000

0

0

0

PLANNING DEPT MIS.

CHARGES FOR SERVICES

Impound Rev Trans-FSD

0

0

0

0

Planning Services

13,575

136,623

300,000

300,000

TOTAL CHARGES FOR SERVICES

13,575

136,623

300,000

300,000

MISCELLANEOUS

Statutory Cancellations

0

60,580

0

0

TOTAL MISCELLANEOUS REVENUES

0

60,580

0

0

TOTAL PLANNING DEPT MIS.

13,575

197,203

300,000

300,000

SMARA CONSULT SERV.

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
CHARGES FOR SERVICES						
		Planning Services	137,418	152,431	250,000	250,000
	TOTAL	CHARGES FOR SERVICES	<u>137,418</u>	<u>152,431</u>	<u>250,000</u>	<u>250,000</u>
	TOTAL	SMARA CONSULT SERV.	<u>137,418</u>	<u>152,431</u>	<u>250,000</u>	<u>250,000</u>
GENERAL PLANNING						
CHARGES FOR SERVICES						
		Building Services	0	0	2,000	2,000
		Planning Services	0	1,199	26,000	26,000
	TOTAL	CHARGES FOR SERVICES	<u>0</u>	<u>1,199</u>	<u>28,000</u>	<u>28,000</u>
	TOTAL	GENERAL PLANNING	<u>0</u>	<u>1,199</u>	<u>28,000</u>	<u>28,000</u>
OFF HIGHWAY LICENSE FEES						
INTERGOVERNMENTAL						
		State-Off Hwy In Lieu	441,124	427,742	410,000	410,000
	TOTAL	INTERGOVERNMENTAL	<u>441,124</u>	<u>427,742</u>	<u>410,000</u>	<u>410,000</u>
	TOTAL	OFF HIGHWAY LICENSE FEES	<u>441,124</u>	<u>427,742</u>	<u>410,000</u>	<u>410,000</u>
MICROGRAPHICS CONVERSION						
CHARGES FOR SERVICES						
		Recording Fees	0	0	0	0
	TOTAL	CHARGES FOR SERVICES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL	MICROGRAPHICS CONVERSION	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7

JAIL INMATES TRUST

CHARGES FOR SERVICES

Chrgs for Serv-Outside Agency	0	0	29,295	29,295
Community Donations	0	5,000	5,000	5,000
Reimb For Services Provided	55,800	9,540	0	0
TOTAL CHARGES FOR SERVICES	<u>55,800</u>	<u>14,540</u>	<u>34,295</u>	<u>34,295</u>

MISCELLANEOUS

Commissary Sales	417,398	529,175	525,000	525,000
TOTAL MISCELLANEOUS REVENUES	<u>417,398</u>	<u>529,175</u>	<u>525,000</u>	<u>525,000</u>
TOTAL JAIL INMATES TRUST	<u>473,198</u>	<u>543,715</u>	<u>559,295</u>	<u>559,295</u>

WELFARE ADVANCE-CHILD

CURRENT TAXES

Prop Taxes-Suppl Assmnt	0	0	0	0
TOTAL CURRENT TAXES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

INTERGOVERNMENTAL

State Aid - Other	0	0	270,607	270,607
TOTAL INTERGOVERNMENTAL	<u>0</u>	<u>0</u>	<u>270,607</u>	<u>270,607</u>
TOTAL WELFARE ADVANCE-CHILD	<u>0</u>	<u>0</u>	<u>270,607</u>	<u>270,607</u>

STATE SMI FUND

CHARGES FOR SERVICES

Building Services	0	29,276	85,500	85,500
Planning Services	3,620	6,761	0	0

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
	TOTAL	CHARGES FOR SERVICES	<u>3,620</u>	<u>36,037</u>	<u>85,500</u>	<u>85,500</u>
	TOTAL	STATE SMI FUND	<u>3,620</u>	<u>36,037</u>	<u>85,500</u>	<u>85,500</u>
	PUBLIC WORKS TRUST					
	REV FROM USE OF					
		Interest Pooled Money	<u>48,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL	REV FROM USE OF	<u>48,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
	CHARGES FOR SERVICES					
		Impact Fees	<u>25,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL	CHARGES FOR SERVICES	<u>25,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL	PUBLIC WORKS TRUST	<u>73,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
	BLDG INSPECT PLAN CHECK FEE					
	CHARGES FOR SERVICES					
		Building Services	<u>40,983</u>	<u>43,818</u>	<u>51,500</u>	<u>51,500</u>
		Planning Services	<u>0</u>	<u>403</u>	<u>0</u>	<u>0</u>
	TOTAL	CHARGES FOR SERVICES	<u>40,983</u>	<u>44,221</u>	<u>51,500</u>	<u>51,500</u>
	TOTAL	BLDG INSPECT PLAN CHECK FEE	<u>40,983</u>	<u>44,221</u>	<u>51,500</u>	<u>51,500</u>
	STATE MOBILE HOME FEE					
	CHARGES FOR SERVICES					
		Building Services	<u>0</u>	<u>98,560</u>	<u>125,000</u>	<u>125,000</u>
		Planning Services	<u>48,405</u>	<u>0</u>	<u>0</u>	<u>0</u>

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
	TOTAL	CHARGES FOR SERVICES	<u>48,405</u>	<u>98,560</u>	<u>125,000</u>	<u>125,000</u>
	TOTAL	STATE MOBILE HOME FEE	<u>48,405</u>	<u>98,560</u>	<u>125,000</u>	<u>125,000</u>
	CRIMINAL JUSTICE					
	FINES,					
		Other Court Fines	<u>75,131</u>	<u>86,596</u>	<u>70,000</u>	<u>70,000</u>
	TOTAL	FINES,	<u>75,131</u>	<u>86,596</u>	<u>70,000</u>	<u>70,000</u>
	TOTAL	CRIMINAL JUSTICE	<u>75,131</u>	<u>86,596</u>	<u>70,000</u>	<u>70,000</u>
	ALCOHOL EDUCATION &					
	FINES,					
		Other Court Fines	<u>0</u>	<u>118,642</u>	<u>118,642</u>	<u>118,642</u>
	TOTAL	FINES,	<u>0</u>	<u>118,642</u>	<u>118,642</u>	<u>118,642</u>
	TOTAL	ALCOHOL EDUCATION &	<u>0</u>	<u>118,642</u>	<u>118,642</u>	<u>118,642</u>
	BEHAVIORAL HEALTH ADVANCE					
	REV FROM USE OF					
		Interest Pooled Money	<u>176,266</u>	<u>614,906</u>	<u>400,000</u>	<u>400,000</u>
	TOTAL	REV FROM USE OF	<u>176,266</u>	<u>614,906</u>	<u>400,000</u>	<u>400,000</u>
	FEDERAL REVENUES					
		Federal Aid	<u>0</u>	<u>267,539</u>	<u>0</u>	<u>0</u>
	TOTAL	FEDERAL REVENUES	<u>0</u>	<u>267,539</u>	<u>0</u>	<u>0</u>
	CHARGES FOR SERVICES					

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
		Other Refunds &	0	2,165,000	0	0
	TOTAL	CHARGES FOR SERVICES	0	2,165,000	0	0
		MISCELLANEOUS				
		Cost Settlements & Audits	0	0	18,669,214	18,669,214
	TOTAL	MISCELLANEOUS REVENUES	0	0	18,669,214	18,669,214
	TOTAL	BEHAVIORIAL HEALTH ADVANCE	176,266	3,047,445	19,069,214	19,069,214
		YOUTH OFFENDER BLOCK				
		INTERGOVERNMENTAL				
		State-Aid-Bus Inv Tax Relief	0	0	0	0
		State Aid - Other	1,482,304	1,550,658	2,297,645	2,303,321
	TOTAL	INTERGOVERNMENTAL	1,482,304	1,550,658	2,297,645	2,303,321
		CHARGES FOR SERVICES				
		Other Refunds &	0	160	0	0
	TOTAL	CHARGES FOR SERVICES	0	160	0	0
	TOTAL	YOUTH OFFENDER BLOCK	1,482,304	1,550,818	2,297,645	2,303,321
		CBSC SURCHARGE				
		REV FROM USE OF				
		Interest Pooled Money	50	87	0	0
	TOTAL	REV FROM USE OF	50	87	0	0
		CHARGES FOR SERVICES				
		Building Services	0	5,714	12,500	12,500
		Planning Services	1,127	1,084	0	0

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
	TOTAL	CHARGES FOR SERVICES	<u>1,127</u>	<u>6,798</u>	<u>12,500</u>	<u>12,500</u>
	TOTAL	CBSC SURCHARGE	<u>1,177</u>	<u>6,885</u>	<u>12,500</u>	<u>12,500</u>
	USG GROUNDWATER					
	REV FROM USE OF					
		Interest Pooled Money	<u>1,006</u>	<u>780</u>	<u>0</u>	<u>0</u>
	TOTAL	REV FROM USE OF	<u>1,006</u>	<u>780</u>	<u>0</u>	<u>0</u>
	CHARGES FOR SERVICES					
		Planning Services	<u>22,170</u>	<u>28,368</u>	<u>35,000</u>	<u>35,000</u>
	TOTAL	CHARGES FOR SERVICES	<u>22,170</u>	<u>28,368</u>	<u>35,000</u>	<u>35,000</u>
	TOTAL	USG GROUNDWATER	<u>23,176</u>	<u>29,148</u>	<u>35,000</u>	<u>35,000</u>
	COMMERCIAL CANNABIS ACT					
	CHARGES FOR SERVICES					
		Planning Services	<u>27,014</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL	CHARGES FOR SERVICES	<u>27,014</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL	COMMERCIAL CANNABIS ACT	<u>27,014</u>	<u>0</u>	<u>0</u>	<u>0</u>
	MONITORING & COMPLNC-					
	CHARGES FOR SERVICES					
		Planning Services	<u>316,435</u>	<u>379,818</u>	<u>2,000,000</u>	<u>2,000,000</u>
	TOTAL	CHARGES FOR SERVICES	<u>316,435</u>	<u>379,818</u>	<u>2,000,000</u>	<u>2,000,000</u>
	TOTAL	MONITORING & COMPLNC-	<u>316,435</u>	<u>379,818</u>	<u>2,000,000</u>	<u>2,000,000</u>

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7

BUILDING PERMITS-PLANNING

CHARGES FOR SERVICES

Building Services	0	0	115,000	115,000
Planning Services	7,406	0	0	0
TOTAL CHARGES FOR SERVICES	<u>7,406</u>	<u>0</u>	<u>115,000</u>	<u>115,000</u>
TOTAL BUILDING PERMITS-PLANNING	<u>7,406</u>	<u>0</u>	<u>115,000</u>	<u>115,000</u>

ENVMT IMPACT RPRT-PLANNING

CHARGES FOR SERVICES

Planning Services	1,785,102	1,419,726	2,100,000	2,100,000
TOTAL CHARGES FOR SERVICES	<u>1,785,102</u>	<u>1,419,726</u>	<u>2,100,000</u>	<u>2,100,000</u>
TOTAL ENVMT IMPACT RPRT-PLANNING	<u>1,785,102</u>	<u>1,419,726</u>	<u>2,100,000</u>	<u>2,100,000</u>

TOTAL	Special Revenue	400,595,510	411,763,286	502,705,833	507,606,340
--------------	------------------------	-------------	-------------	-------------	-------------

Capital Projects

DSS-CALAIM-PATH

REV FROM USE OF

Interest Pooled Money	12,850	14,314	10,000	10,000
TOTAL REV FROM USE OF	<u>12,850</u>	<u>14,314</u>	<u>10,000</u>	<u>10,000</u>

INTERGOVERNMENTAL

State Public Asst Admin	0	0	175,000	175,000
State Aid - Other	0	0	0	249,538
State Aid	1	0	0	0

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
	TOTAL	INTERGOVERNMENTAL	<u>1</u>	<u>0</u>	<u>175,000</u>	<u>424,538</u>
	TOTAL	DSS-CALAIM-PATH	<u>12,851</u>	<u>14,314</u>	<u>185,000</u>	<u>434,538</u>
	CSA-CAP IMPROVEMENT					
	CHARGES FOR SERVICES					
		Impact Fees	<u>917,025</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL	CHARGES FOR SERVICES	<u>917,025</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL	CSA-CAP IMPROVEMENT	<u>917,025</u>	<u>0</u>	<u>0</u>	<u>0</u>
	SHERIFF COMMUNICATION					
	REV FROM USE OF					
		Rents & Concess-Land &	<u>18,621</u>	<u>19,029</u>	<u>16,750</u>	<u>16,750</u>
	TOTAL	REV FROM USE OF	<u>18,621</u>	<u>19,029</u>	<u>16,750</u>	<u>16,750</u>
	TOTAL	SHERIFF COMMUNICATION	<u>18,621</u>	<u>19,029</u>	<u>16,750</u>	<u>16,750</u>
	AB 900 JAIL CONSTRUCTION					
	INTERGOVERNMENTAL					
		State Aid	<u>2,970,372</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL	INTERGOVERNMENTAL	<u>2,970,372</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL	AB 900 JAIL CONSTRUCTION	<u>2,970,372</u>	<u>0</u>	<u>0</u>	<u>0</u>
	PROP 68 PER CAPITA PRGM					
	INTERGOVERNMENTAL					
		State Aid - Other	<u>400,000</u>	<u>-38,295</u>	<u>0</u>	<u>0</u>

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
	TOTAL	INTERGOVERNMENTAL	<u>400,000</u>	<u>-38,295</u>	<u>0</u>	<u>0</u>
	TOTAL	PROP 68 PER CAPITA PRGM	<u>400,000</u>	<u>-38,295</u>	<u>0</u>	<u>0</u>
	BROADBAND NETWORK DESIGN					
	REV FROM USE OF					
		Interest Pooled Money	<u>134</u>	<u>1,236</u>	<u>0</u>	<u>0</u>
	TOTAL	REV FROM USE OF	<u>134</u>	<u>1,236</u>	<u>0</u>	<u>0</u>
	INTERGOVERNMENTAL					
		State Aid - Other	<u>70,081</u>	<u>429,919</u>	<u>0</u>	<u>0</u>
	TOTAL	INTERGOVERNMENTAL	<u>70,081</u>	<u>429,919</u>	<u>0</u>	<u>0</u>
	TOTAL	BROADBAND NETWORK DESIGN	<u>70,215</u>	<u>431,155</u>	<u>0</u>	<u>0</u>
	BHCIP MHTES					
	REV FROM USE OF					
		Interest Pooled Money	<u>-807</u>	<u>-463</u>	<u>0</u>	<u>0</u>
	TOTAL	REV FROM USE OF	<u>-807</u>	<u>-463</u>	<u>0</u>	<u>0</u>
	INTERGOVERNMENTAL					
		State Aid - Other	<u>0</u>	<u>0</u>	<u>4,085,816</u>	<u>4,085,816</u>
	TOTAL	INTERGOVERNMENTAL	<u>0</u>	<u>0</u>	<u>4,085,816</u>	<u>4,085,816</u>
	CHARGES FOR SERVICES					
		Other Refunds &	<u>130,203</u>	<u>52,998</u>	<u>81,074</u>	<u>81,074</u>
	TOTAL	CHARGES FOR SERVICES	<u>130,203</u>	<u>52,998</u>	<u>81,074</u>	<u>81,074</u>

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
TOTAL BHCIP MHTES			129,396	52,535	4,166,890	4,166,890
BHCIP CHILDREN						
	REV FROM USE OF					
		Interest Pooled Money	-195	-9,714	0	0
	TOTAL	REV FROM USE OF	-195	-9,714	0	0
	INTERGOVERNMENTAL					
		State Aid - Other	0	1,253,901	5,714,470	5,714,470
	TOTAL	INTERGOVERNMENTAL	0	1,253,901	5,714,470	5,714,470
	CHARGES FOR SERVICES					
		Other Refunds &	138,754	391,622	0	0
	TOTAL	CHARGES FOR SERVICES	138,754	391,622	0	0
	TOTAL	BHCIP CHILDREN	138,559	1,635,809	5,714,470	5,714,470
FAA AIP#3-06-0109-042-2023						
	FEDERAL REVENUES					
		Federal Aid	1,363,031	139,074	0	0
	TOTAL	FEDERAL REVENUES	1,363,031	139,074	0	0
	TOTAL	FAA AIP#3-06-0109-042-2023	1,363,031	139,074	0	0
BHCIP SUD						
	REV FROM USE OF					
		Interest Pooled Money	-1,459	-8,891	0	0

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopted
1	2	3	4	5	6	7
	TOTAL	REV FROM USE OF	<u>-1,459</u>	<u>-8,891</u>	<u>0</u>	<u>0</u>
		INTERGOVERNMENTAL				
		State Aid - Other	<u>0</u>	<u>666,287</u>	<u>15,363,876</u>	<u>15,363,876</u>
	TOTAL	INTERGOVERNMENTAL	<u>0</u>	<u>666,287</u>	<u>15,363,876</u>	<u>15,363,876</u>
		CHARGES FOR SERVICES				
		Other Refunds &	<u>246,061</u>	<u>553,597</u>	<u>0</u>	<u>0</u>
	TOTAL	CHARGES FOR SERVICES	<u>246,061</u>	<u>553,597</u>	<u>0</u>	<u>0</u>
	TOTAL BHCIP SUD		<u>244,602</u>	<u>1,210,993</u>	<u>15,363,876</u>	<u>15,363,876</u>
	BOATING AND WATERWAYS					
		INTERGOVERNMENTAL				
		State Aid - Other	<u>11,799</u>	<u>0</u>	<u>1,416,435</u>	<u>1,416,435</u>
		State Aid	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL	INTERGOVERNMENTAL	<u>11,799</u>	<u>0</u>	<u>1,416,435</u>	<u>1,416,435</u>
	TOTAL BOATING AND WATERWAYS		<u>11,799</u>	<u>0</u>	<u>1,416,435</u>	<u>1,416,435</u>
	NILAND CSD CIP					
		REV FROM USE OF				
		Interest Pooled Money	<u>-11,453</u>	<u>-29,768</u>	<u>0</u>	<u>0</u>
	TOTAL	REV FROM USE OF	<u>-11,453</u>	<u>-29,768</u>	<u>0</u>	<u>0</u>
		INTERGOVERNMENTAL				
		State Aid	<u>1,873,694</u>	<u>2,810,883</u>	<u>1,583,482</u>	<u>1,583,482</u>
	TOTAL	INTERGOVERNMENTAL	<u>1,873,694</u>	<u>2,810,883</u>	<u>1,583,482</u>	<u>1,583,482</u>

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
		FEDERAL REVENUES				
		Federal - USDA	1,770,902	3,360,875	1,593,923	1,593,923
	TOTAL	FEDERAL REVENUES	<u>1,770,902</u>	<u>3,360,875</u>	<u>1,593,923</u>	<u>1,593,923</u>
		CHARGES FOR SERVICES				
		Other Refunds &	0	300	0	0
	TOTAL	CHARGES FOR SERVICES	<u>0</u>	<u>300</u>	<u>0</u>	<u>0</u>
	TOTAL	NILAND CSD CIP	<u>3,633,143</u>	<u>6,142,290</u>	<u>3,177,405</u>	<u>3,177,405</u>
		CTTF AIRPORT HANGAR				
		CHARGES FOR SERVICES				
		Other Refunds &	0	19,805	0	0
	TOTAL	CHARGES FOR SERVICES	<u>0</u>	<u>19,805</u>	<u>0</u>	<u>0</u>
	TOTAL	CTTF AIRPORT HANGAR	<u>0</u>	<u>19,805</u>	<u>0</u>	<u>0</u>
		BHCIP SUD-FSP				
		REV FROM USE OF				
		Interest Pooled Money	0	-308	0	0
	TOTAL	REV FROM USE OF	<u>0</u>	<u>-308</u>	<u>0</u>	<u>0</u>
		INTERGOVERNMENTAL				
		State Aid - Other	0	0	22,405,797	22,405,797
	TOTAL	INTERGOVERNMENTAL	<u>0</u>	<u>0</u>	<u>22,405,797</u>	<u>22,405,797</u>
		CHARGES FOR SERVICES				
		Other Refunds &	0	0	340,580	340,580

State Controller Schedules
County Budget Act

County of Imperial
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
For The Fiscal Year 2026 2027

Schedule 6

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte
1	2	3	4	5	6	7
	TOTAL	CHARGES FOR SERVICES	<u>0</u>	<u>0</u>	<u>340,580</u>	<u>340,580</u>
	TOTAL	BHCIP SUD-FSP	<u>0</u>	<u>-308</u>	<u>22,746,377</u>	<u>22,746,377</u>
	DEBT SERV-CAPITAL					
	CHARGES FOR SERVICES					
		Loan Repayments	<u>715,390</u>	<u>715,558</u>	<u>713,500</u>	<u>713,500</u>
	TOTAL	CHARGES FOR SERVICES	<u>715,390</u>	<u>715,558</u>	<u>713,500</u>	<u>713,500</u>
	TOTAL	DEBT SERV-CAPITAL	<u>715,390</u>	<u>715,558</u>	<u>713,500</u>	<u>713,500</u>
	TOTAL	Capital Projects	<u>10,625,004</u>	<u>10,341,959</u>	<u>53,500,703</u>	<u>53,750,241</u>

Debt Service

COUNTY PENSION BONDS-1997

REV FROM USE OF						
	Interest Pooled Money	<u>191,653</u>	<u>173,952</u>	<u>100,000</u>	<u>100,000</u>	
TOTAL	REV FROM USE OF	<u>191,653</u>	<u>173,952</u>	<u>100,000</u>	<u>100,000</u>	
CHARGES FOR SERVICES						
	Retiree Pension Bond Cty	<u>2,915,741</u>	<u>1,864,886</u>	<u>1,298,096</u>	<u>1,298,096</u>	
TOTAL	CHARGES FOR SERVICES	<u>2,915,741</u>	<u>1,864,886</u>	<u>1,298,096</u>	<u>1,298,096</u>	
TOTAL	COUNTY PENSION BONDS-1997	<u>3,107,394</u>	<u>2,038,838</u>	<u>1,398,096</u>	<u>1,398,096</u>	
TOTAL	Debt Service	<u>3,107,394</u>	<u>2,038,838</u>	<u>1,398,096</u>	<u>1,398,096</u>	

Fund	Financing Source Category	Financing Source Account	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopted
1	2	3	4	5	6	7

Total Governmental Funds	552,131,682	564,969,352	703,417,782	709,973,260
Funds Transferred To:	SCH 5, COL 2	SCH 5, COL 3	SCH 5, COL 4	SCH 5, COL 5

SCHEDULE 8

GOVERNMENTAL FUNDS

DETAIL OF FINANCING USES BY
FUNCTION, ACTIVITY AND BUDGET UNIT

Detail of Financing Uses by Function, Activity and Budget Unit
Governmental Funds
Fiscal Year 2026 - 2027

Function, Activity and Budget Unit	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte by the Board of Supervisors
1	2	3	4	5

GENERAL GOVERNMENT**ADMINISTRATION**

PURCHASING AGENTS TRUST	57,880	30,167	0	0
DAC 2 DROUGHT RELIEF	0	0	0	0
NEW RIVER PER	0	0	0	0
CEC GRANT SOLAR APP	0	0	40,000	40,000
TYLER TECH PERMITTING	121,470	69,860	-1,687,454	-1,687,454
ERP SYSTEM AND	-5,947,749	708,827	614,285	614,285
CLA PROF ACCT AND FINANCIAL	0	0	0	0
COUNTY PENSION BONDS-1997	2,797,168	2,791,763	2,800,534	2,800,534
PLANNING DEPT MIS.	13,916	137,853	300,000	300,000
SMARA CONSULT SERV.	121,758	152,431	250,000	250,000
JOINT VENTURE-CALIPAT ST. PRN	0	0	5,000	5,000
CAED MAINTENANCE	0	0	0	0
GENERAL PLANNING	0	1,199	28,000	28,000
JAIL INMATES TRUST	412,923	433,802	559,295	559,295
WELFARE ADVANCE-CHILD	0	0	270,607	270,607
STATE SMI FUND	3,620	36,038	85,500	85,500
PUBLIC WORKS TRUST	73,000	0	0	0
AB 2086 ALCOHOL	750,000	0	0	0
BLDG INSPECT PLAN CHECK FEE	43,466	44,221	51,500	51,500
STATE MOBILE HOME FEE	48,405	98,560	125,000	125,000
BEHAVIORIAL HEALTH ADVANCE	471,950	6,767,539	19,069,214	19,069,214
CBSC SURCHARGE	1,127	6,862	12,500	12,500

**Detail of Financing Uses by Function, Activity and Budget Unit
Governmental Funds
Fiscal Year 2026 - 2027**

Function, Activity and Budget Unit	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte by the Board of Supervisors
1	2	3	4	5
USG GROUNDWATER	30,416	28,954	35,000	35,000
COMMERCIAL CANNABIS ACT	31,429	0	0	0
HELL'S KITCHEN M&C G16-0001	9	0	0	0
MONITORING & COMPLNC-	197,383	329,018	2,000,000	2,000,000
BUILDING PERMITS-PLANNING	0	0	115,000	115,000
ENVMT IMPACT RPRT-PLANNING	1,982,759	1,419,726	2,100,000	2,100,000
<u>TOTAL ADMINISTRATION</u>	1,210,930	13,056,820	26,773,981	26,773,981
LEGISLATIVE AND ADMIN				
GENERAL FUND-OPERATING	11,064,390	-1,705,209	-409,154	-409,154
BOARD OF SUPERVISORS	947,555	902,042	918,969	906,684
ADMINISTRATIVE OFFICE	1,977,190	2,283,867	2,177,104	2,123,699
CLERK OF THE BOARD	572,295	522,739	499,267	516,746
TOBACCO SETTLEMENT	0	0	0	0
BUDGET FINANCE	1,227,553	1,363,644	1,516,947	1,481,423
ASSESSMENT APPEALS BOARD	4,477	4,916	5,526	5,526
DMV FEES	937,574	70,900	1,590,000	1,590,000
CMAQ PROGRAM - SAFETEA-LU	0	86,654	0	0
COMMUNITY BENEFIT-DISTRICT 1	15,477	13,446	59,276	59,276
COMMUNITY BENEFIT-DISTRICT 2	39,416	18,609	70,544	70,544
COMMUNITY BENEFIT-DISTRICT 3	76,405	-997	5,364	5,364
COMMUNITY BENEFIT-DISTRICT 4	-3,488	-662	27,682	27,682
COMMUNITY BENEFIT-DISTRICT	-5,736	5,516	36,831	36,831

Detail of Financing Uses by Function, Activity and Budget Unit
Governmental Funds
Fiscal Year 2026 - 2027

Function, Activity and Budget Unit	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte by the Board of Supervisors
1	2	3	4	5
<u>TOTAL LEGISLATIVE AND ADMIN</u>	16,853,108	3,565,465	6,498,356	6,414,621
FINANCE				
AUDITOR-CONTROLLER	2,757,711	2,632,715	2,936,325	2,876,732
TREASURER-TAX COLLECTOR	1,785,871	1,983,300	2,181,476	2,164,837
ASSESSOR	2,834,296	3,083,206	3,298,476	3,226,782
PROCUREMENT SERVICES	562,652	605,373	650,725	639,868
<u>TOTAL FINANCE</u>	7,940,530	8,304,594	9,067,002	8,908,219
COUNSEL				
COUNTY COUNSEL	2,709,692	3,166,503	3,243,032	3,170,022
<u>TOTAL COUNSEL</u>	2,709,692	3,166,503	3,243,032	3,170,022
PERSONNEL				
HUMAN RESOURCES	2,770,640	2,760,210	3,250,456	3,170,225
<u>TOTAL PERSONNEL</u>	2,770,640	2,760,210	3,250,456	3,170,225
EQUAL EMPLOY OPPORTUNITY				
EQUAL EMPLOYMENT	109,383	151,171	184,309	180,205

**Detail of Financing Uses by Function, Activity and Budget Unit
Governmental Funds
Fiscal Year 2026 - 2027**

Function, Activity and Budget Unit	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte by the Board of Supervisors
1	2	3	4	5
<u>TOTAL EQUAL EMPLOY OPPORTUNITY</u>	109,383	151,171	184,309	180,205
ELECTIONS				
REGISTRAR OF VOTERS-	1,644,491	1,907,936	1,810,961	1,791,213
RECORDERS IMPROVEMENT	233,808	110,160	65,150	65,150
<u>TOTAL ELECTIONS</u>	1,878,299	2,018,096	1,876,111	1,856,363
PROPERTY MANAGEMENT				
FACILITIES MANAGEMENT	6,839,657	7,264,549	7,325,142	7,220,796
DEBT SERV-CAPITAL	715,390	715,558	713,500	713,500
<u>TOTAL PROPERTY MANAGEMENT</u>	7,555,047	7,980,107	8,038,642	7,934,296
PLANT ACQUISITION				
CSA-CAP IMPROVEMENT	917,025	0	0	0
AIRPORT PARKING LOT & ARI	0	0	0	0
FAA AIP#3-06-0109-042-2023	1,438,872	205,951	0	0
<u>TOTAL PLANT ACQUISITION</u>	2,355,897	205,951	0	0
OTHER GENERAL				
P.W. ARCHITECTURE & DESIGN	303,185	228,291	403,884	393,543

Detail of Financing Uses by Function, Activity and Budget Unit
Governmental Funds
Fiscal Year 2026 - 2027

Function, Activity and Budget Unit	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte by the Board of Supervisors
1	2	3	4	5
HOST/PUBLIC BENEFIT FEES	2,094,210	1,215,613	750,000	750,000
RENEWAL ENERGY PROJECTS	0	-493	0	0
NATIONAL OPIOIDS SETTLEMENT	19,889	100,807	1,000,000	1,000,000
BROADBAND NETWORK DESIGN	0	408,164	0	0
<u>TOTAL OTHER GENERAL</u>	2,417,284	1,952,382	2,153,884	2,143,543
OTHER PROTECTION				
AMERICAN RESCUE PLAN ACT	5,367,214	3,069,405	0	0
GIS REGIONAL AERIAL IMAGERY	0	12,500	2,000	2,000
LATCF- ARPA	1,409,164	4,737,745	2,865,063	2,865,063
ICSO UNDERGROUND STORAGE	-180,000	152,841	0	0
<u>TOTAL OTHER PROTECTION</u>	6,596,378	7,972,491	2,867,063	2,867,063
RECREATIONAL FACILITIES				
MEASURE D LTA ROAD FUNDS	5,921,990	5,633,751	4,618,124	4,618,124
<u>TOTAL RECREATIONAL FACILITIES</u>	5,921,990	5,633,751	4,618,124	4,618,124
PUBLIC WAYS				
AIRPORT PFAS	-107,783	-383,377	0	0
CTTF AIRPORT HANGAR PROJECT	0	13,125	0	0
AIRPORT REHAB 14-32	-1,423,511	897,225	0	0

**Detail of Financing Uses by Function, Activity and Budget Unit
Governmental Funds
Fiscal Year 2026 - 2027**

Function, Activity and Budget Unit	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte by the Board of Supervisors
1	2	3	4	5

<u>TOTAL PUBLIC WAYS</u>	-1,531,294	526,973	0	0
OTHER ASSISTANCE				
GEO & LITHIUM DEV-SB125	1,560,175	1,157,503	50,000	50,000
SEELEY FIRE STATION	451,291	0	100,000	165,350
LITHIUM VALLEY CLEAN TECH	81,339	0	104,750	104,750
LITHIUM VALLEY FUND	-49,794	3,750	0	0
LITHIUM VALLEY SPECIFIC PLAN	0	1,201,315	0	0
<u>TOTAL OTHER ASSISTANCE</u>	2,043,011	2,362,568	254,750	320,100
TOTAL GENERAL GOVERNMENT	58,830,895	59,657,082	68,825,710	68,356,762

PUBLIC PROTECTION**ADMINISTRATION**

APCD PM10 OPERATIONAL	0	5,053	0	0
APCD OZONE OPERATIONAL	0	49,963	1,600	1,600
<u>TOTAL ADMINISTRATION</u>	0	55,016	1,600	1,600

JUDICIAL

COURTS NON-RULE 810	3,939,583	3,180,329	3,230,000	3,230,000
---------------------	-----------	-----------	-----------	-----------

**Detail of Financing Uses by Function, Activity and Budget Unit
Governmental Funds
Fiscal Year 2026 - 2027**

Function, Activity and Budget Unit	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte by the Board of Supervisors
1	2	3	4	5
DISTRICT ATTORNEY	8,144,512	8,069,374	9,118,251	9,242,345
PUBLIC DEFENDER	2,746,777	3,639,418	4,390,749	4,266,032
GRAND JURY	5,033	9,887	15,787	15,586
TCF-CNTY CONTRIBUTION	2,074,322	2,177,528	2,104,063	2,104,063
CRIMINAL GRAND JURY	0	0	25,000	25,000
CHILD SUPPORT SERVICES	5,552,115	5,631,136	6,405,040	6,405,040
HIDTA DISTRICT ATTORNEY	650,830	421,312	459,174	276,740
CRIM JUSTICE FACILITY	187,095	-327,347	1,045	1,045
INDIGENT DEFENSE 21-23	84,179	25,029	0	0
PUBLIC DEFENSE PILOT GRANT	0	0	251,321	251,321
<u>TOTAL JUDICIAL</u>	23,384,446	22,826,666	26,000,430	25,817,172
POLICE PROTECTION				
SHERIFF-CORONER	26,953,399	28,311,215	28,268,102	27,898,229
HIDTA GRANT	1,156,234	1,243,144	1,165,615	1,165,615
OFF HIGHWAY ENFORCEMENT	52,774	45,980	30,000	30,000
<u>TOTAL POLICE PROTECTION</u>	28,162,407	29,600,339	29,463,717	29,093,844
DETENTION AND CORRECTION				
SHERIFF'S CORRECTION DIVISION	22,114,631	24,363,099	24,395,834	24,067,975
JUVENILE HALL	3,356,850	3,667,585	3,596,558	3,541,369
B.J. MCNEECE RECEIVING HOME	8,295	12,266	0	0
PROBATION & CORRECTIONS	7,545,558	7,927,914	7,414,109	7,280,416

**Detail of Financing Uses by Function, Activity and Budget Unit
Governmental Funds
Fiscal Year 2026 - 2027**

Function, Activity and Budget Unit	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte by the Board of Supervisors
1	2	3	4	5
SHERIFF-OFDF	502,930	703,024	765,605	752,678
JAIL IMPROVEMENT STATE	277	0	300	300
JAIL IMPROVEMENT FED'L	0	0	0	0
PROBATION TRAINING	65,282	66,928	64,952	64,952
SHERIFF STANDARD TRAINING	68,175	68,953	70,459	70,459
EC TRAINING CENTER CYA	0	479	0	0
CCPIF-COM COR PERFORM	220,309	256,686	377,697	459,310
CALAIM PATH 3 FUNDS PROB	0	13,095	130,000	130,000
<u>TOTAL DETENTION AND CORRECTION</u>	33,882,307	37,080,029	36,815,514	36,367,459
FIRE PROTECTION				
FIRE PROTECTION	6,595,424	6,967,567	6,836,060	7,375,310
CITY OF IMPERIAL FIRE SERVICE	1,109,758	1,483,616	1,601,334	1,601,334
TENS GRANT	23,382	30,397	39,300	39,300
<u>TOTAL FIRE PROTECTION</u>	7,728,564	8,481,580	8,476,694	9,015,944
PROTECTIVE INSPECTION				
AGRICULTURAL COMMISIONER	6,097,055	5,834,304	6,209,223	6,073,392
PLANNING-BLDG INSP	1,562,147	1,809,079	1,791,474	1,770,492
<u>TOTAL PROTECTIVE INSPECTION</u>	7,659,202	7,643,383	8,000,697	7,843,884

Detail of Financing Uses by Function, Activity and Budget Unit
Governmental Funds
Fiscal Year 2026 - 2027

Function, Activity and Budget Unit	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte by the Board of Supervisors
1	2	3	4	5

OTHER PROTECTION

COUNTY CLERK AND RECORDER	1,086,108	1,257,296	1,325,803	1,296,494
PUBLIC AMINISTRATOR	940,400	1,071,885	1,168,022	1,152,234
PLANNING COMMISSION	47,004	51,772	62,323	61,525
PLANNING DEPARTMENT	2,099,016	2,222,189	2,496,850	2,447,516
AIRPORT LAND USE	-54,939	16,062	49,797	49,032
CONTR.TO OTHERS - PUB. PROT	3,356,210	3,839,259	5,819,322	7,148,897
HUMAN EXPLOITATION	5,821	5,805	129,395	0
ANIMAL CONTROL	22,402	75,805	-71,088	-71,088
GLAMIS DUNES	367,003	555,127	329,241	329,241
CARY MOYER PROGRAM	192,488	264,935	1,117,785	1,117,785
OFFICE OF EMERGENCY	295,167	156,027	154,341	195,563
MITIGATION FEES - FIRE	0	148,296	0	0
PROBATION - ASSET	43,305	80,482	40,000	40,000
PESTICIDE TRAINING & MITIGAT	12,294	10,334	12,550	12,550
SHERIFF FEES - GC 26731	38,667	72,847	33,000	33,000
BORDER INSPECTION STATION	7,640	7,625	10,194	10,194
DA ASSET FORFEITURES	13,108	9,961	72,200	72,200
PEACE OFFICERS TRAINING FUND	0	0	500	500
SHERIFF PROCESS FEES	18,297	14,759	24,850	24,850
FEDERAL ASSET FORFEITURE	61,525	52,601	115,000	115,000
STATE ASSET FORFEITURE	0	0	145	145
ABA 1913	746,935	837,639	864,781	864,781
SHERIFF'S INFORMATION TECH	20,258	357	300	300
EMERGENCY PREPAREDNESS	544,006	427,618	427,977	427,977

Detail of Financing Uses by Function, Activity and Budget Unit
Governmental Funds
Fiscal Year 2026 - 2027

Function, Activity and Budget Unit	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte by the Board of Supervisors
1	2	3	4	5
DISTRICT ATTORNEY - IVSIT	0	0	0	0
SHERIFF WEAPONS	974	1,744	15	15
D.A. ASSET FORF - FEDERAL	123,586	241,045	201,636	201,636
2005 STATE HOMELAND	0	40	0	0
2006 HOMELAND SECURITY	0	0	0	0
CAL-MMET GRANT	595,641	533,070	496,169	503,369
STONEGARDEN GRANT	0	5,200	0	0
SOCIAL SECURITY REDACTION	4,437	4,050	5,603	5,603
COPS AB 3229 LLESF-SHERIFF	148,524	73,246	61,100	61,100
HELP AMERICA VOTE ACT 2002	3,571	177,379	8,324	8,324
HOLTVILLE LAW ENFORCEMENT	1,071,803	1,070,066	1,123,165	1,123,165
COURT SECURITY	1,769,618	1,518,640	1,724,934	1,774,934
COMMUNITY CORRECTIONS-	6,917,892	7,913,304	9,716,493	10,159,529
STONEGARDEN 2010	0	12,168	0	0
STONEGARDEN 2011	0	-9,137	0	0
DAY REPORTING CENTER-	-142,842	-106,380	0	0
STONEGARDEN 2012	0	57,937	0	0
STONEGARDEN 2013	0	41,368	0	0
STONEGARDEN 2014	0	1,587	0	0
AB 104 INMATE EDUCATION	92,639	38,732	269,159	269,159
STONEGARDEN 2015	0	-1,761	0	0
UNDERSERVED ADVOCACY	127	2,765	0	0
REAL ESTATE FRAUD UNIT	5,070	22,855	130,344	130,344
IVC LAW ENFORCEMENT	277,287	310,738	305,848	305,848

Detail of Financing Uses by Function, Activity and Budget Unit
Governmental Funds
Fiscal Year 2026 - 2027

Function, Activity and Budget Unit	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte by the Board of Supervisors
1	2	3	4	5
STONEGARDEN 2016	0	-2,401	0	0
CASE MANAGEMENT SYSTEM	1,615	1,176	0	0
LE SPECIALIZED UNIT	121,648	0	0	0
STONEGARDEN 2017	27	-1,411	0	0
MAT GRANT	17,723	0	0	0
IMPERIAL DISPATCH SVCS	139,372	111,078	248,567	248,567
YOUTH REINVEST BSCC571-19	0	0	0	0
STONEGARDEN 2018	0	762	0	0
ELC ENHANCED DET-COVID	1,712,374	0	0	0
2020 EMPG COVID-19	0	-82,248	0	0
STONEGARDEN 2019	0	-22,716	0	0
2020 HOMELAND SECURITY	0	190,153	0	0
JUV JUST REALIGNMENT BLOCK	892,907	1,112,539	1,498,546	1,548,546
2021 HSGP HOMELAND SECURITY	0	1,729	0	0
2021 EMPG	0	7,826	0	0
PRE TRIAL PROGRAM PROBATION	3,390	0	0	0
STONEGARDEN 2020	-22,127	-63,268	0	0
WEIGHTS & MEASURES	7,309	1,428	11,000	11,000
CTFGP-LAW ENFORCEMENT 22-23	438,698	101,133	0	359,522
HOLTVILLE USD LAW ENF	125,422	132,619	151,562	151,562
CALAIM PATH GRANT	1,287,484	1,763,991	1,150,000	1,150,000
TOBACCO GRANT PROGRAM	151,797	144,466	251,429	251,429
2022 HSGP HOMELAND SEC GRT	233,339	-102,897	0	0
STONEGARDEN 2021	1,238,099	11,958	0	0

Detail of Financing Uses by Function, Activity and Budget Unit
Governmental Funds
Fiscal Year 2026 - 2027

Function, Activity and Budget Unit	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte by the Board of Supervisors
1	2	3	4	5
PROB MOBILE UNIT BSCC379-22	43,122	2,064	0	0
VERA 2023-303-OYCR	99,128	158,437	358,372	358,372
CALEPA EET GRANT	19,322	58,411	0	0
HURRICANE HILARY	0	0	0	0
COMM BEN PGRM-ICSO	14,647	-57,312	0	0
STONEGARDEN 2022	1,778,721	0	0	0
2023 HSGP HOMELAND SEC GRT	216,038	30,567	0	0
OTS CHILD PASSENGER SFTY	20,855	2,267	0	0
COPS HIRING PROGRAM (CHP)	34,499	495,102	529,181	529,181
OTS DUI & DUID VERTICAL PROS	178,247	178,250	226,500	226,500
SHERIFF'S PRINT SHOP	0	309	2,500	2,500
DOF IC COURTHOUSE FUND	0	5,901	70,236	70,236
JUSTICE ASST GRANT (JAG) PROG	13,362	140,964	2,201	2,201
STONEGARDEN 2023	407,474	1,460,709	0	0
FIREARM RELINQUISHMENT	0	523	186,924	186,924
STONEGARDEN 2024	0	1,356,475	678,360	2,678,360
2024 HOMELAND SECURITY	0	137,562	75,999	75,999
OFFICE OF TRAFFIC SAFETY	0	20,500	0	0
BYRNE SCIP COHORT 2	0	154,752	145,021	145,021
ASST TO FIREFIGHTERS GRANT	0	-44,116	82,434	82,434
SHERIFF COMMUNICATION FUND	0	0	12,000	12,000
AB 900 JAIL CONSTRUCTION	14,548	685,791	0	0
OFF HIGHWAY LICENSE FEES	0	0	410,000	410,000
CRIMINAL JUSTICE	42,326	41,534	49,513	49,513

**Detail of Financing Uses by Function, Activity and Budget Unit
Governmental Funds
Fiscal Year 2026 - 2027**

Function, Activity and Budget Unit	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte by the Board of Supervisors
1	2	3	4	5
YOUTH OFFENDER BLOCK GRANT	1,481,230	1,816,933	2,297,645	2,303,321
<u>TOTAL OTHER PROTECTION</u>	31,443,638	33,038,877	36,664,068	40,724,910
RESOURCES CONSERVATION				
P.W. GROUNDWATER	29,911	8,769	22,480	22,480
<u>TOTAL RESOURCES CONSERVATION</u>	29,911	8,769	22,480	22,480
<u>TOTAL PUBLIC PROTECTION</u>	132,290,475	138,734,659	145,445,200	148,887,293
PUBLIC WAYS & FACILITIES				
COMMUNICATIONS				
FIBER OPTIC NETWORK SYSTEM	0	29,161	0	0
<u>TOTAL COMMUNICATIONS</u>	0	29,161	0	0
PROPERTY MANAGEMENT				
SUNBEAM LAKE RV PARK	998,692	1,080,951	1,124,500	1,124,500
<u>TOTAL PROPERTY MANAGEMENT</u>	998,692	1,080,951	1,124,500	1,124,500
OTHER PROTECTION				

**Detail of Financing Uses by Function, Activity and Budget Unit
Governmental Funds
Fiscal Year 2026 - 2027**

Function, Activity and Budget Unit	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte by the Board of Supervisors
1	2	3	4	5
FISH & GAME	0	0	5,600	5,600
<u>TOTAL OTHER PROTECTION</u>	0	0	5,600	5,600
PUBLIC WAYS				
CONTRIB.TO OTHERS-	900,563	900,563	900,563	900,563
GATEWAY CSA ADMIN WTR &	1,034,574	866,110	896,918	896,918
PW ROAD CONST & MAINT	6,443,941	11,414,778	13,060,471	13,060,471
SURVEY MONUMENT	0	105,200	0	0
SB1 - ROAD MAINT & REHAB ACT	10,891,005	8,289,601	14,044,688	14,044,688
TDA ARTICLE 3	339,795	0	0	0
GATEWAY CSA WTP IMPVMNTS	-898,944	756,850	0	0
PROP 68 PER CAPITA PRGM	7,095	-16,054	0	0
BOATING AND WATERWAYS	0	1,766	1,416,435	1,416,435
<u>TOTAL PUBLIC WAYS</u>	18,718,029	22,318,814	30,319,075	30,319,075
<u>TOTAL PUBLIC WAYS & FACILITIES</u>	19,716,721	23,428,926	31,449,175	31,449,175

HEALTH AND SANITATION**ADMINISTRATION**

CLEAN AIR FUND AIR POLLUTION	157,931	69,499	0	0
APCD RULE 310	0	1,067,152	403,000	403,000

**Detail of Financing Uses by Function, Activity and Budget Unit
Governmental Funds
Fiscal Year 2026 - 2027**

Function, Activity and Budget Unit	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte by the Board of Supervisors
1	2	3	4	5
<u>TOTAL ADMINISTRATION</u>	157,931	1,136,651	403,000	403,000
HEALTH				
CONT.TO OTHER HLTH	58,932	58,932	58,932	58,932
PUBLIC HEALTH SERVICES	11,640,489	12,340,193	16,028,502	16,398,459
BEHAVIORAL HEALTH SERVICES	55,499,561	58,533,409	72,766,799	73,049,224
CALIFORNIA CHILDREN	548,349	573,898	722,445	722,445
PUBLIC HEALTH ENVIRONMNTL	2,241,191	2,551,853	2,424,953	2,424,953
SUBSTANCE ABUSE	11,692,389	12,704,489	16,158,490	16,408,490
AIR POLLUTION CONTROL	2,606,670	5,298,062	5,652,474	5,652,474
MOSQUITO ABATEMENT	603,919	610,460	601,285	601,285
MHSA ACT PROP #63	25,027,333	28,384,609	0	0
MHSA PEI	4,610,969	4,316,817	0	0
MHSA INNOVATION	639,550	902,558	0	0
EH RECOVERY & REMEDIATION	8,611	30,341	0	0
MHSA WET WORK EDUCATION &	296,340	214,571	0	0
MHSA CFTN CAPITAL FACILITIES	374,396	430,089	0	0
IGT INTRA GOVERN TRANSFER	0	0	0	0
AB617 IMPLEMENTATION	1,600,686	1,472,610	100,000	100,000
FARMER PROGRAM	557,015	456,086	0	0
WOODSMOKE REDUCT PRGM	0	0	5,000	5,000
CARB SEP GRANT	598,997	0	247,853	247,853
AB 617 INCENTIVE PROJECTS	3,690,310	3,380,971	450,000	450,000

Detail of Financing Uses by Function, Activity and Budget Unit
Governmental Funds
Fiscal Year 2026 - 2027

Function, Activity and Budget Unit	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte by the Board of Supervisors
1	2	3	4	5
TARGETED AIR SHED GRANT	1,117,550	187,047	4,924,590	4,924,590
FUTURE OF PUB HLTH-014	1,451,637	1,452,923	1,456,703	1,456,703
AB 617 NORTHEND	351,199	135,980	1,699,749	1,699,749
AB 617 NORTHEND INCENTIVES	0	0	4,850,000	4,850,000
PRESCRIBED BURN PRGM	2,624	1,237	21,304	21,304
CAPP CW-IMPLEMENTATION	0	108,208	0	0
CAPP CW-INCENTIVES GRANT	0	845,791	1,000,000	1,000,000
CAPP CW ADMIN	0	-2,653,036	0	0
LOCAL BHSF	0	0	5,898,913	5,898,913
BHSA-FSP	0	47,594	23,975,000	24,257,425
BHSA-BHSS	0	53,887	14,473,180	14,473,180
BHCIP MHTES	53,726	108,029	4,166,890	4,166,890
BHCIP CHILDREN	223,490	4,235,500	5,714,470	5,714,470
BHCIP SUD	384,419	3,795,073	15,363,876	15,363,876
BHCIP SUD-FSP	0	85,949	22,746,377	22,746,377
ALCOHOL EDUCATION &	0	118,642	118,642	118,642
<u>TOTAL HEALTH</u>	125,880,352	140,782,772	221,626,427	222,811,234
SANITATION				
REDHILL MARINA WATER PLANT	0	0	0	0
NILAND CSD CIP	4,313,756	7,656,208	0	0
<u>TOTAL SANITATION</u>	4,313,756	7,656,208	0	0

**Detail of Financing Uses by Function, Activity and Budget Unit
Governmental Funds
Fiscal Year 2026 - 2027**

Function, Activity and Budget Unit	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte by the Board of Supervisors
1	2	3	4	5

TOTAL	HEALTH AND SANITATION	130,352,039	149,575,631	222,029,427	223,214,234
--------------	------------------------------	-------------	-------------	-------------	-------------

PUBLIC ASSISTANCE

ADMINISTRATION

I.C. WORKFORCE DEVELOPMENT	7,016,862	5,441,200	5,849,097	5,849,097
ICVAC MONUMENT DONATION	0	0	2,000	2,000

<u>TOTAL ADMINISTRATION</u>	7,016,862	5,441,200	5,851,097	5,851,097
------------------------------------	-----------	-----------	-----------	-----------

OTHER PROTECTION

SECURITY - SHERIFF	2,689,960	2,054,370	2,655,138	2,655,138
--------------------	-----------	-----------	-----------	-----------

<u>TOTAL OTHER PROTECTION</u>	2,689,960	2,054,370	2,655,138	2,655,138
--------------------------------------	-----------	-----------	-----------	-----------

HEALTH

WHOLE PERSON CARE	414,788	125,899	0	0
POE WATER SYS PHASE II	56,002	64,736	0	0

<u>TOTAL HEALTH</u>	470,790	190,635	0	0
----------------------------	---------	---------	---	---

ADMINISTRATION

SOCIAL SERVICES AUD. DEPT.	129,074	97,279	145,127	145,127
----------------------------	---------	--------	---------	---------

**Detail of Financing Uses by Function, Activity and Budget Unit
Governmental Funds
Fiscal Year 2026 - 2027**

Function, Activity and Budget Unit	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte by the Board of Supervisors
1	2	3	4	5
IHSS-PUBLIC AUTHORITY	0	0	0	0
SOCIAL SERVICE	51,031,598	57,384,358	67,312,119	67,312,119
<u>TOTAL ADMINISTRATION</u>	51,160,672	57,481,637	67,457,246	67,457,246
CATEGORICAL AIDS				
CATEGORICAL AIDS	73,535,540	77,347,579	83,536,751	83,536,751
<u>TOTAL CATEGORICAL AIDS</u>	73,535,540	77,347,579	83,536,751	83,536,751
GENERAL RELIEF				
AID TO INDIGENTS	263,062	182,265	200,000	200,000
INDIGENT BURIALS	35,670	47,284	48,562	48,162
<u>TOTAL GENERAL RELIEF</u>	298,732	229,549	248,562	248,162
VETERANS SERVICES				
VETERANS SERVICES	275,097	314,929	353,985	343,745
<u>TOTAL VETERANS SERVICES</u>	275,097	314,929	353,985	343,745
OTHER ASSISTANCE				
IMPERIAL CTY COMM ECONOMIC	591,885	677,606	757,764	740,365
CONT TO OTHERS PUBLIC ASSIST	7,514,873	9,438,285	10,855,591	8,821,202
PUBLIC HEALTH ENVIRONMNTL	89,058	535,064	2,095,500	2,095,500

Detail of Financing Uses by Function, Activity and Budget Unit
Governmental Funds
Fiscal Year 2026 - 2027

Function, Activity and Budget Unit	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte by the Board of Supervisors
1	2	3	4	5
USDA POE WASTE WATER	169,129	118,768	16,000	16,000
WORK FORCE INVESTMENT ACT	5,315,778	5,103,896	6,519,391	6,676,706
GEO THERMAL ADMINISTRATION	130,938	1,349	202,181	202,181
CHILD ABUSE (AB1733)	0	0	16,500	16,500
VICTIM WITNESS ASSISTANCE	395,689	330,262	404,099	404,099
CDBG REVOLVING LOAN FUND	90,000	0	0	0
GEOGRAPHIC INFO. SYSTEM	0	35,517	0	0
AREA AGENCY ON AGING	2,261,157	2,740,211	2,148,710	2,201,066
EDA GRANT	68,171	0	0	0
MEDI-CAL/CMSP FUND	13,146,729	11,533,599	12,512,000	12,512,000
IHSS PUBLIC AUTHORITY	21,889,599	24,832,471	27,452,692	27,495,328
DEPT OF HOUSING &	0	0	0	0
DHCD CONTRACT #04-HOME-0730	0	0	0	0
FTHB HOME PROGRAM INCOME	0	2,240	2,600	2,600
#05-HOME-2145 FTHB	1,759	0	0	0
SHERIFF DEVELOPMENT IMPACT	0	0	0	0
GENERAL GOVERNMENT IMPACT	0	0	0	0
LIBRARY DEVL P IMPACT FEES	0	25,774	-23,339	-23,339
PARKS & RECREATION IMPACT	0	16,054	0	0
PUBLIC WORKS IMPACT FEES	284,900	146,404	0	0
SHERIFF'S DEV IMP FEES UNIC	0	0	0	0
GEN GOVT DEV IMP FEES CW	0	0	0	0
08-STBG-4785	0	60,748	0	0
NSP3 GRANT	0	0	301,767	301,767

**Detail of Financing Uses by Function, Activity and Budget Unit
Governmental Funds
Fiscal Year 2026 - 2027**

Function, Activity and Budget Unit	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte by the Board of Supervisors
1	2	3	4	5
NSP3 PROGRAM INCOME	197	0	201,803	201,803
WRAPAROUND PRG-SOCIAL	0	-198	0	0
WRAPAROUND PRG-PROBATION	-75,694	33,115	132,283	132,283
16-CDBG-11151	0	0	0	0
ELDER ABUSE PROGRAM	99,793	0	50,000	50,000
VICTIM SERVICES (XC) PROGRAM	66,097	0	350	350
HHIP GRANT	793	0	768,893	768,893
FAM JUSTICE CENTER	62,559	63,620	126,995	126,995
CESH 2018 GRANT	-2	0	0	0
HOMELESS-COVID 19	581,393	0	595,770	595,770
CESH 2019 GRANT	158,928	-30	0	0
IV CONTINUUM OF CARE	17,988	101,774	100,000	100,000
HHAP GRANT	2,265,792	337,323	14,365	14,365
SB2-HCD PLANNING	44,186	3,974	27,000	27,000
18-CDBG-12924 SEELEY	1,997,851	0	0	0
CDBG-CV-1 SUBSISTENCE PYMTS	0	2,074	0	0
HHAP2 COI	150,508	476,727	80,000	80,000
HHAP2 COC613	80,566	630,397	91,306	91,306
18-HOME-12574	0	0	0	0
19-HOME-14979	162,088	301,118	16,101	16,101
SMALL BUSINESS DEVELOPMENT	207,973	249,619	112,834	112,834
18-CDBG-NILAND COLONIA FIRE	8,595	0	1,800,000	1,800,000
HHAP 3	399,187	3,550,990	498,000	498,000
20-CDBG-CV2-3-COL-00001	42,499	2,236,495	0	0

Detail of Financing Uses by Function, Activity and Budget Unit
Governmental Funds
Fiscal Year 2026 - 2027

Function, Activity and Budget Unit	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte by the Board of Supervisors
1	2	3	4	5
HHAP 4	739,165	187,345	2,020,777	2,020,777
DSS-CALAIM-PATH	8,199	63,275	385,197	634,735
21-CDBG-HA-00009	0	0	498,737	498,737
STATE-LIIG	153,376	115,604	0	0
STATE-TAP	0	0	0	0
iHUB	0	0	0	0
HHAP 5	0	1,212,025	2,533,134	2,533,134
H RTP PROGRAM	0	258,067	932,001	932,001
SBRC INNOVATION X GRANT	0	0	400,000	400,000
<u>TOTAL OTHER ASSISTANCE</u>	59,121,702	65,421,562	74,647,002	73,097,059
TOTAL PUBLIC ASSISTANCE	194,569,355	208,481,461	234,749,781	233,189,198

EDUCATION**HEALTH**

TOBACCO EDUCATION	116,034	143,313	171,000	171,000
TOBACCO EDUCATION PROP 56	158,117	143,291	171,000	171,000

<u>TOTAL HEALTH</u>	274,151	286,604	342,000	342,000
----------------------------	---------	---------	---------	---------

AGRICULTURAL EDUCATION

COOPERATIVE EXTENSION	410,503	455,702	514,809	504,499
-----------------------	---------	---------	---------	---------

Detail of Financing Uses by Function, Activity and Budget Unit
Governmental Funds
Fiscal Year 2026 - 2027

Function, Activity and Budget Unit	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte by the Board of Supervisors
1	2	3	4	5

<u>TOTAL AGRICULTURAL EDUCATION</u>	410,503	455,702	514,809	504,499
LIBRARY SERVICES				
LIBRARY	876,196	743,095	589,379	589,379
COUNTY FELLOWSHIP	-9,094	20	0	0
SPECIAL LIBRARY PROJECTS	108,099	607,158	0	0
<u>TOTAL LIBRARY SERVICES</u>	975,201	1,350,273	589,379	589,379
OTHER EDUCATION				
COMMUNITY CORRECTIONS	51,656	49,745	100,000	100,000
<u>TOTAL OTHER EDUCATION</u>	51,656	49,745	100,000	100,000
<u>TOTAL EDUCATION</u>	1,711,511	2,142,324	1,546,188	1,535,878

RECREATION

RECREATIONAL FACILITIES

PARKS AND RECREATION	876,779	897,335	906,884	895,948
PARKS & RECREATION	0	0	0	0

Detail of Financing Uses by Function, Activity and Budget Unit
Governmental Funds
Fiscal Year 2026 - 2027

Function, Activity and Budget Unit	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte by the Board of Supervisors
1	2	3	4	5

<u>TOTAL RECREATIONAL FACILITIES</u>	876,779	897,335	906,884	895,948
---	---------	---------	---------	---------

TOTAL RECREATION	876,779	897,335	906,884	895,948
-------------------------	---------	---------	---------	---------

CONTINGENCY

CONTINGENCY

PROV FOR CONTIGENCIES	0	0	0	0
-----------------------	---	---	---	---

<u>TOTAL CONTINGENCY</u>	0	0	0	0
---------------------------------	---	---	---	---

TOTAL CONTINGENCY	0	0	0	0
--------------------------	---	---	---	---

PERSONNEL

OTHER PROTECTION

OFFICER WELLNESS & MH GRANT	606	22,683	0	0
-----------------------------	-----	--------	---	---

<u>TOTAL OTHER PROTECTION</u>	606	22,683	0	0
--------------------------------------	-----	--------	---	---

Detail of Financing Uses by Function, Activity and Budget Unit
Governmental Funds
Fiscal Year 2026 - 2027

Function, Activity and Budget Unit	2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte by the Board of Supervisors
1	2	3	4	5

TOTAL	PERSONNEL	606	22,683	0	0
--------------	------------------	-----	--------	---	---

SPECIAL DISTRICT

ADMINISTRATION

NILAND SERVICE AREA	7,376	11,026	21,700	21,700
NILAND COUNTY SANITATION	549,950	427,143	411,841	411,841
<u>TOTAL ADMINISTRATION</u>	557,326	438,169	433,541	433,541

SANITATION

COUNTRY CLUB SEWER MAINT	35,291	58,740	59,740	59,740
<u>TOTAL SANITATION</u>	35,291	58,740	59,740	59,740

PUBLIC WAYS

IMPERIAL CNTR LIGHT MAINT	3,584	3,262	32,615	32,615
<u>TOTAL PUBLIC WAYS</u>	3,584	3,262	32,615	32,615

WATER SUPPLY AND SEWER

GATEWAY CSA WATER	20,545	0	0	0
GATEWAY CSA SEWER CAPACITY	15,000	0	0	0

State Controller Schedules County Budget Act		County of Imperial			Schedule 8
Detail of Financing Uses by Function, Activity and Budget Unit Governmental Funds Fiscal Year 2026 - 2027					
Function, Activity and Budget Unit		2024 - 2025 Actual	2025 - 2026 Actual Estimated	2026 - 2027 Recommended	2026 - 2027 Adopte by the Board of Supervisors
1		2	3	4	5
<u>TOTAL WATER SUPPLY AND SEWER</u>		35,545	0	0	0
TOTAL SPECIAL DISTRICT		631,746	500,171	525,896	525,896
Grand Total Financing Uses by		538,980,127	583,440,272	705,478,261	708,054,384
Total Financing Uses by Function TransferredTo:		SCH 7, COL 2	SCH 7, COL 3	SCH 7, COL 4	SCH 7, COL 5

SCHEDULE 10 INTERNAL SERVICE FUNDS

DETAIL OF FINANCING SOURCES AND FINANCING USES

County of Imperial
Detail of Financing Sources and Financing Uses
Internal Service Funds
Fiscal Year 2026 - 2027

Oversight Dept: CEO Function: GENERAL GOVERNMENT Activity: OTHER GENERAL Budget Unit: 5200 - FLEET SERVICES OPERATING FUND Department: NON-GENERAL FUND				
Detail by Revenue Category and Expenditure Object 1	2024 - 2025 Actual 2	2025 - 2026 Actual 3	2026 - 2027 Recommended 4	2026 - 2027 Adopted by the Board of Supervisors 5
Revenue				
REV FROM USE OF MONEY&PROPERTY	22,397	23,165	20,000	20,000
CHARGES FOR SERVICES	4,918,487	4,635,933	4,630,424	4,630,424
MISCELLANEOUS REVENUES	265	275	0	0
Expenditures				
SALARIES & BENEFITS	718,852	726,999	829,337	829,337
SERVICES & SUPPLIES	3,415,649	2,507,207	2,498,443	2,498,443
OTHER CHARGES	522,258	0	0	0
CAPITAL ASSETS	131,572	1,814,504	1,860,000	1,860,000
OTHER FINANCING SOURCES	(19,833)	0	0	0
INTRA-FUND TRANSFERS	(213,541)	(128,115)	(537,356)	(537,356)
FLEET SERVICES OPERATING FUND				
Total Revenue	4,941,149	4,659,373	4,650,424	4,650,424
Total Expenditures	4,554,957	4,920,596	4,650,424	4,650,424
Total Net Cost	386,192	(261,223)	0	0

County of Imperial
Detail of Financing Sources and Financing Uses
Internal Service Funds
Fiscal Year 2026 - 2027

Oversight Dept: CEO Function: GENERAL GOVERNMENT Activity: OTHER GENERAL Budget Unit: 5203 - CENTRALIZED MAIL Department: NON-GENERAL FUND				
Detail by Revenue Category and Expenditure Object 1	2024 - 2025 Actual 2	2025 - 2026 Actual 3	2026 - 2027 Recommended 4	2026 - 2027 Adopted by the Board of Supervisors 5
Revenue				
CHARGES FOR SERVICES	413,656	465,519	413,501	413,501
Expenditures				
SERVICES & SUPPLIES	357,896	348,021	412,726	412,726
OTHER CHARGES	21	0	0	0
INTRA-FUND TRANSFERS	0	0	0	0
CENTRALIZED MAIL				
Total Revenue	413,656	465,519	413,501	413,501
Total Expenditures	357,917	348,021	412,726	412,726
Total Net Cost	55,739	117,498	775	775

County of Imperial
Detail of Financing Sources and Financing Uses
Internal Service Funds
Fiscal Year 2026 - 2027

Oversight Dept: CEO Function: GENERAL GOVERNMENT Activity: COMMUNICATIONS Budget Unit: 5205 - COMMUNICATIONS SERVICES Department: NON-GENERAL FUND				
Detail by Revenue Category and Expenditure Object 1	2024 - 2025 Actual 2	2025 - 2026 Actual 3	2026 - 2027 Recommended 4	2026 - 2027 Adopted by the Board of Supervisors 5
Revenue				
REV FROM USE OF MONEY&PROPERTY	4,925	1,780	0	0
Expenditures				
INTRA-FUND TRANSFERS	0	144,251	0	0
COMMUNICATIONS SERVICES				
Total Revenue	4,925	1,780	0	0
Total Expenditures	0	144,251	0	0
Total Net Cost	4,925	(142,471)	0	0

Detail of Financing Sources and Financing Uses

Internal Service Funds

Fiscal Year 2026 - 2027

Oversight Dept: CEO

Function: GENERAL GOVERNMENT

Activity: OTHER GENERAL

Budget Unit: 5213 - INFORMATION & TECHNICAL SERV.

Department: NON-GENERAL FUND

Detail by Revenue Category and Expenditure Object 1	2024 - 2025 Actual 2	2025 - 2026 Actual 3	2026 - 2027 Recommended 4	2026 - 2027 Adopted by the Board of Supervisors 5
Revenue				
REV FROM USE OF MONEY&PROPERTY	79,803	81,507	25,000	25,000
CHARGES FOR SERVICES	2,818,892	2,907,171	3,139,254	3,139,254
MISCELLANEOUS REVENUES	118	0	0	0
Expenditures				
SALARIES & BENEFITS	1,928,365	2,056,556	2,519,343	2,551,643
SERVICES & SUPPLIES	760,038	923,952	1,115,396	1,115,396
CAPITAL ASSETS	162,727	13,087	0	0
OTHER FINANCING SOURCES	(150,920)	0	0	165,820
INTRA-FUND TRANSFERS	0	(144,251)	0	(198,120)
INFORMATION & TECHNICAL SERV.				
Total Revenue	2,898,812	2,988,678	3,164,254	3,164,254
Total Expenditures	2,700,211	2,849,344	3,634,739	3,634,739
Total Net Cost	198,601	139,335	(470,485)	(470,485)
CEO				
Total Revenue	8,258,543	8,115,350	8,228,179	8,228,179
Total Expenditures	7,613,085	8,262,212	8,697,889	8,697,889
Total Net Cost	645,458	(146,862)	(469,710)	(469,710)

County of Imperial
Detail of Financing Sources and Financing Uses
Internal Service Funds
Fiscal Year 2026 - 2027

Oversight Dept: Human Resources
Function: GENERAL GOVERNMENT
Activity: INSURANCE
Budget Unit: 5206 - LOSS RESERVE-LIABILITY
Department: NON-GENERAL FUND

Detail by Revenue Category and Expenditure Object	2024 - 2025 Actual	2025 - 2026 Actual	2026 - 2027 Recommended	2026 - 2027 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
REV FROM USE OF MONEY&PROPERTY	(27,718)	(15,035)	0	0
CHARGES FOR SERVICES	16,241,554	14,495,454	17,743,000	17,743,000
Expenditures				
SERVICES & SUPPLIES	13,558,429	17,859,478	19,307,751	19,307,751
OTHER FINANCING SOURCES	128,209	0	0	0
INTRA-FUND TRANSFERS	0	0	(1,564,751)	(1,564,751)
LOSS RESERVE-LIABILITY				
Total Revenue	16,213,836	14,480,419	17,743,000	17,743,000
Total Expenditures	13,686,638	17,859,478	17,743,000	17,743,000
Total Net Cost	2,527,198	(3,379,059)	0	0

County of Imperial
Detail of Financing Sources and Financing Uses
Internal Service Funds
Fiscal Year 2026 - 2027

Oversight Dept: Human Resources
Function: GENERAL GOVERNMENT
Activity: INSURANCE
Budget Unit: 5207 - LOSS RESERVE-WORKERS COMP.
Department: NON-GENERAL FUND

Detail by Revenue Category and Expenditure Object 1	2024 - 2025 Actual 2	2025 - 2026 Actual 3	2026 - 2027 Recommended 4	2026 - 2027 Adopted by the Board of Supervisors 5
Revenue				
REV FROM USE OF MONEY&PROPERTY	1,651,139	1,739,061	1,744,177	1,744,177
CHARGES FOR SERVICES	7,543,393	9,385,252	8,881,858	8,881,858
MISCELLANEOUS REVENUES	0	600	0	0
Expenditures				
SERVICES & SUPPLIES	7,724,771	10,453,400	8,511,992	8,511,992
INTRA-FUND TRANSFERS	0	(15,964)	0	0
LOSS RESERVE-WORKERS COMP.				
Total Revenue	9,194,532	11,124,913	10,626,035	10,626,035
Total Expenditures	7,724,771	10,437,436	8,511,992	8,511,992
Total Net Cost	1,469,761	687,477	2,114,043	2,114,043

County of Imperial
Detail of Financing Sources and Financing Uses
Internal Service Funds
Fiscal Year 2026 - 2027

Oversight Dept: Human Resources
Function: GENERAL GOVERNMENT
Activity: INSURANCE
Budget Unit: 5208 - LOSS RESERVE-UNEMPLOY INS.
Department: NON-GENERAL FUND

Detail by Revenue Category and Expenditure Object 1	2024 - 2025 Actual 2	2025 - 2026 Actual 3	2026 - 2027 Recommended 4	2026 - 2027 Adopted by the Board of Supervisors 5
Revenue				
REV FROM USE OF MONEY&PROPERTY	124,511	113,544	117,452	117,452
CHARGES FOR SERVICES	235,054	212,259	236,332	236,332
Expenditures				
SERVICES & SUPPLIES	576,594	548,163	616,684	616,684
INTRA-FUND TRANSFERS	0	0	(262,900)	(262,900)
LOSS RESERVE-UNEMPLOY INS.				
Total Revenue	359,565	325,804	353,784	353,784
Total Expenditures	576,594	548,163	353,784	353,784
Total Net Cost	(217,028)	(222,359)	0	0

County of Imperial
Detail of Financing Sources and Financing Uses
Internal Service Funds
Fiscal Year 2026 - 2027

Oversight Dept: Human Resources Function: GENERAL GOVERNMENT Activity: INSURANCE Budget Unit: 5209 - LOSS RESERVE-MEDICAL PLAN Department: NON-GENERAL FUND				
Detail by Revenue Category and Expenditure Object 1	2024 - 2025 Actual 2	2025 - 2026 Actual 3	2026 - 2027 Recommended 4	2026 - 2027 Adopted by the Board of Supervisors 5
Expenditures				
SERVICES & SUPPLIES	524	0	0	0
LOSS RESERVE-MEDICAL PLAN				
Total Revenue	0	0	0	0
Total Expenditures	524	0	0	0
Total Net Cost	(524)	0	0	0

County of Imperial
Detail of Financing Sources and Financing Uses
Internal Service Funds
Fiscal Year 2026 - 2027

Oversight Dept: Human Resources Function: GENERAL GOVERNMENT Activity: INSURANCE Budget Unit: 5210 - LOSS RESERVE-DENTAL/VISION Department: NON-GENERAL FUND				
Detail by Revenue Category and Expenditure Object 1	2024 - 2025 Actual 2	2025 - 2026 Actual 3	2026 - 2027 Recommended 4	2026 - 2027 Adopted by the Board of Supervisors 5
Revenue				
REV FROM USE OF MONEY&PROPERTY	90,262	90,569	93,483	93,483
CHARGES FOR SERVICES	1,617,627	1,697,852	1,752,018	1,752,018
Expenditures				
SERVICES & SUPPLIES	1,644,807	1,620,840	1,819,378	1,819,378
LOSS RESERVE-DENTAL/VISION				
Total Revenue	1,707,889	1,788,421	1,845,501	1,845,501
Total Expenditures	1,644,807	1,620,840	1,819,378	1,819,378
Total Net Cost	63,082	167,581	26,123	26,123

County of Imperial
Detail of Financing Sources and Financing Uses
Internal Service Funds
Fiscal Year 2026 - 2027

Oversight Dept: Human Resources Function: GENERAL GOVERNMENT Activity: INSURANCE Budget Unit: 5211 - LOSS RESERVE-MEDICAL MALP Department: NON-GENERAL FUND				
Detail by Revenue Category and Expenditure Object 1	2024 - 2025 Actual 2	2025 - 2026 Actual 3	2026 - 2027 Recommended 4	2026 - 2027 Adopted by the Board of Supervisors 5
Revenue				
REV FROM USE OF MONEY&PROPERTY	29,646	36,846	32,259	32,259
CHARGES FOR SERVICES	783,732	755,000	464,000	464,000
Expenditures				
SERVICES & SUPPLIES	705,701	671,946	635,639	635,639
INTRA-FUND TRANSFERS	0	0	(139,380)	(139,380)
LOSS RESERVE-MEDICAL MALP				
Total Revenue	813,378	791,846	496,259	496,259
Total Expenditures	705,701	671,946	496,259	496,259
Total Net Cost	107,678	119,900	0	0

County of Imperial
Detail of Financing Sources and Financing Uses
Internal Service Funds
Fiscal Year 2026 - 2027

Oversight Dept: Human Resources Function: GENERAL GOVERNMENT Activity: INSURANCE Budget Unit: 5212 - LOSS RESERVE-AUTO Department: NON-GENERAL FUND				
Detail by Revenue Category and Expenditure Object 1	2024 - 2025 Actual 2	2025 - 2026 Actual 3	2026 - 2027 Recommended 4	2026 - 2027 Adopted by the Board of Supervisors 5
Revenue				
REV FROM USE OF MONEY&PROPERTY	65,309	63,792	65,132	65,132
CHARGES FOR SERVICES	378,012	291,766	349,000	349,000
Expenditures				
SERVICES & SUPPLIES	128,168	127,685	136,114	136,114
OTHER CHARGES	0	0	150,000	108,543
OTHER FINANCING SOURCES	93,428	45,316	0	41,457
INTRA-FUND TRANSFERS	213,541	128,115	128,018	128,018
LOSS RESERVE-AUTO				
Total Revenue	443,321	355,558	414,132	414,132
Total Expenditures	435,137	301,115	414,132	414,132
Total Net Cost	8,185	54,443	0	0

County of Imperial
Detail of Financing Sources and Financing Uses
Internal Service Funds
Fiscal Year 2026 - 2027

Oversight Dept: Human Resources Function: GENERAL GOVERNMENT Activity: INSURANCE Budget Unit: 5214 - WORKERS COMP COURT TAIL CLAIMS Department: NON-GENERAL FUND				
Detail by Revenue Category and Expenditure Object 1	2024 - 2025 Actual 2	2025 - 2026 Actual 3	2026 - 2027 Recommended 4	2026 - 2027 Adopted by the Board of Supervisors 5
Revenue				
REV FROM USE OF MONEY&PROPERTY	1,368	1,055	1,078	1,078
Expenditures				
SERVICES & SUPPLIES	9,208	15,000	20,000	20,000
INTRA-FUND TRANSFERS	0	0	(18,922)	(18,922)
WORKERS COMP COURT TAIL CLAIMS				
Total Revenue	1,368	1,055	1,078	1,078
Total Expenditures	9,208	15,000	1,078	1,078
Total Net Cost	(7,841)	(13,945)	0	0

County of Imperial
 Detail of Financing Sources and Financing Uses
 Internal Service Funds
 Fiscal Year 2026 - 2027

Oversight Dept: Human Resources
 Function: GENERAL GOVERNMENT
 Activity: INSURANCE
 Budget Unit: 5215 - WORKERS COMP-AIG CLAIMS
 Department: NON-GENERAL FUND

Detail by Revenue Category and Expenditure Object 1	2024 - 2025 Actual 2	2025 - 2026 Actual 3	2026 - 2027 Recommended 4	2026 - 2027 Adopted by the Board of Supervisors 5
Revenue				
REV FROM USE OF MONEY&PROPERTY	129,362	125,370	128,144	128,144
Expenditures				
SERVICES & SUPPLIES	127,663	0	140,000	140,000
INTRA-FUND TRANSFERS	0	15,964	(11,856)	(11,856)
WORKERS COMP-AIG CLAIMS				
Total Revenue	129,362	125,370	128,144	128,144
Total Expenditures	127,663	15,964	128,144	128,144
Total Net Cost	1,700	109,406	0	0

County of Imperial
Detail of Financing Sources and Financing Uses
Internal Service Funds
Fiscal Year 2026 - 2027

Oversight Dept: Human Resources
Function: GENERAL GOVERNMENT
Activity: INSURANCE
Budget Unit: 5216 - CSAC-EIA HEALTH PROGRAM
Department: NON-GENERAL FUND

Detail by Revenue Category and Expenditure Object 1	2024 - 2025 Actual 2	2025 - 2026 Actual 3	2026 - 2027 Recommended 4	2026 - 2027 Adopted by the Board of Supervisors 5
Revenue				
REV FROM USE OF MONEY&PROPERTY	335,389	318,121	386,305	386,305
CHARGES FOR SERVICES	40,961,255	45,647,790	49,811,482	49,811,482
MISCELLANEOUS REVENUES	7,237	9,142	3,990	3,990
Expenditures				
SERVICES & SUPPLIES	41,995,276	48,454,830	51,948,198	51,948,198
OTHER CHARGES	19,912	14,928	25,000	25,000
OTHER FINANCING SOURCES	700	0	0	0
INTRA-FUND TRANSFERS	0	0	(1,771,421)	(1,771,421)
CSAC-EIA HEALTH PROGRAM				
Total Revenue	41,303,881	45,975,053	50,201,777	50,201,777
Total Expenditures	42,015,889	48,469,758	50,201,777	50,201,777
Total Net Cost	(712,008)	(2,494,705)	0	0
Human Resources				
Total Revenue	70,167,133	74,968,437	81,809,710	81,809,710
Total Expenditures	66,926,931	79,939,700	79,669,544	79,669,544
Total Net Cost	3,240,201	(4,971,263)	2,140,166	2,140,166

County of Imperial
Detail of Financing Sources and Financing Uses
Internal Service Funds
Fiscal Year 2026 - 2027

Oversight Dept: Public Works
Function: PUBLIC PROTECTION
Activity: FLOOD CONTROL
Budget Unit: 5204 - FLOOD CONTROL
Department: NON-GENERAL FUND

Detail by Revenue Category and Expenditure Object 1	2024 - 2025 Actual 2	2025 - 2026 Actual 3	2026 - 2027 Recommended 4	2026 - 2027 Adopted by the Board of Supervisors 5
Revenue				
REV FROM USE OF MONEY&PROPERTY	992	995	612	612
Expenditures				
SERVICES & SUPPLIES	0	0	0	0
FLOOD CONTROL				
Total Revenue	992	995	612	612
Total Expenditures	0	0	0	0
Total Net Cost	992	995	612	612
Public Works				
Total Revenue	992	995	612	612
Total Expenditures	0	0	0	0
Total Net Cost	992	995	612	612
Grand Total Revenue	78,426,667	83,084,782	90,038,501	90,038,501
Grand Total Expenditures	74,540,016	88,201,912	88,367,433	88,367,433
Grand Total Net Cost	3,886,651	(5,117,130)	1,671,068	1,671,068

SCHEDULE 11 ENTERPRISE FUNDS

DETAIL OF FINANCING SOURCES
AND FINANCING USES

County of Imperial
Detail of Financing Sources and Financing Uses
Enterprise Funds
Fiscal Year 2026 - 2027

Oversight Department: CEO

Function: PUBLIC WAYS & FACILITIES

Activity: PUBLIC WAYS

Budget Unit: 5000 - AIRPORT IMPERIAL

Department: NON-GENERAL FUND

Detail by Revenue Category and Expenditure Object		2024 - 2025 Actual	2025 - 2026 Actual	2026 - 2027 Recommended	2026 - 2027 Adopted by the Board of Supervisors
1		2	3	4	5
Revenue					
REV FROM USE OF MONEY&PROPERTY		876,632	760,114	730,000	730,000
CHARGES FOR SERVICES		7,261	13,403	10,000	10,000
Expenditures					
SALARIES & BENEFITS		130,585	127,832	254,545	254,545
SERVICES & SUPPLIES		590,427	468,717	485,455	485,455
OTHER CHARGES		674,902	0	0	0
CAPITAL ASSETS		13,363	38,024	0	0
OTHER FINANCING SOURCES		218,627	408,653	0	16,372
INTRA-FUND TRANSFERS		0	0	(6,500)	(22,872)
AIRPORT IMPERIAL					
Total Revenue		883,893	773,517	740,000	740,000
Total Expenditures		1,627,904	1,043,226	733,500	733,500
Total Net Cost		(744,011)	(269,709)	6,500	6,500

County of Imperial
Detail of Financing Sources and Financing Uses
Enterprise Funds
Fiscal Year 2026 - 2027

Oversight Department: CEO

Function: PUBLIC WAYS & FACILITIES

Activity: PUBLIC WAYS

Budget Unit: 5001 - AIRPORT HOLTVILLE

Department: NON-GENERAL FUND

Detail by Revenue Category and Expenditure Object		2024 - 2025 Actual	2025 - 2026 Actual	2026 - 2027 Recommended	2026 - 2027 Adopted by the Board of Supervisors
Revenue					
	REV FROM USE OF MONEY&PROPERTY	1,500	2,400	2,000	2,000
	CHARGES FOR SERVICES	0	6,119	6,119	6,119
Expenditures					
	SERVICES & SUPPLIES	20	359	330	330
	INTRA-FUND TRANSFERS	0	0	6,500	6,500
AIRPORT HOLTVILLE	Total Revenue	1,500	8,519	8,119	8,119
	Total Expenditures	20	359	6,830	6,830
	Total Net Cost	1,480	8,160	1,289	1,289

County of Imperial
Detail of Financing Sources and Financing Uses
Enterprise Funds
Fiscal Year 2026 - 2027

Oversight Department: CEO

Function: PUBLIC WAYS & FACILITIES

Activity: PUBLIC WAYS

Budget Unit: 5003 - SPECIAL AVIATION IMPERIAL

Department: NON-GENERAL FUND

Detail by Revenue Category and Expenditure Object	2024 - 2025 Actual	2025 - 2026 Actual	2026 - 2027 Recommended	2026 - 2027 Adopted by the Board of Supervisors
Expenditures				
SERVICES & SUPPLIES	0	0	0	0
SPECIAL AVIATION IMPERIAL				
Total Revenue	0	0	0	0
Total Expenditures	0	0	0	0
Total Net Cost	0	0	0	0

County of Imperial
Detail of Financing Sources and Financing Uses
Enterprise Funds
Fiscal Year 2026 - 2027

Oversight Department: CEO

Function: HEALTH AND SANITATION

Activity: SANITATION

Budget Unit: 5007 - SECURED SOLID WASTE LAND USE

Department: NON-GENERAL FUND

Detail by Revenue Category and Expenditure Object		2024 - 2025 Actual	2025 - 2026 Actual	2026 - 2027 Recommended	2026 - 2027 Adopted by the Board of Supervisors
Revenue					
	REV FROM USE OF MONEY&PROPERTY	13,694	0	0	0
Expenditures					
	OTHER FINANCING SOURCES	(900,563)	(900,563)	(900,563)	(900,563)
SECURED SOLID WASTE LAND USE	Total Revenue	13,694	0	0	0
	Total Expenditures	(900,563)	(900,563)	(900,563)	(900,563)
	Total Net Cost	914,257	900,563	900,563	900,563
CEO	Total Revenue	899,087	782,036	748,119	748,119
	Total Expenditures	727,361	143,021	(160,233)	(160,233)
	Total Net Cost	171,725	639,015	908,352	908,352

County of Imperial
Detail of Financing Sources and Financing Uses
Enterprise Funds
Fiscal Year 2026 - 2027

Oversight Department: Public Works

Function: HEALTH AND SANITATION

Activity: SANITATION

Budget Unit: 1580 - PUBLIC WORKS SOLID WASTE DISP

Department: NON-GENERAL FUND

Detail by Revenue Category and Expenditure Object		2024 - 2025 Actual	2025 - 2026 Actual	2026 - 2027 Recommended	2026 - 2027 Adopted by the Board of Supervisors
Revenue					
	CURRENT TAXES	8,775	8,814	0	0
	LICENSES, PERMITS	0	0	160,818	160,818
	REV FROM USE OF MONEY&PROPERTY	0	(77,325)	0	0
	CHARGES FOR SERVICES	1,068,387	2,168,383	3,635,555	3,635,555
	MISCELLANEOUS REVENUES	0	0	5,000	5,000
Expenditures					
	SALARIES & BENEFITS	501,970	411,264	462,734	462,734
	SERVICES & SUPPLIES	1,039,141	1,223,382	2,155,662	2,155,662
	CAPITAL ASSETS	0	57,430	0	0
	OTHER FINANCING SOURCES	249,192	388,459	713,500	713,500
	INTRA-FUND TRANSFERS	399,999	268,384	0	0
PUBLIC WORKS SOLID WASTE DISP	Total Revenue	1,077,162	2,099,872	3,801,373	3,801,373
	Total Expenditures	2,190,302	2,348,919	3,331,896	3,331,896
	Total Net Cost	(1,113,140)	(249,047)	469,477	469,477

County of Imperial
Detail of Financing Sources and Financing Uses
Enterprise Funds
Fiscal Year 2026 - 2027

Oversight Department: Public Works

Function: PUBLIC WAYS & FACILITIES

Activity: SANITATION

Budget Unit: 5005 - SOLID WASTE CLOSURE/POSTCLOSUR

Department: NON-GENERAL FUND

Detail by Revenue Category and Expenditure Object		2024 - 2025 Actual	2025 - 2026 Actual	2026 - 2027 Recommended	2026 - 2027 Adopted by the Board of Supervisors
Revenue					
	REV FROM USE OF MONEY&PROPERTY	403,676	466,460	240,000	240,000
	CHARGES FOR SERVICES	1,129,322	2,065,236	750,000	750,000
Expenditures					
	SERVICES & SUPPLIES	24,014	0	0	0
	OTHER FINANCING SOURCES	128,303	0	0	0
	INTRA-FUND TRANSFERS	0	0	0	0
SOLID WASTE CLOSURE/POSTCLOSUR	Total Revenue	1,532,999	2,531,696	990,000	990,000
	Total Expenditures	152,317	0	0	0
	Total Net Cost	1,380,682	2,531,696	990,000	990,000

County of Imperial
Detail of Financing Sources and Financing Uses
Enterprise Funds
Fiscal Year 2026 - 2027

Oversight Department: Public Works

Function: PUBLIC WAYS & FACILITIES

Activity: SANITATION

Budget Unit: 5006 - SALTON CITY SWS CLOSURE/POST

Department: NON-GENERAL FUND

Detail by Revenue Category and Expenditure Object		2024 - 2025 Actual	2025 - 2026 Actual	2026 - 2027 Recommended	2026 - 2027 Adopted by the Board of Supervisors
Revenue					
	REV FROM USE OF MONEY&PROPERTY	0	6,384	0	0
	CHARGES FOR SERVICES	0	712,769	100,000	100,000
SALTON CITY SWS CLOSURE/POST	Total Revenue	0	719,153	100,000	100,000
	Total Expenditures	0	0	0	0
	Total Net Cost	0	719,153	100,000	100,000
Public Works	Total Revenue	2,610,161	5,350,720	4,891,373	4,891,373
	Total Expenditures	2,342,619	2,348,919	3,331,896	3,331,896
	Total Net Cost	267,542	3,001,801	1,559,477	1,559,477
	Grand Total Revenue	3,509,248	6,132,756	5,639,492	5,639,492
	Grand Total Expenditures	3,069,980	2,491,940	3,171,663	3,171,663
	Grand Total Net Cost	439,267	3,640,816	2,467,829	2,467,829

SCHEDULE 12

SPECIAL DISTRICTS AND OTHER AGENCIES SUMMARY

County of Imperial
Special Districts and Other Agencies Summary
Fiscal Year 2026 - 2027

Total Financing Sources					Total Financing Uses		
<u>Fund Name</u>	<u>Fund Balance</u> <u>Unreserved/Undesignated</u> <u>June 30, 2026</u>	<u>Decreases to Reserves/</u> <u>Designations/Net Assets</u>	<u>Additional</u> <u>Financing</u> <u>Sources</u>	<u>Total</u> <u>Financing</u> <u>Sources</u>	<u>Estimated</u> <u>Uses</u>	<u>Increases to Reserves/</u> <u>Designations/Net Assets</u>	<u>Total</u> <u>Financing</u> <u>Uses</u>
1	2	3	4	5	6	7	8
Special Revenue							
RECEIVING HOME DONATIONS	0	0	10,000	10,000	10,000	0	10,000
RECEIVING HOME DONATIONS	0	0	0	0	0	0	0
Total Special Revenue	0	0	10,000	10,000	10,000	0	10,000
Custodial Funds							
VITAL & HEALTH STATISTICS	45,480	0	40,000	85,480	40,000	45,480	85,480
AUTOMATED FINGERPRINT ID	60,175	0	60,000	120,175	60,000	60,175	120,175
DRUG PROGRAM FEES	3,466	0	0	3,466	0	3,466	3,466
ABANDON VEHICLE SERVICE	-38,164	38,164	183,690	183,690	183,690	0	183,690
SB2 BLDG HOME & JOBS ACT	24,640	0	0	24,640	0	24,640	24,640
IMPERIAL USD GOB 2016 SER B	364,042	0	0	364,042	0	364,042	364,042
Total Custodial Funds	459,639	38,164	283,690	781,493	283,690	497,803	781,493
Total Governmental Funds	459,639	38,164	293,690	791,493	293,690	497,803	791,493
Arithmetic Results				COL 2+3+4			COL 6 + 7
Totals Transferred From	SCH13, COL 6	SCH 14, COL 4	SCH 15, COL 5	SCH 15, COL5 = COL 8	SCH 15, COL 5	SCH 14, COL6	
Totals Transferred To	SCH 1, COL 2	SCH 1, COL 3	SCH 1, COL 4	SCH 1, COL 5	SCH 1, COL 6	SCH 1, COL 7	SCH 1, COL 8

SCHEDULE 15

SPECIAL DISTRICTS AND OTHER AGENCIES

DETAIL OF FINANCING SOURCES AND FINANCING USES

County of Imperial
Detail of Financing Sources and Financing Uses
Special Districts and Other Agencies

Fiscal Year 2026 - 2027

Oversight Department: County Clerk Recorder
Function: HEALTH AND SANITATION
Activity: HEALTH
Budget Unit: 1647 - VITAL & HEALTH STATISTICS RECO
Department: NON-GENERAL FUND

Detail by Revenue Category and Expenditure Object 1	2024 - 2025 Actual 2	2025 - 2026 Actual 3	2026 - 2027 Recommended 4	2026 - 2027 Adopted by the Board of Supervisors 5
Revenue				
CHARGES FOR SERVICES	46,390	50,688	40,000	40,000
Expenditures				
SERVICES & SUPPLIES	30,223	56,420	49,500	49,500
INTRA-FUND TRANSFERS	0	0	(9,500)	(9,500)
VITAL & HEALTH STATISTICS RECO				
Total Revenue	46,390	50,688	40,000	40,000
Total Expenditures	30,223	56,420	40,000	40,000
Total Net Cost	16,167	(5,731)	0	0
County Clerk Recorder				
Total Revenue	46,390	50,688	40,000	40,000
Total Expenditures	30,223	56,420	40,000	40,000
Total Net Cost	16,167	(5,731)	0	0

County of Imperial
Detail of Financing Sources and Financing Uses
Special Districts and Other Agencies

Fiscal Year 2026 - 2027

Oversight Department: Planning & Development

Function: PUBLIC PROTECTION

Activity: OTHER PROTECTION

Budget Unit: 7325 - ABANDON VEHICLE SERVICE AUTH.

Department: NON-GENERAL FUND

Detail by Revenue Category and Expenditure Object		2024 - 2025 Actual	2025 - 2026 Actual	2026 - 2027 Recommended	2026 - 2027 Adopted by the Board of Supervisors
Revenue					
	REV FROM USE OF MONEY&PROPERTY	21,546	0	0	0
	INTERGOVERNMENTAL REVENUES	1,551	(60)	1,000	1,000
	CHARGES FOR SERVICES	163,442	158,981	182,690	182,690
Expenditures					
	SERVICES & SUPPLIES	317,735	158,921	183,690	183,690
ABANDON VEHICLE SERVICE AUTH.	Total Revenue	186,539	158,921	183,690	183,690
	Total Expenditures	317,735	158,921	183,690	183,690
	Total Net Cost	(131,196)	0	0	0
Planning & Development	Total Revenue	186,539	158,921	183,690	183,690
	Total Expenditures	317,735	158,921	183,690	183,690
	Total Net Cost	(131,196)	0	0	0

County of Imperial
 Detail of Financing Sources and Financing Uses
 Special Districts and Other Agencies
 Fiscal Year 2026 - 2027

Oversight Department: Probation
 Function: PUBLIC PROTECTION
 Activity: OTHER PROTECTION
 Budget Unit: 7156 - DRUG PROGRAM FEES
 Department: NON-GENERAL FUND

Detail by Revenue Category and Expenditure Object	2024 - 2025 Actual	2025 - 2026 Actual	2026 - 2027 Recommended	2026 - 2027 Adopted by the Board of Supervisors
Revenue				
FINES, FORFEITURES&PENALTIES	660	258	0	0
DRUG PROGRAM FEES				
Total Revenue	660	258	0	0
Total Expenditures	0	0	0	0
Total Net Cost	660	258	0	0
Probation				
Total Revenue	660	258	0	0
Total Expenditures	0	0	0	0
Total Net Cost	660	258	0	0

County of Imperial
Detail of Financing Sources and Financing Uses
Special Districts and Other Agencies

Fiscal Year 2026 - 2027

Oversight Department: Sheriff Coroner

Function: PUBLIC PROTECTION

Activity: OTHER PROTECTION

Budget Unit: 1663 - AUTOMATED FINGERPRINT ID FUND

Department: NON-GENERAL FUND

Detail by Revenue Category and Expenditure Object	2024 - 2025 Actual	2025 - 2026 Actual	2026 - 2027 Recommended	2026 - 2027 Adopted by the Board of Supervisors
Revenue				
FINES, FORFEITURES&PENALTIES	36,110	41,915	35,000	35,000
REV FROM USE OF MONEY&PROPERTY	31,387	30,102	25,000	25,000
Expenditures				
SERVICES & SUPPLIES	2,080	7,847	8,984	8,984
CAPITAL ASSETS	0	49,923	0	0
OTHER FINANCING SOURCES	32,251	0	146,434	146,434
INTRA-FUND TRANSFERS	0	0	(95,418)	(95,418)
AUTOMATED FINGERPRINT ID FUND				
Total Revenue	67,497	72,017	60,000	60,000
Total Expenditures	34,331	57,769	60,000	60,000
Total Net Cost	33,166	14,248	0	0
Sheriff Coroner				
Total Revenue	67,497	72,017	60,000	60,000
Total Expenditures	34,331	57,769	60,000	60,000
Total Net Cost	33,166	14,248	0	0
Grand Total Revenue	301,085	281,885	283,690	283,690
Grand Total Expenditures	382,288	273,111	283,690	283,690
Grand Total Net Cost	(81,204)	8,775	0	0

BUDGET UNIT DETAIL REPORTS

GOVERNMENTAL FUNDS SPECIAL
DISTRICTS AND OTHER FUNDS
INTERNAL SERVICE FUNDS
ENTERPRISE FUNDS

Oversight Department: Administration01 GENERAL GOVERNMENT
001 LEGISLATIVE AND ADMIN**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****FOR THE FISCAL 2026 - 2027****Budget Detail**

1000	GENERAL FUND	Actual	Actual	Recommended	Adopte
1000	GENERAL FUND-OPERATING	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

401105	Prop Tax Current Secured	19,315,376	21,136,722	22,229,522	22,229,522
401110	Prop Tax Cur Unsecured	2,228,728	2,819,739	3,264,326	3,264,326
401130	Prop Taxes-Suppl Assmnt	502,756	302,054	500,000	500,000
401136	Property Tax Residual Dist.	4,312,718	3,760,286	3,101,281	3,101,281
402000	Sales & Use Tax	7,899,042	4,760,649	6,250,032	6,666,654
403000	Other Tax-Aircraft	99,974	-4,894	130,000	130,000
403005	Other Tax-Transient Occupancy	85,668	87,677	235,000	235,000
403010	Other Tax Deed Trf	492,661	498,166	500,000	500,000
432000	Sales Tax (1/2%)Public Safety	18,560,760	18,555,223	17,423,363	17,423,363
	CURRENT TAXES	53,497,683	51,915,622	53,633,524	54,050,146
416000	Franchises	131,428	278,383	204,890	204,890
	LICENSES, PERMITS	131,428	278,383	204,890	204,890
421000	Vehicle Code Fines	145,479	164,063	150,000	150,000
421015	County Share-PC1464 Penalties	214,885	250,890	240,000	240,000
422000	Other Court Fines	9,895	7,629	10,000	10,000
422005	Fish & Game Fines	1,779	1,493	1,500	1,500
422010	County 50% Share-GC 77205	1,720,508	2,131,145	1,845,838	1,845,838
422015	Trial Court Fees	324,065	407,602	327,223	327,223
422020	TCF Recording & Index Fees	60,585	67,162	130,000	130,000
422035	Bicycle Helmet Fines	2	3	0	0
422040	Admin Screening Fee PC1463.01	66	25	4,000	4,000
423005	Criminal Fines	410	777	500	500
423010	County Share-Parking Fines	19,934	14,718	20,000	20,000
424000	Penalties/Costs Delinq Taxes	2,908,702	2,911,222	2,800,000	2,800,000
	FINES, FORFEITURES&PENALTIES	5,406,310	5,956,729	5,529,061	5,529,061
430000	Interest Pooled Money	3,534,523	3,900,227	3,318,080	3,518,489
430005	Investment Income	-394,677	0	0	0
431000	Rents & Concess-Land & Bldgs	71,808	154,594	90,956	90,956
	REV FROM USE OF	3,211,654	4,054,821	3,409,036	3,609,445
435000	State-Vehicle License Fees	241,571	234,546	315,000	315,000
435010	Property Tax In-Lieu of VLF	28,625,919	30,906,974	32,761,392	32,761,392
436000	State-Other In Lieu Taxes	3,728	3,728	7,000	7,000
436005	State-Other In Lieu Pass Thru	3,209,365	3,539,773	3,000,000	3,000,000
444000	State Aid-Homeowners	122,858	122,953	130,000	130,000
	INTERGOVERNMENTAL REVENUES	32,203,441	34,807,974	36,213,392	36,213,392
456000	Federal Aid-Other In Lieu	3,808,098	3,944,360	4,108,098	4,108,098
456040	Federal Aid	0	0	563,735	563,735
	FEDERAL REVENUES	3,808,098	3,944,360	4,671,833	4,671,833
460000	SB2557 Fees	872,957	433,908	960,252	960,252
460015	Unsecured Admin Cost	-8	0	0	0
460045	Abstract Tax Maintenance	48,368	990,784	1,250,000	1,250,000
484125	Renewable Energy Publ Svc Ben	605,471	1,233,628	950,000	1,054,000

Current Date: 09/10/2026

Oversight Department: Administration01 GENERAL GOVERNMENT
001 LEGISLATIVE AND ADMIN**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail****FOR THE FISCAL 2026 - 2027**

1000	GENERAL FUND	Actual	Actual	Recommended	Adopte	
1000	GENERAL FUND-OPERATING	2025	2026	2027	2027	
484130	Renewable - New PSA Fees	281,870	436,931	280,000	416,150	
491045	Other Refunds & Reimbursements	17,340	238,578	22,000	22,000	
491055	Overhead Charges	5,941,277	6,217,037	6,217,010	6,217,010	
CHARGES FOR SERVICES		7,767,275	9,550,866	9,679,262	9,919,412	
491095	Statutory Cancellations	22,790	14,998	40,000	40,000	
497560	Unclaimed Money	0	414,448	3,975	3,975	
MISCELLANEOUS REVENUES		22,790	429,446	43,975	43,975	
Expenditure Account						
SALARIES & BENEFITS		0	0	0	0	
514000	Communications - Phone Charges	-378	0	0	0	
520015	Adm-Maint-Gen Plant	0	831	0	0	
524000	Office Expense	-11,236	0	0	0	
525010	Professional & Special Service	79,901	50,179	150,569	150,569	
528000	Rents & Leas-Sts-Imp-Grnds	77,937	77,938	80,000	80,000	
SERVICES & SUPPLIES		146,224	128,948	230,569	230,569	
546130	Contribution-Cnty of Imperial	0	-2,434	0	0	
OTHER CHARGES		0	-2,434	0	0	
552080	Transfers In	-336,140	-918,385	0	0	
552085	Transfers Out	8,243,297	882,763	0	0	
552310	Transfer In - ARPA	0	-1,244,535	0	0	
552340	Transfer In-General Fund	0	0	-639,723	-639,723	
554010	Contrib Frm General Fund	11,009	0	0	0	
OTHER FINANCING SOURCES		7,918,166	-1,280,157	-639,723	-639,723	
552075	Budgetary Transfers	3,000,000	-551,566	0	0	
INTRA-FUND TRANSFERS		3,000,000	-551,566	0	0	
Total Revenue		106,048,679	110,938,201	113,384,973	114,242,154	
Total Expense		11,064,390	-1,705,209	-409,154	-409,154	
Total Net Cost		94,984,289	112,643,410	113,794,127	114,651,308	
Total Administration		Total Revenue	106,048,679	110,938,201	113,384,973	114,242,154
		Total Expense	11,064,390	-1,705,209	-409,154	-409,154
		Total Net Cost	94,984,289	112,643,410	113,794,127	114,651,308

02 PUBLIC PROTECTION
016 PROTECTIVE INSPECTION

FOR THE FISCAL 2026 - 2027

1000	GENERAL FUND	Actual	Actual	Recommended	Adopte
1031	AGRICULTURAL COMMISIONER	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

412000	Business Licenses	302,538	296,725	291,000	291,000
	LICENSES, PERMITS	302,538	296,725	291,000	291,000
423020	Forfeitures & Penalties- AG	10,500	10,575	10,000	10,000
	FINES, FORFEITURES&PENALTIES	10,500	10,575	10,000	10,000
440000	State Aid-Pesticide Enforce.	975,460	894,562	894,120	894,120
440005	State Aid-Agriculture	1,827,173	1,777,219	2,004,062	2,004,062
	INTERGOVERNMENTAL REVENUES	2,802,633	2,671,781	2,898,182	2,898,182
431030	Other Fees - W&M	0	0	5,000	5,000
431035	Chrgs for Serv-Outside Agency	0	0	1,800	1,800
467010	Ag-Serv Inspection Fees	933,434	867,067	1,015,752	1,015,752
467015	Ag-Serv Certified Seed	8,239	8,172	8,068	8,068
484060	Other Fees	9,775	14,549	11,000	11,000
491045	Other Refunds & Reimbursements	2,935	17,369	2,000	2,000
492005	Other Sales-Consum Surplus	0	270	0	0
493000	Reimb For Services Provided	14,010	2,868	0	0
	CHARGES FOR SERVICES	968,393	910,295	1,043,620	1,043,620
	MISCELLANEOUS REVENUES	0	0	0	0
	OTHER FINANCING SOURCES	0	0	0	0

Expenditure Account

501000	Permanent Salaries	3,239,215	3,110,422	3,283,820	3,283,820
501105	Shift Differential	85	76	250	250
501115	Extra Help	27,770	20,930	35,000	35,000
501130	Bilingual Pay	5,452	10,648	30,420	30,420
501135	Overtime	4,435	6,296	20,000	20,000
501140	Stipend	0	7,200	3,600	3,600
501145	Redemption of Benefits	33,088	0	30,000	30,000
501150	Social Security-Medicare	46,930	44,794	47,615	47,615
502000	County Contr Retirement	616,580	558,645	587,046	587,046
502005	Ins-Workers Comp	58,954	71,587	77,206	77,206
502010	Ins-Unemployment	4,979	4,353	4,678	4,678
502015	Group Insurance	618,978	622,907	666,266	666,266
502020	Ins Dental/Vision	7,163	7,398	6,447	6,447
502040	Retirement-Pension Bond	63,376	33,793	23,972	23,972
502045	Retirement-Health Plan	196,710	174,232	214,433	79,802
502050	Ins - Voluntary Life	381	772	780	780
	SALARIES & BENEFITS	4,924,096	4,674,053	5,031,533	4,896,902
514000	Communications - Phone Charges	9,537	8,004	6,500	6,500
514010	Internet Connections	369	376	321	321
514015	Communications-CellPhone/Pager	7,288	3,137	5,373	5,373
517050	Ins - Autos	4,359	4,821	5,600	5,600
517055	Insurance Liability	93,375	89,138	100,814	100,814
519000	Maintenance-Equipment	633	2,951	4,000	4,000

02 PUBLIC PROTECTION
016 PROTECTIVE INSPECTION

FOR THE FISCAL 2026 - 2027

1000	GENERAL FUND	Actual	Actual	Recommended	Adopte
1031	AGRICULTURAL COMMISIONER	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>
519038	Fuel Expense	775	534	600	600
519055	Maint-Info Hardware	1,633	23,015	10,000	10,000
519060	Maint-Info Software Licenses	18,296	20,121	20,766	20,766
520000	Maint-Struc, Improve, Grounds	28,943	17,790	0	0
522000	Memberships	5,342	6,818	6,100	6,100
524000	Office Expense	11,370	12,058	12,000	10,800
524040	Tuition Reimbursement	3,250	0	2,500	2,500
525010	Professional & Special Service	50,732	42,554	49,300	49,300
525020	Prof & Spec Svs Data Pro	33,320	40,013	44,296	44,296
525070	Overhead Reimbursement	524,622	561,400	561,400	561,400
530000	Spec Dept Exp-Training	1,563	1,050	2,300	2,300
530005	Special Dept Expense	29,527	34,005	35,000	35,000
531000	Travel-In Cnty Private Car	5,995	6,600	6,600	6,600
531005	Travel-In Cnty County Car	263,415	257,340	246,420	246,420
531040	Travel Out of Cnty Misc	17,963	16,458	18,000	18,000
	SERVICES & SUPPLIES	1,112,307	1,148,183	1,137,890	1,136,690
549005	Equipment-Vehicles	53,052	0	0	0
	CAPITAL ASSETS	53,052	0	0	0
552080	Transfers In	-53,529	0	0	0
552085	Transfers Out	0	218	0	0
	OTHER FINANCING SOURCES	-53,529	218	0	0
552000	Intrafund Transfer	3,179	387	600	600
552020	Intrafund Maintenance	56,903	10,567	38,000	38,000
552145	Intrafund Utilities	1,046	896	1,200	1,200
	INTRA-FUND TRANSFERS	61,128	11,850	39,800	39,800
	Total Revenue	4,084,064	3,889,376	4,242,802	4,242,802
	Total Expense	6,097,054	5,834,304	6,209,223	6,073,392
	Total Net Cost	-2,012,990	-1,944,928	-1,966,421	-1,830,590

02 PUBLIC PROTECTION
017 OTHER PROTECTION

FOR THE FISCAL 2026 - 2027

1623	PESTICIDE TRAINING &	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	2025	2026	2027	2027

Revenue Account

423020	Forfeitures & Penalties- AG	250	0	0	0
	FINES, FORFEITURES&PENALTIES	250	0	0	0
430000	Interest Pooled Money	2,016	1,656	1,640	1,640
	REV FROM USE OF	2,016	1,656	1,640	1,640

Expenditure Account

514015	Communications-CellPhone/Pager	3,649	3,649	3,650	3,650
525010	Professional & Special Service	2,898	2,898	2,900	2,900
530000	Spec Dept Exp-Training	261	260	0	0
530005	Special Dept Expense	0	0	1,000	1,000
531040	Travel Out of Cnty Misc	5,486	3,527	5,000	5,000
	SERVICES & SUPPLIES	12,294	10,334	12,550	12,550

Total Revenue	2,266	1,656	1,640	1,640
Total Expense	12,294	10,334	12,550	12,550
Total Net Cost	-10,028	-8,678	-10,910	-10,910

Oversight Department: Ag Commissioner**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 **PUBLIC PROTECTION**
017 **OTHER PROTECTION****FOR THE FISCAL 2026 - 2027**1632 BORDER INSPECTION STATION
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430000	Interest Pooled Money	3,712	3,390	3,350	3,350
	REV FROM USE OF	3,712	3,390	3,350	3,350

Expenditure Account

514015	Communications-CellPhone/Pager	3,193	3,193	3,194	3,194
530005	Special Dept Expense	619	604	1,000	1,000
	SERVICES & SUPPLIES	3,812	3,797	4,194	4,194
552085	Transfers Out	3,828	3,828	6,000	6,000
	OTHER FINANCING SOURCES	3,828	3,828	6,000	6,000

Total Revenue	3,712	3,390	3,350	3,350
----------------------	-------	-------	-------	-------

Total Expense	7,640	7,625	10,194	10,194
----------------------	-------	-------	--------	--------

Total Net Cost	-3,928	-4,235	-6,844	-6,844
-----------------------	--------	--------	--------	--------

Oversight Department: Ag Commissioner**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 **PUBLIC PROTECTION**
017 **OTHER PROTECTION****FOR THE FISCAL 2026 - 2027**1989 WEIGHTS & MEASURES
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

423020	Forfeitures & Penalties- AG	7,725	0	0	0
	FINES, FORFEITURES&PENALTIES	7,725	0	0	0
430000	Interest Pooled Money	2,601	0	1,400	1,400
	REV FROM USE OF	2,601	0	1,400	1,400

Expenditure Account

519000	Maintenance-Equipment	4,418	0	5,000	5,000
530005	Special Dept Expense	0	0	1,000	1,000
531040	Travel Out of Cnty Misc	2,891	1,428	5,000	5,000
	SERVICES & SUPPLIES	7,309	1,428	11,000	11,000
	INTRA-FUND TRANSFERS	0	0	0	0

Total Revenue	10,326	0	1,400	1,400
Total Expense	7,309	1,428	11,000	11,000
Total Net Cost	3,017	-1,428	-9,600	-9,600

Total Ag Commissioner	Total Revenue	4,100,368	3,894,422	4,249,192	4,249,192
	Total Expense	6,124,297	5,853,691	6,242,967	6,107,136
	Total Net Cost	-2,023,929	-1,959,269	-1,993,775	-1,857,944

Oversight Department: Air Pollution Control COUNTY OF**Budget Detail**

01 GENERAL GOVERNMENT GOVERNMENTAL FUNDS
 001 LEGISLATIVE AND ADMIN BUDGET UNIT

FOR THE FISCAL 2026 - 2027

1626	DMV FEES	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	2025	2026	2027	2027

Revenue Account

430000	Interest Pooled Money	87,828	126,716	90,000	90,000
	REV FROM USE OF	87,828	126,716	90,000	90,000
446010	State Aid - Other	729,281	849,201	600,000	600,000
446015	State Aid - AB923	364,640	424,601	900,000	900,000
	INTERGOVERNMENTAL REVENUES	1,093,921	1,273,802	1,500,000	1,500,000
491095	Statutory Cancellations	0	45,668	0	0
	MISCELLANEOUS REVENUES	0	45,668	0	0

Expenditure Account

530005	Special Dept Expense	87,574	70,900	550,000	550,000
530080	Special Dept Exp - Other	0	0	400,000	400,000
	SERVICES & SUPPLIES	87,574	70,900	950,000	950,000
552085	Transfers Out	850,000	0	850,000	850,000
	OTHER FINANCING SOURCES	850,000	0	850,000	850,000
552075	Budgetary Transfers	0	0	-210,000	-210,000
	INTRA-FUND TRANSFERS	0	0	-210,000	-210,000

Total Revenue	1,181,749	1,446,186	1,590,000	1,590,000
Total Expense	937,574	70,900	1,590,000	1,590,000
Total Net Cost	244,175	1,375,286	0	0

Oversight Department: Air Pollution Control COUNTY OF**Budget Detail****02 PUBLIC PROTECTION GOVERNMENTAL FUNDS
000 ADMINISTRATION BUDGET UNIT****FOR THE FISCAL 2026 - 2027**

1769	APCD PM10 OPERATIONAL	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	174	156	0	0
	REV FROM USE OF	174	156	0	0

Expenditure Account

530005	Special Dept Expense	0	0	133	133
	SERVICES & SUPPLIES	0	0	133	133
552085	Transfers Out	0	5,053	0	0
	OTHER FINANCING SOURCES	0	5,053	0	0
552075	Budgetary Transfers	0	0	-133	-133
	INTRA-FUND TRANSFERS	0	0	-133	-133

Total Revenue	174	156	0	0
Total Expense	0	5,053	0	0
Total Net Cost	174	-4,897	0	0

Oversight Department: Air Pollution Control COUNTY OF**Budget Detail****02 PUBLIC PROTECTION GOVERNMENTAL FUNDS
000 ADMINISTRATION BUDGET UNIT****FOR THE FISCAL 2026 - 2027**

1770	APCD OZONE OPERATIONAL	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	1,721	1,542	1,600	1,600
	REV FROM USE OF	1,721	1,542	1,600	1,600

Expenditure Account

530005	Special Dept Expense	0	0	50,847	50,847
	SERVICES & SUPPLIES	0	0	50,847	50,847
552085	Transfers Out	0	49,963	0	0
	OTHER FINANCING SOURCES	0	49,963	0	0
552075	Budgetary Transfers	0	0	-49,247	-49,247
	INTRA-FUND TRANSFERS	0	0	-49,247	-49,247

Total Revenue	1,721	1,542	1,600	1,600
Total Expense	0	49,963	1,600	1,600
Total Net Cost	1,721	-48,421	0	0

Oversight Department: Air Pollution Control COUNTY OF**Budget Detail****02 PUBLIC PROTECTION GOVERNMENTAL FUNDS
017 OTHER PROTECTION BUDGET UNIT****FOR THE FISCAL 2026 - 2027**

1544 CARY MOYER PROGRAM	Actual	Actual	Recommended	Adopte
0101 NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000 Interest Pooled Money	14,892	11,148	10,000	10,000
REV FROM USE OF	14,892	11,148	10,000	10,000
446030 State-Air Pollution Contr	175,000	200,000	1,117,785	1,117,785
INTERGOVERNMENTAL REVENUES	175,000	200,000	1,117,785	1,117,785

Expenditure Account

530005 Special Dept Expense	192,488	264,935	1,107,785	1,107,785
530080 Special Dept Exp - Other	0	0	10,000	10,000
SERVICES & SUPPLIES	192,488	264,935	1,117,785	1,117,785

Total Revenue	189,892	211,148	1,127,785	1,127,785
----------------------	---------	---------	-----------	-----------

Total Expense	192,488	264,935	1,117,785	1,117,785
----------------------	---------	---------	-----------	-----------

Total Net Cost	-2,596	-53,787	10,000	10,000
-----------------------	--------	---------	--------	--------

Oversight Department: Air Pollution Control COUNTY OF**Budget Detail****04 HEALTH AND SANITATION GOVERNMENTAL FUNDS
000 ADMINISTRATION BUDGET UNIT****FOR THE FISCAL 2026 - 2027**

1648	CLEAN AIR FUND AIR	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Expenditure Account

530005	Special Dept Expense	19,125	4,960	750,000	750,000
530080	Special Dept Exp - Other	0	64,539	162,630	162,630
	SERVICES & SUPPLIES	19,125	69,499	912,630	912,630
552085	Transfers Out	138,806	0	0	0
	OTHER FINANCING SOURCES	138,806	0	0	0
552075	Budgetary Transfers	0	0	-912,630	-912,630
	INTRA-FUND TRANSFERS	0	0	-912,630	-912,630
Total Revenue		0	0	0	0
Total Expense		157,931	69,499	0	0
Total Net Cost		-157,931	-69,499	0	0

Oversight Department: Air Pollution Control COUNTY OF**Budget Detail**

04 **HEALTH AND SANITATION** **GOVERNMENTAL FUNDS**
000 **ADMINISTRATION** **BUDGET UNIT**

FOR THE FISCAL 2026 - 2027

1913	APCD RULE 310	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	54,903	56,953	53,000	53,000
	REV FROM USE OF	54,903	56,953	53,000	53,000
484080	Impact Fees	186,420	223,534	350,000	350,000
	CHARGES FOR SERVICES	186,420	223,534	350,000	350,000

Expenditure Account

525010	Professional & Special Service	0	642,459	0	0
530005	Special Dept Expense	0	479,709	880,000	880,000
	SERVICES & SUPPLIES	0	1,122,168	880,000	880,000
552080	Transfers In	0	-55,016	0	0
	OTHER FINANCING SOURCES	0	-55,016	0	0
552075	Budgetary Transfers	0	0	-477,000	-477,000
	INTRA-FUND TRANSFERS	0	0	-477,000	-477,000

Total Revenue	241,323	280,487	403,000	403,000
Total Expense	0	1,067,152	403,000	403,000
Total Net Cost	241,323	-786,665	0	0

04 HEALTH AND SANITATION GOVERNMENTAL FUNDS
018 HEALTH BUDGET UNIT

FOR THE FISCAL 2026 - 2027

1596	AIR POLLUTION CONTROL	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

415000	Other Licenses & Permits	0	0	15,000	15,000
415010	Permits	1,729,881	1,782,177	1,807,443	1,807,443
415025	Ag Burning Permits/Fees	46,399	42,267	50,000	50,000
415030	Variance Fees Air Pollution	26,201	7,698	5,000	5,000
415055	Permit Reviews-APCD	4,468	0	30,000	30,000
	LICENSES, PERMITS	1,806,949	1,832,142	1,907,443	1,907,443
423020	Forfeitures & Penalties- AG	126,357	196,372	200,000	200,000
	FINES, FORFEITURES&PENALTIES	126,357	196,372	200,000	200,000
430000	Interest Pooled Money	336,485	314,162	325,000	325,000
	REV FROM USE OF	336,485	314,162	325,000	325,000
446030	State-Air Pollution Contr	1,526,790	200,323	1,800,000	1,800,000
446460	St Other-Emission Reduction Cr	33,552	40,380	20,000	20,000
	INTERGOVERNMENTAL REVENUES	1,560,342	240,703	1,820,000	1,820,000
454010	FEMA-Disaster Relief	0	0	4,000	4,000
456040	Federal Aid	394,165	344,882	2,500,000	2,500,000
	FEDERAL REVENUES	394,165	344,882	2,504,000	2,504,000
484035	Toxic Hot Spot Fees	14,131	13,997	15,671	15,671
491045	Other Refunds & Reimbursements	24,564	3,127	25,000	25,000
	CHARGES FOR SERVICES	38,695	17,124	40,671	40,671
491095	Statutory Cancellations	45	107	200	200
	MISCELLANEOUS REVENUES	45	107	200	200

Expenditure Account

501000	Permanent Salaries	1,692,647	1,714,781	1,977,995	1,977,995
501105	Shift Differential	0	0	25,000	25,000
501115	Extra Help	21,408	5,051	72,749	72,749
501120	Stand-By	2,342	10,013	3,000	3,000
501130	Bilingual Pay	20	0	0	0
501135	Overtime	16,296	18,258	15,215	15,215
501140	Stipend	0	6,000	0	0
501145	Redemption of Benefits	39,337	0	35,318	35,318
501150	Social Security-Medicare	25,334	25,114	28,061	28,061
502000	County Contr Retirement	329,720	308,236	349,403	349,403
502005	Ins-Workers Comp	27,075	31,195	30,756	30,756
502010	Ins-Unemployment	2,503	2,218	2,478	2,478
502015	Group Insurance	302,032	304,992	379,555	379,555
502020	Ins Dental/Vision	5,312	4,835	4,317	4,317
502040	Retirement-Pension Bond	32,377	18,628	14,439	14,439
502045	Retirement-Health Plan	103,392	96,233	129,163	129,163
502050	Ins - Voluntary Life	381	557	390	390
	SALARIES & BENEFITS	2,600,176	2,546,111	3,067,839	3,067,839
514000	Communications - Phone Charges	4,834	5,050	8,500	8,500
514010	Internet Connections	201	184	189	189

Oversight Department: Air Pollution Control**COUNTY OF****Budget Detail****04 HEALTH AND SANITATION GOVERNMENTAL FUNDS
018 HEALTH BUDGET UNIT****FOR THE FISCAL 2026 - 2027**

1596 0101	AIR POLLUTION CONTROL NON-GENERAL FUND	Actual 2025	Actual 2026	Recommended 2027	Adopte 2027
514015	Communications-CellPhone/Pager	8,017	7,252	10,000	10,000
514020	Communications - Services	0	0	2,500	2,500
516000	Household Expense	24,482	24,265	20,400	20,400
517050	Ins - Autos	545	2,571	2,987	2,987
517055	Insurance Liability	45,336	41,278	50,269	50,269
519000	Maintenance-Equipment	12,434	18,337	75,000	75,000
519038	Fuel Expense	97	0	1,000	1,000
519055	Maint-Info Hardware	4,032	18,964	20,000	20,000
519060	Maint-Info Software Licenses	14,194	14,483	13,298	13,298
520000	Maint-Struc, Improve, Grounds	25,901	42,423	450,000	450,000
522000	Memberships	11,493	10,000	4,850	4,850
524000	Office Expense	23,809	26,066	25,000	25,000
524002	Cal Card Charges	0	0	5,000	5,000
525010	Professional & Special Service	497,196	256,678	1,425,000	1,425,000
525020	Prof & Spec Svs Data Pro	27,835	28,262	25,470	25,470
525030	Prof & Spec Svs Other	18,515	18,721	23,576	23,576
525070	Overhead Reimbursement	70,790	87,325	87,325	87,325
525100	Prof & Spec Serv-Track/Info Sy	0	1,839	0	0
530005	Special Dept Expense	877,809	134,809	1,100,000	1,100,000
530080	Special Dept Exp - Other	13,464	0	300,000	300,000
531000	Travel-In Cnty Private Car	5,995	6,600	6,600	6,600
531005	Travel-In Cnty County Car	59,208	60,612	60,612	60,612
531040	Travel Out of Cnty Misc	17,753	17,690	60,923	60,923
532000	Utilities	33,661	34,446	32,000	32,000
SERVICES & SUPPLIES		1,797,601	857,855	3,810,499	3,810,499
549000	Equipment	71,091	0	0	72,078
549005	Equipment-Vehicles	0	87,467	0	0
CAPITAL ASSETS		71,091	87,467	0	72,078
552080	Transfers In	-1,838,806	0	-1,235,864	-1,235,864
552085	Transfers Out	0	1,807,245	0	0
OTHER FINANCING SOURCES		-1,838,806	1,807,245	-1,235,864	-1,235,864
552000	Intrafund Transfer	-23,393	-616	10,000	10,000
552075	Budgetary Transfers	0	0	0	-72,078
INTRA-FUND TRANSFERS		-23,393	-616	10,000	-62,078
Total Revenue		4,263,038	2,945,492	6,797,314	6,797,314
Total Expense		2,606,669	5,298,062	5,652,474	5,652,474
Total Net Cost		1,656,369	-2,352,570	1,144,840	1,144,840

Oversight Department: Air Pollution Control COUNTY OF**Budget Detail**

04 HEALTH AND SANITATION GOVERNMENTAL FUNDS
 018 HEALTH BUDGET UNIT

FOR THE FISCAL 2026 - 2027

1924 AB617 IMPLEMENTATION
 0101 NON-GENERAL FUND

Actual
2025

Actual
2026

Recommended
2027

Adopte
2027

Revenue Account

430000	Interest Pooled Money	139,744	100,892	100,000	100,000
	REV FROM USE OF	139,744	100,892	100,000	100,000
	INTERGOVERNMENTAL REVENUES	0	0	0	0
	MISCELLANEOUS REVENUES	0	0	0	0

Expenditure Account

525010	Professional & Special Service	108,090	22,081	1,000,000	1,000,000
530005	Special Dept Expense	567,147	1,450,529	1,111,760	1,111,760
	SERVICES & SUPPLIES	675,237	1,472,610	2,111,760	2,111,760
549005	Equipment-Vehicles	75,449	0	0	0
	CAPITAL ASSETS	75,449	0	0	0
552085	Transfers Out	850,000	0	0	0
	OTHER FINANCING SOURCES	850,000	0	0	0
552075	Budgetary Transfers	0	0	-2,011,760	-2,011,760
	INTRA-FUND TRANSFERS	0	0	-2,011,760	-2,011,760

Total Revenue	139,744	100,892	100,000	100,000
Total Expense	1,600,686	1,472,610	100,000	100,000
Total Net Cost	-1,460,942	-1,371,718	0	0

Oversight Department: Air Pollution Control COUNTY OF**Budget Detail**

04 **HEALTH AND SANITATION** **GOVERNMENTAL FUNDS**
018 **HEALTH** **BUDGET UNIT**

FOR THE FISCAL 2026 - 2027

1925	FARMER PROGRAM	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	20,570	4,983	800	800
	REV FROM USE OF	20,570	4,983	800	800
	INTERGOVERNMENTAL REVENUES	0	0	0	0

Expenditure Account

530005	Special Dept Expense	557,015	456,086	42,670	42,670
	SERVICES & SUPPLIES	557,015	456,086	42,670	42,670
552075	Budgetary Transfers	0	0	-42,670	-42,670
	INTRA-FUND TRANSFERS	0	0	-42,670	-42,670

Total Revenue	20,570	4,983	800	800
----------------------	--------	-------	-----	-----

Total Expense	557,015	456,086	0	0
----------------------	---------	---------	---	---

Total Net Cost	-536,445	-451,103	800	800
-----------------------	----------	----------	-----	-----

Oversight Department: Air Pollution Control COUNTY OF**Budget Detail**

04 HEA H AND SANITATION GOVERNMENTAL FUNDS
018 HEAL H BUDGET UNIT

FOR THE FISCAL 2026 - 2027

1940	WOODSMOKE REDUCT PRGM	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	13,352	13,394	5,000	5,000
	REV FROM USE OF	13,352	13,394	5,000	5,000
	INTERGOVERNMENTAL REVENUES	0	0	0	0

Expenditure Account

530005	Special Dept Expense	0	0	34,755	397,749
	SERVICES & SUPPLIES	0	0	34,755	397,749
552075	Budgetary Transfers	0	0	-29,755	-392,749
	INTRA-FUND TRANSFERS	0	0	-29,755	-392,749

Total Revenue	13,352	13,394	5,000	5,000
----------------------	--------	--------	-------	-------

Total Expense	0	0	5,000	5,000
----------------------	---	---	-------	-------

Total Net Cost	13,352	13,394	0	0
-----------------------	--------	--------	---	---

Oversight Department: Air Pollution Control COUNTY OF**Budget Detail**

04 HEALTH AND SANITATION GOVERNMENTAL FUNDS
018 HEALTH BUDGET UNIT

FOR THE FISCAL 2026 - 2027

1960	CARB SEP GRANT	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	2025	2026	2027	2027

Revenue Account

430000	Interest Pooled Money	21,451	8,411	8,000	8,000
	REV FROM USE OF	21,451	8,411	8,000	8,000
446030	State-Air Pollution Contr	0	0	247,853	247,853
	INTERGOVERNMENTAL REVENUES	0	0	247,853	247,853

Expenditure Account

525010	Professional & Special Service	24,385	0	0	0
530005	Special Dept Expense	299,608	0	247,853	247,853
	SERVICES & SUPPLIES	323,993	0	247,853	247,853
552075	Budgetary Transfers	275,004	0	0	0
	INTRA-FUND TRANSFERS	275,004	0	0	0

Total Revenue	21,451	8,411	255,853	255,853
Total Expense	598,997	0	247,853	247,853
Total Net Cost	-577,546	8,411	8,000	8,000

Oversight Department: Air Pollution Control COUNTY OF**Budget Detail**

04 **HEALTH AND SANITATION** **GOVERNMENTAL FUNDS**
018 **HEALTH** **BUDGET UNIT**

FOR THE FISCAL 2026 - 2027

1966	AB 617 INCENTIVE PROJECTS	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	510,960	554,114	450,000	450,000
	REV FROM USE OF	510,960	554,114	450,000	450,000
446030	State-Air Pollution Contr	6,072,343	0	0	0
	INTERGOVERNMENTAL REVENUES	6,072,343	0	0	0

Expenditure Account

525010	Professional & Special Service	0	0	800,000	800,000
525030	Prof & Spec Svs Other	785,059	54,800	601,648	601,648
530005	Special Dept Expense	2,905,251	3,326,171	9,000,000	9,000,000
	SERVICES & SUPPLIES	3,690,310	3,380,971	10,401,648	10,401,648
552075	Budgetary Transfers	0	0	-9,951,648	-9,951,648
	INTRA-FUND TRANSFERS	0	0	-9,951,648	-9,951,648

Total Revenue	6,583,303	554,114	450,000	450,000
Total Expense	3,690,310	3,380,971	450,000	450,000
Total Net Cost	2,892,993	-2,826,857	0	0

Oversight Department: Air Pollution Control COUNTY OF**Budget Detail**04 **HEALTH AND SANITATION** **GOVERNMENTAL FUNDS**018 **HEALTH** **BUDGET UNIT****FOR THE FISCAL 2026 - 2027**

1978 TARGETED AIR SHED GRANT

0101 NON-GENERAL FUND

Actual
2025**Actual**
2026**Recommended**
2027**Adopte**
2027**Revenue Account**

430000	Interest Pooled Money	2,104	348	200	200
	REV FROM USE OF	2,104	348	200	200
456040	Federal Aid	1,117,550	187,047	4,924,590	4,924,590
	FEDERAL REVENUES	1,117,550	187,047	4,924,590	4,924,590

Expenditure Account

530005	Special Dept Expense	1,117,550	187,047	4,924,590	4,924,590
	SERVICES & SUPPLIES	1,117,550	187,047	4,924,590	4,924,590
	Total Revenue	1,119,654	187,395	4,924,790	4,924,790
	Total Expense	1,117,550	187,047	4,924,590	4,924,590
	Total Net Cost	2,104	348	200	200

Oversight Department: Air Pollution Control COUNTY OF**Budget Detail**

04 **HEALTH AND SANITATION** **GOVERNMENTAL FUNDS**
018 **HEALTH** **BUDGET UNIT**

FOR THE FISCAL 2026 - 2027

2013	AB 617 NORTHEND	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	53,668	46,375	40,000	40,000
	REV FROM USE OF	53,668	46,375	40,000	40,000
446030	State-Air Pollution Contr	0	0	1,699,749	1,699,749
	INTERGOVERNMENTAL REVENUES	0	0	1,699,749	1,699,749
491095	Statutory Cancellations	0	75	0	0
	MISCELLANEOUS REVENUES	0	75	0	0

Expenditure Account

525010	Professional & Special Service	236,119	38,188	600,000	600,000
525030	Prof & Spec Svs Other	74,398	64,805	450,000	450,000
530005	Special Dept Expense	40,682	32,987	649,749	649,749
	SERVICES & SUPPLIES	351,199	135,980	1,699,749	1,699,749
	INTRA-FUND TRANSFERS	0	0	0	0
Total Revenue		53,668	46,450	1,739,749	1,739,749
Total Expense		351,199	135,980	1,699,749	1,699,749
Total Net Cost		-297,531	-89,530	40,000	40,000

Oversight Department: Air Pollution Control COUNTY OF**Budget Detail**04 **HEALTH AND SANITATION** **GOVERNMENTAL FUNDS**018 **HEALTH** **BUDGET UNIT****FOR THE FISCAL 2026 - 2027**

2014 AB 617 NORTHEND INCENTIVES

0101 NON-GENERAL FUND

**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430000	Interest Pooled Money	0	39,894	0	0
	REV FROM USE OF	0	39,894	0	0
446030	State-Air Pollution Contr	0	3,750,000	4,850,000	4,850,000
	INTERGOVERNMENTAL REVENUES	0	3,750,000	4,850,000	4,850,000

Expenditure Account

530005	Special Dept Expense	0	0	4,850,000	4,850,000
	SERVICES & SUPPLIES	0	0	4,850,000	4,850,000
	Total Revenue	0	3,789,894	4,850,000	4,850,000
	Total Expense	0	0	4,850,000	4,850,000
	Total Net Cost	0	3,789,894	0	0

Oversight Department: Air Pollution Control COUNTY OF**Budget Detail**

04 HEALTH AND SANITATION GOVERNMENTAL FUNDS
 018 HEALTH BUDGET UNIT

FOR THE FISCAL 2026 - 2027

2015	PREScribed BURN PRGM	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	1,044	1,214	1,040	1,040
	REV FROM USE OF	1,044	1,214	1,040	1,040
446030	State-Air Pollution Contr	0	10,000	21,409	21,409
	INTERGOVERNMENTAL REVENUES	0	10,000	21,409	21,409

Expenditure Account

530005	Special Dept Expense	617	1,237	17,500	17,500
531040	Travel Out of Cnty Misc	0	0	3,804	3,804
	SERVICES & SUPPLIES	617	1,237	21,304	21,304
552000	Intrafund Transfer	2,007	0	0	0
	INTRA-FUND TRANSFERS	2,007	0	0	0

Total Revenue	1,044	11,214	22,449	22,449
Total Expense	2,624	1,237	21,304	21,304
Total Net Cost	-1,580	9,977	1,145	1,145

Total Air Pollution Control District	Total Revenue	13,830,683	9,601,758	22,268,340	22,268,340
	Total Expense	11,813,043	12,459,495	21,063,355	21,063,355
	Total Net Cost	2,017,640	-2,857,737	1,204,985	1,204,985

Oversight Department: AIR POLLUTION**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**04 HEALTH AND SANITATION
018 HEALTH**FOR THE FISCAL 2026 - 2027**2027 CAPP CW-IMPLEMENTATION
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

446030	State-Air Pollution Contr	0	2,178,335	0	0
	INTERGOVERNMENTAL REVENUES	0	2,178,335	0	0

Expenditure Account

525010	Professional & Special Service	0	0	250,000	250,000
525030	Prof & Spec Svs Other	0	0	450,000	450,000
530005	Special Dept Expense	0	108,208	485,304	485,304
	SERVICES & SUPPLIES	0	108,208	1,185,304	1,185,304
552370	Transfer Out-AIR POLLUTION	0	0	385,864	385,864
	OTHER FINANCING SOURCES	0	0	385,864	385,864
552075	Budgetary Transfers	0	0	-1,571,168	-1,571,168
	INTRA-FUND TRANSFERS	0	0	-1,571,168	-1,571,168

Total Revenue	0	2,178,335	0	0
Total Expense	0	108,208	0	0
Total Net Cost	0	2,070,127	0	0

Oversight Department: AIR POLLUTION**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**04 **HEALTH AND SANITATION**
018 **HEALTH****FOR THE FISCAL 2026 - 2027**2028 CAPP CW-INCENTIVES GRANT
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

446030	State-Air Pollution Contr	0	6,766,325	0	0
	INTERGOVERNMENTAL REVENUES	0	6,766,325	0	0

Expenditure Account

525010	Professional & Special Service	0	0	550,000	550,000
525030	Prof & Spec Svs Other	0	0	450,000	450,000
	SERVICES & SUPPLIES	0	0	1,000,000	1,000,000
552085	Transfers Out	0	845,791	0	0
	OTHER FINANCING SOURCES	0	845,791	0	0
	INTRA-FUND TRANSFERS	0	0	0	0

Total Revenue	0	6,766,325	0	0
----------------------	---	-----------	---	---

Total Expense	0	845,791	1,000,000	1,000,000
----------------------	---	---------	-----------	-----------

Total Net Cost	0	5,920,534	-1,000,000	-1,000,000
-----------------------	---	-----------	------------	------------

Oversight Department: AIR POLLUTION**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**04 HEALTH AND SANITATION
018 HEALTH**FOR THE FISCAL 2026 - 2027**

2061	CAPP CW ADMIN	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	2025	2026	2027	2027

Expenditure Account

525010	Professional & Special Service	0	0	550,000	550,000
530005	Special Dept Expense	0	0	950,000	950,000
	SERVICES & SUPPLIES	0	0	1,500,000	1,500,000
552080	Transfers In	0	-2,653,036	0	0
	OTHER FINANCING SOURCES	0	-2,653,036	0	0
552075	Budgetary Transfers	0	0	-1,500,000	-1,500,000
	INTRA-FUND TRANSFERS	0	0	-1,500,000	-1,500,000
Total Revenue		0	0	0	0
Total Expense		0	-2,653,036	0	0
Total Net Cost		0	2,653,036	0	0

Total AIR POLLUTION CONTROL	Total Revenue	0	8,944,660	0	0
	Total Expense	0	-1,699,037	1,000,000	1,000,000
	Total Net Cost	0	10,643,697	-1,000,000	-1,000,000

Oversight Department: Air Pollution Control COUNTY OF**Budget Detail**05 **PUBLIC ASSISTANCE** **GOVERNMENTAL FUNDS**035 **OTHER ASSISTANCE** **BUDGET UNIT****FOR THE FISCAL 2026 - 2027**

1667	CNG FACILITY	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

	LICENSES, PERMITS	0	0	0	0
--	--------------------------	----------	----------	----------	----------

430000	Interest Pooled Money	5,605	5,812	5,500	5,500
--------	-----------------------	-------	-------	-------	-------

	REV FROM USE OF	5,605	5,812	5,500	5,500
--	------------------------	--------------	--------------	--------------	--------------

491045	Other Refunds & Reimbursements	4,950	5,400	5,400	5,400
--------	--------------------------------	-------	-------	-------	-------

	CHARGES FOR SERVICES	4,950	5,400	5,400	5,400
--	-----------------------------	--------------	--------------	--------------	--------------

	Total Revenue	10,555	11,212	10,900	10,900
--	----------------------	--------	--------	--------	--------

	Total Expense	0	0	0	0
--	----------------------	---	---	---	---

	Total Net Cost	10,555	11,212	10,900	10,900
--	-----------------------	--------	--------	--------	--------

Total Air Pollution Control District	Total Revenue	10,555	11,212	10,900	10,900
---	----------------------	--------	--------	--------	--------

	Total Expense	0	0	0	0
--	----------------------	---	---	---	---

	Total Net Cost	10,555	11,212	10,900	10,900
--	-----------------------	--------	--------	--------	--------

Oversight Department: AIRPORT01 GENERAL GOVERNMENT
009 PLANT ACQUISITION**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****FOR THE FISCAL 2026 - 2027****Budget Detail**4088 FAA AIP#3-06-0109-042-2023
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

456040	Federal Aid	1,363,031	139,074	0	0
	FEDERAL REVENUES	1,363,031	139,074	0	0

Expenditure Account

525010	Professional & Special Service	223,367	43,042	0	0
	SERVICES & SUPPLIES	223,367	43,042	0	0
550000	Structures & Improvements	1,321,893	162,909	0	0
	CAPITAL ASSETS	1,321,893	162,909	0	0
552080	Transfers In	-106,388	0	0	0
	OTHER FINANCING SOURCES	-106,388	0	0	0

Total Revenue	1,363,031	139,074	0	0
Total Expense	1,438,872	205,951	0	0
Total Net Cost	-75,841	-66,877	0	0

Total AIRPORT	Total Revenue	1,363,031	139,074	0	0
	Total Expense	1,438,872	205,951	0	0
	Total Net Cost	-75,841	-66,877	0	0

Oversight Department: Assessor01 **GENERAL GOVERNMENT**
002 **FINANCE****COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027****Budget Detail**

1000	GENERAL FUND	Actual	Actual	Recommended	Adopte
1008	ASSESSOR	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account**FEDERAL REVENUES**

		0	0	0	0
431035	Chrgs for Serv-Outside Agency	0	0	9,269	9,269
431040	Interfund Services Provided	0	0	0	4,000
460030	Adm Sup'l Cost Reimbursement	150,372	106,182	126,102	126,102
460040	Document Charges-Assessor	23,287	27,783	35,000	35,000
491045	Other Refunds & Reimbursements	17,385	26,742	44,731	44,731
493000	Reimb For Services Provided	18,868	7,172	0	0
	CHARGES FOR SERVICES	209,912	167,879	215,102	219,102

Expenditure Account

501000	Permanent Salaries	1,602,035	1,779,313	1,953,604	1,955,090
501115	Extra Help	56,545	25,057	0	0
501130	Bilingual Pay	4,004	10,405	12,480	12,480
501135	Overtime	69	82	0	0
501140	Stipend	0	1,200	0	0
501145	Redemption of Benefits	9,731	0	9,000	9,000
501150	Social Security-Medicare	23,929	26,010	28,423	28,445
502000	County Contr Retirement	287,802	302,394	329,472	329,716
502005	Ins-Workers Comp	34,982	51,916	54,773	54,773
502010	Ins-Unemployment	2,089	1,941	2,372	2,372
502015	Group Insurance	353,921	409,842	433,903	433,903
502020	Ins Dental/Vision	1,614	1,686	1,704	1,704
502040	Retirement-Pension Bond	28,711	18,253	13,344	13,355
502045	Retirement-Health Plan	90,793	94,078	120,259	44,852
	SALARIES & BENEFITS	2,496,225	2,722,177	2,959,334	2,885,690
513015	Uniform Allowance	0	3,900	0	0
514000	Communications - Phone Charges	5,282	5,635	7,500	7,500
514010	Internet Connections	243	292	272	272
517055	Insurance Liability	37,512	52,705	48,121	48,121
519000	Maintenance-Equipment	91,971	112,610	101,846	101,846
519038	Fuel Expense	0	129	0	0
519055	Maint-Info Hardware	34,553	21,866	31,416	31,416
519060	Maint-Info Software Licenses	33,302	35,249	17,338	17,338
522000	Memberships	4,208	6,042	7,404	7,404
524000	Office Expense	21,891	23,986	20,497	18,447
524005	Subscription	924	944	924	924
524040	Tuition Reimbursement	0	0	0	4,000
525010	Professional & Special Service	36,263	33,202	34,000	34,000
525020	Prof & Spec Svs Data Pro	40,404	35,963	36,544	36,544
530005	Special Dept Expense	1,927	929	3,261	3,261
531000	Travel-In Cnty Private Car	6,042	6,600	6,600	6,600
531005	Travel-In Cnty County Car	10,542	9,648	9,648	9,648
531006	Travel-Cnty Car-Motorpool	0	1,025	0	0

Current Date: 09/10/2026

Oversight Department: Assessor**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**01 **GENERAL GOVERNMENT**
002 **FINANCE****FOR THE FISCAL 2026 - 2027**

1000	GENERAL FUND		Actual	Actual	Recommended	Adopte
1008	ASSESSOR		<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>
531040	Travel Out of Cnty Misc		7,946	8,701	9,063	9,063
	SERVICES & SUPPLIES		333,010	359,426	334,434	336,384
552000	Intrafund Transfer		965	885	1,000	1,000
552020	Intrafund Maintenance		4,096	718	3,708	3,708
	INTRA-FUND TRANSFERS		5,061	1,603	4,708	4,708
Total Revenue			209,912	167,879	215,102	219,102
Total Expense			2,834,296	3,083,206	3,298,476	3,226,782
Total Net Cost			-2,624,384	-2,915,327	-3,083,374	-3,007,680

Oversight Department: Assessor**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027****Budget Detail**01 **GENERAL GOVERNMENT**
017 **OTHER PROTECTION**1965 GIS REGIONAL AERIAL
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430000	Interest Pooled Money	4,121	3,945	2,000	2,000
	REV FROM USE OF	4,121	3,945	2,000	2,000

Expenditure Account

519060	Maint-Info Software Licenses	0	12,500	18,500	18,500
	SERVICES & SUPPLIES	0	12,500	18,500	18,500
552075	Budgetary Transfers	0	0	-16,500	-16,500
	INTRA-FUND TRANSFERS	0	0	-16,500	-16,500

Total Revenue	4,121	3,945	2,000	2,000
----------------------	-------	-------	-------	-------

Total Expense	0	12,500	2,000	2,000
----------------------	---	--------	-------	-------

Total Net Cost	4,121	-8,555	0	0
-----------------------	-------	--------	---	---

Oversight Department: Assessor05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027****Budget Detail**1595 GEOGRAPHIC INFO. SYSTEM
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430000 Interest Pooled Money

1,213

437

0

0

REV FROM USE OF**1,213****437****0****0****Expenditure Account**

552085 Transfers Out

0

35,517

0

0

OTHER FINANCING SOURCES**0****35,517****0****0****Total Revenue**

1,213

437

0

0

Total Expense

0

35,517

0

0

Total Net Cost

1,213

-35,080

0

0

Total Assessor**Total Revenue**

215,246

172,261

217,102

221,102

Total Expense

2,834,296

3,131,223

3,300,476

3,228,782

Total Net Cost

-2,619,050

-2,958,962

-3,083,374

-3,007,680

00 ADMINISTRATION
000 ADMINISTRATION
FOR THE FISCAL 2026 - 2027

2051	EL CENTRO ESD 2016 SERIES D	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

491045	Other Refunds & Reimbursements	1,533,664	21,289	0	0
	CHARGES FOR SERVICES	1,533,664	21,289	0	0

Expenditure Account

	SERVICES & SUPPLIES	0	0	0	0
	CAPITAL ASSETS	0	0	0	0
535000	COPS Prin & Int Payments	0	823,510	0	0
	OTHER FINANCING SOURCES	0	823,510	0	0

Total Revenue	1,533,664	21,289	0	0
Total Expense	0	823,510	0	0
Total Net Cost	1,533,664	-802,221	0	0

01 GENERAL GOVERNMENT
002 FINANCE

FOR THE FISCAL 2026 - 2027

1000	GENERAL FUND	Actual	Actual	Recommended	Adopte
1006	AUDITOR-CONTROLLER	2025	2026	2027	2027

Revenue Account

446130	State Mandated Costs	13,912	9,507	10,500	10,500
446230	Reimburse State Prison Expense	142,017	115,583	105,000	105,000
INTERGOVERNMENTAL REVENUES		155,929	125,090	115,500	115,500
431040	Interfund Services Provided	0	0	270,000	270,000
460020	Assess & Tax Collection Fees	197,012	259,618	244,869	244,869
460030	Adm Sup'l Cost Reimbursement	50,124	35,394	30,000	30,000
462000	Acctng/Auditing/Data Proc Fees	0	0	16,000	16,000
491045	Other Refunds & Reimbursements	3,071	3,506	5,000	5,000
493000	Reimb For Services Provided	397,361	311,696	0	0
CHARGES FOR SERVICES		647,568	610,214	565,869	565,869
491095	Statutory Cancellations	0	40	0	0
MISCELLANEOUS REVENUES		0	40	0	0

Expenditure Account

501000	Permanent Salaries	1,122,420	1,036,060	1,286,134	1,286,134
501105	Shift Differential	4	22	0	0
501115	Extra Help	20,248	108,510	8,000	8,000
501130	Bilingual Pay	1,542	1,193	1,560	1,560
501135	Overtime	13,309	43,446	0	0
501140	Stipend	0	15,299	0	0
501145	Redemption of Benefits	10,417	0	18,000	18,000
501150	Social Security-Medicare	16,382	16,873	18,745	18,745
502000	County Contr Retirement	210,449	179,072	221,216	221,216
502005	Ins-Workers Comp	34,007	54,106	53,982	53,982
502010	Ins-Unemployment	1,769	1,499	1,653	1,653
502015	Group Insurance	217,990	189,729	221,145	221,145
502020	Ins Dental/Vision	3,742	3,895	3,027	3,027
502040	Retirement-Pension Bond	22,608	11,186	9,437	9,437
502045	Retirement-Health Plan	68,326	57,414	84,415	31,415
502050	Ins - Voluntary Life	401	796	910	910
SALARIES & BENEFITS		1,743,614	1,719,100	1,928,224	1,875,224
514000	Communications - Phone Charges	4,416	5,245	5,000	5,000
514010	Internet Connections	184	192	272	272
514015	Communications-CellPhone/Pager	2,726	4,497	2,250	2,250
514020	Communications - Services	0	0	1,500	1,500
517055	Insurance Liability	31,768	27,878	33,537	33,537
519000	Maintenance-Equipment	78,822	95,352	85,349	85,349
519055	Maint-Info Hardware	0	3,181	4,500	4,500
519060	Maint-Info Software Licenses	11,448	17,507	22,133	22,133
522000	Memberships	4,107	2,988	5,000	5,000
524000	Office Expense	54,766	51,591	65,925	59,332
524040	Tuition Reimbursement	705	2,761	4,000	4,000
525010	Professional & Special Service	696,460	707,800	713,170	713,170

01 GENERAL GOVERNMENT
002 FINANCE

FOR THE FISCAL 2026 - 2027

		Actual	Actual	Recommended	Adopte
		2025	2026	2027	2027
1000	GENERAL FUND				
1006	AUDITOR-CONTROLLER				
525020	Prof & Spec Svs Data Pro	45,248	36,724	25,470	25,470
526000	Publ & Legal Notices	3,320	0	3,000	3,000
530000	Spec Dept Exp-Training	9,582	14,748	17,000	17,000
530005	Special Dept Expense	549	1,482	8,730	8,730
531000	Travel-In Cnty Private Car	5,995	6,600	6,600	6,600
531040	Travel Out of Cnty Misc	12,350	6,189	19,665	19,665
	SERVICES & SUPPLIES	962,446	984,735	1,023,101	1,016,508
550020	Construction	52,919	0	0	0
	CAPITAL ASSETS	52,919	0	0	0
	OTHER FINANCING SOURCES	0	0	0	0
552000	Intrafund Transfer	-17,567	-72,039	-15,000	-15,000
552006	Intrafund Audit	0	0	-5,000	-5,000
552020	Intrafund Maintenance	16,299	919	5,000	5,000
	INTRA-FUND TRANSFERS	-1,268	-71,120	-15,000	-15,000
	Total Revenue	803,497	735,344	681,369	681,369
	Total Expense	2,757,711	2,632,715	2,936,325	2,876,732
	Total Net Cost	-1,954,214	-1,897,371	-2,254,956	-2,195,363

05 PUBLIC ASSISTANCE
020 ADMINISTRATION

FOR THE FISCAL 2026 - 2027

1000	GENERAL FUND	Actual	Actual	Recommended	Adopte
1048	SOCIAL SERVICES AUD. DEPT.	2025	2026	2027	2027

Revenue Account

431040	Interfund Services Provided	0	0	145,127	145,127
493000	Reimb For Services Provided	129,074	93,992	0	0
CHARGES FOR SERVICES		129,074	93,992	145,127	145,127

Expenditure Account

501000	Permanent Salaries	70,255	42,324	82,499	82,499
501115	Extra Help	266	0	0	0
501135	Overtime	257	283	0	0
501150	Social Security-Medicare	1,003	594	1,196	1,196
502000	County Contr Retirement	12,245	7,048	13,843	13,843
502005	Ins-Workers Comp	1,017	1,031	1,031	1,031
502010	Ins-Unemployment	98	79	79	79
502015	Group Insurance	17,834	20,841	19,181	19,181
502040	Retirement-Pension Bond	1,550	467	893	893
502045	Retirement-Health Plan	4,254	2,397	4,702	4,702
SALARIES & BENEFITS		108,779	75,064	123,424	123,424
517055	Insurance Liability	1,767	1,471	1,471	1,471
519060	Maint-Info Software Licenses	784	784	863	863
524000	Office Expense	15,492	17,958	17,569	17,569
SERVICES & SUPPLIES		18,043	20,213	19,903	19,903
OTHER FINANCING SOURCES		0	0	0	0
552000	Intrafund Transfer	2,252	2,002	1,800	1,800
INTRA-FUND TRANSFERS		2,252	2,002	1,800	1,800

Total Revenue	129,074	93,992	145,127	145,127
Total Expense	129,074	97,279	145,127	145,127
Total Net Cost	0	-3,287	0	0

Total Auditor Controller	Total Revenue	2,466,235	850,625	826,496	826,496
	Total Expense	2,886,785	3,553,504	3,081,452	3,021,859
	Total Net Cost	-420,550	-2,702,879	-2,254,956	-2,195,363

Oversight Department: Behavioral Health**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**01 **GENERAL GOVERNMENT**
000 **ADMINISTRATION****FOR THE FISCAL 2026 - 2027**

7215	AB 2086 ALCOHOL	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Expenditure Account

533170	Federal & State Repayments	0	0	798,049	798,049
	OTHER CHARGES	0	0	798,049	798,049
552085	Transfers Out	750,000	0	0	0
	OTHER FINANCING SOURCES	750,000	0	0	0
552075	Budgetary Transfers	0	0	-798,049	-798,049
	INTRA-FUND TRANSFERS	0	0	-798,049	-798,049
Total Revenue		0	0	0	0
Total Expense		750,000	0	0	0
Total Net Cost		-750,000	0	0	0

Oversight Department: Behavioral Health**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**01 GENERAL GOVERNMENT
000 ADMINISTRATION**FOR THE FISCAL 2026 - 2027**7276 BEHAVIORAL HEALTH
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430000	Interest Pooled Money	176,266	614,906	400,000	400,000
	REV FROM USE OF	176,266	614,906	400,000	400,000
456040	Federal Aid	0	267,539	0	0
	FEDERAL REVENUES	0	267,539	0	0
491045	Other Refunds & Reimbursements	0	2,165,000	0	0
	CHARGES FOR SERVICES	0	2,165,000	0	0
479025	Cost Settlements & Audits	0	0	18,669,214	18,669,214
	MISCELLANEOUS REVENUES	0	0	18,669,214	18,669,214

Expenditure Account

533170	Federal & State Repayments	0	6,767,539	19,115,212	19,115,212
	OTHER CHARGES	0	6,767,539	19,115,212	19,115,212
552085	Transfers Out	471,950	0	2,000,000	2,000,000
	OTHER FINANCING SOURCES	471,950	0	2,000,000	2,000,000
552075	Budgetary Transfers	0	0	-2,045,998	-2,045,998
	INTRA-FUND TRANSFERS	0	0	-2,045,998	-2,045,998

Total Revenue	176,266	3,047,445	19,069,214	19,069,214
Total Expense	471,950	6,767,539	19,069,214	19,069,214
Total Net Cost	-295,684	-3,720,094	0	0

Oversight Department: Behavioral Health**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**01 GENERAL GOVERNMENT
011 OTHER GENERAL**FOR THE FISCAL 2026 - 2027**

		Actual	Actual	Recommended	Adopte
		<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

446025	State Aid-OPIOID SETTLEMENT	19,889	100,807	1,000,000	1,000,000
	INTERGOVERNMENTAL REVENUES	19,889	100,807	1,000,000	1,000,000

Expenditure Account

525010	Professional & Special Service	0	0	100,000	100,000
525130	Prof & Spec Serv-Support Serv	13,860	81,288	383,000	383,000
530005	Special Dept Expense	6,029	19,519	317,000	317,000
	SERVICES & SUPPLIES	19,889	100,807	800,000	800,000
552015	Intrafund Labor	0	0	200,000	200,000
	INTRA-FUND TRANSFERS	0	0	200,000	200,000

Total Revenue	19,889	100,807	1,000,000	1,000,000
Total Expense	19,889	100,807	1,000,000	1,000,000
Total Net Cost	0	0	0	0

04 HEALTH AND SANITATION
018 HEALTH

FOR THE FISCAL 2026 - 2027

1046 BEHAVIORAL HEALTH
0101 NON-GENERAL FUNDActual
2025Actual
2026Recommended
2027Adopte
2027Revenue Account

430000	Interest Pooled Money	-10,992	54,056	30,000	30,000
	REV FROM USE OF	-10,992	54,056	30,000	30,000
446010	State Aid - Other	2,714,401	3,399,995	2,097,738	2,097,738
446060	State Aid-Realignment Beh.Hlth	4,284,108	3,630,223	7,100,613	7,100,613
446785	2011 MH Realignment	6,331,996	12,542,759	10,543,127	10,825,552
	INTERGOVERNMENTAL REVENUES	13,330,505	19,572,977	19,741,478	20,023,903
452010	Federal Medical	22,540,780	24,454,597	39,240,191	39,240,191
456040	Federal Aid	2,190,045	1,749,638	1,491,765	1,491,765
456170	FFP-MHP Admin	6,238,117	3,331,945	5,630,935	5,630,935
	FEDERAL REVENUES	30,968,942	29,536,180	46,362,891	46,362,891
431035	Chrgs for Serv-Outside Agency	0	0	2,517,430	2,517,430
476000	Behavioral Health Services	206,743	293,960	350,000	350,000
476010	Other Behavioral Health	288,220	267,178	350,000	350,000
491045	Other Refunds & Reimbursements	68,904	687,473	400,000	400,000
491105	Spec Dist-Other Revenue	0	318	0	0
492000	Sale of Fixed Assets	2,044	0	0	0
493000	Reimb For Services Provided	6,283,231	7,353,985	0	0
	CHARGES FOR SERVICES	6,849,142	8,602,914	3,617,430	3,617,430
479025	Cost Settlements & Audits	3,792,536	0	3,000,000	3,000,000
491095	Statutory Cancellations	17,525	12,119	15,000	15,000
	MISCELLANEOUS REVENUES	3,810,061	12,119	3,015,000	3,015,000

Expenditure Account

501000	Permanent Salaries	20,349,257	22,642,752	34,465,657	34,465,657
501105	Shift Differential	23,384	31,559	40,000	40,000
501115	Extra Help	1,359,101	997,538	2,681,806	2,681,806
501120	Stand-By	41,101	43,105	70,000	70,000
501130	Bilingual Pay	60,376	89,547	149,760	149,760
501135	Overtime	358,580	360,248	400,000	400,000
501140	Stipend	0	228,600	0	0
501145	Redemption of Benefits	101,078	0	130,000	130,000
501150	Social Security-Medicare	315,864	344,721	537,742	537,742
502000	County Contr Retirement	3,513,962	3,625,758	5,848,776	5,848,776
502005	Ins-Workers Comp	746,350	995,183	1,327,021	1,327,021
502010	Ins-Unemployment	29,507	28,111	42,732	42,732
502015	Group Insurance	3,729,227	4,251,388	6,511,787	6,511,787
502020	Ins Dental/Vision	15,401	16,864	18,201	18,201
502040	Retirement-Pension Bond	386,993	228,253	300,927	300,927
502045	Retirement-Health Plan	1,153,013	1,178,639	2,244,622	2,244,622
502050	Ins - Voluntary Life	1,429	2,776	2,802	2,802
	SALARIES & BENEFITS	32,184,623	35,065,042	54,771,833	54,771,833
514000	Communications - Phone Charges	127,859	141,742	150,000	150,000
514010	Internet Connections	16,290	16,469	20,000	20,000

Oversight Department: Behavioral Health**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**04 **HEALTH AND SANITATION**
018 **HEALTH****FOR THE FISCAL 2026 - 2027**

		Actual	Actual	Recommended	Adopte
1046	BEHAVIORAL HEALTH	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>
0101	NON-GENERAL FUND				
514015	Communications-CellPhone/Pager	42,524	44,111	60,000	60,000
514020	Communications - Services	9,699	0	0	0
515000	Food	69,907	72,471	80,000	80,000
516000	Household Expense	427,525	398,152	500,000	500,000
517050	Ins - Autos	7,083	14,786	17,174	17,174
517055	Insurance Liability	637,956	648,080	803,296	803,296
517065	Malpractice Insurance	352,027	325,154	200,000	200,000
519038	Fuel Expense	20,441	19,610	30,000	30,000
519055	Maint-Info Hardware	75,019	231,466	300,000	300,000
519060	Maint-Info Software Licenses	95,482	74,771	300,000	300,000
520000	Maint-Struc, Improve, Grounds	225,664	244,128	400,000	400,000
521000	Med-Dental & Lab Supplies	35,354	4,355	35,000	35,000
522000	Memberships	22,086	26,065	30,000	30,000
524000	Office Expense	199,901	235,890	303,761	303,761
524040	Tuition Reimbursement	27,898	53,267	70,000	70,000
524045	Office Expense-Furniture	0	0	75,000	75,000
525010	Professional & Special Service	15,139,699	16,808,465	24,240,757	24,240,757
525020	Prof & Spec Svs Data Pro	390,517	397,930	500,000	500,000
525030	Prof & Spec Svs Other	915,923	564,687	1,150,000	1,150,000
525070	Overhead Reimbursement	1,016,770	1,022,168	1,022,168	1,022,168
525130	Prof & Spec Serv-Support Serv	1,027,553	387,566	524,120	524,120
525310	Prof & Spec Serv-HR	262,252	147,563	280,000	280,000
526000	Publ & Legal Notices	24,424	25,823	32,000	32,000
526005	Media & Marketing	0	0	75,000	75,000
526015	IVECA	24,853	22,306	33,000	33,000
528000	Rents & Leas-Sts-Imp-Grnds	1,756,784	1,741,871	2,269,000	2,269,000
530000	Spec Dept Exp-Training	43,243	115,091	80,000	80,000
530005	Special Dept Expense	204,904	261,567	530,000	530,000
530010	Special Dept Exp-Reimb Exp	129,139	0	30,000	30,000
530100	Housing Vouchers	272,716	727,066	13,100	13,100
531000	Travel-In Cnty Private Car	25,883	40,463	60,000	60,000
531005	Travel-In Cnty County Car	163,297	154,037	250,000	250,000
531006	Travel-Cnty Car-Motorpool	0	5,300	26,600	26,600
531040	Travel Out of Cnty Misc	200,634	208,659	260,000	260,000
532000	Utilities	193,905	178,095	250,000	250,000
	SERVICES & SUPPLIES	24,185,211	25,359,174	34,999,976	34,999,976
546150	Grant Pass Thru Payments	860,851	1,656,736	60,000	60,000
551115	Contrib To Veteran Services	70,000	70,000	70,000	70,000
	OTHER CHARGES	930,851	1,726,736	130,000	130,000
549000	Equipment	0	0	0	97,425
549005	Equipment-Vehicles	76,955	0	0	185,000
550000	Structures & Improvements	78,769	0	0	0
	CAPITAL ASSETS	155,724	0	0	282,425
552080	Transfers In	-349,508	-510,850	-2,135,010	-2,135,010

Current Date: 09/10/2026

Oversight Department: Behavioral Health**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**04 **HEALTH AND SANITATION**
018 **HEALTH****FOR THE FISCAL 2026 - 2027**

1046	BEHAVIORAL HEALTH	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>
552355	Transfer In- Loss Reserves	0	-38,560	0	0
	OTHER FINANCING SOURCES	-349,508	-549,410	-2,135,010	-2,135,010
552000	Intrafund Transfer	-372,372	-125,899	0	0
552015	Intrafund Labor	-1,234,968	-2,944,636	-15,000,000	-15,000,000
552020	Intrafund Maintenance	0	2,402	0	0
	INTRA-FUND TRANSFERS	-1,607,340	-3,068,133	-15,000,000	-15,000,000
	Total Revenue	54,947,658	57,778,246	72,766,799	73,049,224
	Total Expense	55,499,561	58,533,409	72,766,799	73,049,224
	Total Net Cost	-551,903	-755,163	0	0

04 HEALTH AND SANITATION
018 HEALTH

FOR THE FISCAL 2026 - 2027

1570	SUBSTANCE ABUSE	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	2025	2026	2027	2027

Revenue Account

430000	Interest Pooled Money	-36,554	46,860	20,000	20,000
	REV FROM USE OF	-36,554	46,860	20,000	20,000
446010	State Aid - Other	0	0	713,506	713,506
446320	State-Aid OCJP Grants	740,139	792,884	1,036,683	1,036,683
446771	Realign-Drug Medi-Cal	2,932,070	4,396,807	4,543,121	4,793,121
446772	Realign-NonDrug Medi Cal Abuse	406,592	865,398	963,725	963,725
	INTERGOVERNMENTAL REVENUES	4,078,801	6,055,089	7,257,035	7,507,035
452010	Federal Medical	5,911,933	7,210,894	8,000,000	8,000,000
456040	Federal Aid	559,708	508,044	424,292	424,292
456170	FFP-MHP Admin	279,652	123,248	311,163	311,163
	FEDERAL REVENUES	6,751,293	7,842,186	8,735,455	8,735,455
431040	Interfund Services Provided	0	0	116,000	116,000
476000	Behaviorial Health Services	0	12,177	0	0
491045	Other Refunds & Reimbursements	51,960	8,199	30,000	30,000
493000	Reimb For Services Provided	129,834	86,674	0	0
	CHARGES FOR SERVICES	181,794	107,050	146,000	146,000
491095	Statutory Cancellations	134	2,976	0	0
	MISCELLANEOUS REVENUES	134	2,976	0	0

Expenditure Account

501000	Permanent Salaries	4,595,318	5,117,959	7,413,500	7,413,500
501105	Shift Differential	1,947	2,241	3,500	3,500
501115	Extra Help	445	0	750	750
501120	Stand-By	56,606	16,587	50,000	50,000
501130	Bilingual Pay	13,270	17,181	31,200	31,200
501135	Overtime	65,203	126,263	145,000	145,000
501140	Stipend	0	113,200	0	0
501141	Bonus	0	2,500	0	0
501145	Redemption of Benefits	20,691	0	30,000	30,000
501150	Social Security-Medicare	66,650	75,461	106,260	106,260
502000	County Contr Retirement	834,792	880,951	1,241,709	1,241,709
502005	Ins-Workers Comp	104,268	156,854	112,206	112,206
502010	Ins-Unemployment	6,198	5,883	6,749	6,749
502015	Group Insurance	935,178	1,060,822	1,317,901	1,317,901
502020	Ins Dental/Vision	2,570	3,017	3,049	3,049
502040	Retirement-Pension Bond	96,272	56,061	53,666	53,666
502045	Retirement-Health Plan	278,845	288,265	480,084	480,084
502050	Ins - Voluntary Life	316	554	546	546
	SALARIES & BENEFITS	7,078,569	7,923,799	10,996,120	10,996,120
513000	Clothing & Personal	0	0	500	500
514000	Communications - Phone Charges	18,651	22,717	35,000	35,000
514010	Internet Connections	3,927	3,970	4,500	4,500
514015	Communications-CellPhone/Pager	7,419	9,680	13,000	13,000

Oversight Department: Behavioral Health04 **HEALTH AND SANITATION**
018 **HEALTH****COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail****FOR THE FISCAL 2026 - 2027**

1570	SUBSTANCE ABUSE	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>
514020	Communications - Services	2,338	0	0	0
515000	Food	8,869	8,342	13,560	13,560
516000	Household Expense	101,187	105,919	140,000	140,000
517050	Ins - Autos	1,907	2,250	2,614	2,614
517055	Insurance Liability	111,886	109,477	136,923	136,923
517065	Malpractice Insurance	78,010	90,684	50,000	50,000
519038	Fuel Expense	3,016	2,150	2,500	2,500
519055	Maint-Info Hardware	17,262	41,440	65,000	65,000
519060	Maint-Info Software Licenses	17,746	6,833	55,000	55,000
520000	Maint-Struc, Improve, Grounds	34,273	40,022	50,000	50,000
521000	Med-Dental & Lab Supplies	18,392	10,503	20,000	20,000
522000	Memberships	4,984	5,949	7,000	7,000
524000	Office Expense	35,780	36,102	51,000	51,000
524040	Tuition Reimbursement	8,005	9,977	16,500	16,500
524045	Office Expense-Furniture	6,887	0	5,000	5,000
525010	Professional & Special Service	3,410,414	4,403,534	6,596,399	6,596,399
525020	Prof & Spec Svs Data Pro	93,612	108,501	100,000	100,000
525030	Prof & Spec Svs Other	1,548,997	1,417,316	1,500,000	1,500,000
525070	Overhead Reimbursement	153,647	92,085	92,085	92,085
525130	Prof & Spec Serv-Support Serv	188,143	37,842	41,251	41,251
525310	Prof & Spec Serv-HR	63,224	40,703	55,000	55,000
526015	IVECA	3,963	3,704	5,500	5,500
528000	Rents & Leas-Sts-Imp-Grnds	653,617	746,587	644,000	644,000
530000	Spec Dept Exp-Training	6,999	10,616	105,266	105,266
530005	Special Dept Expense	65,909	61,084	184,238	184,238
530100	Housing Vouchers	0	111	0	0
531000	Travel-In Cnty Private Car	6,945	3,089	12,835	12,835
531005	Travel-In Cnty County Car	93,047	89,629	142,267	142,267
531006	Travel-Cnty Car-Motorpool	0	3,830	5,000	5,000
531040	Travel Out of Cnty Misc	59,669	44,259	114,414	114,414
532000	Utilities	60,069	61,623	80,000	80,000
	SERVICES & SUPPLIES	6,888,794	7,630,528	10,346,352	10,346,352
533170	Federal & State Repayments	2,971	9,840	20,000	20,000
	OTHER CHARGES	2,971	9,840	20,000	20,000
549005	Equipment-Vehicles	43,822	0	0	250,000
	CAPITAL ASSETS	43,822	0	0	250,000
552080	Transfers In	-750,000	-488,966	-1,003,982	-1,003,982
	OTHER FINANCING SOURCES	-750,000	-488,966	-1,003,982	-1,003,982
552000	Intrafund Transfer	-270,186	-304,706	-400,000	-400,000
552015	Intrafund Labor	-1,301,582	-2,066,006	-3,800,000	-3,800,000
	INTRA-FUND TRANSFERS	-1,571,768	-2,370,712	-4,200,000	-4,200,000

1570	SUBSTANCE ABUSE	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	2025	2026	2027	2027
Total Revenue		10,975,468	14,054,161	16,158,490	16,408,490
Total Expense		11,692,388	12,704,489	16,158,490	16,408,490
Total Net Cost		-716,920	1,349,672	0	0

04 HEALTH AND SANITATION
018 HEALTH

FOR THE FISCAL 2026 - 2027

1748	MHSA ACT PROP #63				
0101	NON-GENERAL FUND	Actual	Actual	Recommended	Adopte
		<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	328,637	224,692	0	0
	REV FROM USE OF	328,637	224,692	0	0
446720	State Aid - MHSA Act Prop # 63	7,551,089	3,350,987	0	0
446785	2011 MH Realignment	3,012,237	3,635,281	0	0
	INTERGOVERNMENTAL REVENUES	10,563,326	6,986,268	0	0
452010	Federal Medical	9,698,852	9,353,751	0	0
456040	Federal Aid	220,901	205,995	0	0
	FEDERAL REVENUES	9,919,753	9,559,746	0	0
476000	Behavioral Health Services	92,718	123,105	0	0
491045	Other Refunds & Reimbursements	548	7,264	0	0
493000	Reimb For Services Provided	203,286	132,371	0	0
	CHARGES FOR SERVICES	296,552	262,740	0	0
491095	Statutory Cancellations	111	5,662	0	0
	MISCELLANEOUS REVENUES	111	5,662	0	0

Expenditure Account

501000	Permanent Salaries	6,198,881	6,024,490	0	0
501105	Shift Differential	680	650	0	0
501115	Extra Help	3,261	628	0	0
501120	Stand-By	60,414	21,173	0	0
501130	Bilingual Pay	22,718	34,695	0	0
501135	Overtime	92,783	109,330	0	0
501141	Bonus	0	2,500	0	0
501145	Redemption of Benefits	13,512	0	0	0
501150	Social Security-Medicare	89,830	88,099	0	0
502000	County Contr Retirement	1,111,421	1,040,583	0	0
502005	Ins-Workers Comp	236,924	98,846	0	0
502010	Ins-Unemployment	7,899	7,578	0	0
502015	Group Insurance	1,263,621	1,339,745	0	0
502020	Ins Dental/Vision	2,642	2,049	0	0
502040	Retirement-Pension Bond	130,301	66,784	0	0
502045	Retirement-Health Plan	373,820	342,407	0	0
502050	Ins - Voluntary Life	36	34	0	0
	SALARIES & BENEFITS	9,608,743	9,179,591	0	0
514000	Communications - Phone Charges	56,267	66,473	0	0
514010	Internet Connections	7,790	7,875	0	0
514015	Communications-CellPhone/Pager	9,959	14,344	0	0
514020	Communications - Services	4,638	0	0	0
515000	Food	20,069	23,204	0	0
516000	Household Expense	255,754	263,688	0	0
517050	Ins - Autos	1,907	2,250	0	0
517055	Insurance Liability	143,233	141,010	0	0
517065	Malpractice Insurance	247,720	256,208	0	0

Oversight Department: Behavioral Health**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**04 **HEALTH AND SANITATION**
018 **HEALTH****FOR THE FISCAL 2026 - 2027**

1748	MHSA ACT PROP #63				
0101	NON-GENERAL FUND	Actual	Actual	Recommended	Adopte
		<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>
519038	Fuel Expense	3,233	1,515	0	0
519055	Maint-Info Hardware	23,642	104,865	0	0
519060	Maint-Info Software Licenses	27,992	18,214	0	0
520000	Maint-Struc, Improve, Grounds	118,473	107,043	0	0
521000	Med-Dental & Lab Supplies	35,136	5,701	0	0
522000	Memberships	12,320	14,297	0	0
524000	Office Expense	90,521	101,693	0	0
524040	Tuition Reimbursement	21,398	26,857	0	0
524045	Office Expense-Furniture	0	108	0	0
525010	Professional & Special Service	3,368,253	3,895,443	0	0
525020	Prof & Spec Svs Data Pro	187,257	214,885	0	0
525030	Prof & Spec Svs Other	4,028,947	4,183,665	0	0
525070	Overhead Reimbursement	194,666	72,767	0	0
525130	Prof & Spec Serv-Support Serv	519,126	1,005,410	0	0
525310	Prof & Spec Serv-HR	125,402	80,613	0	0
526000	Publ & Legal Notices	32	1,462	0	0
526005	Media & Marketing	580,117	546,330	0	0
526015	IVECA	7,983	7,701	0	0
528000	Rents & Leas-Sts-Imp-Grnds	1,674,166	1,673,358	0	0
530000	Spec Dept Exp-Training	13,154	13,044	0	0
530005	Special Dept Expense	222,321	201,999	0	0
530010	Special Dept Exp-Reimb Exp	1,642	0	0	0
530100	Housing Vouchers	73,639	230,984	0	0
530105	Other Housing	19,508	10,358	0	0
530110	Other Supportive Expenses	5,357	8,176	0	0
531000	Travel-In Cnty Private Car	3,887	4,314	0	0
531005	Travel-In Cnty County Car	285,490	294,483	0	0
531006	Travel-Cnty Car-Motorpool	0	84	0	0
531040	Travel Out of Cnty Misc	52,713	66,120	0	0
532000	Utilities	139,150	135,157	0	0
	SERVICES & SUPPLIES	12,582,862	13,801,698	0	0
533030	Patient Travel	2,136	36	0	0
533080	Employment & Education Support	12,498	2,005	0	0
	OTHER CHARGES	14,634	2,041	0	0
549005	Equipment-Vehicles	115,326	0	0	0
	CAPITAL ASSETS	115,326	0	0	0
552000	Intrafund Transfer	270,186	304,706	0	0
552015	Intrafund Labor	2,435,581	5,096,571	0	0
	INTRA-FUND TRANSFERS	2,705,767	5,401,277	0	0
Total Revenue		21,108,379	17,039,108	0	0
Total Expense		25,027,332	28,384,607	0	0
Total Net Cost		-3,918,953	-11,345,499	0	0

Oversight Department: Behavioral Health**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**04 **HEALTH AND SANITATION**
018 **HEALTH****FOR THE FISCAL 2026 - 2027**

1792	MHSA PEI				
0101	NON-GENERAL FUND	Actual	Actual	Recommended	Adopte
		<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	296,699	282,525	0	0
	REV FROM USE OF	296,699	282,525	0	0
446785	2011 MH Realignment	304,397	367,357	0	0
	INTERGOVERNMENTAL REVENUES	304,397	367,357	0	0
452010	Federal Medical	651,236	370,189	0	0
	FEDERAL REVENUES	651,236	370,189	0	0
476000	Behaviorial Health Services	4,268	453	0	0
491045	Other Refunds & Reimbursements	182	1,367	0	0
	CHARGES FOR SERVICES	4,450	1,820	0	0
491095	Statutory Cancellations	345	1,000	0	0
	MISCELLANEOUS REVENUES	345	1,000	0	0

Expenditure Account

501000	Permanent Salaries	765,595	826,885	0	0
501115	Extra Help	0	233	0	0
501120	Stand-By	716	2,515	0	0
501130	Bilingual Pay	2,266	3,629	0	0
501135	Overtime	5,031	9,657	0	0
501140	Stipend	0	2,500	0	0
501145	Redemption of Benefits	2,072	0	0	0
501150	Social Security-Medicare	10,959	11,987	0	0
502000	County Contr Retirement	137,177	142,590	0	0
502005	Ins-Workers Comp	10,951	12,483	0	0
502010	Ins-Unemployment	1,060	957	0	0
502015	Group Insurance	129,744	182,786	0	0
502020	Ins Dental/Vision	20	196	0	0
502040	Retirement-Pension Bond	15,640	9,219	0	0
502045	Retirement-Health Plan	45,613	47,387	0	0
	SALARIES & BENEFITS	1,126,844	1,253,024	0	0
514000	Communications - Phone Charges	12,550	13,965	0	0
514010	Internet Connections	1,499	1,515	0	0
514015	Communications-CellPhone/Pager	5,348	6,005	0	0
514020	Communications - Services	892	0	0	0
516000	Household Expense	21,641	19,581	0	0
517055	Insurance Liability	19,032	17,808	0	0
519055	Maint-Info Hardware	5,273	13,286	0	0
519060	Maint-Info Software Licenses	4,630	1,506	0	0
520000	Maint-Struc, Improve, Grounds	2,893	4,245	0	0
522000	Memberships	1,361	1,703	0	0
524000	Office Expense	11,361	11,854	0	0
524040	Tuition Reimbursement	0	5,920	0	0
525010	Professional & Special Service	980,338	1,001,676	0	0
525020	Prof & Spec Svs Data Pro	34,812	39,059	0	0

Current Date: 09/10/2026

Oversight Department: Behavioral Health**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**04 **HEALTH AND SANITATION**
018 **HEALTH****FOR THE FISCAL 2026 - 2027**

1792	MHSA PEI	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>
525030	Prof & Spec Svs Other	600,985	677,228	0	0
525070	Overhead Reimbursement	31,526	20,594	0	0
525130	Prof & Spec Serv-Support Serv	414,058	391,475	0	0
525310	Prof & Spec Serv-HR	24,130	14,569	0	0
526000	Publ & Legal Notices	109	251	0	0
526015	IVECA	685	555	0	0
528000	Rents & Leas-Sts-Imp-Grnds	146,559	130,497	0	0
530000	Spec Dept Exp-Training	2,269	2,910	0	0
530005	Special Dept Expense	128,233	52,369	0	0
531000	Travel-In Cnty Private Car	8,533	6,588	0	0
531005	Travel-In Cnty County Car	32,162	34,660	0	0
531040	Travel Out of Cnty Misc	13,578	6,600	0	0
532000	Utilities	3,372	3,183	0	0
SERVICES & SUPPLIES		2,507,829	2,479,602	0	0
549005	Equipment-Vehicles	97,219	0	0	0
CAPITAL ASSETS		97,219	0	0	0
552010	Intrafund Material	0	-48,684	0	0
552015	Intrafund Labor	879,077	632,875	0	0
INTRA-FUND TRANSFERS		879,077	584,191	0	0
Total Revenue		1,257,127	1,022,891	0	0
Total Expense		4,610,969	4,316,817	0	0
Total Net Cost		-3,353,842	-3,293,926	0	0

Oversight Department: Behavioral Health**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**04 **HEALTH AND SANITATION**
018 **HEALTH****FOR THE FISCAL 2026 - 2027**1793 MHSA INNOVATION
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopted
2027****Revenue Account**

430000	Interest Pooled Money	69,746	71,288	0	0
	REV FROM USE OF	69,746	71,288	0	0
	INTERGOVERNMENTAL REVENUES	0	0	0	0

Expenditure Account

501000	Permanent Salaries	618,788	624,942	0	0
501105	Shift Differential	0	6	0	0
501130	Bilingual Pay	2,292	3,500	0	0
501135	Overtime	5,592	4,727	0	0
501145	Redemption of Benefits	785	0	0	0
501150	Social Security-Medicare	8,906	9,011	0	0
502000	County Contr Retirement	108,592	107,176	0	0
502010	Ins-Unemployment	633	745	0	0
502015	Group Insurance	138,654	144,146	0	0
502040	Retirement-Pension Bond	12,953	6,982	0	0
502045	Retirement-Health Plan	36,786	35,737	0	0
	SALARIES & BENEFITS	933,981	936,972	0	0
525130	Prof & Spec Serv-Support Serv	483,677	684,390	0	0
	SERVICES & SUPPLIES	483,677	684,390	0	0
	CAPITAL ASSETS	0	0	0	0
552015	Intrafund Labor	-778,109	-718,804	0	0
	INTRA-FUND TRANSFERS	-778,109	-718,804	0	0
Total Revenue		69,746	71,288	0	0
Total Expense		639,549	902,558	0	0
Total Net Cost		-569,803	-831,270	0	0

Oversight Department: Behavioral Health**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**04 **HEALTH AND SANITATION**
018 **HEALTH****FOR THE FISCAL 2026 - 2027**

1838	MHSA WET WORK EDUCATION	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	16,421	8,825	0	0
	REV FROM USE OF	16,421	8,825	0	0
446720	State Aid - MHSA Act Prop # 63	50,000	0	0	0
	INTERGOVERNMENTAL REVENUES	50,000	0	0	0
	CHARGES FOR SERVICES	0	0	0	0
491095	Statutory Cancellations	0	478	0	0
	MISCELLANEOUS REVENUES	0	478	0	0

Expenditure Account

525030	Prof & Spec Svs Other	38,653	0	0	0
530000	Spec Dept Exp-Training	185,916	121,221	0	0
530005	Special Dept Expense	0	42,207	0	0
531040	Travel Out of Cnty Misc	71,771	51,143	0	0
	SERVICES & SUPPLIES	296,340	214,571	0	0

Total Revenue	66,421	9,303	0	0
Total Expense	296,340	214,571	0	0
Total Net Cost	-229,919	-205,268	0	0

Oversight Department: Behavioral Health**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**04 **HEALTH AND SANITATION**
018 **HEALTH****FOR THE FISCAL 2026 - 2027**

1839	MHSA CFTN CAPITAL	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	5,854	7,991	0	0
	REV FROM USE OF	5,854	7,991	0	0
446720	State Aid - MHSA Act Prop # 63	325,000	416,961	0	0
	INTERGOVERNMENTAL REVENUES	325,000	416,961	0	0

Expenditure Account

514000	Communications - Phone Charges	125,000	137,000	0	0
519055	Maint-Info Hardware	442	0	0	0
519060	Maint-Info Software Licenses	234,002	284,899	0	0
525130	Prof & Spec Serv-Support Serv	14,952	0	0	0
530005	Special Dept Expense	0	8,190	0	0
	SERVICES & SUPPLIES	374,396	430,089	0	0

Total Revenue	330,854	424,952	0	0
Total Expense	374,396	430,089	0	0
Total Net Cost	-43,542	-5,137	0	0

Oversight Department: Behavioral Health**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**04 **HEALTH AND SANITATION**
018 **HEALTH****FOR THE FISCAL 2026 - 2027**

2064	LOCAL BHSF	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	2025	2026	2027	2027

Revenue Account

446010	State Aid - Other	0	0	2,713,413	2,713,413
446720	State Aid - MHSA Act Prop # 63	0	0	3,185,500	3,185,500
	INTERGOVERNMENTAL REVENUES	0	0	5,898,913	5,898,913

Expenditure Account

514000	Communications - Phone Charges	0	0	500	500
514015	Communications-CellPhone/Pager	0	0	300	300
516000	Household Expense	0	0	3,000	3,000
517055	Insurance Liability	0	0	6,203	6,203
519055	Maint-Info Hardware	0	0	500	500
519060	Maint-Info Software Licenses	0	0	5,000	5,000
520000	Maint-Struc, Improve, Grounds	0	0	2,500	2,500
524000	Office Expense	0	0	1,000	1,000
525010	Professional & Special Service	0	0	800,860	800,860
525020	Prof & Spec Svs Data Pro	0	0	10,000	10,000
525030	Prof & Spec Svs Other	0	0	10,000	10,000
525130	Prof & Spec Serv-Support Serv	0	0	2,331,270	2,331,270
525310	Prof & Spec Serv-HR	0	0	6,000	6,000
526005	Media & Marketing	0	0	25,000	25,000
528000	Rents & Leas-Sts-Imp-Grnds	0	0	20,000	20,000
530005	Special Dept Expense	0	0	3,000	3,000
530100	Housing Vouchers	0	0	601,279	601,279
530105	Other Housing	0	0	1,131,901	1,131,901
530110	Other Supportive Expenses	0	0	100,000	100,000
531000	Travel-In Cnty Private Car	0	0	500	500
531005	Travel-In Cnty County Car	0	0	1,000	1,000
532000	Utilities	0	0	2,000	2,000
	SERVICES & SUPPLIES	0	0	5,061,813	5,061,813
552000	Intrafund Transfer	0	0	837,100	837,100
	INTRA-FUND TRANSFERS	0	0	837,100	837,100

Total Revenue	0	0	5,898,913	5,898,913
Total Expense	0	0	5,898,913	5,898,913
Total Net Cost	0	0	0	0

04 HEALTH AND SANITATION
018 HEALTH

FOR THE FISCAL 2026 - 2027

2066	BHSA-FSP				
0101	NON-GENERAL FUND	Actual	Actual	Recommended	Adopte
		<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	0	0	300,000	300,000
	REV FROM USE OF	0	0	300,000	300,000
446720	State Aid - MHSA Act Prop # 63	0	0	15,295,516	15,295,516
446785	2011 MH Realignment	0	0	2,730,530	3,012,955
	INTERGOVERNMENTAL REVENUES	0	0	18,026,046	18,308,471
452010	Federal Medical	0	0	4,993,054	4,993,054
456040	Federal Aid	0	0	220,900	220,900
	FEDERAL REVENUES	0	0	5,213,954	5,213,954
431035	Chrgs for Serv-Outside Agency	0	0	185,000	185,000
476000	Behavioral Health Services	0	0	150,000	150,000
491045	Other Refunds & Reimbursements	0	0	50,000	50,000
	CHARGES FOR SERVICES	0	0	385,000	385,000
491095	Statutory Cancellations	0	0	50,000	50,000
	MISCELLANEOUS REVENUES	0	0	50,000	50,000

Expenditure Account

501000	Permanent Salaries	0	34,781	1,600,000	1,600,000
501105	Shift Differential	0	0	1,000	1,000
501115	Extra Help	0	0	1,000	1,000
501120	Stand-By	0	87	20,000	20,000
501130	Bilingual Pay	0	244	6,240	6,240
501135	Overtime	0	655	50,000	50,000
501145	Redemption of Benefits	0	0	10,000	10,000
501150	Social Security-Medicare	0	506	25,000	25,000
502000	County Contr Retirement	0	5,482	270,000	270,000
502015	Group Insurance	0	3,474	300,000	300,000
502040	Retirement-Pension Bond	0	352	15,000	15,000
502045	Retirement-Health Plan	0	1,854	100,000	100,000
502050	Ins - Voluntary Life	0	0	200	200
	SALARIES & BENEFITS	0	47,435	2,398,440	2,398,440
513000	Clothing & Personal	0	0	1,000	1,000
514000	Communications - Phone Charges	0	0	60,000	60,000
514010	Internet Connections	0	0	7,000	7,000
514015	Communications-CellPhone/Pager	0	0	15,000	15,000
515000	Food	0	0	25,000	25,000
516000	Household Expense	0	0	230,000	230,000
517050	Ins - Autos	0	0	1,800	1,800
517055	Insurance Liability	0	0	125,000	125,000
517065	Malpractice Insurance	0	0	200,000	200,000
519038	Fuel Expense	0	0	3,500	3,500
519055	Maint-Info Hardware	0	0	100,000	100,000
519060	Maint-Info Software Licenses	0	0	110,000	110,000
520000	Maint-Struc, Improve, Grounds	0	0	110,000	110,000

Oversight Department: Behavioral Health**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**04 **HEALTH AND SANITATION**
018 **HEALTH****FOR THE FISCAL 2026 - 2027**

2066	BHSA-FSP	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>
521000	Med-Dental & Lab Supplies	0	0	25,000	25,000
522000	Memberships	0	0	14,000	14,000
524000	Office Expense	0	0	80,000	80,000
524040	Tuition Reimbursement	0	0	25,000	25,000
524045	Office Expense-Furniture	0	0	20,000	20,000
525010	Professional & Special Service	0	159	4,462,375	4,462,375
525020	Prof & Spec Svs Data Pro	0	0	170,000	170,000
525030	Prof & Spec Svs Other	0	0	2,560,000	2,560,000
525070	Overhead Reimbursement	0	0	70,000	70,000
525130	Prof & Spec Serv-Support Serv	0	0	137,385	137,385
525310	Prof & Spec Serv-HR	0	0	100,000	100,000
526000	Publ & Legal Notices	0	0	4,000	4,000
526015	IVECA	0	0	9,000	9,000
528000	Rents & Leas-Sts-Imp-Grnds	0	0	1,146,500	1,146,500
530000	Spec Dept Exp-Training	0	0	50,000	50,000
530005	Special Dept Expense	0	0	300,000	300,000
530110	Other Supportive Expenses	0	0	12,000	12,000
531000	Travel-In Cnty Private Car	0	0	20,000	20,000
531005	Travel-In Cnty County Car	0	0	250,000	250,000
531006	Travel-Cnty Car-Motorpool	0	0	1,000	1,000
531040	Travel Out of Cnty Misc	0	0	90,000	90,000
532000	Utilities	0	0	130,000	130,000
SERVICES & SUPPLIES		0	159	10,664,560	10,664,560
533030	Patient Travel	0	0	2,000	2,000
533080	Employment & Education Support	0	0	10,000	10,000
OTHER CHARGES		0	0	12,000	12,000
549000	Equipment	0	0	0	97,425
549005	Equipment-Vehicles	0	0	0	185,000
CAPITAL ASSETS		0	0	0	282,425
552000	Intrafund Transfer	0	0	400,000	400,000
552015	Intrafund Labor	0	0	10,500,000	10,500,000
INTRA-FUND TRANSFERS		0	0	10,900,000	10,900,000
Total Revenue		0	0	23,975,000	24,257,425
Total Expense		0	47,594	23,975,000	24,257,425
Total Net Cost		0	-47,594	0	0

04 HEALTH AND SANITATION
018 HEALTH

FOR THE FISCAL 2026 - 2027

2067	BHSA-BHSS	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	2025	2026	2027	2027

Revenue Account

430000	Interest Pooled Money	0	0	250,000	250,000
	REV FROM USE OF	0	0	250,000	250,000
446720	State Aid - MHSA Act Prop # 63	0	0	9,518,984	9,518,984
446785	2011 MH Realignment	0	0	1,500,000	1,500,000
	INTERGOVERNMENTAL REVENUES	0	0	11,018,984	11,018,984
452010	Federal Medical	0	0	2,762,275	2,762,275
456040	Federal Aid	0	0	220,901	220,901
	FEDERAL REVENUES	0	0	2,983,176	2,983,176
476000	Behavioral Health Services	0	0	219,020	219,020
491045	Other Refunds & Reimbursements	0	0	500	500
	CHARGES FOR SERVICES	0	0	219,520	219,520
491095	Statutory Cancellations	0	0	1,500	1,500
	MISCELLANEOUS REVENUES	0	0	1,500	1,500

Expenditure Account

501000	Permanent Salaries	0	39,953	1,300,000	1,300,000
501105	Shift Differential	0	0	100	100
501115	Extra Help	0	0	500	500
501120	Stand-By	0	0	1,000	1,000
501130	Bilingual Pay	0	326	6,240	6,240
501135	Overtime	0	34	10,000	10,000
501140	Stipend	0	600	0	0
501145	Redemption of Benefits	0	0	6,000	6,000
501150	Social Security-Medicare	0	571	25,000	25,000
502000	County Contr Retirement	0	6,396	250,000	250,000
502015	Group Insurance	0	3,223	265,000	265,000
502020	Ins Dental/Vision	0	67	1,600	1,600
502040	Retirement-Pension Bond	0	411	12,000	12,000
502045	Retirement-Health Plan	0	2,166	100,000	100,000
502050	Ins - Voluntary Life	0	2	50	50
	SALARIES & BENEFITS	0	53,749	1,977,490	1,977,490
514000	Communications - Phone Charges	0	0	39,000	39,000
514010	Internet Connections	0	0	5,000	5,000
514015	Communications-CellPhone/Pager	0	0	10,000	10,000
515000	Food	0	0	2,000	2,000
516000	Household Expense	0	0	130,000	130,000
517050	Ins - Autos	0	0	2,615	2,615
517055	Insurance Liability	0	0	85,000	85,000
519038	Fuel Expense	0	0	2,000	2,000
519055	Maint-Info Hardware	0	0	60,000	60,000
519060	Maint-Info Software Licenses	0	0	91,000	91,000
520000	Maint-Struc, Improve, Grounds	0	0	70,000	70,000
521000	Med-Dental & Lab Supplies	0	0	5,000	5,000

Oversight Department: Behavioral Health**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**04 **HEALTH AND SANITATION**
018 **HEALTH****FOR THE FISCAL 2026 - 2027**

2067	BHSA-BHSS	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>
522000	Memberships	0	0	6,000	6,000
524000	Office Expense	0	0	40,000	40,000
524040	Tuition Reimbursement	0	0	15,000	15,000
525010	Professional & Special Service	0	138	271,878	271,878
525020	Prof & Spec Svs Data Pro	0	0	120,000	120,000
525030	Prof & Spec Svs Other	0	0	1,640,000	1,640,000
525070	Overhead Reimbursement	0	0	50,000	50,000
525130	Prof & Spec Serv-Support Serv	0	0	953,201	953,201
525310	Prof & Spec Serv-HR	0	0	68,000	68,000
526000	Publ & Legal Notices	0	0	600	600
526005	Media & Marketing	0	0	588,646	588,646
526015	IVECA	0	0	5,000	5,000
528000	Rents & Leas-Sts-Imp-Grnds	0	0	901,500	901,500
530000	Spec Dept Exp-Training	0	0	294,750	294,750
530005	Special Dept Expense	0	0	250,000	250,000
531000	Travel-In Cnty Private Car	0	0	18,000	18,000
531005	Travel-In Cnty County Car	0	0	150,000	150,000
531006	Travel-Cnty Car-Motorpool	0	0	1,500	1,500
531040	Travel Out of Cnty Misc	0	0	40,000	40,000
532000	Utilities	0	0	80,000	80,000
	SERVICES & SUPPLIES	0	138	5,995,690	5,995,690
552015	Intrafund Labor	0	0	6,500,000	6,500,000
	INTRA-FUND TRANSFERS	0	0	6,500,000	6,500,000
Total Revenue		0	0	14,473,180	14,473,180
Total Expense		0	53,887	14,473,180	14,473,180
Total Net Cost		0	-53,887	0	0

Oversight Department: Behavioral Health**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**04 **HEALTH AND SANITATION**
018 **HEALTH****FOR THE FISCAL 2026 - 2027**

4086	BHCIP MHTES	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	-807	-463	0	0
	REV FROM USE OF	-807	-463	0	0
446010	State Aid - Other	0	0	4,085,816	4,085,816
	INTERGOVERNMENTAL REVENUES	0	0	4,085,816	4,085,816
491045	Other Refunds & Reimbursements	130,203	52,998	81,074	81,074
	CHARGES FOR SERVICES	130,203	52,998	81,074	81,074

Expenditure Account

520000	Maint-Struc, Improve, Grounds	-6,175	0	0	0
524045	Office Expense-Furniture	0	0	341,113	341,113
525010	Professional & Special Service	79,387	108,029	61,606	61,606
	SERVICES & SUPPLIES	73,212	108,029	402,719	402,719
550000	Structures & Improvements	-19,486	0	0	0
550020	Construction	0	0	3,764,171	3,764,171
	CAPITAL ASSETS	-19,486	0	3,764,171	3,764,171

Total Revenue	129,396	52,535	4,166,890	4,166,890
Total Expense	53,726	108,029	4,166,890	4,166,890
Total Net Cost	75,670	-55,494	0	0

Oversight Department: Behavioral Health**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**04 **HEALTH AND SANITATION**
018 **HEALTH****FOR THE FISCAL 2026 - 2027**

4087 BHCIP CHILDREN

0101 NON-GENERAL FUND

**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430000	Interest Pooled Money	-195	-9,714	0	0
	REV FROM USE OF	-195	-9,714	0	0
446010	State Aid - Other	0	1,253,901	5,714,470	5,714,470
	INTERGOVERNMENTAL REVENUES	0	1,253,901	5,714,470	5,714,470
491045	Other Refunds & Reimbursements	138,754	391,622	0	0
	CHARGES FOR SERVICES	138,754	391,622	0	0

Expenditure Account

520000	Maint-Struc, Improve, Grounds	-2,277	0	0	0
524045	Office Expense-Furniture	0	0	530,376	530,376
525010	Professional & Special Service	52,910	94,975	270,265	270,265
	SERVICES & SUPPLIES	50,633	94,975	800,641	800,641
550000	Structures & Improvements	-5,000	0	0	0
550020	Construction	28,615	4,140,525	4,913,829	4,913,829
	CAPITAL ASSETS	23,615	4,140,525	4,913,829	4,913,829
552080	Transfers In	149,242	0	0	0
	OTHER FINANCING SOURCES	149,242	0	0	0

Total Revenue	138,559	1,635,809	5,714,470	5,714,470
Total Expense	223,490	4,235,500	5,714,470	5,714,470
Total Net Cost	-84,931	-2,599,691	0	0

Oversight Department: Behavioral Health**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**04 **HEALTH AND SANITATION**
018 **HEALTH****FOR THE FISCAL 2026 - 2027**

4089	BHCIP SUD	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	-1,459	-8,891	0	0
	REV FROM USE OF	-1,459	-8,891	0	0
446010	State Aid - Other	0	666,287	15,363,876	15,363,876
	INTERGOVERNMENTAL REVENUES	0	666,287	15,363,876	15,363,876
491045	Other Refunds & Reimbursements	246,061	553,597	0	0
	CHARGES FOR SERVICES	246,061	553,597	0	0

Expenditure Account

520000	Maint-Struc, Improve, Grounds	-5,383	0	0	0
524045	Office Expense-Furniture	799,658	143,810	655,848	655,848
525010	Professional & Special Service	97,760	213,286	182,471	182,471
530005	Special Dept Expense	-799,658	0	0	0
	SERVICES & SUPPLIES	92,377	357,096	838,319	838,319
550020	Construction	292,042	3,437,977	14,525,557	14,525,557
	CAPITAL ASSETS	292,042	3,437,977	14,525,557	14,525,557

Total Revenue	244,602	1,210,993	15,363,876	15,363,876
Total Expense	384,419	3,795,073	15,363,876	15,363,876
Total Net Cost	-139,817	-2,584,080	0	0

Oversight Department: Behavioral Health**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**04 **HEALTH AND SANITATION**
018 **HEALTH****FOR THE FISCAL 2026 - 2027**

4096 BHCIP SUD-FSP	Actual	Actual	Recommended	Adopte
0101 NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>
Revenue Account				
430000 Interest Pooled Money	0	-308	0	0
REV FROM USE OF	0	-308	0	0
446010 State Aid - Other	0	0	22,405,797	22,405,797
INTERGOVERNMENTAL REVENUES	0	0	22,405,797	22,405,797
491045 Other Refunds & Reimbursements	0	0	340,580	340,580
CHARGES FOR SERVICES	0	0	340,580	340,580
Expenditure Account				
524045 Office Expense-Furniture	0	0	810,500	810,500
525030 Prof & Spec Svs Other	0	85,949	1,891,293	1,891,293
530005 Special Dept Expense	0	0	340,580	340,580
SERVICES & SUPPLIES	0	85,949	3,042,373	3,042,373
550020 Construction	0	0	19,704,004	19,704,004
CAPITAL ASSETS	0	0	19,704,004	19,704,004
Total Revenue	0	-308	22,746,377	22,746,377
Total Expense	0	85,949	22,746,377	22,746,377
Total Net Cost	0	-86,257	0	0

Oversight Department: Behavioral Health**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**

06 ED CA ION

035 O HER SSISTANCE

FOR THE FISCAL 2026 - 2027

1725 FEDERAL IDEA FUNDS-AB 1765

0101 NON-GENERAL FUND

**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430000 Interest Pooled Money

REV FROM USE OF

32

32

0

0

32**32****0****0****Total Revenue**

32

32

0

0

Total Expense

0

0

0

0

Total Net Cost

32

32

0

0

Total Behavioral Health**Total Revenue**

89,464,397

96,447,262

201,333,209

202,148,059

Total Expense

100,044,009

120,680,918

201,333,209

202,148,059

Total Net Cost

-10,579,612

-24,233,656

0

0

Oversight Department: Board of Supervisorrrs COUNTY OF**Budget Detail**

01 **GENERAL GOVERNMENT** **GOVERNMENTAL FUNDS**
 001 **LEGISLATIVE AND ADMIN** **BUDGET UNIT**

FOR THE FISCAL 2026 - 2027

1000	GENERAL FUND	Actual	Actual	Recommended	Adopte
1003	CLERK OF THE BOARD	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

491160	Sponsorship Contributions	0	1,500	0	30,000
	INTERGOVERNMENTAL REVENUES	0	1,500	0	30,000
431040	Interfund Services Provided	0	0	30,000	30,000
491220	Audio-Media Use	4,477	4,916	5,526	5,526
493000	Reimb For Services Provided	30,000	30,012	0	0
	CHARGES FOR SERVICES	34,477	34,928	35,526	35,526

Expenditure Account

501000	Permanent Salaries	317,041	303,722	277,738	277,738
501115	Extra Help	12,146	0	0	0
501135	Overtime	41	0	0	0
501140	Stipend	869	1,800	0	0
501145	Redemption of Benefits	4,463	3,102	3,500	3,500
501150	Social Security-Medicare	4,874	4,350	4,077	4,077
502000	County Contr Retirement	64,419	50,366	48,891	48,891
502005	Ins-Workers Comp	3,486	5,261	5,785	5,785
502010	Ins-Unemployment	337	403	472	472
502015	Group Insurance	55,153	57,138	64,830	64,830
502020	Ins Dental/Vision	1,293	1,243	880	880
502040	Retirement-Pension Bond	5,965	3,017	2,027	2,027
502045	Retirement-Health Plan	19,773	15,539	18,136	6,749
502050	Ins - Voluntary Life	190	75	190	190
	SALARIES & BENEFITS	490,050	446,016	426,526	415,139
514010	Internet Connections	42	33	33	33
514015	Communications-CellPhone/Pager	1,924	2,285	2,500	2,500
517055	Insurance Liability	6,059	7,505	9,577	9,577
519055	Maint-Info Hardware	2,371	7,299	1,000	1,000
519060	Maint-Info Software Licenses	3,486	2,339	4,994	4,994
522000	Memberships	550	680	615	615
524000	Office Expense	15,160	8,890	11,340	10,206
524040	Tuition Reimbursement	0	0	2,250	2,250
525020	Prof & Spec Svs Data Pro	14,214	17,720	4,430	4,430
525030	Prof & Spec Svs Other	46,329	50,962	56,058	56,058
526000	Publ & Legal Notices	1,821	965	2,000	2,000
530005	Special Dept Expense	62	0	0	0
530180	State of County Address Exp	0	0	0	30,000
531000	Travel-In Cnty Private Car	6,583	8,800	6,600	6,600
531040	Travel Out of Cnty Misc	3,951	2,546	3,000	3,000
	SERVICES & SUPPLIES	102,552	110,024	104,397	133,263
	OTHER CHARGES	0	0	0	0
552080	Transfers In	0	-4,369	0	0
	OTHER FINANCING SOURCES	0	-4,369	0	0
552000	Intrafund Transfer	-22,385	-29,496	-33,156	-33,156

Current Date: 09/10/2026

Oversight Department: Board of Supervisorrrs COUNTY OF**Budget Detail**01 **GENERAL GOVERNMENT** **GOVERNMENTAL FUNDS**001 **LEGISLATIVE AND ADMIN** **BUDGET UNIT****FOR THE FISCAL 2026 - 2027**

1000	GENERAL FUND	Actual	Actual	Recommended	Adopte
1003	CLERK OF THE BOARD	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>
552020	Intrafund Maintenance	2,078	564	1,500	1,500
INTRA-FUND TRANSFERS		-20,307	-28,932	-31,656	-31,656
Total Revenue		34,477	36,428	35,526	65,526
Total Expense		572,295	522,739	499,267	516,746
Total Net Cost		-537,818	-486,311	-463,741	-451,220
Total Board of Supervisorrrs					
Total Revenue		34,477	36,428	35,526	65,526
Total Expense		572,295	522,739	499,267	516,746
Total Net Cost		-537,818	-486,311	-463,741	-451,220

Oversight Department: Board of Supervisors COUNTY OF**Budget Detail**

01 **GENERAL GOVERNMENT** **GOVERNMENTAL FUNDS**
 001 **LEGISLATIVE AND ADMIN** **BUDGET UNIT**

FOR THE FISCAL 2026 - 2027

1000	GENERAL FUND	Actual	Actual	Recommended	Adopte
1001	BOARD OF SUPERVISORS	2025	2026	2027	2027

Revenue Account**FINES, FORFEITURES&PENALTIES**

491045	Other Refunds & Reimbursements	0	0	1,500	1,500
--------	--------------------------------	---	---	-------	-------

CHARGES FOR SERVICES

0	0	1,500	1,500
---	---	-------	-------

Expenditure Account

501000	Permanent Salaries	329,799	334,149	348,632	348,632
501150	Social Security-Medicare	5,255	5,258	5,055	5,055
502000	County Contr Retirement	47,250	47,629	45,685	45,685
502005	Ins-Workers Comp	5,010	5,673	5,780	5,780
502010	Ins-Unemployment	485	435	472	472
502015	Group Insurance	59,759	83,897	88,333	88,333
502020	Ins Dental/Vision	3,289	3,997	3,845	3,845
502040	Retirement-Pension Bond	5,670	3,006	2,036	2,036
502045	Retirement-Health Plan	16,046	15,454	18,213	6,778
	SALARIES & BENEFITS	472,563	499,498	518,051	506,616
514000	Communications - Phone Charges	2,896	2,897	3,975	3,975
514010	Internet Connections	42	42	41	41
514015	Communications-CellPhone/Pager	11,983	6,159	6,500	6,500
517055	Insurance Liability	12,394	8,093	9,568	9,568
519055	Maint-Info Hardware	6,780	1,302	500	500
519060	Maint-Info Software Licenses	2,901	2,899	2,195	2,195
522000	Memberships	71,233	73,270	64,500	64,500
524000	Office Expense	12,462	12,957	8,500	7,650
524004	Cal-Card Fraud Chrgs	3,185	0	0	0
525010	Professional & Special Service	221,440	202,528	209,612	209,612
525020	Prof & Spec Svs Data Pro	10,230	3,307	5,537	5,537
530005	Special Dept Expense	2,208	7,810	5,050	5,050
531000	Travel-In Cnty Private Car	32,450	33,000	33,000	33,000
531005	Travel-In Cnty County Car	48	0	0	0
531040	Travel Out of Cnty Misc	57,823	47,481	41,440	41,440
	SERVICES & SUPPLIES	448,075	401,745	390,418	389,568
	OTHER CHARGES	0	0	0	0
549010	Equipment-Info. Technology	0	0	0	165,820
	CAPITAL ASSETS	0	0	0	165,820
552080	Transfers In	0	0	0	-165,820
	OTHER FINANCING SOURCES	0	0	0	-165,820
552000	Intrafund Transfer	0	-37	500	500
552020	Intrafund Maintenance	26,917	836	10,000	10,000
	INTRA-FUND TRANSFERS	26,917	799	10,500	10,500

Total Revenue	0	0	1,500	1,500
Total Expense	947,555	902,042	918,969	906,684
Total Net Cost	-947,555	-902,042	-917,469	-905,184

Oversight Department: Board of Supervisors COUNTY OF**Budget Detail**01 **GENERAL GOVERNMENT GOVERNMENTAL FUNDS**001 **LEGISLATIVE AND ADMIN BUDGET UNIT****FOR THE FISCAL 2026 - 2027**

1000	GENERAL FUND	Actual	Actual	Recommended	Adopte
1068	ASSESSMENT APPEALS BOARD	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

491215	Assessment Appeals App. Fees	1,755	3,990	5,000	5,000
	CHARGES FOR SERVICES	1,755	3,990	5,000	5,000

Expenditure Account

	SERVICES & SUPPLIES	0	0	0	0
552000	Intrafund Transfer	4,477	4,916	5,526	5,526
	INTRA-FUND TRANSFERS	4,477	4,916	5,526	5,526

Total Revenue	1,755	3,990	5,000	5,000
Total Expense	4,477	4,916	5,526	5,526
Total Net Cost	-2,722	-926	-526	-526

Total Board of Supervisors	Total Revenue	1,755	3,990	6,500	6,500
	Total Expense	952,032	906,958	924,495	912,210
	Total Net Cost	-950,277	-902,968	-917,995	-905,710

Oversight Department: CEO**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**01 GENERAL GOVERNMENT
000 ADMINISTRATION**FOR THE FISCAL 2026 - 2027**1644 PURCHASING AGENTS TRUST
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

492005 Other Sales-Consum Surplus

43,807

3,259

0

0

CHARGES FOR SERVICES**43,807****3,259****0****0****Expenditure Account**

524000 Office Expense

10

0

0

0

525010 Professional & Special Service

355

0

0

0

526000 Publ & Legal Notices

396

355

0

0

SERVICES & SUPPLIES**761****355****0****0**

552085 Transfers Out

57,119

29,812

13,115

13,115

OTHER FINANCING SOURCES**57,119****29,812****13,115****13,115**

552075 Budgetary Transfers

0

0

-13,115

-13,115

INTRA-FUND TRANSFERS**0****0****-13,115****-13,115****Total Revenue**

43,807

3,259

0

0

Total Expense

57,880

30,167

0

0

Total Net Cost

-14,073

-26,908

0

0

Oversight Department: CEO**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**01 **GENERAL GOVERNMENT**
000 **ADMINISTRATION****FOR THE FISCAL 2026 - 2027**

1934	CENSUS 2020	Actual	Actual	Recommended	Adopted
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	-88	0	0	0
	REV FROM USE OF	-88	0	0	0
	Total Revenue	-88	0	0	0
	Total Expense	0	0	0	0
	Total Net Cost	-88	0	0	0

1999	DAC 2 DROUGHT RELIEF	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>
<u>Revenue ccount</u>					
INTERGOVERNMENTAL REVENUES		0	0	0	0
<u>Expenditure Account</u>					
SERVICES & SUPPLIES		0	0	0	0
Total Revenue		0	0	0	0
Total Expense		0	0	0	0
Total Net Cost		0	0	0	0

2008	NEW RIVER PER	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>
<u>Revenue ccount</u>					
INTERGOVERNMENTAL REVENUES		0	0	0	0
<u>Expenditure Account</u>					
SERVICES & SUPPLIES		0	0	0	0
Total Revenue		0	0	0	0
Total Expense		0	0	0	0
Total Net Cost		0	0	0	0

Oversight Department: CEO
COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027
Budget Detail
01 **GENERAL GOVERNMENT**
000 **ADMINISTRATION**

2048 ERP SYSTEM AND
0101 NON-GENERAL FUND

Actual
2025
Actual
2026
Recommended
2027
Adopte
2027
Revenue Account

430000	Interest Pooled Money	607	55,275	0	0
	REV FROM USE OF	607	55,275	0	0

Expenditure Account

525010	Professional & Special Service	0	252,700	0	0
	SERVICES & SUPPLIES	0	252,700	0	0
549010	Equipment-Info. Technology	517,469	748,047	614,285	614,285
	CAPITAL ASSETS	517,469	748,047	614,285	614,285
552080	Transfers In	-6,465,218	0	0	0
552350	Transfer In-LATCF-ARPA	0	-291,920	0	0
	OTHER FINANCING SOURCES	-6,465,218	-291,920	0	0

Total Revenue	607	55,275	0	0
Total Expense	-5,947,749	708,827	614,285	614,285
Total Net Cost	5,948,356	-653,552	-614,285	-614,285

Oversight Department: CEO**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**01 **GENERAL GOVERNMENT**
000 **ADMINISTRATION****FOR THE FISCAL 2026 - 2027**2060 CLA PROF ACCT AND
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Expenditure Account**

525010 Professional & Special Service

0

389,685

0

0

SERVICES & SUPPLIES**0****389,685****0****0**

552350 Transfer In-LATCF-ARPA

0

-389,685

0

0

OTHER FINANCING SOURCES**0****-389,685****0****0****Total Revenue**

0

0

0

0

Total Expense

0

0

0

0

Total Net Cost

0

0

0

0

Oversight Department: CEO**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**01 **GENERAL GOVERNMENT**
000 **ADMINISTRATION****FOR THE FISCAL 2026 - 2027**

4500	COUNTY PENSION BONDS-1997	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	191,653	173,952	100,000	100,000
	REV FROM USE OF	191,653	173,952	100,000	100,000
491205	Retiree Pension Bond Cty Share	2,915,741	1,864,886	1,298,096	1,298,096
	CHARGES FOR SERVICES	2,915,741	1,864,886	1,298,096	1,298,096

Expenditure Account

	SALARIES & BENEFITS	0	0	0	0
525010	Professional & Special Service	390	2,438	2,438	2,438
	SERVICES & SUPPLIES	390	2,438	2,438	2,438
534000	Bond Principal Payments	1,930,000	2,045,000	2,165,000	2,165,000
	CAPITAL ASSETS	1,930,000	2,045,000	2,165,000	2,165,000
535005	Bond Interest Payments	866,778	744,325	633,096	633,096
	OTHER FINANCING SOURCES	866,778	744,325	633,096	633,096

Total Revenue	3,107,394	2,038,838	1,398,096	1,398,096
Total Expense	2,797,168	2,791,763	2,800,534	2,800,534
Total Net Cost	310,226	-752,925	-1,402,438	-1,402,438

Oversight Department: CEO**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**01 **GENERAL GOVERNMENT**
000 **ADMINISTRATION****FOR THE FISCAL 2026 - 2027**7203 WELFARE ADVANCE-CHILD
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account****CURRENT TAXES****0****0****0****0**

446010 State Aid - Other

0

0

270,607

270,607

INTERGOVERNMENTAL REVENUES**0****0****270,607****270,607****Expenditure Account**

546105 Contribution to Others

0

0

267,133

267,133

OTHER CHARGES**0****0****267,133****267,133**

552335 Transfer Out-General Fund

0

0

639,723

639,723

OTHER FINANCING SOURCES**0****0****639,723****639,723**

552075 Budgetary Transfers

0

0

-636,249

-636,249

INTRA-FUND TRANSFERS**0****0****-636,249****-636,249****Total Revenue**

0

0

270,607

270,607

Total Expense

0

0

270,607

270,607

Total Net Cost

0

0

0

0

Oversight Department: CEO**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**01 **GENERAL GOVERNMENT**
001 **LEGISLATIVE AND ADMIN****FOR THE FISCAL 2026 - 2027**

1000	GENERAL FUND	Actual	Actual	Recommended	Adopte
1002	ADMINISTRATIVE OFFICE	2025	2026	2027	2027

Revenue Account

431000	Rents & Concess-Land & Bldgs	0	1,125	0	0
	REV FROM USE OF	0	1,125	0	0
456040	Federal Aid	0	0	0	124,363
	FEDERAL REVENUES	0	0	0	124,363
431035	Chrgs for Serv-Outside Agency	0	0	80,000	80,000
491045	Other Refunds & Reimbursements	12,000	188	0	0
493000	Reimb For Services Provided	368,695	68,997	0	0
	CHARGES FOR SERVICES	380,695	69,185	80,000	80,000
460150	Miscellaneous Revenue	0	40	0	0
	MISCELLANEOUS REVENUES	0	40	0	0

Expenditure Account

501000	Permanent Salaries	1,226,818	1,217,372	1,319,266	1,319,266
501115	Extra Help	62,414	24,977	8,131	8,131
501135	Overtime	57	0	50	50
501140	Stipend	2,445	4,738	0	0
501145	Redemption of Benefits	30,228	0	18,000	18,000
501150	Social Security-Medicare	18,737	17,702	19,225	19,225
502000	County Contr Retirement	216,446	214,079	239,719	239,719
502005	Ins-Workers Comp	16,780	19,912	22,859	22,859
502010	Ins-Unemployment	1,545	1,457	1,847	1,847
502015	Group Insurance	158,785	160,136	188,326	188,326
502020	Ins Dental/Vision	4,431	3,785	3,879	3,879
502040	Retirement-Pension Bond	24,829	13,437	5,566	5,566
502045	Retirement-Health Plan	72,141	65,680	82,035	30,530
502050	Ins - Voluntary Life	672	472	451	451
502070	IRS 415 Payments	0	0	13,600	13,600
	SALARIES & BENEFITS	1,836,328	1,743,747	1,922,954	1,871,449
514000	Communications - Phone Charges	2,757	2,855	3,500	3,500
514010	Internet Connections	84	92	82	82
514015	Communications-CellPhone/Pager	3,010	2,521	9,500	9,500
514020	Communications - Services	0	0	1,500	1,500
517055	Insurance Liability	27,752	38,437	37,476	37,476
519038	Fuel Expense	530	0	0	0
519055	Maint-Info Hardware	2,852	12,625	5,000	5,000
519060	Maint-Info Software Licenses	14,235	14,191	8,698	8,698
522000	Memberships	2,613	1,484	1,500	1,500
524000	Office Expense	12,381	23,620	19,000	17,100
524004	Cal-Card Fraud Chrgs	-475	0	0	0
524040	Tuition Reimbursement	2,750	3,000	0	0
525010	Professional & Special Service	19,198	384,081	58,000	58,000
525020	Prof & Spec Svs Data Pro	24,990	34,815	11,074	11,074
526000	Publ & Legal Notices	506	774	500	500

Current Date: 09/10/2026

Oversight Department: CEO**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**01 **GENERAL GOVERNMENT**
001 **LEGISLATIVE AND ADMIN****FOR THE FISCAL 2026 - 2027**

1000	GENERAL FUND	Actual	Actual	Recommended	Adopte
1002	ADMINISTRATIVE OFFICE	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>
530000	Spec Dept Exp-Training	0	182	14,120	14,120
530005	Special Dept Expense	0	13,150	11,400	11,400
530080	Special Dept Exp - Other	0	0	13,000	13,000
531000	Travel-In Cnty Private Car	4,950	6,600	7,600	7,600
531005	Travel-In Cnty County Car	964	0	800	800
531006	Travel-Cnty Car-Motorpool	0	1,043	0	0
531040	Travel Out of Cnty Misc	29,450	18,154	45,000	45,000
	SERVICES & SUPPLIES	148,547	557,624	247,750	245,850
552310	Transfer In - ARPA	-27,711	-23,639	0	0
	OTHER FINANCING SOURCES	-27,711	-23,639	0	0
552000	Intrafund Transfer	434	456	3,000	3,000
552020	Intrafund Maintenance	19,592	5,678	3,400	3,400
	INTRA-FUND TRANSFERS	20,026	6,134	6,400	6,400
	Total Revenue	380,695	70,350	80,000	204,363
	Total Expense	1,977,190	2,283,866	2,177,104	2,123,699
	Total Net Cost	-1,596,495	-2,213,516	-2,097,104	-1,919,336

Oversight Department: CEO**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027****Budget Detail**

01 GENERAL GOVERNMENT
001 LEGISLATIVE AND ADMIN

1000 GENERAL FUND

1005 TOBACCO SETTLEMENT

**Actual
2025**

**Actual
2026**

**Recommended
2027**

**Adopte
2027**

Revenue Account

430005 Investment Income

REV FROM USE OF

Expenditure Account

SERVICES & SUPPLIES

Total Revenue

Total Expense

Total Net Cost

545,483

545,483

0

545,483

0

545,483

553,656

553,656

0

553,656

0

553,656

550,000

550,000

0

550,000

0

550,000

550,000

550,000

0

550,000

0

550,000

Oversight Department: CEO**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**01 **GENERAL GOVERNMENT**
001 **LEGISLATIVE AND ADMIN****FOR THE FISCAL 2026 - 2027**

1000	GENERAL FUND	Actual	Actual	Recommended	Adopte
1065	BUDGET FINANCE	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

431040	Interfund Services Provided	0	0	198,191	198,191
491045	Other Refunds & Reimbursements	31,438	34,581	34,580	34,580
493000	Reimb For Services Provided	179,050	199,902	0	0
	CHARGES FOR SERVICES	210,488	234,483	232,771	232,771

Expenditure Account

501000	Permanent Salaries	643,452	709,489	784,193	784,193
501115	Extra Help	25,798	21,753	17,140	17,140
501140	Stipend	0	365	7,498	7,498
501145	Redemption of Benefits	8,119	0	7,000	7,000
501150	Social Security-Medicare	9,522	10,345	11,876	11,876
502000	County Contr Retirement	120,513	125,365	142,575	142,575
502005	Ins-Workers Comp	47,547	71,934	78,684	78,684
502010	Ins-Unemployment	818	808	957	957
502015	Group Insurance	141,525	176,943	195,252	195,252
502020	Ins Dental/Vision	1,222	1,276	1,289	1,289
502040	Retirement-Pension Bond	12,919	7,772	5,979	5,979
502045	Retirement-Health Plan	39,090	39,962	53,485	19,905
	SALARIES & BENEFITS	1,050,525	1,166,012	1,305,928	1,272,348
514000	Communications - Phone Charges	1,800	2,039	1,754	1,754
514010	Internet Connections	59	84	74	74
514015	Communications-CellPhone/Pager	1,294	577	1,392	1,392
517055	Insurance Liability	14,689	15,043	19,416	19,416
519038	Fuel Expense	68	0	0	0
519055	Maint-Info Hardware	1,334	3,495	2,000	2,000
519060	Maint-Info Software Licenses	5,267	5,167	5,315	5,315
522000	Memberships	780	868	1,150	1,150
524000	Office Expense	13,529	12,317	19,440	17,496
524040	Tuition Reimbursement	0	0	2,500	2,500
525010	Professional & Special Service	126,979	98,295	112,894	112,894
525020	Prof & Spec Svs Data Pro	10,900	11,825	11,074	11,074
525030	Prof & Spec Svs Other	23,190	0	20,690	20,690
530005	Special Dept Expense	23	36,905	0	0
531005	Travel-In Cnty County Car	0	0	100	100
531040	Travel Out of Cnty Misc	4,238	10,505	12,720	12,720
	SERVICES & SUPPLIES	204,150	197,120	210,519	208,575
552310	Transfer In - ARPA	-27,892	0	0	0
	OTHER FINANCING SOURCES	-27,892	0	0	0
552000	Intrafund Transfer	217	228	100	100
552020	Intrafund Maintenance	553	284	400	400
	INTRA-FUND TRANSFERS	770	512	500	500

1000	GENERAL FUND	Actual	Actual	Recommended	Adopte
1065	BUDGET FINANCE	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>
Total Revenue		210,488	234,483	232,771	232,771
Total Expense		1,227,553	1,363,644	1,516,947	1,481,423
otal Net Cost		-1,017,065	-1,129,161	-1,284,176	-1,248,652

Oversight Department: CEO**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**01 **GENERAL GOVERNMENT**
001 **LEGISLATIVE AND ADMIN****FOR THE FISCAL 2026 - 2027**

1747	CMAQ PROGRAM - SAFETEA-LU	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	2,959	1,328	0	0
	REV FROM USE OF	2,959	1,328	0	0

Expenditure Account

552085	Transfers Out	0	86,654	0	0
	OTHER FINANCING SOURCES	0	86,654	0	0

Total Revenue	2,959	1,328	0	0
----------------------	-------	-------	---	---

Total Expense	0	86,654	0	0
----------------------	---	--------	---	---

Total Net Cost	2,959	-85,326	0	0
-----------------------	-------	---------	---	---

Oversight Department: CEO01 **GENERAL GOVERNMENT**
002 **FINANCE****COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail****FOR THE FISCAL 2026 - 2027**

1000	GENERAL FUND	Actual	Actual	Recommended	Adopte
1010	PROCUREMENT SERVICES	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

431035	Chrgs for Serv-Outside Agency	0	0	57,712	57,712
431040	Interfund Services Provided	0	0	2,000	2,000
491045	Other Refunds & Reimbursements	17,901	14,367	11,200	16,200
492005	Other Sales-Consum Surplus	1,110	850	1,000	1,000
492010	Auction Proceeds	6,031	5,800	12,000	12,000
493000	Reimb For Services Provided	49,694	53,120	0	0
493005	Reimb. for Purchasing Services	3,367	5,559	0	0
	CHARGES FOR SERVICES	78,103	79,696	83,912	88,912

Expenditure Account

501000	Permanent Salaries	307,670	334,397	370,498	370,498
501115	Extra Help	18,880	9,149	0	0
501145	Redemption of Benefits	2,767	0	18,629	18,629
501150	Social Security-Medicare	4,575	4,764	5,372	5,372
502000	County Contr Retirement	56,220	56,474	65,460	65,460
502005	Ins-Workers Comp	4,627	5,192	7,329	7,329
502010	Ins-Unemployment	434	383	467	467
502015	Group Insurance	56,368	64,312	69,916	69,916
502040	Retirement-Pension Bond	6,333	3,556	2,705	2,705
502045	Retirement-Health Plan	18,600	18,284	24,194	9,004
	SALARIES & BENEFITS	476,474	496,511	564,570	549,380
514000	Communications - Phone Charges	1,716	1,760	2,000	2,000
514010	Internet Connections	10,663	11,034	11,371	11,371
514015	Communications-CellPhone/Pager	530	876	950	950
516000	Household Expense	442	378	618	618
517055	Insurance Liability	7,790	7,123	9,474	9,474
519055	Maint-Info Hardware	2,908	3,672	2,525	2,525
519060	Maint-Info Software Licenses	3,986	3,356	3,172	3,172
520000	Maint-Struc, Improve, Grounds	43,166	77	0	0
522000	Memberships	344	441	584	584
524000	Office Expense	5,452	7,673	6,666	5,999
524015	Prop & Supp Reissue-Off Supply	4,634	6,549	8,040	8,040
524040	Tuition Reimbursement	663	930	5,000	5,000
524045	Office Expense-Furniture	0	41,924	0	0
525010	Professional & Special Service	44,628	42,516	42,516	42,516
525020	Prof & Spec Svs Data Pro	9,534	6,795	6,644	6,644
526000	Publ & Legal Notices	0	0	710	710
531005	Travel-In Cnty County Car	80	0	0	0
531040	Travel Out of Cnty Misc	6,048	3,467	4,000	9,000
	SERVICES & SUPPLIES	142,584	138,571	104,270	108,603
549000	Equipment	8,573	0	0	0
	CAPITAL ASSETS	8,573	0	0	0
552080	Transfers In	-57,119	-29,812	-13,115	-13,115

Current Date: 09/10/2026

Oversight Department: CEO**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**01 **GENERAL GOVERNMENT**
002 **FINANCE****FOR THE FISCAL 2026 - 2027**

1000	GENERAL FUND	Actual	Actual	Recommended	Adopte
1010	PROCUREMENT SERVICES	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>
552350	Transfer In-LATCF-ARPA	-8,453	0	0	0
	OTHER FINANCING SOURCES	-65,572	-29,812	-13,115	-13,115
552000	Intrafund Transfer	-2,005	-192	-5,000	-5,000
552020	Intrafund Maintenance	2,598	294	0	0
	IN RA-FUND TRANSFERS	593	102	-5,000	-5,000
	Total Revenue	78,103	79,696	83,912	88,912
	Total Expense	562,652	605,372	650,725	639,868
	Total Net Cost	-484,549	-525,676	-566,813	-550,956

1868	VALLEY GAMES & GOLF-450	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>
<u>Revenue ccount</u>					
430000	Interest Pooled Money	5	5	0	0
REV FROM USE OF		5	5	0	0
Total Revenue		5	5	0	0
Total Expense		0	0	0	0
Total Net Cost		5	5	0	0

Oversight Department: CEO**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**01 GENERAL GOVERNMENT
008 PROPERTY MANAGEMENT**FOR THE FISCAL 2026 - 2027**

		Actual	Actual	Recommended	Adopte
		<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

494005	Loan Repayments	715,390	715,558	713,500	713,500
	CHARGES FOR SERVICES	715,390	715,558	713,500	713,500

Expenditure Account

534000	Bond Principal Payments	520,000	0	0	0
	CAPITAL ASSETS	520,000	0	0	0
534005	Principal and Interest Loan	0	715,558	713,500	713,500
535005	Bond Interest Payments	195,390	0	0	0
	OTHER FINANCING SOURCES	195,390	715,558	713,500	713,500

Total Revenue	715,390	715,558	713,500	713,500
----------------------	---------	---------	---------	---------

Total Expense	715,390	715,558	713,500	713,500
----------------------	---------	---------	---------	---------

Total Net Cost	0	0	0	0
-----------------------	---	---	---	---

Oversight Department: CEO**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**01 **GENERAL GOVERNMENT**
009 **PLANT ACQUISITION****FOR THE FISCAL 2026 - 2027**

4018	CSA-CAP IMPROVEMENT	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

484080	Impact Fees	917,025	0	0	0
--------	-------------	---------	---	---	---

CHARGES FOR SERVICES

917,025	0	0	0
----------------	----------	----------	----------

Expenditure Account

552085	Transfers Out	917,025	0	0	0
--------	---------------	---------	---	---	---

OTHER FINANCING SOURCES

917,025	0	0	0
----------------	----------	----------	----------

Total Revenue	917,025	0	0	0
----------------------	---------	---	---	---

Total Expense	917,025	0	0	0
----------------------	---------	---	---	---

Total Net Cost	0	0	0	0
-----------------------	---	---	---	---

Oversight Department: CEO**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**01 **GENERAL GOVERNMENT**
009 **PLANT ACQUISITION****FOR THE FISCAL 2026 - 2027**

4083	AIRPORT PARKING LOT & ARI	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Expenditure Account

525010	Professional & Special Service	12,000	0	0	0
	SERVICES & SUPPLIES	12,000	0	0	0
552310	Transfer In - ARPA	-12,000	0	0	0
	OTHER FINANCING SOURCES	-12,000	0	0	0
Total Revenue		0	0	0	0
Total Expense		0	0	0	0
Total Net Cost		0	0	0	0

Oversight Department: CEO**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**01 **GENERAL GOVERNMENT**
011 **OTHER GENERAL****FOR THE FISCAL 2026 - 2027**

1842	HOST/PUBLIC BENEFIT FEES	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	2025	2026	2027	2027

Revenue Account

430000	Interest Pooled Money	590,901	561,847	500,000	500,000
430015	Interest - Loan	27,493	33,439	30,000	30,000
	REV FROM USE OF	618,394	595,286	530,000	530,000
491045	Other Refunds & Reimbursements	357	3,000	0	0
494005	Loan Repayments	92,446	148,087	80,000	80,000
	CHARGES FOR SERVICES	92,803	151,087	80,000	80,000
479005	Ag. Community Benefit Fee	0	12,972	0	0
479010	Community Benefit Fee	57,894	221,746	140,000	140,000
491095	Statutory Cancellations	23,358	500	0	0
	MISCELLANEOUS REVENUES	81,252	235,218	140,000	140,000

Expenditure Account

502010	Ins-Unemployment	0	217	0	0
	SALARIES & BENEFITS	0	217	0	0
530005	Special Dept Expense	0	5,731	15,000	15,000
530080	Special Dept Exp - Other	0	0	100,000	100,000
530145	Spec Dept Exp - Community Ben	1,004,844	86,000	2,200,000	2,200,000
530150	Spec Dept Exp - Ag Benefit	72,443	251,110	1,100,000	1,100,000
531050	Travel-Appraisal School	0	6,000	0	0
	SERVICES & SUPPLIES	1,077,287	348,841	3,415,000	3,415,000
548000	Land	219,400	0	0	0
	CAPITAL ASSETS	219,400	0	0	0
552080	Transfers In	-11,520	-47,720	-19,201	-19,201
552085	Transfers Out	809,043	914,275	337,713	516,698
	OTHER FINANCING SOURCES	797,523	866,555	318,512	497,497
552075	Budgetary Transfers	0	0	-2,983,512	-3,162,497
	INTRA-FUND TRANSFERS	0	0	-2,983,512	-3,162,497
	Total Revenue	792,449	981,591	750,000	750,000
	Total Expense	2,094,210	1,215,613	750,000	750,000
	Total Net Cost	-1,301,761	-234,022	0	0

Oversight Department: CEO**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**01 **GENERAL GOVERNMENT**
011 **OTHER GENERAL****FOR THE FISCAL 2026 - 2027**

4085 BROADBAND NETWORK	Actual	Actual	Recommended	Adopte
0101 NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000 Interest Pooled Money	134	1,236	0	0
REV FROM USE OF	134	1,236	0	0
446010 State Aid - Other	70,081	429,919	0	0
INTERGOVERNMENTAL REVENUES	70,081	429,919	0	0

Expenditure Account

525010 Professional & Special Service	0	408,164	0	0
SERVICES & SUPPLIES	0	408,164	0	0
Total Revenue	70,215	431,155	0	0
Total Expense	0	408,164	0	0
Total Net Cost	70,215	22,991	0	0

Oversight Department: CEO**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**01 **GENERAL GOVERNMENT**
017 **OTHER PROTECTION****FOR THE FISCAL 2026 - 2027**

1964	AMERICAN RESCUE PLAN ACT	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	215,703	70,784	0	0
	REV FROM USE OF	215,703	70,784	0	0

Expenditure Account

552315	Transfer Out - ARPA	5,367,214	3,069,405	141,921	141,921
	OTHER FINANCING SOURCES	5,367,214	3,069,405	141,921	141,921
552075	Budgetary Transfers	0	0	-141,921	-141,921
	INTRA-FUND TRANSFERS	0	0	-141,921	-141,921

Total Revenue	215,703	70,784	0	0
Total Expense	5,367,214	3,069,405	0	0
Total Net Cost	-5,151,511	-2,998,621	0	0

Oversight Department: CEO**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**01 **GENERAL GOVERNMENT**
017 **OTHER PROTECTION****FOR THE FISCAL 2026 - 2027**

		Actual	Actual	Recommended	Adopte
		<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	0	135,348	0	0
	REV FROM USE OF	0	135,348	0	0
456185	Federal Aid-COVID	1,409,164	4,737,745	2,865,063	2,865,063
	FEDERAL REVENUES	1,409,164	4,737,745	2,865,063	2,865,063

Expenditure Account

525010	Professional & Special Service	522,810	195,638	0	0
	SERVICES & SUPPLIES	522,810	195,638	0	0
552345	Transfer Out-LATCF-ARPA	886,354	4,542,107	2,865,063	2,865,063
	OTHER FINANCING SOURCES	886,354	4,542,107	2,865,063	2,865,063

Total Revenue	1,409,164	4,873,093	2,865,063	2,865,063
Total Expense	1,409,164	4,737,745	2,865,063	2,865,063
Total Net Cost	0	135,348	0	0

Oversight Department: CEO**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**01 **GENERAL GOVERNMENT**
017 **OTHER PROTECTION****FOR THE FISCAL 2026 - 2027**

4092	ICSO UNDERGROUND STORAGE	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Expenditure Account

520000	Maint-Struc, Improve, Grounds	0	131,609	0	0
	SERVICES & SUPPLIES	0	131,609	0	0
550025	Capital Improvements	0	298,144	0	0
	CAPITAL ASSETS	0	298,144	0	0
552080	Transfers In	-180,000	-276,912	0	0
	OTHER FINANCING SOURCES	-180,000	-276,912	0	0
Total Revenue		0	0	0	0
Total Expense		-180,000	152,841	0	0
Total Net Cost		180,000	-152,841	0	0

Oversight Department: CEO**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**01 **GENERAL GOVERNMENT**
032 **PUBLIC WAYS****FOR THE FISCAL 2026 - 2027**

	Actual	Actual	Recommended	Adopte
	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Expenditure Account

550000	Structures & Improvements	4,456	26,822	478,922	478,922
	CAPITAL ASSETS	4,456	26,822	478,922	478,922
552080	Transfers In	-112,239	-410,199	0	0
	OTHER FINANCING SOURCES	-112,239	-410,199	0	0
552000	Intrafund Transfer	0	0	12,239	12,239
552075	Budgetary Transfers	0	0	-491,161	-491,161
	INTRA-FUND TRANSFERS	0	0	-478,922	-478,922
	Total Revenue	0	0	0	0
	Total Expense	-107,783	-383,377	0	0
	Total Net Cost	107,783	383,377	0	0

Oversight Department: CEO**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027****Budget Detail**01 GENERAL GOVERNMENT
032 PUBLIC WAYS4094 CTTF AIRPORT HANGAR
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

491045 Other Refunds & Reimbursements

0

19,805

0

0

CHARGES FOR SERVICES**0****19,805****0****0****Expenditure Account**

525010 Professional & Special Service

0

13,125

19,210

19,210

SERVICES & SUPPLIES**0****13,125****19,210****19,210**

552075 Budgetary Transfers

0

0

-19,210

-19,210

INTRA-FUND TRANSFERS**0****0****-19,210****-19,210****Total Revenue**

0

19,805

0

0

Total Expense

0

13,125

0

0

Total Net Cost

0

6,680

0

0

Oversight Department: CEO**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**01 **GENERAL GOVERNMENT**
032 **PUBLIC WAYS****FOR THE FISCAL 2026 - 2027**4095 AIRPORT REHAB 14-32
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Expenditure Account**

519000	Maintenance-Equipment	0	1,055	98,944	98,944
519001	Maintenance-Vehicles	0	52,800	19,800	19,800
519060	Maint-Info Software Licenses	0	7,750	10,000	10,000
520000	Maint-Struc, Improve, Grounds	24,923	49,987	236,416	236,416
530005	Special Dept Expense	0	3,500	3,000	3,000
SERVICES & SUPPLIES		24,923	115,092	368,160	368,160
549000	Equipment	0	28,000	0	0
550000	Structures & Improvements	0	1,305,699	116,143	116,143
CAPITAL ASSETS		0	1,333,699	116,143	116,143
552080	Transfers In	-1,448,434	-551,566	0	0
OTHER FINANCING SOURCES		-1,448,434	-551,566	0	0
552075	Budgetary Transfers	0	0	-484,303	-484,303
INTRA-FUND TRANSFERS		0	0	-484,303	-484,303
Total Revenue		0	0	0	0
Total Expense		-1,423,511	897,225	0	0
Total Net Cost		1,423,511	-897,225	0	0

Oversight Department: CEO**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**01 **GENERAL GOVERNMENT**
035 **OTHER ASSISTANCE****FOR THE FISCAL 2026 - 2027**1995 GEO & LITHIUM DEV-SB125
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430000	Interest Pooled Money	95,921	44,999	50,000	50,000
	REV FROM USE OF	95,921	44,999	50,000	50,000

Expenditure Account

524040	Tuition Reimbursement	2,750	0	0	0
525010	Professional & Special Service	1,512,285	931,809	112,204	112,204
525030	Prof & Spec Svs Other	0	15,958	16,911	16,911
530005	Special Dept Expense	45,140	209,736	0	0
	SERVICES & SUPPLIES	1,560,175	1,157,503	129,115	129,115
552075	Budgetary Transfers	0	0	-79,115	-79,115
	INTRA-FUND TRANSFERS	0	0	-79,115	-79,115

Total Revenue	95,921	44,999	50,000	50,000
Total Expense	1,560,175	1,157,503	50,000	50,000
Total Net Cost	-1,464,254	-1,112,504	0	0

Oversight Department: CEO**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**01 **GENERAL GOVERNMENT**
035 **OTHER ASSISTANCE****FOR THE FISCAL 2026 - 2027**

2023	LAUREL SOLAR 3&4 IMPOUND	Actual	Actual	Recommended	Adopted
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	18,066	18,123	18,500	18,500
	REV FROM USE OF	18,066	18,123	18,500	18,500
	Total Revenue	18,066	18,123	18,500	18,500
	Total Expense	0	0	0	0
	Total Net Cost	18,066	18,123	18,500	18,500

Oversight Department: CEO**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**01 **GENERAL GOVERNMENT**
035 **OTHER ASSISTANCE****FOR THE FISCAL 2026 - 2027**2024 SEELEY FIRE STATION
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430000	Interest Pooled Money	103,538	92,973	94,000	94,000
	REV FROM USE OF	103,538	92,973	94,000	94,000
484125	Renewable Energy Publ Svc Ben	449,103	0	100,000	165,350
	CHARGES FOR SERVICES	449,103	0	100,000	165,350

Expenditure Account

519055	Maint-Info Hardware	108,142	0	0	0
519060	Maint-Info Software Licenses	0	0	0	25,350
530005	Special Dept Expense	12,395	0	100,000	100,000
530095	Special Dept. Exp-Medical Sup.	0	0	0	40,000
	SERVICES & SUPPLIES	120,537	0	100,000	165,350
552085	Transfers Out	330,754	0	0	0
	OTHER FINANCING SOURCES	330,754	0	0	0

Total Revenue	552,641	92,973	194,000	259,350
Total Expense	451,291	0	100,000	165,350
Total Net Cost	101,350	92,973	94,000	94,000

Oversight Department: CEO**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**01 **GENERAL GOVERNMENT**
035 **OTHER ASSISTANCE****FOR THE FISCAL 2026 - 2027**2031 LITHIUM VALLEY FUND
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430000	Interest Pooled Money	678	1,704	0	0
	REV FROM USE OF	678	1,704	0	0

Expenditure Account

524000	Office Expense	8,952	0	0	0
525010	Professional & Special Service	19,693	0	0	0
526005	Media & Marketing	21,561	3,750	0	0
	SERVICES & SUPPLIES	50,206	3,750	0	0
552080	Transfers In	-100,000	0	0	0
	OTHER FINANCING SOURCES	-100,000	0	0	0
	INTRA-FUND TRANSFERS	0	0	0	0

Total Revenue	678	1,704	0	0
Total Expense	-49,794	3,750	0	0
Total Net Cost	50,472	-2,046	0	0

Oversight Department: CEO**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**01 **GENERAL GOVERNMENT**
035 **OTHER ASSISTANCE****FOR THE FISCAL 2026 - 2027**2049 LITHIUM VALLEY SPECIFIC
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430000	Interest Pooled Money	53,326	0	0	0
	REV FROM USE OF	53,326	0	0	0
446010	State Aid - Other	10,000,000	0	0	0
	INTERGOVERNMENTAL REVENUES	10,000,000	0	0	0
491045	Other Refunds & Reimbursements	0	61	0	0
	CHARGES FOR SERVICES	0	61	0	0

Expenditure Account

519055	Maint-Info Hardware	0	26,649	0	0
519060	Maint-Info Software Licenses	0	6,308	0	0
520000	Maint-Struc, Improve, Grounds	0	7,496	0	0
524000	Office Expense	0	32,797	57,718	57,718
524005	Subscription	0	561	0	0
525010	Professional & Special Service	0	397,708	204,127	204,127
526000	Publ & Legal Notices	0	0	35,000	35,000
528000	Rents & Leas-Sts-Imp-Grnds	0	20,097	48,864	48,864
530005	Special Dept Expense	0	430	1,104,774	1,104,774
530080	Special Dept Exp - Other	0	33,391	571,858	571,858
531000	Travel-In Cnty Private Car	0	0	15,000	15,000
531005	Travel-In Cnty County Car	0	0	25,000	25,000
531006	Travel-Cnty Car-Motorpool	0	59	0	0
531040	Travel Out of Cnty Misc	0	50,312	275,000	275,000
532000	Utilities	0	807	5,000	5,000
	SERVICES & SUPPLIES	0	576,615	2,342,341	2,342,341
	CAPITAL ASSETS	0	0	0	0
552085	Transfers Out	0	624,700	681,125	681,125
	OTHER FINANCING SOURCES	0	624,700	681,125	681,125
552075	Budgetary Transfers	0	0	-3,023,466	-3,023,466
	INTRA-FUND TRANSFERS	0	0	-3,023,466	-3,023,466

Total Revenue	10,053,326	61	0	0
Total Expense	0	1,201,315	0	0
Total Net Cost	10,053,326	-1,201,254	0	0

Oversight Department: CEO02 PUBLIC PROTECTION
012 JUDICIAL**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027****Budget Detail**

1000 GENERAL FUND	Actual	Actual	Recommended	Adopte
1019 COURTS NON-RULE 810	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

446230 Reimburse State Prison Expense	732,657	406,067	732,657	732,657
INTERGOVERNMENTAL REVENUES	732,657	406,067	732,657	732,657
CHARGES FOR SERVICES	0	0	0	0

Expenditure Account

525030 Prof & Spec Svs Other	3,226,590	2,705,552	2,630,000	2,630,000
526020 Prof & Spec Serv-State Prison	712,993	474,777	600,000	600,000
SERVICES & SUPPLIES	3,939,583	3,180,329	3,230,000	3,230,000
Total Revenue	732,657	406,067	732,657	732,657
Total Expense	3,939,583	3,180,329	3,230,000	3,230,000
Total Net Cost	-3,206,926	-2,774,262	-2,497,343	-2,497,343

Oversight Department: CEO02 PUBLIC PROTECTION
012 JUDICIAL**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027****Budget Detail**

1000 GENERAL FUND	Actual	Actual	Recommended	Adopte
1023 GRAND JURY	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Expenditure Account

518000	Jury Per Diem	2,000	6,777	12,915	12,915
519060	Maint-Info Software Licenses	0	153	170	170
524000	Office Expense	2,533	2,957	2,012	1,811
525020	Prof & Spec Svs Data Pro	0	0	250	250
530005	Special Dept Expense	500	0	315	315
531040	Travel Out of Cnty Misc	0	0	125	125

SERVICES & SUPPLIES	5,033	9,887	15,787	15,586
--------------------------------	--------------	--------------	---------------	---------------

Total Revenue	0	0	0	0
----------------------	---	---	---	---

Total Expense	5,033	9,887	15,787	15,586
----------------------	-------	-------	--------	--------

Total Net Cost	-5,033	-9,887	-15,787	-15,586
-----------------------	--------	--------	---------	---------

Oversight Department: CEO02 PUBLIC PROTECTION
012 JUDICIAL**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027****Budget Detail**

1000 GENERAL FUND	Actual	Actual	Recommended	Adopte
1030 TCF-CNTY CONTRIBUTION	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Expenditure Account

533140 State GC77205-Excess Revenue	400,357	504,153	430,688	430,688
533145 Cont to ST GC77201.1(B2)	1,075,276	1,075,276	1,075,276	1,075,276
533165 Court Facilities Payment	598,689	598,099	598,099	598,099
OTHER CHARGES	2,074,322	2,177,528	2,104,063	2,104,063
Total Revenue	0	0	0	0
Total Expense	2,074,322	2,177,528	2,104,063	2,104,063
Total Net Cost	-2,074,322	-2,177,528	-2,104,063	-2,104,063

Oversight Department: CEO02 PUBLIC PROTECTION
012 JUDICIAL**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027****Budget Detail**

1000 GENERAL FUND	Actual	Actual	Recommended	Adopte
1056 CRIMINAL GRAND JURY	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

491045 Other Refunds & Reimbursements	0	5	0	0
CHARGES FOR SERVICES	0	5	0	0

Expenditure Account

525025 Prof & Spec Serv-Transcripts	0	0	25,000	25,000
SERVICES & SUPPLIES	0	0	25,000	25,000

Total Revenue	0	5	0	0
Total Expense	0	0	25,000	25,000
Total Net Cost	0	5	-25,000	-25,000

Oversight Department: CEO02 PUBLIC PROTECTION
012 JUDICIAL**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027****Budget Detail**

1554	CRIM JUSTICE FACILITY	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	2025	2026	2027	2027

Revenue Account

422000	Other Court Fines	350,589	403,145	340,000	340,000
	FINES, FORFEITURES&PENALTIES	350,589	403,145	340,000	340,000
430000	Interest Pooled Money	50,764	58,169	50,000	50,000
	REV FROM USE OF	50,764	58,169	50,000	50,000

Expenditure Account

525070	Overhead Reimbursement	76	1,045	1,045	1,045
	SERVICES & SUPPLIES	76	1,045	1,045	1,045
552080	Transfers In	0	-691,290	0	0
552085	Transfers Out	187,019	362,898	0	0
	OTHER FINANCING SOURCES	187,019	-328,392	0	0
	INTRA-FUND TRANSFERS	0	0	0	0

Total Revenue	401,353	461,314	390,000	390,000
Total Expense	187,095	-327,347	1,045	1,045
Total Net Cost	214,258	788,661	388,955	388,955

Oversight Department: CEO**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 **PUBLIC PROTECTION**
017 **OTHER PROTECTION****FOR THE FISCAL 2026 - 2027**

1000	GENERAL FUND	Actual	Actual	Recommended	Adopte
1059	CONTR.TO OTHERS - PUB. PROT	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Expenditure Account

522000	Memberships	150,000	150,000	150,000	150,000
	SERVICES & SUPPLIES	150,000	150,000	150,000	150,000
551040	Contribution to LAFCO	335,295	347,054	372,577	372,577
	OTHER CHARGES	335,295	347,054	372,577	372,577
551005	Transfer Out - Fire Protection	2,410,654	3,233,707	4,886,378	6,215,953
551085	Transfer Out - OES	50,000	50,000	289,367	289,367
552085	Transfers Out	400,754	58,498	0	0
552246	Transfer Out-District Attorney	0	0	121,000	121,000
552335	Transfer Out-General Fund	9,507	0	0	0
	OTHER FINANCING SOURCES	2,870,915	3,342,205	5,296,745	6,626,320
	INTRA-FUND TRANSFERS	0	0	0	0
	Total Revenue	0	0	0	0
	Total Expense	3,356,210	3,839,259	5,819,322	7,148,897
	Total Net Cost	-3,356,210	-3,839,259	-5,819,322	-7,148,897

Oversight Department: CEO**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 **PUBLIC PROTECTION**
017 **OTHER PROTECTION****FOR THE FISCAL 2026 - 2027**

1621	MITIGATION FEES - FIRE	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	2025	2026	2027	2027

Revenue Account

430000	Interest Pooled Money	9,891	12,338	10,000	10,000
	REV FROM USE OF	9,891	12,338	10,000	10,000
484080	Impact Fees	108,999	168,061	100,000	100,000
493000	Reimb For Services Provided	0	871	0	0
	CHARGES FOR SERVICES	108,999	168,932	100,000	100,000

Expenditure Account

	SERVICES & SUPPLIES	0	0	0	0
552085	Transfers Out	0	148,296	0	110,515
	OTHER FINANCING SOURCES	0	148,296	0	110,515
552075	Budgetary Transfers	0	0	0	-110,515
	INTRA-FUND TRANSFERS	0	0	0	-110,515

Total Revenue	118,890	181,270	110,000	110,000
Total Expense	0	148,296	0	0
Total Net Cost	118,890	32,974	110,000	110,000

Oversight Department: CEO**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 PUBLIC PROTECTION
017 OTHER PROTECTION**FOR THE FISCAL 2026 - 2027**

4059	AB 900 JAIL CONSTRUCTION	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

446100	State Aid	2,970,372	0	0	0
	INTERGOVERNMENTAL REVENUES	2,970,372	0	0	0

Expenditure Account

550020	Construction	14,548	13,502	0	0
	CAPITAL ASSETS	14,548	13,502	0	0
552080	Transfers In	0	-1	0	0
552085	Transfers Out	0	672,290	0	0
	OTHER FINANCING SOURCES	0	672,289	0	0
	INTRA-FUND TRANSFERS	0	0	0	0

Total Revenue	2,970,372	0	0	0
Total Expense	14,548	685,791	0	0
Total Net Cost	2,955,824	-685,791	0	0

Oversight Department: CEO**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 PUBLIC PROTECTION
017 OTHER PROTECTION**FOR THE FISCAL 2026 - 2027**

7152 OFF HIGHWAY LICENSE FEES	Actual	Actual	Recommended	Adopte
0101 NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

435015 State-Off Hwy In Lieu	441,124	427,742	410,000	410,000
INTERGOVERNMENTAL REVENUES	441,124	427,742	410,000	410,000

Expenditure Account

552085 Transfers Out	0	0	874,832	874,832
OTHER FINANCING SOURCES	0	0	874,832	874,832
552075 Budgetary Transfers	0	0	-464,832	-464,832
INTRA-FUND TRANSFERS	0	0	-464,832	-464,832

Total Revenue	441,124	427,742	410,000	410,000
----------------------	---------	---------	---------	---------

Total Expense	0	0	410,000	410,000
----------------------	---	---	---------	---------

Total Net Cost	441,124	427,742	0	0
-----------------------	---------	---------	---	---

Oversight Department: CEO**COUNTY OF****Budget Detail**03 **PUBLIC WAYS & FACILITIES** **GOVERNMENTAL FUNDS**007 **COMMUNICATIONS** **BUDGET UNIT****FOR THE FISCAL 2026 - 2027**

1666 FIBER OPTIC NETWORK

0101 NON-GENERAL FUND

Actual
2025**Actual**
2026**Recommended**
2027**Adopte**
2027**Revenue Account**

430000 Interest Pooled Money

996

392

0

0

REV FROM USE OF**996****392****0****0****Expenditure Account**

552085 Transfers Out

0

29,161

0

0

OTHER FINANCING SOURCES**0****29,161****0****0****Total Revenue**

996

392

0

0

Total Expense

0

29,161

0

0

Total Net Cost

996

-28,769

0

0

Oversight Department: CEO**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**03 PUBLIC WAYS & FACILITIES
008 PROPERTY MANAGEMENT**FOR THE FISCAL 2026 - 2027**1829 SUNBEAM LAKE RV PARK
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430015	Interest - Loan	0	10	0	0
431000	Rents & Concess-Land & Bldgs	41	0	0	0
431010	Rents & Concessions-Other	11,412	8,292	12,500	12,500
431020	Rents & Concessions - Other	809,167	916,542	1,001,363	1,001,363
REV FROM USE OF		820,620	924,844	1,013,863	1,013,863
491045	Other Refunds & Reimbursements	145	0	0	0
CHARGES FOR SERVICES		145	0	0	0
484110	Utilities Revenue	162,094	122,476	125,000	125,000
MISCELLANEOUS REVENUES		162,094	122,476	125,000	125,000

Expenditure Account

514000	Communications - Phone Charges	6,493	5,746	5,070	5,070
520000	Maint-Struc, Improve, Grounds	2,747	3,575	5,330	5,330
524000	Office Expense	2,443	2,992	3,200	3,200
525010	Professional & Special Service	558,962	500,118	550,000	550,000
528010	Rent Reimb Sunbeam	11,392	14,349	15,000	15,000
530005	Special Dept Expense	162,126	131,595	150,900	150,900
532000	Utilities	382,762	434,575	395,000	395,000
SERVICES & SUPPLIES		1,126,925	1,092,950	1,124,500	1,124,500
549000	Equipment	0	39,857	0	0
550000	Structures & Improvements	203,475	0	0	0
CAPITAL ASSETS		203,475	39,857	0	0
552080	Transfers In	-331,709	-51,857	0	0
OTHER FINANCING SOURCES		-331,709	-51,857	0	0
Total Revenue		982,859	1,047,320	1,138,863	1,138,863
Total Expense		998,691	1,080,950	1,124,500	1,124,500
Total Net Cost		-15,832	-33,630	14,363	14,363

Oversight Department: CEO**COUNTY OF****Budget Detail**03 **PUBLIC WAYS & FACILITIES** **GOVERNMENTAL FUNDS**017 **OTHER PROTECTION** **BUDGET UNIT****FOR THE FISCAL 2026 - 2027**

1548 FISH & GAME

0101 NON-GENERAL FUND

Actual
2025**Actual**
2026**Recommended**
2027**Adopte**
2027**Revenue Account**

422005	Fish & Game Fines	0	0	100	100
	FINES, FORFEITURES&PENALTIES	0	0	100	100
430000	Interest Pooled Money	2,894	3,361	3,000	3,000
	REV FROM USE OF	2,894	3,361	3,000	3,000
491056	Overhead Charge Refund	84	37,640	37,640	37,640
	CHARGES FOR SERVICES	84	37,640	37,640	37,640

Expenditure Account

524000	Office Expense	0	0	100	100
530005	Special Dept Expense	0	0	5,000	5,000
531000	Travel-In Cnty Private Car	0	0	500	500
	SERVICES & SUPPLIES	0	0	5,600	5,600

Total Revenue	2,978	41,001	40,740	40,740
Total Expense	0	0	5,600	5,600
Total Net Cost	2,978	41,001	35,140	35,140

1791	KEYSTONE PLANNING AREA	Actual	Actual	Recommended	Adopted
0101	NON-GENERAL FUND	2025	2026	2027	2027
Revenue Account					
CHARGES FOR SERVICES		0	0	0	0
Total Revenue		0	0	0	0
Total Expense		0	0	0	0
Total Net Cost		0	0	0	0

1000	GENERAL FUND	Actual	Actual	Recommended	Adopte
1060	CONTRIB.TO OTHERS-PUBWAYS&FAC	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>
<u>Expenditure Account</u>					
551105	Contribution to Secured SW	900,563	900,563	900,563	900,563
	OTHER CHARGES	900,563	900,563	900,563	900,563
	Total Revenue	0	0	0	0
	Total Expense	900,563	900,563	900,563	900,563
	Total Net Cost	-900,563	-900,563	-900,563	-900,563

Oversight Department: CEO**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**04 HEA H AND SANITATION
018 HEAL H**FOR THE FISCAL 2026 - 2027**

1000	GENERAL FUND	Actual	Actual	Recommended	Adopte
1064	CONT.TO OTHER HLTH &SANITATION	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Expenditure Account

SERVICES & SUPPLIES	0	0	0	0
--------------------------------	----------	----------	----------	----------

552335	Transfer Out-General Fund	58,932	58,932	58,932	58,932
--------	---------------------------	--------	--------	--------	--------

OTHER INANCING SOURCES	58,932	58,932	58,932	58,932
-------------------------------	---------------	---------------	---------------	---------------

INTRA-FUND TRANSFERS	0	0	0	0
-----------------------------	----------	----------	----------	----------

Total Revenue	0	0	0	0
----------------------	----------	----------	----------	----------

Total Expense	58,932	58,932	58,932	58,932
----------------------	---------------	---------------	---------------	---------------

Total Net Cost	-58,932	-58,932	-58,932	-58,932
-----------------------	----------------	----------------	----------------	----------------

1700	REDHILL MARINA WATER	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>
Revenue Account					
REV FROM USE OF		0	0	0	0
Expenditure Account					
OTHER FINANCING SOURCES		0	0	0	0
Total Revenue		0	0	0	0
Total Expense		0	0	0	0
Total Net Cost		0	0	0	0

Oversight Department: CEO05 PUBLIC ASSISTANCE
000 ADMINISTRATION**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027****Budget Detail**

2063	ICVAC MONUMENT DONATION	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

491000	Community Donations	0	1,400	2,000	2,000
	CHARGES FOR SERVICES	0	1,400	2,000	2,000

Expenditure Account

530005	Special Dept Expense	0	0	2,000	2,000
	SERVICES & SUPPLIES	0	0	2,000	2,000

Total Revenue	0	1,400	2,000	2,000
----------------------	---	-------	-------	-------

Total Expense	0	0	2,000	2,000
----------------------	---	---	-------	-------

Total Net Cost	0	1,400	0	0
-----------------------	---	-------	---	---

Oversight Department: CEO

05 PUBLIC ASSISTANCE
017 OTHER PROTECTION

**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027**

Budget Detail

1000 GENERAL FUND	Actual	Actual	Recommended	Adopte
1058 SECURITY - SHERIFF	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

431035	Chrgs for Serv-Outside Agency	0	0	2,455,138	2,455,138
493000	Reimb For Services Provided	2,504,027	1,866,246	0	0
	CHARGES FOR SERVICES	2,504,027	1,866,246	2,455,138	2,455,138

Expenditure Account

525010	Professional & Special Service	2,697,083	2,072,965	2,838,527	2,790,027
	SERVICES & SUPPLIES	2,697,083	2,072,965	2,838,527	2,790,027
552155	Intrafund-Security Services	-7,123	-18,595	-183,389	-134,889
	INTRA-FUND TRANSFERS	-7,123	-18,595	-183,389	-134,889

Total Revenue	2,504,027	1,866,246	2,455,138	2,455,138
Total Expense	2,689,960	2,054,370	2,655,138	2,655,138
Total Net Cost	-185,933	-188,124	-200,000	-200,000

Oversight Department: CEO05 PUBLIC ASSISTANCE
027 VETERANS SERVICES**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027****Budget Detail**

1000	GENERAL FUND	Actual	Actual	Recommended	Adopte
1054	VETERANS SERVICES	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

435000	State-Vehicle License Fees	3,315	2,888	3,500	3,500
443000	State Aid-Veteran Affairs	76,617	176,321	119,767	119,767
446720	State Aid - MHSA Act Prop # 63	11,250	0	0	0
	INTERGOVERNMENTAL REVENUES	91,182	179,209	123,267	123,267
491000	Community Donations	0	1,500	0	0
	CHARGES FOR SERVICES	0	1,500	0	0
	MISCELLANEOUS REVENUES	0	0	0	0

Expenditure Account

501000	Permanent Salaries	132,771	205,421	235,925	235,925
501115	Extra Help	27,547	12,240	13,510	13,510
501130	Bilingual Pay	498	691	780	780
501135	Overtime	7	6	100	100
501145	Redemption of Benefits	1,234	0	0	0
501150	Social Security-Medicare	2,284	3,093	3,489	3,489
502000	County Contr Retirement	24,807	35,633	41,311	41,311
502005	Ins-Workers Comp	72,903	8,006	12,449	12,449
502010	Ins-Unemployment	284	240	229	229
502015	Group Insurance	33,971	49,308	51,576	51,576
502040	Retirement-Pension Bond	2,663	2,234	1,757	1,757
502045	Retirement-Health Plan	8,051	11,533	15,713	5,848
	SALARIES & BENEFITS	307,020	328,405	376,839	366,974
514000	Communications - Phone Charges	1,368	1,411	1,650	1,650
514015	Communications-CellPhone/Pager	1,229	1,475	1,500	1,500
517055	Insurance Liability	5,106	4,460	4,651	4,651
519038	Fuel Expense	236	233	0	0
519055	Maint-Info Hardware	49	1,128	500	500
519060	Maint-Info Software Licenses	1,971	2,013	2,361	2,361
522000	Memberships	3,050	3,050	3,050	3,050
524000	Office Expense	11,758	15,717	3,754	3,379
525020	Prof & Spec Svs Data Pro	5,727	9,504	4,430	4,430
530005	Special Dept Expense	1,923	757	5,000	5,000
531000	Travel-In Cnty Private Car	0	0	250	250
531040	Travel Out of Cnty Misc	4,235	10,395	16,000	16,000
	SERVICES & SUPPLIES	36,652	50,143	43,146	42,771
554055	Contribution from Beh Health	-70,000	-70,000	-70,000	-70,000
	OTHER FINANCING SOURCES	-70,000	-70,000	-70,000	-70,000
552000	Intrafund Transfer	88	4,916	200	200
552020	Intrafund Maintenance	1,337	1,279	3,800	3,800
552155	Intrafund-Security Services	0	186	0	0
	INTRA-FUND TRANSFERS	1,425	6,381	4,000	4,000

Oversight Department: CEO05 PUBLIC ASSISTANCE
027 VETERANS SERVICES**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027****Budget Detail**

1000 GENERAL FUND	Actual	Actual	Recommended	Adopted
1054 VETERANS SERVICES	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

total Revenue	91,182	180,709	123,267	123,267
total Expense	275,097	314,929	353,985	343,745
total Net Cost	-183,915	-134,220	-230,718	-220,478

Oversight Department: CEO**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**FOR THE FISCAL 2026 - 2027**

1000	GENERAL FUND	Actual	Actual	Recommended	Adopte
1062	CONT TO OTHERS PUBLIC ASSIST	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Expenditure Account

546105	Contribution to Others	0	0	96,421	96,421
551100	Contribution to SS	7,514,873	8,814,155	10,759,170	8,724,781
	OTHER CHARGES	7,514,873	8,814,155	10,855,591	8,821,202
552085	Transfers Out	0	624,130	0	0
	OTHER FINANCING SOURCES	0	624,130	0	0
	INTRA-FUND TRANSFERS	0	0	0	0
Total Revenue		0	0	0	0
Total Expense		7,514,873	9,438,285	10,855,591	8,821,202
Total Net Cost		-7,514,873	-9,438,285	-10,855,591	-8,821,202

Oversight Department: CEO

05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE

**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027**

Budget Detail

1556	GEO THERMAL	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	3,344	3,073	500	500
	REV FROM USE OF	3,344	3,073	500	500
	FEDERAL REVENUES	0	0	0	0
491056	Overhead Charge Refund	2,617	201,681	201,681	201,681
	CHARGES FOR SERVICES	2,617	201,681	201,681	201,681
491095	Statutory Cancellations	0	1,349	0	0
	MISCELLANEOUS REVENUES	0	1,349	0	0

Expenditure Account

524000	Office Expense	606	0	0	0
525010	Professional & Special Service	87,832	0	0	0
530005	Special Dept Expense	2,317	0	0	0
531005	Travel-In Cnty County Car	52	0	0	0
531040	Travel Out of Cnty Misc	40,131	1,349	0	0
	SERVICES & SUPPLIES	130,938	1,349	0	0
552075	Budgetary Transfers	0	0	202,181	202,181
	INTRA-FUND TRANSFERS	0	0	202,181	202,181

Total Revenue	5,961	206,103	202,181	202,181
Total Expense	130,938	1,349	202,181	202,181
Total Net Cost	-124,977	204,754	0	0

Oversight Department: CEO**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**FOR THE FISCAL 2026 - 2027**1755 SHERIFF DEVELOPMENT
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430000	Interest Pooled Money	3,832	6,390	5,500	5,500
	REV FROM USE OF	3,832	6,390	5,500	5,500
484080	Impact Fees	51,197	78,094	50,000	50,000
	CHARGES FOR SERVICES	51,197	78,094	50,000	50,000

Expenditure Account

SERVICES & SUPPLIES	0	0	0	0
--------------------------------	----------	----------	----------	----------

Total Revenue	55,029	84,484	55,500	55,500
Total Expense	0	0	0	0
Total Net Cost	55,029	84,484	55,500	55,500

Oversight Department: CEO**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**FOR THE FISCAL 2026 - 2027**1756 GENERAL GOVERNMENT
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430000	Interest Pooled Money	6,754	8,149	6,600	6,600
	REV FROM USE OF	6,754	8,149	6,600	6,600
484040	Phone System Replacement Chrgs	239	0	0	0
484080	Impact Fees	28,434	36,381	30,000	30,000
	CHARGES FOR SERVICES	28,673	36,381	30,000	30,000

Expenditure Account**SERVICES & SUPPLIES****0****0****0****0****Total Revenue** 35,427 44,530 36,600 36,600**Total Expense** 0 0 0 0**Total Net Cost** 35,427 44,530 36,600 36,600

Oversight Department: CEO**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**FOR THE FISCAL 2026 - 2027**

1757 LIBRARY DEVL P IMPACT FEES	Actual	Actual	Recommended	Adopte
0101 NON-GENERAL FUND	2025	2026	2027	2027

Revenue Account

430000 Interest Pooled Money	2,549	3,931	3,900	3,900
REV FROM USE OF	2,549	3,931	3,900	3,900
484080 Impact Fees	34,828	41,007	30,000	30,000
CHARGES FOR SERVICES	34,828	41,007	30,000	30,000

Expenditure Account

SERVICES & SUPPLIES	0	0	0	0
552085 Transfers Out	0	25,774	-23,339	-23,339
OTHER FINANCING SOURCES	0	25,774	-23,339	-23,339

Total Revenue	37,377	44,938	33,900	33,900
Total Expense	0	25,774	-23,339	-23,339
Total Net Cost	37,377	19,164	57,239	57,239

Oversight Department: CEO**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**FOR THE FISCAL 2026 - 2027**

1758	PARKS & RECREATION IMPACT	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	1,300	3,053	2,000	2,000
	REV FROM USE OF	1,300	3,053	2,000	2,000
484080	Impact Fees	36,321	42,183	35,000	35,000
	CHARGES FOR SERVICES	36,321	42,183	35,000	35,000

Expenditure Account

	SERVICES & SUPPLIES	0	0	0	0
552085	Transfers Out	0	16,054	0	0
	OTHER FINANCING SOURCES	0	16,054	0	0
	INTRA-FUND TRANSFERS	0	0	0	0

Total Revenue	37,621	45,236	37,000	37,000
Total Expense	0	16,054	0	0
Total Net Cost	37,621	29,182	37,000	37,000

Oversight Department: CEO**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**FOR THE FISCAL 2026 - 2027**1759 PUBLIC WORKS IMPACT FEES
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430000	Interest Pooled Money	13,448	12,728	5,000	5,000
	REV FROM USE OF	13,448	12,728	5,000	5,000
484080	Impact Fees	157,457	252,378	240,000	240,000
	CHARGES FOR SERVICES	157,457	252,378	240,000	240,000

Expenditure Account

	SERVICES & SUPPLIES	0	0	0	0
552085	Transfers Out	284,900	146,404	0	0
	OTHER FINANCING SOURCES	284,900	146,404	0	0
	INTRA-FUND TRANSFERS	0	0	0	0

Total Revenue	170,905	265,106	245,000	245,000
Total Expense	284,900	146,404	0	0
Total Net Cost	-113,995	118,702	245,000	245,000

Oversight Department: CEO**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**FOR THE FISCAL 2026 - 2027**1779 SHERIFF'S DEV IMP FEES UNIC
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430000	Interest Pooled Money	2,855	4,211	3,500	3,500
	REV FROM USE OF	2,855	4,211	3,500	3,500
484080	Impact Fees	26,814	46,593	25,000	25,000
	CHARGES FOR SERVICES	26,814	46,593	25,000	25,000

Expenditure Account

SERVICES & SUPPLIES	0	0	0	0
--------------------------------	----------	----------	----------	----------

Total Revenue	29,669	50,804	28,500	28,500
Total Expense	0	0	0	0
Total Net Cost	29,669	50,804	28,500	28,500

Oversight Department: CEO**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**FOR THE FISCAL 2026 - 2027**1780 GEN GOVT DEV IMP FEES CW
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430000	Interest Pooled Money	24,490	29,971	28,000	28,000
	REV FROM USE OF	24,490	29,971	28,000	28,000
484080	Impact Fees	111,749	148,109	110,000	110,000
	CHARGES FOR SERVICES	111,749	148,109	110,000	110,000

Expenditure Account

SERVICES & SUPPLIES	0	0	0	0
--------------------------------	----------	----------	----------	----------

Total Revenue	136,239	178,080	138,000	138,000
Total Expense	0	0	0	0
Total Net Cost	136,239	178,080	138,000	138,000

Oversight Department: CEO**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**FOR THE FISCAL 2026 - 2027**1968 CDBG-CV-1 SUBSISTENCE
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopted
2027****Expenditure Account**

552085 Transfers Out

0

2,074

0

0

OTHER FINANCING SOURCES**0****2,074****0****0****Total Revenue**

0

0

0

0

Total Expense

0

2,074

0

0

Total Net Cost

0

-2,074

0

0

Oversight Department: CEO**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**FOR THE FISCAL 2026 - 2027**1987 18-CDBG-NILAND COLONIA
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

446010	State Aid - Other	0	0	1,800,000	1,800,000
446100	State Aid	0	10,206	0	0
INTERGOVERNMENTAL REVENUES		0	10,206	1,800,000	1,800,000

Expenditure Account

525271	Prof Svcs-General Admin	0	0	117,756	117,756
525272	Prof Svcs-Prog Prjct Activity	8,595	0	1,717,244	1,717,244
SERVICES & SUPPLIES		8,595	0	1,835,000	1,835,000
552080	Transfers In	0	0	-35,000	-35,000
OTHER FINANCING SOURCES		0	0	-35,000	-35,000

Total Revenue	0	10,206	1,800,000	1,800,000
Total Expense	8,595	0	1,800,000	1,800,000
Total Net Cost	-8,595	10,206	0	0

Oversight Department: CEO**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**FOR THE FISCAL 2026 - 2027**1996 20-CDBG-CV2-3-COL-00001
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

446100	State Aid	0	2,279,744	0	0
INTERGOVERNMENTAL REVENUES		0	2,279,744	0	0

Expenditure Account

525271	Prof Svcs-General Admin	42,375	34,644	0	0
525272	Prof Svcs-Prog Prjct Activity	124	2,201,851	0	0
SERVICES & SUPPLIES		42,499	2,236,495	0	0

Total Revenue	0	2,279,744	0	0
Total Expense	42,499	2,236,495	0	0
Total Net Cost	-42,499	43,249	0	0

Oversight Department: CEO06 EDUCATION
033 LIBRARY SERVICES**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027****Budget Detail**1963 COUNTY FELLOWSHIP
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430000	Interest Pooled Money	-1,751	16	0	0
	REV FROM USE OF	-1,751	16	0	0

Expenditure Account

501000	Permanent Salaries	84,939	0	0	0
501150	Social Security-Medicare	1,216	0	0	0
502000	County Contr Retirement	13,746	0	0	0
502010	Ins-Unemployment	0	20	0	0
502015	Group Insurance	17,785	0	0	0
502040	Retirement-Pension Bond	1,756	0	0	0
502045	Retirement-Health Plan	4,787	0	0	0
	SALARIES & BENEFITS	124,229	20	0	0
525010	Professional & Special Service	96	0	0	0
530005	Special Dept Expense	40,000	0	0	0
	SERVICES & SUPPLIES	40,096	0	0	0
552080	Transfers In	-173,419	0	0	0
	OTHER FINANCING SOURCES	-173,419	0	0	0
	Total Revenue	-1,751	16	0	0
	Total Expense	-9,094	20	0	0
	Total Net Cost	7,343	-4	0	0

Oversight Department: CEO**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**08 CONTINGENCY
031 CONTINGENCY**FOR THE FISCAL 2026 - 2027**

1000 GENERAL FUND	Actual	Actual	Recommended	Adopte
1499 PROV FOR CONTIGENCIES	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

491045 Other Refunds & Reimbursements	2,745	0	0	0
CHARGES FOR SERVICES	2,745	0	0	0

Expenditure Account

APPROP FOR CONTINGENCIES	0	0	0	0
---------------------------------	----------	----------	----------	----------

Total Revenue	2,745	0	0	0
----------------------	-------	---	---	---

Total Expense	0	0	0	0
----------------------	---	---	---	---

Total Net Cost	2,745	0	0	0
-----------------------	-------	---	---	---

Total CEO	Total Revenue	27,965,691	18,109,449	15,185,795	15,380,508
	Total Expense	33,900,820	47,078,263	42,049,133	41,299,442
	Total Net Cost	-5,935,129	-28,968,814	-26,863,338	-25,918,934

02 PUBLIC PROTECTION GOVERNMENTAL FUNDS
012 JUDICIAL BUDGET UNIT

FOR THE FISCAL 2026 - 2027

1022	CHILD SUPPORT SERVICES	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	2025	2026	2027	2027

Revenue Account

430000	Interest Pooled Money	10,263	12,436	5,000	5,000
	REV FROM USE OF	10,263	12,436	5,000	5,000
437005	State-Family Support Admin	2,003,059	2,070,395	1,927,730	1,927,730
	INTERGOVERNMENTAL REVENUES	2,003,059	2,070,395	1,927,730	1,927,730
450010	Fed Aid Fam Support Admin	3,402,726	3,497,783	4,470,703	4,470,703
	FEDERAL REVENUES	3,402,726	3,497,783	4,470,703	4,470,703
491045	Other Refunds & Reimbursements	1,554	1,915	1,607	1,607
	CHARGES FOR SERVICES	1,554	1,915	1,607	1,607
491095	Statutory Cancellations	50	575	0	0
	MISCELLANEOUS REVENUES	50	575	0	0

Expenditure Account

501000	Permanent Salaries	2,824,231	2,879,890	3,511,239	3,511,239
501115	Extra Help	33,930	24,601	36,917	36,917
501130	Bilingual Pay	11,782	15,845	15,600	15,600
501135	Overtime	41	152	0	0
501140	Stipend	1,000	5,400	1,500	1,500
501145	Redemption of Benefits	14,594	0	12,000	12,000
501150	Social Security-Medicare	40,294	40,873	51,870	51,870
502000	County Contr Retirement	554,042	523,871	635,310	635,310
502005	Ins-Workers Comp	76,917	84,711	79,926	79,926
502010	Ins-Unemployment	4,383	3,880	4,089	4,089
502015	Group Insurance	589,263	656,703	834,461	834,461
502020	Ins Dental/Vision	3,665	3,934	3,868	3,868
502040	Retirement-Pension Bond	52,272	31,176	25,632	25,632
502045	Retirement-Health Plan	171,161	161,177	229,284	229,284
502050	Ins - Voluntary Life	226	422	780	780
	SALARIES & BENEFITS	4,377,801	4,432,635	5,442,476	5,442,476
514000	Communications - Phone Charges	22,061	21,332	22,000	22,000
514010	Internet Connections	927	954	1,090	1,090
514015	Communications-CellPhone/Pager	4,738	5,209	6,000	6,000
516000	Household Expense	38,604	38,604	38,604	38,604
517055	Insurance Liability	78,720	72,204	82,951	82,951
519038	Fuel Expense	165	35	0	0
519055	Maint-Info Hardware	0	0	1,600	1,600
519060	Maint-Info Software Licenses	3,671	3,695	4,209	4,209
520000	Maint-Struc, Improve, Grounds	38,483	41,553	30,000	30,000
522000	Memberships	7,840	8,405	10,000	10,000
524000	Office Expense	91,448	83,796	70,000	70,000
525010	Professional & Special Service	22,724	28,854	25,000	25,000
525020	Prof & Spec Svs Data Pro	128,081	134,106	154,687	154,687
525030	Prof & Spec Svs Other	72,740	72,752	91,470	91,470
525070	Overhead Reimbursement	105,665	135,525	135,525	135,525

Oversight Department: Child Support Services**COUNTY OF****Budget Detail**02 **PUBLIC PROTECTION****GOVERNMENTAL FUNDS**012 **JUDICIAL****BUDGET UNIT****FOR THE FISCAL 2026 - 2027**

1022 0101	CHILD SUPPORT SERVICES NON-GENERAL FUND	Actual 2025	Actual 2026	Recommended 2027	Adopte 2027
528000	Rents & Leas-Sts-Imp-Grnds	433,828	446,696	455,692	455,692
531000	Travel-In Cnty Private Car	6,058	6,847	6,700	6,700
531005	Travel-In Cnty County Car	13,008	13,008	13,008	13,008
531040	Travel Out of Cnty Misc	25,790	27,086	27,161	27,161
532000	Utilities	76,493	57,218	50,000	50,000
	SERVICES & SUPPLIES	1,171,044	1,197,879	1,225,697	1,225,697
	CAPITAL ASSETS	0	0	0	0
554010	Contrib Frm General Fund	0	0	-267,133	-267,133
	OTHER FINANCING SOURCES	0	0	-267,133	-267,133
552000	Intrafund Transfer	3,269	4,877	4,000	4,000
552040	Intrafund Child Support	0	-4,255	0	0
	INTRA-FUND TRANSFERS	3,269	622	4,000	4,000
	Total Revenue	5,417,652	5,583,104	6,405,040	6,405,040
	Total Expense	5,552,114	5,631,136	6,405,040	6,405,040
	Total Net Cost	-134,462	-48,032	0	0
Total Child Support Services		Total Revenue	5,417,652	5,583,104	6,405,040
		Total Expense	5,552,114	5,631,136	6,405,040
		Total Net Cost	-134,462	-48,032	0

Oversight Department: CLERK OF THE01 GENERAL GOVERNMENT
001 LEGISLATIVE AND ADMIN**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****FOR THE FISCAL 2026 - 2027****Budget Detail**1887 COMMUNITY BENEFIT-
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430000	Interest Pooled Money	3,707	2,519	2,500	2,500
	REV FROM USE OF	3,707	2,519	2,500	2,500
491095	Statutory Cancellations	0	610	0	0
	MISCELLANEOUS REVENUES	0	610	0	0

Expenditure Account

530145	Spec Dept Exp - Community Ben	29,413	25,770	95,544	95,544
531040	Travel Out of Cnty Misc	0	517	0	0
531045	Travel Appraisal	3,000	0	0	0
	SERVICES & SUPPLIES	32,413	26,287	95,544	95,544
552080	Transfers In	-25,000	-25,000	-25,000	-25,000
552085	Transfers Out	32,003	17,322	0	0
	OTHER FINANCING SOURCES	7,003	-7,678	-25,000	-25,000

Total Revenue	3,707	3,129	2,500	2,500
----------------------	-------	-------	-------	-------

Total Expense	39,416	18,609	70,544	70,544
----------------------	--------	--------	--------	--------

Total Net Cost	-35,709	-15,480	-68,044	-68,044
-----------------------	---------	---------	---------	---------

Total CLERK OF THE	Total Revenue	3,707	3,129	2,500	2,500
	Total Expense	39,416	18,609	70,544	70,544
	Total Net Cost	-35,709	-15,480	-68,044	-68,044

Oversight Department: CLERK OF THE01 GENERAL GOVERNMENT
001 LEGISLATIVE AND ADMIN**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****FOR THE FISCAL 2026 - 2027****Budget Detail**

1886	COMMUNITY BENEFIT-	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	2,724	2,445	2,000	2,000
	REV FROM USE OF	2,724	2,445	2,000	2,000

Expenditure Account

530145	Spec Dept Exp - Community Ben	40,464	38,446	84,276	84,276
531040	Travel Out of Cnty Misc	12	0	0	0
	SERVICES & SUPPLIES	40,476	38,446	84,276	84,276
552080	Transfers In	-25,000	-25,000	-25,000	-25,000
	OTHER FINANCING SOURCES	-25,000	-25,000	-25,000	-25,000

Total Revenue	2,724	2,445	2,000	2,000
----------------------	-------	-------	-------	-------

Total Expense	15,476	13,446	59,276	59,276
----------------------	--------	--------	--------	--------

Total Net Cost	-12,752	-11,001	-57,276	-57,276
-----------------------	---------	---------	---------	---------

Oversight Department: CLERK OF THE01 GENERAL GOVERNMENT
001 LEGISLATIVE AND ADMIN**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****FOR THE FISCAL 2026 - 2027****Budget Detail**1888 COMMUNITY BENEFIT-
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430000	Interest Pooled Money	1,523	403	500	500
	REV FROM USE OF	1,523	403	500	500
491095	Statutory Cancellations	500	0	0	0
	MISCELLANEOUS REVENUES	500	0	0	0

Expenditure Account

530145	Spec Dept Exp - Community Ben	101,405	24,003	30,364	30,364
	SERVICES & SUPPLIES	101,405	24,003	30,364	30,364
552080	Transfers In	-25,000	-25,000	-25,000	-25,000
	OTHER FINANCING SOURCES	-25,000	-25,000	-25,000	-25,000

Total Revenue	2,023	403	500	500
----------------------	-------	-----	-----	-----

Total Expense	76,405	-997	5,364	5,364
----------------------	--------	------	-------	-------

Total Net Cost	-74,382	1,400	-4,864	-4,864
-----------------------	---------	-------	--------	--------

Oversight Department: CLERK OF THE01 GENERAL GOVERNMENT
001 LEGISLATIVE AND ADMIN**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****FOR THE FISCAL 2026 - 2027****Budget Detail**1889 COMMUNITY BENEFIT-
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430000	Interest Pooled Money	640	905	1,000	1,000
	REV FROM USE OF	640	905	1,000	1,000
491045	Other Refunds & Reimbursements	1,264	0	0	0
	CHARGES FOR SERVICES	1,264	0	0	0
491095	Statutory Cancellations	500	0	0	0
	MISCELLANEOUS REVENUES	500	0	0	0

Expenditure Account

530145	Spec Dept Exp - Community Ben	21,512	24,338	52,682	52,682
	SERVICES & SUPPLIES	21,512	24,338	52,682	52,682
552080	Transfers In	-25,000	-25,000	-25,000	-25,000
	OTHER FINANCING SOURCES	-25,000	-25,000	-25,000	-25,000

Total Revenue	2,404	905	1,000	1,000
Total Expense	-3,488	-662	27,682	27,682
Total Net Cost	5,892	1,567	-26,682	-26,682

Oversight Department: CLERK OF THE01 GENERAL GOVERNMENT
001 LEGISLATIVE AND ADMIN**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****FOR THE FISCAL 2026 - 2027****Budget Detail**1890 COMMUNITY BENEFIT-
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**430000 Interest Pooled Money 1,155 1,444 1,000 1,000
REV FROM USE OF 1,155 1,444 1,000 1,000**Expenditure Account**530145 Spec Dept Exp - Community Ben 19,264 30,266 61,831 61,831
531045 Travel Appraisal 0 250 0 0
SERVICES & SUPPLIES 19,264 30,516 61,831 61,831
552080 Transfers In -25,000 -25,000 -25,000 -25,000
OTHER FINANCING SOURCES -25,000 -25,000 -25,000 -25,000**Total Revenue 1,155 1,444 1,000 1,000****Total Expense -5,736 5,516 36,831 36,831****Total Net Cost 6,891 -4,072 -35,831 -35,831**

Total CLERK OF THE BOARD	Total Revenue	8,306	5,197	4,500	4,500
	Total Expense	82,657	17,303	129,153	129,153
	Total Net Cost	-74,351	-12,106	-124,653	-124,653

Oversight Department: Closed**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027****Budget Detail**04 HEALTH AND SANITATION
018 HEALTH7269 ALCOHOL EDUCATION &
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

422000	Other Court Fines	0	118,642	118,642	118,642
	FINES, FORFEITURES&PENALTIES	0	118,642	118,642	118,642

Expenditure Account

552085	Transfers Out	0	120,987	120,986	120,986
	OTHER FINANCING SOURCES	0	120,987	120,986	120,986
552075	Budgetary Transfers	0	-2,345	-2,344	-2,344
	INTRA-FUND TRANSFERS	0	-2,345	-2,344	-2,344

Total Revenue	0	118,642	118,642	118,642
----------------------	---	---------	---------	---------

Total Expense	0	118,642	118,642	118,642
----------------------	---	---------	---------	---------

Total Net Cost	0	0	0	0
-----------------------	---	---	---	---

Total Closed	Total Revenue	0	118,642	118,642	118,642
	Total Expense	0	118,642	118,642	118,642
	Total Net Cost	0	0	0	0

Oversight Department: Cooperative Extension**Budget Detail**

06 ED CATION GOVERNMENTAL FUNDS
 029 AGRICULTURAL EDUCATION BUDGET UNIT

FOR THE FISCAL 2026 - 2027

1000	GENERAL FUND	Actual	Actual	Recommended	Adopte
1055	COOPERATIVE EXTENSION	2025	2026	2027	2027

Revenue Account

481005	Document Chrgs-Coop Ext	2,720	1,800	2,000	2,000
491045	Other Refunds & Reimbursements	0	0	100	100
	CHARGES FOR SERVICES	2,720	1,800	2,100	2,100

Expenditure Account

501000	Permanent Salaries	159,114	185,478	225,011	225,011
501130	Bilingual Pay	438	711	780	780
501135	Overtime	74	0	0	0
501145	Redemption of Benefits	600	0	0	0
501150	Social Security-Medicare	2,061	2,438	3,263	3,263
502000	County Contr Retirement	30,256	33,276	40,661	40,661
502005	Ins-Workers Comp	4,503	4,037	3,738	3,738
502010	Ins-Unemployment	362	241	228	228
502015	Group Insurance	55,249	73,174	86,321	86,321
502040	Retirement-Pension Bond	3,015	2,018	1,643	1,643
502045	Retirement-Health Plan	9,538	10,404	14,693	5,468
	SALARIES & BENEFITS	265,210	311,777	376,338	367,113
514000	Communications - Phone Charges	3,675	3,913	4,039	4,039
514015	Communications-CellPhone/Pager	1,302	831	1,000	1,000
517050	Ins - Autos	817	0	817	817
517055	Insurance Liability	6,495	4,493	4,618	4,618
519038	Fuel Expense	601	1,593	900	900
519055	Maint-Info Hardware	0	2,837	0	0
519060	Maint-Info Software Licenses	162	215	682	682
520000	Maint-Struc, Improve, Grounds	40,365	40,365	40,365	40,365
521000	Med-Dental & Lab Supplies	0	0	400	400
524000	Office Expense	8,000	6,482	10,850	9,765
524005	Subscription	204	0	204	204
525020	Prof & Spec Svs Data Pro	0	0	1,648	1,648
529000	Small Tools & Instruments	27	0	700	700
530005	Special Dept Expense	1,890	1,154	1,650	1,650
531005	Travel-In Cnty County Car	81,624	81,624	70,248	70,248
531040	Travel Out of Cnty Misc	0	304	200	200
	SERVICES & SUPPLIES	145,162	143,811	138,321	137,236
533115	Support & Care Persons(GR)	-1	0	0	0
	OTHER CHARGES	-1	0	0	0
552000	Intrafund Transfer	132	114	150	150
	INTRA-FUND TRANSFERS	132	114	150	150
	Total Revenue	2,720	1,800	2,100	2,100
	Total Expense	410,503	455,702	514,809	504,499
	Total Net Cost	-407,783	-453,902	-512,709	-502,399

Oversight Department: Cooperative Extension

COUNTY OF

ED CA ION

GOVERNMENTAL FUNDS

AGRICULTURAL EDUCATION

BUDGET UNIT

FOR THE FISCAL

2026 - 2027

Budget Detail

1000	GENERAL FUND	Actual	Actual	Recommended	Adopte
1055	COOPERATIVE EXTENSION	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>
Total Cooperative Extension		Total Revenue	2,720	1,800	2,100
		Total Expense	410,503	455,702	514,809
		Total Net Cost	-407,783	-453,902	-512,709
					2,100
					504,499
					-502,399

01 GENERAL GOVERNMENT GOVERNMENTAL FUNDS
 006 ELECTIONS BUDGET UNIT

FOR THE FISCAL 2026 - 2027

1651	RECORDERS IMPROVEMENT	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

473000	Recording Fees	82,895	90,407	80,000	80,000
	CHARGES FOR SERVICES	82,895	90,407	80,000	80,000

Expenditure Account

519000	Maintenance-Equipment	0	0	1,500	1,500
525010	Professional & Special Service	112,549	103,110	55,650	55,650
530005	Special Dept Expense	6,403	7,050	8,000	8,000
	SERVICES & SUPPLIES	118,952	110,160	65,150	65,150
552085	Transfers Out	114,856	0	0	0
	OTHER FINANCING SOURCES	114,856	0	0	0
	INTRA-FUND TRANSFERS	0	0	0	0

Total Revenue	82,895	90,407	80,000	80,000
Total Expense	233,808	110,160	65,150	65,150
Total Net Cost	-150,913	-19,753	14,850	14,850

02 PUBLIC PROTECTION

GOVERNMENTAL FUNDS

017 OTHER PROTECTION

BUDGET UNIT

FOR THE FISCAL 2026 - 2027

1000 GENERAL FUND

1038 COUNTY CLERK AND RECORDER

Actual
2025Actual
2026Recommended
2027Adopte
2027Revenue Account

413000	Building Inspection Fees	0	8,778	0	0
	LICENSES, PERMITS	0	8,778	0	0
	INTERGOVERNMENTAL REVENUES	0	0	0	0
473000	Recording Fees	692,058	691,562	720,000	720,000
473010	Real Estate Fraud Adm Fees	8,949	10,238	10,000	10,000
473015	Bldg Home & Job Act Adm Fee	102,680	107,191	110,000	110,000
491045	Other Refunds & Reimbursements	611	340	0	0
493000	Reimb For Services Provided	15	0	0	0
	CHARGES FOR SERVICES	804,313	809,331	840,000	840,000
460150	Miscellaneous Revenue	0	0	2,000	2,000
	MISCELLANEOUS REVENUES	0	0	2,000	2,000

Expenditure Account

501000	Permanent Salaries	602,554	608,622	635,103	635,103
501115	Extra Help	21,065	10,924	17,821	17,821
501130	Bilingual Pay	1,586	2,971	4,320	4,320
501135	Overtime	0	93	0	0
501140	Stipend	0	1,200	0	0
501145	Redemption of Benefits	3,946	0	0	0
501150	Social Security-Medicare	8,968	8,887	9,305	9,305
502000	County Contr Retirement	113,779	108,849	111,935	111,935
502005	Ins-Workers Comp	11,101	13,761	13,589	13,589
502010	Ins-Unemployment	870	779	892	892
502015	Group Insurance	134,682	154,553	171,792	171,792
502020	Ins Dental/Vision	1,137	1,287	1,301	1,301
502040	Retirement-Pension Bond	12,227	6,722	4,684	4,684
502045	Retirement-Health Plan	36,941	34,579	41,903	15,594
	SALARIES & BENEFITS	948,856	953,227	1,012,645	986,336
514000	Communications - Phone Charges	2,206	2,347	3,100	3,100
514010	Internet Connections	109	109	91	91
514020	Communications - Services	0	0	626	626
517055	Insurance Liability	15,633	28,320	18,383	18,383
519000	Maintenance-Equipment	0	658	6,640	6,640
519055	Maint-Info Hardware	0	9,364	10,000	10,000
519060	Maint-Info Software Licenses	6,263	5,825	5,797	5,797
522000	Memberships	1,050	1,000	1,500	1,500
524000	Office Expense	21,400	21,528	30,000	27,000
525010	Professional & Special Service	25,615	27,340	28,550	28,550
525020	Prof & Spec Svs Data Pro	21,175	20,844	13,289	13,289
525070	Overhead Reimbursement	106,672	170,582	170,582	170,582
530005	Special Dept Expense	3,881	3,790	9,000	9,000
531000	Travel-In Cnty Private Car	5,995	6,600	6,600	6,600
531040	Travel Out of Cnty Misc	6,172	6,114	9,000	9,000

Oversight Department: County Clerk Recorder**COUNTY OF****Budget Detail**02 **PUBLIC PROTECTION****GOVERNMENTAL FUNDS**017 **OTHER PROTECTION****BUDGET UNIT****FOR THE FISCAL 2026 - 2027**

1000	GENERAL FUND	Actual	Actual	Recommended	Adopte
1038	COUNTY CLERK AND RECORDER	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>
	SERVICES & SUPPLIES	216,171	304,421	313,158	310,158
549010	Equipment-Info. Technology	32,812	0	0	0
	CAPITAL ASSETS	32,812	0	0	0
552080	Transfers In	-114,856	0	0	0
	OTHER FINANCING SOURCES	-114,856	0	0	0
552000	Intrafund Transfer	-753	-724	0	0
552020	Intrafund Maintenance	3,878	372	0	0
	INTRA-FUND TRANSFERS	3,125	-352	0	0
	Total Revenue	804,313	818,109	842,000	842,000
	Total Expense	1,086,108	1,257,296	1,325,803	1,296,494
	Total Net Cost	-281,795	-439,187	-483,803	-454,494

02 PUBLIC PROTECTION

GOVERNMENTAL FUNDS

017 OTHER PROTECTION

BUDGET UNIT

FOR THE FISCAL 2026 - 2027

1781 SOCIAL SECURITY REDACTION

0101 NON-GENERAL FUND

Actual
2025Actual
2026Recommended
2027Adopte
2027Revenue Account

430000	Interest Pooled Money	5,565	6,136	4,000	4,000
	REV FROM USE OF	5,565	6,136	4,000	4,000
473000	Recording Fees	18,981	19,889	20,000	20,000
491056	Overhead Charge Refund	0	2,586	0	0
	CHARGES FOR SERVICES	18,981	22,475	20,000	20,000

Expenditure Account

525010	Professional & Special Service	3,684	4,050	4,850	4,850
525070	Overhead Reimbursement	753	0	753	753
	SERVICES & SUPPLIES	4,437	4,050	5,603	5,603

Total Revenue	24,546	28,611	24,000	24,000
----------------------	--------	--------	--------	--------

Total Expense	4,437	4,050	5,603	5,603
----------------------	-------	-------	-------	-------

Total Net Cost	20,109	24,561	18,397	18,397
-----------------------	--------	--------	--------	--------

7192	MICROGRAPHICS CONVERSION	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>
Revenue Account					
CHARGES FOR SERVICES		0	0	0	0
Total Revenue		0	0	0	0
Total Expense		0	0	0	0
Total Net Cost		0	0	0	0
Total County Clerk Recorder	Total Revenue	911,754	937,127	946,000	946,000
	Total Expense	1,324,353	1,371,506	1,396,556	1,367,247
	Total Net Cost	-412,599	-434,379	-450,556	-421,247

Oversight Department: County Counsel01 GENERAL GOVERNMENT
003 COUNSEL**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****FOR THE FISCAL 2026 - 2027****Budget Detail**1000 GENERAL FUND
1011 COUNTY COUNSEL**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

446230	Reimburse State Prison Expense	277,229	122,652	305,000	305,000
INTERGOVERNMENTAL REVENUES		277,229	122,652	305,000	305,000
431040	Interfund Services Provided	0	0	720,000	720,000
464000	Legal Services	81,950	62,812	65,000	65,000
491045	Other Refunds & Reimbursements	115,534	8,398	100,000	100,000
493000	Reimb For Services Provided	502,565	479,044	0	0
CHARGES FOR SERVICES		700,049	550,254	885,000	885,000

Expenditure Account

501000	Permanent Salaries	1,226,823	1,322,367	1,685,689	1,685,689
501115	Extra Help	40,979	47,641	17,050	17,050
501135	Overtime	26	276	0	0
501140	Stipend	0	2,400	0	0
501145	Redemption of Benefits	10,852	0	16,000	16,000
501150	Social Security-Medicare	18,158	19,353	24,922	24,922
502000	County Contr Retirement	214,031	226,120	292,592	292,592
502005	Ins-Workers Comp	17,427	23,070	22,778	22,778
502010	Ins-Unemployment	1,641	1,728	1,813	1,813
502015	Group Insurance	139,273	162,128	224,238	224,238
502020	Ins Dental/Vision	2,055	2,040	2,169	2,169
502040	Retirement-Pension Bond	24,836	14,079	12,306	12,306
502045	Retirement-Health Plan	71,671	72,462	110,075	40,965
502050	Ins - Voluntary Life	36	36	390	390
SALARIES & BENEFITS		1,767,808	1,893,700	2,410,022	2,340,912
514000	Communications - Phone Charges	3,574	4,069	4,300	4,300
514010	Internet Connections	101	150	100	100
514015	Communications-CellPhone/Pager	3,844	3,787	4,000	4,000
517055	Insurance Liability	64,038	84,566	179,174	179,174
519055	Maint-Info Hardware	586	15,350	0	0
519060	Maint-Info Software Licenses	7,128	7,316	8,413	8,413
522000	Memberships	12,795	12,788	13,000	13,000
524000	Office Expense	42,202	39,509	39,000	35,100
525010	Professional & Special Service	780,678	1,056,666	553,834	553,834
525020	Prof & Spec Svs Data Pro	17,705	40,132	13,289	13,289
530000	Spec Dept Exp-Training	434	125	0	0
531000	Travel-In Cnty Private Car	5,995	6,050	6,900	6,900
531040	Travel Out of Cnty Misc	1,795	1,666	9,000	9,000
SERVICES & SUPPLIES		940,875	1,272,174	831,010	827,110
OTHER FINANCING SOURCES		0	0	0	0
552000	Intrafund Transfer	12	0	0	0
552020	Intrafund Maintenance	997	629	2,000	2,000
INTRA-FUND TRANSFERS		1,009	629	2,000	2,000

1000 GENERAL FUND		Actual	Actual	Recommended	Adopte
1011 COUNTY COUNSEL		2025	2026	2027	2027
Total Revenue		977,278	672,906	1,190,000	1,190,000
Total Expense		2,709,692	3,166,503	3,243,032	3,170,022
Total Net Cost		-1,732,414	-2,493,597	-2,053,032	-1,980,022
Total County Counsel	Total Revenue	977,278	672,906	1,190,000	1,190,000
	Total Expense	2,709,692	3,166,503	3,243,032	3,170,022
	Total Net Cost	-1,732,414	-2,493,597	-2,053,032	-1,980,022

01 **GENERAL GOVERNMENT**
000 **ADMINISTRATION**

FOR THE FISCAL 2026 - 2027

7050 JOINT VENTURE-CALIPAT ST.
0101 NON-GENERAL FUND

**Actual
2025**

**Actual
2026**

**Recommended
2027**

**Adopte
2027**

Expenditure Account

524000	Office Expense	0	0	3,000	3,000
530005	Special Dept Expense	0	0	2,000	2,000
	SERVICES & SUPPLIES	0	0	5,000	5,000
Total Revenue		0	0	0	0
Total Expense		0	0	5,000	5,000
Total Net Cost		0	0	-5,000	-5,000

02 PUBLIC PROTECTION
012 JUDICIAL

FOR THE FISCAL 2026 - 2027

1000	GENERAL FUND	Actual	Actual	Recommended	Adopte
1020	DISTRICT ATTORNEY	2025	2026	2027	2027

Revenue Account

422000	Other Court Fines	0	39,355	0	0
	FINES, FORFEITURES&PENALTIES	0	39,355	0	0
439000	State Aid Calif Children Serv.	17,702	0	0	0
445000	State-"COPS"Program	51,559	52,046	50,484	50,484
446010	State Aid - Other	13,318	2,929	0	0
446130	State Mandated Costs	2,383	18,675	2,500	2,500
446230	Reimburse State Prison Expense	1,078,295	737,916	835,000	835,000
446705	State Aid - Insurance Fraud	42,434	32,640	0	0
446759	Realign-Dist Attny & Pub Def.	124,456	114,449	125,000	125,000
	INTERGOVERNMENTAL REVENUES	1,330,147	958,655	1,012,984	1,012,984
456040	Federal Aid	206,285	221,312	196,000	433,750
	FEDERAL REVENUES	206,285	221,312	196,000	433,750
431040	Interfund Services Provided	0	19,642	836,500	836,500
491045	Other Refunds & Reimbursements	2,909	520	0	0
491056	Overhead Charge Refund	2,211	0	0	0
493000	Reimb For Services Provided	1,068,548	1,149,694	0	0
	CHARGES FOR SERVICES	1,073,668	1,169,856	836,500	836,500
460150	Miscellaneous Revenue	0	0	3,000	3,000
	MISCELLANEOUS REVENUES	0	0	3,000	3,000

Expenditure Account

501000	Permanent Salaries	4,803,165	4,767,386	5,781,943	6,047,246
501105	Shift Differential	10	0	0	0
501110	Education Incentive	74,544	112,002	118,441	118,441
501115	Extra Help	87,621	135,760	154,597	154,597
501120	Stand-By	18,502	20,628	18,101	19,609
501130	Bilingual Pay	5,676	8,345	11,700	12,204
501135	Overtime	156,795	207,328	150,000	150,000
501140	Stipend	6,000	17,557	8,000	8,600
501141	Bonus	31,000	35,785	30,000	30,000
501145	Redemption of Benefits	36,368	0	47,073	47,073
501150	Social Security-Medicare	73,383	75,562	84,753	88,601
502000	County Contr Retirement	1,086,919	1,025,279	1,184,418	1,227,882
502005	Ins-Workers Comp	162,137	309,910	291,169	291,169
502010	Ins-Unemployment	6,208	6,711	7,359	7,452
502015	Group Insurance	659,165	744,513	983,677	1,003,906
502020	Ins Dental/Vision	18,049	18,397	18,565	18,565
502040	Retirement-Pension Bond	101,859	61,694	48,948	50,911
502045	Retirement-Health Plan	292,999	271,596	377,560	163,591
502050	Ins - Voluntary Life	973	1,617	1,632	1,632
	SALARIES & BENEFITS	7,621,373	7,820,070	9,317,936	9,441,479
513015	Uniform Allowance	17,300	24,000	24,000	24,000
514000	Communications - Phone Charges	14,431	19,269	21,000	21,000

Oversight Department: District Attorney02 PUBLIC PROTECTION
012 JUDICIAL**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail****FOR THE FISCAL 2026 - 2027**

		Actual	Actual	Recommended	Adopte
		2025	2026	2027	2027
1000	GENERAL FUND				
1020	DISTRICT ATTORNEY				
514010	Internet Connections	519	518	486	486
514020	Communications - Services	-402	0	0	0
517050	Ins - Autos	2,452	3,214	3,360	3,360
517055	Insurance Liability	128,185	124,244	209,735	209,735
518015	Witness Expense	7,622	1,548	12,000	12,000
519038	Fuel Expense	2,573	1,744	4,000	4,000
519055	Maint-Info Hardware	5,841	5,121	6,000	6,000
519060	Maint-Info Software Licenses	67,481	176,116	33,938	34,032
522000	Memberships	22,983	22,389	21,035	21,035
523000	Miscellaneous Expense	0	100	100	100
524000	Office Expense	62,571	58,047	70,000	63,917
524040	Tuition Reimbursement	8,250	6,000	8,250	8,250
525010	Professional & Special Service	243,553	293,075	84,779	84,779
525020	Prof & Spec Svs Data Pro	71,720	74,689	68,658	68,658
530005	Special Dept Expense	2,537	3,779	4,455	4,455
531000	Travel-In Cnty Private Car	6,155	3,496	26,000	28,400
531005	Travel-In Cnty County Car	165,527	177,054	182,124	187,812
531040	Travel Out of Cnty Misc	67,632	58,508	59,353	59,753
	SERVICES & SUPPLIES	896,930	1,052,911	839,273	841,772
	CAPITAL ASSETS	0	0	0	0
552080	Transfers In	0	-300,804	-281,919	-281,919
552237	Transfer In-District Attorney	-412,176	-518,557	-772,039	-773,987
	OTHER FINANCING SOURCES	-412,176	-819,361	-1,053,958	-1,055,906
552000	Intrafund Transfer	591	1,078	1,000	1,000
552006	Intrafund Audit	8,000	5,000	0	0
552020	Intrafund Maintenance	29,794	9,676	14,000	14,000
	INTRA-FUND TRANSFERS	38,385	15,754	15,000	15,000
	Total Revenue	2,610,100	2,389,178	2,048,484	2,286,234
	Total Expense	8,144,512	8,069,374	9,118,251	9,242,345
	Total Net Cost	-5,534,412	-5,680,196	-7,069,767	-6,956,111

02 PUBLIC PROTECTION
012 JUDICIAL

FOR THE FISCAL 2026 - 2027

1524 HIDTA DISTRICT ATTORNEY
0101 NON-GENERAL FUNDActual
2025Actual
2026Recommended
2027Adopte
2027Revenue Account

456040	Federal Aid	570,400	477,144	499,426	362,563
	FEDERAL REVENUES	570,400	477,144	499,426	362,563

Expenditure Account

501000	Permanent Salaries	455,956	275,303	375,519	245,803
501120	Stand-By	3,983	2,269	1,508	1,508
501130	Bilingual Pay	458	640	780	198
501135	Overtime	481	5,480	2,200	2,200
501140	Stipend	1,000	1,200	1,200	1,200
501145	Redemption of Benefits	1,202	0	3,012	3,012
501150	Social Security-Medicare	6,620	4,007	5,446	3,565
502000	County Contr Retirement	81,136	47,949	65,686	44,439
502005	Ins-Workers Comp	6,537	8,217	8,086	8,086
502010	Ins-Unemployment	632	630	660	660
502015	Group Insurance	55,169	51,397	75,426	55,863
502040	Retirement-Pension Bond	9,133	2,937	2,742	1,767
502045	Retirement-Health Plan	26,824	15,030	24,522	16,052
	SALARIES & BENEFITS	649,131	415,059	566,787	384,353
517055	Insurance Liability	11,362	11,722	13,387	13,387
525010	Professional & Special Service	186	90	0	0
	SERVICES & SUPPLIES	11,548	11,812	13,387	13,387
552237	Transfer In-District Attorney	0	0	-121,000	-121,000
552340	Transfer In-General Fund	-9,507	0	0	0
	OTHER FINANCING SOURCES	-9,507	0	-121,000	-121,000
552000	Intrafund Transfer	-342	-5,559	0	0
	INTRA-FUND TRANSFERS	-342	-5,559	0	0
	Total Revenue	570,400	477,144	499,426	362,563
	Total Expense	650,830	421,312	459,174	276,740
	Total Net Cost	-80,430	55,832	40,252	85,823

02 PUBLIC PROTECTION
017 OTHER PROTECTION

FOR THE FISCAL 2026 - 2027

1000	GENERAL FUND	Actual	Actual	Recommended	Adopte
1069	HUMAN EXPLOITATION	2025	2026	2027	2027

Expenditure Account

501000	Permanent Salaries	0	0	87,487	0
501120	Stand-By	0	0	1,508	0
501140	Stipend	0	0	600	0
501150	Social Security-Medicare	0	0	1,269	0
502000	County Contr Retirement	0	0	14,330	0
502010	Ins-Unemployment	133	117	93	0
502015	Group Insurance	0	0	9,175	0
502040	Retirement-Pension Bond	0	0	638	0
502045	Retirement-Health Plan	0	0	5,713	0
SALARIES & BENEFITS		133	117	120,813	0
519060	Maint-Info Software Licenses	0	0	94	0
531000	Travel-In Cnty Private Car	0	0	2,400	0
531005	Travel-In Cnty County Car	5,688	5,688	5,688	0
531040	Travel Out of Cnty Misc	0	0	400	0
SERVICES & SUPPLIES		5,688	5,688	8,582	0
Total Revenue		0	0	0	0
Total Expense		5,821	5,805	129,395	0
Total Net Cost		-5,821	-5,805	-129,395	0

02 PUBLIC PROTECTION
017 OTHER PROTECTION

FOR THE FISCAL 2026 - 2027

1655	DA ASSET FORFEITURES	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	2025	2026	2027	2027

Expenditure Account

519055	Maint-Info Hardware	8,223	0	7,000	7,000
519060	Maint-Info Software Licenses	0	0	2,000	2,000
524000	Office Expense	0	1,326	10,000	10,000
530005	Special Dept Expense	4,885	8,635	20,000	20,000
531040	Travel Out of Cnty Misc	0	0	13,200	13,200
	SERVICES & SUPPLIES	13,108	9,961	52,200	52,200
552085	Transfers Out	0	0	20,000	20,000
	OTHER FINANCING SOURCES	0	0	20,000	20,000
	Total Revenue	0	0	0	0
	Total Expense	13,108	9,961	72,200	72,200
	Total Net Cost	-13,108	-9,961	-72,200	-72,200

1710	DISTRICT ATTORNEY - IVSIT	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	2025	2026	2027	2027
<u>Expenditure Account</u>					
SALARIES & BENEFITS		0	0	0	0
Total Revenue		0	0	0	0
Total Expense		0	0	0	0
Total Net Cost		0	0	0	0

Oversight Department: District Attorney**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 PUBLIC PROTECTION
017 OTHER PROTECTION**FOR THE FISCAL 2026 - 2027**1726 D.A. ASSET FORF - FEDERAL
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

491130	Asset Forfeiture	31,720	109,480	0	0
	FINES, FORFEITURES&PENALTIES	31,720	109,480	0	0
430000	Interest Pooled Money	27,182	24,560	0	0
	REV FROM USE OF	27,182	24,560	0	0

Expenditure Account

519055	Maint-Info Hardware	2,595	29,758	22,000	22,000
524000	Office Expense	3,789	17,430	20,000	20,000
530005	Special Dept Expense	67,714	44,405	87,240	87,240
531040	Travel Out of Cnty Misc	624	8,205	20,000	20,000
	SERVICES & SUPPLIES	74,722	99,798	149,240	149,240
549000	Equipment	27,425	27,424	0	0
549015	Firearms	1,264	0	0	0
	CAPITAL ASSETS	28,689	27,424	0	0
552085	Transfers Out	19,833	108,264	52,396	52,396
	OTHER FINANCING SOURCES	19,833	108,264	52,396	52,396
552000	Intrafund Transfer	342	5,559	0	0
	INTRA-FUND TRANSFERS	342	5,559	0	0

Total Revenue	58,902	134,040	0	0
Total Expense	123,586	241,045	201,636	201,636
Total Net Cost	-64,684	-107,005	-201,636	-201,636

Oversight Department: District Attorney**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 PUBLIC PROTECTION
017 OTHER PROTECTION**FOR THE FISCAL 2026 - 2027**1898 UNDERSERVED ADVOCACY
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Expenditure Account**

502010	Ins-Unemployment	127	0	0	0
	SALARIES & BENEFITS	127	0	0	0
	SERVICES & SUPPLIES	0	0	0	0
552085	Transfers Out	0	2,765	0	0
	OTHER FINANCING SOURCES	0	2,765	0	0
Total Revenue		0	0	0	0
Total Expense		127	2,765	0	0
Total Net Cost		-127	-2,765	0	0

02 PUBLIC PROTECTION
017 OTHER PROTECTION

FOR THE FISCAL 2026 - 2027

1901 REAL ESTATE FRAUD UNIT
0101 NON-GENERAL FUNDActual
2025Actual
2026Recommended
2027Adopte
2027Revenue Account

473000	Recording Fees	0	108	0	0
473010	Real Estate Fraud Adm Fees	0	285,599	40,000	40,000
CHARGES FOR SERVICES		0	285,707	40,000	40,000
491135	Contrib from Trusts	5,070	3,016	130,346	130,346
MISCELLANEOUS REVENUES		5,070	3,016	130,346	130,346

Expenditure Account

501000	Permanent Salaries	0	0	46,224	46,224
501110	Education Incentive	0	0	13,553	13,553
501135	Overtime	0	0	10,000	10,000
501150	Social Security-Medicare	0	0	670	670
502000	County Contr Retirement	0	0	7,571	7,571
502010	Ins-Unemployment	93	64	64	64
502015	Group Insurance	0	0	9,175	9,175
502020	Ins Dental/Vision	0	0	1,696	1,696
502040	Retirement-Pension Bond	0	0	337	337
502045	Retirement-Health Plan	0	0	3,018	3,018
502050	Ins - Voluntary Life	0	0	36	36
SALARIES & BENEFITS		93	64	92,344	92,344
513015	Uniform Allowance	0	0	1,500	1,500
519055	Maint-Info Hardware	1,036	969	3,000	3,000
519060	Maint-Info Software Licenses	3,000	3,000	3,000	3,000
524000	Office Expense	941	933	3,000	3,000
525010	Professional & Special Service	0	16,939	25,000	25,000
530005	Special Dept Expense	0	0	1,000	1,000
531040	Travel Out of Cnty Misc	0	950	1,500	1,500
SERVICES & SUPPLIES		4,977	22,791	38,000	38,000
OTHER FINANCING SOURCES		0	0	0	0
INTRA-FUND TRANSFERS		0	0	0	0

Total Revenue	5,070	288,723	170,346	170,346
Total Expense	5,070	22,855	130,344	130,344
Total Net Cost	0	265,868	40,002	40,002

Oversight Department: District Attorney**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 PUBLIC PROTECTION
017 O HER PROTECTION**FOR THE FISCAL 2026 - 2027**1910 CASE MANAGEMENT SYSTEM
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Expenditure Account**

525010	Professional & Special Service	141,201	144,142	152,709	152,709
	SERVICES & SUPPLIES	141,201	144,142	152,709	152,709
552237	Transfer In-District Attorney	-139,586	-142,966	-152,709	-152,709
	OTHER FINANCING SOURCES	-139,586	-142,966	-152,709	-152,709
	Total Revenue	0	0	0	0
	Total Expense	1,615	1,176	0	0
	Total Net Cost	-1,615	-1,176	0	0

Oversight Department: District Attorney**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 **PUBLIC PROTECTION**
017 **OTHER PROTECTION****FOR THE FISCAL 2026 - 2027**1911 LE SPECIALIZED UNIT
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

456040	Federal Aid	107,738	0	0	0
FEDERAL REVENUES		107,738	0	0	0
493000	Reimb For Services Provided	15,751	0	0	0
CHARGES FOR SERVICES		15,751	0	0	0

Expenditure Account

501000	Permanent Salaries	51,997	0	0	0
501110	Education Incentive	2,585	0	0	0
501135	Overtime	261	0	0	0
501150	Social Security-Medicare	785	0	0	0
502000	County Contr Retirement	17,107	0	0	0
502010	Ins-Unemployment	134	0	0	0
502015	Group Insurance	5,884	0	0	0
502020	Ins Dental/Vision	686	0	0	0
502040	Retirement-Pension Bond	1,224	0	0	0
502045	Retirement-Health Plan	3,343	0	0	0
502050	Ins - Voluntary Life	109	0	0	0
SALARIES & BENEFITS		84,115	0	0	0
513015	Uniform Allowance	1,100	0	0	0
514015	Communications-CellPhone/Pager	352	0	0	0
524000	Office Expense	1,461	0	0	0
525010	Professional & Special Service	34,620	0	0	0
SERVICES & SUPPLIES		37,533	0	0	0
OTHER FINANCING SOURCES		0	0	0	0

Total Revenue	123,489	0	0	0
Total Expense	121,648	0	0	0
Total Net Cost	1,841	0	0	0

Total District Attorney	Total Revenue	3,367,961	3,289,085	2,718,256	2,819,143
	Total Expense	9,066,317	8,774,293	10,116,000	9,928,265
	Total Net Cost	-5,698,356	-5,485,208	-7,397,744	-7,109,122

Oversight Department: DISTRICT02 PUBLIC PROTECTION
017 OTHER PROTECTION**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****FOR THE FISCAL 2026 - 2027****Budget Detail**2038 OTS DUI & DUID VERTICAL
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430000	Interest Pooled Money	86	-554	0	0
	REV FROM USE OF	86	-554	0	0
456040	Federal Aid	176,100	139,595	226,500	226,500
	FEDERAL REVENUES	176,100	139,595	226,500	226,500
493000	Reimb For Services Provided	0	22,731	0	0
	CHARGES FOR SERVICES	0	22,731	0	0

Expenditure Account

501000	Permanent Salaries	120,470	121,339	128,688	136,484
501120	Stand-By	1,293	2,735	1,500	1,500
501140	Stipend	0	1,043	600	600
501145	Redemption of Benefits	2,101	0	0	0
501150	Social Security-Medicare	1,867	1,772	1,866	1,978
502000	County Contr Retirement	22,037	20,833	21,079	22,356
502010	Ins-Unemployment	0	0	174	174
502015	Group Insurance	19,963	21,047	25,359	25,359
502040	Retirement-Pension Bond	2,822	1,381	940	997
502045	Retirement-Health Plan	7,678	7,119	8,403	8,912
	SALARIES & BENEFITS	178,231	177,269	188,609	198,360
524000	Office Expense	0	0	2,000	2,000
525010	Professional & Special Service	16	981	29,891	20,140
531040	Travel Out of Cnty Misc	0	0	6,000	6,000
	SERVICES & SUPPLIES	16	981	37,891	28,140

Total Revenue	176,186	161,772	226,500	226,500
Total Expense	178,247	178,250	226,500	226,500
Total Net Cost	-2,061	-16,478	0	0

Total DISTRICT ATTORNEY	Total Revenue	176,186	161,772	226,500	226,500
	Total Expense	178,247	178,250	226,500	226,500
	Total Net Cost	-2,061	-16,478	0	0

02 PUBLIC PROTECTION
017 OTHER PROTECTION

FOR THE FISCAL 2026 - 2027

7264 CRIMINAL JUSTICE	Actual	Actual	Recommended	Adopte
0101 NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

422000 Other Court Fines	75,131	86,596	70,000	70,000
FINES, FORFEITURES&PENALTIES	75,131	86,596	70,000	70,000

Expenditure Account

514015 Communications-CellPhone/Pager	25,683	26,052	34,000	34,000
526015 IVECA	16,397	15,482	16,713	16,713
SERVICES & SUPPLIES	42,080	41,534	50,713	50,713
552080 Transfers In	0	0	-1,200	-1,200
OTHER FINANCING SOURCES	0	0	-1,200	-1,200
552000 Intrafund Transfer	246	0	0	0
INTRA-FUND TRANSFERS	246	0	0	0

Total Revenue	75,131	86,596	70,000	70,000
Total Expense	42,326	41,534	49,513	49,513
Total Net Cost	32,805	45,062	20,487	20,487

05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE

FOR THE FISCAL 2026 - 2027

1566	VICTIM WITNESS ASSISTANCE				
0101	NON-GENERAL FUND	Actual	Actual	Recommended	Adopte
		<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

446010	State Aid - Other	190,935	168,712	187,893	187,893
	INTERGOVERNMENTAL REVENUES	190,935	168,712	187,893	187,893
456040	Federal Aid	205,020	153,593	216,206	216,206
	FEDERAL REVENUES	205,020	153,593	216,206	216,206
491095	Statutory Cancellations	0	155	0	0
	MISCELLANEOUS REVENUES	0	155	0	0

Expenditure Account

501000	Permanent Salaries	188,320	146,231	196,483	196,483
501105	Shift Differential	8	0	0	0
501115	Extra Help	14,557	12,334	18,191	18,191
501130	Bilingual Pay	776	541	780	780
501135	Overtime	2,127	166	3,000	3,000
501145	Redemption of Benefits	2,689	0	1,000	1,000
501150	Social Security-Medicare	2,995	2,295	3,113	3,113
502000	County Contr Retirement	33,481	25,442	34,022	34,022
502005	Ins-Workers Comp	3,410	4,066	7,370	7,370
502010	Ins-Unemployment	323	306	293	293
502015	Group Insurance	34,369	29,201	41,510	41,510
502020	Ins Dental/Vision	1,273	1,156	880	880
502040	Retirement-Pension Bond	4,109	1,567	1,572	1,572
502045	Retirement-Health Plan	11,478	8,066	12,830	12,830
502050	Ins - Voluntary Life	0	7	7	7
	SALARIES & BENEFITS	299,915	231,378	321,051	321,051
514010	Internet Connections	109	67	58	58
514015	Communications-CellPhone/Pager	3,237	4,599	4,000	4,000
517050	Ins - Autos	1,090	1,286	1,493	1,493
517055	Insurance Liability	5,809	5,693	5,948	5,948
519038	Fuel Expense	269	0	250	250
519055	Maint-Info Hardware	0	2,740	2,000	2,000
519060	Maint-Info Software Licenses	4,586	4,256	4,425	4,425
520000	Maint-Struc, Improve, Grounds	593	0	0	0
522000	Memberships	310	701	700	700
524000	Office Expense	9,702	18,372	11,578	11,578
525010	Professional & Special Service	17,428	13,608	6,000	6,000
525020	Prof & Spec Svs Data Pro	10,142	8,111	7,752	7,752
525070	Overhead Reimbursement	13,625	7,636	7,636	7,636
530005	Special Dept Expense	286	0	0	0
531005	Travel-In Cnty County Car	23,250	23,208	23,208	23,208
531040	Travel Out of Cnty Misc	4,826	8,607	8,000	8,000
532000	Utilities	512	0	0	0
	SERVICES & SUPPLIES	95,774	98,884	83,048	83,048
	OTHER FINANCING SOURCES	0	0	0	0

1566 VICTIM WITNESS ASSISTANCE		Actual	Actual	Recommended	Adopte
0101 NON-GENERAL FUND		<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>
INTRA-FUND TRANSFERS		0	0	0	0
Total Revenue		395,955	322,460	404,099	404,099
Total Expense		395,689	330,262	404,099	404,099
Total Net Cost		266	-7,802	0	0
Total District Attorney	Total Revenue	471,086	409,056	474,099	474,099
	Total Expense	438,015	371,796	453,612	453,612
	Total Net Cost	33,071	37,260	20,487	20,487

Oversight Department: Fire Protection02 PUBLIC PROTECTION
015 FIRE PROTECTION**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail****FOR THE FISCAL 2026 - 2027**

1501	FIRE PROTECTION				
0101	NON-GENERAL FUND	Actual	Actual	Recommended	Adopte
		<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

401105	Prop Tax Current Secured	4,442,916	4,896,499	4,600,000	4,600,000
401110	Prop Tax Cur Unsecured	498,701	659,928	575,000	575,000
401130	Prop Taxes-Suppl Assmnt	94,614	59,028	95,000	95,000
401136	Property Tax Residual Dist.	170,650	143,373	170,000	170,000
	CURRENT TAXES	5,206,881	5,758,828	5,440,000	5,440,000
431000	Rents & Concess-Land & Bldgs	6,516	8,027	8,127	8,127
	REV FROM USE OF	6,516	8,027	8,127	8,127
436005	State-Other In Lieu Pass Thru	6,526	58,435	27,600	27,600
444000	State Aid-Homeowners	29,261	30,158	34,000	34,000
491005	Contrib From Other Cities	5,736	12,318	14,745	14,745
	INTERGOVERNMENTAL REVENUES	41,523	100,911	76,345	76,345
454010	FEMA-Disaster Relief	3,263	37,576	0	0
	FEDERAL REVENUES	3,263	37,576	0	0
431035	Chrgs for Serv-Outside Agency	0	664,546	788,738	788,738
491045	Other Refunds & Reimbursements	36,781	15,848	28,000	28,000
493000	Reimb For Services Provided	1,016,500	208,157	0	0
493020	Reimb.Serv-Renewable Enery Prj	330,848	328,409	420,000	420,000
	CHARGES FOR SERVICES	1,384,129	1,216,960	1,236,738	1,236,738
491095	Statutory Cancellations	2,078	1,416	0	0
491135	Contrib from Trusts	0	0	74,850	614,100
	MISCELLANEOUS REVENUES	2,078	1,416	74,850	614,100

Expenditure Account

501000	Permanent Salaries	3,677,164	3,857,451	4,161,028	4,161,028
501110	Education Incentive	3,790	0	5,606	5,606
501115	Extra Help	1,024,498	1,073,796	1,102,698	1,102,698
501120	Stand-By	0	35,300	10,000	10,000
501135	Overtime	1,922,828	1,817,135	650,000	1,500,000
501140	Stipend	135,453	175,396	76,700	76,700
501145	Redemption of Benefits	12,817	0	17,500	17,500
501150	Social Security-Medicare	93,590	101,750	61,374	61,374
502000	County Contr Retirement	1,218,021	1,227,934	1,314,419	1,314,419
502005	Ins-Workers Comp	397,392	462,264	507,907	507,907
502010	Ins-Unemployment	6,597	8,169	9,672	9,672
502015	Group Insurance	716,691	834,981	882,774	882,774
502020	Ins Dental/Vision	36,590	39,608	39,469	39,469
502040	Retirement-Pension Bond	83,222	65,011	46,581	46,581
502045	Retirement-Health Plan	229,330	227,575	276,394	276,394
502050	Ins - Voluntary Life	1,360	1,810	1,830	1,830
	SALARIES & BENEFITS	9,559,343	9,928,180	9,163,952	10,013,952
513015	Uniform Allowance	71,397	112,289	145,500	145,500
514000	Communications - Phone Charges	27,053	20,571	12,000	12,000
514010	Internet Connections	24,899	25,031	22,543	22,543

Current Date: 09/10/2026

Oversight Department: Fire Protection**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 **PUBLIC PROTECTION**
015 **FIRE PROTECTION****FOR THE FISCAL 2026 - 2027**

		Actual	Actual	Recommended	Adopte
		<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>
1501	FIRE PROTECTION				
0101	NON-GENERAL FUND				
514015	Communications-CellPhone/Pager	19,234	19,499	19,500	19,500
516000	Household Expense	27,466	40,018	27,903	27,903
517050	Ins - Autos	5,176	5,786	6,720	6,720
517055	Insurance Liability	273,636	265,498	371,371	371,371
517065	Malpractice Insurance	3,982	4,285	2,562	2,562
519000	Maintenance-Equipment	321,509	398,616	414,135	414,135
519038	Fuel Expense	206,169	195,750	210,000	210,000
519055	Maint-Info Hardware	53,713	440	4,152	4,152
519060	Maint-Info Software Licenses	39,062	38,915	38,908	38,908
520000	Maint-Struc, Improve, Grounds	165,402	163,492	70,000	127,500
520050	Maintenance-SCBA	4,150	13,495	24,500	24,500
524000	Office Expense	32,595	20,567	16,000	16,000
524040	Tuition Reimbursement	0	1,651	2,000	2,000
525010	Professional & Special Service	535,431	527,966	138,671	597,012
525020	Prof & Spec Svs Data Pro	75,459	67,146	96,343	96,343
525030	Prof & Spec Svs Other	43,266	63,967	74,850	74,850
525070	Overhead Reimbursement	592,315	389,756	389,756	389,756
526015	IVECA	129,294	127,571	124,025	124,025
527000	Rents & Leases Equipment	0	78,115	78,120	78,120
529000	Small Tools & Instruments	2,999	3,091	3,000	3,000
530005	Special Dept Expense	32,750	29,595	0	45,000
530020	Fire Training	15,120	62,819	85,000	85,000
530085	Special Dept Exp-Fire Equip	50,567	243,923	335,776	423,791
530090	Special Dept. Exp-Prevention	3,071	3,595	5,000	5,000
530095	Special Dept. Exp-Medical Sup.	49,876	26,999	20,000	20,000
530115	Special Dept Expense-SCBA	638	90	25,000	25,000
531040	Travel Out of Cnty Misc	10,473	45,170	15,000	15,000
532000	Utilities	106,467	104,700	87,500	87,500
537010	GASB 87 Lease Financing Princ.	65,994	0	0	0
	SERVICES & SUPPLIES	2,989,163	3,100,406	2,865,835	3,514,691
533005	Emergency Clothing	36,931	98,885	100,000	121,234
537005	Interest Expense	12,121	0	0	0
	OTHER CHARGES	49,052	98,885	100,000	121,234
549000	Equipment	1,361	72,263	0	590,500
	CAPITAL ASSETS	1,361	72,263	0	590,500
552080	Transfers In	-3,224,238	-52,688	0	-241,765
552085	Transfers Out	0	7,500	0	0
552115	Intrafund City of Imperial	-237,492	-237,492	-407,349	-407,349
552310	Transfer In - ARPA	-131,112	0	0	0
552340	Transfer In-General Fund	-20,976	-2,748	0	0
552350	Transfer In-LATCF-ARPA	0	-2,713,032	0	0
	OTHER FINANCING SOURCES	-3,613,818	-2,998,460	-407,349	-649,114
551016	Contribution to Fire Dept	-2,389,678	-3,233,707	-4,886,378	-6,215,953
	INTER-FUND TRANSFERS	-2,389,678	-3,233,707	-4,886,378	-6,215,953

Current Date: 09/10/2026

Oversight Department: Fire Protection

**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT**

Budget Detail

02 PUBLIC PROTECTION
015 FIRE PROTECTION

FOR THE FISCAL 2026 - 2027

1501	FIRE PROTECTION	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Total Revenue	6,644,390	7,123,718	6,836,060	7,375,310
Total Expense	6,595,423	6,967,567	6,836,060	7,375,310
Total Net Cost	48,967	156,151	0	0

Oversight Department: Fire Protection02 PUBLIC PROTECTION
015 FIRE PROTECTION**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****FOR THE FISCAL 2026 - 2027****Budget Detail**

1560	CITY OF IMPERIAL FIRE				
0101	NON-GENERAL FUND	Actual	Actual	Recommended	Adopte
		<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	14,644	14,779	8,953	8,953
	REV FROM USE OF	14,644	14,779	8,953	8,953
491005	Contrib From Other Cities	1,302,046	1,187,297	1,592,382	1,592,382
	INTERGOVERNMENTAL REVENUES	1,302,046	1,187,297	1,592,382	1,592,382
491095	Statutory Cancellations	0	105	0	0
	MISCELLANEOUS REVENUES	0	105	0	0

Expenditure Account

501000	Permanent Salaries	435,242	531,676	478,152	478,152
501135	Overtime	31,444	289,048	159,103	159,103
501140	Stipend	9,252	12,400	7,800	7,800
501145	Redemption of Benefits	2,237	0	3,000	3,000
501150	Social Security-Medicare	10,742	11,321	6,981	6,981
502000	County Contr Retirement	148,588	151,527	154,775	154,775
502005	Ins-Workers Comp	7,459	8,422	8,340	8,340
502010	Ins-Unemployment	544	646	681	681
502015	Group Insurance	84,197	96,820	103,152	103,152
502020	Ins Dental/Vision	4,960	5,233	5,235	5,235
502040	Retirement-Pension Bond	9,832	7,867	5,392	5,392
502045	Retirement-Health Plan	27,005	27,129	31,438	31,438
502050	Ins - Voluntary Life	318	688	1,170	1,170
	SALARIES & BENEFITS	771,820	1,142,777	965,219	965,219
513015	Uniform Allowance	9,000	9,000	13,500	13,500
514015	Communications-CellPhone/Pager	48	0	0	0
517055	Insurance Liability	11,670	12,014	13,808	13,808
519000	Maintenance-Equipment	10,711	21,997	41,000	41,000
519038	Fuel Expense	14,353	16,990	24,740	24,740
520000	Maint-Struc, Improve, Grounds	3,000	3,803	11,400	11,400
520050	Maintenance-SCBA	1,670	1,763	4,000	4,000
523000	Miscellaneous Expense	2,986	4,079	4,500	4,500
524000	Office Expense	1,076	1,474	3,000	3,000
525010	Professional & Special Service	417	514	600	600
525020	Prof & Spec Svs Data Pro	0	0	200	200
525070	Overhead Reimbursement	13,113	11,765	11,765	11,765
530020	Fire Training	1,300	0	7,000	7,000
530085	Special Dept Exp-Fire Equip	7,745	295	38,253	38,253
530090	Special Dept. Exp-Prevention	2,957	2,646	4,000	4,000
530095	Special Dept. Exp-Medical Sup.	7,000	7,907	15,000	15,000
530115	Special Dept Expense-SCBA	4,000	0	5,000	5,000
531040	Travel Out of Cnty Misc	583	1,411	7,000	7,000
532000	Utilities	923	7,688	10,000	10,000
	SERVICES & SUPPLIES	92,552	103,346	214,766	214,766
533005	Emergency Clothing	7,894	0	14,000	14,000

Current Date: 09/10/2026

Oversight Department: Fire Protection**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 **PUBLIC PROTECTION**
015 **FIRE PROTECTION****FOR THE FISCAL 2026 - 2027**

1560 CITY OF IMPERIAL FIRE	Actual	Actual	Recommended	Adopte
0101 NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>
OTHER CHARGES	7,894	0	14,000	14,000
552115 Intrafund City of Imperial	237,492	237,492	407,349	407,349
OTHER FINANCING SOURCES	237,492	237,492	407,349	407,349
Total Revenue	1,316,690	1,202,181	1,601,335	1,601,335
Total Expense	1,109,758	1,483,615	1,601,334	1,601,334
Total Net Cost	206,932	-281,434	1	1

Oversight Department: Fire Protection**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 PUBLIC PROTECTION
015 FIRE PROTECTION**FOR THE FISCAL 2026 - 2027**

1777 TENS GRANT	Actual	Actual	Recommended	Adopte
0101 NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000 Interest Pooled Money	6,806	7,027	5,000	5,000
REV FROM USE OF	6,806	7,027	5,000	5,000
491020 Contrib Frm Other Agency	35,300	28,800	34,300	34,300
INTERGOVERNMENTAL REVENUES	35,300	28,800	34,300	34,300
491095 Statutory Cancellations	0	1,769	0	0
MISCELLANEOUS REVENUES	0	1,769	0	0

Expenditure Account

525010 Professional & Special Service	21,228	10,614	22,000	22,000
525070 Overhead Reimbursement	385	3,469	3,469	3,469
530005 Special Dept Expense	1,769	10,614	13,831	13,831
530010 Special Dept Exp-Reimb Exp	0	5,700	0	0
SERVICES & SUPPLIES	23,382	30,397	39,300	39,300
INTRA-FUND TRANSFERS	0	0	0	0

Total Revenue	42,106	37,596	39,300	39,300
Total Expense	23,382	30,397	39,300	39,300
Total Net Cost	18,724	7,199	0	0

Oversight Department: Fire Protection02 PUBLIC PROTECTION
017 OTHER PROTECTION**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****FOR THE FISCAL 2026 - 2027****Budget Detail**1551 OFFICE OF EMERGENCY
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430000	Interest Pooled Money	-50,126	-36,666	0	0
	REV FROM USE OF	-50,126	-36,666	0	0
441000	State Aid-Civil Defense	160,490	156,177	136,965	136,965
491005	Contrib From Other Cities	17,377	621	17,376	17,376
491020	Contrib Frm Other Agency	0	50,300	0	0
	INTERGOVERNMENTAL REVENUES	177,867	207,098	154,341	154,341
454010	FEMA-Disaster Relief	0	13,433	0	0
	FEDERAL REVENUES	0	13,433	0	0
491135	Contrib from Trusts	0	0	0	41,222
	MISCELLANEOUS REVENUES	0	0	0	41,222

Expenditure Account

501000	Permanent Salaries	191,353	232,435	226,969	226,969
501115	Extra Help	4,975	7,795	7,800	7,800
501135	Overtime	597	565	0	0
501140	Stipend	0	1,800	900	900
501145	Redemption of Benefits	0	0	1,000	1,000
501150	Social Security-Medicare	2,827	3,442	3,291	3,291
502000	County Contr Retirement	44,433	49,515	57,025	57,025
502005	Ins-Workers Comp	2,459	3,332	3,451	3,451
502010	Ins-Unemployment	238	255	282	282
502015	Group Insurance	35,476	43,965	50,492	50,492
502020	Ins Dental/Vision	475	781	1,306	1,306
502040	Retirement-Pension Bond	3,912	2,834	2,128	2,128
502045	Retirement-Health Plan	10,736	11,633	14,821	14,821
502050	Ins - Voluntary Life	0	0	190	190
	SALARIES & BENEFITS	297,481	358,352	369,655	369,655
513015	Uniform Allowance	1,232	0	1,500	1,500
514000	Communications - Phone Charges	2,860	4,998	3,400	3,400
514015	Communications-CellPhone/Pager	3,344	3,480	3,500	3,500
517055	Insurance Liability	4,274	4,753	11,140	11,140
519038	Fuel Expense	0	0	2,660	2,660
520000	Maint-Struc, Improve, Grounds	3,020	0	5,000	5,000
522000	Memberships	50	0	50	50
523125	Hurricane Priscilla Exp	0	2,167	0	0
523130	Monsoon Storm Exp	0	209	0	0
524000	Office Expense	13,658	5,574	6,000	6,000
525010	Professional & Special Service	176	247	250	250
525070	Overhead Reimbursement	19,522	15,394	15,398	15,398
530000	Spec Dept Exp-Training	0	0	2,500	2,500
530005	Special Dept Expense	0	0	11,000	11,000
530020	Fire Training	2,596	0	3,000	3,000
531040	Travel Out of Cnty Misc	1,356	666	2,655	2,655

Current Date: 09/10/2026

Oversight Department: Fire Protection**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 **PUBLIC PROTECTION**
017 **OTHER PROTECTION****FOR THE FISCAL 2026 - 2027**

1551	OFFICE OF EMERGENCY	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>
532000	Utilities	4,117	3,136	6,000	6,000
	SERVICES & SUPPLIES	56,205	40,624	74,053	74,053
	OTHER CHARGES	0	0	0	0
549010	Equipment-Info. Technology	0	69,108	0	88,957
	CAPITAL ASSETS	0	69,108	0	88,957
552080	Transfers In	-8,519	-78,440	0	-47,735
552350	Transfer In-LATCF-ARPA	0	-183,617	0	0
	OTHER FINANCING SOURCES	-8,519	-262,057	0	-47,735
	INTRA-FUND TRANSFERS	0	0	0	0
551016	Contribution to Fire Dept	-50,000	-50,000	-289,367	-289,367
	INTER-FUND TRANSFERS	-50,000	-50,000	-289,367	-289,367
Total Revenue		127,741	183,865	154,341	195,563
Total Expense		295,167	156,027	154,341	195,563
Total Net Cost		-167,426	27,838	0	0

Oversight Department: Fire Protection**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 **PUBLIC PROTECTION**
017 **OTHER PROTECTION****FOR THE FISCAL 2026 - 2027**1742 2005 STATE HOMELAND
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Expenditure Account**

552080	Transfers In	0	-40	0	0
552085	Transfers Out	0	80	0	0
OTHER FINANCING SOURCES		0	40	0	0
Total Revenue		0	0	0	0
Total Expense		0	40	0	0
Total Net Cost		0	-40	0	0

1760	2006 HOMELAND SECURITY	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	2025	2026	2027	2027
<u>Expenditure Account</u>					
OTHER FINANCING SOURCES		0	0	0	0
Total Revenue		0	0	0	0
Total Expense		0	0	0	0
Total Net Cost		0	0	0	0

Oversight Department: Fire Protection**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 **PUBLIC PROTECTION**
017 **OTHER PROTECTION****FOR THE FISCAL 2026 - 2027**1953 2020 EMPG COVID-19
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Expenditure Account**

552080 Transfers In

0

-82,248

0

0

OTHER FINANCING SOURCES**0****-82,248****0****0****Total Revenue**

0

0

0

0

Total Expense

0

-82,248

0

0

Total Net Cost

0

82,248

0

0

Oversight Department: Fire Protection**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 **PUBLIC PROTECTION**
017 **OTHER PROTECTION****FOR THE FISCAL 2026 - 2027**1959 2020 HOMELAND SECURITY
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Expenditure Account**

552085 Transfers Out

0

190,153

0

0

OTHER FINANCING SOURCES**0****190,153****0****0****Total Revenue**

0

0

0

0

Total Expense

0

190,153

0

0

Total Net Cost

0

-190,153

0

0

Oversight Department: Fire Protection**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 PUBLIC PROTECTION
017 OTHER PROTECTION**FOR THE FISCAL 2026 - 2027**

1980	2021 HSGP HOMELAND	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account**INTERGOVERNMENTAL REVENUES**

0	0	0	0
---	---	---	---

Expenditure Account**SERVICES & SUPPLIES**

0	0	0	0
---	---	---	---

CAPITAL ASSETS

0	0	0	0
---	---	---	---

552085 Transfers Out

0	1,729	0	0
---	-------	---	---

OTHER FINANCING SOURCES

0	1,729	0	0
---	-------	---	---

Total Revenue

0	0	0	0
---	---	---	---

Total Expense

0	1,729	0	0
---	-------	---	---

Total Net Cost

0	-1,729	0	0
---	--------	---	---

Oversight Department: Fire Protection**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 **PUBLIC PROTECTION**
017 **OTHER PROTECTION****FOR THE FISCAL 2026 - 2027**

1981	2021 EMPG	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Expenditure Account

552085	Transfers Out	0	7,826	0	0
OTHER FINANCING SOURCES		0	7,826	0	0
Total Revenue		0	0	0	0
Total Expense		0	7,826	0	0
Total Net Cost		0	-7,826	0	0

Oversight Department: Fire Protection**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 **PUBLIC PROTECTION**
017 **OTHER PROTECTION****FOR THE FISCAL 2026 - 2027**

2005	2022 HSGP HOMELAND SEC GRT	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

456040	Federal Aid	246,059	0	0	0
	FEDERAL REVENUES	246,059	0	0	0

Expenditure Account

519060	Maint-Info Software Licenses	35,410	0	0	0
530005	Special Dept Expense	27,529	1,283	0	0
	SERVICES & SUPPLIES	62,939	1,283	0	0
549010	Equipment-Info. Technology	170,400	0	0	0
	CAPITAL ASSETS	170,400	0	0	0
552080	Transfers In	0	-104,180	0	0
	OTHER FINANCING SOURCES	0	-104,180	0	0

Total Revenue	246,059	0	0	0
Total Expense	233,339	-102,897	0	0
Total Net Cost	12,720	102,897	0	0

Oversight Department: Fire Protection**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 PUBLIC PROTECTION
017 O HER PROTECTION**FOR THE FISCAL 2026 - 2027**

2007	SALTON SEA WINDSTORM 2023	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	352	0	0	0
	REV FROM USE OF	352	0	0	0
446445	State-Other Revenue	66,130	0	0	0
	INTERGOVERNMENTAL REVENUES	66,130	0	0	0
	Total Revenue	66,482	0	0	0
	Total Expense	0	0	0	0
	Total Net Cost	66,482	0	0	0

Oversight Department: Fire Protection**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 **PUBLIC PROTECTION**
017 **OTHER PROTECTION****FOR THE FISCAL 2026 - 2027**

2018	HURRICANE HILARY	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

454010	FEMA-Disaster Relief	0	185,194	0	0
	FEDERAL REVENUES	0	185,194	0	0

Expenditure Account

OTHER CHARGES	0	0	0	0
----------------------	----------	----------	----------	----------

Total Revenue	0	185,194	0	0
----------------------	---	---------	---	---

Total Expense	0	0	0	0
----------------------	---	---	---	---

Total Net Cost	0	185,194	0	0
-----------------------	---	---------	---	---

Oversight Department: Fire Protection**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 PUBLIC PROTECTION
017 OTHER PROTECTION**FOR THE FISCAL 2026 - 2027**

2034	2023 HSGP HOMELAND SEC GRT	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

456040	Federal Aid	246,059	-246,059	0	0
	FEDERAL REVENUES	246,059	-246,059	0	0

Expenditure Account

519055	Maint-Info Hardware	632	1,310	0	0
530005	Special Dept Expense	34,745	1,748	0	0
	SERVICES & SUPPLIES	35,377	3,058	0	0
549000	Equipment	167,875	16,572	0	0
549015	Firearms	12,786	247	0	0
	CAPITAL ASSETS	180,661	16,819	0	0
552085	Transfers Out	0	10,690	0	0
	OTHER FINANCING SOURCES	0	10,690	0	0

Total Revenue	246,059	-246,059	0	0
Total Expense	216,038	30,567	0	0
Total Net Cost	30,021	-276,626	0	0

Oversight Department: Fire Protection**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 PUBLIC PROTECTION
017 OTHER PROTECTION**FOR THE FISCAL 2026 - 2027**2053 2024 HOMELAND SECURITY
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

456040	Federal Aid	0	0	75,999	75,999
	FEDERAL REVENUES	0	0	75,999	75,999

Expenditure Account

524000	Office Expense	0	532	11,559	11,559
530005	Special Dept Expense	0	20,318	64,440	64,440
	SERVICES & SUPPLIES	0	20,850	75,999	75,999
549000	Equipment	0	82,718	0	0
549015	Firearms	0	21,994	0	0
	CAPITAL ASSETS	0	104,712	0	0
552085	Transfers Out	0	12,000	0	0
	OTHER FINANCING SOURCES	0	12,000	0	0

Total Revenue	0	0	75,999	75,999
Total Expense	0	137,562	75,999	75,999
Total Net Cost	0	-137,562	0	0

Oversight Department: Fire Protection**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 **PUBLIC PROTECTION**
017 **OTHER PROTECTION****FOR THE FISCAL 2026 - 2027**

2054	OFFICE OF TRAFFIC SAFETY	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

446010	State Aid - Other	0	20,500	0	0
	INTERGOVERNMENTAL REVENUES	0	20,500	0	0

Expenditure Account

530005	Special Dept Expense	0	20,500	0	0
	SERVICES & SUPPLIES	0	20,500	0	0

Total Revenue	0	20,500	0	0
----------------------	---	--------	---	---

Total Expense	0	20,500	0	0
----------------------	---	--------	---	---

Total Net Cost	0	0	0	0
-----------------------	---	---	---	---

Oversight Department: Fire Protection**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 **PUBLIC PROTECTION**
017 **OTHER PROTECTION****FOR THE FISCAL 2026 - 2027**

2059	ASST TO FIREFIGHTERS GRANT	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

456040	Federal Aid	0	0	82,434	82,434
	FEDERAL REVENUES	0	0	82,434	82,434

Expenditure Account

530085	Special Dept Exp-Fire Equip	0	0	82,434	82,434
	SERVICES & SUPPLIES	0	0	82,434	82,434
	CAPITAL ASSETS	0	0	0	0
552080	Transfers In	0	-44,116	0	0
	OTHER FINANCING SOURCES	0	-44,116	0	0

Total Revenue	0	0	82,434	82,434
----------------------	---	---	--------	--------

Total Expense	0	-44,116	82,434	82,434
----------------------	---	---------	--------	--------

Total Net Cost	0	44,116	0	0
-----------------------	---	--------	---	---

Total Fire Protection	Total Revenue	8,689,527	8,506,995	8,789,469	9,369,941
	Total Expense	8,473,107	8,796,722	8,789,468	9,369,940
	Total Net Cost	216,420	-289,727	1	1

Oversight Department: Human Resources**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**01 **GENERAL GOVERNMENT**
004 **PERSONNEL****FOR THE FISCAL 2026 - 2027**

1000	GENERAL FUND	Actual	Actual	Recommended	Adopte
1012	HUMAN RESOURCES	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

431040	Interfund Services Provided	0	0	2,586,953	2,586,953
491045	Other Refunds & Reimbursements	15	165	3,000	3,000
493000	Reimb For Services Provided	2,255,330	1,969,703	0	0
	CHARGES FOR SERVICES	2,255,345	1,969,868	2,589,953	2,589,953

Expenditure Account

501000	Permanent Salaries	1,616,261	1,597,365	1,839,858	1,839,858
501115	Extra Help	16,653	48,785	16,505	16,505
501130	Bilingual Pay	252	948	2,340	2,340
501135	Overtime	587	0	5,000	5,000
501140	Stipend	1,963	4,171	0	0
501141	Bonus	0	2,000	0	0
501145	Redemption of Benefits	33,882	4,695	20,047	20,047
501150	Social Security-Medicare	23,516	23,391	27,314	27,314
502000	County Contr Retirement	317,936	266,559	321,867	321,867
502005	Ins-Workers Comp	57,985	88,786	87,737	87,737
502010	Ins-Unemployment	2,373	2,051	2,339	2,339
502015	Group Insurance	267,751	297,849	387,372	387,372
502020	Ins Dental/Vision	2,055	2,167	2,141	2,141
502040	Retirement-Pension Bond	30,881	16,037	13,431	13,431
502045	Retirement-Health Plan	99,282	82,652	120,143	44,712
502050	Ins - Voluntary Life	381	602	390	390
	SALARIES & BENEFITS	2,471,758	2,438,058	2,846,484	2,771,053
514000	Communications - Phone Charges	5,357	5,081	5,800	5,800
514010	Internet Connections	201	226	173	173
514015	Communications-CellPhone/Pager	2,331	1,404	3,600	3,600
517055	Insurance Liability	42,611	61,484	129,828	129,828
519038	Fuel Expense	18	0	0	0
519055	Maint-Info Hardware	5,058	34,363	0	0
519060	Maint-Info Software Licenses	15,392	12,967	15,027	15,027
522000	Memberships	0	539	1,180	1,180
524000	Office Expense	49,278	43,887	48,000	43,200
524040	Tuition Reimbursement	2,334	2,745	4,000	4,000
525010	Professional & Special Service	184,187	170,418	222,137	222,137
525020	Prof & Spec Svs Data Pro	29,024	42,600	23,255	23,255
526000	Publ & Legal Notices	0	374	500	500
530000	Spec Dept Exp-Training	3,074	1,699	3,100	3,100
530005	Special Dept Expense	79,669	71,457	79,650	79,650
531000	Travel-In Cnty Private Car	5,995	6,600	7,000	7,000
531005	Travel-In Cnty County Car	0	0	150	150
531040	Travel Out of Cnty Misc	4,811	0	8,700	8,700
	SERVICES & SUPPLIES	429,340	455,844	552,100	547,300
552000	Intrafund Transfer	4,694	5,223	5,754	5,754

Current Date: 09/10/2026

Oversight Department: Human Resources**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**01 **GENERAL GOVERNMENT**
004 **PERSONNEL****FOR THE FISCAL 2026 - 2027**

1000	GENERAL FUND		Actual	Actual	Recommended	Adopte
1012	HUMAN RESOURCES		<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>
552020	Intrafund Maintenance		7,123	264	5,000	5,000
552035	Intrafund Sheriff		-142,275	-139,179	-158,882	-158,882
INTRA-FUND TRANSFERS			-130,458	-133,692	-148,128	-148,128
Total Revenue			2,255,345	1,969,868	2,589,953	2,589,953
Total Expense			2,770,640	2,760,210	3,250,456	3,170,225
Total Net Cost			-515,295	-790,342	-660,503	-580,272

01 GENERAL GOVERNMENT

GOVERNMENTAL FUNDS

005 EQUAL EMPLOY OPPORTUNITY BUDGET UNIT

FOR THE FISCAL 2026 - 2027

1000	GENERAL FUND	Actual	Actual	Recommended	Adopte
1013	EQUAL EMPLOYMENT	2025	2026	2027	2027
Expenditure Account					
501000	Permanent Salaries	47,229	76,777	85,648	85,648
501150	Social Security-Medicare	645	1,053	1,242	1,242
502000	County Contr Retirement	8,232	12,897	14,029	14,029
502005	Ins-Workers Comp	1,362	505	828	828
502010	Ins-Unemployment	132	39	68	68
502015	Group Insurance	15,030	24,107	25,359	25,359
502040	Retirement-Pension Bond	1,030	855	625	625
502045	Retirement-Health Plan	2,853	4,384	5,593	2,081
	SALARIES & BENEFITS	76,513	120,617	133,392	129,880
514000	Communications - Phone Charges	262	475	290	290
517055	Insurance Liability	2,367	720	1,370	1,370
519060	Maint-Info Software Licenses	0	22,550	0	0
524000	Office Expense	205	290	5,919	5,327
524005	Subscription	0	0	500	500
525010	Professional & Special Service	15,808	4,969	33,646	33,646
525020	Prof & Spec Svs Data Pro	0	0	192	192
530000	Spec Dept Exp-Training	10,000	1,325	6,000	6,000
531040	Travel Out of Cnty Misc	4,228	225	3,000	3,000
	SERVICES & SUPPLIES	32,870	30,554	50,917	50,325
Total Revenue		0	0	0	0
Total Expense		109,383	151,171	184,309	180,205
Total Net Cost		-109,383	-151,171	-184,309	-180,205
Total Human Resources					
	Total Revenue	2,255,345	1,969,868	2,589,953	2,589,953
	Total Expense	2,880,023	2,911,381	3,434,765	3,350,430
	Total Net Cost	-624,678	-941,513	-844,812	-760,477

Oversight Department: ICWDO**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**04 HEA H AND SANITATION
035 OTHER SSISTANCE**FOR THE FISCAL 2026 - 2027**

1516	USDA - RLF	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	15,870	15,920	5,543	5,543
	REV FROM USE OF	15,870	15,920	5,543	5,543
	Total Revenue	15,870	15,920	5,543	5,543
	Total Expense	0	0	0	0
	Total Net Cost	15,870	15,920	5,543	5,543

Oversight Department: ICWDO05 PUBLIC ASSISTANCE
000 ADMINISTRATION**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****FOR THE FISCAL 2026 - 2027****Budget Detail**

1659 I.C. WORKFORCE

0101 NON-GENERAL FUND

**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

456040	Federal Aid	6,824,215	5,281,865	5,849,097	5,849,097
	FEDERAL REVENUES	6,824,215	5,281,865	5,849,097	5,849,097
484060	Other Fees	132,392	0	0	0
491045	Other Refunds & Reimbursements	2,953	0	0	0
	CHARGES FOR SERVICES	135,345	0	0	0
491095	Statutory Cancellations	205	269	0	0
	MISCELLANEOUS REVENUES	205	269	0	0

Expenditure Account

525010	Professional & Special Service	4,780,692	3,734,870	3,979,443	3,979,443
525070	Overhead Reimbursement	4,494	3,376	0	0
525110	Prof&Spec Serv-Partic Payroll	1,129,076	834,714	1,060,500	1,060,500
525125	Prof & Spec Serv-Workers Comp	72,384	47,421	97,500	97,500
525130	Prof & Spec Serv-Support Serv	144,468	37,054	105,000	105,000
525175	OJT Employer Pymnts(TAT wages)	237,622	164,784	97,624	97,624
525180	ITA - OET	631,484	595,747	488,300	488,300
531040	Travel Out of Cnty Misc	16,642	23,234	20,730	20,730
	SERVICES & SUPPLIES	7,016,862	5,441,200	5,849,097	5,849,097
	CAPITAL ASSETS	0	0	0	0

Total Revenue	6,959,765	5,282,134	5,849,097	5,849,097
Total Expense	7,016,862	5,441,200	5,849,097	5,849,097
Total Net Cost	-57,097	-159,066	0	0

Oversight Department: ICWDO05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail****FOR THE FISCAL 2026 - 2027**

1000	GENERAL FUND	Actual	Actual	Recommended	Adopte
1004	IMPERIAL CTY COMM ECONOMIC DEV	2025	2026	2027	2027

Revenue Account

431040	Interfund Services Provided	0	0	30,000	30,000
484060	Other Fees	0	0	1,000	1,000
493000	Reimb For Services Provided	37,828	27,388	0	0
	CHARGES FOR SERVICES	37,828	27,388	31,000	31,000

Expenditure Account

501000	Permanent Salaries	301,864	350,254	407,300	407,300
501115	Extra Help	22,408	18,374	19,492	19,492
501130	Bilingual Pay	1,566	2,300	2,340	2,340
501135	Overtime	0	157	0	0
501140	Stipend	0	1,200	0	0
501145	Redemption of Benefits	1,403	0	3,994	3,994
501150	Social Security-Medicare	4,563	5,193	5,906	5,906
502000	County Contr Retirement	57,907	62,740	72,230	72,230
502005	Ins-Workers Comp	5,386	5,996	5,683	5,683
502010	Ins-Unemployment	519	460	464	464
502015	Group Insurance	66,363	79,522	92,228	92,228
502020	Ins Dental/Vision	834	871	880	880
502040	Retirement-Pension Bond	5,818	3,777	2,973	2,973
502045	Retirement-Health Plan	18,308	19,548	26,597	9,898
	SALARIES & BENEFITS	486,939	550,392	640,087	623,388
514000	Communications - Phone Charges	1,320	1,290	2,500	2,500
514010	Internet Connections	111	115	168	168
514015	Communications-CellPhone/Pager	1,101	957	1,334	1,334
514020	Communications - Services	0	0	120	120
517055	Insurance Liability	9,312	8,554	9,408	9,408
519055	Maint-Info Hardware	0	11,469	1,317	1,317
519060	Maint-Info Software Licenses	3,351	3,368	3,149	3,149
524000	Office Expense	6,266	6,291	7,000	6,300
525020	Prof & Spec Svs Data Pro	6,889	6,153	6,644	6,644
525070	Overhead Reimbursement	35,750	58,830	29,585	29,585
528000	Rents & Leas-Sts-Imp-Grnds	6,000	6,000	6,000	6,000
530005	Special Dept Expense	34,118	23,639	47,457	47,457
531005	Travel-In Cnty County Car	0	300	1,200	1,200
531006	Travel-Cnty Car-Motorpool	0	202	595	595
531040	Travel Out of Cnty Misc	0	0	200	200
	SERVICES & SUPPLIES	104,218	127,168	116,677	115,977
552000	Intrafund Transfer	12	46	500	500
552020	Intrafund Maintenance	716	0	500	500
	INTRA-FUND TRANSFERS	728	46	1,000	1,000

1000 GENERAL FUND	Actual	Actual	Recommended	Adopted
1004 IMPERIAL CTY COMM ECONOMIC DEV	2025	2026	2027	2027
Total Revenue	37,828	27,388	31,000	31,000
Total Expense	591,885	677,606	757,764	740,365
Total Net Cost	-554,057	-650,218	-726,764	-709,365

Oversight Department: ICWDO05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027****Budget Detail**1535 HEBER HOUSING
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

494005	Loan Repayments	-1,620	0	0	0
	CHARGES FOR SERVICES	-1,620	0	0	0
	Total Revenue	-1,620	0	0	0
	Total Expense	0	0	0	0
	Total Net Cost	-1,620	0	0	0

Oversight Department: ICWDO05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail****FOR THE FISCAL 2026 - 2027**1571 CDBG REVOLVING LOAN FUND
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430000	Interest Pooled Money	7,146	7,998	0	0
	REV FROM USE OF	7,146	7,998	0	0
494010	Secondary Loan Repayments	527	8,235	0	0
494030	Loan Repay(1535)98-STBG-1246	2,450	1,585	0	0
494031	Loan Repay (1590) 92-STBG-573	2,000	1,800	0	0
494033	Loan Repay (1616) 93-STBG-764	6,834	2,405	0	0
494034	Loan Repay (1618) 94-STBG-779	1,200	700	0	0
494035	Loan Repay (1707) 02-STBG-1704	5,359	4,793	0	0
494036	Loan Repay (1746) 04-STBG-1975	5,425	3,062	0	0
494037	Loan Repay (1771) 06-STBG-2506	1,782	2,816	0	0
494039	Loan Repay(1818) 09-STBG-6396	61,771	150	0	0
494041	Loan Repay (1822) 09-STBG-6400	1,527	262	0	0
	CHARGES FOR SERVICES	88,875	25,808	0	0
	MISCELLANEOUS REVENUES	0	0	0	0

Expenditure Account

552085	Transfers Out	90,000	0	35,000	35,000
	OTHER FINANCING SOURCES	90,000	0	35,000	35,000
552075	Budgetary Transfers	0	0	-35,000	-35,000
	INTRA-FUND TRANSFERS	0	0	-35,000	-35,000
	Total Revenue	96,021	33,806	0	0
	Total Expense	90,000	0	0	0
	Total Net Cost	6,021	33,806	0	0

Oversight Department: ICWDO05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027****Budget Detail**1590 HEBER HOUSING
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopted
2027****Revenue Account**

494005 Loan Repayments

-1,999

0

0

0

CHARGES FOR SERVICES**-1,999****0****0****0****Total Revenue**

-1,999

0

0

0

Total Expense

0

0

0

0

Total Net Cost

-1,999

0

0

0

Oversight Department: ICWDO05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027****Budget Detail**

1616	CDBG SCATTERED SITES	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

494010	Secondary Loan Repayments	-6,834	0	0	0
CHARGES FOR SERVICES		-6,834	0	0	0
Total Revenue		-6,834	0	0	0
Total Expense		0	0	0	0
Total Net Cost		-6,834	0	0	0

Oversight Department: ICWDO05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027****Budget Detail**1618 COLONIA III & IV GRANT
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

494010 Secondary Loan Repayments

-1,200

0

0

0

CHARGES FOR SERVICES**-1,200****0****0****0****Total Revenue**

-1,200

0

0

0

Total Expense

0

0

0

0

Total Net Cost

-1,200

0

0

0

Oversight Department: ICWDO05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027****Budget Detail**1675 EDA GRANT
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**456040 Federal Aid 54,537 0 0 0
FEDERAL REVENUES 54,537 0 0 0**Expenditure Account**525010 Professional & Special Service 60,120 0 0 0
525271 Prof Svcs-General Admin 8,051 0 0 0
SERVICES & SUPPLIES 68,171 0 0 0**Total Revenue 54,537 0 0 0**
Total Expense 68,171 0 0 0
Total Net Cost -13,634 0 0 0

Oversight Department: ICWDO05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027****Budget Detail**1681 HOME FUNDS 2001
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopted
2027****Revenue Account**

494005	Loan Repayments	-4,300	0	0	0
CHARGES FOR SERVICES		-4,300	0	0	0
Total Revenue		-4,300	0	0	0
Total Expense		0	0	0	0
Total Net Cost		-4,300	0	0	0

Oversight Department: ICWDO05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027****Budget Detail**1707 CDBG HOUSING REHAB
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopted
2027****Revenue Account**

494010 Secondary Loan Repayments

-4,694

0

0

0

CHARGES FOR SERVICES**-4,694****0****0****0****Total Revenue**

-4,694

0

0

0

Total Expense

0

0

0

0

Total Net Cost

-4,694

0

0

0

Oversight Department: ICWDO05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail****FOR THE FISCAL 2026 - 2027**1731 HEBER FAM.HOME #03-HOME-
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopted
2027****Revenue Account**

494005 Loan Repayments

-83,968

0

0

0

CHARGES FOR SERVICES**-83,968****0****0****0****Total Revenue**

-83,968

0

0

0

Total Expense

0

0

0

0

Total Net Cost

-83,968

0

0

0

1740 DEPT OF HOUSING &	Actual	Actual	Recommended	Adopte
0101 NON-GENERAL FUND	2025	2026	2027	2027
Expenditure Account				
INTRA-FUND TRANSFERS	0	0	0	0
Total Revenue	0	0	0	0
Total Expense	0	0	0	0
Total Net Cost	0	0	0	0

Oversight Department: ICWDO05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027****Budget Detail**1743 DHCD CONTRACT #04-HOME-
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

494010 Secondary Loan Repayments

-27,753

0

0

0

CHARGES FOR SERVICES**-27,753****0****0****0****Expenditure Account****SERVICES & SUPPLIES****0****0****0****0****Total Revenue**

-27,753

0

0

0

Total Expense

0

0

0

0

Total Net Cost

-27,753

0

0

0

Oversight Department: ICWDO05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****FOR THE FISCAL 2026 - 2027****Budget Detail**

1746 DHCD 04-STBG-1975

0101 NON-GENERAL FUND

**Actual
2025****Actual
2026****Recommended
2027****Adopted
2027****Revenue Account**

494010 Secondary Loan Repayments

CHARGES FOR SERVICES**Total Revenue****Total Expense****Total Net Cost**

-5,116

-5,116

-5,116

0

-5,116

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

Oversight Department: ICWDO05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail****FOR THE FISCAL 2026 - 2027**1751 FTHB HOME PROGRAM INCOME
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

494025	Program Income HOME	139,474	130,088	0	0
	CHARGES FOR SERVICES	139,474	130,088	0	0
494043	Loan Repay (1681) 00-HOME-0439	4,300	21,619	7,200	7,200
494045	Loan Repay (1754) 05-HOME-2145	0	112,033	0	0
494046	Loan Repay (1794) 08-HOME-4708	0	0	2,800	2,800
	MISCELLANEOUS REVENUES	4,300	133,652	10,000	10,000

Expenditure Account

525271	Prof Svcs-General Admin	0	0	260	260
525272	Prof Svcs-Prog Prjct Activity	0	2,240	252,340	252,340
	SERVICES & SUPPLIES	0	2,240	252,600	252,600
552075	Budgetary Transfers	0	0	-250,000	-250,000
	INTRA-FUND TRANSFERS	0	0	-250,000	-250,000

Total Revenue	143,774	263,740	10,000	10,000
Total Expense	0	2,240	2,600	2,600
Total Net Cost	143,774	261,500	7,400	7,400

Oversight Department: ICWDO05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027****Budget Detail**1754 #05-HOME-2145 FTHB
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopted
2027****Expenditure Account**

549000	Equipment	1,759	0	0	0
	PIT L ASSETS	1,759	0	0	0
	Total Revenue	0	0	0	0
	Total Expense	1,759	0	0	0
	Total Net Cost	-1,759	0	0	0

Oversight Department: ICWDO05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027****Budget Detail**1771 06-STBG-2506 CDBG
0101 NON-GENERAL FUND

	Actual 2025	Actual 2026	Recommended 2027	Adopte 2027
--	------------------------	------------------------	-----------------------------	------------------------

Revenue Account

494010	Secondary Loan Repayments	-1,505	0	0	0
CHARGES FOR SERVICES		-1,505	0	0	0
Total Revenue		-1,505	0	0	0
Total Expense		0	0	0	0
Total Net Cost		-1,505	0	0	0

Oversight Department: ICWDO05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027****Budget Detail**1795 08-STBG-4785
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**430000 Interest Pooled Money 2,064 822 0 0
REV FROM USE OF 2,064 822 0 0**Expenditure Account**552080 Transfers In 0 1,039 0 0
552085 Transfers Out 0 59,709 0 0
OTHER FINANCING SOURCES 0 60,748 0 0**Total Revenue 2,064 822 0 0**
Total Expense 0 60,748 0 0
Total Net Cost 2,064 -59,926 0 0

Oversight Department: ICWDO05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****FOR THE FISCAL 2026 - 2027****Budget Detail**1818 09-SBTG-6396 CDBG GRANT
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopted
2027****Revenue Account**

494010 Secondary Loan Repayments

CHARGES FOR SERVICES**Total Revenue****Total Expense****Total Net Cost**

-62,421

-62,421

-62,421

0

-62,421

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

Oversight Department: ICWDO05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****FOR THE FISCAL 2026 - 2027****Budget Detail**1822 09-SBTG-6400 CDBG GRANT
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopted
2027****Revenue Account**

494010 Secondary Loan Repayments

CHARGES FOR SERVICES**Total Revenue****Total Expense****Total Net Cost**

-1,527

-1,527

-1,527

0

-1,527

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

Oversight Department: ICWDO05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027****Budget Detail**

1825 09-CALHOME-6543

0101 NON-GENERAL FUND

**Actual
2025****Actual
2026****Recommended
2027****Adopted
2027****Revenue Account**

494010 Secondary Loan Repayments

CHARGES FOR SERVICES**Total Revenue****Total Expense****Total Net Cost**

-92,931

-92,931

-92,931

0

-92,931

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

Oversight Department: ICWDO05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027****Budget Detail**

1834 NSP3 GRANT	Actual	Actual	Recommended	Adopte
0101 NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

446010 State Aid - Other	0	0	301,767	301,767
INTERGOVERNMENTAL REVENUES	0	0	301,767	301,767

Expenditure Account

525271 Prof Svcs-General Admin	0	0	48,325	48,325
525272 Prof Svcs-Prog Prjct Activity	0	0	253,442	253,442
SERVICES & SUPPLIES	0	0	301,767	301,767

Total Revenue	0	0	301,767	301,767
Total Expense	0	0	301,767	301,767
Total Net Cost	0	0	0	0

Oversight Department: ICWDO05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****FOR THE FISCAL 2026 - 2027****Budget Detail**1849 NSP3 PROGRAM INCOME
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430000	Interest Pooled Money	7,059	7,322	2,000	2,000
	REV FROM USE OF	7,059	7,322	2,000	2,000
494005	Loan Repayments	400	7,200	6,000	6,000
	CHARGES FOR SERVICES	400	7,200	6,000	6,000
	MISCELLANEOUS REVENUES	0	0	0	0

Expenditure Account

525271	Prof Svcs-General Admin	196	0	16,603	16,603
525272	Prof Svcs-Prog Prjct Activity	0	0	185,200	185,200
	SERVICES & SUPPLIES	196	0	201,803	201,803

Total Revenue	7,459	14,522	8,000	8,000
Total Expense	196	0	201,803	201,803
Total Net Cost	7,263	14,522	-193,803	-193,803

Oversight Department: ICWDO05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027****Budget Detail**1867 PALO VERDE WWTP
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopted
2027****Revenue Account**

494005 Loan Repayments

0

0

5,485

5,485

CHARGES FOR SERVICES**0****0****5,485****5,485****Total Revenue**

0

0

5,485

5,485

Total Expense

0

0

0

0

Total Net Cost

0

0

5,485

5,485

Oversight Department: ICWDO05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027****Budget Detail**1869 FTHB 13-HOME-9000
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopted
2027****Revenue Account**

494010 Secondary Loan Repayments

CHARGES FOR SERVICES**Total Revenue****Total Expense****Total Net Cost**

-400

-400

-400

0

-400

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

Oversight Department: ICWDO05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027****Budget Detail**1879 14-CALHOME-9835
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopted
2027****Revenue Account**

494010	Secondary Loan Repayments	-69,693	0	0	0
CHARGES FOR SERVICES		-69,693	0	0	0
Total Revenue		-69,693	0	0	0
Total Expense		0	0	0	0
Total Net Cost		-69,693	0	0	0

1904	16-CDBG-11151	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	2025	2026	2027	2027
<u>Expenditure Account</u>					
SERVICES & SUPPLIES		0	0	0	0
Total Revenue		0	0	0	0
Total Expense		0	0	0	0
Total Net Cost		0	0	0	0

Oversight Department: ICWDO05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027****Budget Detail**1958 18-CDBG-12924 SEELEY
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

446010	State Aid - Other	4,015,332	0	0	0
INTERGOVERNMENTAL REVENUES		4,015,332	0	0	0

Expenditure Account

525270	Prof Svcs-Activity Delivery	157,576	0	0	0
525271	Prof Svcs-General Admin	40,285	0	0	0
525272	Prof Svcs-Prog Prjct Activity	1,889,990	0	0	0
SERVICES & SUPPLIES		2,087,851	0	0	0
550020	Construction	330,754	0	0	0
CAPITAL ASSETS		330,754	0	0	0
552080	Transfers In	-420,754	0	0	0
OTHER FINANCING SOURCES		-420,754	0	0	0
INTRA-FUND TRANSFERS		0	0	0	0

Total Revenue	4,015,332	0	0	0
Total Expense	1,997,851	0	0	0
Total Net Cost	2,017,481	0	0	0

Oversight Department: ICWDO05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027****Budget Detail**1974 18-HOME-12574
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

493000 Reimb For Services Provided

0

9,552

0

0

CHARGES FOR SERVICES**0****9,552****0****0****Expenditure Account**

552080 Transfers In

0

-9,552

0

0

552085 Transfers Out

0

9,552

0

0

OTHER FINANCING SOURCES**0****0****0****0****Total Revenue**

0

9,552

0

0

Total Expense

0

0

0

0

Total Net Cost

0

9,552

0

0

Oversight Department: ICWDO

05 PUBLIC ASSISTANCE
 035 OTHER ASSISTANCE

**COUNTY OF
 GOVERNMENTAL FUNDS
 BUDGET UNIT**

Budget Detail**FOR THE FISCAL 2026 - 2027**

1982	19-HOME-14979	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

446010	State Aid - Other	0	486,898	16,101	16,101
	INTERGOVERNMENTAL REVENUES	0	486,898	16,101	16,101
493000	Reimb For Services Provided	184,112	-184,112	0	0
	CHARGES FOR SERVICES	184,112	-184,112	0	0
491095	Statutory Cancellations	0	3,007	0	0
	MISCELLANEOUS REVENUES	0	3,007	0	0

Expenditure Account

525270	Prof Svcs-Activity Delivery	5,623	1,970	15,394	15,394
525271	Prof Svcs-General Admin	11,226	961	431	431
525272	Prof Svcs-Prog Prjct Activity	145,239	298,187	276	276
	SERVICES & SUPPLIES	162,088	301,118	16,101	16,101
	Total Revenue	184,112	305,793	16,101	16,101
	Total Expense	162,088	301,118	16,101	16,101
	Total Net Cost	22,024	4,675	0	0

Oversight Department: ICWDO

05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE

**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027**

Budget Detail

2026	21-CDBG-HA-00009	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

446010	State Aid - Other	0	0	500,000	500,000
	INTERGOVERNMENTAL REVENUES	0	0	500,000	500,000

Expenditure Account

525270	Prof Svcs-Activity Delivery	0	0	77,882	77,882
525271	Prof Svcs-General Admin	0	0	31,447	31,447
525272	Prof Svcs-Prog Prjct Activity	0	0	432,638	432,638
	SERVICES & SUPPLIES	0	0	541,967	541,967
552080	Transfers In	0	0	-43,230	-43,230
	OTHER FINANCING SOURCES	0	0	-43,230	-43,230

Total Revenue	0	0	500,000	500,000
Total Expense	0	0	498,737	498,737
Total Net Cost	0	0	1,263	1,263

Total ICWDO	Total Revenue	11,150,801	5,953,677	6,726,993	6,726,993
	Total Expense	9,928,812	6,482,912	7,627,869	7,610,470
	Total Net Cost	1,221,989	-529,235	-900,876	-883,477

Oversight Department: ICWED**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**01 **GENERAL GOVERNMENT**
035 **OTHER ASSISTANCE****FOR THE FISCAL 2026 - 2027**2030 LITHIUM VALLEY CLEAN TECH
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430000	Interest Pooled Money	-1,286	-2,170	0	0
	REV FROM USE OF	-1,286	-2,170	0	0
456040	Federal Aid	0	81,622	104,750	104,750
	FEDERAL REVENUES	0	81,622	104,750	104,750

Expenditure Account

501000	Permanent Salaries	58,607	0	69,535	69,535
501150	Social Security-Medicare	842	0	1,008	1,008
502000	County Contr Retirement	9,479	0	11,668	11,668
502015	Group Insurance	7,887	0	9,591	9,591
502040	Retirement-Pension Bond	1,186	0	753	753
502045	Retirement-Health Plan	3,285	0	3,964	3,964
	SALARIES & BENEFITS	81,286	0	96,519	96,519
514015	Communications-CellPhone/Pager	0	0	544	544
519055	Maint-Info Hardware	0	0	4,089	4,089
524000	Office Expense	0	0	3,098	3,098
525010	Professional & Special Service	53	0	500	500
	SERVICES & SUPPLIES	53	0	8,231	8,231

Total Revenue	-1,286	79,452	104,750	104,750
Total Expense	81,339	0	104,750	104,750
Total Net Cost	-82,625	79,452	0	0

Oversight Department: ICWED05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail****FOR THE FISCAL 2026 - 2027**1531 WORK FORCE INVESTMENT
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

431000	Rents & Concess-Land & Bldgs	687,040	579,328	599,232	599,232
	REV FROM USE OF	687,040	579,328	599,232	599,232
	INTERGOVERNMENTAL REVENUES	0	0	0	0
456040	Federal Aid	4,593,643	4,084,014	6,014,049	6,171,364
	FEDERAL REVENUES	4,593,643	4,084,014	6,014,049	6,171,364
491045	Other Refunds & Reimbursements	20	0	0	0
	CHARGES FOR SERVICES	20	0	0	0
460150	Miscellaneous Revenue	0	0	1,500	1,500
491095	Statutory Cancellations	192	0	0	0
	MISCELLANEOUS REVENUES	192	0	1,500	1,500

Expenditure Account

501000	Permanent Salaries	1,938,542	1,889,227	2,303,832	2,396,627
501115	Extra Help	20,435	60,198	98,868	98,868
501130	Bilingual Pay	3,654	5,088	15,840	25,200
501135	Overtime	551	199	0	0
501140	Stipend	0	2,400	0	0
501145	Redemption of Benefits	12,253	0	3,500	3,500
501150	Social Security-Medicare	28,101	27,861	34,935	36,281
502000	County Contr Retirement	385,270	351,695	422,272	442,687
502005	Ins-Workers Comp	94,200	90,723	111,497	111,497
502010	Ins-Unemployment	3,032	2,668	2,802	2,802
502015	Group Insurance	408,653	421,880	569,701	591,964
502020	Ins Dental/Vision	1,089	444	449	449
502040	Retirement-Pension Bond	35,285	19,597	298,169	303,737
502045	Retirement-Health Plan	117,756	105,289	150,871	156,439
	SALARIES & BENEFITS	3,048,821	2,977,269	4,012,736	4,170,051
514000	Communications - Phone Charges	60,293	53,808	0	0
514010	Internet Connections	1,871	1,984	2,318	2,318
514015	Communications-CellPhone/Pager	10,867	11,286	11,300	11,300
516000	Household Expense	116,844	116,844	139,200	139,200
517050	Ins - Autos	545	643	747	747
517055	Insurance Liability	56,826	53,790	63,701	63,701
519038	Fuel Expense	0	690	0	0
519055	Maint-Info Hardware	18,695	565	68,600	68,600
519060	Maint-Info Software Licenses	25,603	26,882	29,439	29,439
520000	Maint-Struc, Improve, Grounds	35,196	46,120	70,474	70,474
522000	Memberships	550	550	1,274	1,274
524000	Office Expense	105,672	104,474	206,352	206,352
524040	Tuition Reimbursement	0	0	7,500	7,500
525010	Professional & Special Service	5,899	6,362	108,712	108,712
525020	Prof & Spec Svs Data Pro	175,735	182,911	182,793	182,793
525030	Prof & Spec Svs Other	190,202	167,827	220,232	220,232

Current Date: 09/10/2026

Oversight Department: ICWED05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027****Budget Detail**

1531 0101	WORK FORCE INVESTMENT NON-GENERAL FUND	Actual 2025	Actual 2026	Recommended 2027	Adopte 2027
525070	Overhead Reimbursement	106,259	129,472	119,657	119,657
528000	Rents & Leas-Sts-Imp-Grnds	1,167,941	1,061,786	1,226,328	1,226,328
531000	Travel-In Cnty Private Car	9,884	10,899	19,500	19,500
531005	Travel-In Cnty County Car	27,555	31,885	32,500	32,500
531006	Travel-Cnty Car-Motorpool	0	126	0	0
531040	Travel Out of Cnty Misc	55,981	51,382	45,692	45,692
532000	Utilities	94,539	66,341	109,250	109,250
	SERVICES & SUPPLIES	2,266,957	2,126,627	2,665,569	2,665,569
	CAPITAL ASSETS	0	0	0	0
552000	Intrafund Transfer	0	0	-158,914	-158,914
	INTRA-FUND TRANSFERS	0	0	-158,914	-158,914
	Total Revenue	5,280,895	4,663,342	6,614,781	6,772,096
	Total Expense	5,315,778	5,103,896	6,519,391	6,676,706
	Total Net Cost	-34,883	-440,554	95,390	95,390

Oversight Department: ICWED05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail****FOR THE FISCAL 2026 - 2027**

1984	SMALL BUSINESS	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	-536	-2,243	0	0
	REV FROM USE OF	-536	-2,243	0	0
446010	State Aid - Other	48,906	0	0	0
491005	Contrib From Other Cities	0	0	2,000	2,000
491020	Contrib Frm Other Agency	3,500	9,250	5,000	5,000
491040	County Matching Funds	0	150,000	80,000	80,000
	INTERGOVERNMENTAL REVENUES	52,406	159,250	87,000	87,000
456040	Federal Aid	80,267	75,522	75,000	75,000
	FEDERAL REVENUES	80,267	75,522	75,000	75,000
491045	Other Refunds & Reimbursements	24,999	0	0	0
	CHARGES FOR SERVICES	24,999	0	0	0

Expenditure Account

501000	Permanent Salaries	207,033	201,816	198,481	198,481
501115	Extra Help	17,418	1,229	25,000	25,000
501135	Overtime	13	0	0	0
501140	Stipend	0	600	0	0
501150	Social Security-Medicare	3,225	2,914	2,878	2,878
502000	County Contr Retirement	38,546	35,316	32,512	32,512
502010	Ins-Unemployment	0	220	321	321
502015	Group Insurance	43,555	51,423	45,459	45,459
502020	Ins Dental/Vision	1,055	761	0	0
502040	Retirement-Pension Bond	4,130	2,197	1,449	1,449
502045	Retirement-Health Plan	12,499	11,323	12,961	12,961
502050	Ins - Voluntary Life	190	158	379	379
	SALARIES & BENEFITS	327,664	307,957	319,440	319,440
514015	Communications-CellPhone/Pager	306	524	480	480
519055	Maint-Info Hardware	0	0	1,000	1,000
519060	Maint-Info Software Licenses	0	35	1,944	1,944
524000	Office Expense	3,104	1,839	5,000	5,000
525010	Professional & Special Service	927	3,230	3,000	3,000
528000	Rents & Leas-Sts-Imp-Grnds	0	0	4,028	4,028
531000	Travel-In Cnty Private Car	568	41	1,000	1,000
531005	Travel-In Cnty County Car	0	0	500	500
531040	Travel Out of Cnty Misc	9,030	8,705	10,500	10,500
	SERVICES & SUPPLIES	13,935	14,374	27,452	27,452
552000	Intrafund Transfer	-133,626	-72,712	-234,058	-234,058
	INTRA-FUND TRANSFERS	-133,626	-72,712	-234,058	-234,058
	Total Revenue	157,136	232,529	162,000	162,000
	Total Expense	207,973	249,619	112,834	112,834
	Total Net Cost	-50,837	-17,090	49,166	49,166

Oversight Department: ICWED

05 PUBLIC ASSISTANCE
 035 OTHER ASSISTANCE

**COUNTY OF
 GOVERNMENTAL FUNDS
 BUDGET UNIT**

Budget Detail**FOR THE FISCAL 2026 - 2027**

2043	STATE-LIIG	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	49	0	0	0
	REV FROM USE OF	49	0	0	0
446010	State Aid - Other	153,479	119,867	0	0
	INTERGOVERNMENTAL REVENUES	153,479	119,867	0	0
	CHARGES FOR SERVICES	0	0	0	0

Expenditure Account

524000	Office Expense	4,950	16,314	0	0
525010	Professional & Special Service	2,800	26,578	0	0
528000	Rents & Leas-Sts-Imp-Grnds	12,000	0	0	0
	SERVICES & SUPPLIES	19,750	42,892	0	0
552000	Intrafund Transfer	133,626	72,712	0	0
	INTRA-FUND TRANSFERS	133,626	72,712	0	0

Total Revenue	153,528	119,867	0	0
Total Expense	153,376	115,604	0	0
Total Net Cost	152	4,263	0	0

Oversight Department: ICWED05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027****Budget Detail**2044 STATE-TAP
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**446010 State Aid - Other 0 75,921 0 0
INTERGOVERNMENTAL REVENUES 0 75,921 0 0**Expenditure Account****INTRA-FUND TRANSFERS 0 0 0 0****Total Revenue 0 75,921 0 0****Total Expense 0 0 0 0****Total Net Cost 0 75,921 0 0**

2045	iHUB	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	2025	2026	2027	2027
Revenue Account					
INTERGOVERNMENTAL REVENUES		0	0	0	0
Expenditure Account					
INTRA-FUND TRANSFERS		0	0	0	0
Total Revenue		0	0	0	0
Total Expense		0	0	0	0
Total Net Cost		0	0	0	0

Oversight Department: ICWED05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027****Budget Detail**2055 H RTP PROGRAM
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

456040	Federal Aid	0	116,598	932,001	932,001
	FEDERAL REVENUES	0	116,598	932,001	932,001

Expenditure Account

525010	Professional & Special Service	0	258,067	773,087	773,087
	SERVICES & SUPPLIES	0	258,067	773,087	773,087
552000	Intrafund Transfer	0	0	158,914	158,914
	INTRA-FUND TRANSFERS	0	0	158,914	158,914

Total Revenue	0	116,598	932,001	932,001
----------------------	---	---------	---------	---------

Total Expense	0	258,067	932,001	932,001
----------------------	---	---------	---------	---------

Total Net Cost	0	-141,469	0	0
-----------------------	---	----------	---	---

Oversight Department: ICWED

05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE

**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027**

Budget Detail

2056	SBRC INNOVATION X GRANT	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

456040	Federal Aid	0	0	400,000	400,000
	FEDERAL REVENUES	0	0	400,000	400,000

Expenditure Account

524000	Office Expense	0	0	7,912	7,912
525010	Professional & Special Service	0	0	106,000	106,000
525270	Prof Svcs-Activity Delivery	0	0	43,478	43,478
528000	Rents & Leas-Sts-Imp-Grnds	0	0	4,520	4,520
531040	Travel Out of Cnty Misc	0	0	4,032	4,032
	SERVICES & SUPPLIES	0	0	165,942	165,942
552000	Intrafund Transfer	0	0	234,058	234,058
	INTRA-FUND TRANSFERS	0	0	234,058	234,058

Total Revenue	0	0	400,000	400,000
Total Expense	0	0	400,000	400,000
Total Net Cost	0	0	0	0

Total ICWED	Total Revenue	5,590,273	5,287,709	8,213,532	8,370,847
	Total Expense	5,758,466	5,727,186	8,068,976	8,226,291
	Total Net Cost	-168,193	-439,477	144,556	144,556

Oversight Department: Library06 EDUCATION
033 LIBRARY SERVICES**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****FOR THE FISCAL 2026 - 2027****Budget Detail**1500 LIBRARY
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

401105	Prop Tax Current Secured	396,929	458,349	431,425	431,425
401110	Prop Tax Cur Unsecured	43,599	57,526	47,000	47,000
401130	Prop Taxes-Suppl Assmnt	8,551	5,689	7,000	7,000
401136	Property Tax Residual Dist.	41,975	35,266	35,000	35,000
	CURRENT TAXES	491,054	556,830	520,425	520,425
430000	Interest Pooled Money	-24,864	-18,808	0	0
	REV FROM USE OF	-24,864	-18,808	0	0
436005	State-Other In Lieu Pass Thru	3,982	14,374	12,500	12,500
444000	State Aid-Homeowners	2,558	2,629	2,500	2,500
446100	State Aid	90,171	0	35,000	35,000
446445	State-Other Revenue	199,879	44,400	17,754	17,754
491020	Contrib Frm Other Agency	117,286	7,299	0	0
	INTERGOVERNMENTAL REVENUES	413,876	68,702	67,754	67,754
482000	Library Services	3,653	2,210	1,200	1,200
491045	Other Refunds & Reimbursements	4,171	42	0	0
	CHARGES FOR SERVICES	7,824	2,252	1,200	1,200
491095	Statutory Cancellations	0	14	0	0
	MISCELLANEOUS REVENUES	0	14	0	0

Expenditure Account

501000	Permanent Salaries	384,900	350,273	313,679	313,679
501115	Extra Help	113,791	107,436	0	0
501135	Overtime	1,337	192	0	0
501140	Stipend	0	1,200	0	0
501150	Social Security-Medicare	7,160	6,537	4,621	4,621
502000	County Contr Retirement	70,804	61,873	56,240	56,240
502005	Ins-Workers Comp	6,242	7,641	9,301	9,301
502010	Ins-Unemployment	554	599	715	715
502015	Group Insurance	74,245	68,333	62,814	62,814
502020	Ins Dental/Vision	425	444	449	449
502040	Retirement-Pension Bond	7,432	3,732	2,326	2,326
502045	Retirement-Health Plan	22,778	19,304	20,807	20,807
	SALARIES & BENEFITS	689,668	627,564	470,952	470,952
514000	Communications - Phone Charges	3,018	3,112	2,000	2,000
514010	Internet Connections	5,571	2,462	497	497
514015	Communications-CellPhone/Pager	2,332	2,369	0	0
516000	Household Expense	819	586	816	816
517055	Insurance Liability	9,966	10,184	14,507	14,507
519038	Fuel Expense	26	0	0	0
519055	Maint-Info Hardware	10,272	0	0	0
519060	Maint-Info Software Licenses	9,089	8,467	8,839	8,839
520000	Maint-Struc, Improve, Grounds	5,522	1,710	2,500	2,500
522000	Memberships	0	2,795	3,350	3,350

Current Date: 09/10/2026

Oversight Department: Library06 EDUCATION
033 LIBRARY SERVICES**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027****Budget Detail**

1500 LIBRARY		Actual	Actual	Recommended	Adopte
0101 NON-GENERAL FUND		<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>
524000	Office Expense	5,236	5,052	4,866	4,866
524005	Subscription	0	0	6,310	6,310
525010	Professional & Special Service	8,176	4,924	0	0
525020	Prof & Spec Svs Data Pro	18,435	15,507	13,289	13,289
525070	Overhead Reimbursement	33,267	52,464	52,464	52,464
528000	Rents & Leas-Sts-Imp-Grnds	6,594	5,720	9,000	9,000
530005	Special Dept Expense	48,803	19,256	2,400	2,400
530050	Special Fund	0	0	2,388	2,388
530080	Special Dept Exp - Other	0	0	15,000	15,000
531000	Travel-In Cnty Private Car	8,016	9,076	6,600	6,600
531005	Travel-In Cnty County Car	11,218	88	1,000	1,000
531006	Travel-Cnty Car-Motorpool	0	5,230	0	0
531040	Travel Out of Cnty Misc	465	232	0	0
532000	Utilities	10,006	8,614	11,000	11,000
	SERVICES & SUPPLIES	196,831	157,848	156,826	156,826
552080	Transfers In	-10,615	-42,317	-38,399	-38,399
	OTHER FINANCING SOURCES	-10,615	-42,317	-38,399	-38,399
552000	Intrafund Transfer	312	0	0	0
	INTRA-FUND TRANSFERS	312	0	0	0
	Total Revenue	887,890	608,990	589,379	589,379
	Total Expense	876,196	743,095	589,379	589,379
	Total Net Cost	11,694	-134,105	0	0

Oversight Department: Library06 ED CA ION
033 LIBRARY SERVICES**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027****Budget Detail**

1946	RAISE A READER CNTYWIDE	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	2,373	2,380	0	0
	REV FROM USE OF	2,373	2,380	0	0
	Total Revenue	2,373	2,380	0	0
	Total Expense	0	0	0	0
	Total Net Cost	2,373	2,380	0	0

Oversight Department: Library06 EDUCATION
033 LIBRARY SERVICES**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027****Budget Detail**1977 SPECIAL LIBRARY PROJECTS
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430000	Interest Pooled Money	27,632	17,644	0	0
	REV FROM USE OF	27,632	17,644	0	0
446445	State-Other Revenue	100,000	0	0	0
	INTERGOVERNMENTAL REVENUES	100,000	0	0	0

Expenditure Account

501150	Social Security-Medicare	-35	0	0	0
502010	Ins-Unemployment	0	5	0	0
	SALARIES & BENEFITS	-35	5	0	0
519055	Maint-Info Hardware	0	33,406	0	0
520000	Maint-Struc, Improve, Grounds	0	7,677	0	0
524000	Office Expense	0	2,149	0	0
525010	Professional & Special Service	95,306	0	0	0
530005	Special Dept Expense	0	138	0	0
530080	Special Dept Exp - Other	12,828	28,376	0	0
	SERVICES & SUPPLIES	108,134	71,746	0	0
550000	Structures & Improvements	0	523,370	0	0
	CAPITAL ASSETS	0	523,370	0	0
552085	Transfers Out	0	12,037	0	0
	OTHER FINANCING SOURCES	0	12,037	0	0
	INTRA-FUND TRANSFERS	0	0	0	0

Total Revenue	127,632	17,644	0	0
Total Expense	108,099	607,158	0	0
Total Net Cost	19,533	-589,514	0	0

Total Library	Total Revenue	1,017,895	629,014	589,379	589,379
	Total Expense	984,295	1,350,253	589,379	589,379
	Total Net Cost	33,600	-721,239	0	0

Oversight Department: Planning &
01 **GENERAL GOVERNMENT**
000 **ADMINISTRATION**

COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027

Budget Detail

2011	CEC GRANT SOLAR APP	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>
<u>Revenue Account</u>					
446100	State Aid	0	0	40,000	40,000
	INTERGOVERNMENTAL REVENUES	0	0	40,000	40,000
<u>Expenditure Account</u>					
525010	Professional & Special Service	0	0	40,000	40,000
	SERVICES & SUPPLIES	0	0	40,000	40,000
Total Revenue		0	0	40,000	40,000
Total Expense		0	0	40,000	40,000
Total Net Cost		0	0	0	0

Oversight Department: Planning &
01 GENERAL GOVERNMENT
000 ADMINISTRATION

COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027

Budget Detail

2022	TYLER TECH PERMITTING	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Expenditure Account

525010	Professional & Special Service	375,995	400,088	0	0
525030	Prof & Spec Svs Other	385,000	420,000	0	0
	SERVICES & SUPPLIES	760,995	820,088	0	0
552080	Transfers In	-5,000	0	0	0
552350	Transfer In-LATCF-ARPA	-634,525	-750,228	-1,687,454	-1,687,454
	OTHER FINANCING SOURCES	-639,525	-750,228	-1,687,454	-1,687,454
	INTRA-FUND TRANSFERS	0	0	0	0
	Total Revenue	0	0	0	0
	Total Expense	121,470	69,860	-1,687,454	-1,687,454
	Total Net Cost	-121,470	-69,860	1,687,454	1,687,454

Oversight Department: Planning &
01 **GENERAL GOVERNMENT**
000 **ADMINISTRATION**

COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027

Budget Detail

7004	PLANNING DEPT MIS.	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

484120	Planning Services	13,574	136,623	300,000	300,000
	CHARGES FOR SERVICES	13,574	136,623	300,000	300,000
491095	Statutory Cancellations	0	60,580	0	0
	MISCELLANEOUS REVENUES	0	60,580	0	0

Expenditure Account

525010	Professional & Special Service	0	0	50,000	50,000
525061	Recording Fee	13,916	7,355	50,000	50,000
530010	Special Dept Exp-Reimb Exp	0	130,498	200,000	200,000
	SERVICES & SUPPLIES	13,916	137,853	300,000	300,000
Total Revenue		13,574	197,203	300,000	300,000
Total Expense		13,916	137,853	300,000	300,000
Total Net Cost		-342	59,350	0	0

Oversight Department: Planning &
01 **GENERAL GOVERNMENT**
000 **ADMINISTRATION**

COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027

Budget Detail

7036	SMARA CONSULT SERV.	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

484120	Planning Services	137,418	152,430	250,000	250,000
	CHARGES FOR SERVICES	137,418	152,430	250,000	250,000

Expenditure Account

525010	Professional & Special Service	121,758	152,430	250,000	250,000
	SERVICES & SUPPLIES	121,758	152,430	250,000	250,000

Total Revenue	137,418	152,430	250,000	250,000
----------------------	---------	---------	---------	---------

Total Expense	121,758	152,430	250,000	250,000
----------------------	---------	---------	---------	---------

Total Net Cost	15,660	0	0	0
-----------------------	--------	---	---	---

7085	CAED MAINTENANCE	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	2025	2026	2027	2027
<u>Expenditure Account</u>					
CAPI AL ASSETS		0	0	0	0
Total Revenue		0	0	0	0
Total Expense		0	0	0	0
Total Net Cost		0	0	0	0

Oversight Department: Planning &
01 GENERAL GOVERNMENT
000 ADMINISTRATION

COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027

Budget Detail

7086	GENERAL PLANNING	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

484115	Building Services	0	0	2,000	2,000
484120	Planning Services	0	1,199	26,000	26,000
	CHARGES FOR SERVICES	0	1,199	28,000	28,000

Expenditure Account

530010	Special Dept Exp-Reimb Exp	0	1,199	8,000	8,000
	SERVICES & SUPPLIES	0	1,199	8,000	8,000
552085	Transfers Out	0	0	20,000	20,000
	OTHER FINANCING SOURCES	0	0	20,000	20,000

Total Revenue	0	1,199	28,000	28,000
Total Expense	0	1,199	28,000	28,000
Total Net Cost	0	0	0	0

Oversight Department: Planning &
01 **GENERAL GOVERNMENT**
000 **ADMINISTRATION**

COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027

Budget Detail

7210	STATE SMI FUND	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

484115	Building Services	0	29,276	85,500	85,500
484120	Planning Services	3,620	6,761	0	0
CHARGES FOR SERVICES		3,620	36,037	85,500	85,500

Expenditure Account

525010	Professional & Special Service	3,620	36,033	85,000	85,000
530010	Special Dept Exp-Reimb Exp	0	5	500	500
SERVICES & SUPPLIES		3,620	36,038	85,500	85,500

Total Revenue	3,620	36,037	85,500	85,500
Total Expense	3,620	36,038	85,500	85,500
Total Net Cost	0	-1	0	0

Oversight Department: Planning &
01 **GENERAL GOVERNMENT**
000 **ADMINISTRATION**

COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027

Budget Detail

7222	BLDG INSPECT PLAN CHECK	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

484115	Building Services	40,982	43,818	51,500	51,500
484120	Planning Services	0	403	0	0
CHARGES FOR SERVICES		40,982	44,221	51,500	51,500

Expenditure Account

525010	Professional & Special Service	43,466	43,394	50,000	50,000
530010	Special Dept Exp-Reimb Exp	0	826	1,500	1,500
SERVICES & SUPPLIES		43,466	44,220	51,500	51,500

Total Revenue	40,982	44,221	51,500	51,500
Total Expense	43,466	44,220	51,500	51,500
Total Net Cost	-2,484	1	0	0

Oversight Department: Planning &
01 **GENERAL GOVERNMENT**
000 **ADMINISTRATION**

COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027

Budget Detail

7256	STATE MOBILE HOME FEE	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

484115	Building Services	0	98,560	125,000	125,000
484120	Planning Services	48,405	0	0	0
CHARGES FOR SERVICES		48,405	98,560	125,000	125,000

Expenditure Account

525010	Professional & Special Service	48,405	97,517	125,000	125,000
530010	Special Dept Exp-Reimb Exp	0	1,043	0	0
SERVICES & SUPPLIES		48,405	98,560	125,000	125,000

Total Revenue	48,405	98,560	125,000	125,000
Total Expense	48,405	98,560	125,000	125,000
Total Net Cost	0	0	0	0

Oversight Department: Planning &
01 **GENERAL GOVERNMENT**
000 **ADMINISTRATION**

COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027

Budget Detail

7395	CBSC SURCHARGE	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	50	87	0	0
	REV FROM USE OF	50	87	0	0
484115	Building Services	0	5,714	12,500	12,500
484120	Planning Services	1,127	1,084	0	0
	CHARGES FOR SERVICES	1,127	6,798	12,500	12,500

Expenditure Account

525010	Professional & Special Service	1,127	6,859	12,000	12,000
530010	Special Dept Exp-Reimb Exp	0	3	500	500
	SERVICES & SUPPLIES	1,127	6,862	12,500	12,500
Total Revenue		1,177	6,885	12,500	12,500
Total Expense		1,127	6,862	12,500	12,500
Total Net Cost		50	23	0	0

Oversight Department: Planning &
01 **GENERAL GOVERNMENT**
000 **ADMINISTRATION**

COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027

Budget Detail

7484	USG GROUNDWATER	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	1,006	780	0	0
	REV FROM USE OF	1,006	780	0	0
484120	Planning Services	22,170	28,368	35,000	35,000
	CHARGES FOR SERVICES	22,170	28,368	35,000	35,000

Expenditure Account

525010	Professional & Special Service	30,416	28,954	35,000	35,000
	SERVICES & SUPPLIES	30,416	28,954	35,000	35,000
	Total Revenue	23,176	29,148	35,000	35,000
	Total Expense	30,416	28,954	35,000	35,000
	Total Net Cost	-7,240	194	0	0

Oversight Department: Planning &01 GENERAL GOVERNMENT
000 ADMINISTRATION**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****FOR THE FISCAL 2026 - 2027****Budget Detail**7584 COMMERCIAL CANNABIS ACT
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

484120 Planning Services

27,014

0

0

0

CHARGES FOR SERVICES**27,014****0****0****0****Expenditure Account**

520000 Maint-Struc, Improve, Grounds

31,429

0

0

0

SERVICES & SUPPLIES**31,429****0****0****0****Total Revenue**

27,014

0

0

0

Total Expense

31,429

0

0

0

Total Net Cost

-4,415

0

0

0

7588	HELL'S KITCHEN M&C G16-0001	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	2025	2026	2027	2027
<u>Expenditure Account</u>					
530005	Special Dept Expense	9	0	0	0
	SERVICES & SUPPLIES	9	0	0	0
Total Revenue		0	0	0	0
Total Expense		9	0	0	0
Total Net Cost		-9	0	0	0

Oversight Department: Planning &01 GENERAL GOVERNMENT
000 ADMINISTRATION**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****FOR THE FISCAL 2026 - 2027****Budget Detail**7640 MONITORING & COMPLNC-
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

484120 Planning Services

316,435

379,818

2,000,000

2,000,000

CHARGES FOR SERVICES**316,435****379,818****2,000,000****2,000,000****Expenditure Account**

525010 Professional & Special Service

197,383

329,018

2,000,000

2,000,000

SERVICES & SUPPLIES**197,383****329,018****2,000,000****2,000,000****Total Revenue**

316,435

379,818

2,000,000

2,000,000

Total Expense

197,383

329,018

2,000,000

2,000,000

Total Net Cost

119,052

50,800

0

0

Oversight Department: Planning &
01 **GENERAL GOVERNMENT**
000 **ADMINISTRATION**

COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027

Budget Detail

7641	BUILDING PERMITS-PLANNING	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

484115	Building Services	0	0	115,000	115,000
484120	Planning Services	7,406	0	0	0
CHARGES FOR SERVICES		7,406	0	115,000	115,000

Expenditure Account

525010	Professional & Special Service	0	0	15,000	15,000
530010	Special Dept Exp-Reimb Exp	0	0	100,000	100,000
SERVICES & SUPPLIES		0	0	115,000	115,000

Total Revenue	7,406	0	115,000	115,000
Total Expense	0	0	115,000	115,000
Total Net Cost	7,406	0	0	0

Oversight Department: Planning &
01 **GENERAL GOVERNMENT**
000 **ADMINISTRATION**

COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027

Budget Detail

7642	ENVMT IMPACT RPRT-				
0101	NON-GENERAL FUND	Actual	Actual	Recommended	Adopte
		<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

484120	Planning Services	1,785,102	1,419,726	2,100,000	2,100,000
	CHARGES FOR SERVICES	1,785,102	1,419,726	2,100,000	2,100,000

Expenditure Account

525010	Professional & Special Service	1,982,759	1,413,081	2,000,000	2,000,000
530010	Special Dept Exp-Reimb Exp	0	6,645	100,000	100,000
	SERVICES & SUPPLIES	1,982,759	1,419,726	2,100,000	2,100,000

Total Revenue	1,785,102	1,419,726	2,100,000	2,100,000
Total Expense	1,982,759	1,419,726	2,100,000	2,100,000
Total Net Cost	-197,657	0	0	0

Oversight Department: Planning &01 **GENERAL GOVERNMENT**
011 **OTHER GENERAL****COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****FOR THE FISCAL 2026 - 2027****Budget Detail**1853 RENEWAL ENERGY PROJECTS
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430000 Interest Pooled Money

-17

-7

0

0

REV FROM USE OF**-17****-7****0****0****Expenditure Account**

552080 Transfers In

0

-493

0

0

OTHER FINANCING SOURCES**0****-493****0****0****Total Revenue**

-17

-7

0

0

Total Expense

0

-493

0

0

Total Net Cost

-17

486

0

0

Oversight Department: Planning &
02 PUBLIC PROTECTION
016 PROTECTIVE INSPECTION

COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027

Budget Detail

1000	GENERAL FUND				
1035	PLANNING-BLDG INSP	Actual	Actual	Recommended	Adopte
		<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

413000	Building Inspection Fees	582,342	739,174	725,193	741,424
	LICENSES, PERMITS	582,342	739,174	725,193	741,424
	INTERGOVERNMENTAL REVENUES	0	0	0	0
460055	Administrative Fee -Planning	0	0	7,500	7,500
466015	Document Charges-Planning	22,593	25,824	10,200	10,200
491045	Other Refunds & Reimbursements	975	0	0	0
493000	Reimb For Services Provided	8,183	8,597	0	0
	CHARGES FOR SERVICES	31,751	34,421	17,700	17,700
460150	Miscellaneous Revenue	0	0	100	100
	MISCELLANEOUS REVENUES	0	0	100	100

Expenditure Account

501000	Permanent Salaries	810,428	892,907	890,900	902,696
501105	Shift Differential	11	0	0	0
501115	Extra Help	24,687	26,736	24,000	24,000
501130	Bilingual Pay	522	587	1,560	1,560
501135	Overtime	737	2,256	3,000	3,000
501140	Stipend	0	1,200	0	0
501145	Redemption of Benefits	11,487	0	2,880	2,880
501150	Social Security-Medicare	11,883	12,908	12,373	12,544
502000	County Contr Retirement	158,948	160,749	154,878	156,416
502005	Ins-Workers Comp	13,183	14,692	14,919	14,919
502010	Ins-Unemployment	1,252	1,107	1,195	1,195
502015	Group Insurance	179,138	194,732	196,111	196,111
502020	Ins Dental/Vision	807	843	853	853
502040	Retirement-Pension Bond	15,290	9,553	6,229	6,656
502045	Retirement-Health Plan	49,454	49,317	55,720	23,035
502050	Ins - Voluntary Life	190	306	390	390
	SALARIES & BENEFITS	1,278,017	1,367,893	1,365,008	1,346,255
514000	Communications - Phone Charges	0	0	4,000	4,000
514015	Communications-CellPhone/Pager	7,713	13,824	11,000	11,000
514020	Communications - Services	0	0	400	400
517050	Ins - Autos	1,090	321	373	373
517055	Insurance Liability	22,518	20,596	24,250	24,250
519000	Maintenance-Equipment	2,230	2,756	4,500	4,500
519038	Fuel Expense	262	0	300	300
519055	Maint-Info Hardware	7,964	14,908	2,500	2,500
520000	Maint-Struc, Improve, Grounds	6,693	0	5,000	5,000
522000	Memberships	1,220	2,108	2,500	2,500
524000	Office Expense	17,402	17,230	22,287	20,058
525010	Professional & Special Service	951	950	950	950
525020	Prof & Spec Svs Data Pro	0	0	900	900
525070	Overhead Reimbursement	161,302	307,019	285,130	285,130

Current Date: 09/10/2026

Oversight Department: Planning &
02 PUBLIC PROTECTION
016 PROTECTIVE INSPECTION

COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027

Budget Detail

		Actual	Actual	Recommended	Adopte
		<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>
1000	GENERAL FUND				
1035	PLANNING-BLDG INSP				
526015	IVECA	1,785	1,632	1,759	1,759
527000	Rents & Leases Equipment	750	742	1,000	1,000
529000	Small Tools & Instruments	0	974	1,000	1,000
530005	Special Dept Expense	425	818	1,307	1,307
530010	Special Dept Exp-Reimb Exp	0	4,036	3,000	3,000
531005	Travel-In Cnty County Car	62,484	63,514	62,484	62,484
531040	Travel Out of Cnty Misc	1,285	681	6,000	6,000
	SERVICES & SUPPLIES	296,074	452,109	440,640	438,411
	OTHER FINANCING SOURCES	0	0	0	0
552000	Intrafund Transfer	-14,949	-14,924	-18,000	-18,000
552020	Intrafund Maintenance	0	963	0	0
552155	Intrafund-Security Services	3,005	3,038	3,826	3,826
	INTRA-FUND TRANSFERS	-11,944	-10,923	-14,174	-14,174
	Total Revenue	614,093	773,595	742,993	759,224
	Total Expense	1,562,147	1,809,079	1,791,474	1,770,492
	Total Net Cost	-948,054	-1,035,484	-1,048,481	-1,011,268

Oversight Department: Planning &02 **PUBLIC PROTECTION**017 **OTHER PROTECTION****COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****FOR THE FISCAL 2026 - 2027****Budget Detail**

1000 GENERAL FUND

1040 PLANNING COMMISSION

**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account****LICENSES, PERMITS****0****0****0****0****Expenditure Account**

501115 Extra Help

6,225

5,775

11,250

11,250

501150 Social Security-Medicare

0

0

163

163

502005 Ins-Workers Comp

94

111

735

735

502010 Ins-Unemployment

9

9

9

9

SALARIES & BENEFITS**6,328****5,895****12,157****12,157**

517055 Insurance Liability

163

158

181

181

519055 Maint-Info Hardware

1,991

1,994

2,000

2,000

524000 Office Expense

7,218

7,588

7,984

7,186

525010 Professional & Special Service

475

475

475

475

526000 Publ & Legal Notices

7,629

12,225

14,000

14,000

531000 Travel-In Cnty Private Car

723

521

2,000

2,000

SERVICES & SUPPLIES**18,199****22,961****26,640****25,842**

552000 Intrafund Transfer

22,477

22,916

23,526

23,526

INTRA-FUND TRANSFERS**22,477****22,916****23,526****23,526****Total Revenue****0****0****0****0****Total Expense****47,004****51,772****62,323****61,525****Total Net Cost****-47,004****-51,772****-62,323****-61,525**

Oversight Department: Planning &
02 PUBLIC PROTECTION
017 OTHER PROTECTION

COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027

Budget Detail

1000	GENERAL FUND	Actual	Actual	Recommended	Adopte
1041	PLANNING DEPARTMENT	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

414000	Zoning Permits	82,238	86,663	77,935	77,935
414005	Conditional Use Permits	169,517	227,693	194,460	208,912
414010	Zone Changes	53,550	38,909	27,677	27,677
414015	Planning Appeals	970	4,850	3,880	3,880
415020	Variances	2,910	11,640	8,730	8,730
415035	Surface Mining Permits	0	5,022	5,000	5,000
	LICENSES, PERMITS	309,185	374,777	317,682	332,134
460005	General Plan Amendments	0	89,079	80,738	80,738
460055	Administrative Fee -Planning	177,783	78,713	85,819	85,819
466000	Planning & Engineering Service	5,092	6,790	6,790	6,790
466005	Environmental Impact Fees	11,420	6,305	8,730	8,730
466010	Lot Line Adjustments	21,825	21,825	13,095	13,095
466015	Document Charges-Planning	1,643	6,255	1,500	1,500
490000	Parcel Maps	57,854	101,522	40,835	40,835
491045	Other Refunds & Reimbursements	30	84	1,500	1,500
	CHARGES FOR SERVICES	275,647	310,573	239,007	239,007

Expenditure Account

501000	Permanent Salaries	1,211,651	1,265,993	1,402,274	1,413,487
501115	Extra Help	0	0	18,589	18,589
501130	Bilingual Pay	664	527	1,560	1,560
501135	Overtime	3,025	1,247	12,500	12,500
501140	Stipend	0	3,600	0	0
501145	Redemption of Benefits	13,124	0	12,685	12,685
501150	Social Security-Medicare	17,443	18,017	20,699	20,862
502000	County Contr Retirement	227,849	223,210	246,850	248,351
502005	Ins-Workers Comp	22,022	23,233	24,300	24,300
502010	Ins-Unemployment	181	1,566	1,737	1,737
502015	Group Insurance	207,634	243,984	300,744	300,744
502020	Ins Dental/Vision	2,653	2,104	1,738	1,738
502040	Retirement-Pension Bond	23,687	13,726	10,285	11,860
502045	Retirement-Health Plan	73,019	70,737	92,000	34,238
502050	Ins - Voluntary Life	190	264	265	265
	SALARIES & BENEFITS	1,803,142	1,868,208	2,146,226	2,102,916
513015	Uniform Allowance	1,200	1,800	1,800	1,800
514000	Communications - Phone Charges	7,060	7,394	5,504	5,504
514010	Internet Connections	10,663	11,243	11,577	11,577
514020	Communications - Services	0	0	1,116	1,116
517050	Ins - Autos	545	643	747	747
517055	Insurance Liability	32,737	70,756	81,274	81,274
519000	Maintenance-Equipment	4,422	7,361	10,400	10,400
519038	Fuel Expense	170	0	250	250
519055	Maint-Info Hardware	14,737	0	0	0

Current Date: 09/10/2026

Oversight Department: Planning &02 **PUBLIC PROTECTION**017 **OTHER PROTECTION****COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****FOR THE FISCAL 2026 - 2027****Budget Detail**

1000	GENERAL FUND				
1041	PLANNING DEPARTMENT	Actual	Actual	Recommended	Adopte
		<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>
519060	Maint-Info Software Licenses	32,959	34,857	33,673	33,673
522000	Memberships	1,975	2,408	4,000	4,000
524000	Office Expense	64,931	59,581	60,242	54,218
524040	Tuition Reimbursement	1,497	604	3,000	3,000
525010	Professional & Special Service	9,244	5,779	8,365	8,365
525020	Prof & Spec Svs Data Pro	41,180	49,909	35,436	35,436
526000	Publ & Legal Notices	9,641	8,638	25,000	25,000
527000	Rents & Leases Equipment	776	742	3,000	3,000
530005	Special Dept Expense	60	352	671	671
530010	Special Dept Exp-Reimb Exp	0	1,564	5,000	5,000
531000	Travel-In Cnty Private Car	5,995	6,600	6,600	6,600
531005	Travel-In Cnty County Car	6,192	6,192	6,192	6,192
531040	Travel Out of Cnty Misc	15,495	18,220	25,100	25,100
	SERVICES & SUPPLIES	261,479	294,643	328,947	322,923
550000	Structures & Improvements	4,766	46,928	0	0
	CAPITAL ASSETS	4,766	46,928	0	0
552085	Transfers Out	5,000	0	0	0
	OTHER FINANCING SOURCES	5,000	0	0	0
552000	Intrafund Transfer	5,110	6,079	5,526	5,526
552020	Intrafund Maintenance	19,519	6,331	15,000	15,000
552225	Intrafund Human Resources	0	0	1,151	1,151
	INTRA-FUND TRANSFERS	24,629	12,410	21,677	21,677
Total Revenue		584,832	685,350	556,689	571,141
Total Expense		2,099,016	2,222,189	2,496,850	2,447,516
Total Net Cost		-1,514,184	-1,536,839	-1,940,161	-1,876,375

Oversight Department: Planning &02 **PUBLIC PROTECTION**017 **OTHER PROTECTION****COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****FOR THE FISCAL 2026 - 2027****Budget Detail**

1000 GENERAL FUND

1043 AIRPORT LAND USE

**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account****INTERGOVERNMENTAL REVENUES****0****0****0****0****Expenditure Account**

524000 Office Expense

6,902

6,288

7,650

6,885

525010 Professional & Special Service

175,666

56,870

34,071

34,071

526000 Publ & Legal Notices

1,392

1,500

2,550

2,550

SERVICES & SUPPLIES**183,960****64,658****44,271****43,506****OTHER CHARGES****0****0****0****0**

552350 Transfer In-LATCF-ARPA

-243,376

-53,512

0

0

OTHER FINANCING SOURCES**-243,376****-53,512****0****0**

552000 Intrafund Transfer

4,477

4,916

5,526

5,526

INTRA-FUND TRANSFERS**4,477****4,916****5,526****5,526****Total Revenue****0****0****0****0****Total Expense****-54,939****16,062****49,797****49,032****Total Net Cost****54,939****-16,062****-49,797****-49,032**

Oversight Department: Planning &**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 PUBLIC PROTECTION
037 RESOURCES CONSERVATION**FOR THE FISCAL 2026 - 2027**

1000 GENERAL FUND

1037 P.W. GROUNDWATER

**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Expenditure Account**

525010 Professional & Special Service

SERVICES & SUPPLIES

29,911

29,911

8,769

8,769

22,480

22,480

22,480

22,480**Total Revenue**

0

0

0

0

Total Expense

29,911

8,769

22,480

22,480

Total Net Cost

-29,911

-8,769

-22,480

-22,480

Oversight Department: Planning &

05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE

**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027**

Budget Detail

1947	SB2-HCD PLANNING	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	10	-113	0	0
	REV FROM USE OF	10	-113	0	0
484120	Planning Services	0	0	27,000	27,000
	CHARGES FOR SERVICES	0	0	27,000	27,000
491135	Contrib from Trusts	32,843	0	0	0
	MISCELLANEOUS REVENUES	32,843	0	0	0

Expenditure Account

525010	Professional & Special Service	44,186	3,974	27,000	27,000
	SERVICES & SUPPLIES	44,186	3,974	27,000	27,000
	Total Revenue	32,853	-113	27,000	27,000
	Total Expense	44,186	3,974	27,000	27,000
	Total Net Cost	-11,333	-4,087	0	0

Total Planning & Development	Total Revenue	3,636,070	3,824,052	6,469,182	6,499,865
	Total Expense	6,323,083	6,436,072	7,904,970	7,833,091
	Total Net Cost	-2,687,013	-2,612,020	-1,435,788	-1,333,226

Oversight Department: Probation**COUNTY OF
PUBLIC PROTECTION
GOVERNMENTAL FUNDS
DETENTION AND CORRECTION BUDGET UNIT****Budget Detail****FOR THE FISCAL 2026 - 2027**1000 GENERAL FUND
1026 JUVENILE HALL**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

446010	State Aid - Other	83,266	-39,800	57,319	57,319
446170	Child Nutrition Reimb.	47,588	62,188	35,000	35,000
446260	JPCF Juv Prob Camp Funding-ST	1,002,989	1,003,267	1,072,710	1,072,710
	INTERGOVERNMENTAL REVENUES	1,133,843	1,025,655	1,165,029	1,165,029
456040	Federal Aid	4,087	23,236	50,000	50,000
	FEDERAL REVENUES	4,087	23,236	50,000	50,000
431035	Chrgs for Serv-Outside Agency	0	0	10,000	10,000
491045	Other Refunds & Reimbursements	25,826	6,386	1,000	1,000
493000	Reimb For Services Provided	6,345	8,546	0	0
	CHARGES FOR SERVICES	32,171	14,932	11,000	11,000

Expenditure Account

501000	Permanent Salaries	1,169,457	1,289,123	1,313,196	1,313,196
501105	Shift Differential	31,869	29,335	30,000	30,000
501115	Extra Help	122,360	160,531	130,759	130,759
501130	Bilingual Pay	2,994	4,209	7,020	7,020
501135	Overtime	373,623	326,301	163,000	213,000
501140	Stipend	0	66,200	0	0
501145	Redemption of Benefits	5,767	0	8,590	8,590
501150	Social Security-Medicare	24,091	25,997	22,060	22,060
502000	County Contr Retirement	345,076	345,753	379,173	379,173
502005	Ins-Workers Comp	64,006	117,771	141,454	141,454
502010	Ins-Unemployment	2,211	2,301	2,427	2,427
502015	Group Insurance	316,711	342,428	373,696	373,696
502020	Ins Dental/Vision	12,806	12,867	9,686	9,686
502040	Retirement-Pension Bond	25,320	18,765	13,615	13,615
502045	Retirement-Health Plan	70,910	69,588	85,752	31,913
502050	Ins - Voluntary Life	487	1,026	780	780
	SALARIES & BENEFITS	2,567,688	2,812,195	2,681,208	2,677,369
513000	Clothing & Personal	7,963	8,081	12,100	12,100
513015	Uniform Allowance	11,646	18,400	7,500	7,500
514000	Communications - Phone Charges	0	0	3,500	3,500
514015	Communications-CellPhone/Pager	0	0	1,959	1,959
515000	Food	111,778	126,993	130,000	130,000
516000	Household Expense	38,910	36,949	45,000	45,000
517055	Insurance Liability	49,473	42,824	49,242	49,242
519000	Maintenance-Equipment	0	0	1,900	1,900
519038	Fuel Expense	0	0	500	500
519055	Maint-Info Hardware	473	220	1,750	1,750
519060	Maint-Info Software Licenses	12,540	12,148	12,150	12,150
521000	Med-Dental & Lab Supplies	31	525	10,000	10,000
524000	Office Expense	8,470	14,372	13,500	12,150
524040	Tuition Reimbursement	2,154	0	2,000	2,000

Current Date: 09/10/2026

Oversight Department: Probation**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 **PUBLIC PROTECTION**
014 **DETENTION AND CORRECTION****FOR THE FISCAL 2026 - 2027**

		Actual	Actual	Recommended	Adopte
		<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>
1000	GENERAL FUND				
1026	JUVENILE HALL				
525010	Professional & Special Service	588,330	549,488	513,607	513,607
525020	Prof & Spec Svs Data Pro	0	0	32,114	32,114
530005	Special Dept Expense	2,904	2,094	5,000	5,000
531005	Travel-In Cnty County Car	18,168	20,696	3,528	3,528
531040	Travel Out of Cnty Misc	9,513	14,265	15,000	15,000
	SERVICES & SUPPLIES	862,353	847,055	860,350	859,000
550000	Structures & Improvements	106,812	0	0	0
	CAPITAL ASSETS	106,812	0	0	0
552080	Transfers In	-69,193	-18,428	-25,000	-75,000
552310	Transfer In - ARPA	-232,658	0	0	0
	OTHER FINANCING SOURCES	-301,851	-18,428	-25,000	-75,000
552000	Intrafund Transfer	25,109	30,114	30,000	30,000
552020	Intrafund Maintenance	114,658	19,083	80,000	80,000
552060	Intrafund Juvenile Hall	-17,919	-22,434	-30,000	-30,000
	INTRA-FUND TRANSFERS	121,848	26,763	80,000	80,000
	Total Revenue	1,170,101	1,063,823	1,226,029	1,226,029
	Total Expense	3,356,850	3,667,585	3,596,558	3,541,369
	Total Net Cost	-2,186,749	-2,603,762	-2,370,529	-2,315,340

Oversight Department: Probation**COUNTY OF
PUBLIC PROTECTION
GOVERNMENTAL FUNDS
DETENTION AND CORRECTION BUDGET UNIT****Budget Detail****FOR THE FISCAL 2026 - 2027**

1000	GENERAL FUND	Actual	Actual	Recommended	Adopte
1028	PROBATION & CORRECTIONS	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

446010	State Aid - Other	482,483	332,483	314,105	410,472
446130	State Mandated Costs	74,721	43,327	49,269	49,269
446190	State-Title 4E Reimbursements	245,451	115,754	376,364	376,364
446230	Reimburse State Prison Expense	54,681	76,289	47,903	47,903
491020	Contrib Frm Other Agency	150,893	59,674	83,000	83,000
	INTERGOVERNMENTAL REVENUES	1,008,229	627,527	870,641	967,008
	FEDERAL REVENUES	0	0	0	0
431035	Chrgs for Serv-Outside Agency	0	0	252,793	252,793
484020	Probation Service Fees	214	170	233	233
491045	Other Refunds & Reimbursements	197,099	7,449	10,000	10,000
493000	Reimb For Services Provided	73,931	300,343	0	0
	CHARGES FOR SERVICES	271,244	307,962	263,026	263,026

Expenditure Account

501000	Permanent Salaries	5,286,891	5,254,064	5,501,888	5,563,316
501105	Shift Differential	4,656	4,249	0	0
501115	Extra Help	32,451	34,437	40,225	40,225
501130	Bilingual Pay	6,722	10,617	11,700	11,700
501135	Overtime	567,776	512,694	172,415	172,415
501140	Stipend	0	184,100	0	0
501145	Redemption of Benefits	50,128	0	51,793	51,793
501150	Social Security-Medicare	85,359	86,046	80,361	81,252
502000	County Contr Retirement	1,604,906	1,475,868	1,640,159	1,660,313
502005	Ins-Workers Comp	348,630	388,511	189,421	189,421
502010	Ins-Unemployment	7,739	7,339	8,425	8,425
502015	Group Insurance	954,070	1,004,964	1,081,338	1,081,338
502020	Ins Dental/Vision	46,670	43,282	37,997	37,997
502040	Retirement-Pension Bond	114,224	79,419	58,872	59,560
502045	Retirement-Health Plan	315,029	285,246	358,973	137,603
502050	Ins - Voluntary Life	1,070	2,025	3,900	3,900
	SALARIES & BENEFITS	9,426,321	9,372,861	9,237,467	9,099,258
513015	Uniform Allowance	22,800	35,400	600	39,600
514000	Communications - Phone Charges	21,778	23,202	21,025	21,025
514010	Internet Connections	2,871	3,119	3,217	3,217
514015	Communications-CellPhone/Pager	29,654	25,306	25,500	25,500
517050	Ins - Autos	1,635	3,214	3,734	3,734
517055	Insurance Liability	146,459	136,479	168,393	168,393
519000	Maintenance-Equipment	989	0	8,750	8,750
519038	Fuel Expense	5,366	2,975	9,411	9,411
519055	Maint-Info Hardware	1,099	288	43,000	43,000
519060	Maint-Info Software Licenses	38,199	37,592	51,990	51,990
522000	Memberships	3,595	3,650	6,500	6,500
524000	Office Expense	50,831	37,892	46,796	42,116

Current Date: 09/10/2026

Oversight Department: Probation**COUNTY OF
PUBLIC PROTECTION
GOVERNMENTAL FUNDS
DETENTION AND CORRECTION BUDGET UNIT****Budget Detail****FOR THE FISCAL 2026 - 2027**

1000	GENERAL FUND	Actual	Actual	Recommended	Adopte
1028	PROBATION & CORRECTIONS	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>
524040	Tuition Reimbursement	15,267	8,090	10,000	10,000
525010	Professional & Special Service	113,850	81,565	110,000	110,000
525020	Prof & Spec Svs Data Pro	137,271	127,954	89,698	89,698
526015	IVECA	64,989	62,287	68,610	68,610
530005	Special Dept Expense	20,807	8,449	13,000	13,000
531000	Travel-In Cnty Private Car	5,995	6,600	6,600	6,600
531005	Travel-In Cnty County Car	155,219	156,032	152,220	158,412
531040	Travel Out of Cnty Misc	27,458	32,821	27,400	27,400
531042	Travel-Out of Cnty Plcmt & Tra	42,350	48,629	50,000	50,000
	SERVICES & SUPPLIES	908,482	841,544	916,444	956,956
549005	Equipment-Vehicles	0	0	0	90,175
	CAPITAL ASSETS	0	0	0	90,175
552080	Transfers In	-1,950,478	-2,268,125	-2,722,452	-2,806,010
552239	Transfer In-Probation	0	0	0	-42,613
552310	Transfer In - ARPA	-847,723	0	0	0
	OTHER FINANCING SOURCES	-2,798,201	-2,268,125	-2,722,452	-2,848,623
552000	Intrafund Transfer	-25,000	-30,000	-37,350	-37,350
552020	Intrafund Maintenance	33,956	11,634	20,000	20,000
	INTRA-FUND TRANSFERS	8,956	-18,366	-17,350	-17,350
	Total Revenue	1,279,473	935,489	1,133,667	1,230,034
	Total Expense	7,545,558	7,927,914	7,414,109	7,280,416
	Total Net Cost	-6,266,085	-6,992,425	-6,280,442	-6,050,382

Oversight Department: Probation**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 PUBLIC PROTECTION
014 DETENTION AND CORRECTION**FOR THE FISCAL 2026 - 2027**

1558	PROBATION TRAINING	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	2025	2026	2027	2027

Revenue Account

430000	Interest Pooled Money	65	-397	0	0
	REV FROM USE OF	65	-397	0	0
446010	State Aid - Other	64,200	72,237	64,952	64,952
	INTERGOVERNMENTAL REVENUES	64,200	72,237	64,952	64,952
481000	Educational Service	922	1,256	0	0
	CHARGES FOR SERVICES	922	1,256	0	0
491095	Statutory Cancellations	1,996	0	0	0
	MISCELLANEOUS REVENUES	1,996	0	0	0

Expenditure Account

531040	Travel Out of Cnty Misc	65,282	66,928	64,952	64,952
	SERVICES & SUPPLIES	65,282	66,928	64,952	64,952
Total Revenue		67,183	73,096	64,952	64,952
Total Expense		65,282	66,928	64,952	64,952
Total Net Cost		1,901	6,168	0	0

Oversight Department: Probation**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**

02 PUBLIC PROTECTION

014 DETENTION AND CORRECTION

FOR THE FISCAL 2026 - 20271565 EC TRAINING CENTER CYA
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430000 Interest Pooled Money

16

6

0

0

REV FROM USE OF**16****6****0****0****Expenditure Account**

552085 Transfers Out

0

479

0

0

OTHER FINANCING SOURCES**0****479****0****0****Total Revenue**

16

6

0

0

Total Expense

0

479

0

0

Total Net Cost

16

-473

0

0

Oversight Department: Probation**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 PUBLIC PROTECTION
014 DETENTION AND CORRECTION**FOR THE FISCAL 2026 - 2027**1831 CCPIF-COM COR PERFORM
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430000	Interest Pooled Money	69,741	68,576	65,000	65,000
	REV FROM USE OF	69,741	68,576	65,000	65,000
446010	State Aid - Other	200,812	200,000	492,148	531,148
	INTERGOVERNMENTAL REVENUES	200,812	200,000	492,148	531,148
491095	Statutory Cancellations	9,542	772	0	0
	MISCELLANEOUS REVENUES	9,542	772	0	0

Expenditure Account

501115	Extra Help	42,426	39,605	49,833	49,833
501135	Overtime	88	3,231	0	0
501150	Social Security-Medicare	616	619	723	723
502010	Ins-Unemployment	8	22	61	61
502015	Group Insurance	38	0	0	0
	SALARIES & BENEFITS	43,176	43,477	50,617	50,617
519055	Maint-Info Hardware	17,198	20,581	21,000	21,000
519060	Maint-Info Software Licenses	0	874	5,000	5,000
524000	Office Expense	0	0	5,000	5,000
525010	Professional & Special Service	108,045	154,570	246,080	246,080
530005	Special Dept Expense	15,919	1,796	10,000	10,000
531040	Travel Out of Cnty Misc	11,873	17,927	20,000	20,000
	SERVICES & SUPPLIES	153,035	195,748	307,080	307,080
552080	Transfers In	0	0	-20,000	-20,000
552248	Transfer Out-Probation	24,098	17,461	40,000	121,613
	OTHER FINANCING SOURCES	24,098	17,461	20,000	101,613
	INTRA-FUND TRANSFERS	0	0	0	0

Total Revenue	280,095	269,348	557,148	596,148
Total Expense	220,309	256,686	377,697	459,310
Total Net Cost	59,786	12,662	179,451	136,838

Oversight Department: Probation**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**

02 PUBLIC PROTECTION

014 DETENTION AND CORRECTION

FOR THE FISCAL 2026 - 2027

2057 CALAIM PATH 3 FUNDS PROB

0101 NON-GENERAL FUND

**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

446010	State Aid - Other	0	905,181	450,000	450,000
--------	-------------------	---	---------	---------	---------

	INTERGOVERNMENTAL REVENUES	0	905,181	450,000	450,000
--	-----------------------------------	----------	----------------	----------------	----------------

Expenditure Account

519055	Maint-Info Hardware	0	0	50,000	50,000
--------	---------------------	---	---	--------	--------

519060	Maint-Info Software Licenses	0	0	40,000	40,000
--------	------------------------------	---	---	--------	--------

520000	Maint-Struc, Improve, Grounds	0	3,245	0	0
--------	-------------------------------	---	-------	---	---

525010	Professional & Special Service	0	9,850	30,000	30,000
--------	--------------------------------	---	-------	--------	--------

530005	Special Dept Expense	0	0	10,000	10,000
--------	----------------------	---	---	--------	--------

	SERVICES & SUPPLIES	0	13,095	130,000	130,000
--	--------------------------------	----------	---------------	----------------	----------------

	OTHER FINANCING SOURCES	0	0	0	0
--	--------------------------------	----------	----------	----------	----------

	INTRA-FUND TRANSFERS	0	0	0	0
--	-----------------------------	----------	----------	----------	----------

	Total Revenue	0	905,181	450,000	450,000
--	----------------------	----------	----------------	----------------	----------------

	Total Expense	0	13,095	130,000	130,000
--	----------------------	----------	---------------	----------------	----------------

	Total Net Cost	0	892,086	320,000	320,000
--	-----------------------	----------	----------------	----------------	----------------

Oversight Department: Probation02 PUBLIC PROTECTION
017 OTHER PROTECTION**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027****Budget Detail**1622 PROBATION - ASSET
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

446010	State Aid - Other	0	0	40,000	40,000
	INTERGOVERNMENTAL REVENUES	0	0	40,000	40,000

Expenditure Account

519000	Maintenance-Equipment	0	6,750	0	0
519055	Maint-Info Hardware	789	0	0	0
524000	Office Expense	5,869	762	0	0
525010	Professional & Special Service	9,799	-1,247	0	0
530005	Special Dept Expense	19,647	29,976	35,000	35,000
531040	Travel Out of Cnty Misc	1,517	9,947	5,000	5,000
	SERVICES & SUPPLIES	37,621	46,188	40,000	40,000
	OTHER CHARGES	0	0	0	0
549000	Equipment	0	34,294	0	0
	CAPITAL ASSETS	0	34,294	0	0
552080	Transfers In	-40,828	0	0	0
552085	Transfers Out	46,512	0	0	0
	OTHER FINANCING SOURCES	5,684	0	0	0
	INTRA-FUND TRANSFERS	0	0	0	0

Total Revenue	0	0	40,000	40,000
Total Expense	43,305	80,482	40,000	40,000
Total Net Cost	-43,305	-80,482	0	0

Oversight Department: Probation02 PUBLIC PROTECTION
017 OTHER PROTECTION**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027****Budget Detail**

1674 ABA 1913

0101 NON-GENERAL FUND

**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

446010	State Aid - Other	684,920	1,409,566	1,053,921	1,053,921
	INTERGOVERNMENTAL REVENUES	684,920	1,409,566	1,053,921	1,053,921
	CHARGES FOR SERVICES	0	0	0	0

Expenditure Account

501000	Permanent Salaries	68,768	76,366	81,749	81,749
501105	Shift Differential	0	29	0	0
501130	Bilingual Pay	522	76	780	780
501135	Overtime	8,788	25,846	10,000	10,000
501140	Stipend	0	2,500	0	0
501145	Redemption of Benefits	0	0	1,500	1,500
501150	Social Security-Medicare	1,095	1,508	1,363	1,363
502000	County Contr Retirement	23,391	24,904	26,822	26,822
502005	Ins-Workers Comp	1,127	645	1,359	1,359
502010	Ins-Unemployment	95	49	111	111
502015	Group Insurance	10,926	14,352	15,292	15,292
502020	Ins Dental/Vision	0	779	880	880
502040	Retirement-Pension Bond	1,520	1,266	916	916
502045	Retirement-Health Plan	4,175	4,366	5,338	5,338
502050	Ins - Voluntary Life	0	350	390	390
	SALARIES & BENEFITS	120,407	153,036	146,500	146,500
513015	Uniform Allowance	400	600	600	600
517055	Insurance Liability	1,834	920	2,250	2,250
519060	Maint-Info Software Licenses	392	1,436	2,000	2,000
524000	Office Expense	0	0	1,000	1,000
525010	Professional & Special Service	613,294	680,685	695,000	695,000
525020	Prof & Spec Svs Data Pro	0	0	1,108	1,108
525070	Overhead Reimbursement	2,787	823	823	823
530005	Special Dept Expense	925	139	7,500	7,500
	SERVICES & SUPPLIES	619,632	684,603	710,281	710,281
552248	Transfer Out-Probation	6,896	0	8,000	8,000
	OTHER FINANCING SOURCES	6,896	0	8,000	8,000
	Total Revenue	684,920	1,409,566	1,053,921	1,053,921
	Total Expense	746,935	837,639	864,781	864,781
	Total Net Cost	-62,015	571,927	189,140	189,140

Oversight Department: Probation02 PUBLIC PROTECTION
017 OTHER PROTECTION**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027****Budget Detail**1847 COMMUNITY CORRECTIONS-
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

446010	State Aid - Other	6,879,915	7,972,119	9,716,493	10,159,529
	INTERGOVERNMENTAL REVENUES	6,879,915	7,972,119	9,716,493	10,159,529

Expenditure Account

525010	Professional & Special Service	18,597	22,081	125,000	125,000
	SERVICES & SUPPLIES	18,597	22,081	125,000	125,000
552245	Transfer Out-Behavioral Health	349,508	878,829	1,009,110	1,009,110
552246	Transfer Out-District Attorney	551,762	661,522	924,748	924,748
552247	Transfer Out-DRC	1,391,769	1,209,634	1,621,784	1,621,784
552248	Transfer Out-Probation	1,870,897	2,167,855	2,633,570	2,633,570
552249	Transfer Out-Public Defender	321,262	357,787	373,905	373,905
552250	Transfer Out-Sheriff	1,823,359	2,611,090	3,013,376	3,456,412
552265	Transfer Out-Library	10,615	4,506	15,000	15,000
	OTHER FINANCING SOURCES	6,319,172	7,891,223	9,591,493	10,034,529
552050	Intrafund Nurse Soc Services	580,123	0	0	0
	INTRA-FUND TRANSFERS	580,123	0	0	0

Total Revenue	6,879,915	7,972,119	9,716,493	10,159,529
Total Expense	6,917,892	7,913,304	9,716,493	10,159,529
Total Net Cost	-37,977	58,815	0	0

Oversight Department: Probation02 PUBLIC PROTECTION
017 OTHER PROTECTION**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027****Budget Detail**1858 DAY REPORTING CENTER-
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

493000	Reimb For Services Provided	120,800	80,533	0	0
	CHARGES FOR SERVICES	120,800	80,533	0	0
491095	Statutory Cancellations	0	3,500	0	0
	MISCELLANEOUS REVENUES	0	3,500	0	0

Expenditure Account

519055	Maint-Info Hardware	405	0	2,000	2,000
520000	Maint-Struc, Improve, Grounds	84,626	66,811	70,000	70,000
524000	Office Expense	2,568	3,839	10,000	10,000
525010	Professional & Special Service	1,100,153	925,902	1,409,784	1,409,784
530005	Special Dept Expense	10,921	8,215	30,000	30,000
532000	Utilities	50,254	98,487	100,000	100,000
	SERVICES & SUPPLIES	1,248,927	1,103,254	1,621,784	1,621,784
	CAPITAL ASSETS	0	0	0	0
552238	Transfer In-DRC	-1,391,769	-1,209,634	-1,621,784	-1,621,784
	OTHER FINANCING SOURCES	-1,391,769	-1,209,634	-1,621,784	-1,621,784

Total Revenue	120,800	84,033	0	0
Total Expense	-142,842	-106,380	0	0
Total Net Cost	263,642	190,413	0	0

1932	YOUTH REINVEST BSCC571-19	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>
<u>Expenditure Account</u>					
SERVICES & SUPPLIES		0	0	0	0
Total Revenue		0	0	0	0
Total Expense		0	0	0	0
Total Net Cost		0	0	0	0

Oversight Department: Probation02 PUBLIC PROTECTION
017 OTHER PROTECTION**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027****Budget Detail**

1969	JUV JUST REALIGNMENT				
0101	NON-GENERAL FUND	Actual	Actual	Recommended	Adopte
		<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

446010	State Aid - Other	1,180,024	1,498,708	1,498,546	1,548,546
	INTERGOVERNMENTAL REVENUES	1,180,024	1,498,708	1,498,546	1,548,546
491045	Other Refunds & Reimbursements	2,080	-2,080	0	0
	CHARGES FOR SERVICES	2,080	-2,080	0	0
491095	Statutory Cancellations	0	250	0	0
	MISCELLANEOUS REVENUES	0	250	0	0

Expenditure Account

501000	Permanent Salaries	166,923	210,033	366,913	366,913
501105	Shift Differential	121	1,297	1,000	1,000
501115	Extra Help	10,321	122,839	181,550	181,550
501130	Bilingual Pay	238	0	780	780
501135	Overtime	58,243	26,882	95,000	95,000
501140	Stipend	0	5,000	0	0
501145	Redemption of Benefits	3,616	0	4,000	4,000
501150	Social Security-Medicare	3,388	5,262	9,414	9,414
502000	County Contr Retirement	51,983	62,122	117,097	117,097
502010	Ins-Unemployment	0	117	337	337
502015	Group Insurance	38,013	40,450	76,568	76,568
502020	Ins Dental/Vision	2,082	1,813	2,225	2,225
502040	Retirement-Pension Bond	3,684	3,307	4,109	4,109
502045	Retirement-Health Plan	10,153	11,464	23,959	23,959
502050	Ins - Voluntary Life	190	386	390	390
	SALARIES & BENEFITS	348,955	490,972	883,342	883,342
513015	Uniform Allowance	800	2,651	5,200	5,200
519000	Maintenance-Equipment	0	0	6,000	6,000
519055	Maint-Info Hardware	0	10,305	10,000	10,000
519060	Maint-Info Software Licenses	1,567	4,310	14,000	14,000
520000	Maint-Struc, Improve, Grounds	190,544	152,267	150,000	150,000
524000	Office Expense	0	1,100	5,000	5,000
525010	Professional & Special Service	240,601	351,263	599,250	599,250
525020	Prof & Spec Svs Data Pro	0	0	8,859	8,859
530005	Special Dept Expense	73,044	29,172	45,000	45,000
531040	Travel Out of Cnty Misc	7,257	20,499	20,000	20,000
	SERVICES & SUPPLIES	513,813	571,567	863,309	863,309
530140	ST Water Board Fines	139	0	0	0
	OTHER CHARGES	139	0	0	0
552085	Transfers Out	0	0	0	50,000
552248	Transfer Out-Probation	30,000	50,000	52,720	52,720
	OTHER FINANCING SOURCES	30,000	50,000	52,720	102,720
552075	Budgetary Transfers	0	0	-300,825	-300,825
	INTRA-FUND TRANSFERS	0	0	-300,825	-300,825

Oversight Department: Probation

02 **PUBLIC PROTECTION**

017 **OTHER PROTECTION**

**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT**

FOR THE FISCAL 2026 - 2027

Budget Detail

1969 JUV JUST REALIGNMENT

0101 NON-GENERAL FUND

**Actual
2025**

**Actual
2026**

**Recommended
2027**

**Adopte
2027**

Total Revenue	1,182,104	1,496,878	1,498,546	1,548,546
Total Expense	892,907	1,112,539	1,498,546	1,548,546
Total Net Cost	289,197	384,339	0	0

Oversight Department: Probation

02 PUBLIC PROTECTION

017 OTHER PROTECTION

**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****FOR THE FISCAL 2026 - 2027****Budget Detail**

1983 PRE TRIAL PROGRAM

0101 NON-GENERAL FUND

**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

446010 State Aid - Other

81,446

0

0

0

INTERGOVERNMENTAL REVENUES**81,446****0****0****0****Expenditure Account**

519038 Fuel Expense

131

0

0

0

531005 Travel-In Cnty County Car

3,259

0

0

0

SERVICES & SUPPLIES**3,390****0****0****0****CAPITAL ASSETS****0****0****0****0****Total Revenue**

81,446

0

0

0

Total Expense

3,390

0

0

0

Total Net Cost

78,056

0

0

0

Oversight Department: Probation

02 PUBLIC PROTECTION
017 OTHER PROTECTION

**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT**

Budget Detail**FOR THE FISCAL 2026 - 2027**

2009 PROB MOBILE UNIT BSCC379-22
0101 NON-GENERAL FUND

**Actual
2025**

**Actual
2026**

**Recommended
2027**

**Adopte
2027**

Revenue Account

430000	Interest Pooled Money	-2,354	-124	0	0
	REV FROM USE OF	-2,354	-124	0	0
446010	State Aid - Other	-137,532	5,874	0	0
	INTERGOVERNMENTAL REVENUES	-137,532	5,874	0	0
431040	Interfund Services Provided	0	5,807	0	0
	CHARGES FOR SERVICES	0	5,807	0	0

Expenditure Account

524000	Office Expense	921	0	0	0
530005	Special Dept Expense	0	2,064	0	0
	SERVICES & SUPPLIES	921	2,064	0	0
549005	Equipment-Vehicles	42,201	0	0	0
	CAPITAL ASSETS	42,201	0	0	0

Total Revenue	-139,886	11,557	0	0
Total Expense	43,122	2,064	0	0
Total Net Cost	-183,008	9,493	0	0

Oversight Department: Probation02 PUBLIC PROTECTION
017 OTHER PROTECTION**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027****Budget Detail**2010 VERA 2023-303-OYCR
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

446010	State Aid - Other	125,000	325,000	358,372	358,372
	INTERGOVERNMENTAL REVENUES	125,000	325,000	358,372	358,372
491095	Statutory Cancellations	0	25	0	0
	MISCELLANEOUS REVENUES	0	25	0	0

Expenditure Account

525010	Professional & Special Service	93,019	951	135,000	135,000
530005	Special Dept Expense	0	206	50,000	50,000
531040	Travel Out of Cnty Misc	6,109	5,080	20,000	20,000
	SERVICES & SUPPLIES	99,128	6,237	205,000	205,000
552085	Transfers Out	0	152,200	153,372	153,372
	OTHER FINANCING SOURCES	0	152,200	153,372	153,372

Total Revenue	125,000	325,025	358,372	358,372
Total Expense	99,128	158,437	358,372	358,372
Total Net Cost	25,872	166,588	0	0

Oversight Department: Probation02 PUBLIC PROTECTION
017 OTHER PROTECTION**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****FOR THE FISCAL 2026 - 2027****Budget Detail**7390 YOUTH OFFENDER BLOCK
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

446010	State Aid - Other	1,482,304	1,550,658	2,297,645	2,303,321
INTERGOVERNMENTAL REVENUES		1,482,304	1,550,658	2,297,645	2,303,321
491045	Other Refunds & Reimbursements	0	160	0	0
CHARGES FOR SERVICES		0	160	0	0

Expenditure Account

501000	Permanent Salaries	666,791	892,104	959,953	964,490
501105	Shift Differential	1,233	641	1,500	1,500
501115	Extra Help	0	0	40,225	40,225
501130	Bilingual Pay	1,020	2,057	1,560	1,560
501135	Overtime	130,340	182,045	200,000	200,000
501140	Stipend	0	20,000	0	0
501145	Redemption of Benefits	5,305	0	5,000	5,000
501150	Social Security-Medicare	11,485	15,608	17,447	17,513
502000	County Contr Retirement	177,357	230,996	252,798	253,541
502010	Ins-Unemployment	760	918	1,142	1,142
502015	Group Insurance	135,135	210,670	238,221	238,221
502020	Ins Dental/Vision	5,913	8,152	8,655	8,655
502040	Retirement-Pension Bond	14,480	12,823	9,460	9,494
502045	Retirement-Health Plan	39,764	49,803	62,492	62,788
502050	Ins - Voluntary Life	148	380	390	390
SALARIES & BENEFITS		1,189,731	1,626,197	1,798,843	1,804,519
513015	Uniform Allowance	2,400	4,800	4,800	4,800
517050	Ins - Autos	545	1,286	1,493	1,493
519038	Fuel Expense	1,015	0	3,000	3,000
519055	Maint-Info Hardware	0	4,906	351	351
519060	Maint-Info Software Licenses	14,371	46,501	40,000	40,000
520000	Maint-Struc, Improve, Grounds	13,374	0	12,000	12,000
524000	Office Expense	328	10,544	15,000	15,000
525010	Professional & Special Service	135,003	154,334	178,768	178,768
525020	Prof & Spec Svs Data Pro	0	0	15,504	15,504
530005	Special Dept Expense	59,788	33,275	110,000	110,000
530080	Special Dept Exp - Other	0	0	156,524	156,524
531005	Travel-In Cnty County Car	12,384	12,384	12,384	12,384
531006	Travel-Cnty Car-Motorpool	0	413	0	0
531040	Travel Out of Cnty Misc	10,600	17,449	20,000	20,000
SERVICES & SUPPLIES		249,808	285,892	569,824	569,824
CAPITAL ASSETS		0	0	0	0
552080	Transfers In	0	-152,200	-153,372	-153,372
552085	Transfers Out	41,542	57,044	82,350	82,350
OTHER FINANCING SOURCES		41,542	-95,156	-71,022	-71,022
552000	Intrafund Transfer	149	0	0	0
INTRA-FUND TRANSFERS		149	0	0	0

Current Date: 09/10/2026

Oversight Department: Probation**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 PUBLIC PROTECTION
017 OTHER PROTECTION**FOR THE FISCAL 2026 - 2027**7390 YOUTH OFFENDER BLOCK
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027**

Total Revenue	1,482,304	1,550,818	2,297,645	2,303,321
Total Expense	1,481,230	1,816,933	2,297,645	2,303,321
Total Net Cost	1,074	-266,115	0	0

Oversight Department: Probation

05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE

**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027**

Budget Detail

1866 0101	WRAPAROUND PRG- NON-GENERAL FUND	Actual 2025	Actual 2026	Recommended 2027	Adopte 2027
Revenue Account					
446010	State Aid - Other	0	0	132,283	132,283
	INTERGOVERNMENTAL REVENUES	0	0	132,283	132,283
491045	Other Refunds & Reimbursements	0	142	0	0
	CHARGES FOR SERVICES	0	142	0	0
Expenditure Account					
501000	Permanent Salaries	140,729	152,550	158,756	158,756
501105	Shift Differential	449	719	0	0
501130	Bilingual Pay	522	76	780	780
501135	Overtime	73,399	61,854	74,955	74,955
501140	Stipend	0	5,000	0	0
501145	Redemption of Benefits	1,707	0	1,582	1,582
501150	Social Security-Medicare	3,118	3,169	2,302	2,302
502000	County Contr Retirement	47,059	47,214	49,251	49,251
502010	Ins-Unemployment	179	285	307	307
502015	Group Insurance	26,051	33,104	36,284	36,284
502020	Ins Dental/Vision	1,232	1,674	1,738	1,738
502040	Retirement-Pension Bond	3,058	2,527	1,778	1,778
502045	Retirement-Health Plan	8,399	8,715	10,367	10,367
	SALARIES & BENEFITS	305,902	316,887	338,100	338,100
513015	Uniform Allowance	800	1,200	1,200	1,200
519055	Maint-Info Hardware	0	0	2,000	2,000
519060	Maint-Info Software Licenses	392	784	784	784
524000	Office Expense	0	0	6,000	6,000
525010	Professional & Special Service	67,379	211,718	380,000	380,000
525020	Prof & Spec Svs Data Pro	0	0	2,215	2,215
530005	Special Dept Expense	4,590	2,269	10,000	10,000
531005	Travel-In Cnty County Car	10,848	10,848	10,848	10,848
531040	Travel Out of Cnty Misc	1,070	12,230	10,000	10,000
	SERVICES & SUPPLIES	85,079	239,049	423,047	423,047
552080	Transfers In	-466,675	-522,821	-631,584	-631,584
552085	Transfers Out	0	0	2,720	2,720
	OTHER FINANCING SOURCES	-466,675	-522,821	-628,864	-628,864
Total Revenue		0	142	132,283	132,283
Total Expense		-75,694	33,115	132,283	132,283
Total Net Cost		75,694	-32,973	0	0

Oversight Department: Probation

06 EDUCATION

046 OTHER EDUCATION

**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****FOR THE FISCAL 2026 - 2027****Budget Detail**1836 COMMUNITY CORRECTIONS
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

446010	State Aid - Other	58,629	57,106	100,000	100,000
	INTERGOVERNMENTAL REVENUES	58,629	57,106	100,000	100,000

Expenditure Account

531040	Travel Out of Cnty Misc	51,656	49,745	100,000	100,000
	SERVICES & SUPPLIES	51,656	49,745	100,000	100,000
	OTHER CHARGES	0	0	0	0

Total Revenue	58,629	57,106	100,000	100,000
Total Expense	51,656	49,745	100,000	100,000
Total Net Cost	6,973	7,361	0	0

Total Probation	Total Revenue	13,272,100	16,154,187	18,629,056	19,263,135
	Total Expense	21,249,028	23,830,565	26,591,436	26,982,879
	Total Net Cost	-7,976,928	-7,676,378	-7,962,380	-7,719,744

Oversight Department: Public Administrator COUNTY OF**Budget Detail**02 **PUBLIC PROTECTION****GOVERNMENTAL FUNDS**017 **OTHER PROTECTION****BUDGET UNIT****FOR THE FISCAL 2026 - 2027**

1000 GENERAL FUND

1039 PUBLIC AMINISTRATOR

Actual**Actual****Recommended****Adopte****2025****2026****2027****2027****Revenue Account**

431000	Rents & Concess-Land & Bldgs	9,000	7,500	6,000	6,000
	REV FROM USE OF	9,000	7,500	6,000	6,000
431035	Chrgs for Serv-Outside Agency	0	0	45,000	45,000
470000	Estate Fees	162,206	187,185	110,000	120,197
491045	Other Refunds & Reimbursements	18,072	40,599	0	0
493000	Reimb For Services Provided	45,735	47,105	0	0
	CHARGES FOR SERVICES	226,013	274,889	155,000	165,197
	MISCELLANEOUS REVENUES	0	0	0	0

Expenditure Account

501000	Permanent Salaries	447,566	509,299	582,616	582,616
501115	Extra Help	20,685	13,078	963	547
501130	Bilingual Pay	1,566	2,310	3,900	3,900
501135	Overtime	157	30	0	0
501140	Stipend	0	1,200	1,800	1,800
501145	Redemption of Benefits	3,834	0	0	0
501150	Social Security-Medicare	6,623	7,280	8,544	8,544
502000	County Contr Retirement	85,730	91,601	104,511	104,511
502005	Ins-Workers Comp	21,588	22,339	13,377	13,377
502010	Ins-Unemployment	755	663	670	670
502015	Group Insurance	100,866	122,949	141,625	141,625
502020	Ins Dental/Vision	1,222	1,276	1,289	1,289
502040	Retirement-Pension Bond	8,599	5,528	4,301	4,301
502045	Retirement-Health Plan	27,102	28,588	38,476	14,319
	SALARIES & BENEFITS	726,293	806,141	902,072	877,499
514000	Communications - Phone Charges	5,084	5,270	6,025	6,025
514010	Internet Connections	92	84	74	74
514015	Communications-CellPhone/Pager	4,757	4,314	4,532	4,532
517020	Ins - Estates	0	0	3,707	3,707
517050	Ins - Autos	273	321	373	373
517055	Insurance Liability	15,062	13,827	16,071	16,071
519038	Fuel Expense	40	0	200	200
519055	Maint-Info Hardware	4,969	10,038	6,600	6,600
519060	Maint-Info Software Licenses	4,740	4,418	4,556	6,453
522000	Memberships	5,295	5,305	5,389	5,805
524000	Office Expense	19,076	21,349	18,283	21,455
524040	Tuition Reimbursement	2,250	2,500	2,750	4,550
525010	Professional & Special Service	18,315	19,148	20,328	20,328
525020	Prof & Spec Svs Data Pro	10,833	9,512	9,967	9,967
528000	Rents & Leas-Sts-Imp-Grnds	118,624	111,963	103,035	103,035
530005	Special Dept Expense	0	0	800	800
530105	Other Housing	936	0	0	0
531000	Travel-In Cnty Private Car	5,995	6,600	6,600	6,600

Current Date: 09/10/2026

Oversight Department: Public Administrator COUNTY OF**Budget Detail****02 PUBLIC PROTECTION GOVERNMENTAL FUNDS
017 OTHER PROTECTION BUDGET UNIT****FOR THE FISCAL 2026 - 2027**

1000	GENERAL FUND	Actual	Actual	Recommended	Adopte
1039	PUBLIC AMINISTRATOR	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>
531005	Travel-In Cnty County Car	38,420	38,390	38,220	38,220
531040	Travel Out of Cnty Misc	6,655	10,226	13,060	14,560
	SERVICES & SUPPLIES	261,416	263,265	260,570	269,355
552280	Transfer In - HEAP	-50,572	0	0	0
	OTHER FINANCING SOURCES	-50,572	0	0	0
552000	Intrafund Transfer	276	271	280	280
552020	Intrafund Maintenance	2,987	2,208	5,100	5,100
	INTRA-FUND TRANSFERS	3,263	2,479	5,380	5,380
Total Revenue		235,013	282,389	161,000	171,197
Total Expense		940,400	1,071,885	1,168,022	1,152,234
Total Net Cost		-705,387	-789,496	-1,007,022	-981,037

05 PUBLIC ASSISTANCE GOVERNMENTAL FUNDS

022 GENERAL RELIEF BUDGET UNIT

FOR THE FISCAL 2026 - 2027

1000 GENERAL FUND
1051 INDIGENT BURIALSActual
2025Actual
2026Recommended
2027Adopte
2027Revenue Account

491045	Other Refunds & Reimbursements	3,467	229	0	0
	CHARGES FOR SERVICES	3,467	229	0	0
460150	Miscellaneous Revenue	0	0	2,000	2,000
	MISCELLANEOUS REVENUES	0	0	2,000	2,000

Expenditure Account

524000	Office Expense	4,227	3,705	4,000	3,600
525010	Professional & Special Service	52,190	43,579	44,562	44,562
	SERVICES & SUPPLIES	56,417	47,284	48,562	48,162
533115	Support & Care Persons(GR)	-20,747	0	0	0
	OTHER CHARGES	-20,747	0	0	0

Total Revenue	3,467	229	2,000	2,000
Total Expense	35,670	47,284	48,562	48,162
Total Net Cost	-32,203	-47,055	-46,562	-46,162

05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCEGOVERNMENTAL FUNDS
BUDGET UNIT

FOR THE FISCAL 2026 - 2027

1603 AREA AGENCY ON AGING
0101 NON-GENERAL FUNDActual
2025Actual
2026Recommended
2027Adopte
2027Revenue Account

430000	Interest Pooled Money	17,989	-679	10,000	10,000
	REV FROM USE OF	17,989	-679	10,000	10,000
446010	State Aid - Other	1,268,177	920,000	1,162,290	1,214,646
	INTERGOVERNMENTAL REVENUES	1,268,177	920,000	1,162,290	1,214,646
456040	Federal Aid	583,500	1,506,121	824,273	824,273
456110	Federal - USDA	37,144	47,722	54,615	54,615
456140	Fed-Title III-E	107,333	93,144	95,532	95,532
	FEDERAL REVENUES	727,977	1,646,987	974,420	974,420
491045	Other Refunds & Reimbursements	26,719	4,067	2,000	2,000
	CHARGES FOR SERVICES	26,719	4,067	2,000	2,000
491095	Statutory Cancellations	0	187	0	0
	MISCELLANEOUS REVENUES	0	187	0	0

Expenditure Account

501000	Permanent Salaries	256,410	226,641	264,977	264,977
501115	Extra Help	6,087	21,540	18,278	18,278
501130	Bilingual Pay	602	687	520	520
501140	Stipend	0	1,200	0	0
501145	Redemption of Benefits	503	0	0	0
501150	Social Security-Medicare	3,742	3,544	4,107	4,107
502000	County Contr Retirement	46,027	39,156	37,830	37,830
502005	Ins-Workers Comp	2,947	4,025	4,945	4,945
502010	Ins-Unemployment	258	284	375	375
502015	Group Insurance	46,096	54,059	62,501	62,501
502020	Ins Dental/Vision	0	877	880	880
502040	Retirement-Pension Bond	5,264	2,472	1,597	1,597
502045	Retirement-Health Plan	15,323	12,688	14,287	14,287
502050	Ins - Voluntary Life	189	386	390	390
	SALARIES & BENEFITS	383,448	367,559	410,687	410,687
514000	Communications - Phone Charges	500	410	500	500
514010	Internet Connections	42	50	58	58
514015	Communications-CellPhone/Pager	1,837	1,668	2,660	2,660
514020	Communications - Services	0	0	35	35
517050	Ins - Autos	1,635	2,250	2,614	2,614
517055	Insurance Liability	4,621	5,281	7,616	7,616
519038	Fuel Expense	0	0	300	300
519055	Maint-Info Hardware	6,161	3,517	0	0
519060	Maint-Info Software Licenses	5,455	6,032	7,419	7,419
520000	Maint-Struc, Improve, Grounds	1,526	7,482	0	0
522000	Memberships	10,423	9,037	11,537	11,537
524000	Office Expense	20,491	13,265	21,890	21,890
524045	Office Expense-Furniture	3,977	0	0	0
525010	Professional & Special Service	1,186,951	2,174,689	1,554,378	1,606,734

Oversight Department: Public Administrator COUNTY OF**Budget Detail**

05 PUBLIC ASSISTANCE GOVERNMENTAL FUNDS
 035 OTHER ASSISTANCE BUDGET UNIT

FOR THE FISCAL 2026 - 2027

1603 0101	AREA AGENCY ON AGING NON-GENERAL FUND	Actual 2025	Actual 2026	Recommended 2027	Adopte 2027	
525020	Prof & Spec Svs Data Pro	8,214	7,704	6,645	6,645	
525070	Overhead Reimbursement	10,640	8,494	24,011	24,011	
526000	Publ & Legal Notices	945	576	1,800	1,800	
528000	Rents & Leas-Sts-Imp-Grnds	9,000	7,500	6,000	6,000	
530005	Special Dept Expense	75,834	0	0	0	
531000	Travel-In Cnty Private Car	2,318	440	2,400	2,400	
531005	Travel-In Cnty County Car	60,682	62,160	62,160	62,160	
531040	Travel Out of Cnty Misc	5,486	6,026	8,000	8,000	
SERVICES & SUPPLIES		1,416,738	2,316,581	1,720,023	1,772,379	
549000	Equipment	31,235	55,027	18,000	18,000	
549005	Equipment-Vehicles	429,586	0	0	0	
CAPITAL ASSETS		460,821	55,027	18,000	18,000	
552000	Intrafund Transfer	149	1,044	0	0	
INTRA-FUND TRANSFERS		149	1,044	0	0	
Total Revenue		2,040,862	2,570,562	2,148,710	2,201,066	
Total Expense		2,261,156	2,740,211	2,148,710	2,201,066	
Total Net Cost		-220,294	-169,649	0	0	
Total Public Administrator		Total Revenue	2,279,342	2,853,180	2,311,710	2,374,263
		Total Expense	3,237,226	3,859,380	3,365,294	3,401,462
		Total Net Cost	-957,884	-1,006,200	-1,053,584	-1,027,199

Oversight Department: Public Defender02 PUBLIC PROTECTION
012 JUDICIAL**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****FOR THE FISCAL 2026 - 2027****Budget Detail**1000 GENERAL FUND
1021 PUBLIC DEFENDER**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

446010	State Aid - Other	492,705	603,863	639,942	639,942
446230	Reimburse State Prison Expense	435,439	249,794	245,000	245,000
446759	Realign-Dist Attny & Pub Def.	124,456	114,449	130,000	139,892
INTERGOVERNMENTAL REVENUES		1,052,600	968,106	1,014,942	1,024,834
484060	Other Fees	0	0	50	50
CHARGES FOR SERVICES		0	0	50	50

Expenditure Account

501000	Permanent Salaries	1,914,621	2,649,950	3,136,941	3,136,941
501115	Extra Help	20,414	17,471	16,730	16,730
501130	Bilingual Pay	2,610	3,614	4,680	4,680
501135	Overtime	163	1,127	1,000	1,000
501140	Stipend	0	18,000	0	0
501145	Redemption of Benefits	20,119	0	20,000	20,000
501150	Social Security-Medicare	27,805	38,298	46,101	46,101
502000	County Contr Retirement	362,749	465,977	544,855	544,855
502005	Ins-Workers Comp	60,050	56,921	45,324	45,324
502010	Ins-Unemployment	3,245	2,162	2,767	2,767
502015	Group Insurance	266,316	337,861	410,209	410,209
502020	Ins Dental/Vision	2,276	2,294	1,289	1,289
502040	Retirement-Pension Bond	37,893	28,791	22,900	22,900
502045	Retirement-Health Plan	116,494	148,476	204,842	76,233
SALARIES & BENEFITS		2,834,755	3,770,942	4,457,638	4,329,029
514000	Communications - Phone Charges	5,362	5,399	7,000	7,000
514010	Internet Connections	218	209	214	214
514015	Communications-CellPhone/Pager	3,921	2,702	2,000	2,000
517055	Insurance Liability	58,273	40,235	56,144	56,144
518015	Witness Expense	0	0	850	850
519038	Fuel Expense	0	89	0	0
519055	Maint-Info Hardware	1,364	1,763	0	0
519060	Maint-Info Software Licenses	12,027	14,051	16,282	16,282
524000	Office Expense	45,318	59,397	60,000	54,000
525010	Professional & Special Service	22,854	9,282	52,250	52,250
525020	Prof & Spec Svs Data Pro	24,626	27,659	29,900	29,900
525030	Prof & Spec Svs Other	11,358	11,793	15,000	15,000
525040	Psychological Testing	6,752	4,888	20,000	20,000
530000	Spec Dept Exp-Training	550	125	1,000	1,000
530005	Special Dept Expense	5,648	9,343	7,000	7,000
531000	Travel-In Cnty Private Car	7,998	10,680	21,000	21,000
531005	Travel-In Cnty County Car	11,376	11,376	11,376	11,376
531040	Travel Out of Cnty Misc	5,560	13,787	6,000	6,000
SERVICES & SUPPLIES		223,205	222,778	306,016	300,016
549000	Equipment	0	0	0	9,892

Current Date: 09/10/2026

Oversight Department: Public Defender**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 PUBLIC PROTECTION
012 JUDICIAL**FOR THE FISCAL 2026 - 2027**

		Actual	Actual	Recommended	Adopte
		<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>
1000	GENERAL FUND				
1021	PUBLIC DEFENDER				
CAPITAL ASSETS		0	0	0	9,892
552240	Transfer In-Public Defender	-321,262	-357,787	-373,905	-373,905
OTHER FINANCING SOURCES		-321,262	-357,787	-373,905	-373,905
552000	Intrafund Transfer	12	0	0	0
552020	Intrafund Maintenance	10,067	3,485	1,000	1,000
INTRA-FUND TRANSFERS		10,079	3,485	1,000	1,000
Total Revenue		1,052,600	968,106	1,014,992	1,024,884
Total Expense		2,746,777	3,639,418	4,390,749	4,266,032
Total Net Cost		-1,694,177	-2,671,312	-3,375,757	-3,241,148

Oversight Department: Public Defender**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 PUBLIC PROTECTION
012 JUDICIAL**FOR THE FISCAL 2026 - 2027**1967 INDIGENT DEFENSE 21-23
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430000	Interest Pooled Money	3,555	572	0	0
	REV FROM USE OF	3,555	572	0	0

Expenditure Account

519055	Maint-Info Hardware	0	12,666	0	0
525010	Professional & Special Service	6,868	4,125	0	0
530005	Special Dept Expense	7,488	8,238	0	0
	SERVICES & SUPPLIES	14,356	25,029	0	0
533170	Federal & State Repayments	69,823	0	0	0
	OTHER CHARGES	69,823	0	0	0

Total Revenue	3,555	572	0	0
Total Expense	84,179	25,029	0	0
Total Net Cost	-80,624	-24,457	0	0

Oversight Department: Public Defender**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 PUBLIC PROTECTION
012 JUDICIAL**FOR THE FISCAL 2026 - 2027**

1985	PUBLIC DEFENSE PILOT GRANT	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	2025	2026	2027	2027

Revenue Account

430000	Interest Pooled Money	8,422	8,449	2,500	2,500
	REV FROM USE OF	8,422	8,449	2,500	2,500

Expenditure Account

	SERVICES & SUPPLIES	0	0	0	0
533170	Federal & State Repayments	0	0	224,536	224,536
	OTHER CHARGES	0	0	224,536	224,536
552085	Transfers Out	0	0	26,785	26,785
	OTHER FINANCING SOURCES	0	0	26,785	26,785

Total Revenue	8,422	8,449	2,500	2,500
----------------------	-------	-------	-------	-------

Total Expense	0	0	251,321	251,321
----------------------	---	---	---------	---------

Total Net Cost	8,422	8,449	-248,821	-248,821
-----------------------	-------	-------	----------	----------

Total Public Defender	Total Revenue	1,064,577	977,127	1,017,492	1,027,384
	Total Expense	2,830,956	3,664,447	4,642,070	4,517,353
	Total Net Cost	-1,766,379	-2,687,320	-3,624,578	-3,489,969

02 PUBLIC PROTECTION
017 OTHER PROTECTIONGOVERNMENTAL FUNDS
BUDGET UNIT

FOR THE FISCAL 2026 - 2027

1034 ANIMAL CONTROL
0101 NON-GENERAL FUNDActual
2025Actual
2026Recommended
2027Adopte
2027Revenue Account

401110	Prop Tax Cur Unsecured	5	0	0	0
	CURRENT TAXES	5	0	0	0
411101	Animal Licenses	6,152	2,595	7,000	7,000
	LICENSES, PERMITS	6,152	2,595	7,000	7,000
430000	Interest Pooled Money	-530	1,612	100	100
	REV FROM USE OF	-530	1,612	100	100
471000	Humane Services	13,024	20,966	13,000	13,000
491045	Other Refunds & Reimbursements	3,751	-11	100	100
	CHARGES FOR SERVICES	16,775	20,955	13,100	13,100
491095	Statutory Cancellations	0	46	50	50
	MISCELLANEOUS REVENUES	0	46	50	50

Expenditure Account

501000	Permanent Salaries	327,923	313,705	315,021	315,021
501115	Extra Help	839	2,239	20,942	20,942
501120	Stand-By	2,907	10,232	10,400	10,400
501130	Bilingual Pay	522	777	1,560	1,560
501135	Overtime	123	718	2,000	2,000
501145	Redemption of Benefits	3,530	0	4,000	4,000
501150	Social Security-Medicare	3,509	3,326	3,779	3,779
502000	County Contr Retirement	64,811	58,938	57,370	57,370
502005	Ins-Workers Comp	25,767	28,823	5,983	5,983
502010	Ins-Unemployment	476	426	474	474
502015	Group Insurance	97,066	110,519	117,211	117,211
502040	Retirement-Pension Bond	6,102	3,465	2,300	2,300
502045	Retirement-Health Plan	20,009	17,898	20,571	20,571
	SALARIES & BENEFITS	553,584	551,066	561,611	561,611
513015	Uniform Allowance	3,200	3,200	3,200	3,200
514000	Communications - Phone Charges	477	1,087	1,300	1,300
514010	Internet Connections	0	169	0	0
514015	Communications-CellPhone/Pager	2,196	2,998	3,720	3,720
514020	Communications - Services	0	0	500	500
516000	Household Expense	0	8,706	17,412	17,412
517050	Ins - Autos	545	643	643	643
517055	Insurance Liability	8,545	7,926	9,626	9,626
519060	Maint-Info Software Licenses	9,934	12,672	10,102	10,102
520000	Maint-Struc, Improve, Grounds	12,810	9,842	12,000	12,000
521000	Med-Dental & Lab Supplies	1,289	0	1,500	1,500
524000	Office Expense	4,147	3,460	6,500	6,500
524010	Rabies Control	1,427	1,499	1,700	1,700
525010	Professional & Special Service	20,282	26,997	27,200	27,200
525020	Prof & Spec Svs Data Pro	0	0	1,152	1,152
530005	Special Dept Expense	57,418	38,666	41,520	41,520

Oversight Department: Public Health Services COUNTY OF**Budget Detail**02 **PUBLIC PROTECTION** **GOVERNMENTAL FUNDS**017 **OTHER PROTECTION** **BUDGET UNIT****FOR THE FISCAL 2026 - 2027**

1034	ANIMAL CONTROL				
0101	NON-GENERAL FUND	Actual	Actual	Recommended	Adopte
		<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>
531005	Travel-In Cnty County Car	65,280	65,280	65,280	65,280
531040	Travel Out of Cnty Misc	0	0	3,000	3,000
	SERVICES & SUPPLIES	187,550	183,145	206,355	206,355
	CAPITAL ASSETS	0	0	0	0
552252	Transfer In-Animal Control	-718,732	-658,406	-839,054	-839,054
	OTHER FINANCING SOURCES	-718,732	-658,406	-839,054	-839,054
	Total Revenue	22,402	25,208	20,250	20,250
	Total Expense	22,402	75,805	-71,088	-71,088
	Total Net Cost	0	-50,597	91,338	91,338

Oversight Department: Public Health Services COUNTY OF**Budget Detail**

02 PUBLIC PROTECTION GOVERNMENTAL FUNDS

017 OTHER PROTECTION BUDGET UNIT

FOR THE FISCAL 2026 - 2027

1702 EMERGENCY PREPAREDNESS

0101 NON-GENERAL FUND

Actual
2025Actual
2026Recommended
2027Adopte
2027**Revenue Account**

430000	Interest Pooled Money	-1,463	-1,309	0	0
	REV FROM USE OF	-1,463	-1,309	0	0
446010	State Aid - Other	527,980	549,785	427,977	427,977
	INTERGOVERNMENTAL REVENUES	527,980	549,785	427,977	427,977

Expenditure Account

552085	Transfers Out	544,006	427,618	427,977	427,977
	OTHER FINANCING SOURCES	544,006	427,618	427,977	427,977
	Total Revenue	526,517	548,476	427,977	427,977
	Total Expense	544,006	427,618	427,977	427,977
	Total Net Cost	-17,489	120,858	0	0

02 PUBLIC PROTECTION GOVERNMENTAL FUNDS
 017 OTHER PROTECTION BUDGET UNIT

FOR THE FISCAL 2026 - 2027

1950	ELC ENHANCED DET-COVID	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	-34,022	5	0	0
	REV FROM USE OF	-34,022	5	0	0
446465	State Aid-COVID	1,746,395	0	0	0
	INTERGOVERNMENTAL REVENUES	1,746,395	0	0	0
	MISCELLANEOUS REVENUES	0	0	0	0

Expenditure Account

501000	Permanent Salaries	665,360	0	0	0
501115	Extra Help	50,074	0	0	0
501120	Stand-By	200	0	0	0
501130	Bilingual Pay	966	0	0	0
501135	Overtime	141	0	0	0
501150	Social Security-Medicare	10,260	0	0	0
502000	County Contr Retirement	107,800	0	0	0
502010	Ins-Unemployment	1,469	0	0	0
502015	Group Insurance	118,556	0	0	0
502040	Retirement-Pension Bond	12,855	0	0	0
502045	Retirement-Health Plan	36,510	0	0	0
	SALARIES & BENEFITS	1,004,191	0	0	0
514015	Communications-CellPhone/Pager	751	0	0	0
519055	Maint-Info Hardware	2,944	0	0	0
519060	Maint-Info Software Licenses	29,416	0	0	0
524000	Office Expense	10,655	0	0	0
525010	Professional & Special Service	166,088	0	0	0
528000	Rents & Leas-Sts-Imp-Grnds	70,676	0	0	0
530005	Special Dept Expense	190,518	0	0	0
	SERVICES & SUPPLIES	471,048	0	0	0
552085	Transfers Out	237,135	0	0	0
	OTHER FINANCING SOURCES	237,135	0	0	0
	Total Revenue	1,712,373	5	0	0
	Total Expense	1,712,374	0	0	0
	Total Net Cost	-1	5	0	0

04 HEALTH AND SANITATION GOVERNMENTAL FUNDS
018 HEALTH BUDGET UNIT

FOR THE FISCAL 2026 - 2027

1044	PUBLIC HEALTH SERVICES	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

415000	Other Licenses & Permits	3,512	3,048	4,500	4,500
	LICENSES, PERMITS	3,512	3,048	4,500	4,500
421000	Vehicle Code Fines	26,377	33,169	30,000	30,000
422035	Bicycle Helmet Fines	69	86	100	100
	FINES, FORFEITURES&PENALTIES	26,446	33,255	30,100	30,100
430000	Interest Pooled Money	25,161	16,746	15,000	15,000
	REV FROM USE OF	25,161	16,746	15,000	15,000
439005	State Aid-Agency MAA	9,056	41,517	30,000	30,000
439015	State Aid-TB Control	411,878	389,699	355,915	355,915
439020	State Aid-TB Medi-Cal	67,459	59,190	65,000	65,000
439030	State Aid-HIV/AIDS	319,743	333,174	405,781	405,781
439035	State Aid-Immunization	62,919	59,068	54,249	54,249
439045	State Aid-CHDP Administration	439,572	0	0	0
439070	State Aid-Endowment	434,607	417,111	710,244	710,244
446010	State Aid - Other	148,823	0	544,396	544,396
446070	State Aid-Realignment Health	7,000,000	5,500,000	10,914,386	11,284,343
446110	State Aid-MCAH	179,500	257,351	250,293	250,293
446155	Local Oral Health Program	201,852	173,612	202,230	202,230
446175	Federal Aid-NEOP	343,552	184,422	0	0
446465	State Aid-COVID	1,044,765	208,632	130,516	130,516
446790	STD Prevention & Collaboration	319,601	408,798	755,767	755,767
446792	St Aid-CASPHI	165,328	251,556	282,250	282,250
446793	St Aid-HCPCFC	0	534,799	676,375	676,375
446794	St Aid-Medi-Cal Manage Care	0	28,000	0	0
	INTERGOVERNMENTAL REVENUES	11,148,655	8,846,929	15,377,402	15,747,359
431040	Interfund Services Provided	0	0	20,000	20,000
473000	Recording Fees	54,558	47,415	50,000	50,000
475000	Health Fees	324,818	337,165	270,000	270,000
475025	Med. Marijuana ID Card	310	186	500	500
480010	Laboratory Fees	325,646	230,339	240,000	240,000
480020	EMS Fees-Health Dept.	8,854	10,514	12,000	12,000
491045	Other Refunds & Reimbursements	900	6,340	5,000	5,000
493000	Reimb For Services Provided	16,177	25,165	0	0
	CHARGES FOR SERVICES	731,263	657,124	597,500	597,500
491095	Statutory Cancellations	2,477	5,059	4,000	4,000
	MISCELLANEOUS REVENUES	2,477	5,059	4,000	4,000

Expenditure Account

501000	Permanent Salaries	4,876,579	5,195,651	6,219,670	6,219,670
501115	Extra Help	12,526	65,317	128,786	128,786
501120	Stand-By	3,630	18,626	20,800	20,800
501130	Bilingual Pay	9,022	14,304	19,500	19,500
501135	Overtime	2,124	211	5,000	5,000

Oversight Department: Public Health Services**Budget Detail**

04 **HEALTH AND SANITATION** **GOVERNMENTAL FUNDS**
 018 **HEALTH** **BUDGET UNIT**

FOR THE FISCAL 2026 - 2027

1044 0101	PUBLIC HEALTH SERVICES NON-GENERAL FUND	<u>Actual</u> <u>2025</u>	<u>Actual</u> <u>2026</u>	<u>Recommended</u> <u>2027</u>	<u>Adopte</u> <u>2027</u>
501140	Stipend	0	10,800	6,600	6,600
501145	Redemption of Benefits	40,683	0	60,000	60,000
501150	Social Security-Medicare	70,336	75,325	92,052	92,052
502000	County Contr Retirement	926,977	910,541	1,086,812	1,086,812
502005	Ins-Workers Comp	148,936	171,195	192,468	192,468
502010	Ins-Unemployment	6,879	7,161	8,023	8,023
502015	Group Insurance	815,274	941,858	1,202,277	1,202,277
502020	Ins Dental/Vision	7,514	7,208	7,366	7,366
502040	Retirement-Pension Bond	94,328	55,839	45,057	45,057
502045	Retirement-Health Plan	294,953	287,554	403,044	403,044
502050	Ins - Voluntary Life	482	980	1,022	1,022
	SALARIES & BENEFITS	7,310,243	7,762,570	9,498,477	9,498,477
513015	Uniform Allowance	4,500	6,000	6,000	6,000
514000	Communications - Phone Charges	43,778	67,394	45,000	45,000
514010	Internet Connections	1,273	1,270	1,046	1,046
514015	Communications-CellPhone/Pager	25,053	25,374	35,000	35,000
516000	Household Expense	129,683	173,843	163,980	163,980
517050	Ins - Autos	817	1,286	1,867	1,867
517055	Insurance Liability	131,039	125,089	197,009	197,009
517065	Malpractice Insurance	79,262	78,669	44,452	44,452
519038	Fuel Expense	1,120	413	3,500	3,500
519055	Maint-Info Hardware	8,708	38,852	118,580	118,580
519060	Maint-Info Software Licenses	62,948	95,772	182,525	182,525
520000	Maint-Struc, Improve, Grounds	88,045	144,300	120,000	120,000
521000	Med-Dental & Lab Supplies	111,560	117,912	0	0
521010	Medical Supplies-Pub Health	0	0	120,000	120,000
521015	Laboratory Supplies-Pub Health	332,051	360,493	375,000	375,000
522000	Memberships	30,555	1,200	35,781	35,781
524000	Office Expense	106,461	110,138	129,500	129,500
524040	Tuition Reimbursement	0	0	2,000	2,000
525010	Professional & Special Service	1,011,990	622,699	1,137,023	1,137,023
525020	Prof & Spec Svs Data Pro	160,712	187,099	142,853	142,853
525030	Prof & Spec Svs Other	35,132	35,523	44,735	44,735
525070	Overhead Reimbursement	724,106	916,988	916,988	916,988
525310	Prof & Spec Serv-HR	65,696	128,734	129,472	129,472
526005	Media & Marketing	0	0	52,000	52,000
526015	IVECA	28,447	25,128	26,363	26,363
528000	Rents & Leas-Sts-Imp-Grnds	62,299	91,551	152,000	152,000
530005	Special Dept Expense	815,979	787,364	850,972	850,972
531000	Travel-In Cnty Private Car	6,207	6,640	12,000	12,000
531005	Travel-In Cnty County Car	67,977	67,680	69,920	69,920
531006	Travel-Cnty Car-Motorpool	0	126	3,000	3,000
531040	Travel Out of Cnty Misc	41,956	43,202	42,496	42,496
532000	Utilities	0	0	12,000	12,000

Current Date: 09/10/2026

Oversight Department: Public Health Services COUNTY OF**Budget Detail**

04 HEALTH AND SANITATION GOVERNMENTAL FUNDS
 018 HEALTH BUDGET UNIT

FOR THE FISCAL 2026 - 2027

1044 PUBLIC HEALTH SERVICES		Actual	Actual	Recommended	Adopte
0101 NON-GENERAL FUND		<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>
SERVICES & SUPPLIES		4,177,354	4,260,739	5,173,062	5,173,062
523080 COVID-Pub Hlth Exp		412,392	67,415	124,097	124,097
533000 Indigent Care		125,000	125,000	125,000	125,000
OTHER CHARGES		537,392	192,415	249,097	249,097
549000 Equipment		53,900	260,221	0	0
550000 Structures & Improvements		0	0	0	369,957
CAPITAL ASSETS		53,900	260,221	0	369,957
552080 Transfers In		-1,073,239	-812,517	-865,904	-865,904
552085 Transfers Out		0	0	80,016	80,016
552120 Intrafund Health to EHS		19,990	47,403	1,209,302	1,209,302
552256 Transfer Out-Mosquito Abatemen		329,611	277,073	393,495	393,495
552257 Transfer Out-Animal Control		718,732	658,406	839,054	839,054
552258 Transfer Out-CA Children Servi		117,863	117,863	117,863	117,863
552310 Transfer In - ARPA		-425,787	-67,415	-124,097	-124,097
552365 Transfer In-AIR POLLUTION		0	-207,699	-536,376	-536,376
OTHER FINANCING SOURCES		-312,830	13,114	1,113,353	1,113,353
552000 Intrafund Transfer		76,909	65,561	274,733	274,733
552025 Intrafund CCS		-202,480	-214,427	-280,220	-280,220
INTRA-FUND TRANSFERS		-125,571	-148,866	-5,487	-5,487
Total Revenue		11,937,514	9,562,161	16,028,502	16,398,459
Total Expense		11,640,488	12,340,193	16,028,502	16,398,459
Total Net Cost		297,026	-2,778,032	0	0

04 HEALTH AND SANITATION GOVERNMENTAL FUNDS
018 HEALTH BUDGET UNIT

FOR THE FISCAL 2026 - 2027

1053	CALIFORNIA CHILDREN	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	-863	263	0	0
	REV FROM USE OF	-863	263	0	0
439000	State Aid Calif Children Serv.	550,754	617,795	718,445	718,445
	INTERGOVERNMENTAL REVENUES	550,754	617,795	718,445	718,445
477000	CCS Participation/Assessment	470	1,628	4,000	4,000
	CHARGES FOR SERVICES	470	1,628	4,000	4,000

Expenditure Account

501000	Permanent Salaries	412,273	392,935	482,441	482,441
501115	Extra Help	0	4,155	39,150	39,150
501130	Bilingual Pay	522	777	1,560	1,560
501135	Overtime	0	0	500	500
501145	Redemption of Benefits	2,946	0	3,500	3,500
501150	Social Security-Medicare	5,767	5,494	7,563	7,563
502000	County Contr Retirement	85,376	78,521	92,639	92,639
502005	Ins-Workers Comp	34,784	39,916	7,225	7,225
502010	Ins-Unemployment	6,210	572	590	590
502015	Group Insurance	67,941	78,554	101,069	101,069
502040	Retirement-Pension Bond	7,066	4,347	3,522	3,522
502045	Retirement-Health Plan	25,190	22,555	31,503	31,503
	SALARIES & BENEFITS	648,075	627,826	771,262	771,262
513015	Uniform Allowance	1,500	1,800	1,800	1,800
514000	Communications - Phone Charges	350	1,744	1,850	1,850
514020	Communications - Services	0	0	500	500
517055	Insurance Liability	10,114	10,635	11,961	11,961
519055	Maint-Info Hardware	4,367	0	0	0
519060	Maint-Info Software Licenses	2,101	2,351	2,500	2,500
524000	Office Expense	9,980	12,550	16,000	16,000
525010	Professional & Special Service	395	465	75,800	75,800
525020	Prof & Spec Svs Data Pro	0	0	2,112	2,112
530005	Special Dept Expense	600	1,346	3,200	3,200
531005	Travel-In Cnty County Car	0	0	200	200
	SERVICES & SUPPLIES	29,407	30,891	115,923	115,923
533015	Support & Care-Persons	24,357	24,677	60,000	60,000
533030	Patient Travel	120	0	5,500	5,500
	OTHER CHARGES	24,477	24,677	65,500	65,500
552080	Transfers In	-58,932	-58,932	0	0
552085	Transfers Out	0	0	-58,932	-58,932
552253	Transfer In-CA Children Servic	-117,863	-117,863	-117,863	-117,863
552340	Transfer In-General Fund	-58,932	-58,932	-58,932	-58,932
	OTHER FINANCING SOURCES	-235,727	-235,727	-235,727	-235,727
552000	Intrafund Transfer	-120,363	-88,196	-274,733	-274,733
552025	Intrafund CCS	202,480	214,427	280,220	280,220

Oversight Department: Public Health Services

COUNTY OF

04

HEALTH AND SANITATION

018

HEALTH

GOVERNMENTAL FUNDS

BUDGET UNIT

FOR THE FISCAL 2026 - 2027

Budget Detail

1053	CALIFORNIA CHILDREN	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	2025	2026	2027	2027
INTRA-FUND TRANSFERS		82,117	126,231	5,487	5,487
Total Revenue		550,361	619,686	722,445	722,445
Total Expense		548,349	573,898	722,445	722,445
Total Net Cost		2,012	45,788	0	0

Current Date: 09/10/2026

493

04 HEALTH AND SANITATION GOVERNMENTAL FUNDS
018 HEALTH BUDGET UNIT

FOR THE FISCAL 2026 - 2027

1510	PUBLIC HEALTH	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	2025	2026	2027	2027

Revenue Account

415445	Consumer Protection-Health	860,964	897,982	839,900	839,900
415455	EHS-Health Dept.	637,064	756,793	774,000	774,000
	LICENSES, PERMITS	1,498,028	1,654,775	1,613,900	1,613,900
422030	Environmental Health Fines	80,063	52,523	30,000	30,000
	FINES, FORFEITURES&PENALTIES	80,063	52,523	30,000	30,000
430000	Interest Pooled Money	-146	-8,360	2,000	2,000
	REV FROM USE OF	-146	-8,360	2,000	2,000
439080	State Aid-EA Allocation	21,405	21,474	21,339	21,339
439085	State Aid-Waste Tire	181,860	153,742	159,701	159,701
439090	State Aid-Farm/Ranch Cleanup	1	0	50,000	50,000
446010	State Aid - Other	20,000	-9,459	0	0
446791	EHS-CUPA	443,078	486,085	539,013	539,013
	INTERGOVERNMENTAL REVENUES	666,344	651,842	770,053	770,053
475005	Plan/SEQA Review-Health	0	0	1,000	1,000
491045	Other Refunds & Reimbursements	-3,800	3,991	0	0
	CHARGES FOR SERVICES	-3,800	3,991	1,000	1,000
460150	Miscellaneous Revenue	0	0	5,000	5,000
491095	Statutory Cancellations	698	1,580	3,000	3,000
	MISCELLANEOUS REVENUES	698	1,580	8,000	8,000

Expenditure Account

501000	Permanent Salaries	1,254,655	1,378,975	1,873,248	1,873,248
501105	Shift Differential	11	0	0	0
501115	Extra Help	0	0	33,644	33,644
501120	Stand-By	2,610	9,823	10,400	10,400
501130	Bilingual Pay	1,590	3,108	6,240	6,240
501135	Overtime	31,209	11,840	25,200	25,200
501140	Stipend	0	3,600	1,800	1,800
501145	Redemption of Benefits	19,333	0	19,000	19,000
501150	Social Security-Medicare	18,411	19,756	27,642	27,642
502000	County Contr Retirement	245,459	254,001	333,982	333,982
502005	Ins-Workers Comp	16,984	21,689	38,159	38,159
502010	Ins-Unemployment	1,564	1,564	1,842	1,842
502015	Group Insurance	253,266	287,328	404,337	404,337
502020	Ins Dental/Vision	3,251	3,395	3,431	3,431
502040	Retirement-Pension Bond	23,625	15,026	13,675	13,675
502045	Retirement-Health Plan	76,396	77,654	122,323	122,323
502050	Ins - Voluntary Life	190	386	390	390
	SALARIES & BENEFITS	1,948,554	2,088,145	2,915,313	2,915,313
514000	Communications - Phone Charges	6,512	5,528	8,000	8,000
514015	Communications-CellPhone/Pager	6,034	8,889	9,196	9,196
516000	Household Expense	0	9,675	23,220	23,220
517055	Insurance Liability	91,693	91,981	37,381	37,381

Oversight Department: Public Health Services COUNTY OF**Budget Detail**

04 **HEALTH AND SANITATION** **GOVERNMENTAL FUNDS**
 018 **HEALTH** **BUDGET UNIT**

FOR THE FISCAL 2026 - 2027

1510	PUBLIC HEALTH				
0101	NON-GENERAL FUND	Actual	Actual	Recommended	Adopte
		<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>
519038	Fuel Expense	0	0	200	200
519055	Maint-Info Hardware	0	0	2,000	2,000
519060	Maint-Info Software Licenses	41,471	7,601	67,000	67,000
520000	Maint-Struc, Improve, Grounds	10,912	0	0	0
522000	Memberships	2,593	5,030	3,400	3,400
524000	Office Expense	13,500	18,865	24,000	24,000
524040	Tuition Reimbursement	0	0	1,500	1,500
525010	Professional & Special Service	988	1,620	35,600	35,600
525020	Prof & Spec Svs Data Pro	0	0	2,614	2,614
525070	Overhead Reimbursement	38,547	37,356	37,356	37,356
528000	Rents & Leas-Sts-Imp-Grnds	57,006	81,126	82,000	82,000
530005	Special Dept Expense	44,517	30,897	36,000	36,000
531000	Travel-In Cnty Private Car	0	0	500	500
531005	Travel-In Cnty County Car	69,288	71,748	71,748	71,748
531040	Travel Out of Cnty Misc	17,103	19,070	36,000	36,000
532000	Utilities	0	0	9,000	9,000
	SERVICES & SUPPLIES	400,164	389,386	486,715	486,715
523080	COVID-Pub Hlth Exp	47,612	9,257	45,468	45,468
	OTHER CHARGES	47,612	9,257	45,468	45,468
549005	Equipment-Vehicles	65,907	0	0	0
549010	Equipment-Info. Technology	0	203,642	327,227	327,227
	CAPITAL ASSETS	65,907	203,642	327,227	327,227
552080	Transfers In	-26,672	-83,647	-90,000	-90,000
552120	Intrafund Health to EHS	-19,990	-47,403	-1,209,302	-1,209,302
552310	Transfer In - ARPA	-52,898	-5,133	-45,468	-45,468
	OTHER FINANCING SOURCES	-99,560	-136,183	-1,344,770	-1,344,770
552000	Intrafund Transfer	-121,486	-2,394	-5,000	-5,000
	INTRA-FUND TRANSFERS	-121,486	-2,394	-5,000	-5,000
	Total Revenue	2,241,187	2,356,351	2,424,953	2,424,953
	Total Expense	2,241,191	2,551,853	2,424,953	2,424,953
	Total Net Cost	-4	-195,502	0	0

04 HEALTH AND SANITATION GOVERNMENTAL FUNDS
018 HEALTH BUDGET UNIT

FOR THE FISCAL 2026 - 2027

1607	MOSQUITO ABATEMENT	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	2025	2026	2027	2027

Revenue Account

430000	Interest Pooled Money	629	1,137	500	500
	REV FROM USE OF	629	1,137	500	500
460020	Assess & Tax Collection Fees	603,290	603,023	600,785	600,785
	CHARGES FOR SERVICES	603,290	603,023	600,785	600,785
491095	Statutory Cancellations	0	467	0	0
	MISCELLANEOUS REVENUES	0	467	0	0

Expenditure Account

501000	Permanent Salaries	403,481	399,232	439,208	439,208
501115	Extra Help	0	0	22,799	22,799
501120	Stand-By	5,734	19,515	19,760	19,760
501130	Bilingual Pay	546	773	1,560	1,560
501135	Overtime	20	2	1,000	1,000
501145	Redemption of Benefits	0	0	833	833
501150	Social Security-Medicare	5,776	5,929	6,700	6,700
502000	County Contr Retirement	73,406	72,796	71,942	71,942
502005	Ins-Workers Comp	6,902	7,585	24,094	24,094
502010	Ins-Unemployment	651	562	657	657
502015	Group Insurance	101,426	118,725	117,211	117,211
502040	Retirement-Pension Bond	8,503	4,709	3,206	3,206
502045	Retirement-Health Plan	24,563	24,088	28,680	28,680
	SALARIES & BENEFITS	631,008	653,916	737,650	737,650
512000	Agriculture	11,865	25,606	25,500	25,500
514000	Communications - Phone Charges	399	356	1,000	1,000
514010	Internet Connections	0	169	0	0
514015	Communications-CellPhone/Pager	3,738	6,196	3,000	3,000
514020	Communications - Services	0	0	260	260
516000	Household Expense	9,504	10,296	10,304	10,304
517050	Ins - Autos	1,090	321	373	373
517055	Insurance Liability	11,701	10,459	11,873	11,873
519060	Maint-Info Software Licenses	9,699	0	18,160	18,160
520000	Maint-Struc, Improve, Grounds	607	541	3,500	3,500
522000	Memberships	7,382	7,285	7,507	7,507
523005	Misc Exp - Copies	92	0	0	0
524000	Office Expense	2,189	3,048	3,084	3,084
525010	Professional & Special Service	507	648	1,083	1,083
525020	Prof & Spec Svs Data Pro	0	0	1,344	1,344
525070	Overhead Reimbursement	22,974	14,951	14,951	14,951
530005	Special Dept Expense	29,923	25,686	25,047	25,047
531005	Travel-In Cnty County Car	118,644	118,644	118,644	118,644
531040	Travel Out of Cnty Misc	362	893	1,500	1,500
532000	Utilities	9,358	8,517	10,000	10,000
	SERVICES & SUPPLIES	240,034	233,616	257,130	257,130

Oversight Department: Public Health Services**Budget Detail**04 **HEALTH AND SANITATION** **GOVERNMENTAL FUNDS**018 **HEALTH** **BUDGET UNIT****FOR THE FISCAL 2026 - 2027**

1607	MOSQUITO ABATEMENT	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>
549000	Equipment	62,488	0	0	0
	CAPITAL ASSETS	62,488	0	0	0
552251	Transfer In-Mosquito Abatement	-329,611	-277,073	-393,495	-393,495
	OTHER FINANCING SOURCES	-329,611	-277,073	-393,495	-393,495
	Total Revenue	603,919	604,627	601,285	601,285
	Total Expense	603,919	610,459	601,285	601,285
	Total Net Cost	0	-5,832	0	0

Oversight Department: Public Health Services COUNTY OF**Budget Detail**04 **HEALTH AND SANITATION GOVERNMENTAL FUNDS**018 **HEALTH BUDGET UNIT****FOR THE FISCAL 2026 - 2027**

1801 EH RECOVERY & REMEDIATION

0101 NON-GENERAL FUND

**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430000 Interest Pooled Money

1,358

1,026

0

0

REV FROM USE OF**1,358****1,026****0****0****Expenditure Account**

552085 Transfers Out

8,611

30,341

0

0

OTHER FINANCING SOURCES**8,611****30,341****0****0****INTRA-FUND TRANSFERS****0****0****0****0****Total Revenue**

1,358

1,026

0

0

Total Expense

8,611

30,341

0

0

Total Net Cost

-7,253

-29,315

0

0

Oversight Department: Public Health Services

COUNTY OF

04 HEALTH AND SANITATION

018 HEALTH

GOVERNMENTAL FUNDS

BUDGET UNIT

FOR THE FISCAL 2026 - 2027

Budget Detail

1872	EH LOCAL PRIMACY FUND	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>
Revenue Account					
478015	Water-Charges-Other	650	0	0	0
CHARGES FOR SERVICES		650	0	0	0
Total Revenue		650	0	0	0
Total Expense		0	0	0	0
Total Net Cost		650	0	0	0

Oversight Department: Public Health Services COUNTY OF**Budget Detail**04 **HEALTH AND SANITATION** **GOVERNMENTAL FUNDS**018 **HEALTH** **BUDGET UNIT****FOR THE FISCAL 2026 - 2027**

1896 IGT INTRA GOVERN TRANSFER

0101 NON-GENERAL FUND

Actual
2025**Actual**
2026**Recommended**
2027**Adopte**
2027**Expenditure Account**

552085	Transfers Out	0	0	320,541	320,541
	OTHER FINANCING SOURCES	0	0	320,541	320,541
552075	Budgetary Transfers	0	0	-320,541	-320,541
	INTRA-FUND TRANSFERS	0	0	-320,541	-320,541
	Total Revenue	0	0	0	0
	Total Expense	0	0	0	0
	Total Net Cost	0	0	0	0

04 HEALTH AND SANITATION GOVERNMENTAL FUNDS
018 HEALTH BUDGET UNIT

FOR THE FISCAL 2026 - 2027

1997 FUTURE OF PUB HLTH-014
0101 NON-GENERAL FUND

Actual
2025

Actual
2026

Recommended
2027

Adopte
2027

Revenue Account

430000	Interest Pooled Money	-15,329	-10,001	1,000	1,000
	REV FROM USE OF	-15,329	-10,001	1,000	1,000
446010	State Aid - Other	1,466,966	1,410,566	1,455,703	1,455,703
	INTERGOVERNMENTAL REVENUES	1,466,966	1,410,566	1,455,703	1,455,703
491095	Statutory Cancellations	0	92	0	0
	MISCELLANEOUS REVENUES	0	92	0	0

Expenditure Account

501000	Permanent Salaries	747,514	833,252	877,201	877,201
501120	Stand-By	600	2,000	2,800	2,800
501130	Bilingual Pay	602	1,407	1,560	1,560
501135	Overtime	-33	0	0	0
501140	Stipend	0	1,200	600	600
501145	Redemption of Benefits	5,073	0	5,500	5,500
501150	Social Security-Medicare	10,671	12,010	12,719	12,719
502000	County Contr Retirement	134,631	143,971	150,215	150,215
502010	Ins-Unemployment	0	1,034	1,024	1,024
502015	Group Insurance	83,355	80,140	87,397	87,397
502040	Retirement-Pension Bond	15,567	9,118	6,404	6,404
502045	Retirement-Health Plan	44,664	46,888	57,281	57,281
502050	Ins - Voluntary Life	190	222	390	390
	SALARIES & BENEFITS	1,042,834	1,131,242	1,203,091	1,203,091
514000	Communications - Phone Charges	4,818	1,427	2,205	2,205
514015	Communications-CellPhone/Pager	1,412	1,462	2,075	2,075
519055	Maint-Info Hardware	0	1,001	1,000	1,000
519060	Maint-Info Software Licenses	21,436	22,467	34,845	34,845
524000	Office Expense	2,764	2,474	2,800	2,800
525010	Professional & Special Service	983	829	100	100
528000	Rents & Leas-Sts-Imp-Grnds	30,179	22,599	28,154	28,154
530005	Special Dept Expense	19,599	25,034	26,904	26,904
531000	Travel-In Cnty Private Car	0	0	300	300
531005	Travel-In Cnty County Car	15	0	1,000	1,000
531040	Travel Out of Cnty Misc	36,496	23,855	8,810	8,810
	SERVICES & SUPPLIES	117,702	101,148	108,193	108,193
	CAPITAL ASSETS	0	0	0	0
552080	Transfers In	0	0	-16,065	-16,065
552085	Transfers Out	291,101	220,533	161,484	161,484
	OTHER FINANCING SOURCES	291,101	220,533	145,419	145,419
	INTRA-FUND TRANSFERS	0	0	0	0
	Total Revenue	1,451,637	1,400,657	1,456,703	1,456,703
	Total Expense	1,451,637	1,452,923	1,456,703	1,456,703
	Total Net Cost	0	-52,266	0	0

Oversight Department: Public Health Services COUNTY OF**Budget Detail**

05 PUBLIC ASSISTANCE GOVERNMENTAL FUNDS
018 HEALTH BUDGET UNIT
FOR THE FISCAL 2026 - 2027

1941	WHOLE PERSON CARE	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

INTERGOVERNMENTAL REVENUES	0	0	0	0
----------------------------	---	---	---	---

Expenditure Account

552000	Intrafund Transfer	414,788	125,899	0	0
--------	--------------------	---------	---------	---	---

INTRA-FUND TRANSFERS	414,788	125,899	0	0
----------------------	---------	---------	---	---

Total Revenue	0	0	0	0
---------------	---	---	---	---

Total Expense	414,788	125,899	0	0
---------------	---------	---------	---	---

Total Net Cost	-414,788	-125,899	0	0
----------------	----------	----------	---	---

1972	POE WATER SYS PHASE II	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>
<u>Expenditure Account</u>					
530005	Special Dept Expense	56,002	64,736	0	0
	SERVICES & SUPPLIES	56,002	64,736	0	0
	INTRA-FUND TRANSFERS	0	0	0	0
	Total Revenue	0	0	0	0
	Total Expense	56,002	64,736	0	0
	Total Net Cost	-56,002	-64,736	0	0

Oversight Department: Public Health Services COUNTY OF**Budget Detail**

05 PUBLIC ASSISTANCE GOVERNMENTAL FUNDS
035 OTHER ASSISTANCE BUDGET UNIT

FOR THE FISCAL 2026 - 2027

1510 PUBLIC HEALTH	Actual	Actual	Recommended	Adopte
0101 NON-GENERAL FUND	2025	2026	2027	2027

Revenue Account

430000 Interest Pooled Money	0	0	500	500
REV FROM USE OF	0	0	500	500
446010 State Aid - Other	89,058	533,782	2,095,000	2,095,000
INTERGOVERNMENTAL REVENUES	89,058	533,782	2,095,000	2,095,000

Expenditure Account

525010 Professional & Special Service	5,144	385,852	750,000	750,000
530005 Special Dept Expense	66,153	53,717	1,201,103	1,201,103
531005 Travel-In Cnty County Car	0	0	11,104	11,104
SERVICES & SUPPLIES	71,297	439,569	1,962,207	1,962,207
552085 Transfers Out	17,761	95,495	133,293	133,293
OTHER FINANCING SOURCES	17,761	95,495	133,293	133,293

Total Revenue	89,058	533,782	2,095,500	2,095,500
Total Expense	89,058	535,064	2,095,500	2,095,500
Total Net Cost	0	-1,282	0	0

06 EDUCATION GOVERNMENTAL FUNDS
018 HEALTH BUDGET UNIT

FOR THE FISCAL 2026 - 2027

1604	TOBACCO EDUCATION	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	2025	2026	2027	2027

Revenue Account

430000	Interest Pooled Money	-2,974	-170	1,000	1,000
	REV FROM USE OF	-2,974	-170	1,000	1,000
446010	State Aid - Other	112,500	187,500	170,000	170,000
	INTERGOVERNMENTAL REVENUES	112,500	187,500	170,000	170,000

Expenditure Account

501000	Permanent Salaries	127,496	70,812	121,810	121,810
501115	Extra Help	8,981	3,797	24,601	24,601
501120	Stand-By	0	0	200	200
501145	Redemption of Benefits	0	0	1,200	1,200
501150	Social Security-Medicare	1,935	1,056	2,123	2,123
502000	County Contr Retirement	22,139	11,673	19,953	19,953
502005	Ins-Workers Comp	2,148	2,861	2,392	2,392
502010	Ins-Unemployment	208	219	195	195
502015	Group Insurance	32,386	28,420	34,576	34,576
502040	Retirement-Pension Bond	2,809	773	889	889
502045	Retirement-Health Plan	7,697	3,983	7,954	7,954
	SALARIES & BENEFITS	205,799	123,594	215,893	215,893
514000	Communications - Phone Charges	74	833	1,500	1,500
517055	Insurance Liability	3,733	4,081	3,959	3,959
524000	Office Expense	754	499	3,000	3,000
525010	Professional & Special Service	32	139	6,356	6,356
525070	Overhead Reimbursement	6,175	5,425	5,425	5,425
526005	Media & Marketing	0	0	10,000	10,000
530005	Special Dept Expense	37,797	14,577	2,200	2,200
	SERVICES & SUPPLIES	48,565	25,554	32,440	32,440
552080	Transfers In	-138,330	-56,023	-165,483	-165,483
552085	Transfers Out	0	50,188	88,150	88,150
	OTHER FINANCING SOURCES	-138,330	-5,835	-77,333	-77,333
	INTRA-FUND TRANSFERS	0	0	0	0

Total Revenue	109,526	187,330	171,000	171,000
Total Expense	116,034	143,313	171,000	171,000
Total Net Cost	-6,508	44,017	0	0

Oversight Department: Public Health Services COUNTY OF**Budget Detail**

06 EDUCATION GOVERNMENTAL FUNDS
 018 HEALTH BUDGET UNIT

FOR THE FISCAL 2026 - 2027

1916	TOBACCO EDUCATION PROP 56	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	-3,212	5,932	1,000	1,000
	REV FROM USE OF	-3,212	5,932	1,000	1,000
446010	State Aid - Other	112,500	187,500	170,000	170,000
	INTERGOVERNMENTAL REVENUES	112,500	187,500	170,000	170,000

Expenditure Account

519055	Maint-Info Hardware	1,003	0	1,573	1,573
519060	Maint-Info Software Licenses	1,672	1,224	700	700
524000	Office Expense	869	0	0	0
525010	Professional & Special Service	6,615	7,980	14,337	14,337
530005	Special Dept Expense	18,926	3,533	0	0
531005	Travel-In Cnty County Car	0	240	2,016	2,016
531040	Travel Out of Cnty Misc	5,365	2,450	5,842	5,842
	SERVICES & SUPPLIES	34,450	15,427	24,468	24,468
552080	Transfers In	-10,341	0	0	0
552085	Transfers Out	134,008	127,864	146,532	146,532
	OTHER FINANCING SOURCES	123,667	127,864	146,532	146,532

Total Revenue	109,288	193,432	171,000	171,000
Total Expense	158,117	143,291	171,000	171,000
Total Net Cost	-48,829	50,141	0	0

Total Public Health Services	Total Revenue	19,355,790	16,032,741	24,119,615	24,489,572
	Total Expense	19,606,976	19,075,393	24,028,277	24,398,234
	Total Net Cost	-251,186	-3,042,652	91,338	91,338

Oversight Department: Public Works
01 GENERAL GOVERNMENT
000 ADMINISTRATION

COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027

Budget Detail

7214 PUBLIC WORKS TRUST	Actual	Actual	Recommended	Adopte
0101 NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000 Interest Pooled Money	48,000	0	0	0
REV FROM USE OF	48,000	0	0	0
484080 Impact Fees	25,000	0	0	0
CHARGES FOR SERVICES	25,000	0	0	0

Expenditure Account

552085 Transfers Out	73,000	0	0	0
OTHER FINANCING SOURCES	73,000	0	0	0
Total Revenue	73,000	0	0	0
Total Expense	73,000	0	0	0
Total Net Cost	0	0	0	0

Oversight Department: Public Works
01 GENERAL GOVERNMENT
008 PROPERTY MANAGEMENT

COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027

Budget Detail

1000	GENERAL FUND	Actual	Actual	Recommended	Adopte
1015	FACILITIES MANAGEMENT	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

431040	Interfund Services Provided	0	0	1,888,225	1,888,225
484060	Other Fees	0	0	150	150
491045	Other Refunds & Reimbursements	245	5,732	0	0
493000	Reimb For Services Provided	1,721,950	1,910,298	0	0
	CHARGES FOR SERVICES	1,722,195	1,916,030	1,888,375	1,888,375
491095	Statutory Cancellations	0	470	0	0
	MISCELLANEOUS REVENUES	0	470	0	0

Expenditure Account

501000	Permanent Salaries	2,225,958	2,263,380	2,527,367	2,527,367
501105	Shift Differential	14,455	14,000	8,500	8,500
501115	Extra Help	18,712	19,444	20,336	20,336
501120	Stand-By	0	9,363	0	0
501130	Bilingual Pay	118	0	520	520
501135	Overtime	62,425	75,581	30,000	30,000
501140	Stipend	0	600	0	0
501145	Redemption of Benefits	18,780	0	15,000	15,000
501150	Social Security-Medicare	33,035	33,906	37,617	37,617
502000	County Contr Retirement	410,876	395,121	438,957	438,957
502005	Ins-Workers Comp	325,198	230,342	238,128	238,128
502010	Ins-Unemployment	3,290	3,208	3,320	3,320
502015	Group Insurance	678,157	704,755	812,478	812,478
502020	Ins Dental/Vision	232	67	432	432
502040	Retirement-Pension Bond	44,630	24,626	18,449	18,449
502045	Retirement-Health Plan	133,952	126,533	165,037	61,419
502050	Ins - Voluntary Life	182	17	190	190
	SALARIES & BENEFITS	3,970,000	3,900,943	4,316,331	4,212,713
513000	Clothing & Personal	13,185	14,934	15,000	15,000
513015	Uniform Allowance	0	13,800	14,700	14,700
514000	Communications - Phone Charges	7,111	6,182	6,550	6,550
514010	Internet Connections	394	393	469	469
514015	Communications-CellPhone/Pager	15,818	17,777	18,000	18,000
516000	Household Expense	140,139	138,105	172,080	172,080
517055	Insurance Liability	94,943	107,655	86,879	86,879
519000	Maintenance-Equipment	12,216	11,444	12,216	12,216
519038	Fuel Expense	2,230	2,548	3,500	3,500
519055	Maint-Info Hardware	682	1,419	690	690
519060	Maint-Info Software Licenses	22,508	23,087	23,218	23,218
520000	Maint-Struc, Improve, Grounds	657,443	543,330	540,972	540,972
524000	Office Expense	9,754	9,447	7,280	6,552
524015	Prop & Supp Reissue-Off Supply	20,790	24,188	22,000	22,000
525010	Professional & Special Service	65,260	105,070	89,750	89,750
525020	Prof & Spec Svs Data Pro	46,159	46,645	66,443	66,443

Oversight Department: Public Works
01 **GENERAL GOVERNMENT**
008 **PROPERTY MANAGEMENT**

**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027**

Budget Detail

		Actual	Actual	Recommended	Adopte
		<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>
1000	GENERAL FUND				
1015	FACILITIES MANAGEMENT				
529000	Small Tools & Instruments	13,162	12,056	7,000	7,000
530000	Spec Dept Exp-Training	315	140	0	0
530005	Special Dept Expense	5,402	2,575	3,500	3,500
531005	Travel-In Cnty County Car	354,925	359,126	355,224	355,224
531006	Travel-Cnty Car-Motorpool	0	16,264	0	0
532000	Utilities	2,445,668	2,446,463	2,555,000	2,555,000
	SERVICES & SUPPLIES	3,928,104	3,902,648	4,000,471	3,999,743
	OTHER CHARGES	0	0	0	0
	CAPITAL ASSETS	0	0	0	0
	OTHER FINANCING SOURCES	0	0	0	0
552000	Intrafund Transfer	0	0	-246,290	-246,290
552020	Intrafund Maintenance	-1,058,447	-539,042	-745,370	-745,370
	INTRA-FUND TRANSFERS	-1,058,447	-539,042	-991,660	-991,660
	Total Revenue	1,722,195	1,916,500	1,888,375	1,888,375
	Total Expense	6,839,657	7,264,549	7,325,142	7,220,796
	Total Net Cost	-5,117,462	-5,348,049	-5,436,767	-5,332,421

Oversight Department: Public Works**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**01 **GENERAL GOVERNMENT**
011 **OTHER GENERAL****FOR THE FISCAL 2026 - 2027**

1000	GENERAL FUND	Actual	Actual	Recommended	Adopte
1017	P.W. ARCHITECTURE & DESIGN	2025	2026	2027	2027

Revenue Account

431040	Interfund Services Provided	0	0	180,240	180,240
466000	Planning & Engineering Service	0	0	1,500	1,500
493000	Reimb For Services Provided	174,736	130,912	0	0
	CHARGES FOR SERVICES	174,736	130,912	181,740	181,740

Expenditure Account

501000	Permanent Salaries	191,143	135,899	216,537	216,537
501135	Overtime	255	1,036	0	0
501150	Social Security-Medicare	2,723	1,948	3,958	3,958
502000	County Contr Retirement	34,603	22,795	35,469	35,469
502005	Ins-Workers Comp	7,334	3,523	29,739	29,739
502010	Ins-Unemployment	283	270	274	274
502015	Group Insurance	44,151	37,428	47,208	47,208
502020	Ins Dental/Vision	878	17	1,187	1,187
502040	Retirement-Pension Bond	3,779	1,509	1,581	1,581
502045	Retirement-Health Plan	11,299	7,747	14,140	5,262
502050	Ins - Voluntary Life	138	0	190	190
	SALARIES & BENEFITS	296,586	212,172	350,283	341,405
513015	Uniform Allowance	0	900	900	900
514000	Communications - Phone Charges	0	0	500	500
517055	Insurance Liability	10,356	5,025	5,553	5,553
519055	Maint-Info Hardware	0	2,877	0	0
524000	Office Expense	8,152	511	14,630	13,167
525010	Professional & Special Service	7,967	0	15,000	15,000
525020	Prof & Spec Svs Data Pro	0	0	768	768
526000	Publ & Legal Notices	900	8,138	900	900
530005	Special Dept Expense	1,102	1,137	4,950	4,950
531040	Travel Out of Cnty Misc	0	0	400	400
	SERVICES & SUPPLIES	28,477	18,588	43,601	42,138
552000	Intrafund Transfer	-2,779	208	0	0
552020	Intrafund Maintenance	-19,099	-2,676	10,000	10,000
	INTRA-FUND TRANSFERS	-21,878	-2,468	10,000	10,000
	Total Revenue	174,736	130,912	181,740	181,740
	Total Expense	303,185	228,292	403,884	393,543
	Total Net Cost	-128,449	-97,380	-222,144	-211,803

Oversight Department: Public Works**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**01 GENERAL GOVERNMENT
030 RECREATIONAL FACILITIES**FOR THE FISCAL 2026 - 2027**1824 MEASURE D LTA ROAD FUNDS
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430000	Interest Pooled Money	454,194	396,837	250,000	250,000
	REV FROM USE OF	454,194	396,837	250,000	250,000
474005	Local Transportation Authority	4,919,239	4,534,076	4,400,000	4,400,000
	INTERGOVERNMENTAL REVENUES	4,919,239	4,534,076	4,400,000	4,400,000
491045	Other Refunds & Reimbursements	98,598	0	0	0
	CHARGES FOR SERVICES	98,598	0	0	0

Expenditure Account

520060	Road Rehab	2,766,137	833,696	400,000	400,000
525010	Professional & Special Service	1,243,041	1,078,056	1,553,124	1,553,124
	SERVICES & SUPPLIES	4,009,178	1,911,752	1,953,124	1,953,124
550005	Infrastructure	929,272	1,234,489	1,000,000	1,000,000
550010	Paving	0	6,004	1,000,000	1,000,000
	CAPITAL ASSETS	929,272	1,240,493	2,000,000	2,000,000
552085	Transfers Out	532,164	1,944,599	0	0
	OTHER FINANCING SOURCES	532,164	1,944,599	0	0
552000	Intrafund Transfer	451,376	536,906	665,000	665,000
	INTRA-FUND TRANSFERS	451,376	536,906	665,000	665,000

Total Revenue	5,472,031	4,930,913	4,650,000	4,650,000
Total Expense	5,921,990	5,633,750	4,618,124	4,618,124
Total Net Cost	-449,959	-702,837	31,876	31,876

Oversight Department: Public Works**COUNTY OF****Budget Detail**03 **PUBLIC WAYS & FACILITIES**
032 **PUBLIC WAYS****GOVERNMENTAL FUNDS**
BUDGET UNIT**FOR THE FISCAL 2026 - 2027**1519 GATEWAY CSA ADMIN WTR &
0101 NON-GENERAL FUND**Actual**
2025**Actual**
2026**Recommended**
2027**Adopte**
2027**Revenue Account**

430000	Interest Pooled Money	1,912	1,984	5,000	5,000
	REV FROM USE OF	1,912	1,984	5,000	5,000
461005	C.Y. Special Assessments	553,786	672,665	661,000	661,000
478015	Water-Charges-Other	53,716	65,790	50,000	50,000
478040	Sewer Rev-Other	26,143	31,274	24,000	24,000
484025	User Fees	311,896	297,079	275,845	275,845
491056	Overhead Charge Refund	19,591	0	0	0
493000	Reimb For Services Provided	0	831	0	0
	CHARGES FOR SERVICES	965,132	1,067,639	1,010,845	1,010,845
491095	Statutory Cancellations	2,625	0	0	0
	MISCELLANEOUS REVENUES	2,625	0	0	0

Expenditure Account

519000	Maintenance-Equipment	20,916	22,039	30,500	30,500
519038	Fuel Expense	0	0	1,000	1,000
520000	Maint-Struc, Improve, Grounds	91,032	25,618	116,807	116,807
520010	Water Treatment-Supplies	34,228	37,962	25,000	25,000
524000	Office Expense	625	200	300	300
525010	Professional & Special Service	606,586	490,666	479,732	479,732
525070	Overhead Reimbursement	0	870	2,752	2,752
527000	Rents & Leases Equipment	52,718	27,972	10,000	10,000
530005	Special Dept Expense	49,769	51,118	54,930	54,930
532000	Utilities	158,730	124,708	173,197	173,197
	SERVICES & SUPPLIES	1,014,604	781,153	894,218	894,218
	CAPITAL ASSETS	0	0	0	0
552085	Transfers Out	15,000	0	0	0
	OTHER FINANCING SOURCES	15,000	0	0	0
552000	Intrafund Transfer	4,968	84,957	2,700	2,700
	INTRA-FUND TRANSFERS	4,968	84,957	2,700	2,700
	Total Revenue	969,669	1,069,623	1,015,845	1,015,845
	Total Expense	1,034,572	866,110	896,918	896,918
	Total Net Cost	-64,903	203,513	118,927	118,927

Oversight Department: Public Works**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**03 PUBLIC WAYS & FACILITIES
032 PUBLIC WAYS**FOR THE FISCAL 2026 - 2027**1542 PW ROAD CONST & MAINT
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

417000	Trans. & Encroachment Permits	135,569	498,225	350,000	350,000
	LICENSES, PERMITS	135,569	498,225	350,000	350,000
430000	Interest Pooled Money	90,607	308,104	150,000	150,000
	REV FROM USE OF	90,607	308,104	150,000	150,000
434000	State-Highway Users Tax	10,444,211	11,194,878	10,894,915	10,894,915
446010	State Aid - Other	4,145,182	1,324,759	2,500,000	2,500,000
446455	St Aid - Tea 21 - Roads	200,000	0	100,000	100,000
	INTERGOVERNMENTAL REVENUES	14,789,393	12,519,637	13,494,915	13,494,915
431040	Interfund Services Provided	0	0	100,000	100,000
466000	Planning & Engineering Service	141,150	407,686	150,000	150,000
474000	Road & Street Services	11,640	9,985	10,000	10,000
491045	Other Refunds & Reimbursements	47,504	358,602	0	0
493000	Reimb For Services Provided	147,540	29,170	0	0
	CHARGES FOR SERVICES	347,834	805,443	260,000	260,000
460150	Miscellaneous Revenue	0	0	280,000	280,000
491095	Statutory Cancellations	0	1,737	0	0
	MISCELLANEOUS REVENUES	0	1,737	280,000	280,000

Expenditure Account

501000	Permanent Salaries	3,927,550	4,027,669	5,213,651	5,213,651
501115	Extra Help	36,414	64,334	144,238	144,238
501120	Stand-By	0	37,665	0	0
501130	Bilingual Pay	2,366	3,097	2,080	2,080
501135	Overtime	71,515	88,294	80,000	80,000
501140	Stipend	14,809	17,171	15,279	15,279
501145	Redemption of Benefits	25,858	0	34,020	34,020
501150	Social Security-Medicare	57,591	60,094	75,986	75,986
502000	County Contr Retirement	736,214	714,644	881,899	881,899
502005	Ins-Workers Comp	412,664	576,702	564,376	564,376
502010	Ins-Unemployment	5,954	5,202	5,792	5,792
502015	Group Insurance	868,501	937,174	1,260,875	1,260,875
502020	Ins Dental/Vision	2,900	3,334	2,993	2,993
502040	Retirement-Pension Bond	75,615	43,857	36,563	36,563
502045	Retirement-Health Plan	234,811	225,907	327,087	327,087
502050	Ins - Voluntary Life	411	674	432	432
	SALARIES & BENEFITS	6,473,173	6,805,818	8,645,271	8,645,271
513000	Clothing & Personal	19,378	12,795	40,301	40,301
513015	Uniform Allowance	2,600	10,500	2,600	2,600
514000	Communications - Phone Charges	15,754	16,223	14,630	14,630
514010	Internet Connections	17,720	22,691	23,103	23,103
514015	Communications-CellPhone/Pager	23,034	28,926	24,000	24,000
516000	Household Expense	67,465	73,242	91,220	91,220
517050	Ins - Autos	13,076	13,500	15,681	15,681

Current Date: 09/10/2026

Oversight Department: Public Works**COUNTY OF****Budget Detail**03 **PUBLIC WAYS & FACILITIES**
032 **PUBLIC WAYS****GOVERNMENTAL FUNDS**
BUDGET UNIT**FOR THE FISCAL 2026 - 2027**

1542 0101	PW ROAD CONST & MAINT NON-GENERAL FUND	Actual 2025	Actual 2026	Recommended 2027	Adopte 2027
517055	Insurance Liability	1,684,881	544,225	992,615	992,615
519000	Maintenance-Equipment	458,848	514,323	415,000	415,000
519038	Fuel Expense	325,114	396,913	526,500	526,500
519055	Maint-Info Hardware	21,219	7,664	86,606	86,606
519060	Maint-Info Software Licenses	82,280	77,565	70,356	70,356
520000	Maint-Struc, Improve, Grounds	82,283	178,469	125,000	125,000
520060	Road Rehab	516,894	370,662	1,072,600	1,045,232
520065	Local Bridge Rehabilitation	57,629	69,940	162,000	162,000
522000	Memberships	7,009	7,565	4,590	4,590
524000	Office Expense	49,531	49,925	96,787	96,787
525010	Professional & Special Service	2,841,726	958,907	2,557,305	2,557,305
525020	Prof & Spec Svs Data Pro	80,608	72,402	76,410	76,410
525030	Prof & Spec Svs Other	29,851	30,183	56,385	56,385
525070	Overhead Reimbursement	363,025	365,197	571,587	571,587
526000	Publ & Legal Notices	1,566	7,036	6,480	6,480
526015	IVECA	19,679	15,482	16,713	16,713
527000	Rents & Leases Equipment	284,255	336,879	345,321	345,321
529000	Small Tools & Instruments	6,737	6,720	15,000	15,000
530000	Spec Dept Exp-Training	1,459	2,758	5,000	5,000
530005	Special Dept Expense	581,383	411,356	579,160	579,160
531000	Travel-In Cnty Private Car	5,995	6,600	6,600	6,600
531005	Travel-In Cnty County Car	0	0	3,500	3,500
531040	Travel Out of Cnty Misc	2,828	0	12,150	12,150
532000	Utilities	168,711	176,900	150,000	150,000
	SERVICES & SUPPLIES	7,832,538	4,785,548	8,165,200	8,137,832
549000	Equipment	0	0	0	1,842,290
549005	Equipment-Vehicles	252,668	269,091	0	0
550005	Infrastructure	796,521	1,260,154	0	27,368
550010	Paving	0	3,762,809	0	0
	CAPITAL ASSETS	1,049,189	5,292,054	0	1,869,658
552080	Transfers In	-1,676,376	-2,569,299	0	0
	OTHER FINANCING SOURCES	-1,676,376	-2,569,299	0	0
552000	Intrafund Transfer	-7,232,647	-2,933,506	-4,000,000	-4,000,000
552020	Intrafund Maintenance	-223	-1,245	0	0
552075	Budgetary Transfers	0	0	0	-1,842,290
	INTRA-FUND TRANSFERS	-7,232,870	-2,934,751	-4,000,000	-5,842,290
547000	Prop & Supp Reissue-Store	-1,713	35,408	250,000	250,000
	INTER-FUND TRANSFERS	-1,713	35,408	250,000	250,000
	Total Revenue	15,363,403	14,133,146	14,534,915	14,534,915
	Total Expense	6,443,941	11,414,778	13,060,471	13,060,471
	Total Net Cost	8,919,462	2,718,368	1,474,444	1,474,444

Oversight Department: Public Works**COUNTY OF****Budget Detail**03 **PUBLIC WAYS & FACILITIES** **GOVERNMENTAL FUNDS**032 **PUBLIC WAYS** **BUDGET UNIT****FOR THE FISCAL 2026 - 2027**

1547 SURVEY MONUMENT

0101 NON-GENERAL FUND

Actual
2025**Actual**
2026**Recommended**
2027**Adopte**
2027**Revenue Account**

430000	Interest Pooled Money	10,208	8,997	0	0
	REV FROM USE OF	10,208	8,997	0	0
473000	Recording Fees	0	2,120	9,940	9,940
	CHARGES FOR SERVICES	0	2,120	9,940	9,940

Expenditure Account

525010	Professional & Special Service	0	105,200	0	0
	SERVICES & SUPPLIES	0	105,200	0	0
	INTRA-FUND TRANSFERS	0	0	0	0

Total Revenue	10,208	11,117	9,940	9,940
----------------------	--------	--------	-------	-------

Total Expense	0	105,200	0	0
----------------------	---	---------	---	---

Total Net Cost	10,208	-94,083	9,940	9,940
-----------------------	--------	---------	-------	-------

Oversight Department: Public Works**COUNTY OF****Budget Detail**

03 PUBLIC WAYS & FACILITIES GOVERNMENTAL FUNDS
 032 PUBLIC WAYS BUDGET UNIT

FOR THE FISCAL 2026 - 2027

1912 SB1 - ROAD MAINT & REHAB
 0101 NON-GENERAL FUND

Actual
2025

Actual
2026

Recommended
2027

Adopte
2027

Revenue Account

430000	Interest Pooled Money	478,870	631,615	500,000	500,000
	REV FROM USE OF	478,870	631,615	500,000	500,000
446787	State Aid SB1-RMRA	13,162,587	13,594,605	13,781,139	13,781,139
	INTERGOVERNMENTAL REVENUES	13,162,587	13,594,605	13,781,139	13,781,139
454010	FEMA-Disaster Relief	0	663,280	0	0
	FEDERAL REVENUES	0	663,280	0	0
491045	Other Refunds & Reimbursements	42,407	36,024	0	0
	CHARGES FOR SERVICES	42,407	36,024	0	0

Expenditure Account

520060	Road Rehab	0	418,968	2,859,688	2,859,688
525010	Professional & Special Service	1,255,913	843,526	2,435,000	2,435,000
	SERVICES & SUPPLIES	1,255,913	1,262,494	5,294,688	5,294,688
550005	Infrastructure	0	2,114,918	2,000,000	2,000,000
550010	Paving	2,454,231	2,902,644	4,000,000	4,000,000
	CAPITAL ASSETS	2,454,231	5,017,562	6,000,000	6,000,000
552085	Transfers Out	680,872	0	0	0
	OTHER FINANCING SOURCES	680,872	0	0	0
552000	Intrafund Transfer	6,499,989	2,009,545	2,750,000	2,750,000
	INTRA-FUND TRANSFERS	6,499,989	2,009,545	2,750,000	2,750,000
	INTER-FUND TRANSFERS	0	0	0	0

Total Revenue	13,683,864	14,925,524	14,281,139	14,281,139
Total Expense	10,891,005	8,289,601	14,044,688	14,044,688
Total Net Cost	2,792,859	6,635,923	236,451	236,451

Oversight Department: Public Works**COUNTY OF****Budget Detail**03 **PUBLIC WAYS & FACILITIES** **GOVERNMENTAL FUNDS**032 **PUBLIC WAYS** **BUDGET UNIT****FOR THE FISCAL 2026 - 2027**

1990 TDA ARTICLE 3

0101 NON-GENERAL FUND

**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430000	Interest Pooled Money	11,251	1,682	800	800
	REV FROM USE OF	11,251	1,682	800	800
402005	State-Transport Fnd SB325	31,416	32,372	32,307	32,307
	INTERGOVERNMENTAL REVENUES	31,416	32,372	32,307	32,307

Expenditure Account

552085	Transfers Out	339,795	0	0	0
	OTHER FINANCING SOURCES	339,795	0	0	0
	Total Revenue	42,667	34,054	33,107	33,107
	Total Expense	339,795	0	0	0
	Total Net Cost	-297,128	34,054	33,107	33,107

Oversight Department: Public Works**COUNTY OF****Budget Detail**03 **PUBLIC WAYS & FACILITIES** **GOVERNMENTAL FUNDS**032 **PUBLIC WAYS** **BUDGET UNIT****FOR THE FISCAL 2026 - 2027**

1992 TDA ARTICLE 8E

0101 NON-GENERAL FUND

Actual
2025**Actual**
2026**Recommended**
2027**Adopte**
2027**Revenue Account**

430000	Interest Pooled Money	5,782	6,417	3,000	3,000
	REV FROM USE OF	5,782	6,417	3,000	3,000
402005	State-Transport Fnd SB325	13,274	13,212	13,212	13,212
	INTERGOVERNMENTAL REVENUES	13,274	13,212	13,212	13,212
	Total Revenue	19,056	19,629	16,212	16,212
	Total Expense	0	0	0	0
	Total Net Cost	19,056	19,629	16,212	16,212

Oversight Department: Public Works**COUNTY OF****Budget Detail**03 **PUBLIC WAYS & FACILITIES** **GOVERNMENTAL FUNDS**032 **PUBLIC WAYS** **BUDGET UNIT****FOR THE FISCAL 2026 - 2027**

4082 GATEWAY CSA WTP IMPVMNTS

0101 NON-GENERAL FUND

Actual
2025**Actual**
2026**Recommended**
2027**Adopte**
2027**Expenditure Account**

550000 Structures & Improvements

356,357

2,380,306

0

0

CAPITAL ASSETS**356,357****2,380,306****0****0**

552080 Transfers In

-917,025

0

0

0

552310 Transfer In - ARPA

-338,276

-1,623,456

0

0

OTHER FINANCING SOURCES**-1,255,301****-1,623,456****0****0****Total Revenue**

0

0

0

0

Total Expense

-898,944

756,850

0

0

Total Net Cost

898,944

-756,850

0

0

Oversight Department: Public Works**COUNTY OF****Budget Detail**03 **PUBLIC WAYS & FACILITIES** **GOVERNMENTAL FUNDS**032 **PUBLIC WAYS** **BUDGET UNIT****FOR THE FISCAL 2026 - 2027**4084 **PROP 68 PER CAPITA PRGM**0101 **NON-GENERAL FUND****Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

446010 State Aid - Other

400,000

-38,295

0

0

INTERGOVERNMENTAL REVENUES**400,000****-38,295****0****0****Expenditure Account**

550000 Structures & Improvements

7,095

0

0

0

CAPITAL ASSETS**7,095****0****0****0**

552080 Transfers In

0

-16,054

0

0

OTHER FINANCING SOURCES**0****-16,054****0****0****Total Revenue**

400,000

-38,295

0

0

Total Expense

7,095

-16,054

0

0

Total Net Cost

392,905

-22,241

0

0

Oversight Department: Public Works**COUNTY OF****Budget Detail**03 **PUBLIC WAYS & FACILITIES** **GOVERNMENTAL FUNDS**032 **PUBLIC WAYS** **BUDGET UNIT****FOR THE FISCAL 2026 - 2027**

4090 BOATING AND WATERWAYS

0101 NON-GENERAL FUND

Actual
2025**Actual**
2026**Recommended**
2027**Adopte**
2027**Revenue Account**

446010 State Aid - Other

11,799

0

1,416,435

1,416,435

INTERGOVERNMENTAL REVENUES**11,799****0****1,416,435****1,416,435****Expenditure Account**

550000 Structures & Improvements

0

1,766

1,416,435

1,416,435

CAPITAL ASSETS**0****1,766****1,416,435****1,416,435****Total Revenue**

11,799

0

1,416,435

1,416,435

Total Expense

0

1,766

1,416,435

1,416,435

Total Net Cost

11,799

-1,766

0

0

Oversight Department: Public Works**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**04 HEALTH AND SANITATION
019 SANITATION**FOR THE FISCAL 2026 - 2027**

4091	NILAND CSD CIP	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	-11,453	-29,768	0	0
	REV FROM USE OF	-11,453	-29,768	0	0
446100	State Aid	1,873,694	2,810,883	1,583,482	1,583,482
	INTERGOVERNMENTAL REVENUES	1,873,694	2,810,883	1,583,482	1,583,482
456110	Federal - USDA	1,770,902	3,360,875	1,593,923	1,593,923
	FEDERAL REVENUES	1,770,902	3,360,875	1,593,923	1,593,923
491045	Other Refunds & Reimbursements	0	300	0	0
	CHARGES FOR SERVICES	0	300	0	0

Expenditure Account

548000	Land	0	281,225	0	0
550020	Construction	4,313,756	7,155,583	0	0
	CAPITAL ASSETS	4,313,756	7,436,808	0	0
552085	Transfers Out	0	219,400	0	0
	OTHER FINANCING SOURCES	0	219,400	0	0

Total Revenue	3,633,143	6,142,290	3,177,405	3,177,405
Total Expense	4,313,756	7,656,208	0	0
Total Net Cost	-680,613	-1,513,918	3,177,405	3,177,405

Oversight Department: Public Works**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**FOR THE FISCAL 2026 - 2027**1513 USDA POE WASTE WATER
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430000	Interest Pooled Money	-75,734	-60,087	0	0
	REV FROM USE OF	-75,734	-60,087	0	0
484025	User Fees	15,480	15,300	16,000	16,000
	CHARGES FOR SERVICES	15,480	15,300	16,000	16,000

Expenditure Account

524000	Office Expense	1	0	540	540
525010	Professional & Special Service	153,991	124,556	104,100	104,100
525070	Overhead Reimbursement	4,683	866	281	281
530005	Special Dept Expense	4,439	4,439	4,500	4,500
531040	Travel Out of Cnty Misc	268	-268	0	0
532000	Utilities	3,755	3,706	3,000	3,000
	SERVICES & SUPPLIES	167,137	133,299	112,421	112,421
552080	Transfers In	0	-21,570	0	0
554010	Contrib Frm General Fund	0	0	-96,421	-96,421
	OTHER FINANCING SOURCES	0	-21,570	-96,421	-96,421
552000	Intrafund Transfer	1,992	7,039	0	0
	INTRA-FUND TRANSFERS	1,992	7,039	0	0
	Total Revenue	-60,254	-44,787	16,000	16,000
	Total Expense	169,129	118,768	16,000	16,000
	Total Net Cost	-229,383	-163,555	0	0

Oversight Department: Public Works**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**

07 RECREATION

030 RECREATIONAL FACILITIES

FOR THE FISCAL 2026 - 2027

1000 GENERAL FUND

1063 PARKS AND RECREATION

**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

431000	Rents & Concess-Land & Bldgs	44,362	60,524	85,000	85,000
	REV FROM USE OF	44,362	60,524	85,000	85,000
491015	Contribution From IID	0	0	2,000	2,000
491045	Other Refunds & Reimbursements	2,000	0	0	0
	CHARGES FOR SERVICES	2,000	0	2,000	2,000

Expenditure Account

501000	Permanent Salaries	187,577	245,149	262,358	262,358
501105	Shift Differential	41	6	0	0
501115	Extra Help	0	5,395	12,158	12,158
501135	Overtime	21,828	25,284	8,000	8,000
501145	Redemption of Benefits	0	0	2,000	2,000
501150	Social Security-Medicare	3,035	4,049	3,804	3,804
502000	County Contr Retirement	32,987	40,537	46,006	46,006
502005	Ins-Workers Comp	12,380	4,061	15,405	15,405
502010	Ins-Unemployment	356	303	299	299
502015	Group Insurance	50,543	68,595	78,084	78,084
502040	Retirement-Pension Bond	3,352	2,480	1,915	1,915
502045	Retirement-Health Plan	10,479	12,803	17,132	6,376
	SALARIES & BENEFITS	322,578	408,662	447,161	436,405
513015	Uniform Allowance	2,400	7,821	7,820	7,820
514000	Communications - Phone Charges	2,722	2,393	1,100	1,100
514010	Internet Connections	10,663	10,976	11,321	11,321
514015	Communications-CellPhone/Pager	4,080	2,826	5,000	5,000
516000	Household Expense	2,461	2,840	4,000	4,000
517055	Insurance Liability	16,875	5,632	6,076	6,076
519000	Maintenance-Equipment	18,633	16,117	25,875	25,875
520000	Maint-Struc, Improve, Grounds	157,885	109,659	119,000	119,000
524000	Office Expense	872	1,735	1,800	1,620
525010	Professional & Special Service	26,363	15,649	16,150	16,150
526000	Publ & Legal Notices	368	0	100	100
529000	Small Tools & Instruments	1,022	199	4,800	4,800
530005	Special Dept Expense	2,393	1,149	3,133	3,133
531005	Travel-In Cnty County Car	91,312	74,248	73,548	73,548
531006	Travel-Cnty Car-Motorpool	0	2,050	0	0
532000	Utilities	216,000	235,379	180,000	180,000
	SERVICES & SUPPLIES	554,049	488,673	459,723	459,543
549000	Equipment	72,490	0	0	0
	CAPITAL ASSETS	72,490	0	0	0
552310	Transfer In - ARPA	-72,490	0	0	0
	OTHER FINANCING SOURCES	-72,490	0	0	0
552000	Intrafund Transfer	12	0	0	0
552020	Intrafund Maintenance	140	0	0	0

Current Date: 09/10/2026

Oversight Department: Public Works

07 RECREATION

030 RECREATIONAL FACILITIES

COUNTY OF GOVERNMENTAL FUNDS

BUDGET UNIT

FOR THE FISCAL 2026 - 2027

Budget Detail

1000	GENERAL FUND	Actual	Actual	Recommended	Adopte
1063	PARKS AND RECREATION	2025	2026	2027	2027
INTRA-FUND TRANSFERS		152	0	0	0
Total Revenue		46,362	60,524	87,000	87,000
Total Expense		876,779	897,335	906,884	895,948
Total Net Cost		-830,417	-836,811	-819,884	-808,948

1000	GENERAL FUND	Actual	Actual	Recommended	Adopte
1066	PARKS & RECREATION COMMISSION	2025	2026	2027	2027
<u>Expenditure Account</u>					
SERVICES & SUPPLIES		0	0	0	0
Total Revenue		0	0	0	0
Total Expense		0	0	0	0
Total Net Cost		0	0	0	0
Total Public Works		Total Revenue	41,561,879	43,291,150	41,308,113
		Total Expense	36,314,960	43,217,153	42,688,546
		Total Net Cost	5,246,919	73,997	-1,380,433
					-1,254,810

01 GENERAL GOVERNMENT
006 ELECTIONSGOVERNMENTAL FUNDS
BUDGET UNIT

FOR THE FISCAL 2026 - 2027

1000	GENERAL FUND	Actual	Actual	Recommended	Adopte
1014	REGISTRAR OF VOTERS-ELECTIONS	2025	2026	2027	2027

Revenue Account

446010	State Aid - Other	0	682,170	0	0
446130	State Mandated Costs	52,663	21,254	0	0
INTERGOVERNMENTAL REVENUES		52,663	703,424	0	0
FEDERAL REVENUES		0	0	0	0
463000	Election Services	354,959	211,233	300,000	300,000
484060	Other Fees	0	24,261	10,000	10,000
491045	Other Refunds & Reimbursements	7,202	138	0	0
CHARGES FOR SERVICES		362,161	235,632	310,000	310,000
460150	Miscellaneous Revenue	0	0	500	500
491046	Candidate Stmts & Misc.Filings	35,114	38,379	30,000	30,000
MISCELLANEOUS REVENUES		35,114	38,379	30,500	30,500

Expenditure Account

501000	Permanent Salaries	326,083	324,344	359,730	359,730
501115	Extra Help	63,131	74,512	84,000	84,000
501130	Bilingual Pay	522	-4	780	780
501135	Overtime	16,936	20,133	13,000	13,000
501140	Stipend	0	1,200	0	0
501145	Redemption of Benefits	3,485	0	2,500	2,500
501150	Social Security-Medicare	5,834	5,992	7,105	7,105
502000	County Contr Retirement	61,359	57,724	60,473	60,473
502005	Ins-Workers Comp	30,951	36,724	39,797	39,797
502010	Ins-Unemployment	495	498	581	581
502015	Group Insurance	73,142	82,630	94,417	94,417
502020	Ins Dental/Vision	1,222	1,276	1,289	1,289
502040	Retirement-Pension Bond	6,295	3,486	2,626	2,626
502045	Retirement-Health Plan	19,565	17,968	23,490	8,742
502050	Ins - Voluntary Life	0	0	190	190
SALARIES & BENEFITS		609,020	626,483	689,978	675,230
514000	Communications - Phone Charges	1,892	2,072	2,000	2,000
514010	Internet Connections	168	142	82	82
514015	Communications-CellPhone/Pager	2,351	2,813	2,500	2,500
517055	Insurance Liability	9,072	9,269	11,783	11,783
519000	Maintenance-Equipment	102,557	150,188	206,920	206,920
519038	Fuel Expense	143	0	0	0
519055	Maint-Info Hardware	13,642	62,879	20,000	20,000
519060	Maint-Info Software Licenses	4,936	46,963	6,144	6,144
522000	Memberships	200	200	400	400
523110	Candidate Stmt Refunds	560	1,750	1,000	1,000
524000	Office Expense	48,168	42,563	50,000	45,000
524040	Tuition Reimbursement	900	0	0	0
525020	Prof & Spec Svs Data Pro	18,836	31,937	11,074	11,074
526000	Publ & Legal Notices	125	0	1,500	1,500

Oversight Department: Registrar of Voters**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**01 **GENERAL GOVERNMENT**
006 **ELECTIONS****FOR THE FISCAL 2026 - 2027**

1000	GENERAL FUND	Actual	Actual	Recommended	Adopte
1014	REGISTRAR OF VOTERS-ELECTIONS	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>
527000	Rents & Leases Equipment	235,729	242,812	308,709	308,709
530005	Special Dept Expense	556,192	833,819	692,768	692,768
531000	Travel-In Cnty Private Car	0	342	1,000	1,000
531005	Travel-In Cnty County Car	1,929	59	0	0
531006	Travel-Cnty Car-Motorpool	0	6,461	3,500	3,500
531040	Travel Out of Cnty Misc	6,539	6,422	7,000	7,000
537025	GASB 96 Subscription Princ.	23,294	0	0	0
	SERVICES & SUPPLIES	1,027,233	1,440,691	1,326,380	1,321,380
552085	Transfers Out	2,709	0	0	0
552350	Transfer In-LATCF-ARPA	0	-160,113	-207,397	-207,397
	OTHER FINANCING SOURCES	2,709	-160,113	-207,397	-207,397
552000	Intrafund Transfer	12	8	0	0
552020	Intrafund Maintenance	5,517	867	2,000	2,000
	INTRA-FUND TRANSFERS	5,529	875	2,000	2,000
	Total Revenue	449,938	977,435	340,500	340,500
	Total Expense	1,644,491	1,907,936	1,810,961	1,791,213
	Total Net Cost	-1,194,553	-930,501	-1,470,461	-1,450,713

Oversight Department: Registrar of Voters**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 **PUBLIC PROTECTION**
017 **OTHER PROTECTION****FOR THE FISCAL 2026 - 2027**1806 **HELP AMERICA VOTE ACT 2002**
0101 **NON-GENERAL FUND****Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

456040	Federal Aid	6,470	193,007	8,324	8,324
	FEDERAL REVENUES	6,470	193,007	8,324	8,324

Expenditure Account

519055	Maint-Info Hardware	0	46,384	0	0
530005	Special Dept Expense	-123,547	130,795	8,324	8,324
530080	Special Dept Exp - Other	2,131	200	0	0
	SERVICES & SUPPLIES	-121,416	177,379	8,324	8,324
552080	Transfers In	-2,709	0	0	0
552085	Transfers Out	127,696	0	0	0
	OTHER FINANCING SOURCES	124,987	0	0	0

Total Revenue	6,470	193,007	8,324	8,324
Total Expense	3,571	177,379	8,324	8,324
Total Net Cost	2,899	15,628	0	0

Total Registrar of Voters	Total Revenue	456,408	1,170,442	348,824	348,824
	Total Expense	1,648,062	2,085,315	1,819,285	1,799,537
	Total Net Cost	-1,191,654	-914,873	-1,470,461	-1,450,713

Oversight Department: Sheriff Coroner01 GENERAL GOVERNMENT
000 ADMINISTRATION**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail****FOR THE FISCAL 2026 - 2027**7199 JAIL INMATES TRUST
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

431035	Chrgs for Serv-Outside Agency	0	0	29,295	29,295
491000	Community Donations	0	5,000	5,000	5,000
493000	Reimb For Services Provided	55,800	9,540	0	0
	CHARGES FOR SERVICES	55,800	14,540	34,295	34,295
460070	Commissary Sales	417,398	529,175	525,000	525,000
	MISCELLANEOUS REVENUES	417,398	529,175	525,000	525,000

Expenditure Account

513010	Inmates Welfare Fund Supplies	282,979	0	170,000	170,000
525010	Professional & Special Service	29,751	399,288	311,000	311,000
525030	Prof & Spec Svs Other	43,470	16,945	0	0
530005	Special Dept Expense	56,714	10,489	75,920	75,920
531005	Travel-In Cnty County Car	7,080	7,080	7,080	7,080
	SERVICES & SUPPLIES	419,994	433,802	564,000	564,000
552241	Transfer In-Sheriff	-7,071	0	0	0
	OTHER FINANCING SOURCES	-7,071	0	0	0
552075	Budgetary Transfers	0	0	-4,705	-4,705
	INTRA-FUND TRANSFERS	0	0	-4,705	-4,705

Total Revenue	473,198	543,715	559,295	559,295
Total Expense	412,923	433,802	559,295	559,295
Total Net Cost	60,275	109,913	0	0

02 PUBLIC PROTECTION
013 POLICE PROTECTION

FOR THE FISCAL 2026 - 2027

1000	GENERAL FUND	Actual	Actual	Recommended	Adopte
1024	SHERIFF-CORONER	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

415000	Other Licenses & Permits	898	1,285	4,000	4,000
	LICENSES, PERMITS	898	1,285	4,000	4,000
446010	State Aid - Other	350,000	561,691	500,000	500,000
446040	State-DBAW	410,290	179,634	179,634	179,634
446130	State Mandated Costs	66,665	54,659	54,000	54,000
446730	State Aid - SLESF	14,717	33,500	0	0
491005	Contrib From Other Cities	100,250	106,180	110,550	110,550
	INTERGOVERNMENTAL REVENUES	941,922	935,664	844,184	844,184
456040	Federal Aid	94,000	0	94,000	94,000
	FEDERAL REVENUES	94,000	0	94,000	94,000
431035	Chrgs for Serv-Outside Agency	0	0	1,135,000	1,135,000
468000	Civil Process Service	51,715	47,926	55,000	55,000
472000	Law Enforcement Services	65,073	81,753	65,000	65,000
481000	Educational Service	186,994	76,430	75,000	75,000
484065	Dispatch Services	128,948	96,711	129,000	129,000
491045	Other Refunds & Reimbursements	37,267	44,053	43,700	43,700
492000	Sale of Fixed Assets	1,000	0	0	0
493000	Reimb For Services Provided	1,241,134	493,782	0	0
	CHARGES FOR SERVICES	1,712,131	840,655	1,502,700	1,502,700
491135	Contrib from Trusts	227,640	0	87,000	87,000
	MISCELLANEOUS REVENUES	227,640	0	87,000	87,000

Expenditure Account

501000	Permanent Salaries	8,434,018	8,623,061	8,702,590	8,702,590
501105	Shift Differential	145,680	141,587	132,320	132,320
501110	Education Incentive	144,136	233,822	78,086	78,086
501115	Extra Help	33,614	29,661	31,260	31,260
501120	Stand-By	64,588	58,266	15,000	15,000
501130	Bilingual Pay	680	727	8,580	8,580
501135	Overtime	2,322,482	2,121,819	1,049,560	1,049,560
501140	Stipend	51,015	40,642	10,000	10,000
501145	Redemption of Benefits	95,266	0	59,542	59,542
501150	Social Security-Medicare	160,122	160,306	129,846	129,846
502000	County Contr Retirement	2,330,106	2,186,250	2,364,810	2,364,810
502005	Ins-Workers Comp	856,566	1,054,830	1,156,265	1,156,265
502010	Ins-Unemployment	13,096	14,376	16,009	16,009
502015	Group Insurance	1,558,787	1,718,798	2,016,752	2,016,752
502020	Ins Dental/Vision	69,548	73,845	80,517	80,517
502040	Retirement-Pension Bond	174,470	120,520	87,350	87,350
502045	Retirement-Health Plan	490,392	462,591	573,685	209,912
502050	Ins - Voluntary Life	4,609	6,941	7,363	7,363
	SALARIES & BENEFITS	16,949,175	17,048,042	16,519,535	16,155,762
513005	Reserve Dep Cloth Allowance	5,911	5,500	6,000	6,000

Oversight Department: Sheriff Coroner02 **PUBLIC PROTECTION**
013 **POLICE PROTECTION****COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail****FOR THE FISCAL 2026 - 2027**

		Actual	Actual	Recommended	Adopte
		<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>
1000	GENERAL FUND				
1024	SHERIFF-CORONER				
513015	Uniform Allowance	131,547	128,463	131,000	131,000
514000	Communications - Phone Charges	111,810	106,082	100,570	100,570
514010	Internet Connections	12,936	13,665	13,063	13,063
514015	Communications-CellPhone/Pager	150,615	156,316	153,000	153,000
514020	Communications - Services	491	0	0	0
516000	Household Expense	9,628	10,392	10,903	10,903
517050	Ins - Autos	12,259	9,643	11,201	11,201
517055	Insurance Liability	6,795,722	7,192,742	7,947,658	7,947,658
519000	Maintenance-Equipment	170,241	165,196	222,889	222,889
519025	Other Ops-Equipment	27,210	8,000	15,000	15,000
519038	Fuel Expense	33,358	36,211	0	0
519055	Maint-Info Hardware	144,086	119,548	122,000	122,000
519060	Maint-Info Software Licenses	130,643	154,265	136,720	153,320
520000	Maint-Struc, Improve, Grounds	23,660	13,387	70,000	70,000
522000	Memberships	10,229	10,754	8,100	8,100
524000	Office Expense	74,909	72,769	61,000	54,900
524004	Cal-Card Fraud Chrgs	0	138	0	0
524005	Subscription	7,500	7,500	7,500	7,500
525010	Professional & Special Service	145,320	183,199	64,240	64,240
525020	Prof & Spec Svs Data Pro	164,679	155,813	235,902	235,902
525030	Prof & Spec Svs Other	361,125	359,223	360,000	360,000
525045	Employee Hire & Evaluation	32,644	37,582	37,500	37,500
525050	Alcohol Test	60,352	50,842	49,000	49,000
525135	Crime Prevention/Drug Program	1,255	1,000	1,000	1,000
526015	IVECA	275,572	231,033	251,569	251,569
527000	Rents & Leases Equipment	265,418	257,895	357,675	357,675
528000	Rents & Leas-Sts-Imp-Grnds	37,999	29,788	30,250	30,250
530000	Spec Dept Exp-Training	24,677	62,142	55,000	55,000
530005	Special Dept Expense	10,220	4,651	18,465	18,465
530010	Special Dept Exp-Reimb Exp	24,995	15,758	25,000	25,000
530015	Spec Dept Dive Team	327	87	2,500	2,500
530030	Volunteer Services	18,734	19,790	20,500	20,500
530040	Adm-Other	6,323	7,503	9,000	9,000
530050	Special Fund	-15,000	15,000	15,000	15,000
530055	Spec Dept Exp-Photo & ID	13,126	6,613	10,000	10,000
530065	Sheriff Dept Tuition & Travel	74,615	62,537	75,500	75,500
530070	Special Dept. Exp - K9	11,294	12,252	5,000	5,000
530080	Special Dept Exp - Other	95,631	84,951	66,500	66,500
531005	Travel-In Cnty County Car	1,231,352	1,225,623	1,114,140	1,114,140
531006	Travel-Cnty Car-Motorpool	0	3,589	0	0
531040	Travel Out of Cnty Misc	196,583	197,810	147,000	147,000
531060	Fuel Aero-Squad	2,724	2,161	3,500	3,500
532000	Utilities	2,541	2,183	2,500	2,500
537010	GASB 87 Lease Financing Princ.	260,089	0	0	0

Current Date: 09/10/2026

Oversight Department: Sheriff Coroner**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 PUBLIC PROTECTION
013 POLICE PROTECTION**FOR THE FISCAL 2026 - 2027**1000 GENERAL FUND
1024 SHERIFF-CORONER

		Actual 2025	Actual 2026	Recommended 2027	Adopte 2027
SERVICES & SUPPLIES		11,155,350	11,239,596	11,973,345	11,983,845
533030	Patient Travel	0	200	0	0
537005	Interest Expense	8,890	0	0	0
OTHER CHARGES		8,890	200	0	0
549000	Equipment	0	115,158	0	0
549005	Equipment-Vehicles	157,006	0	0	0
549010	Equipment-Info. Technology	96,167	33,160	0	0
549015	Firearms	0	3,278	0	0
550000	Structures & Improvements	16,726	0	0	0
CAPITAL ASSETS		269,899	151,596	0	0
552080	Transfers In	-80,990	-191,486	-461,434	-478,034
552085	Transfers Out	0	0	19,250	19,250
552241	Transfer In-Sheriff	-32,352	0	0	0
552310	Transfer In - ARPA	-1,485,655	-78,648	0	0
552355	Transfer In- Loss Reserves	-26,161	-6,757	0	0
OTHER FINANCING SOURCES		-1,625,158	-276,891	-442,184	-458,784
552000	Intrafund Transfer	-264	-516	5,000	5,000
552020	Intrafund Maintenance	53,231	10,008	53,275	53,275
552035	Intrafund Sheriff	142,275	139,179	158,882	158,882
552225	Intrafund Human Resources	0	0	249	249
INTRA-FUND TRANSFERS		195,242	148,671	217,406	217,406
Total Revenue		2,976,591	1,777,604	2,531,884	2,531,884
Total Expense		26,953,398	28,311,214	28,268,102	27,898,229
Total Net Cost		-23,976,807	-26,533,610	-25,736,218	-25,366,345

02 PUBLIC PROTECTION
013 POLICE PROTECTION

FOR THE FISCAL 2026 - 2027

1563	HIDTA GRANT				
0101	NON-GENERAL FUND	Actual	Actual	Recommended	Adopte
		<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

456040	Federal Aid	1,387,022	1,183,783	1,165,615	1,165,615
	FEDERAL REVENUES	1,387,022	1,183,783	1,165,615	1,165,615
491045	Other Refunds & Reimbursements	0	9,084	0	0
	CHARGES FOR SERVICES	0	9,084	0	0
491095	Statutory Cancellations	0	340	0	0
	MISCELLANEOUS REVENUES	0	340	0	0

Expenditure Account

501000	Permanent Salaries	222,901	310,757	314,836	314,836
501105	Shift Differential	2,000	3,332	4,850	4,850
501110	Education Incentive	4,171	8,169	2,058	2,058
501120	Stand-By	1,970	360	3,500	3,500
501135	Overtime	40,780	73,056	21,000	21,000
501145	Redemption of Benefits	3,935	0	942	942
501150	Social Security-Medicare	3,999	5,634	4,565	4,565
502000	County Contr Retirement	69,579	94,477	95,528	95,528
502005	Ins-Workers Comp	1,839	2,019	1,690	1,690
502010	Ins-Unemployment	418	368	389	389
502015	Group Insurance	46,329	68,826	76,935	76,935
502020	Ins Dental/Vision	2,920	3,689	3,905	3,905
502040	Retirement-Pension Bond	4,732	4,855	3,298	3,298
502045	Retirement-Health Plan	13,822	17,862	20,559	20,559
502050	Ins - Voluntary Life	105	35	390	390
	SALARIES & BENEFITS	419,500	593,439	554,445	554,445
513015	Uniform Allowance	4,500	6,000	6,000	6,000
514000	Communications - Phone Charges	20,500	18,888	19,200	19,200
514010	Internet Connections	9,598	9,057	12,000	12,000
514015	Communications-CellPhone/Pager	25,504	18,000	18,000	18,000
517050	Ins - Autos	272	643	747	747
517055	Insurance Liability	3,197	2,881	2,798	2,798
519000	Maintenance-Equipment	260	0	24,000	24,000
519055	Maint-Info Hardware	8,289	0	0	0
519060	Maint-Info Software Licenses	156,073	74,588	98,000	98,000
524000	Office Expense	21,688	37,542	35,000	35,000
525010	Professional & Special Service	3,945	9,747	10,008	10,008
525070	Overhead Reimbursement	13,067	8,807	8,807	8,807
526015	IVECA	1,842	1,630	1,974	1,974
528000	Rents & Leas-Sts-Imp-Grnds	474,206	474,206	474,216	474,216
530040	Adm-Other	976	914	1,800	1,800
531005	Travel-In Cnty County Car	15,828	15,828	15,828	15,828
	SERVICES & SUPPLIES	759,745	678,731	728,378	728,378
552080	Transfers In	0	-9,972	-98,208	-98,208
	OTHER FINANCING SOURCES	0	-9,972	-98,208	-98,208

Oversight Department: Sheriff Coroner**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 **PUBLIC PROTECTION**
013 **POLICE PROTECTION****FOR THE FISCAL 2026 - 2027**

1563	HIDTA GRANT		Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND		<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>
552000	Intrafund Transfer		-23,011	-19,054	-19,000	-19,000
	INTRA-FUND TRANSFERS		-23,011	-19,054	-19,000	-19,000
	Total Revenue		1,387,022	1,193,207	1,165,615	1,165,615
	Total Expense		1,156,234	1,243,144	1,165,615	1,165,615
	Total Net Cost		230,788	-49,937	0	0

02 PUBLIC PROTECTION
013 POLICE PROTECTION

FOR THE FISCAL 2026 - 2027

1709	OFF HIGHWAY ENFORCEMENT	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	2025	2026	2027	2027

Revenue Account

421020	Off Highway Fines VC 42204	46,084	36,967	30,000	30,000
	FINES, FORFEITURES&PENALTIES	46,084	36,967	30,000	30,000
493000	Reimb For Services Provided	0	3,075	0	0
	CHARGES FOR SERVICES	0	3,075	0	0

Expenditure Account

519000	Maintenance-Equipment	2,507	563	2,000	2,000
524000	Office Expense	314	138	500	500
525070	Overhead Reimbursement	1,180	5,640	5,640	5,640
530005	Special Dept Expense	22,516	16,521	3,360	3,360
532000	Utilities	21,757	22,618	18,000	18,000
	SERVICES & SUPPLIES	48,274	45,480	29,500	29,500
552085	Transfers Out	4,500	500	500	500
	OTHER FINANCING SOURCES	4,500	500	500	500

Total Revenue	46,084	40,042	30,000	30,000
Total Expense	52,774	45,980	30,000	30,000
Total Net Cost	-6,690	-5,938	0	0

02 PUBLIC PROTECTION

GOVERNMENTAL FUNDS

014 DETENTION AND CORRECTION BUDGET UNIT

FOR THE FISCAL 2026 - 2027

1000 GENERAL FUND

1025 SHERIFF'S CORRECTION DIVISION

Actual

Actual

Recommended

Adopte

2025202620272027Revenue Account

446730	State Aid - SLESF	91,734	59,815	48,250	48,250
INTERGOVERNMENTAL REVENUES		91,734	59,815	48,250	48,250
431035	Chrgs for Serv-Outside Agency	0	0	250,000	250,000
480000	Institutional Care & Service	1,925,219	3,211,405	2,863,653	2,863,653
491045	Other Refunds & Reimbursements	34,780	26,147	25,000	25,000
493000	Reimb For Services Provided	135,478	190,841	0	0
CHARGES FOR SERVICES		2,095,477	3,428,393	3,138,653	3,138,653

Expenditure Account

501000	Permanent Salaries	7,001,327	7,798,821	7,845,213	7,845,213
501105	Shift Differential	169,998	171,324	114,000	114,000
501110	Education Incentive	13,025	19,970	13,378	13,378
501115	Extra Help	0	8,260	24,449	24,449
501120	Stand-By	7,740	7,373	1,380	1,380
501130	Bilingual Pay	1,044	1,493	1,040	1,040
501135	Overtime	2,262,847	2,319,201	1,217,250	1,217,250
501140	Stipend	295,120	43,525	4,150	4,150
501145	Redemption of Benefits	52,566	0	37,800	37,800
501150	Social Security-Medicare	141,193	145,732	114,111	114,111
502000	County Contr Retirement	2,027,918	2,028,075	2,266,301	2,266,301
502005	Ins-Workers Comp	906,345	943,365	951,231	951,231
502010	Ins-Unemployment	10,411	12,519	13,942	13,942
502015	Group Insurance	1,665,979	1,910,769	2,238,840	2,238,840
502020	Ins Dental/Vision	78,183	82,323	85,529	85,529
502040	Retirement-Pension Bond	147,719	109,878	82,024	82,024
502045	Retirement-Health Plan	411,059	406,924	511,982	190,536
502050	Ins - Voluntary Life	5,249	8,088	8,033	8,033
SALARIES & BENEFITS		15,197,723	16,017,640	15,530,653	15,209,207
513000	Clothing & Personal	63,993	30,402	53,000	53,000
513010	Inmates Welfare Fund Supplies	24,821	15,576	25,000	25,000
513015	Uniform Allowance	161,312	181,245	172,000	172,000
514000	Communications - Phone Charges	28,385	13,859	24,191	24,191
514010	Internet Connections	12,936	14,457	13,063	13,063
515000	Food	1,046,282	1,034,009	966,000	966,000
516000	Household Expense	150,976	128,455	165,750	165,750
516005	Bedding Jail	31,746	10,273	24,575	24,575
517050	Ins - Autos	817	3,214	3,734	3,734
517055	Insurance Liability	365,812	477,525	869,919	869,919
519000	Maintenance-Equipment	62,534	54,957	50,000	50,000
519038	Fuel Expense	7,497	48	1,900	1,900
519055	Maint-Info Hardware	109,045	103,453	100,622	100,622
519060	Maint-Info Software Licenses	6,567	58,656	7,066	15,102
520000	Maint-Struc, Improve, Grounds	198,006	155,606	162,000	162,000

02 PUBLIC PROTECTION

GOVERNMENTAL FUNDS

014 DETENTION AND CORRECTION BUDGET UNIT

FOR THE FISCAL 2026 - 2027

1000	GENERAL FUND	Actual	Actual	Recommended	Adopte
1025	SHERIFF'S CORRECTION DIVISION	2025	2026	2027	2027
522000	Memberships	60	219	300	300
524000	Office Expense	63,504	60,888	64,130	57,717
524005	Subscription	400	400	400	400
525010	Professional & Special Service	7,206,369	7,592,490	7,989,139	7,989,139
525020	Prof & Spec Svs Data Pro	164,679	155,813	198,274	198,274
525030	Prof & Spec Svs Other	102,344	149,840	75,000	123,500
525045	Employee Hire & Evaluation	28,543	25,023	29,000	29,000
525050	Alcohol Test	0	0	2,500	2,500
527000	Rents & Leases Equipment	39,456	27,464	40,231	40,231
528000	Rents & Leas-Sts-Imp-Grnds	16,749	8,201	9,000	9,000
529000	Small Tools & Instruments	7,421	6,777	10,500	10,500
530000	Spec Dept Exp-Training	16,602	15,320	22,700	22,700
530005	Special Dept Expense	10,818	9,175	11,250	11,250
530070	Special Dept. Exp - K9	1,686	6,673	1,500	1,500
531005	Travel-In Cnty County Car	182,371	187,937	141,852	141,852
531040	Travel Out of Cnty Misc	60,032	66,479	55,996	55,996
531055	Travel-Trans of Prisoner	8,530	12,555	25,000	25,000
	SERVICES & SUPPLIES	10,180,293	10,606,989	11,315,592	11,365,715
549000	Equipment	0	253,242	0	0
549010	Equipment-Info. Technology	0	0	0	435,000
550000	Structures & Improvements	634,798	149,555	0	0
	CAPITAL ASSETS	634,798	402,797	0	435,000
552080	Transfers In	-380,985	-544,333	-31,492	-31,492
552241	Transfer In-Sheriff	-2,344,681	-2,598,104	-3,013,376	-3,456,412
552310	Transfer In - ARPA	-1,627,174	0	0	0
	OTHER FINANCING SOURCES	-4,352,840	-3,142,437	-3,044,868	-3,487,904
552000	Intrafund Transfer	109	114	9,100	9,100
552020	Intrafund Maintenance	426,903	329,652	435,357	435,357
552155	Intrafund-Security Services	27,644	148,344	150,000	101,500
	INTRA-FUND TRANSFERS	454,656	478,110	594,457	545,957
	Total Revenue	2,187,211	3,488,208	3,186,903	3,186,903
	Total Expense	22,114,630	24,363,099	24,395,834	24,067,975
	Total Net Cost	-19,927,419	-20,874,891	-21,208,931	-20,881,072

FOR THE FISCAL 2026 - 2027

1000	GENERAL FUND	Actual	Actual	Recommended	Adopte
1070	SHERIFF-OFDF	2025	2026	2027	2027
Revenue Account					
493000	Reimb For Services Provided	134	0	0	0
	CHARGES FOR SERVICES	134	0	0	0
Expenditure Account					
501000	Permanent Salaries	175,951	282,299	310,520	310,520
501105	Shift Differential	2,274	5,690	4,712	4,712
501135	Overtime	46,564	74,815	62,478	62,478
501140	Stipend	7,500	2,695	0	0
501145	Redemption of Benefits	1,875	0	1,500	1,500
501150	Social Security-Medicare	3,436	5,345	4,503	4,503
502000	County Contr Retirement	58,406	86,262	98,767	98,767
502010	Ins-Unemployment	330	313	332	332
502015	Group Insurance	37,378	55,147	62,500	62,500
502020	Ins Dental/Vision	1,801	2,721	2,208	2,208
502040	Retirement-Pension Bond	3,947	4,568	3,478	3,478
502045	Retirement-Health Plan	10,864	16,049	20,277	7,546
502050	Ins - Voluntary Life	190	340	343	343
	SALARIES & BENEFITS	350,516	536,244	571,618	558,887
513015	Uniform Allowance	4,624	8,059	7,500	7,500
516000	Household Expense	12,172	2,101	8,362	8,362
519000	Maintenance-Equipment	24,150	31,316	25,000	25,000
519060	Maint-Info Software Licenses	0	45	0	0
520000	Maint-Struc, Improve, Grounds	35,044	40,470	40,000	40,000
524000	Office Expense	2,636	2,248	1,964	1,768
530005	Special Dept Expense	284	332	394	394
531005	Travel-In Cnty County Car	3,720	3,720	3,720	3,720
531040	Travel Out of Cnty Misc	0	0	547	547
532000	Utilities	108,253	78,489	106,500	106,500
	SERVICES & SUPPLIES	190,883	166,780	193,987	193,791
552080	Transfers In	-7,500	0	0	0
552310	Transfer In - ARPA	-30,969	0	0	0
	OTHER FINANCING SOURCES	-38,469	0	0	0
Total Revenue		134	0	0	0
Total Expense		502,930	703,024	765,605	752,678
Total Net Cost		-502,796	-703,024	-765,605	-752,678

02 PUBLIC PROTECTION

GOVERNMENTAL FUNDS

014 DETENTION AND CORRECTION BUDGET UNIT

FOR THE FISCAL 2026 - 2027

1552	JAIL IMPROVEMENT STATE	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>
Revenue Account					
430000	Interest Pooled Money	355	347	300	300
	REV FROM USE OF	355	347	300	300
Expenditure Account					
520000	Maint-Struc, Improve, Grounds	277	0	5,100	5,100
	SERVICES & SUPPLIES	277	0	5,100	5,100
552075	Budgetary Transfers	0	0	-4,800	-4,800
	INTRA-FUND TRANSFERS	0	0	-4,800	-4,800
Total Revenue		355	347	300	300
Total Expense		277	0	300	300
Total Net Cost		78	347	0	0

1553	JAIL IMPROVEMENT FED'L	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	2025	2026	2027	2027
<u>Expenditure Account</u>					
OTHER FINANCING SOURCES		0	0	0	0
Total Revenue		0	0	0	0
Total Expense		0	0	0	0
Total Net Cost		0	0	0	0

Oversight Department: Sheriff Coroner**COUNTY OF****Budget Detail**

02 **PUBLIC PROTECTION**
014 **DETENTION AND CORRECTION BUDGET UNIT**

GOVERNMENTAL FUNDS
FOR THE FISCAL 2026 - 2027

1559	SHERIFF STANDARD TRAINING	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	9,116	8,505	8,000	8,000
	REV FROM USE OF	9,116	8,505	8,000	8,000
481000	Educational Service	67,972	63,207	63,016	63,016
	CHARGES FOR SERVICES	67,972	63,207	63,016	63,016

Expenditure Account

519060	Maint-Info Software Licenses	7,443	7,740	7,443	7,443
531040	Travel Out of Cnty Misc	60,732	52,806	63,016	63,016
	SERVICES & SUPPLIES	68,175	60,546	70,459	70,459
552085	Transfers Out	0	8,407	0	0
	OTHER FINANCING SOURCES	0	8,407	0	0

Total Revenue	77,088	71,712	71,016	71,016
Total Expense	68,175	68,953	70,459	70,459
Total Net Cost	8,913	2,759	557	557

02 PUBLIC PROTECTION
017 OTHER PROTECTION

FOR THE FISCAL 2026 - 2027

1539	GLAMIS DUNES	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	2025	2026	2027	2027

Revenue Account

446010	State Aid - Other	-48,852	187,147	281,241	281,241
INTERGOVERNMENTAL REVENUES		-48,852	187,147	281,241	281,241
431040	Interfund Services Provided	0	0	48,000	48,000
493000	Reimb For Services Provided	90,001	5,604	0	0
CHARGES FOR SERVICES		90,001	5,604	48,000	48,000

Expenditure Account

501000	Permanent Salaries	165,672	177,279	174,148	174,148
501105	Shift Differential	7,352	4,173	3,900	3,900
501110	Education Incentive	4,753	7,288	2,441	2,441
501135	Overtime	68,096	54,604	45,000	45,000
501145	Redemption of Benefits	938	0	1,800	1,800
501150	Social Security-Medicare	3,583	3,517	2,525	2,525
502000	County Contr Retirement	55,079	53,864	53,679	53,679
502005	Ins-Workers Comp	3,267	4,341	4,309	4,309
502010	Ins-Unemployment	228	333	352	352
502015	Group Insurance	29,616	37,102	36,284	36,284
502020	Ins Dental/Vision	1,587	1,767	1,289	1,289
502040	Retirement-Pension Bond	3,779	2,923	1,950	1,950
502045	Retirement-Health Plan	10,380	10,079	11,372	11,372
502050	Ins - Voluntary Life	190	430	390	390
SALARIES & BENEFITS		354,520	357,700	339,439	339,439
513015	Uniform Allowance	3,000	3,000	3,000	3,000
517050	Ins - Autos	272	3,214	3,734	3,734
517055	Insurance Liability	5,679	6,193	7,133	7,133
519000	Maintenance-Equipment	23,011	0	0	0
519038	Fuel Expense	978	0	500	500
525010	Professional & Special Service	0	53	0	0
525070	Overhead Reimbursement	5,565	5,689	5,689	5,689
530080	Special Dept Exp - Other	0	0	32,720	32,720
531005	Travel-In Cnty County Car	207,704	191,542	160,092	160,092
SERVICES & SUPPLIES		246,209	209,691	212,868	212,868
552080	Transfers In	-204,500	-500	-736,632	-736,632
OTHER FINANCING SOURCES		-204,500	-500	-736,632	-736,632
552000	Intrafund Transfer	-29,226	-11,764	-12,000	-12,000
552075	Budgetary Transfers	0	0	525,566	525,566
INTRA-FUND TRANSFERS		-29,226	-11,764	513,566	513,566
Total Revenue		41,149	192,751	329,241	329,241
Total Expense		367,003	555,127	329,241	329,241
Total Net Cost		-325,854	-362,376	0	0

02 PUBLIC PROTECTION
017 OTHER PROTECTION

FOR THE FISCAL 2026 - 2027

1631	SHERIFF FEES - GC 26731	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	2025	2026	2027	2027

Revenue Account

421000	Vehicle Code Fines	1,105	1,155	1,000	1,000
	FINES, FORFEITURES&PENALTIES	1,105	1,155	1,000	1,000
430000	Interest Pooled Money	9,998	9,311	8,000	8,000
	REV FROM USE OF	9,998	9,311	8,000	8,000
484060	Other Fees	28,724	24,244	24,000	24,000
	CHARGES FOR SERVICES	28,724	24,244	24,000	24,000
	MISCELLANEOUS REVENUES	0	0	0	0

Expenditure Account

519055	Maint-Info Hardware	14,030	14,732	0	0
519060	Maint-Info Software Licenses	0	31,000	31,000	31,000
524000	Office Expense	732	1,080	1,750	1,750
531040	Travel Out of Cnty Misc	5,860	8,891	10,000	10,000
	SERVICES & SUPPLIES	20,622	55,703	42,750	42,750
552085	Transfers Out	18,045	17,144	17,701	26,001
	OTHER FINANCING SOURCES	18,045	17,144	17,701	26,001
552075	Budgetary Transfers	0	0	-27,451	-35,751
	INTRA-FUND TRANSFERS	0	0	-27,451	-35,751

Total Revenue	39,827	34,710	33,000	33,000
Total Expense	38,667	72,847	33,000	33,000
Total Net Cost	1,160	-38,137	0	0

Oversight Department: Sheriff Coroner**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 PUBLIC PROTECTION
017 OTHER PROTECTION**FOR THE FISCAL 2026 - 2027**1660 PEACE OFFICERS TRAINING
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430000 Interest Pooled Money

787

790

500

500

REV FROM USE OF**787****790****500****500****Expenditure Account**

530000 Spec Dept Exp-Training

0

0

8,000

8,000

SERVICES & SUPPLIES**0****0****8,000****8,000**

552075 Budgetary Transfers

0

0

-7,500

-7,500

INTRA-FUND TRANSFERS**0****0****-7,500****-7,500****Total Revenue**

787

790

500

500

Total Expense

0

0

500

500

Total Net Cost

787

790

0

0

02 PUBLIC PROTECTION
017 OTHER PROTECTION

FOR THE FISCAL 2026 - 2027

1665	SHERIFF PROCESS FEES	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	2025	2026	2027	2027

Revenue Account

430000	Interest Pooled Money	1,604	-130	-150	-150
	REV FROM USE OF	1,604	-130	-150	-150
484060	Other Fees	21,163	18,414	25,000	25,000
491045	Other Refunds & Reimbursements	724	0	0	0
	CHARGES FOR SERVICES	21,887	18,414	25,000	25,000

Expenditure Account

501000	Permanent Salaries	67	67	0	0
501115	Extra Help	11,702	8,145	19,112	19,112
501150	Social Security-Medicare	171	119	258	258
502000	County Contr Retirement	12	11	0	0
502005	Ins-Workers Comp	215	289	206	206
502010	Ins-Unemployment	21	22	17	17
502015	Group Insurance	42	42	0	0
502040	Retirement-Pension Bond	1	1	0	0
502045	Retirement-Health Plan	4	4	0	0
	SALARIES & BENEFITS	12,235	8,700	19,593	19,593
517055	Insurance Liability	373	412	341	341
519038	Fuel Expense	39	0	0	0
523005	Misc Exp - Copies	57	0	0	0
525010	Professional & Special Service	5	86	0	0
525070	Overhead Reimbursement	2,873	1,857	1,857	1,857
531005	Travel-In Cnty County Car	20,760	20,848	20,760	20,760
	SERVICES & SUPPLIES	24,107	23,203	22,958	22,958
552080	Transfers In	-18,045	-17,144	-17,701	-17,701
	OTHER FINANCING SOURCES	-18,045	-17,144	-17,701	-17,701

Total Revenue	23,491	18,284	24,850	24,850
Total Expense	18,297	14,759	24,850	24,850
Total Net Cost	5,194	3,525	0	0

02 PUBLIC PROTECTION
017 OTHER PROTECTION

FOR THE FISCAL 2026 - 2027

1668	FEDERAL ASSET FORFEITURE	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	2025	2026	2027	2027

Revenue Account

491130	Asset Forfeiture	148,987	470,431	110,000	110,000
	FINES, FORFEITURES&PENALTIES	148,987	470,431	110,000	110,000
430000	Interest Pooled Money	986	11,772	5,000	5,000
	REV FROM USE OF	986	11,772	5,000	5,000

Expenditure Account

517050	Ins - Autos	273	0	0	0
525070	Overhead Reimbursement	4,177	3,072	3,072	3,072
530005	Special Dept Expense	16,247	36,279	69,928	69,928
	SERVICES & SUPPLIES	20,697	39,351	73,000	73,000
552085	Transfers Out	40,828	13,250	136,416	136,416
	OTHER FINANCING SOURCES	40,828	13,250	136,416	136,416
552075	Budgetary Transfers	0	0	-94,416	-94,416
	INTRA-FUND TRANSFERS	0	0	-94,416	-94,416

Total Revenue	149,973	482,203	115,000	115,000
Total Expense	61,525	52,601	115,000	115,000
Total Net Cost	88,448	429,602	0	0

Oversight Department: Sheriff Coroner**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 **PUBLIC PROTECTION**
017 **OTHER PROTECTION****FOR THE FISCAL 2026 - 2027**1669 STATE ASSET FORFEITURE
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

491130	Asset Forfeiture	0	13,239	0	0
	FINES, FORFEITURES&PENALTIES	0	13,239	0	0
430000	Interest Pooled Money	193	559	145	145
	REV FROM USE OF	193	559	145	145

Expenditure Account

530005	Special Dept Expense	0	0	5,495	5,495
	SERVICES & SUPPLIES	0	0	5,495	5,495
552075	Budgetary Transfers	0	0	-5,350	-5,350
	INTRA-FUND TRANSFERS	0	0	-5,350	-5,350

Total Revenue	193	13,798	145	145
----------------------	-----	--------	-----	-----

Total Expense	0	0	145	145
----------------------	---	---	-----	-----

Total Net Cost	193	13,798	0	0
-----------------------	-----	--------	---	---

Oversight Department: Sheriff Coroner**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 **PUBLIC PROTECTION**
017 **OTHER PROTECTION****FOR THE FISCAL 2026 - 2027**

1701	SHERIFF'S INFORMATION TECH	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	604	312	500	500
	REV FROM USE OF	604	312	500	500
491056	Overhead Charge Refund	349	2,388	2,388	2,388
	CHARGES FOR SERVICES	349	2,388	2,388	2,388

Expenditure Account

514000	Communications - Phone Charges	412	357	300	300
519055	Maint-Info Hardware	33,240	0	0	0
	SERVICES & SUPPLIES	33,652	357	300	300
552080	Transfers In	-13,394	0	0	0
552085	Transfers Out	0	0	0	8,300
	OTHER FINANCING SOURCES	-13,394	0	0	8,300
552075	Budgetary Transfers	0	0	0	-8,300
	INTRA-FUND TRANSFERS	0	0	0	-8,300

Total Revenue	953	2,700	2,888	2,888
Total Expense	20,258	357	300	300
Total Net Cost	-19,305	2,343	2,588	2,588

Oversight Department: Sheriff Coroner**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 PUBLIC PROTECTION
017 OTHER PROTECTION**FOR THE FISCAL 2026 - 2027**1713 SHERIFF WEAPONS
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430000	Interest Pooled Money	160	122	15	15
	REV FROM USE OF	160	122	15	15
491045	Other Refunds & Reimbursements	951	10	0	0
	CHARGES FOR SERVICES	951	10	0	0

Expenditure Account

530005	Special Dept Expense	446	1,744	3,000	3,000
	SERVICES & SUPPLIES	446	1,744	3,000	3,000
552085	Transfers Out	528	0	0	0
	OTHER FINANCING SOURCES	528	0	0	0
552075	Budgetary Transfers	0	0	-2,985	-2,985
	INTRA-FUND TRANSFERS	0	0	-2,985	-2,985

Total Revenue	1,111	132	15	15
Total Expense	974	1,744	15	15
Total Net Cost	137	-1,612	0	0

02 PUBLIC PROTECTION
017 OTHER PROTECTION

FOR THE FISCAL 2026 - 2027

1761	CAL-MMET GRANT	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	2025	2026	2027	2027

Revenue Account

446010	State Aid - Other	496,170	504,904	496,169	496,169
INTERGOVERNMENTAL REVENUES		496,170	504,904	496,169	496,169
491045	Other Refunds & Reimbursements	33	0	0	0
492000	Sale of Fixed Assets	0	0	0	7,200
493000	Reimb For Services Provided	0	41,089	0	0
CHARGES FOR SERVICES		33	41,089	0	7,200

Expenditure Account

501000	Permanent Salaries	100,906	109,287	117,276	117,276
501110	Education Incentive	4,852	8,108	5,423	5,423
501140	Stipend	0	1,200	0	0
501145	Redemption of Benefits	2,313	0	0	0
501150	Social Security-Medicare	1,524	1,672	1,701	1,701
502000	County Contr Retirement	33,741	34,821	34,444	34,444
502010	Ins-Unemployment	0	0	151	151
502015	Group Insurance	20,771	24,107	25,359	25,359
502020	Ins Dental/Vision	1,226	1,276	1,289	1,289
502040	Retirement-Pension Bond	2,402	1,977	1,313	1,313
502045	Retirement-Health Plan	6,591	6,822	7,658	7,658
502050	Ins - Voluntary Life	191	386	390	390
SALARIES & BENEFITS		174,517	189,656	195,004	195,004
513015	Uniform Allowance	1,384	1,500	1,500	1,500
517050	Ins - Autos	2,179	321	373	373
519055	Maint-Info Hardware	39,093	20,632	9,957	9,957
519060	Maint-Info Software Licenses	0	0	20,952	20,952
525010	Professional & Special Service	152,647	99,257	128,100	128,100
530005	Special Dept Expense	68,003	70,676	65,072	65,072
530080	Special Dept Exp - Other	31,964	58,361	35,788	35,788
531005	Travel-In Cnty County Car	3,096	3,096	3,096	3,096
SERVICES & SUPPLIES		298,366	253,843	264,838	264,838
549005	Equipment-Vehicles	35,999	0	0	60,000
CAPITAL ASSETS		35,999	0	0	60,000
552355	Transfer In- Loss Reserves	0	0	0	-41,457
OTHER FINANCING SOURCES		0	0	0	-41,457
552000	Intrafund Transfer	86,759	89,571	90,000	90,000
552075	Budgetary Transfers	0	0	-53,673	-65,016
INTRA-FUND TRANSFERS		86,759	89,571	36,327	24,984
Total Revenue		496,203	545,993	496,169	503,369
Total Expense		595,641	533,070	496,169	503,369
Total Net Cost		-99,438	12,923	0	0

Oversight Department: Sheriff Coroner**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 **PUBLIC PROTECTION**
017 **OTHER PROTECTION****FOR THE FISCAL 2026 - 2027**1764 STONEGARDEN GRANT
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Expenditure Account**

552085 Transfers Out

0

5,200

0

0

OTHER FINANCING SOURCES**0****5,200****0****0****Total Revenue**

0

0

0

0

Total Expense

0

5,200

0

0

Total Net Cost

0

-5,200

0

0

1767	OHS GRANT 06/08:PUB SAFE	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	2025	2026	2027	2027
Revenue Account					
430000	Interest Pooled Money	27	27	0	0
	REV FROM USE OF	27	27	0	0
Total Revenue		27	27	0	0
Total Expense		0	0	0	0
Total Net Cost		27	27	0	0

Oversight Department: Sheriff Coroner**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 **PUBLIC PROTECTION**
017 **OTHER PROTECTION****FOR THE FISCAL 2026 - 2027**

1789	COPS AB 3229 LLESF-SHERIFF	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	4,799	3,684	4,400	4,400
	REV FROM USE OF	4,799	3,684	4,400	4,400
446730	State Aid - SLESF	151,703	46,384	61,100	61,100
	INTERGOVERNMENTAL REVENUES	151,703	46,384	61,100	61,100
493000	Reimb For Services Provided	31	0	0	0
	CHARGES FOR SERVICES	31	0	0	0

Expenditure Account

530005	Special Dept Expense	87,438	12,146	0	0
	SERVICES & SUPPLIES	87,438	12,146	0	0
549010	Equipment-Info. Technology	61,086	61,100	61,100	61,100
	CAPITAL ASSETS	61,086	61,100	61,100	61,100

Total Revenue	156,533	50,068	65,500	65,500
Total Expense	148,524	73,246	61,100	61,100
Total Net Cost	8,009	-23,178	4,400	4,400

1790	QUECHAN MITIGATION	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	2025	2026	2027	2027
Revenue Account					
430000	Interest Pooled Money	2	2	0	0
	REV FROM USE OF	2	2	0	0
	Total Revenue	2	2	0	0
	Total Expense	0	0	0	0
	Total Net Cost	2	2	0	0

02 PUBLIC PROTECTION
017 OTHER PROTECTION

FOR THE FISCAL 2026 - 2027

1813	HOLTVILLE LAW	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	23,753	22,097	15,000	15,000
	REV FROM USE OF	23,753	22,097	15,000	15,000
431035	Chrgs for Serv-Outside Agency	0	0	1,185,297	1,185,297
493000	Reimb For Services Provided	1,061,462	1,058,547	0	0
	CHARGES FOR SERVICES	1,061,462	1,058,547	1,185,297	1,185,297
491095	Statutory Cancellations	0	375	0	0
	MISCELLANEOUS REVENUES	0	375	0	0

Expenditure Account

501000	Permanent Salaries	449,296	473,731	476,265	476,265
501105	Shift Differential	12,536	16,287	17,258	17,258
501110	Education Incentive	7,498	10,850	0	0
501115	Extra Help	24,253	7,303	29,847	29,847
501120	Stand-By	6,539	1,900	1,900	1,900
501130	Bilingual Pay	0	0	780	780
501135	Overtime	171,109	158,539	162,000	162,000
501145	Redemption of Benefits	6,134	0	2,900	2,900
501150	Social Security-Medicare	9,775	9,636	7,339	7,339
502000	County Contr Retirement	142,647	141,952	144,171	144,171
502005	Ins-Workers Comp	10,338	11,330	11,763	11,763
502010	Ins-Unemployment	724	869	960	960
502015	Group Insurance	72,188	69,919	83,459	83,459
502020	Ins Dental/Vision	3,115	3,074	3,633	3,633
502040	Retirement-Pension Bond	10,059	7,570	5,122	5,122
502045	Retirement-Health Plan	27,598	27,438	31,100	31,100
502050	Ins - Voluntary Life	267	177	390	390
	SALARIES & BENEFITS	954,076	940,575	978,887	978,887
513015	Uniform Allowance	7,500	7,093	9,000	9,000
514010	Internet Connections	2,139	2,047	2,400	2,400
517055	Insurance Liability	17,371	16,163	19,474	19,474
519000	Maintenance-Equipment	735	0	10,000	10,000
519055	Maint-Info Hardware	0	0	500	500
519060	Maint-Info Software Licenses	2,000	2,000	5,000	5,000
524000	Office Expense	2,129	2,471	4,000	4,000
525010	Professional & Special Service	465	578	0	0
525045	Employee Hire & Evaluation	0	0	500	500
525070	Overhead Reimbursement	15,309	8,955	8,955	8,955
526015	IVECA	8,023	7,334	7,917	7,917
530005	Special Dept Expense	723	948	20,820	20,820
530080	Special Dept Exp - Other	24,177	6,429	0	0
531005	Travel-In Cnty County Car	81,720	76,512	81,720	81,720
	SERVICES & SUPPLIES	162,291	130,530	170,286	170,286
552085	Transfers Out	0	15,127	18,992	18,992

02 PUBLIC PROTECTION
017 OTHER PROTECTION

FOR THE FISCAL 2026 - 2027

		Actual <u>2025</u>	Actual <u>2026</u>	Recommended <u>2027</u>	Adopte <u>2027</u>
1813	HOLTVILLE LAW				
0101	NON-GENERAL FUND				
552310	Transfer In - ARPA	-1,873	0	0	0
	OTHER FINANCING SOURCES	-1,873	15,127	18,992	18,992
552000	Intrafund Transfer	-42,692	-16,166	-45,000	-45,000
	INTRA-FUND TRANSFERS	-42,692	-16,166	-45,000	-45,000
	Total Revenue	1,085,215	1,081,019	1,200,297	1,200,297
	Total Expense	1,071,802	1,070,066	1,123,165	1,123,165
	Total Net Cost	13,413	10,953	77,132	77,132

02 PUBLIC PROTECTION
017 OTHER PROTECTION

FOR THE FISCAL 2026 - 2027

1814 COURT SECURITY	Actual	Actual	Recommended	Adopte
0101 NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000 Interest Pooled Money	-6,502	-6,983	-9,000	-9,000
REV FROM USE OF	-6,502	-6,983	-9,000	-9,000
446230 Reimburse State Prison Expense	47,384	25,959	35,000	35,000
446730 State Aid - SLESF	59,656	51,622	0	50,000
INTERGOVERNMENTAL REVENUES	107,040	77,581	35,000	85,000
431040 Interfund Services Provided	0	0	1,698,934	1,698,934
493000 Reimb For Services Provided	1,426,245	2,109,072	0	0
CHARGES FOR SERVICES	1,426,245	2,109,072	1,698,934	1,698,934
491095 Statutory Cancellations	225	1,499	0	0
MISCELLANEOUS REVENUES	225	1,499	0	0

Expenditure Account

501000 Permanent Salaries	724,839	735,886	906,779	906,779
501105 Shift Differential	14,951	10,938	13,500	13,500
501110 Education Incentive	5,976	10,873	10,323	10,323
501120 Stand-By	9,165	7,239	7,000	7,000
501135 Overtime	231,620	154,007	126,521	126,521
501145 Redemption of Benefits	4,542	0	4,957	4,957
501150 Social Security-Medicare	13,036	11,442	13,149	13,149
502000 County Contr Retirement	207,127	179,539	288,469	288,469
502005 Ins-Workers Comp	205,193	69,930	17,289	17,289
502010 Ins-Unemployment	1,376	1,439	1,411	1,411
502015 Group Insurance	96,762	90,836	121,469	121,469
502020 Ins Dental/Vision	4,768	4,889	4,865	4,865
502040 Retirement-Pension Bond	14,071	9,179	10,156	10,156
502045 Retirement-Health Plan	38,617	32,004	59,213	59,213
502050 Ins - Voluntary Life	187	218	1,170	1,170
SALARIES & BENEFITS	1,572,230	1,318,419	1,586,271	1,586,271
513015 Uniform Allowance	17,788	6,000	19,500	19,500
517055 Insurance Liability	29,908	26,785	28,622	28,622
524000 Office Expense	391	742	0	0
525010 Professional & Special Service	849	926	0	0
525045 Employee Hire & Evaluation	0	0	500	500
525070 Overhead Reimbursement	24,711	11,659	11,659	11,659
526015 IVECA	12,452	11,408	12,315	12,315
530005 Special Dept Expense	106,020	130,363	61,938	111,938
530080 Special Dept Exp - Other	17,893	0	0	0
531005 Travel-In Cnty County Car	35,136	35,136	35,136	35,136
SERVICES & SUPPLIES	245,148	223,019	169,670	219,670
552000 Intrafund Transfer	-47,760	-22,798	-31,007	-31,007
INTRA-FUND TRANSFERS	-47,760	-22,798	-31,007	-31,007

1814 COURT SECURITY	Actual	Actual	Recommended	Adopte
0101 NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>
Total Revenue	1,527,008	2,181,169	1,724,934	1,774,934
Total Expense	1,769,618	1,518,640	1,724,934	1,774,934
Total Net Cost	-242,610	662,529	0	0

02 PUBLIC PROTECTION
017 OTHER PROTECTION

FOR THE FISCAL 2026 - 2027

1815	FIREARMS TRAFFICKING TASK	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	-125	-95	0	0
	REV FROM USE OF	-125	-95	0	0
491045	Other Refunds & Reimbursements	0	3,720	0	0
	CHARGES FOR SERVICES	0	3,720	0	0
	Total Revenue	-125	3,625	0	0
	Total Expense	0	0	0	0
	Total Net Cost	-125	3,625	0	0

Oversight Department: Sheriff Coroner**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 **PUBLIC PROTECTION**
017 **OTHER PROTECTION****FOR THE FISCAL 2026 - 2027**1848 STONEGARDEN 2010
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Expenditure Account**

552085 Transfers Out

0

12,168

0

0

OTHER FINANCING SOURCES**0****12,168****0****0****Total Revenue**

0

0

0

0

Total Expense

0

12,168

0

0

Total Net Cost

0

-12,168

0

0

1851	JAG FUNDS 2012	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	2025	2026	2027	2027
Revenue Account					
REV FROM USE OF		0	0	0	0
Total Revenue		0	0	0	0
Total Expense		0	0	0	0
Total Net Cost		0	0	0	0

Oversight Department: Sheriff Coroner**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 PUBLIC PROTECTION
017 OTHER PROTECTION**FOR THE FISCAL 2026 - 2027**

1854	STONEGARDEN 2011	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	-312	-133	0	0
	REV FROM USE OF	-312	-133	0	0

Expenditure Account

552080	Transfers In	0	-9,137	0	0
	OTHER FINANCING SOURCES	0	-9,137	0	0

Total Revenue	-312	-133	0	0
----------------------	------	------	---	---

Total Expense	0	-9,137	0	0
----------------------	---	--------	---	---

Total Net Cost	-312	9,004	0	0
-----------------------	------	-------	---	---

Oversight Department: Sheriff Coroner**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 PUBLIC PROTECTION
017 OTHER PROTECTION**FOR THE FISCAL 2026 - 2027**1863 STONEGARDEN 2012
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430000 Interest Pooled Money

1,978

849

0

0

REV FROM USE OF**1,978****849****0****0****Expenditure Account**

552085 Transfers Out

0

57,937

0

0

OTHER FINANCING SOURCES**0****57,937****0****0****Total Revenue**

1,978

849

0

0

Total Expense

0

57,937

0

0

Total Net Cost

1,978

-57,088

0

0

Oversight Department: Sheriff Coroner**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 PUBLIC PROTECTION
017 OTHER PROTECTION**FOR THE FISCAL 2026 - 2027**

1870	STONEGARDEN 2013	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	1,412	606	0	0
	REV FROM USE OF	1,412	606	0	0

Expenditure Account

552085	Transfers Out	0	41,368	0	0
	OTHER FINANCING SOURCES	0	41,368	0	0

Total Revenue	1,412	606	0	0
----------------------	-------	-----	---	---

Total Expense	0	41,368	0	0
----------------------	---	--------	---	---

Total Net Cost	1,412	-40,762	0	0
-----------------------	-------	---------	---	---

Oversight Department: Sheriff Coroner**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 PUBLIC PROTECTION
017 O HER PROTECTION**FOR THE FISCAL 2026 - 2027**

1874 JAG FUNDS 2014

0101 NON-GENERAL FUND

**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430000 Interest Pooled Money

-1

0

0

0

REV FROM USE OF**-1****0****0****0****Total Revenue**

-1

0

0

0

Total Expense

0

0

0

0

Total Net Cost

-1

0

0

0

Oversight Department: Sheriff Coroner**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 PUBLIC PROTECTION
017 O HER PROTECTION**FOR THE FISCAL 2026 - 2027**

1878	CORRECTIONAL WORK CREW	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	-2,101	-1,595	0	0
	REV FROM USE OF	-2,101	-1,595	0	0
	Total Revenue	-2,101	-1,595	0	0
	Total Expense	0	0	0	0
	Total Net Cost	-2,101	-1,595	0	0

Oversight Department: Sheriff Coroner**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 **PUBLIC PROTECTION**
017 **OTHER PROTECTION****FOR THE FISCAL 2026 - 2027**1880 STONEGARDEN 2014
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430000 Interest Pooled Money

54

23

0

0

REV FROM USE OF**54****23****0****0****Expenditure Account**

552085 Transfers Out

0

1,587

0

0

OTHER FINANCING SOURCES**0****1,587****0****0****Total Revenue**

54

23

0

0

Total Expense

0

1,587

0

0

Total Net Cost

54

-1,564

0

0

Oversight Department: Sheriff Coroner**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 **PUBLIC PROTECTION**
017 **OTHER PROTECTION****FOR THE FISCAL 2026 - 2027**1893 AB 104 INMATE EDUCATION
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430000	Interest Pooled Money	221	-332	0	0
	REV FROM USE OF	221	-332	0	0
446010	State Aid - Other	61,361	-38,097	0	0
	INTERGOVERNMENTAL REVENUES	61,361	-38,097	0	0
431035	Chrgs for Serv-Outside Agency	0	0	269,159	269,159
493000	Reimb For Services Provided	0	100,317	0	0
	CHARGES FOR SERVICES	0	100,317	269,159	269,159

Expenditure Account

525010	Professional & Special Service	0	23,220	72,320	72,320
530005	Special Dept Expense	25,408	7,065	0	0
530080	Special Dept Exp - Other	54,635	8,447	196,839	196,839
	SERVICES & SUPPLIES	80,043	38,732	269,159	269,159
549000	Equipment	12,596	0	0	0
	CAPITAL ASSETS	12,596	0	0	0
	INTRA-FUND TRANSFERS	0	0	0	0

Total Revenue	61,582	61,888	269,159	269,159
Total Expense	92,639	38,732	269,159	269,159
Total Net Cost	-31,057	23,156	0	0

Oversight Department: Sheriff Coroner**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 PUBLIC PROTECTION
017 OTHER PROTECTION**FOR THE FISCAL 2026 - 2027**

1894	STONEGARDEN 2015	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	-60	-26	0	0
	REV FROM USE OF	-60	-26	0	0

Expenditure Account

552080	Transfers In	0	-1,761	0	0
	OTHER FINANCING SOURCES	0	-1,761	0	0

Total Revenue	-60	-26	0	0
----------------------	-----	-----	---	---

Total Expense	0	-1,761	0	0
----------------------	---	--------	---	---

Total Net Cost	-60	1,735	0	0
-----------------------	-----	-------	---	---

Oversight Department: Sheriff Coroner**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 PUBLIC PROTECTION
017 O HER PROTECTION**FOR THE FISCAL 2026 - 2027**

1900 JAG FUNDS 2016

0101 NON-GENERAL FUND

**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430000 Interest Pooled Money

REV FROM USE OF

-5

-4

0

0

-5**-4****0****0****Total Revenue**

-5

-4

0

0

Total Expense

0

0

0

0

Total Net Cost

-5

-4

0

0

02 PUBLIC PROTECTION
017 O HER PROTECTION

FOR THE FISCAL 2026 - 2027

1902	IVC LAW ENFORCEMENT	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	2025	2026	2027	2027

Revenue Account

431035	Chrgs for Serv-Outside Agency	0	0	382,741	382,741
493000	Reimb For Services Provided	235,384	356,116	0	0
CHARGES FOR SERVICES		235,384	356,116	382,741	382,741

Expenditure Account

501000	Permanent Salaries	130,351	138,896	143,762	143,762
501105	Shift Differential	3,086	6,202	5,000	5,000
501120	Stand-By	4,040	5,583	6,700	6,700
501135	Overtime	65,053	75,341	61,000	61,000
501145	Redemption of Benefits	1,148	0	0	0
501150	Social Security-Medicare	2,947	3,257	2,085	2,085
502000	County Contr Retirement	44,140	47,362	47,168	47,168
502010	Ins-Unemployment	127	209	290	290
502015	Group Insurance	22,940	28,486	30,585	30,585
502020	Ins Dental/Vision	1,424	1,741	1,760	1,760
502040	Retirement-Pension Bond	2,868	2,408	1,610	1,610
502045	Retirement-Health Plan	7,878	8,303	9,388	9,388
SALARIES & BENEFITS		286,002	317,788	309,348	309,348
513015	Uniform Allowance	3,000	3,000	3,000	3,000
524000	Office Expense	0	0	5,000	5,000
525010	Professional & Special Service	139	171	0	0
525045	Employee Hire & Evaluation	0	0	500	500
530080	Special Dept Exp - Other	20,525	2,079	0	0
SERVICES & SUPPLIES		23,664	5,250	8,500	8,500
552000	Intrafund Transfer	-32,379	-12,300	-12,000	-12,000
INTRA-FUND TRANSFERS		-32,379	-12,300	-12,000	-12,000
Total Revenue		235,384	356,116	382,741	382,741
Total Expense		277,287	310,738	305,848	305,848
Total Net Cost		-41,903	45,378	76,893	76,893

Oversight Department: Sheriff Coroner**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 **PUBLIC PROTECTION**
017 **OTHER PROTECTION****FOR THE FISCAL 2026 - 2027**

1903	STONEGARDEN 2016	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	-82	-35	0	0
	REV FROM USE OF	-82	-35	0	0

Expenditure Account

552080	Transfers In	0	-2,401	0	0
	OTHER FINANCING SOURCES	0	-2,401	0	0

Total Revenue	-82	-35	0	0
----------------------	-----	-----	---	---

Total Expense	0	-2,401	0	0
----------------------	---	--------	---	---

Total Net Cost	-82	2,366	0	0
-----------------------	-----	-------	---	---

Oversight Department: Sheriff Coroner**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 PUBLIC PROTECTION
017 OTHER PROTECTION**FOR THE FISCAL 2026 - 2027**

1915 STONEGARDEN 2017	Actual	Actual	Recommended	Adopte
0101 NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000 Interest Pooled Money	-48	-21	0	0
REV FROM USE OF	-48	-21	0	0

Expenditure Account

502010 Ins-Unemployment	27	0	0	0
SALARIES & BENEFITS	27	0	0	0
552080 Transfers In	0	-1,411	0	0
OTHER FINANCING SOURCES	0	-1,411	0	0

Total Revenue	-48	-21	0	0
----------------------	-----	-----	---	---

Total Expense	27	-1,411	0	0
----------------------	----	--------	---	---

Total Net Cost	-75	1,390	0	0
-----------------------	-----	-------	---	---

Oversight Department: Sheriff Coroner**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 **PUBLIC PROTECTION**
017 **OTHER PROTECTION****FOR THE FISCAL 2026 - 2027**

1922	JAG FUNDS 2018-SO	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	13	13	0	0
	REV FROM USE OF	13	13	0	0
	Total Revenue	13	13	0	0
	Total Expense	0	0	0	0
	Total Net Cost	13	13	0	0

02 PUBLIC PROTECTION
017 O HER PROTECTION

FOR THE FISCAL 2026 - 2027

1927	MAT GRANT	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Expenditure Account

530005	Special Dept Expense	17,723	0	3,377	3,377
	SERVICES & SUPPLIES	17,723	0	3,377	3,377
552075	Budgetary Transfers	0	0	-3,377	-3,377
	INTRA-FUND TRANSFERS	0	0	-3,377	-3,377
	Total Revenue	0	0	0	0
	Total Expense	17,723	0	0	0
	Total Net Cost	-17,723	0	0	0

Oversight Department: Sheriff Coroner02 PUBLIC PROTECTION
017 OTHER PROTECTION**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027****Budget Detail**1929 IMPERIAL DISPATCH SVCS
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

484065	Dispatch Services	-315,000	305,000	300,000	300,000
493000	Reimb For Services Provided	0	709	0	0
	CHARGES FOR SERVICES	-315,000	305,709	300,000	300,000

Expenditure Account

501000	Permanent Salaries	65,591	78,978	109,399	109,399
501105	Shift Differential	2,344	1,337	2,000	2,000
501130	Bilingual Pay	0	0	780	780
501135	Overtime	22,165	3,921	12,744	12,744
501150	Social Security-Medicare	1,289	1,199	1,547	1,547
502000	County Contr Retirement	11,016	8,709	35,893	35,893
502010	Ins-Unemployment	90	102	129	129
502015	Group Insurance	23,355	10,664	33,643	33,643
502020	Ins Dental/Vision	1,341	604	1,936	1,936
502040	Retirement-Pension Bond	1,392	575	1,225	1,225
502045	Retirement-Health Plan	3,826	2,960	7,143	7,143
	SALARIES & BENEFITS	132,409	109,049	206,439	206,439
519060	Maint-Info Software Licenses	2,001	70	70	70
524000	Office Expense	149	0	0	0
525010	Professional & Special Service	75	86	100	100
530005	Special Dept Expense	3,102	2,290	50,000	50,000
530080	Special Dept Exp - Other	5,564	-2,827	0	0
531040	Travel Out of Cnty Misc	0	0	8,000	8,000
	SERVICES & SUPPLIES	10,891	-381	58,170	58,170
552080	Transfers In	0	0	-16,042	-16,042
552085	Transfers Out	0	2,956	0	0
	OTHER FINANCING SOURCES	0	2,956	-16,042	-16,042
552000	Intrafund Transfer	-3,928	-546	0	0
	INTRA-FUND TRANSFERS	-3,928	-546	0	0

Total Revenue	-315,000	305,709	300,000	300,000
Total Expense	139,372	111,078	248,567	248,567
Total Net Cost	-454,372	194,631	51,433	51,433

Oversight Department: Sheriff Coroner**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 **PUBLIC PROTECTION**
017 **OTHER PROTECTION****FOR THE FISCAL 2026 - 2027**

1936	STONEGARDEN 2018	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	26	11	0	0
	REV FROM USE OF	26	11	0	0

Expenditure Account

552085	Transfers Out	0	762	0	0
	OTHER FINANCING SOURCES	0	762	0	0

Total Revenue	26	11	0	0
----------------------	----	----	---	---

Total Expense	0	762	0	0
----------------------	---	-----	---	---

Total Net Cost	26	-751	0	0
-----------------------	----	------	---	---

Oversight Department: Sheriff Coroner**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 PUBLIC PROTECTION
017 OTHER PROTECTION**FOR THE FISCAL 2026 - 2027**

1954	STONEGARDEN 2019	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	-776	-332	0	0
	REV FROM USE OF	-776	-332	0	0

Expenditure Account

552080	Transfers In	0	-22,716	0	0
	OTHER FINANCING SOURCES	0	-22,716	0	0

Total Revenue	-776	-332	0	0
----------------------	------	------	---	---

Total Expense	0	-22,716	0	0
----------------------	---	---------	---	---

Total Net Cost	-776	22,384	0	0
-----------------------	------	--------	---	---

Oversight Department: Sheriff Coroner**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 PUBLIC PROTECTION
017 O HER PROTECTION**FOR THE FISCAL 2026 - 2027**

1962	BSCC CORONAVIRUS	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	19	19	0	0
	REV FROM USE OF	19	19	0	0
	Total Revenue	19	19	0	0
	Total Expense	0	0	0	0
	Total Net Cost	19	19	0	0

Oversight Department: Sheriff Coroner**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 PUBLIC PROTECTION
017 O HER PROTECTION**FOR THE FISCAL 2026 - 2027**

1986	STONEGARDEN 2020	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	-7,793	-924	0	0
	REV FROM USE OF	-7,793	-924	0	0
	INTERGOVERNMENTAL REVENUES	0	0	0	0

Expenditure Account

501000	Permanent Salaries	31,390	0	0	0
501135	Overtime	130	0	0	0
501150	Social Security-Medicare	428	0	0	0
502000	County Contr Retirement	5,068	0	0	0
502010	Ins-Unemployment	0	7	0	0
502015	Group Insurance	10,929	0	0	0
502020	Ins Dental/Vision	210	0	0	0
502040	Retirement-Pension Bond	644	0	0	0
502045	Retirement-Health Plan	1,762	0	0	0
	SALARIES & BENEFITS	50,561	7	0	0
	SERVICES & SUPPLIES	0	0	0	0
552080	Transfers In	-72,688	-63,275	0	0
	OTHER FINANCING SOURCES	-72,688	-63,275	0	0
	INTRA-FUND TRANSFERS	0	0	0	0
Total Revenue		-7,793	-924	0	0
Total Expense		-22,127	-63,268	0	0
Total Net Cost		14,334	62,344	0	0

Oversight Department: Sheriff Coroner**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 **PUBLIC PROTECTION**
017 **OTHER PROTECTION****FOR THE FISCAL 2026 - 2027**

1993	CTFGP-LAW ENFORCEMENT 22-	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	-4,885	-2,122	0	0
	REV FROM USE OF	-4,885	-2,122	0	0
446010	State Aid - Other	281,038	168,962	0	359,522
	INTERGOVERNMENTAL REVENUES	281,038	168,962	0	359,522
493000	Reimb For Services Provided	169,592	-169,592	0	0
	CHARGES FOR SERVICES	169,592	-169,592	0	0

Expenditure Account

519000	Maintenance-Equipment	0	0	0	5,872
525010	Professional & Special Service	163,751	64,821	0	171,092
530000	Spec Dept Exp-Training	13,280	-300	0	0
530005	Special Dept Expense	56,731	30,127	0	25,412
530080	Special Dept Exp - Other	205	0	0	0
531040	Travel Out of Cnty Misc	793	0	0	0
	SERVICES & SUPPLIES	234,760	94,648	0	202,376
549000	Equipment	159,611	0	0	44,093
549005	Equipment-Vehicles	0	0	0	62,309
	CAPITAL ASSETS	159,611	0	0	106,402
552000	Intrafund Transfer	44,327	6,485	0	50,744
	INTRA-FUND TRANSFERS	44,327	6,485	0	50,744
	Total Revenue	445,745	-2,752	0	359,522
	Total Expense	438,698	101,133	0	359,522
	Total Net Cost	7,047	-103,885	0	0

02 PUBLIC PROTECTION
017 OTHER PROTECTION

FOR THE FISCAL 2026 - 2027

1994 HOLTVILLE USD LAW ENF
0101 NON-GENERAL FUNDActual
2025Actual
2026Recommended
2027Adopte
2027Revenue Account

430000	Interest Pooled Money	5,467	5,394	3,500	3,500
	REV FROM USE OF	5,467	5,394	3,500	3,500
431035	Chrgs for Serv-Outside Agency	0	0	165,715	165,715
493000	Reimb For Services Provided	157,051	182,408	0	0
	CHARGES FOR SERVICES	157,051	182,408	165,715	165,715

Expenditure Account

501000	Permanent Salaries	59,788	65,477	69,302	69,302
501105	Shift Differential	2,816	2,963	3,080	3,080
501110	Education Incentive	0	711	0	0
501135	Overtime	24,460	19,892	19,620	19,620
501150	Social Security-Medicare	1,258	1,287	1,005	1,005
502000	County Contr Retirement	21,061	22,094	22,738	22,738
502010	Ins-Unemployment	0	99	0	0
502015	Group Insurance	8,917	10,385	10,925	10,925
502020	Ins Dental/Vision	425	444	449	449
502040	Retirement-Pension Bond	1,369	1,123	776	776
502045	Retirement-Health Plan	3,759	3,873	4,525	4,525
	SALARIES & BENEFITS	123,853	128,348	132,420	132,420
513015	Uniform Allowance	1,500	1,500	1,500	1,500
524000	Office Expense	0	0	1,500	1,500
525010	Professional & Special Service	69	86	100	100
	SERVICES & SUPPLIES	1,569	1,586	3,100	3,100
552085	Transfers Out	0	2,806	16,042	16,042
	OTHER FINANCING SOURCES	0	2,806	16,042	16,042
552000	Intrafund Transfer	0	-121	0	0
	INTRA-FUND TRANSFERS	0	-121	0	0
	Total Revenue	162,518	187,802	169,215	169,215
	Total Expense	125,422	132,619	151,562	151,562
	Total Net Cost	37,096	55,183	17,653	17,653

02 PUBLIC PROTECTION
017 OTHER PROTECTION

FOR THE FISCAL 2026 - 2027

1998	CALAIM PATH GRANT	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	2025	2026	2027	2027

Revenue Account

430000	Interest Pooled Money	79,875	75,091	50,000	50,000
	REV FROM USE OF	79,875	75,091	50,000	50,000
446010	State Aid - Other	2,400,000	1,525,000	1,100,000	1,100,000
	INTERGOVERNMENTAL REVENUES	2,400,000	1,525,000	1,100,000	1,100,000
491045	Other Refunds & Reimbursements	0	155	0	0
	CHARGES FOR SERVICES	0	155	0	0

Expenditure Account

501000	Permanent Salaries	140,811	152,816	159,344	159,344
501105	Shift Differential	28	0	0	0
501135	Overtime	10,873	7,967	7,948	7,948
501140	Stipend	5,000	2,699	0	0
501145	Redemption of Benefits	3,343	0	0	0
501150	Social Security-Medicare	2,256	2,307	2,310	2,310
502000	County Contr Retirement	38,829	38,180	40,001	40,001
502010	Ins-Unemployment	0	96	224	224
502015	Group Insurance	29,616	33,517	36,284	36,284
502020	Ins Dental/Vision	365	367	0	0
502040	Retirement-Pension Bond	2,900	2,149	1,516	1,516
502045	Retirement-Health Plan	8,823	8,643	10,405	10,405
	SALARIES & BENEFITS	242,844	248,741	258,032	258,032
513015	Uniform Allowance	1,100	1,500	1,500	1,500
514015	Communications-CellPhone/Pager	22,347	0	0	0
525010	Professional & Special Service	20,808	80,342	70,000	70,000
525030	Prof & Spec Svs Other	360,727	632,223	665,639	767,639
530000	Spec Dept Exp-Training	74,185	103,977	0	0
530005	Special Dept Expense	64,986	0	0	0
530080	Special Dept Exp - Other	141,677	164,541	80,000	80,000
531040	Travel Out of Cnty Misc	18,044	31,686	10,000	10,000
	SERVICES & SUPPLIES	703,874	1,014,269	827,139	929,139
552085	Transfers Out	340,000	498,019	0	0
	OTHER FINANCING SOURCES	340,000	498,019	0	0
552000	Intrafund Transfer	766	2,962	64,829	64,829
552075	Budgetary Transfers	0	0	0	-102,000
	INTRA-FUND TRANSFERS	766	2,962	64,829	-37,171
	Total Revenue	2,479,875	1,600,246	1,150,000	1,150,000
	Total Expense	1,287,484	1,763,991	1,150,000	1,150,000
	Total Net Cost	1,192,391	-163,745	0	0

02 PUBLIC PROTECTION
017 OTHER PROTECTION

FOR THE FISCAL 2026 - 2027

2001	JAG SHERIFF 15PBJA-22-GG-012-	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	-137	-13	0	0
	REV FROM USE OF	-137	-13	0	0
456040	Federal Aid	-838	0	0	0
	FEDERAL REVENUES	-838	0	0	0
Total Revenue		-975	-13	0	0
Total Expense		0	0	0	0
Total Net Cost		-975	-13	0	0

02 PUBLIC PROTECTION
017 OTHER PROTECTION

FOR THE FISCAL 2026 - 2027

2003 TOBACCO GRANT PROGRAM
0101 NON-GENERAL FUNDActual
2025Actual
2026Recommended
2027Adopte
2027Revenue Account

430000	Interest Pooled Money	-2,277	1,506	500	500
	REV FROM USE OF	-2,277	1,506	500	500
446010	State Aid - Other	291,784	188,270	250,929	250,929
	INTERGOVERNMENTAL REVENUES	291,784	188,270	250,929	250,929

Expenditure Account

501000	Permanent Salaries	76,118	65,434	84,548	84,548
501105	Shift Differential	27	95	750	750
501135	Overtime	2,109	4,616	42,151	42,151
501150	Social Security-Medicare	1,154	1,046	1,226	1,226
502000	County Contr Retirement	13,160	10,856	13,849	13,849
502010	Ins-Unemployment	0	90	112	112
502015	Group Insurance	19,747	20,893	36,284	36,284
502020	Ins Dental/Vision	783	884	1,732	1,732
502040	Retirement-Pension Bond	1,666	714	617	617
502045	Retirement-Health Plan	4,572	3,689	5,521	5,521
	SALARIES & BENEFITS	119,336	108,317	186,790	186,790
513015	Uniform Allowance	3,000	3,752	3,000	3,000
525010	Professional & Special Service	139	134	0	0
530005	Special Dept Expense	3,276	6,605	35,593	35,593
531005	Travel-In Cnty County Car	26,046	25,864	26,046	26,046
	SERVICES & SUPPLIES	32,461	36,355	64,639	64,639
552000	Intrafund Transfer	0	-206	0	0
	INTRA-FUND TRANSFERS	0	-206	0	0

Total Revenue	289,507	189,776	251,429	251,429
Total Expense	151,797	144,466	251,429	251,429
Total Net Cost	137,710	45,310	0	0

02 PUBLIC PROTECTION
017 OTHER PROTECTION

FOR THE FISCAL 2026 - 2027

2006	STONEGARDEN 2021	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	-30,725	-5,039	0	0
	REV FROM USE OF	-30,725	-5,039	0	0
446010	State Aid - Other	1,333,890	0	0	0
	INTERGOVERNMENTAL REVENUES	1,333,890	0	0	0

Expenditure Account

501000	Permanent Salaries	21,151	85,501	0	0
501105	Shift Differential	0	21	0	0
501135	Overtime	0	1,135	0	0
501140	Stipend	2,500	0	0	0
501150	Social Security-Medicare	340	1,222	0	0
502000	County Contr Retirement	3,686	14,284	0	0
502010	Ins-Unemployment	0	74	0	0
502015	Group Insurance	11,494	38,644	0	0
502020	Ins Dental/Vision	0	532	0	0
502040	Retirement-Pension Bond	461	947	0	0
502045	Retirement-Health Plan	1,277	4,855	0	0
	SALARIES & BENEFITS	40,909	147,215	0	0
513015	Uniform Allowance	0	2,330	0	0
525010	Professional & Special Service	144,633	171	0	0
531005	Travel-In Cnty County Car	14,789	0	0	0
	SERVICES & SUPPLIES	159,422	2,501	0	0
546150	Grant Pass Thru Payments	937,754	0	0	0
	OTHER CHARGES	937,754	0	0	0
552080	Transfers In	-2,500	-137,636	0	0
552085	Transfers Out	72,688	0	0	0
	OTHER FINANCING SOURCES	70,188	-137,636	0	0
552000	Intrafund Transfer	29,826	-122	0	0
	INTRA-FUND TRANSFERS	29,826	-122	0	0
	Total Revenue	1,303,165	-5,039	0	0
	Total Expense	1,238,099	11,958	0	0
	Total Net Cost	65,066	-16,997	0	0

Oversight Department: Sheriff Coroner**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 PUBLIC PROTECTION
017 OTHER PROTECTION**FOR THE FISCAL 2026 - 2027**

2016	CALEPA EET GRANT	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	354	-47	0	0
	REV FROM USE OF	354	-47	0	0
446010	State Aid - Other	67,734	47,841	0	0
	INTERGOVERNMENTAL REVENUES	67,734	47,841	0	0

Expenditure Account

525010	Professional & Special Service	15,464	46,668	0	0
	SERVICES & SUPPLIES	15,464	46,668	0	0
552000	Intrafund Transfer	3,858	11,743	0	0
	INTRA-FUND TRANSFERS	3,858	11,743	0	0

Total Revenue	68,088	47,794	0	0
Total Expense	19,322	58,411	0	0
Total Net Cost	48,766	-10,617	0	0

Oversight Department: Sheriff Coroner

02 PUBLIC PROTECTION
017 OTHER PROTECTION

**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027**

Budget Detail

2019 COMM BEN PGRM-ICSO
0101 NON-GENERAL FUND

**Actual
2025**

**Actual
2026**

**Recommended
2027**

**Adopte
2027**

Revenue Account

430000	Interest Pooled Money	-8,913	-8,089	0	0
	REV FROM USE OF	-8,913	-8,089	0	0

Expenditure Account

501115	Extra Help	0	26,214	7,206	7,206
501135	Overtime	0	203	0	0
501150	Social Security-Medicare	0	383	104	104
	SALARIES & BENEFITS	0	26,800	7,310	7,310
519000	Maintenance-Equipment	6,706	0	0	0
524005	Subscription	72,000	0	0	0
525010	Professional & Special Service	0	69	0	0
530005	Special Dept Expense	51,588	18,403	0	0
530070	Special Dept. Exp - K9	27,063	0	0	0
531040	Travel Out of Cnty Misc	0	110,096	110,425	110,425
	SERVICES & SUPPLIES	157,357	128,568	110,425	110,425
549000	Equipment	22,885	39,340	0	0
549010	Equipment-Info. Technology	3,581	9,310	14,978	14,978
549015	Firearms	43,821	0	0	0
	CAPITAL ASSETS	70,287	48,650	14,978	14,978
552080	Transfers In	-212,997	-261,054	-132,713	-132,713
	OTHER FINANCING SOURCES	-212,997	-261,054	-132,713	-132,713
552000	Intrafund Transfer	0	-276	0	0
	INTRA-FUND TRANSFERS	0	-276	0	0
	Total Revenue	-8,913	-8,089	0	0
	Total Expense	14,647	-57,312	0	0
	Total Net Cost	-23,560	49,223	0	0

Oversight Department: Sheriff Coroner**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 **PUBLIC PROTECTION**
017 **OTHER PROTECTION****FOR THE FISCAL 2026 - 2027**

2033	STONEGARDEN 2022	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	-15,666	-11,354	0	0
	REV FROM USE OF	-15,666	-11,354	0	0
446010	State Aid - Other	1,872,006	-320,000	0	0
	INTERGOVERNMENTAL REVENUES	1,872,006	-320,000	0	0
491095	Statutory Cancellations	0	70,572	0	0
	MISCELLANEOUS REVENUES	0	70,572	0	0

Expenditure Account

525010	Professional & Special Service	304,959	0	0	0
531005	Travel-In Cnty County Car	19,674	0	0	0
	SERVICES & SUPPLIES	324,633	0	0	0
546150	Grant Pass Thru Payments	1,378,135	0	0	0
	OTHER CHARGES	1,378,135	0	0	0
552000	Intrafund Transfer	75,953	0	0	0
	INTRA-FUND TRANSFERS	75,953	0	0	0

Total Revenue	1,856,340	-260,782	0	0
Total Expense	1,778,721	0	0	0
Total Net Cost	77,619	-260,782	0	0

02 PUBLIC PROTECTION
017 OTHER PROTECTION

FOR THE FISCAL 2026 - 2027

2035 OTS CHILD PASSENGER SFTY
0101 NON-GENERAL FUNDActual
2025Actual
2026Recommended
2027Adopte
2027Revenue Account

430000	Interest Pooled Money	-66	-71	0	0
	REV FROM USE OF	-66	-71	0	0
446010	State Aid - Other	11,300	11,932	0	0
	INTERGOVERNMENTAL REVENUES	11,300	11,932	0	0
456040	Federal Aid	9,600	-9,600	0	0
	FEDERAL REVENUES	9,600	-9,600	0	0
493000	Reimb For Services Provided	0	27	0	0
	CHARGES FOR SERVICES	0	27	0	0

Expenditure Account

525010	Professional & Special Service	12,083	1,043	0	0
530005	Special Dept Expense	3,157	0	0	0
531040	Travel Out of Cnty Misc	475	0	0	0
	SERVICES & SUPPLIES	15,715	1,043	0	0
552000	Intrafund Transfer	5,140	1,224	0	0
	INTRA-FUND TRANSFERS	5,140	1,224	0	0
Total Revenue		20,834	2,288	0	0
Total Expense		20,855	2,267	0	0
Total Net Cost		-21	21	0	0

Oversight Department: Sheriff Coroner**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 PUBLIC PROTECTION
017 OTHER PROTECTION**FOR THE FISCAL 2026 - 2027**2037 COPS HIRING PROGRAM (CHP)
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430000	Interest Pooled Money	-134	-2,039	0	0
	REV FROM USE OF	-134	-2,039	0	0
456040	Federal Aid	34,500	355,156	529,181	529,181
	FEDERAL REVENUES	34,500	355,156	529,181	529,181

Expenditure Account

501000	Permanent Salaries	18,247	225,114	319,313	319,313
501105	Shift Differential	356	10,358	0	0
501135	Overtime	3,748	107,052	11,750	11,750
501150	Social Security-Medicare	342	5,045	4,630	4,630
502000	County Contr Retirement	6,020	73,259	104,767	104,767
502015	Group Insurance	2,911	48,191	72,568	72,568
502020	Ins Dental/Vision	131	2,438	3,476	3,476
502040	Retirement-Pension Bond	387	3,712	3,576	3,576
502045	Retirement-Health Plan	1,071	12,840	20,851	20,851
	SALARIES & BENEFITS	33,213	488,009	540,931	540,931
513015	Uniform Allowance	1,286	8,026	7,500	7,500
525010	Professional & Special Service	0	347	0	0
	SERVICES & SUPPLIES	1,286	8,373	7,500	7,500
552080	Transfers In	0	0	-19,250	-19,250
	OTHER FINANCING SOURCES	0	0	-19,250	-19,250
552000	Intrafund Transfer	0	-1,280	0	0
	INTRA-FUND TRANSFERS	0	-1,280	0	0
	Total Revenue	34,366	353,117	529,181	529,181
	Total Expense	34,499	495,102	529,181	529,181
	Total Net Cost	-133	-141,985	0	0

Oversight Department: Sheriff Coroner**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 PUBLIC PROTECTION
017 O HER PROTECTION**FOR THE FISCAL 2026 - 2027**2039 SHERIFF'S PRINT SHOP
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

431035 Chrgs for Serv-Outside Agency

0

0

2,500

2,500

493000 Reimb For Services Provided

35

274

0

0

CHARGES FOR SERVICES**35****274****2,500****2,500****Expenditure Account**

530005 Special Dept Expense

0

309

2,500

2,500

SERVICES & SUPPLIES**0****309****2,500****2,500****Total Revenue**

35

274

2,500

2,500

Total Expense

0

309

2,500

2,500

Total Net Cost

35

-35

0

0

Oversight Department: Sheriff Coroner**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 **PUBLIC PROTECTION**
017 **OTHER PROTECTION****FOR THE FISCAL 2026 - 2027**2040 DOF IC COURTHOUSE FUND
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

446100	State Aid	0	0	124,841	124,841
INTERGOVERNMENTAL REVENUES		0	0	124,841	124,841
456040	Federal Aid	13,362	-13,362	0	0
FEDERAL REVENUES		13,362	-13,362	0	0

Expenditure Account

501000	Permanent Salaries	0	2,951	43,239	43,239
501135	Overtime	0	203	0	0
501150	Social Security-Medicare	0	45	627	627
502000	County Contr Retirement	0	316	3,541	3,541
502015	Group Insurance	0	798	18,351	18,351
502040	Retirement-Pension Bond	0	20	316	316
502045	Retirement-Health Plan	0	107	1,412	1,412
SALARIES & BENEFITS		0	4,440	67,486	67,486
513015	Uniform Allowance	0	0	250	250
524000	Office Expense	0	0	2,500	2,500
525010	Professional & Special Service	0	11	0	0
531040	Travel Out of Cnty Misc	0	1,450	0	0
SERVICES & SUPPLIES		0	1,461	2,750	2,750
Total Revenue		13,362	-13,362	124,841	124,841
Total Expense		0	5,901	70,236	70,236
Total Net Cost		13,362	-19,263	54,605	54,605

Oversight Department: Sheriff Coroner**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 PUBLIC PROTECTION
017 OTHER PROTECTION**FOR THE FISCAL 2026 - 2027**2041 JUSTICE ASST GRANT (JAG)
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

456040	Federal Aid	0	98,348	2,201	2,201
	FEDERAL REVENUES	0	98,348	2,201	2,201

Expenditure Account

530005	Special Dept Expense	1,104	85,161	2,201	2,201
	SERVICES & SUPPLIES	1,104	85,161	2,201	2,201
549015	Firearms	12,786	55,803	0	0
	CAPITAL ASSETS	12,786	55,803	0	0
552080	Transfers In	-528	0	0	0
	OTHER FINANCING SOURCES	-528	0	0	0

Total Revenue	0	98,348	2,201	2,201
Total Expense	13,362	140,964	2,201	2,201
Total Net Cost	-13,362	-42,616	0	0

Oversight Department: Sheriff Coroner**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 PUBLIC PROTECTION
017 OTHER PROTECTION**FOR THE FISCAL 2026 - 2027**

2042	STONEGARDEN 2023	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	-696	-17,186	0	0
	REV FROM USE OF	-696	-17,186	0	0
446010	State Aid - Other	320,000	1,841,497	0	0
	INTERGOVERNMENTAL REVENUES	320,000	1,841,497	0	0

Expenditure Account

525010	Professional & Special Service	128,640	119,340	0	0
530005	Special Dept Expense	25,964	38,875	0	0
531005	Travel-In Cnty County Car	17,211	795	0	0
	SERVICES & SUPPLIES	171,815	159,010	0	0
546150	Grant Pass Thru Payments	215,075	1,072,590	0	0
	OTHER CHARGES	215,075	1,072,590	0	0
549005	Equipment-Vehicles	0	102,829	0	0
	CAPITAL ASSETS	0	102,829	0	0
552085	Transfers Out	0	119,316	0	0
	OTHER FINANCING SOURCES	0	119,316	0	0
552000	Intrafund Transfer	20,584	6,964	0	0
	INTRA-FUND TRANSFERS	20,584	6,964	0	0

Total Revenue	319,304	1,824,311	0	0
Total Expense	407,474	1,460,709	0	0
Total Net Cost	-88,170	363,602	0	0

Oversight Department: Sheriff Coroner**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 PUBLIC PROTECTION
017 O HER PROTECTION**FOR THE FISCAL 2026 - 2027**2047 FIREARM RELINQUISHMENT
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

431035 Chrgs for Serv-Outside Agency

0

0

186,924

186,924

493000 Reimb For Services Provided

0

2,782

0

0

CHARGES FOR SERVICES**0****2,782****186,924****186,924****Expenditure Account**

525010 Professional & Special Service

0

523

186,924

186,924

SERVICES & SUPPLIES**0****523****186,924****186,924****Total Revenue**

0

2,782

186,924

186,924

Total Expense

0

523

186,924

186,924

Total Net Cost

0

2,259

0

0

02 PUBLIC PROTECTION
017 OTHER PROTECTION

FOR THE FISCAL 2026 - 2027

2052	STONEGARDEN 2024	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	2025	2026	2027	2027

Revenue Account

430000	Interest Pooled Money	0	-5,592	0	0
	REV FROM USE OF	0	-5,592	0	0
446010	State Aid - Other	0	1,416,834	678,360	2,678,360
	INTERGOVERNMENTAL REVENUES	0	1,416,834	678,360	2,678,360

Expenditure Account

	SALARIES & BENEFITS	0	0	0	0
525010	Professional & Special Service	0	332,663	58,625	499,788
530005	Special Dept Expense	0	0	38,198	38,198
530080	Special Dept Exp - Other	0	0	153,648	253,648
531005	Travel-In Cnty County Car	0	35,400	21,207	83,164
	SERVICES & SUPPLIES	0	368,063	271,678	874,798
546150	Grant Pass Thru Payments	0	933,413	406,682	1,773,562
	OTHER CHARGES	0	933,413	406,682	1,773,562
552000	Intrafund Transfer	0	54,999	0	30,000
	INTRA-FUND TRANSFERS	0	54,999	0	30,000
	Total Revenue	0	1,411,242	678,360	2,678,360
	Total Expense	0	1,356,475	678,360	2,678,360
	Total Net Cost	0	54,767	0	0

02 PUBLIC PROTECTION
017 OTHER PROTECTION

FOR THE FISCAL 2026 - 2027

2058 BYRNE SCIP COHORT 2
0101 NON-GENERAL FUNDActual
2025Actual
2026Recommended
2027Adopte
2027Revenue Account

430000	Interest Pooled Money	0	-71	0	0
	REV FROM USE OF	0	-71	0	0
456040	Federal Aid	0	152,374	145,021	145,021
	FEDERAL REVENUES	0	152,374	145,021	145,021

Expenditure Account

501000	Permanent Salaries	0	21,481	51,013	51,013
501105	Shift Differential	0	21	0	0
501135	Overtime	0	481	0	0
501150	Social Security-Medicare	0	315	740	740
502000	County Contr Retirement	0	3,557	8,356	8,356
502015	Group Insurance	0	4,772	10,925	10,925
502040	Retirement-Pension Bond	0	229	372	372
502045	Retirement-Health Plan	0	1,208	3,331	3,331
	SALARIES & BENEFITS	0	32,064	74,737	74,737
525010	Professional & Special Service	0	37	0	0
530005	Special Dept Expense	0	13,895	3,581	3,581
531040	Travel Out of Cnty Misc	0	0	14,520	14,520
	SERVICES & SUPPLIES	0	13,932	18,101	18,101
549000	Equipment	0	99,862	0	0
	CAPITAL ASSETS	0	99,862	0	0
552085	Transfers Out	0	8,894	52,183	52,183
	OTHER FINANCING SOURCES	0	8,894	52,183	52,183

Total Revenue	0	152,303	145,021	145,021
Total Expense	0	154,752	145,021	145,021
Total Net Cost	0	-2,449	0	0

Oversight Department: Sheriff Coroner**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**02 PUBLIC PROTECTION
017 OTHER PROTECTION**FOR THE FISCAL 2026 - 2027**4043 SHERIFF COMMUNICATION
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

431000 Rents & Concess-Land & Bldgs

18,621

19,029

16,750

16,750

REV FROM USE OF**18,621****19,029****16,750****16,750****Expenditure Account**

519000 Maintenance-Equipment

0

0

12,000

12,000

SERVICES & SUPPLIES**0****0****12,000****12,000****Total Revenue**

18,621

19,029

16,750

16,750

Total Expense

0

0

12,000

12,000

Total Net Cost

18,621

19,029

4,750

4,750

Oversight Department: Sheriff Coroner**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**09 **PERSONNEL**017 **OTHER PROTECTION****FOR THE FISCAL 2026 - 2027**2004 OFFICER WELLNESS & MH
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430000 Interest Pooled Money

811

311

0

0

REV FROM USE OF**811****311****0****0****Expenditure Account**

530005 Special Dept Expense

606

22,683

0

0

SERVICES & SUPPLIES**606****22,683****0****0****INTRA-FUND TRANSFERS****0****0****0****0****Total Revenue**

811

311

0

0

Total Expense

606

22,683

0

0

Total Net Cost

205

-22,372

0

0

Total Sheriff Coroner**Total Revenue**

17,647,003

18,043,856

15,745,874

18,162,596

Total Expense

61,389,557

65,335,500

63,166,617

64,872,680

Total Net Cost

-43,742,554

-47,291,644

-47,420,743

-46,710,084

02 PUBLIC PROTECTION

GOVERNMENTAL FUNDS

014 DETENTION AND CORRECTION BUDGET UNIT

FOR THE FISCAL 2026 - 2027

1000 GENERAL FUND

1027 B.J. MCNEECE RECEIVING HOME

Actual
2025Actual
2026Recommended
2027Adopte
2027**Revenue Account**

491135	Contrib from Trusts	8,293	12,269	0	0
	MISCELLANEOUS REVENUES	8,293	12,269	0	0

Expenditure Account

501000	Permanent Salaries	1,179,387	1,240,229	1,518,218	1,518,218
501105	Shift Differential	29,363	32,420	30,450	30,450
501115	Extra Help	33,112	43,116	153,018	153,018
501120	Stand-By	1,641	6,682	10,000	10,000
501130	Bilingual Pay	1,687	1,621	17,940	17,940
501135	Overtime	17,232	37,102	33,915	33,915
501140	Stipend	0	1,200	600	600
501145	Redemption of Benefits	3,514	0	3,000	3,000
501150	Social Security-Medicare	17,883	19,292	24,233	24,233
502000	County Contr Retirement	208,093	208,026	258,056	258,056
502005	Ins-Workers Comp	61,002	99,459	74,695	74,695
502010	Ins-Unemployment	1,674	1,574	1,803	1,803
502015	Group Insurance	274,039	292,702	350,666	350,666
502020	Ins Dental/Vision	1,222	1,033	1,289	1,289
502040	Retirement-Pension Bond	23,386	13,257	11,083	11,083
502045	Retirement-Health Plan	68,396	68,236	99,140	99,140
502050	Ins - Voluntary Life	0	23	0	0
	SALARIES & BENEFITS	1,921,631	2,065,972	2,588,106	2,588,106
513000	Clothing & Personal	1,689	6,825	10,499	10,499
514010	Internet Connections	0	193	200	200
514015	Communications-CellPhone/Pager	2,702	4,106	4,500	4,500
516000	Household Expense	93,389	97,089	115,000	115,000
517055	Insurance Liability	31,070	29,286	36,576	36,576
519000	Maintenance-Equipment	4,374	0	10,000	10,000
519038	Fuel Expense	65	0	0	0
519055	Maint-Info Hardware	0	2,960	3,000	3,000
519060	Maint-Info Software Licenses	0	0	1,000	1,000
520000	Maint-Struc, Improve, Grounds	303	2,595	15,000	15,000
521000	Med-Dental & Lab Supplies	89	182	1,000	1,000
524000	Office Expense	10,637	12,603	15,000	15,000
525020	Prof & Spec Svs Data Pro	0	0	29,900	29,900
525030	Prof & Spec Svs Other	5,849	5,359	25,000	25,000
525038	Prof & Spec Svc Wards	0	0	1,000	1,000
525070	Overhead Reimbursement	242,014	326,030	326,030	326,030
530000	Spec Dept Exp-Training	0	0	1,000	1,000
530005	Special Dept Expense	9,089	13,200	0	0
530025	In Service Training	4,086	3,968	10,000	10,000
531000	Travel-In Cnty Private Car	0	1	500	500
531005	Travel-In Cnty County Car	24,225	19,680	19,680	19,680

02 PUBLIC PROTECTION

GOVERNMENTAL FUNDS

014 DETENTION AND CORRECTION BUDGET UNIT

FOR THE FISCAL 2026 - 2027

1000	GENERAL FUND	Actual	Actual	Recommended	Adopte
1027	B.J. MCNEECE RECEIVING HOME	2025	2026	2027	2027
531040	Travel Out of Cnty Misc	0	152	3,000	3,000
531041	Travel-DSS Connected Exp	346	53	1,000	1,000
	SERVICES & SUPPLIES	429,927	524,282	628,885	628,885
533135	Soc Serv Connected Exp	16	0	1,000	1,000
	OTHER CHARGES	16	0	1,000	1,000
	CAPITAL ASSETS	0	0	0	0
552080	Transfers In	-2,548,234	-2,719,961	-3,566,491	-3,566,491
	OTHER FINANCING SOURCES	-2,548,234	-2,719,961	-3,566,491	-3,566,491
552000	Intrafund Transfer	1,853	2,427	3,500	3,500
552020	Intrafund Maintenance	91,316	17,488	175,000	175,000
552060	Intrafund Juvenile Hall	17,919	21,732	30,000	30,000
552145	Intrafund Utilities	93,867	82,233	115,000	115,000
552155	Intrafund-Security Services	0	18,093	25,000	25,000
	INTRA-FUND TRANSFERS	204,955	141,973	348,500	348,500
	Total Revenue	8,293	12,269	0	0
	Total Expense	8,295	12,266	0	0
	Total Net Cost	-2	3	0	0

1000	GENERAL FUND	Actual	Actual	Recommended	Adopte
1067	IHSS-PUBLIC AUTHORITY	2025	2026	2027	2027
<u>Expenditure Account</u>					
SERVICES & SUPPLIES		0	0	0	0
Total Revenue		0	0	0	0
Total Expense		0	0	0	0
Total Net Cost		0	0	0	0

05 PUBLIC ASSISTANCE
020 ADMINISTRATION

FOR THE FISCAL 2026 - 2027

1047 SOCIAL SERVICE	Actual	Actual	Recommended	Adopte
0101 NON-GENERAL FUND	2025	2026	2027	2027

Revenue Account

430000 Interest Pooled Money	-60,195	91,502	50,000	50,000
431000 Rents & Concess-Land & Bldgs	0	33,671	60,322	60,322
REV FROM USE OF	-60,195	125,173	110,322	110,322
437000 State Public Asst Admin	17,211,981	21,706,415	23,755,431	23,755,431
446010 State Aid - Other	426,015	234,786	200,308	200,308
446050 State Aid-Realignment P.A.	558,137	182,969	1,007,173	1,007,173
446788 2011 SS Realignment	9,373,547	7,340,333	10,681,225	10,681,225
INTERGOVERNMENTAL REVENUES	27,569,680	29,464,503	35,644,137	35,644,137
450000 Fed Aid Pub Assist Admin	19,354,020	21,927,032	25,618,537	25,618,537
FEDERAL REVENUES	19,354,020	21,927,032	25,618,537	25,618,537
473000 Recording Fees	297	0	0	0
479000 Adoption Fees	0	0	2,000	2,000
491010 Contrib Frm General Fund	5,747,989	5,763,454	5,822,123	5,822,123
491045 Other Refunds & Reimbursements	660	6	115,000	115,000
493000 Reimb For Services Provided	84,387	71,545	0	0
CHARGES FOR SERVICES	5,833,333	5,835,005	5,939,123	5,939,123
491095 Statutory Cancellations	2,171	9,999	0	0
MISCELLANEOUS REVENUES	2,171	9,999	0	0

Expenditure Account

501000 Permanent Salaries	25,400,514	28,004,764	31,407,674	31,407,674
501105 Shift Differential	40	126	0	0
501115 Extra Help	159,381	83,414	137,187	137,187
501120 Stand-By	221,091	230,633	215,000	215,000
501130 Bilingual Pay	110,741	151,358	263,640	263,640
501135 Overtime	357,031	356,852	500,000	500,000
501140 Stipend	0	26,400	12,600	12,600
501145 Redemption of Benefits	174,134	1,560	150,000	150,000
501150 Social Security-Medicare	369,375	387,425	457,496	457,496
502000 County Contr Retirement	4,890,469	5,031,497	5,557,966	5,557,966
502005 Ins-Workers Comp	1,234,395	1,542,639	1,837,810	1,837,810
502010 Ins-Unemployment	36,104	33,759	37,376	37,376
502015 Group Insurance	5,751,893	6,734,409	7,647,373	7,647,373
502020 Ins Dental/Vision	21,851	23,668	25,099	25,099
502040 Retirement-Pension Bond	491,822	305,615	232,707	232,707
502045 Retirement-Health Plan	1,545,866	1,577,285	2,044,457	2,044,457
502050 Ins - Voluntary Life	1,358	2,890	2,679	2,679
SALARIES & BENEFITS	40,766,065	44,494,294	50,529,064	50,529,064
514000 Communications - Phone Charges	313,989	470,246	435,000	435,000
514010 Internet Connections	15,377	15,958	16,460	16,460
514015 Communications-CellPhone/Pager	113,504	107,465	125,000	125,000
516000 Household Expense	304,184	305,242	326,760	326,760
517050 Ins - Autos	3,269	3,214	3,734	3,734

Oversight Department: Social Services05 PUBLIC ASSISTANCE
020 ADMINISTRATION**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail****FOR THE FISCAL 2026 - 2027**

1047 0101	SOCIAL SERVICE NON-GENERAL FUND	<u>Actual</u> <u>2025</u>	<u>Actual</u> <u>2026</u>	<u>Recommended</u> <u>2027</u>	<u>Adopte</u> <u>2027</u>
517055	Insurance Liability	753,091	750,675	957,044	957,044
519038	Fuel Expense	11,302	9,866	15,000	15,000
519055	Maint-Info Hardware	581,237	77,705	150,000	150,000
519060	Maint-Info Software Licenses	158,415	171,756	259,221	259,221
520000	Maint-Struc, Improve, Grounds	298,498	286,895	280,890	280,890
522000	Memberships	23,625	24,334	95,000	95,000
524000	Office Expense	479,062	541,747	520,680	520,680
525010	Professional & Special Service	5,877,668	6,338,052	7,821,656	7,821,656
525020	Prof & Spec Svs Data Pro	418,358	397,323	575,843	575,843
525030	Prof & Spec Svs Other	2,705,236	2,971,378	3,614,869	3,614,869
525070	Overhead Reimbursement	1,112,754	1,096,274	1,096,274	1,096,274
525130	Prof & Spec Serv-Support Serv	129,074	93,992	145,127	145,127
525270	Prof Svcs-Activity Delivery	23,690	0	0	0
525310	Prof & Spec Serv-HR	137,401	85,600	256,326	256,326
528000	Rents & Leas-Sts-Imp-Grnds	3,182,917	3,307,378	3,495,311	3,495,311
530005	Special Dept Expense	5,230	6,949	15,000	15,000
530010	Special Dept Exp-Reimb Exp	0	91,064	100,000	100,000
530025	In Service Training	13,392	29,506	20,000	20,000
531000	Travel-In Cnty Private Car	53,211	70,413	81,600	81,600
531005	Travel-In Cnty County Car	261,202	261,756	259,980	259,980
531006	Travel-Cnty Car-Motorpool	0	5,936	12,360	12,360
531040	Travel Out of Cnty Misc	111,439	98,952	200,000	200,000
531041	Travel-DSS Connected Exp	83,558	97,265	110,000	110,000
532000	Utilities	421,829	443,415	525,000	525,000
	SERVICES & SUPPLIES	17,592,512	18,160,356	21,514,135	21,514,135
533010	Transitional Child Care	2,230,273	2,008,279	2,500,000	2,500,000
533135	Soc Serv Connected Exp	1,256,844	1,593,073	2,000,000	2,000,000
533155	Medi-Cal Expense	-13,142,868	-11,513,890	-12,500,000	-12,500,000
533160	CMSP Expense	-3,861	-15,612	-12,000	-12,000
	OTHER CHARGES	-9,659,612	-7,928,150	-8,012,000	-8,012,000
	CAPITAL ASSETS	0	0	0	0
552080	Transfers In	-312,365	-140,678	-384,606	-384,606
552085	Transfers Out	2,639,548	2,782,123	3,628,272	3,628,272
	OTHER FINANCING SOURCES	2,327,183	2,641,445	3,243,666	3,243,666
552000	Intrafund Transfer	5,450	16,413	37,254	37,254
	INTRA-FUND TRANSFERS	5,450	16,413	37,254	37,254
	Total Revenue	52,699,009	57,361,712	67,312,119	67,312,119
	Total Expense	51,031,598	57,384,358	67,312,119	67,312,119
	Total Net Cost	1,667,411	-22,646	0	0

05 PUBLIC ASSISTANCE
021 CATEGORICAL AIDS

FOR THE FISCAL 2026 - 2027

1049	CATEGORICAL AIDS	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	2025	2026	2027	2027

Revenue Account

430000	Interest Pooled Money	481	141,386	100,000	100,000
	REV FROM USE OF	481	141,386	100,000	100,000
438000	State Pub Assist Programs	17,368,684	23,784,597	22,100,091	22,100,091
446010	State Aid - Other	6,000	62,473	160,000	160,000
446050	State Aid-Realignment P.A.	18,759,467	19,458,411	21,208,171	21,208,171
446051	Realign-Health Realloc to P.A.	1,364,003	1,488,768	0	1,389,341
446052	Realign-B.H. Realloc.to P.A.	621,193	287,630	0	645,048
446788	2011 SS Realignment	5,615,928	5,410,373	6,268,290	6,268,290
446789	CalWORKs MOE	12,180,585	9,751,296	11,398,234	11,398,234
	INTERGOVERNMENTAL REVENUES	55,915,860	60,243,548	61,134,786	63,169,175
451000	Fed Aid Pub Assist Prog	19,490,620	14,896,098	17,464,919	17,464,919
	FEDERAL REVENUES	19,490,620	14,896,098	17,464,919	17,464,919
491010	Contrib Frm General Fund	2,360,829	2,863,213	4,937,046	2,902,657
491045	Other Refunds & Reimbursements	0	13,342	0	0
	CHARGES FOR SERVICES	2,360,829	2,876,555	4,937,046	2,902,657
460080	RECOVERY OF AID AFDC-FEDERAL	0	1,439	0	0
460085	RECOVERY OF AID AFDC- FG	0	390	0	0
460095	RECOVERY OF AID AFDC-U	0	460	0	0
460100	RECOVERY OF AID ADOPT ASSIST/F	0	1,035	0	0
460110	RECOVERY OF AID AFDC FC STATE	0	1,382	0	0
460115	RECOVERY OF AID EA-FC	0	691	0	0
460120	RECOVERY OF AID AFDC-FC FED	0	14,469	0	0
460125	RECOVERY OF AID FC WARDS	0	177	0	0
460140	RECOVERY OF AID IHSS	0	6,322	0	0
	MISCELLANEOUS REVENUES	0	26,365	0	0

Expenditure Account

530110	Other Supportive Expenses	0	151,656	160,000	160,000
	SERVICES & SUPPLIES	0	151,656	160,000	160,000
533040	AFDC-FG Federal	14,694,343	16,115,757	17,160,000	17,160,000
533045	AFDC-FG-State	14,003,117	13,811,850	14,560,000	14,560,000
533050	AFDC-U State	1,222,223	942,639	1,248,000	1,248,000
533055	Adopt Assist/Federal	7,481,039	8,100,754	8,855,000	8,855,000
533060	Adopt Assist/Non Federal	84,064	86,851	99,000	99,000
533075	AFDC-U Federal	6,559,111	6,951,994	7,280,000	7,280,000
533090	AFDC-Foster Care-State	4,391,011	4,143,679	4,888,000	4,888,000
533095	AFDC-Foster Care-Federal	7,672,232	7,975,974	8,829,600	8,829,600
533100	Foster Care Wards	31,906	143,333	100,000	100,000
533105	IHSS - Expenditures	16,515,634	18,007,379	19,210,000	19,210,000
533135	Soc Serv Connected Exp	414,185	392,892	510,000	510,000
	OTHER CHARGES	73,068,865	76,673,102	82,739,600	82,739,600
552085	Transfers Out	466,675	522,821	637,151	637,151
	OTHER FINANCING SOURCES	466,675	522,821	637,151	637,151

<u>Oversight Department: Social Services</u>			COUNTY OF		Budget Detail	
05	PUBLIC ASSISTANCE		GOVERNMENTAL FUNDS			
021	CATEGORICAL AIDS		BUDGET UNIT			
			FOR THE FISCAL		2026 - 2027	
1049	CATEGORICAL AIDS		Actual	Actual	Recommended	Adopted
0101	NON-GENERAL FUND		<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>
Total Revenue			77,767,790	78,183,952	83,636,751	83,636,751
Total Expense			73,535,540	77,347,579	83,536,751	83,536,751
Total Net Cost			4,232,250	836,373	100,000	100,000

Oversight Department: Social Services**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**05 PUBLIC ASSISTANCE
022 GENERAL RELIEF**FOR THE FISCAL 2026 - 2027**

		Actual	Actual	Recommended	Adopte
		<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

460145	RECOVERY OF AID SUPPORT AND	0	22,462	0	0
	MISCELLANEOUS REVENUES	0	22,462	0	0

Expenditure Account

533115	Support & Care Persons(GR)	263,062	182,265	200,000	200,000
	OTHER CHARGES	263,062	182,265	200,000	200,000

Total Revenue	0	22,462	0	0
----------------------	---	--------	---	---

Total Expense	263,062	182,265	200,000	200,000
----------------------	---------	---------	---------	---------

Total Net Cost	-263,062	-159,803	-200,000	-200,000
-----------------------	----------	----------	----------	----------

Oversight Department: Social Services**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**FOR THE FISCAL 2026 - 2027**1564 CHILD ABUSE (AB1733)
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430000	Interest Pooled Money	9,086	10,155	0	0
	REV FROM USE OF	9,086	10,155	0	0
446010	State Aid - Other	0	47,570	16,500	16,500
	INTERGOVERNMENTAL REVENUES	0	47,570	16,500	16,500

Expenditure Account

552085	Transfers Out	0	0	16,500	16,500
	OTHER FINANCING SOURCES	0	0	16,500	16,500
Total Revenue		9,086	57,725	16,500	16,500
Total Expense		0	0	16,500	16,500
Total Net Cost		9,086	57,725	0	0

Oversight Department: Social Services**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**FOR THE FISCAL 2026 - 2027**1724 MEDI-CAL/CMSP FUND
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430000	Interest Pooled Money	235,485	76,235	0	0
	REV FROM USE OF	235,485	76,235	0	0
446710	State Aid - Medi-Cal	9,586,645	12,037,479	12,500,000	12,500,000
446715	State Aid - CMSP	0	0	12,000	12,000
	INTERGOVERNMENTAL REVENUES	9,586,645	12,037,479	12,512,000	12,512,000

Expenditure Account

533155	Medi-Cal Expense	13,142,868	11,517,987	12,500,000	12,500,000
533160	CMSP Expense	3,861	15,612	12,000	12,000
	OTHER CHARGES	13,146,729	11,533,599	12,512,000	12,512,000
	Total Revenue	9,822,130	12,113,714	12,512,000	12,512,000
	Total Expense	13,146,729	11,533,599	12,512,000	12,512,000
	Total Net Cost	-3,324,599	580,115	0	0

Oversight Department: Social Services**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**FOR THE FISCAL 2026 - 2027**1728 IHSS PUBLIC AUTHORITY
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430000	Interest Pooled Money	-22,147	-10,077	0	0
	REV FROM USE OF	-22,147	-10,077	0	0
437000	State Public Asst Admin	5,075,449	6,556,171	8,242,692	8,285,328
491040	County Matching Funds	17,469,135	18,107,092	19,210,000	19,210,000
	INTERGOVERNMENTAL REVENUES	22,544,584	24,663,263	27,452,692	27,495,328
491045	Other Refunds & Reimbursements	90	30	0	0
	CHARGES FOR SERVICES	90	30	0	0
491095	Statutory Cancellations	50	0	0	0
	MISCELLANEOUS REVENUES	50	0	0	0

Expenditure Account

501000	Permanent Salaries	330,927	411,562	431,634	431,634
501115	Extra Help	11,646	1,760	18,817	18,817
501130	Bilingual Pay	520	2,046	2,340	2,340
501135	Overtime	502	124	0	0
501140	Stipend	0	1,200	600	600
501145	Redemption of Benefits	5,456	0	2,000	2,000
501150	Social Security-Medicare	4,985	5,903	6,532	6,532
502000	County Contr Retirement	64,444	73,274	76,091	76,091
502005	Ins-Workers Comp	4,980	5,381	6,012	6,012
502010	Ins-Unemployment	390	413	491	491
502015	Group Insurance	48,607	76,582	82,312	82,312
502040	Retirement-Pension Bond	6,348	4,494	3,151	3,151
502045	Retirement-Health Plan	20,231	23,187	28,186	28,186
	SALARIES & BENEFITS	499,036	605,926	658,166	658,166
514000	Communications - Phone Charges	0	0	1,299	1,299
514015	Communications-CellPhone/Pager	0	0	1,494	1,494
514020	Communications - Services	0	0	125	125
517055	Insurance Liability	7,012	7,676	9,953	9,953
519055	Maint-Info Hardware	5,539	496	9,500	9,500
519060	Maint-Info Software Licenses	457	296	500	500
522000	Memberships	13,000	13,000	13,000	13,000
524000	Office Expense	15,937	14,297	15,600	15,600
525010	Professional & Special Service	573	599	550	550
525020	Prof & Spec Svs Data Pro	0	0	7,752	7,752
525030	Prof & Spec Svs Other	31,592	30,851	51,304	93,940
525070	Overhead Reimbursement	4,894	5,583	5,583	5,583
530025	In Service Training	0	0	5,000	5,000
531000	Travel-In Cnty Private Car	0	0	3,500	3,500
531005	Travel-In Cnty County Car	2,820	2,820	2,820	2,820
531040	Travel Out of Cnty Misc	1,392	0	12,300	12,300
531041	Travel-DSS Connected Exp	425	0	0	0
	SERVICES & SUPPLIES	83,641	75,618	140,280	182,916

Current Date: 09/10/2026

Oversight Department: Social Services**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**FOR THE FISCAL 2026 - 2027**

1728 0101	IHSS PUBLIC AUTHORITY NON-GENERAL FUND	Actual 2025	Actual 2026	Recommended 2027	Adopte 2027
533105	IHSS - Expenditures	21,348,793	24,199,150	26,710,000	26,710,000
533107	IHSS - Advisory Committe	3,272	1,500	6,000	6,000
	OTHER CHARGES	21,352,065	24,200,650	26,716,000	26,716,000
	CAPITAL ASSETS	0	0	0	0
552000	Intrafund Transfer	-45,143	-49,723	-61,754	-61,754
	INTRA-FUND TRANSFERS	-45,143	-49,723	-61,754	-61,754
	Total Revenue	22,522,577	24,653,216	27,452,692	27,495,328
	Total Expense	21,889,599	24,832,471	27,452,692	27,495,328
	Total Net Cost	632,978	-179,255	0	0

Oversight Department: Social Services**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**FOR THE FISCAL 2026 - 2027**1865 WRAPAROUND PRG-SOCIAL
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430000 Interest Pooled Money

-7

0

0

0

REV FROM USE OF

-7

0

0

0

Expenditure Account

552080 Transfers In

0

-198

0

0

OTHER FINANCING SOURCES

0

-198

0

0

Total Revenue

-7

0

0

0

Total Expense

0

-198

0

0

Total Net Cost

-7

198

0

0

Oversight Department: Social Services**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**FOR THE FISCAL 2026 - 2027**1905 ELDER ABUSE PROGRAM
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430000	Interest Pooled Money	5,039	1,616	0	0
	REV FROM USE OF	5,039	1,616	0	0

Expenditure Account

502010	Ins-Unemployment	64	0	0	0
	SALARIES & BENEFITS	64	0	0	0
517050	Ins - Autos	272	0	0	0
	SERVICES & SUPPLIES	272	0	0	0
552080	Transfers In	-2,298	0	0	0
552085	Transfers Out	101,755	0	50,000	50,000
	OTHER FINANCING SOURCES	99,457	0	50,000	50,000

Total Revenue	5,039	1,616	0	0
Total Expense	99,793	0	50,000	50,000
Total Net Cost	-94,754	1,616	-50,000	-50,000

Oversight Department: Social Services**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**FOR THE FISCAL 2026 - 2027**1908 VICTIM SERVICES (XC)
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430000	Interest Pooled Money	438	10	0	0
	REV FROM USE OF	438	10	0	0
446100	State Aid	128,210	0	0	0
	INTERGOVERNMENTAL REVENUES	128,210	0	0	0

Expenditure Account

502010	Ins-Unemployment	42	0	0	0
	SALARIES & BENEFITS	42	0	0	0
	SERVICES & SUPPLIES	0	0	0	0
552080	Transfers In	-575	0	0	0
552085	Transfers Out	66,630	0	350	350
	OTHER FINANCING SOURCES	66,055	0	350	350

Total Revenue	128,648	10	0	0
Total Expense	66,097	0	350	350
Total Net Cost	62,551	10	-350	-350

Oversight Department: Social Services**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**FOR THE FISCAL 2026 - 2027**

1926	HHIP GRANT	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	28,434	41,157	75,000	75,000
	REV FROM USE OF	28,434	41,157	75,000	75,000
446100	State Aid	805,898	268,633	0	0
	INTERGOVERNMENTAL REVENUES	805,898	268,633	0	0

Expenditure Account

525270	Prof Svcs-Activity Delivery	0	0	228,357	228,357
530005	Special Dept Expense	0	0	60,000	60,000
	SERVICES & SUPPLIES	0	0	288,357	288,357
533135	Soc Serv Connected Exp	793	0	164,536	164,536
	OTHER CHARGES	793	0	164,536	164,536
552085	Transfers Out	0	0	316,000	316,000
	OTHER FINANCING SOURCES	0	0	316,000	316,000

Total Revenue	834,332	309,790	75,000	75,000
Total Expense	793	0	768,893	768,893
Total Net Cost	833,539	309,790	-693,893	-693,893

Oversight Department: Social Services**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**FOR THE FISCAL 2026 - 2027**1928 FAM JUSTICE CENTER
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430000	Interest Pooled Money	-4,097	450	0	0
	REV FROM USE OF	-4,097	450	0	0
446100	State Aid	146,959	164,511	126,995	126,995
	INTERGOVERNMENTAL REVENUES	146,959	164,511	126,995	126,995

Expenditure Account

501000	Permanent Salaries	62,303	7,209	50,362	50,362
501115	Extra Help	20,130	19,396	43,090	43,090
501135	Overtime	271	0	0	0
501150	Social Security-Medicare	1,182	383	1,366	1,366
502000	County Contr Retirement	10,794	1,219	8,249	8,249
502010	Ins-Unemployment	0	252	118	118
502015	Group Insurance	14,430	1,962	9,175	9,175
502040	Retirement-Pension Bond	1,381	93	368	368
502045	Retirement-Health Plan	3,760	416	3,289	3,289
	SALARIES & BENEFITS	114,251	30,930	116,017	116,017
517050	Ins - Autos	0	321	0	0
519055	Maint-Info Hardware	0	3,568	0	0
524000	Office Expense	393	11,435	4,100	4,100
525010	Professional & Special Service	139	86	0	0
525020	Prof & Spec Svs Data Pro	0	0	3,322	3,322
525030	Prof & Spec Svs Other	39,822	0	0	0
531005	Travel-In Cnty County Car	17,280	17,280	17,280	17,280
	SERVICES & SUPPLIES	57,634	32,690	24,702	24,702
	OTHER CHARGES	0	0	0	0
552080	Transfers In	-109,326	0	-48,330	-48,330
552085	Transfers Out	0	0	34,606	34,606
	OTHER FINANCING SOURCES	-109,326	0	-13,724	-13,724

Total Revenue	142,862	164,961	126,995	126,995
Total Expense	62,559	63,620	126,995	126,995
Total Net Cost	80,303	101,341	0	0

Oversight Department: Social Services**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**FOR THE FISCAL 2026 - 2027**1930 CESH 2018 GRANT
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430000	Interest Pooled Money	-2	0	0	0
	REV FROM USE OF	-2	0	0	0
	INTERGOVERNMENTAL REVENUES	0	0	0	0

Expenditure Account

	SERVICES & SUPPLIES	0	0	0	0
552080	Transfers In	-2	0	0	0
	OTHER FINANCING SOURCES	-2	0	0	0

Total Revenue	-2	0	0	0
----------------------	----	---	---	---

Total Expense	-2	0	0	0
----------------------	----	---	---	---

Total Net Cost	0	0	0	0
-----------------------	---	---	---	---

Oversight Department: Social Services**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**FOR THE FISCAL 2026 - 2027**

1942	HOMELESS-COVID 19	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	5,107	19,552	20,000	20,000
	REV FROM USE OF	5,107	19,552	20,000	20,000
446100	State Aid	1,732	0	0	0
	INTERGOVERNMENTAL REVENUES	1,732	0	0	0
494060	FEMA-CDAA COVID Reimb	890,888	0	0	0
	OTHER FINANCING SOURCES	890,888	0	0	0

Expenditure Account

533135	Soc Serv Connected Exp	0	0	195,770	195,770
	OTHER CHARGES	0	0	195,770	195,770
552080	Transfers In	-16,804	0	0	0
552085	Transfers Out	598,197	0	400,000	400,000
	OTHER FINANCING SOURCES	581,393	0	400,000	400,000

Total Revenue	897,727	19,552	20,000	20,000
Total Expense	581,393	0	595,770	595,770
Total Net Cost	316,334	19,552	-575,770	-575,770

Oversight Department: Social Services**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**FOR THE FISCAL 2026 - 2027**

1943 CESH 2019 GRANT	Actual	Actual	Recommended	Adopte
0101 NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000 Interest Pooled Money	1,249	0	0	0
REV FROM USE OF	1,249	0	0	0
446100 State Aid	284,854	0	0	0
INTERGOVERNMENTAL REVENUES	284,854	0	0	0

Expenditure Account

525270 Prof Svcs-Activity Delivery	106,246	0	0	0
SERVICES & SUPPLIES	106,246	0	0	0
552080 Transfers In	0	-30	0	0
552085 Transfers Out	52,682	0	0	0
OTHER FINANCING SOURCES	52,682	-30	0	0

Total Revenue	286,103	0	0	0
Total Expense	158,928	-30	0	0
Total Net Cost	127,175	30	0	0

Oversight Department: Social Services**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**FOR THE FISCAL 2026 - 2027**1944 IV CONTINUUM OF CARE
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430000	Interest Pooled Money	-3,315	-1,175	0	0
	REV FROM USE OF	-3,315	-1,175	0	0
456040	Federal Aid	56,712	96,800	100,000	100,000
	FEDERAL REVENUES	56,712	96,800	100,000	100,000
	CHARGES FOR SERVICES	0	0	0	0
491095	Statutory Cancellations	0	38	0	0
	MISCELLANEOUS REVENUES	0	38	0	0

Expenditure Account

501000	Permanent Salaries	219,350	160,196	310,000	310,000
501115	Extra Help	11,614	43,239	49,104	49,104
501130	Bilingual Pay	634	1,211	3,120	3,120
501135	Overtime	5,995	8,258	25,000	25,000
501145	Redemption of Benefits	961	0	0	0
501150	Social Security-Medicare	3,418	3,053	5,220	5,220
502000	County Contr Retirement	38,642	26,208	56,062	56,062
502010	Ins-Unemployment	407	276	339	339
502015	Group Insurance	41,324	33,093	51,125	51,125
502020	Ins Dental/Vision	46	0	2,932	2,932
502040	Retirement-Pension Bond	4,540	1,735	2,270	2,270
502045	Retirement-Health Plan	12,996	8,934	20,304	20,304
	SALARIES & BENEFITS	339,927	286,203	525,476	525,476
514000	Communications - Phone Charges	0	0	13,500	13,500
514015	Communications-CellPhone/Pager	0	0	15,000	15,000
519055	Maint-Info Hardware	648	0	61,000	61,000
519060	Maint-Info Software Licenses	700	0	42,500	42,500
524000	Office Expense	6,449	2,247	51,852	51,852
525010	Professional & Special Service	208	268	0	0
525020	Prof & Spec Svs Data Pro	0	0	5,537	5,537
525030	Prof & Spec Svs Other	0	0	2,500	2,500
530005	Special Dept Expense	0	0	66,358	66,358
531000	Travel-In Cnty Private Car	18	169	5,000	5,000
531006	Travel-Cnty Car-Motorpool	0	0	4,930	4,930
531040	Travel Out of Cnty Misc	0	780	15,000	15,000
	SERVICES & SUPPLIES	8,023	3,464	283,177	283,177
552080	Transfers In	-396,271	-292,645	-1,111,153	-1,111,153
552085	Transfers Out	66,309	104,752	402,500	402,500
	OTHER FINANCING SOURCES	-329,962	-187,893	-708,653	-708,653
	INTRA-FUND TRANSFERS	0	0	0	0
	Total Revenue	53,397	95,663	100,000	100,000
	Total Expense	17,988	101,774	100,000	100,000
	Total Net Cost	35,409	-6,111	0	0

Oversight Department: Social Services**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**FOR THE FISCAL 2026 - 2027**

		Actual	Actual	Recommended	Adopte
		<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>
Revenue Account					
430000	Interest Pooled Money	74,557	2,073	500	500
	REV FROM USE OF	74,557	2,073	500	500
Expenditure Account					
519055	Maint-Info Hardware	10,479	0	0	0
525272	Prof Svcs-Prog Prjct Activity	1,837,184	325,705	0	0
530005	Special Dept Expense	0	79	3,000	3,000
530055	Spec Dept Exp-Photo & ID	0	0	3,365	3,365
	SERVICES & SUPPLIES	1,847,663	325,784	6,365	6,365
552080	Transfers In	0	-25,932	0	0
552085	Transfers Out	418,129	37,471	8,000	8,000
	OTHER FINANCING SOURCES	418,129	11,539	8,000	8,000
Total Revenue		74,557	2,073	500	500
Total Expense		2,265,792	337,323	14,365	14,365
Total Net Cost		-2,191,235	-335,250	-13,865	-13,865

Oversight Department: Social Services**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**FOR THE FISCAL 2026 - 2027**

		Actual	Actual	Recommended	Adopte
		<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>
Revenue Account					
430000	Interest Pooled Money	20,644	16,246	4,000	4,000
	REV FROM USE OF	20,644	16,246	4,000	4,000
Expenditure Account					
525272	Prof Svcs-Prog Prjct Activity	150,508	454,391	0	0
530005	Special Dept Expense	0	0	40,000	40,000
	SERVICES & SUPPLIES	150,508	454,391	40,000	40,000
552085	Transfers Out	0	22,336	40,000	40,000
	OTHER FINANCING SOURCES	0	22,336	40,000	40,000
Total Revenue		20,644	16,246	4,000	4,000
Total Expense		150,508	476,727	80,000	80,000
Total Net Cost		-129,864	-460,481	-76,000	-76,000

Oversight Department: Social Services**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**FOR THE FISCAL 2026 - 2027**

1971	HHAP2 COC613	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	2025	2026	2027	2027

Revenue Account

430000	Interest Pooled Money	25,538	20,490	7,000	7,000
	REV FROM USE OF	25,538	20,490	7,000	7,000

Expenditure Account

525272	Prof Svcs-Prog Prjct Activity	80,566	614,066	0	0
530005	Special Dept Expense	0	0	45,653	45,653
	SERVICES & SUPPLIES	80,566	614,066	45,653	45,653
552085	Transfers Out	0	16,331	45,653	45,653
	OTHER FINANCING SOURCES	0	16,331	45,653	45,653

Total Revenue	25,538	20,490	7,000	7,000
Total Expense	80,566	630,397	91,306	91,306
Total Net Cost	-55,028	-609,907	-84,306	-84,306

Oversight Department: Social Services**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**FOR THE FISCAL 2026 - 2027**

1988	HHAP 3	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	142,064	105,847	98,000	98,000
	REV FROM USE OF	142,064	105,847	98,000	98,000

Expenditure Account

519055	Maint-Info Hardware	0	3,231	0	0
519060	Maint-Info Software Licenses	0	700	0	0
524000	Office Expense	63	10,011	0	0
525272	Prof Svcs-Prog Prjct Activity	391,382	3,246,818	212,000	212,000
530005	Special Dept Expense	0	38,487	190,000	190,000
	SERVICES & SUPPLIES	391,445	3,299,247	402,000	402,000
552085	Transfers Out	7,742	251,743	96,000	96,000
	OTHER FINANCING SOURCES	7,742	251,743	96,000	96,000

Total Revenue	142,064	105,847	98,000	98,000
Total Expense	399,187	3,550,990	498,000	498,000
Total Net Cost	-257,123	-3,445,143	-400,000	-400,000

Oversight Department: Social Services**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**FOR THE FISCAL 2026 - 2027**

2012	HHAP 4	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	46,277	63,837	125,000	125,000
	REV FROM USE OF	46,277	63,837	125,000	125,000
446010	State Aid - Other	0	1,361,648	0	0
	INTERGOVERNMENTAL REVENUES	0	1,361,648	0	0

Expenditure Account

525272	Prof Svcs-Prog Prjct Activity	599,279	175,602	1,760,777	1,760,777
530005	Special Dept Expense	0	0	106,000	106,000
	SERVICES & SUPPLIES	599,279	175,602	1,866,777	1,866,777
533135	Soc Serv Connected Exp	0	0	40,000	40,000
	OTHER CHARGES	0	0	40,000	40,000
552085	Transfers Out	139,886	11,743	114,000	114,000
	OTHER FINANCING SOURCES	139,886	11,743	114,000	114,000

Total Revenue	46,277	1,425,485	125,000	125,000
Total Expense	739,165	187,345	2,020,777	2,020,777
Total Net Cost	-692,888	1,238,140	-1,895,777	-1,895,777

Oversight Department: Social Services**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**FOR THE FISCAL 2026 - 2027**2020 DSS-CALAIM-PATH
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430000	Interest Pooled Money	12,850	14,314	10,000	10,000
	REV FROM USE OF	12,850	14,314	10,000	10,000
437000	State Public Asst Admin	0	0	175,000	175,000
446010	State Aid - Other	0	0	0	249,538
446100	State Aid	1	0	0	0
	INTERGOVERNMENTAL REVENUES	1	0	175,000	424,538

Expenditure Account

520000	Maint-Struc, Improve, Grounds	525	57,968	0	0
524000	Office Expense	7,674	5,307	0	0
	SERVICES & SUPPLIES	8,199	63,275	0	0
550000	Structures & Improvements	0	0	385,197	634,735
	CAPITAL ASSETS	0	0	385,197	634,735
	APPROP FOR CONTINGENCIES	0	0	0	0

Total Revenue	12,851	14,314	185,000	434,538
Total Expense	8,199	63,275	385,197	634,735
Total Net Cost	4,652	-48,961	-200,197	-200,197

Oversight Department: Social Services**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**05 PUBLIC ASSISTANCE
035 OTHER ASSISTANCE**FOR THE FISCAL 2026 - 2027**

2050 HHAP 5		Actual	Actual	Recommended	Adopte
0101 NON-GENERAL FUND		<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>
Revenue Account					
430000 Interest Pooled Money		0	70,057	25,000	25,000
REV FROM USE OF		0	70,057	25,000	25,000
446100 State Aid		0	2,066,851	1,604,501	1,604,501
INTERGOVERNMENTAL REVENUES		0	2,066,851	1,604,501	1,604,501
Expenditure Account					
525272 Prof Svcs-Prog Prjct Activity		0	1,200,000	2,191,634	2,191,634
530005 Special Dept Expense		0	0	300,000	300,000
SERVICES & SUPPLIES		0	1,200,000	2,491,634	2,491,634
552085 Transfers Out		0	12,025	41,500	41,500
OTHER FINANCING SOURCES		0	12,025	41,500	41,500
INTRA-FUND TRANSFERS		0	0	0	0
Total Revenue		0	2,136,908	1,629,501	1,629,501
Total Expense		0	1,212,025	2,533,134	2,533,134
Total Net Cost		0	924,883	-903,633	-903,633

2069	HHAP 6				
0101	NON-GENERAL FUND				
		Actual	Actual	Recommended	Adopte
		2025	2026	2027	2027
Revenue Account					
INTERGOVERNMENTAL REVENUES		0	0	0	0
Total Revenue		0	0	0	0
Total Expense		0	0	0	0
Total Net Cost		0	0	0	0
Total Social Services		Total Revenue	165,498,915	176,718,005	193,301,058
		Total Expense	164,505,789	177,915,786	198,294,849
		Total Net Cost	993,126	-1,197,781	-4,993,791

Oversight Department: Special District10 SPECIAL DISTRICT
000 ADMINISTRATION**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027****Budget Detail**

5508	NILAND SERVICE AREA	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	9,772	10,021	7,400	7,400
	REV FROM USE OF	9,772	10,021	7,400	7,400
461005	C.Y. Special Assessments	15,038	14,258	18,500	18,500
	CHARGES FOR SERVICES	15,038	14,258	18,500	18,500

Expenditure Account

520000	Maint-Struc, Improve, Grounds	0	0	1,000	1,000
525010	Professional & Special Service	334	654	6,500	6,500
532000	Utilities	6,656	8,003	8,200	8,200
	SERVICES & SUPPLIES	6,990	8,657	15,700	15,700
552000	Intrafund Transfer	386	2,369	6,000	6,000
	INTRA-FUND TRANSFERS	386	2,369	6,000	6,000

Total Revenue	24,810	24,279	25,900	25,900
Total Expense	7,376	11,026	21,700	21,700
Total Net Cost	17,434	13,253	4,200	4,200

Oversight Department: Special District10 SPECIAL DISTRICT
000 ADMINISTRATION**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail****FOR THE FISCAL 2026 - 2027**5527 NILAND COUNTY SANITATION
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

401105	Prop Tax Current Secured	11,911	9,806	12,750	12,750
401110	Prop Tax Cur Unsecured	1,269	1,542	1,800	1,800
401130	Prop Taxes-Suppl Assmnt	222	130	110	110
	CURRENT TAXES	13,402	11,478	14,660	14,660
430000	Interest Pooled Money	363	-2,779	-2,100	-2,100
	REV FROM USE OF	363	-2,779	-2,100	-2,100
444000	State Aid-Homeowners	74	70	0	0
	INTERGOVERNMENTAL REVENUES	74	70	0	0
461005	C.Y. Special Assessments	373,511	358,713	400,000	400,000
491045	Other Refunds & Reimbursements	37	0	0	0
	CHARGES FOR SERVICES	373,548	358,713	400,000	400,000
491095	Statutory Cancellations	0	3,038	0	0
	MISCELLANEOUS REVENUES	0	3,038	0	0

Expenditure Account

514000	Communications - Phone Charges	1,417	1,940	650	650
519000	Maintenance-Equipment	7,270	292	1,300	1,300
519038	Fuel Expense	0	0	400	400
520000	Maint-Struc, Improve, Grounds	32,278	5,559	10,000	10,000
520025	Other Ops-Structures&Improve.	2,001	1,080	1,000	1,000
520030	Sewer-Supplies	49,253	39,211	50,000	50,000
524000	Office Expense	145	563	550	550
525010	Professional & Special Service	377,632	301,583	288,740	288,740
530005	Special Dept Expense	25,849	15,571	15,000	15,000
532000	Utilities	34,678	31,890	25,000	25,000
	SERVICES & SUPPLIES	530,523	397,689	392,640	392,640
552080	Transfers In	0	-29,160	0	0
552085	Transfers Out	19,200	19,200	19,201	19,201
	OTHER FINANCING SOURCES	19,200	-9,960	19,201	19,201
552000	Intrafund Transfer	226	39,414	0	0
	INTRA-FUND TRANSFERS	226	39,414	0	0
	Total Revenue	387,387	370,520	412,560	412,560
	Total Expense	549,949	427,143	411,841	411,841
	Total Net Cost	-162,562	-56,623	719	719

Oversight Department: Special District10 SPECIAL DISTRICT
019 SANITATION**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail****FOR THE FISCAL 2026 - 2027**5500 COUNTRY CLUB SEWER MAINT
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

401105	Prop Tax Current Secured	3,162	3,036	3,100	3,100
401110	Prop Tax Cur Unsecured	356	443	350	350
401130	Prop Taxes-Suppl Assmnt	63	37	25	25
	CURRENT TAXES	3,581	3,516	3,475	3,475
430000	Interest Pooled Money	-3,894	-1,894	-3,500	-3,500
	REV FROM USE OF	-3,894	-1,894	-3,500	-3,500
444000	State Aid-Homeowners	21	20	30	30
	INTERGOVERNMENTAL REVENUES	21	20	30	30
478025	Sewer Rev-Residential	83,770	199,122	70,000	70,000
	CHARGES FOR SERVICES	83,770	199,122	70,000	70,000

Expenditure Account

514000	Communications - Phone Charges	157	351	240	240
519000	Maintenance-Equipment	598	7,495	9,000	9,000
525010	Professional & Special Service	28,483	36,459	45,000	45,000
525030	Prof & Spec Svs Other	1,013	573	500	500
527000	Rents & Leases Equipment	0	8,114	0	0
532000	Utilities	5,040	5,748	5,000	5,000
	SERVICES & SUPPLIES	35,291	58,740	59,740	59,740
	INTRA-FUND TRANSFERS	0	0	0	0

Total Revenue	83,478	200,764	70,005	70,005
Total Expense	35,291	58,740	59,740	59,740
Total Net Cost	48,187	142,024	10,265	10,265

Oversight Department: Special District10 SPECIAL DISTRICT
032 PUBLIC WAYS**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****FOR THE FISCAL 2026 - 2027****Budget Detail**5526 IMPERIAL CNTR LIGHT MAINT
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430000	Interest Pooled Money	32,734	33,766	28,000	28,000
	REV FROM USE OF	32,734	33,766	28,000	28,000
461005	C.Y. Special Assessments	33,381	23,441	28,700	28,700
	CHARGES FOR SERVICES	33,381	23,441	28,700	28,700

Expenditure Account

520000	Maint-Struc, Improve, Grounds	338	246	29,900	29,900
532000	Utilities	2,437	2,563	2,715	2,715
	SERVICES & SUPPLIES	2,775	2,809	32,615	32,615
552000	Intrafund Transfer	809	453	0	0
	INTRA-FUND TRANSFERS	809	453	0	0

Total Revenue	66,115	57,207	56,700	56,700
Total Expense	3,584	3,262	32,615	32,615
Total Net Cost	62,531	53,945	24,085	24,085

Oversight Department: Special District**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**10 SPECIAL DISTRICT
040 WATER SUPPLY AND SEWER**FOR THE FISCAL 2026 - 2027**

6006	GATEWAY CSA WATER	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

484080	Impact Fees	20,545	0	0	0
	CHARGES FOR SERVICES	20,545	0	0	0

Expenditure Account

552085	Transfers Out	20,545	0	0	0
	OTHER FINANCING SOURCES	20,545	0	0	0

Total Revenue	20,545	0	0	0
----------------------	--------	---	---	---

Total Expense	20,545	0	0	0
----------------------	--------	---	---	---

Total Net Cost	0	0	0	0
-----------------------	---	---	---	---

Oversight Department: Special District**COUNTY OF
GOVERNMENTAL FUNDS
BUDGET UNIT****Budget Detail**10 SPECIAL DISTRICT
040 WATER SUPPLY AND SEWER**FOR THE FISCAL 2026 - 2027**6007 GATEWAY CSA SEWER
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

484080	Impact Fees	15,000	0	0	0
	CHARGES FOR SERVICES	15,000	0	0	0

Expenditure Account

552085	Transfers Out	15,000	0	0	0
	OTHER FINANCING SOURCES	15,000	0	0	0

Total Revenue	15,000	0	0	0
----------------------	--------	---	---	---

Total Expense	15,000	0	0	0
----------------------	--------	---	---	---

Total Net Cost	0	0	0	0
-----------------------	---	---	---	---

Total Special District	Total Revenue	597,335	652,770	565,165	565,165
	Total Expense	631,745	500,171	525,896	525,896
	Total Net Cost	-34,410	152,599	39,269	39,269

01 GENERAL GOVERNMENT GOVERNMENTAL FUNDS
002 FINANCE BUDGET UNIT

FOR THE FISCAL 2026 - 2027

1000	GENERAL FUND	Actual	Actual	Recommended	Adopte
1007	TREASURER-TAX COLLECTOR	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

401110	Prop Tax Cur Unsecured	12,150	0	0	0
	CURRENT TAXES	12,150	0	0	0
412111	Business Licenses-Tax Col.	164,300	159,050	153,000	153,000
	LICENSES, PERMITS	164,300	159,050	153,000	153,000
424005	Advertising Fee-Tax Collector	3,000	3,000	5,000	5,000
424010	Advertising Recovery	16,125	12,450	20,000	20,000
424015	Install Plan Fees-Tax Collectr	4,260	5,120	6,000	6,000
424020	Personal Contact Fee-Tax Coll	2,100	1,400	5,000	5,000
431035	Chrgs for Serv-Outside Agency	0	0	40,000	40,000
431040	Interfund Services Provided	0	0	1,257,497	1,257,497
460005	General Plan Amendments	50	0	0	0
460015	Unsecured Admin Cost	50,753	24,660	16,000	16,000
460025	Fees On Redemption	151,550	131,405	160,000	160,000
460030	Adm Sup'l Cost Reimbursement	50,124	35,394	39,000	39,000
460050	Document Charges-Tax Collector	1,640	2,268	2,000	2,000
462000	Acctng/Auditing/Data Proc Fees	16,050	16,670	27,000	27,000
484005	Returned Check Fees	4,492	5,979	5,000	5,000
491045	Other Refunds & Reimbursements	1,295	909	1,200	1,200
493000	Reimb For Services Provided	1,055,757	1,100,316	0	0
	CHARGES FOR SERVICES	1,357,196	1,339,571	1,583,697	1,583,697

Expenditure Account

501000	Permanent Salaries	813,168	951,111	1,033,916	1,033,916
501115	Extra Help	2,514	11,338	4,126	4,126
501130	Bilingual Pay	4,534	5,146	4,680	4,680
501135	Overtime	10	0	0	0
501140	Stipend	0	2,400	0	0
501145	Redemption of Benefits	8,193	0	8,850	8,850
501150	Social Security-Medicare	11,679	13,713	15,162	15,162
502000	County Contr Retirement	157,947	172,279	186,312	186,312
502005	Ins-Workers Comp	16,596	18,119	27,067	27,067
502010	Ins-Unemployment	1,370	1,110	1,167	1,167
502015	Group Insurance	201,368	243,107	272,765	272,765
502020	Ins Dental/Vision	1,103	2,367	2,590	2,590
502040	Retirement-Pension Bond	15,797	10,338	7,594	7,594
502045	Retirement-Health Plan	49,873	53,356	67,946	56,307
502050	Ins - Voluntary Life	190	240	240	240
	SALARIES & BENEFITS	1,284,342	1,484,624	1,632,415	1,620,776
514000	Communications - Phone Charges	4,556	4,736	4,818	4,818
514010	Internet Connections	176	126	140	140
514015	Communications-CellPhone/Pager	1,508	2,249	1,870	1,870
514020	Communications - Services	0	0	975	975
517055	Insurance Liability	30,538	30,937	31,647	31,647

01 GENERAL GOVERNMENT GOVERNMENTAL FUNDS
002 FINANCE BUDGET UNIT

FOR THE FISCAL 2026 - 2027

1000	GENERAL FUND	Actual	Actual	Recommended	Adopte
1007	TREASURER-TAX COLLECTOR	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>
519000	Maintenance-Equipment	105,372	119,572	109,256	109,256
519055	Maint-Info Hardware	4,965	8,433	5,500	5,500
519060	Maint-Info Software Licenses	8,575	7,949	8,836	8,836
522000	Memberships	550	661	812	812
524000	Office Expense	58,463	38,136	62,403	57,403
525020	Prof & Spec Svs Data Pro	24,401	23,849	19,933	19,933
525030	Prof & Spec Svs Other	216,966	209,596	240,567	240,567
526000	Publ & Legal Notices	15,934	28,019	25,500	25,500
531000	Travel-In Cnty Private Car	5,995	6,600	6,600	6,600
531040	Travel Out of Cnty Misc	5,761	5,009	5,600	5,600
	SERVICES & SUPPLIES	483,760	485,872	524,457	519,457
552000	Intrafund Transfer	7,517	7,913	8,992	8,992
552020	Intrafund Maintenance	6,668	1,268	11,050	11,050
552155	Intrafund-Security Services	3,584	3,623	4,562	4,562
	INTRA-FUND TRANSFERS	17,769	12,804	24,604	24,604
	Total Revenue	1,533,646	1,498,621	1,736,697	1,736,697
	Total Expense	1,785,871	1,983,300	2,181,476	2,164,837
	Total Net Cost	-252,225	-484,679	-444,779	-428,140

01 GENERAL GOVERNMENT GOVERNMENTAL FUNDS
002 FINANCE BUDGET UNIT

FOR THE FISCAL 2026 - 2027

1000	GENERAL FUND	Actual	Actual	Recommended	Adopte
1072	COMMERCIAL CANNABIS TAXES	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

484063	Retail Tax Revenue	1,220,665	1,096,081	1,350,000	1,350,000
	MISCELLANEOUS REVENUES	1,220,665	1,096,081	1,350,000	1,350,000

Total Revenue	1,220,665	1,096,081	1,350,000	1,350,000
----------------------	-----------	-----------	-----------	-----------

Total Expense	0	0	0	0
----------------------	---	---	---	---

Total Net Cost	1,220,665	1,096,081	1,350,000	1,350,000
-----------------------	-----------	-----------	-----------	-----------

Total Treasurer Tax Collector	Total Revenue	2,754,311	2,594,702	3,086,697	3,086,697
	Total Expense	1,785,871	1,983,300	2,181,476	2,164,837
	Total Net Cost	968,440	611,402	905,221	921,860

Grand Total Revenue	553,665,338	564,990,635	703,417,782	709,973,260
----------------------------	-------------	-------------	-------------	-------------

Grand Total Expense	538,980,109	584,263,772	705,478,261	708,054,384
----------------------------	-------------	-------------	-------------	-------------

Grand Total Net	14,685,229	-19,273,137	-2,060,479	1,918,876
------------------------	------------	-------------	------------	-----------

Oversight Department: County Clerk Recorder**COUNTY OF
OTHER FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027****Budget Detail**04 **HEALTH AND SANITATION**
018 **HEALTH**1647 VITAL & HEALTH STATISTICS
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

473000	Recording Fees	46,390	50,688	40,000	40,000
	CHARGES FOR SERVICES	46,390	50,688	40,000	40,000

Expenditure Account

519000	Maintenance-Equipment	0	0	500	500
524000	Office Expense	219	81	2,000	2,000
525010	Professional & Special Service	30,004	30,693	37,000	37,000
530005	Special Dept Expense	0	25,646	10,000	10,000
	SERVICES & SUPPLIES	30,223	56,420	49,500	49,500
552075	Budgetary Transfers	0	0	-9,500	-9,500
	INTRA-FUND TRANSFERS	0	0	-9,500	-9,500

Total Revenue	46,390	50,688	40,000	40,000
Total Expense	30,223	56,420	40,000	40,000
Total Net Cost	16,167	-5,732	0	0

Total County Clerk Recorder	Total Revenue	46,390	50,688	40,000	40,000
	Total Expense	30,223	56,420	40,000	40,000
	Total Net Cost	16,167	-5,732	0	0

Oversight Department: Planning &02 **PUBLIC PROTECTION**017 **OTHER PROTECTION****COUNTY OF
OTHER FUNDS
BUDGET UNIT****FOR THE FISCAL 2026 - 2027****Budget Detail**7325 ABANDON VEHICLE SERVICE
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430000	Interest Pooled Money	21,546	0	0	0
	REV FROM USE OF	21,546	0	0	0
446700	State Abandon Vehicle Fee	1,551	-60	1,000	1,000
	INTERGOVERNMENTAL REVENUES	1,551	-60	1,000	1,000
484120	Planning Services	163,442	158,981	182,690	182,690
	CHARGES FOR SERVICES	163,442	158,981	182,690	182,690

Expenditure Account

525010	Professional & Special Service	317,735	158,921	183,690	183,690
	SERVICES & SUPPLIES	317,735	158,921	183,690	183,690

Total Revenue	186,539	158,921	183,690	183,690
----------------------	---------	---------	---------	---------

Total Expense	317,735	158,921	183,690	183,690
----------------------	---------	---------	---------	---------

Total Net Cost	-131,196	0	0	0
-----------------------	----------	---	---	---

Total Planning & Development	Total Revenue	186,539	158,921	183,690	183,690
	Total Expense	317,735	158,921	183,690	183,690
	Total Net Cost	-131,196	0	0	0

Oversight Department: Probation02 PUBLIC PROTECTION
017 OTHER PROTECTIONCOUNTY OF
OTHER FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027**Budget Detail**7156 DRUG PROGRAM FEES
0101 NON-GENERAL FUND**Actual**
2025**Actual**
2026**Recommended**
2027**Adopte**
2027**Revenue Account**

422000 Other Court Fines

FINES, FORFEITURES&PENALTIES**Total Revenue****Total Expense****Total Net Cost****Total Probation****Total Revenue****Total Expense****Total Net Cost**

660

660

660

0

660

258

258

258

0

258

0

0

0

0

0

0

0

0

0

0

0

0

0

Oversight Department: Sheriff Coroner**COUNTY OF
OTHER FUNDS
BUDGET UNIT****Budget Detail**02 **PUBLIC PROTECTION**
017 **OTHER PROTECTION****FOR THE FISCAL 2026 - 2027**1663 AUTOMATED FINGERPRINT ID
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

422000	Other Court Fines	36,110	41,915	35,000	35,000
	FINES, FORFEITURES&PENALTIES	36,110	41,915	35,000	35,000
430000	Interest Pooled Money	31,387	30,102	25,000	25,000
	REV FROM USE OF	31,387	30,102	25,000	25,000

Expenditure Account

519000	Maintenance-Equipment	2,080	7,847	8,984	8,984
	SERVICES & SUPPLIES	2,080	7,847	8,984	8,984
549010	Equipment-Info. Technology	0	49,923	0	0
	CAPITAL ASSETS	0	49,923	0	0
552085	Transfers Out	32,251	0	146,434	146,434
	OTHER FINANCING SOURCES	32,251	0	146,434	146,434
552075	Budgetary Transfers	0	0	-95,418	-95,418
	INTRA-FUND TRANSFERS	0	0	-95,418	-95,418

Total Revenue	67,497	72,017	60,000	60,000
Total Expense	34,331	57,770	60,000	60,000
Total Net Cost	33,166	14,247	0	0

Total Sheriff Coroner	Total Revenue	67,497	72,017	60,000	60,000
	Total Expense	34,331	57,770	60,000	60,000
	Total Net Cost	33,166	14,247	0	0

Oversight Department: Social Services**COUNTY OF
OTHER FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027****Budget Detail**00 ADMINISTRATION
000 ADMINISTRATION2445 RECEIVING HOME DONATIONS
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**491000 Community Donations 0 0 0 10,000
CHARGES FOR SERVICES 0 0 0 10,000**Expenditure Account**530005 Special Dept Expense 0 0 0 10,000
SERVICES & SUPPLIES 0 0 0 10,000**Total Revenue 0 0 0 10,000****Total Expense 0 0 0 10,000****Total Net Cost 0 0 0 0**

Oversight Department: Social Services**COUNTY OF
OTHER FUNDS
BUDGET UNIT
FOR THE FISCAL 2026 - 2027****Budget Detail**00 ADMINISTRATION
000 ADMINISTRATION7045 RECEIVING HOME DONATIONS
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

491000 Community Donations

0

0

10,000

0

CHARGES FOR SERVICES**0****0****10,000****0****Expenditure Account**

530005 Special Dept Expense

0

0

10,000

0

SERVICES & SUPPLIES**0****0****10,000****0****Total Revenue**

0

0

10,000

0

Total Expense

0

0

10,000

0

Total Net Cost

0

0

0

0

Total Social Services**Total Revenue**

0

0

10,000

10,000

Total Expense

0

0

10,000

10,000

Total Net Cost

0

0

0

0

Grand Total Revenue

301,086

281,884

293,690

293,690

Grand Total Expense

382,289

273,111

293,690

293,690

Grand Total Net

-81,203

8,773

0

0

Oversight Department: CEO**COUNTY OF****Budget Detail**01 **GENERAL GOVERNMENT**
007 **COMMUNICATIONS****INTERNAL SERVICE FUNDS**
BUDGET UNIT**FOR THE FISCAL 2026 - 2027**5205 COMMUNICATIONS SERVICES
0101 NON-GENERAL FUND**Actual**
2025**Actual**
2026**Recommended**
2027**Adopte**
2027**Revenue Account**

430000 Interest Pooled Money

4,925

1,780

0

0

REV FROM USE OF**4,925****1,780****0****0****Expenditure Account**

552000 Intrafund Transfer

0

144,251

0

0

INTRA-FUND TRANSFERS**0****144,251****0****0****Total Revenue**

4,925

1,780

0

0

Total Expense

0

144,251

0

0

Total Net Cost

4,925

-142,471

0

0

Oversight Department: CEO**COUNTY OF****Budget Detail**01 **GENERAL GOVERNMENT**
011 **OTHER GENERAL****INTERNAL SERVICE FUNDS**
BUDGET UNIT**FOR THE FISCAL 2026 - 2027**

5200	FLEET SERVICES OPERATING	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	22,397	23,165	20,000	20,000
	REV FROM USE OF	22,397	23,165	20,000	20,000
484015	Service Charges	1,481,968	1,494,247	1,455,958	1,455,958
484070	Replacement Vehicles	1,588,613	1,592,418	1,467,458	1,467,458
484105	Fuel Cost Reimbursement	1,501,506	1,503,590	1,477,008	1,477,008
491045	Other Refunds & Reimbursements	5,110	12,475	5,000	5,000
492000	Sale of Fixed Assets	341,246	33,203	225,000	225,000
493000	Reimb For Services Provided	45	0	0	0
	CHARGES FOR SERVICES	4,918,488	4,635,933	4,630,424	4,630,424
491095	Statutory Cancellations	265	275	0	0
	MISCELLANEOUS REVENUES	265	275	0	0

Expenditure Account

501000	Permanent Salaries	446,866	449,250	506,434	506,434
501135	Overtime	0	7	400	400
501140	Stipend	0	600	600	600
501145	Redemption of Benefits	10,947	0	4,000	4,000
501150	Social Security-Medicare	6,399	6,421	7,344	7,344
502000	County Contr Retirement	79,635	80,662	90,215	90,215
502005	Ins-Workers Comp	6,643	7,857	8,419	8,419
502010	Ins-Unemployment	626	553	639	639
502015	Group Insurance	131,143	150,649	173,427	173,427
502020	Ins Dental/Vision	807	799	852	852
502040	Retirement-Pension Bond	8,670	4,865	3,697	3,697
502045	Retirement-Health Plan	26,924	25,110	33,070	33,070
502050	Ins - Voluntary Life	190	227	240	240
	SALARIES & BENEFITS	718,850	727,000	829,337	829,337
513000	Clothing & Personal	2,266	2,944	2,800	2,800
513015	Uniform Allowance	0	2,100	2,100	2,100
514000	Communications - Phone Charges	3,544	3,329	3,700	3,700
514010	Internet Connections	92	100	82	82
514015	Communications-CellPhone/Pager	519	479	550	550
516000	Household Expense	5,997	5,572	6,300	6,300
517050	Ins - Autos	90,716	85,821	99,687	99,687
517055	Insurance Liability	11,249	10,285	12,964	12,964
519000	Maintenance-Equipment	6,740	13,719	15,000	15,000
519001	Maintenance-Vehicles	182,971	181,385	200,000	200,000
519011	Accident Repairs	79,691	87,552	80,000	80,000
519030	Prop&Supp Reissue-Garage	147,573	149,089	150,000	150,000
519038	Fuel Expense	1,419,059	1,484,599	1,492,550	1,492,550
519055	Maint-Info Hardware	655	371	1,500	1,500
519060	Maint-Info Software Licenses	5,279	5,171	5,210	5,210
520000	Maint-Struc, Improve, Grounds	6,097	13,278	10,000	10,000

Current Date: 09/10/2026

Oversight Department: CEO**COUNTY OF****Budget Detail**01 **GENERAL GOVERNMENT****INTERNAL SERVICE FUNDS**011 **OTHER GENERAL****BUDGET UNIT****FOR THE FISCAL 2026 - 2027**

5200	FLEET SERVICES OPERATING	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>
524000	Office Expense	-13,679	3,471	4,000	4,000
524005	Subscription	1,650	1,650	2,000	2,000
525010	Professional & Special Service	77,915	78,880	70,000	70,000
525020	Prof & Spec Svs Data Pro	10,872	11,623	12,000	12,000
525070	Overhead Reimbursement	296,491	342,503	300,000	300,000
527001	GASB 87 Amortization Expense	1,049,438	0	0	0
529000	Small Tools & Instruments	2,466	2,858	4,000	4,000
530005	Special Dept Expense	13,522	8,004	8,000	8,000
531040	Travel Out of Cnty Misc	0	0	2,000	2,000
532000	Utilities	14,527	12,424	14,000	14,000
	SERVICES & SUPPLIES	3,415,650	2,507,207	2,498,443	2,498,443
537005	Interest Expense	480,328	0	0	0
543000	Depreciation Expense	41,929	0	0	0
	OTHER CHARGES	522,257	0	0	0
549005	Equipment-Vehicles	131,572	1,814,504	1,860,000	1,860,000
	CAPITAL ASSETS	131,572	1,814,504	1,860,000	1,860,000
552080	Transfers In	-19,833	0	0	0
	OTHER FINANCING SOURCES	-19,833	0	0	0
552021	Intrafund-Loss Reserves	-213,541	-128,115	-138,388	-138,388
552075	Budgetary Transfers	0	0	-398,968	-398,968
	INTRA-FUND TRANSFERS	-213,541	-128,115	-537,356	-537,356
	Total Revenue	4,941,150	4,659,373	4,650,424	4,650,424
	Total Expense	4,554,955	4,920,596	4,650,424	4,650,424
	Total Net Cost	386,195	-261,223	0	0

Oversight Department: CEO**COUNTY OF
INTERNAL SERVICE FUNDS
BUDGET UNIT****Budget Detail**01 **GENERAL GOVERNMENT**
011 **OTHER GENERAL****FOR THE FISCAL 2026 - 2027**

5203	CENTRALIZED MAIL	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

484015	Service Charges	413,526	465,519	413,501	413,501
491045	Other Refunds & Reimbursements	130	0	0	0
	CHARGES FOR SERVICES	413,656	465,519	413,501	413,501

Expenditure Account

514000	Communications - Phone Charges	0	147	350	350
514020	Communications - Services	0	0	86	86
524000	Office Expense	2,373	1,328	1,480	1,480
524015	Prop & Supp Reissue-Off Supply	285,253	262,727	315,000	315,000
525010	Professional & Special Service	49,694	53,120	65,000	65,000
525020	Prof & Spec Svs Data Pro	0	0	192	192
525070	Overhead Reimbursement	6,759	16,618	16,618	16,618
527000	Rents & Leases Equipment	-253	8,585	8,672	8,672
527001	GASB 87 Amortization Expense	8,742	0	0	0
531005	Travel-In Cnty County Car	5,328	5,328	5,328	5,328
531006	Travel-Cnty Car-Motorpool	0	168	0	0
	SERVICES & SUPPLIES	357,896	348,021	412,726	412,726
537005	Interest Expense	21	0	0	0
	OTHER CHARGES	21	0	0	0
	INTRA-FUND TRANSFERS	0	0	0	0

Total Revenue	413,656	465,519	413,501	413,501
Total Expense	357,917	348,021	412,726	412,726
Total Net Cost	55,739	117,498	775	775

Oversight Department: CEO**COUNTY OF****Budget Detail**01 **GENERAL GOVERNMENT**
011 **OTHER GENERAL****INTERNAL SERVICE FUNDS**
BUDGET UNIT**FOR THE FISCAL 2026 - 2027**5213 INFORMATION & TECHNICAL
0101 NON-GENERAL FUND**Actual**
2025**Actual**
2026**Recommended**
2027**Adopte**
2027**Revenue Account**

430000	Interest Pooled Money	79,803	81,507	25,000	25,000
	REV FROM USE OF	79,803	81,507	25,000	25,000
484015	Service Charges	2,818,892	2,900,687	3,139,254	3,139,254
491045	Other Refunds & Reimbursements	0	2,500	0	0
493000	Reimb For Services Provided	0	3,985	0	0
	CHARGES FOR SERVICES	2,818,892	2,907,172	3,139,254	3,139,254
491095	Statutory Cancellations	118	0	0	0
	MISCELLANEOUS REVENUES	118	0	0	0

Expenditure Account

501000	Permanent Salaries	1,292,229	1,322,026	1,630,934	1,630,934
501105	Shift Differential	0	65	0	0
501120	Stand-By	11,830	42,631	12,900	43,200
501135	Overtime	10,198	10,157	10,000	12,000
501140	Stipend	0	1,200	0	0
501145	Redemption of Benefits	-35,314	0	10,000	10,000
501150	Social Security-Medicare	18,722	19,334	23,649	23,649
502000	County Contr Retirement	235,743	241,042	288,769	288,769
502005	Ins-Workers Comp	27,244	26,760	31,478	31,478
502010	Ins-Unemployment	2,116	1,841	1,879	1,879
502015	Group Insurance	262,618	302,767	405,766	405,766
502020	Ins Dental/Vision	834	871	880	880
502040	Retirement-Pension Bond	24,225	14,475	16,454	16,454
502045	Retirement-Health Plan	77,920	73,386	86,634	86,634
	SALARIES & BENEFITS	1,928,365	2,056,555	2,519,343	2,551,643
514000	Communications - Phone Charges	544	469	5,000	5,000
514010	Internet Connections	156	142	63,000	63,000
514015	Communications-CellPhone/Pager	8,074	7,913	8,000	8,000
517055	Insurance Liability	38,743	34,256	38,717	38,717
519000	Maintenance-Equipment	13,546	5,998	18,500	18,500
519055	Maint-Info Hardware	77,468	141,564	128,435	128,435
519060	Maint-Info Software Licenses	282,583	183,255	314,038	314,038
520000	Maint-Struc, Improve, Grounds	16,419	60,549	9,082	9,082
522000	Memberships	0	222	0	0
524000	Office Expense	7,955	30,287	10,500	10,500
524040	Tuition Reimbursement	0	0	5,000	5,000
525010	Professional & Special Service	215,934	257,587	232,000	232,000
525030	Prof & Spec Svs Other	3,876	3,919	4,000	4,000
525070	Overhead Reimbursement	63,172	141,528	141,528	141,528
530005	Special Dept Expense	18,038	42,294	123,736	123,736
531005	Travel-In Cnty County Car	12,360	12,447	12,360	12,360
531006	Travel-Cnty Car-Motorpool	0	283	0	0
532000	Utilities	1,169	1,239	1,500	1,500

Oversight Department: CEO**COUNTY OF****Budget Detail**01 **GENERAL GOVERNMENT**
011 **OTHER GENERAL****INTERNAL SERVICE FUNDS**
BUDGET UNIT**FOR THE FISCAL 2026 - 2027**5213 INFORMATION & TECHNICAL
0101 NON-GENERAL FUND**Actual**
2025**Actual**
2026**Recommended**
2027**Adopte**
2027

SERVICES & SUPPLIES		760,037	923,952	1,115,396	1,115,396
549000	Equipment	0	13,087	0	0
549010	Equipment-Info. Technology	162,727	0	0	0
CAPITAL ASSETS		162,727	13,087	0	0
552080	Transfers In	-150,920	0	0	0
552085	Transfers Out	0	0	0	165,820
OTHER FINANCING SOURCES		-150,920	0	0	165,820
552000	Intrafund Transfer	0	-144,251	0	0
552075	Budgetary Transfers	0	0	0	-198,120
INTRA-FUND TRANSFERS		0	-144,251	0	-198,120
Total Revenue		2,898,813	2,988,679	3,164,254	3,164,254
Total Expense		2,700,209	2,849,343	3,634,739	3,634,739
Total Net Cost		198,604	139,336	-470,485	-470,485
Total CEO		Total Revenue	8,258,544	8,115,351	8,228,179
		Total Expense	7,613,081	8,262,211	8,697,889
		Total Net Cost	645,463	-146,860	-469,710

Oversight Department: Human Resources**COUNTY OF****Budget Detail**01 **GENERAL GOVERNMENT**
044 **INSURANCE****INTERNAL SERVICE FUNDS**
BUDGET UNIT**FOR THE FISCAL 2026 - 2027**5206 LOSS RESERVE-LIABILITY
0101 NON-GENERAL FUND**Actual**
2025**Actual**
2026**Recommended**
2027**Adopte**
2027**Revenue Account**

430000	Interest Pooled Money	-27,718	-15,035	0	0
	REV FROM USE OF	-27,718	-15,035	0	0
471015	Property Insurance Fees - HR	1	250,000	300,000	300,000
484015	Service Charges	12,446,319	11,827,661	14,393,000	14,393,000
491045	Other Refunds & Reimbursements	3,782,251	2,417,375	3,050,000	3,050,000
491056	Overhead Charge Refund	12,983	0	0	0
491070	Employee Portion Serv. Chrg.	0	418	0	0
	CHARGES FOR SERVICES	16,241,554	14,495,454	17,743,000	17,743,000

Expenditure Account

514015	Communications-CellPhone/Pager	713	442	1,000	1,000
517055	Insurance Liability	9,558,575	11,319,610	14,698,575	14,698,575
517057	Liability Exp-GASB Adj	1,124,000	54,000	0	0
517120	Claim Losses	1,244,261	4,720,567	3,050,000	3,050,000
517140	Property Insurance Claims-HR	528,520	246,579	300,000	300,000
524005	Subscription	3,522	1,813	3,600	3,600
525010	Professional & Special Service	418,713	382,424	491,403	491,403
525037	Prof&Spec Serv-Litigation	665,441	1,125,394	742,107	742,107
525070	Overhead Reimbursement	0	1,066	1,066	1,066
530000	Spec Dept Exp-Training	9,092	2,250	10,000	10,000
530005	Special Dept Expense	0	1,000	0	0
531040	Travel Out of Cnty Misc	5,592	4,334	10,000	10,000
	SERVICES & SUPPLIES	13,558,429	17,859,479	19,307,751	19,307,751
552085	Transfers Out	128,209	0	0	0
	OTHER FINANCING SOURCES	128,209	0	0	0
552075	Budgetary Transfers	0	0	-1,564,751	-1,564,751
	INTRA-FUND TRANSFERS	0	0	-1,564,751	-1,564,751
	Total Revenue	16,213,836	14,480,419	17,743,000	17,743,000
	Total Expense	13,686,638	17,859,479	17,743,000	17,743,000
	Total Net Cost	2,527,198	-3,379,060	0	0

01 GENERAL GOVERNMENT
044 INSURANCEINTERNAL SERVICE FUNDS
BUDGET UNIT

FOR THE FISCAL 2026 - 2027

5207 LOSS RESERVE-WORKERS
0101 NON-GENERAL FUNDActual
2025Actual
2026Recommended
2027Adopte
2027Revenue Account

430000	Interest Pooled Money	1,651,139	1,739,061	1,744,177	1,744,177
	REV FROM USE OF	1,651,139	1,739,061	1,744,177	1,744,177
484015	Service Charges	7,184,322	8,261,831	8,693,932	8,693,932
491045	Other Refunds & Reimbursements	257,622	1,085,495	150,000	150,000
491056	Overhead Charge Refund	101,449	37,926	37,926	37,926
	CHARGES FOR SERVICES	7,543,393	9,385,252	8,881,858	8,881,858
491095	Statutory Cancellations	0	600	0	0
	MISCELLANEOUS REVENUES	0	600	0	0

Expenditure Account

517015	Ins - Workers Comp	1,403,784	1,447,614	1,461,390	1,461,390
517057	Liability Exp-GASB Adj	551,000	2,858,000	0	0
517075	Worker's Compensation Pay	4,683,043	5,030,902	5,802,621	5,802,621
525010	Professional & Special Service	1,084,626	1,113,948	1,235,981	1,235,981
530000	Spec Dept Exp-Training	971	0	2,000	2,000
530005	Special Dept Expense	1,347	2,936	10,000	10,000
	SERVICES & SUPPLIES	7,724,771	10,453,400	8,511,992	8,511,992
552000	Intrafund Transfer	0	-15,964	0	0
	INTRA-FUND TRANSFERS	0	-15,964	0	0

Total Revenue	9,194,532	11,124,913	10,626,035	10,626,035
Total Expense	7,724,771	10,437,436	8,511,992	8,511,992
Total Net Cost	1,469,761	687,477	2,114,043	2,114,043

01 GENERAL GOVERNMENT INTERNAL SERVICE FUNDS

044 INSURANCE BUDGET UNIT

FOR THE FISCAL 2026 - 2027

5208 LOSS RESERVE-UNEMPLOY INS.

0101 NON-GENERAL FUND

Actual
2025Actual
2026Recommended
2027Adopte
2027Revenue Account

430000	Interest Pooled Money	124,511	113,544	117,452	117,452
	REV FROM USE OF	124,511	113,544	117,452	117,452
484015	Service Charges	207,614	196,883	220,956	220,956
491045	Other Refunds & Reimbursements	63	0	0	0
491056	Overhead Charge Refund	27,377	15,376	15,376	15,376
	CHARGES FOR SERVICES	235,054	212,259	236,332	236,332

Expenditure Account

517125	Unemployment Comp-Claim	274,580	258,792	257,000	257,000
525010	Professional & Special Service	302,014	289,372	358,684	358,684
530005	Special Dept Expense	0	0	1,000	1,000
	SERVICES & SUPPLIES	576,594	548,164	616,684	616,684
552075	Budgetary Transfers	0	0	-262,900	-262,900
	INTRA-FUND TRANSFERS	0	0	-262,900	-262,900

Total Revenue	359,565	325,803	353,784	353,784
----------------------	---------	---------	---------	---------

Total Expense	576,594	548,164	353,784	353,784
----------------------	---------	---------	---------	---------

Total Net Cost	-217,029	-222,361	0	0
-----------------------	----------	----------	---	---

01 GENERAL GOVERNMENT INTERNAL SERVICE FUNDS

044 INSURANCE BUDGET UNIT

FOR THE FISCAL 2026 - 2027

5209 LOSS RESERVE-MEDICAL PLAN

0101 NON-GENERAL FUND

Actual
2025Actual
2026Recommended
2027Adopte
2027Expenditure Account

517080 Health Ins Claims

524

0

0

0

SERVICES & SUPPLIES**524****0****0****0****Total Revenue**

0

0

0

0

Total Expense

524

0

0

0

Total Net Cost

-524

0

0

0

Oversight Department: Human Resources**COUNTY OF****Budget Detail**

01 **GENERAL GOVERNMENT** **INTERNAL SERVICE FUNDS**
044 **INSURANCE** **BUDGET UNIT**

FOR THE FISCAL 2026 - 2027

5210	LOSS RESERVE-DENTAL/VISION	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	90,262	90,569	93,483	93,483
	REV FROM USE OF	90,262	90,569	93,483	93,483
484015	Service Charges	406,781	426,728	451,526	451,526
491045	Other Refunds & Reimbursements	0	14	0	0
491056	Overhead Charge Refund	13,908	0	0	0
491070	Employee Portion Serv. Chrg.	744,249	774,366	793,411	793,411
491075	Retirees Service Chrg	452,689	496,745	507,081	507,081
	CHARGES FOR SERVICES	1,617,627	1,697,853	1,752,018	1,752,018

Expenditure Account

517057	Liability Exp-GASB Adj	3,421	3,554	0	0
517080	Health Ins Claims	1,209,430	1,207,503	1,289,323	1,289,323
517165	DHS Premium Exp	129,632	103,134	157,638	157,638
524000	Office Expense	2,955	942	1,000	1,000
525010	Professional & Special Service	299,370	295,020	358,730	358,730
525070	Overhead Reimbursement	0	10,687	10,687	10,687
530005	Special Dept Expense	0	0	2,000	2,000
	SERVICES & SUPPLIES	1,644,808	1,620,840	1,819,378	1,819,378

Total Revenue	1,707,889	1,788,422	1,845,501	1,845,501
Total Expense	1,644,808	1,620,840	1,819,378	1,819,378
Total Net Cost	63,081	167,582	26,123	26,123

01 GENERAL GOVERNMENT INTERNAL SERVICE FUNDS
 044 INSURANCE BUDGET UNIT

FOR THE FISCAL 2026 - 2027

	Actual <u>2025</u>	Actual <u>2026</u>	Recommended <u>2027</u>	Adopte <u>2027</u>
5211 LOSS RESERVE-MEDICAL MALP				
0101 NON-GENERAL FUND				

Revenue Account

430000 Interest Pooled Money	29,646	36,846	32,259	32,259
REV FROM USE OF	29,646	36,846	32,259	32,259
484015 Service Charges	761,001	755,000	464,000	464,000
491056 Overhead Charge Refund	22,731	0	0	0
CHARGES FOR SERVICES	783,732	755,000	464,000	464,000

Expenditure Account

517065 Malpractice Insurance	629,395	596,892	464,000	464,000
517120 Claim Losses	0	0	75,000	75,000
525010 Professional & Special Service	76,306	67,038	87,623	87,623
525070 Overhead Reimbursement	0	8,016	8,016	8,016
530005 Special Dept Expense	0	0	1,000	1,000
SERVICES & SUPPLIES	705,701	671,946	635,639	635,639
552075 Budgetary Transfers	0	0	-139,380	-139,380
INTRA-FUND TRANSFERS	0	0	-139,380	-139,380

Total Revenue	813,378	791,846	496,259	496,259
Total Expense	705,701	671,946	496,259	496,259
Total Net Cost	107,677	119,900	0	0

01 GENERAL GOVERNMENT
044 INSURANCEINTERNAL SERVICE FUNDS
BUDGET UNIT

FOR THE FISCAL 2026 - 2027

5212	LOSS RESERVE-AUTO	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	2025	2026	2027	2027

Revenue Account

430000	Interest Pooled Money	65,309	63,792	65,132	65,132
	REV FROM USE OF	65,309	63,792	65,132	65,132
484015	Service Charges	161,001	171,000	199,000	199,000
491045	Other Refunds & Reimbursements	172,644	120,766	150,000	150,000
491056	Overhead Charge Refund	44,368	0	0	0
	CHARGES FOR SERVICES	378,013	291,766	349,000	349,000

Expenditure Account

517050	Ins - Autos	1,683	1,683	2,000	2,000
517057	Liability Exp-GASB Adj	23,000	20,000	0	0
525010	Professional & Special Service	103,485	93,495	120,607	120,607
525070	Overhead Reimbursement	0	12,507	12,507	12,507
530005	Special Dept Expense	0	0	1,000	1,000
	SERVICES & SUPPLIES	128,168	127,685	136,114	136,114
540000	Auto Losses	0	0	150,000	108,543
	OTHER CHARGES	0	0	150,000	108,543
552085	Transfers Out	67,268	0	0	0
552360	Transfer Out-Loss Reserves	26,161	45,316	0	41,457
	OTHER FINANCING SOURCES	93,429	45,316	0	41,457
552021	Intrafund-Loss Reserves	213,541	128,115	150,000	150,000
552075	Budgetary Transfers	0	0	-21,982	-21,982
	INTRA-FUND TRANSFERS	213,541	128,115	128,018	128,018
	Total Revenue	443,322	355,558	414,132	414,132
	Total Expense	435,138	301,116	414,132	414,132
	Total Net Cost	8,184	54,442	0	0

Oversight Department: Human Resources**COUNTY OF****Budget Detail**01 **GENERAL GOVERNMENT** **INTERNAL SERVICE FUNDS**044 **INSURANCE** **BUDGET UNIT****FOR THE FISCAL 2026 - 2027**

5214	WORKERS COMP COURT TAIL	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	1,368	1,055	1,078	1,078
	REV FROM USE OF	1,368	1,055	1,078	1,078

Expenditure Account

517075	Worker's Compensation Pay	9,208	15,000	20,000	20,000
	SERVICES & SUPPLIES	9,208	15,000	20,000	20,000
552075	Budgetary Transfers	0	0	-18,922	-18,922
	INTRA-FUND TRANSFERS	0	0	-18,922	-18,922

Total Revenue	1,368	1,055	1,078	1,078
----------------------	-------	-------	-------	-------

Total Expense	9,208	15,000	1,078	1,078
----------------------	-------	--------	-------	-------

Total Net Cost	-7,840	-13,945	0	0
-----------------------	--------	---------	---	---

Oversight Department: Human Resources**COUNTY OF****Budget Detail**01 **GENERAL GOVERNMENT** **INTERNAL SERVICE FUNDS**044 **INSURANCE** **BUDGET UNIT****FOR THE FISCAL 2026 - 2027**

5215	WORKERS COMP-AIG CLAIMS	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	129,362	125,370	128,144	128,144
	REV FROM USE OF	129,362	125,370	128,144	128,144

Expenditure Account

517075	Worker's Compensation Pay	127,663	0	140,000	140,000
	SERVICES & SUPPLIES	127,663	0	140,000	140,000
552000	Intrafund Transfer	0	15,964	0	0
552075	Budgetary Transfers	0	0	-11,856	-11,856
	INTRA-FUND TRANSFERS	0	15,964	-11,856	-11,856

Total Revenue	129,362	125,370	128,144	128,144
----------------------	---------	---------	---------	---------

Total Expense	127,663	15,964	128,144	128,144
----------------------	---------	--------	---------	---------

Total Net Cost	1,699	109,406	0	0
-----------------------	-------	---------	---	---

01 GENERAL GOVERNMENT INTERNAL SERVICE FUNDS
044 INSURANCE BUDGET UNIT

FOR THE FISCAL 2026 - 2027

5216	CSAC-EIA HEALTH PROGRAM	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	2025	2026	2027	2027

Revenue Account

430000	Interest Pooled Money	335,389	318,121	386,305	386,305
	REV FROM USE OF	335,389	318,121	386,305	386,305
491045	Other Refunds & Reimbursements	20,955	15,492	15,000	15,000
491056	Overhead Charge Refund	68,513	23,334	68,513	68,513
491065	County Portion Service Chrgs	27,467,572	31,898,259	33,792,103	33,792,103
491070	Employee Portion Serv. Chrg.	1,906,012	2,054,308	2,117,813	2,117,813
491075	Retirees Service Chrg	1,542,848	1,660,599	1,648,399	1,648,399
491090	Employee Flex Plan 125 Contrib	1,545,045	1,659,723	1,705,600	1,705,600
491092	EE Voluntary Product Contrib.	183,383	154,298	196,054	196,054
491200	Retiree Health County Portion	8,226,927	8,181,778	10,268,000	10,268,000
	CHARGES FOR SERVICES	40,961,255	45,647,791	49,811,482	49,811,482
479015	Wellness Program HR Rev	4,340	5,390	3,990	3,990
491095	Statutory Cancellations	2,897	3,752	0	0
	MISCELLANEOUS REVENUES	7,237	9,142	3,990	3,990

Expenditure Account

517080	Health Ins Claims	185,256	168,028	300,000	300,000
517085	Retiree Medicare	1,457,867	1,426,195	1,886,064	1,886,064
517088	Medicare Advantage Premiums	3,506,193	4,029,584	4,471,310	4,471,310
517110	Depend Care & Med Reimb	1,634,758	1,712,757	1,705,600	1,705,600
517145	Health Reimbursement Account	136,423	172,682	205,000	205,000
517155	CSAC-EIA Premiums Expense	33,882,331	39,749,155	42,090,932	42,090,932
517160	Basic-Vol Life Premium Exp	329,142	317,990	438,522	438,522
520000	Maint-Struc, Improve, Grounds	2,427	3,768	10,000	10,000
524000	Office Expense	1,323	3,648	2,200	2,200
525010	Professional & Special Service	806,950	815,891	778,570	778,570
530005	Special Dept Expense	52,606	54,894	55,000	55,000
531040	Travel Out of Cnty Misc	0	240	5,000	5,000
	SERVICES & SUPPLIES	41,995,276	48,454,832	51,948,198	51,948,198
530130	Wellness Program HR Exp	19,912	14,928	25,000	25,000
	OTHER CHARGES	19,912	14,928	25,000	25,000
552085	Transfers Out	700	0	0	0
	OTHER FINANCING SOURCES	700	0	0	0
552075	Budgetary Transfers	0	0	-1,771,421	-1,771,421
	INTRA-FUND TRANSFERS	0	0	-1,771,421	-1,771,421

Total Revenue	41,303,881	45,975,054	50,201,777	50,201,777
Total Expense	42,015,888	48,469,760	50,201,777	50,201,777
Total Net Cost	-712,007	-2,494,706	0	0

Total Human Resources	Total Revenue	70,167,133	74,968,440	81,809,710	81,809,710
	Total Expense	66,926,933	79,939,705	79,669,544	79,669,544
	Total Net Cost	3,240,200	-4,971,265	2,140,166	2,140,166

Oversight Department: Public Works**COUNTY OF
INTERNAL SERVICE FUNDS
BUDGET UNIT****Budget Detail**02 PUBLIC PROTECTION
045 FLOOD CONTROL**FOR THE FISCAL 2026 - 2027**

5204 FLOOD CONTROL	Actual	Actual	Recommended	Adopte
0101 NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000 Interest Pooled Money	992	995	612	612
REV FROM USE OF	992	995	612	612

Expenditure Account

SERVICES & SUPPLIES	0	0	0	0
--------------------------------	----------	----------	----------	----------

Total Revenue	992	995	612	612
----------------------	-----	-----	-----	-----

Total Expense	0	0	0	0
----------------------	---	---	---	---

Total Net Cost	992	995	612	612
-----------------------	-----	-----	-----	-----

Total Public Works	Total Revenue	992	995	612	612
	Total Expense	0	0	0	0
	Total Net Cost	992	995	612	612

Grand Total Revenue	78,426,669	83,084,786	90,038,501	90,038,501
Grand Total Expense	74,540,014	88,201,916	88,367,433	88,367,433
Grand Total Net	3,886,655	-5,117,130	1,671,068	1,671,068

Oversight Department: CEO**COUNTY OF
ENTERPRISE
BUDGET UNIT****Budget Detail**03 PUBLIC WAYS & FACILITIES
032 PUBLIC WAYS**FOR THE FISCAL 2026 - 2027**5000 AIRPORT IMPERIAL
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430000	Interest Pooled Money	41,195	30,985	30,000	30,000
431000	Rents & Concess-Land & Bldgs	835,437	729,129	700,000	700,000
	REV FROM USE OF	876,632	760,114	730,000	730,000
484055	Passenger Facility Chrgs	7,261	13,403	10,000	10,000
	CHARGES FOR SERVICES	7,261	13,403	10,000	10,000

Expenditure Account

501000	Permanent Salaries	56,778	72,382	167,810	167,810
501115	Extra Help	43,458	23,494	12,500	12,500
501135	Overtime	186	0	115	115
501145	Redemption of Benefits	816	0	0	0
501150	Social Security-Medicare	1,451	1,387	2,433	2,433
502000	County Contr Retirement	9,280	12,157	27,487	27,487
502005	Ins-Workers Comp	4,796	2,586	1,760	1,760
502010	Ins-Unemployment	223	187	144	144
502015	Group Insurance	8,917	10,385	29,274	29,274
502020	Ins Dental/Vision	0	297	449	449
502040	Retirement-Pension Bond	1,248	802	1,225	1,225
502045	Retirement-Health Plan	3,432	4,132	10,958	10,958
502050	Ins - Voluntary Life	0	24	390	390
	SALARIES & BENEFITS	130,585	127,833	254,545	254,545
514000	Communications - Phone Charges	2,026	1,860	1,750	1,750
514010	Internet Connections	3,554	3,659	189	189
514015	Communications-CellPhone/Pager	1,093	609	950	950
516000	Household Expense	42,271	42,004	42,072	42,072
517055	Insurance Liability	3,999	3,471	2,913	2,913
519000	Maintenance-Equipment	20,346	6,103	22,500	22,500
519038	Fuel Expense	28	0	0	0
519055	Maint-Info Hardware	8,217	0	500	500
519060	Maint-Info Software Licenses	2,495	1,467	1,348	1,348
520000	Maint-Struc, Improve, Grounds	231,400	168,320	175,000	175,000
522000	Memberships	0	0	175	175
523130	Monsoon Storm Exp	0	10,671	0	0
524000	Office Expense	7,519	5,484	4,500	4,500
525010	Professional & Special Service	66,556	39,496	60,000	60,000
525020	Prof & Spec Svs Data Pro	5,090	2,185	3,500	3,500
525070	Overhead Reimbursement	80,708	63,930	63,930	63,930
530000	Spec Dept Exp-Training	2,000	545	2,000	2,000
530005	Special Dept Expense	226	308	1,500	1,500
531000	Travel-In Cnty Private Car	-251	0	0	0
531005	Travel-In Cnty County Car	14,896	12,360	12,360	12,360
531006	Travel-Cnty Car-Motorpool	0	182	0	0
531040	Travel Out of Cnty Misc	41	981	1,500	1,500

Current Date: 09/10/2026

Oversight Department: CEO**COUNTY OF
ENTERPRISE
BUDGET UNIT
FOR THE FISCAL****Budget Detail**03 PUBLIC WAYS & FACILITIES
032 PUBLIC WAYS**2026 - 2027**

5000	AIRPORT IMPERIAL	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>
532000	Utilities	98,211	105,081	88,768	88,768
	SERVICES & SUPPLIES	590,425	468,716	485,455	485,455
543000	Depreciation Expense	674,902	0	0	0
	OTHER CHARGES	674,902	0	0	0
550000	Structures & Improvements	13,363	38,024	0	0
	CAPITAL ASSETS	13,363	38,024	0	0
552080	Transfers In	0	-1,546	0	0
552085	Transfers Out	218,627	410,199	0	16,372
	OTHER FINANCING SOURCES	218,627	408,653	0	16,372
552000	Intrafund Transfer	0	0	-6,500	-6,500
552075	Budgetary Transfers	0	0	0	-16,372
	INTRA-FUND TRANSFERS	0	0	-6,500	-22,872
Total Revenue		883,893	773,517	740,000	740,000
Total Expense		1,627,902	1,043,226	733,500	733,500
Total Net Cost		-744,009	-269,709	6,500	6,500

Oversight Department: CEO**COUNTY OF
ENTERPRISE
BUDGET UNIT
FOR THE FISCAL 2026 - 2027****Budget Detail**03 PUBLIC WAYS & FACILITIES
032 PUBLIC WAYS5001 AIRPORT HOLTVILLE
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

431000	Rents & Concess-Land & Bldgs	1,500	2,400	2,000	2,000
	REV FROM USE OF	1,500	2,400	2,000	2,000
491056	Overhead Charge Refund	0	6,119	6,119	6,119
	CHARGES FOR SERVICES	0	6,119	6,119	6,119

Expenditure Account

525070	Overhead Reimbursement	116	0	0	0
531000	Travel-In Cnty Private Car	-300	0	0	0
532000	Utilities	204	359	330	330
	SERVICES & SUPPLIES	20	359	330	330
552000	Intrafund Transfer	0	0	6,500	6,500
	INTRA-FUND TRANSFERS	0	0	6,500	6,500

Total Revenue	1,500	8,519	8,119	8,119
Total Expense	20	359	6,830	6,830
Total Net Cost	1,480	8,160	1,289	1,289

5003	SPECIAL AVIATION IMPERIAL	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	2025	2026	2027	2027
<u>Expenditure Account</u>					
SERVICES & SUPPLIES		0	0	0	0
Total Revenue		0	0	0	0
Total Expense		0	0	0	0
Total Net Cost		0	0	0	0

Oversight Department: CEO**COUNTY OF
ENTERPRISE
BUDGET UNIT
FOR THE FISCAL****Budget Detail**04 **HEALTH AND SANITATION**
019 **SANITATION****2026 - 2027**5007 SECURED SOLID WASTE LAND
0101 NON-GENERAL FUND**Actual
2025****Actual
2026****Recommended
2027****Adopte
2027****Revenue Account**

430000	Interest Pooled Money	13,694	0	0	0
	REV FROM USE OF	13,694	0	0	0

Expenditure Account

554000	Contrib from GF to Secured SW	-900,563	-900,563	-900,563	-900,563
	OTHER FINANCING SOURCES	-900,563	-900,563	-900,563	-900,563

Total Revenue	13,694	0	0	0
----------------------	--------	---	---	---

Total Expense	-900,563	-900,563	-900,563	-900,563
----------------------	----------	----------	----------	----------

Total Net Cost	914,257	900,563	900,563	900,563
-----------------------	---------	---------	---------	---------

Total CEO	Total Revenue	899,087	782,036	748,119	748,119
	Total Expense	727,359	143,022	-160,233	-160,233
	Total Net Cost	171,728	639,014	908,352	908,352

Oversight Department: Public Works
03 PUBLIC WAYS & FACILITIES
019 SANITATION

COUNTY OF
ENTERPRISE
BUDGET UNIT
FOR THE FISCAL 2026 - 2027

Budget Detail

5005 SOLID WASTE	Actual	Actual	Recommended	Adopte
0101 NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000 Interest Pooled Money	403,676	466,460	240,000	240,000
REV FROM USE OF	403,676	466,460	240,000	240,000
484060 Other Fees	1,129,322	2,065,236	750,000	750,000
CHARGES FOR SERVICES	1,129,322	2,065,236	750,000	750,000

Expenditure Account

525010 Professional & Special Service	24,014	0	0	0
SERVICES & SUPPLIES	24,014	0	0	0
552085 Transfers Out	128,303	0	0	0
OTHER FINANCING SOURCES	128,303	0	0	0
INTRA-FUND TRANSFERS	0	0	0	0

Total Revenue	1,532,998	2,531,696	990,000	990,000
Total Expense	152,317	0	0	0
Total Net Cost	1,380,681	2,531,696	990,000	990,000

Oversight Department: Public Works
03 PUBLIC WAYS & FACILITIES
019 SANITATION

COUNTY OF
ENTERPRISE
BUDGET UNIT
FOR THE FISCAL 2026 - 2027

Budget Detail

5006	SALTON CITY SWS	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

430000	Interest Pooled Money	0	6,384	0	0
	REV FROM USE OF	0	6,384	0	0
478070	Closure/Postclosure Revenues	0	712,769	100,000	100,000
	CHARGES FOR SERVICES	0	712,769	100,000	100,000
	Total Revenue	0	719,153	100,000	100,000
	Total Expense	0	0	0	0
	Total Net Cost	0	719,153	100,000	100,000

Oversight Department: Public Works
04 HEALTH AND SANITATION
019 SANITATION

COUNTY OF
ENTERPRISE
BUDGET UNIT
FOR THE FISCAL 2026 - 2027

Budget Detail

1580	PUBLIC WORKS SOLID WASTE	Actual	Actual	Recommended	Adopte
0101	NON-GENERAL FUND	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>

Revenue Account

401110	Prop Tax Cur Unsecured	8,775	8,814	0	0
	CURRENT TAXES	8,775	8,814	0	0
416000	Franchises	0	0	160,818	160,818
	LICENSES, PERMITS	0	0	160,818	160,818
430000	Interest Pooled Money	0	-77,325	0	0
	REV FROM USE OF	0	-77,325	0	0
461010	Land Use Fees	1,000,406	1,030,529	1,070,000	1,070,000
478050	Gate Charges	50,321	69,194	60,000	60,000
484060	Other Fees	0	903,404	2,505,555	2,505,555
491045	Other Refunds & Reimbursements	17,661	165,255	0	0
	CHARGES FOR SERVICES	1,068,388	2,168,382	3,635,555	3,635,555
460150	Miscellaneous Revenue	0	0	5,000	5,000
	MISCELLANEOUS REVENUES	0	0	5,000	5,000

Expenditure Account

501000	Permanent Salaries	314,594	258,663	280,887	280,887
501135	Overtime	5,397	12,636	1,000	1,000
501145	Redemption of Benefits	9,418	0	0	0
501150	Social Security-Medicare	4,635	3,928	4,073	4,073
502000	County Contr Retirement	59,109	44,382	49,173	49,173
502005	Ins-Workers Comp	5,372	5,741	7,195	7,195
502010	Ins-Unemployment	475	407	457	457
502015	Group Insurance	78,567	69,723	99,557	99,557
502040	Retirement-Pension Bond	5,534	2,561	2,050	2,050
502045	Retirement-Health Plan	18,869	13,225	18,342	18,342
	SALARIES & BENEFITS	501,970	411,266	462,734	462,734
513000	Clothing & Personal	2,946	1,237	4,350	4,350
513015	Uniform Allowance	0	1,500	0	0
514000	Communications - Phone Charges	0	0	200	200
516000	Household Expense	1,763	1,748	1,600	1,600
517050	Ins - Autos	3,541	3,214	3,734	3,734
517055	Insurance Liability	12,491	11,520	15,818	15,818
519000	Maintenance-Equipment	19,658	19,285	33,000	33,000
520000	Maint-Struc, Improve, Grounds	134,188	167,894	170,000	170,000
522000	Memberships	6,000	0	6,000	6,000
524000	Office Expense	988	707	1,530	1,530
525010	Professional & Special Service	530,984	687,152	1,382,506	1,382,506
525030	Prof & Spec Svs Other	0	403	0	0
529000	Small Tools & Instruments	0	0	450	450
530005	Special Dept Expense	311,747	319,273	522,874	522,874
532000	Utilities	14,836	9,449	13,600	13,600
	SERVICES & SUPPLIES	1,039,142	1,223,382	2,155,662	2,155,662
549000	Equipment	0	57,430	0	0

Current Date: 09/10/2026

Oversight Department: Public Works
04 **HEALTH AND SANITATION**
019 **SANITATION**

**COUNTY OF
ENTERPRISE
BUDGET UNIT
FOR THE FISCAL 2026 - 2027**

Budget Detail

1580 PUBLIC WORKS SOLID WASTE		Actual	Actual	Recommended	Adopte
0101 NON-GENERAL FUND		<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2027</u>
CAPITAL ASSETS		0	57,430	0	0
535000 COPS Prin & Int Payments		715,390	715,558	713,500	713,500
552080 Transfers In		-413,203	-300,519	0	0
552310 Transfer In - ARPA		-52,996	-26,580	0	0
OTHER FINANCING SOURCES		249,191	388,459	713,500	713,500
552000 Intrafund Transfer		399,999	268,384	0	0
INTRA-FUND TRANSFERS		399,999	268,384	0	0
Total Revenue		1,077,163	2,099,871	3,801,373	3,801,373
Total Expense		2,190,302	2,348,921	3,331,896	3,331,896
Total Net Cost		-1,113,139	-249,050	469,477	469,477
Total Public Works	Total Revenue	2,610,161	5,350,720	4,891,373	4,891,373
	Total Expense	2,342,619	2,348,921	3,331,896	3,331,896
	Total Net Cost	267,542	3,001,799	1,559,477	1,559,477
Grand Total Revenue		3,509,248	6,132,756	5,639,492	5,639,492
Grand Total Expense		3,069,978	2,491,943	3,171,663	3,171,663
Grand Total Net		439,270	3,640,813	2,467,829	2,467,829